

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

**Sub.: Compliance Audit Report on accounts of Executive Engineer (SW)-I (M-33 & M-37), Delhi Jal Board, OHT, Virender Nagar, Janak Puri, New Delhi for the period 01-04-2022 to 31-03-2024.**

**INTRODUCTION**

The accounts of Executive Engineer (SW)-I (M-33 & M-37) , Delhi Jal Board, OHT, Virender Nagar, Janak Puri, New Delhi for the period 01-04-2022 to 31-03-2024 was test audited by audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f 04-07-2024 to 16-07-2024.

**AIMS AND OBJECTIVES OF THE UNIT**

The aim and function of the Executive Engineer (M-33 & 37) C/o SE (M-9), OHT, Opp. Bharti College, Janak Puri is to create the office is to maintain the water supply and sewerage network on day to day basis in the assembly constituencies of Dwarka and Palam.

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

**HOD/DDO**

S.NO.	Name & Designation	Period
1.	Sh. Munish Kumar, EE	01/04/2022 to 31/03/2024

**Cashier**

S.NO.	Name & Designation	Period
1.	Sh. Balbir, ASO	01/04/2022 to 29/02/2024
2.	Sh. Sanjay, Sr. Asstt.	01/03/2024 to till date

**BUDGET ALLOTMENT AND EXPENDITURE**

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

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2022-2023	5981.85	2714.99	3266.86	3293.78	2201.15	1092.63
2023-2024	3934.70	2015.72	1918.98	2347.11	1837.27	509.84

**VACANCY POSITION**

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	02	01	01
02	Group B	26	09	17
03	Group C	386	67	319
	<b>Total</b>	<b>414</b>	<b>77</b>	<b>337</b>

**Statutory Audit**

Statutory audit of **Executive Engineer (SW)-I (M-33 & M-37), Delhi Jal Board, OHT, Virender Nagar, Janak Puri, New Delhi** has been conducted upto 2022-23 by AGCR(Delhi) but the report is still awaited.

**Maintenance of Record :-**

The maintenance of record **Executive Engineer (SW)-I (M-33 & M-37), Delhi Jal Board, OHT, Virender Nagar, Janak Puri, New Delhi** for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.



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PART-I A

OLD AUDIT REPORT

The audit of the Executive Engineer (SW)-I (M-33 & M-37), Delhi Jal Board, OHT, Virender Nagar, Janak Puri, New Delhi has been conducted First time.

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**PART-II**

**CURRENT AUDIT REPORT**

During the course of audit, 17 preliminary audit memos including 01 Record Memos i.e. 01 to 01(O) were issued. The Division has submitted the replies of Memos, but no para is settled as the replies are not satisfactory. Out of 17 memos., 01 record memos has been fully settled and balance 16 memos have been converted into 11 PARAS (Memo no. 05 & 11 merged) and 04 TANS and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs. 16576/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	Para No.
03	Excess Bonus/Ex-gratia Payment for Rs. 14536/- to officials of DJB	14536/-	0	14536/-	05
08	Recovery of Rs. 2040/- on account of short deduction of License Fees .	2040/-	0	2040/-	06
	<b>TOTAL</b>	<b>16576/-</b>	<b>0</b>	<b>16576/-</b>	

Accounts Officer

Inspecting Audit Officer

# PART 1

(2022-2024)



**PART -II**  
**CURRENT AUDIT REPORT**  
**( 2022-24)**

**Audit Para - 01**

**(Memo No. 14 dated :15/07/2024)**

**Subject:- Considerable Delay in execution of work**

**Name of the work** : Prov. New out fall by P/L HDPE pipe by trenchless HDD method from T-Block Vishwas Park to Aakash Hospital in Madhu Vihar ward.

**Work Order No.** : 49 (2022-2023) dated 25/05/2022

**Estimated cost of Tender** : Rs. 1,91,91,393/-

**Name of the Contractor** : M/s Vardhman Engg. Works

**Awarded Cost** : Rs. 2,07,26,704/-

**Completion Period** : 120 days

**Work awarded** : @ 8% above

**Actual date of Completion** : Work in Progress

**1. Delay in start of work**

During the test check of records, it has been observed that the above said work was awarded to M/s Vardhman Engg. Works. vide work order No. 49 (2022-2023) dated 25/05/2022 as per details given below-

S. No.	Work order No. and date	Stipulated date of start of work	Stipulated date of completion of work	Actual date of start of work	Delay in start of work (in Days)	
1.	49 (2022-2023) dated 25/05/2022	27/05/2022	23/09/2022	18/10/2022	143 days	

The above said work was started on 18.10.2022 even after the stipulated date of completion i.e. 23/09/2022. The work is still in progress and no EOT has been approved by the competent authority even after a lapse of approx. 22 months

As per reply given by the division the delay in start of work is due to NGT guidelines, tracing of underground BSES electrical cables, monsoon season and very narrow street in above location etc. which is not tenable.

The division is required to deduct penalty as per CPWD manual at the time of payment of running and final bills or the copy of EOT got approved by the competent authority may be shown to next audit.

**2. Slow progress of works leading to missing the milestones for Completion of works.**

As per progress report submitted by the department, the physical progress of work as on 10/07/2024 is only 50% after a lapse of approx. two years. As per Clause 10.4 of Contract "To ensure good progress during the execution of works, the contractor shall in all cases in which the time



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allowed for any works, exceeds on month, except for special jobs for any work where a separate programme has been agreed upon, complete the works as per milestone given below:

- (i) 1/8<sup>th</sup> works in 1/4<sup>th</sup> time
- (ii) 3/8<sup>th</sup> works in 1/2<sup>th</sup> time
- (iii) 3/4<sup>th</sup> works in 3/4<sup>th</sup> time
- (iv) Full works in full time

In the above said work, the contractor has failed to achieve the above milestone, the penalty may be deducted from the bills as per clause of Agreement .

### 3. Compensation for Delay

As per Clause 10.3.1 of Contract, in the event, the contractor fails to maintain the required progress in terms of clause 10.4 of the Contract, compensation for delay of works shall be 1.5 % of contractor price, for each month for delay to be computed on per day basis subject to maximum of 10% of Contract price.

As the work is in progress, the compensation for delay as per above Clause must be deducted at the time making payments to contractor, if EOT not approved.

### 4. Employment of Technical Staff and employees

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

No documents related to deployment of technical staff is found attached in the records.

As per above clause, the amount for not deploying the technical staff may be recovered from the contractor under intimation to audit.

**5 The contractor has submitted the running bill in the division and 50% physical work has been completed as per reply given by the Division. There is a delay in making payment of running bill on the part of the division .**

Effort may be made to make the payment to the contractor in order to avoid interest liability on the Delhi Jal Board.





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Audit Para-02

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

**Subject:- Reconciliation of balances in the bank accounts for the financial year 2022-23 and 2023-24.**

**(A) Financial year 2022-23**

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as s under:-

S.No.	Cash and Bank in transit Balance		
		Debit (in Rs.)	Credit (in Rs.)
1.	<b>Cash in Transit</b>		
	Cash in transit ZRO SW-1	16317982-	
	Cash in transit ZRO SW-1 (Dwarka)		1770260-
	Cash in transit ZRO SW-1 (Mangla Puri)	454476-	
2.	<b>Cheque in Transit</b>	59677-	
	Cheque in Transit ZRO SW-1	5330725-	
	Cheque in Transit ZRO SW-1 (Dwarka)	674818.22-	
	Cheque in Transit ZRO SW-1 (mangla Puri)	267120-	
3.	Corporation Bank 112(now UBIN Acc No. 510101006069737	7478469.72-	
4.	Corporation Bank Acc No. 026401601000498	25479-	
5.	Corporation Bank 512(now UBIN Acc No. 510101006105687	4256235.85-	
6.	Corporation Bank 4115	3808004175.30-	
7.	Corporation Bank 4116		748378976-
8.	Corporation Bank 4194		1792248-
9.	Corporation Bank 4867	98833455.20-	
10	Corporation Bank Acc No. 510101006365813 (ZRO)	40478191.13-	
11.	Syndicate Bank Acc. No. 49 (now Canara Bank)	236812.40-	
12	Syndicate Bank Acc. No. 12261 (now Canara Bank)	20864638-	
	<b>TOTAL</b>	<b>400,32,82,254.82</b>	<b>75,19,41,484-</b>



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The clarification was sought by the audit on the following points but no reply has been given by the division-

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for credit balance of Rs. 75,19,41,484- and debit balance of Rs. 400,32,82,254.82- in r/o above ledgers and details thereof
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

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

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as under:-

S.No.	Cash and Bank in transit Balance			
		Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1.	Cheque in Transit	0.00 (Cr)	1922260-	
2.	SBI account NO. 3209	0.00 (Cr)	37940934-	
3.	Allahabad Bank (EMD Account) 50448339804	0.00 (Cr)		109400-
4.	Non-schedule Bank IU-HO-4114	0.00 (Cr)		28742298-

It has been observed that all the ledgers mentioned above are having Zero balances. Further, Closing balance of Bank for financial year 2022-3 has not been carried forwarded in the FY 2023-24.

The clarification was sought by the audit vide audit observation memo. No. 15 dated 15/07/2024 on the following points but no reply has been given by the division-

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying forwarded of closing balance from the financial year 2022-23 to the FY 2023-24.
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

H.O.O./ DDO of the division may look into the matter and take necessary action for reconciliation of bank /cheque in transit balances with the HQ, DJB under intimation to audit.

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Audit Para – 03

(Memo No. 10 dated: 11/07/2024)

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

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

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

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

S. No.	Work Order No. & dated	Name of Agency	Stipulated date of start	Stipulated date of completion	Actual date of completion	Tendered Cost (Rs. In Lakhs)	Amount of Bill pending (Rs. In lakhs)
1	453 dated 31/03/2023 (2022-23)	M/s Rahul Const. Co.	02/04/2023	01/06/2023	31/05/2023	14.52	1.39
2	383 dated 07/03/2023 (2022-23)	M/s S.K. Const. Co.	09/03/2023	08/05/2023	06/05/2023	15.00	1.48
3	161 dated 15/12/2023 (2023-24)	M/s S.K. Const. Co.	06/11/2023	11/11/2023	08/11/2023	5.00	5.00
4	142 dated 11/10/2023 (2023-24)	M/s S.K. Const. Co.	13/11/2023	13/12/2023	12/12/2023	9.69	9.68
5.	99 dated 06/10/2023 (2023-24)	M/s Manju Nararg	08/10/2023	07/12/2023	04/12/2023	10.15	10.15
6	91 dated 27/09/2023 (2023-24)	M/s Manju Nararg	29/09/2023	08/11/2023	08/11/2023	8.34	8.34
7	86 dated 21/09/2023 (2023-24)	M/s Rahul Const. Co.	23/09/2023	22/11/2023	22/11/2023	6.10	6.66
8.	26 dated 17/05/2022 (2022-23)	M/s Mahavira Buildcon	19/05/2022	16/08/2022	Not Provided	46.68	10.07



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		Pvt. Ltd.					
9.	413 dated 22/03/2023 (2022-23)	M/s S.K. Const. Co.	25/03/2023	/08/2022	26/09/2023	9.58	10.46
10.	07 dated 22/05/2023 (2023-24)	M/s Vikas Chaudhar y Const. Co.	24/05/2023	24/02/2024	24/02/2024	22.21	9.75

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



Audit Para – 04

(Memo No.06 dated: 09/07/2024)

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

As per Bank reconciliation statement for the year 2022-23, it has been observed that the following bank accounts were operative during 2022-23 but the same were inoperative w.e.f. 01/04/2023.

S. No.	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1	Syndicate Bank	90231010000472	236812.40-	Non-Operative
2	Corporation Bank	510101006105687	4256353.55-	Non-Operative
3	Corporation Bank	510101006069737	7478471.29-	Non-Operative
		TOTAL	1,19,71,637.24	

It has been revealed that there were Closing Balances lying in the above Bank accounts and these accounts are not operative since 01.04.2023.

The amount of Rs 1,19,71,637.24- may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.





Audit Para – 05

(Memo No.03 dated: 05/07/2024)

**Sub : Excess Bonus/Ex-gratia Payment for Rs. 14536/- to officials of DJB.**

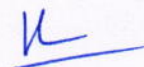
As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board, Bonus was payable as under:-

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

During the test check of records provided by both the sub-division of SR-I (i.e. M-33 and M-37) for the period 2022-23 and 2023-24, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs.6908/- as illustrated above as prescribed limit. Hence, Rs.92/- (7000-6908) has been in excess of limit prescribed in the above said order, Detail of employees is as under :-

**2022-2023 (M-33)**

S. No	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (in Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
1.	Sunil Malik ,	6908-	7000-	92-
2.	Ramji Lal	6908-	7000-	92-
3.	Smt.Kalawati	6908-	7000-	92-
4.	Rishikesh	6908-	7000-	92-
5.	Jai Kanwar	6908-	7000-	92-
6.	Bhim Singh	6908-	7000-	92-
7.	UmraoSingh	6908-	7000-	92-
8.	RAKESH Bhardwaj	6908-	7000-	92-
9.	Rajeev Kumar	6908-	7000-	92-
10.	Shalender	6908-	7000-	92-
11	PREM DEVI	6908-	7000-	92-



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12	Sunita	6908-	7000-	92-
13	Raj Kumar	6908-	7000-	92-
14	Jagpal Singh	6908-	7000-	92-
15	Laxmi Narian	6908-	7000-	92-
16	Rajender Kumar	6908-	7000-	92-
17	DHANPAT	6908-	7000-	92-
18	Surjo	6908-	7000-	92-
19	Nitin Verma	6908-	7000-	92-
20	Krishan	6908-	7000-	92-
21	Jayanti	6908-	7000-	92-
22	Virender Kumar	6908-	7000-	92-
23	Shailja Bakshi	6908-	7000-	92-
24	Sudhir Kumar	6908-	7000-	92-
25	Rajesh Kumar	6908-	7000-	92-
			<b>TOTAL (A)</b>	<b>2300/-</b>

### 2023-2024 (M-33)

S. No.	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (in Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
1.	Umrao Singh	6908-	7000-	92-
2.	Kaptan	6908-	7000-	92-
3.	Ramji Lal	6908-	7000-	92-
4.	Kalawati	6908-	7000-	92-
5.	Virender Kumar	6908-	7000-	92-
6.	Satish Kumar	6908-	7000-	92-
7.	Bhim Singh	6908-	7000-	92-
8.	Rakesh Bhardwaj	6908-	7000-	92-

9.	Rajeev Kumar	6908-	7000-	92-
10.	Shalender	6908-	7000-	92-
11	Prem Devi	6908-	7000-	92-
12	Sunita	6908-	7000-	92-
13	Jayanti Devi	6908-	7000-	92-
14	Ashutosh Rai	6908-	7000-	92-
15	Mohit Yadav	6908-	7000-	92-
16	Raj Kumar	6908-	7000-	92-
17	Jagpal Singh	6908-	7000-	92-
18	Laxmi Narayan	6908-	7000-	92-
19	Harswaroop	6908-	7000-	92-
20	Rajender Kumar	6908-	7000-	92-
21	Rishikesh	6908-	7000-	92-
22	Balwan Singh	6908-	7000-	92-
23	Dhanpat	6908-	7000-	92-
24	Surjo	6908-	7000-	92-
25	Jai Kan War	6908-	7000-	92-
			<b>TOTAL (B)</b>	<b>2300/-</b>

**2022-2023 (M-37)**

S. No	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (in Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
1.	CHANDER BHAN	6908-	7000-	92-
2.	PRAVEEN KUMAR	6908-	7000-	92-
3.	HANSRAJ MEENA	6908-	7000-	92-
4.	RAKESH KUMAR	6908-	7000-	92-
5.	DIPANSHU CHAK	6908-	7000-	92-





6.	BIDHI CHAND	6908-	7000-	92-
7.	RITA SAHNI	6908-	7000-	92-
8.	BALBIR GOSAIN	6908-	7000-	92-
9.	NISHA	6908-	7000-	92-
10.	LATESH SHARMA	6908-	7000-	92-
11	RAKESH KU.SHARMA	6908-	7000-	92-
12	DEEPAK KUMAR	6908-	7000-	92-
13	KUWER PAL	6908-	7000-	92-
14	KRISHAN KUMAR	6908-	7000-	92-
15	SOHAN LAL	6908-	7000-	92-
16	PARDEEP KUMAR	6908-	7000-	92-
17	DAYA RAM	6908-	7000-	92-
18	DHARAMBIR SINGH	6908-	7000-	92-
19	BANWARI LAL MEENA	6908-	7000-	92-
20	RAJIVE KUMAR	6908-	7000-	92-
21	DINESH KUMAR	6908-	7000-	92-
22	RAJESH KUMAR	6908-	7000-	92-
23	RAJESH KUMAR	6908-	7000-	92-
24	RAJIENDER	6908-	7000-	92-
25	MUTHRESH KU. MEENA	6908-	7000-	92-
26	YESHWANT	6908-	7000-	92-
27	MAHAVIR SINGH	6908-	7000-	92-
28	MAN MOHAN	6908-	7000-	92-
29	DINESH SAXSENA	6908-	7000-	92-
30	MUKESH KUMAR	6908-	7000-	92-
31	LEELA DEVI	6908-	7000-	92-





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32	JAGBIR SINGH YADEV	6908-	7000-	92-
33	NARESH KUMAR	6908-	7000-	92-
34	SOM NATH	6908-	7000-	92-
35	UDAI SINGH	6908-	7000-	92-
36	NARESH KUMAR	6908-	7000-	92-
37	SANDHYA	6908-	7000-	92-
38	KRISHAN KUMAR	6908-	7000-	92-
39	SUNITA	6908-	7000-	92-
40	KAVITA	6908-	7000-	92-
41	SUMIT KUMAR	6908-	7000-	92-
42	RAM	6908-	7000-	92-
43	LAKHMI CHAND	6908-	7000-	92-
44	JAGDISH SINGH	6908-	7000-	92-
45	BHAGWAN SINGH	6908-	7000-	92-
46	RAMANAND	6908-	7000-	92-
47	BHIM SINGH	6908-	7000-	92-
48	AMERJIT PERSAD	6908-	7000-	92-
49	SUSHILA DEVI	6908-	7000-	92-
50	RAJESH	6908-	7000-	92-
51	SUNDER LAL	6908-	7000-	92-
52	VINOD KUMAR	6908-	7000-	92-
53	SATISH	6908-	7000-	92-
54	RAKESH KUMAR	6908-	7000-	92-
55	RAJENDER	6908-	7000-	92-
56	HANSRAJ	6908-	7000-	92-
57	VIJAY SINGH	6908-	7000-	92-



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58	MADAN SINGH	6908-	7000-	92-
59	MUNNA	6908-	7000-	92-
			<b>TOTAL (C )</b>	<b>5428/-</b>

**2023-2024 (M-37)**

S. No	Name & Designation of official S/Sh./Smt.	Amount of entitlement of Bonus (in Rs.)	Amount paid by the Division (in Rs.)	Difference (in Rs.)
1.	CHANDER BHAN	6908-	7000-	92-
2.	PRAVEEN KUMAR	6908-	7000-	92-
3.	HANSRAJ MEENA	6908-	7000-	92-
4.	RAKESH KUMAR	6908-	7000-	92-
5.	DIPANSHU CHAK	6908-	7000-	92-
6.	BIDHI CHAND	6908-	7000-	92-
7.	RITA SAHNI	6908-	7000-	92-
8.	BALBIR GOSAIN	6908-	7000-	92-
9.	NISHA	6908-	7000-	92-
10.	LATESH SHARMA	6908-	7000-	92-
11	RAKESH KU.SHARMA	6908-	7000-	92-
12	DEEPAK KUMAR	6908-	7000-	92-
13	KUWER PAL	6908-	7000-	92-
14	KRISHAN KUMAR	6908-	7000-	92-
15	SOHAN LAL	6908-	7000-	92-
16	PARDEEP KUMAR	6908-	7000-	92-
17	DAYA RAM	6908-	7000-	92-
18	DHARAMBIR SINGH	6908-	7000-	92-
19	BANWARI LAL MEENA	6908-	7000-	92-
20	RAJIVE KUMAR	6908-	7000-	92-

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21	DINESH KUMAR	6908-	7000-	92-
22	RAJESH KUMAR	6908-	7000-	92-
23	RAJESH KUMAR	6908-	7000-	92-
24	RAJIENDER	6908-	7000-	92-
25	MUTHRESH KU. MEENA	6908-	7000-	92-
26	YESHWANT	6908-	7000-	92-
27	MAHAVIR SINGH	6908-	7000-	92-
28	MAN MOHAN	6908-	7000-	92-
29	DINESH SAXSENA	6908-	7000-	92-
30	MUKESH KUMAR	6908-	7000-	92-
31	LEELA DEVI	6908-	7000-	92-
32	JAGBIR SINGH YADEV	6908-	7000-	92-
33	NARESH KUMAR	6908-	7000-	92-
34	SOM NATH	6908-	7000-	92-
35	UDAI SINGH	6908-	7000-	92-
36	NARESH KUMAR	6908-	7000-	92-
37	SANDHYA	6908-	7000-	92-
38	KRISHAN KUMAR	6908-	7000-	92-
39	SUNITA	6908-	7000-	92-
40	KAVITA	6908-	7000-	92-
41	SUMIT KUMAR	6908-	7000-	92-
42	RAM	6908-	7000-	92-
43	LAKHMI CHAND	6908-	7000-	92-
44	JAGDISH SINGH	6908-	7000-	92-
45	BHAGWAN SINGH	6908-	7000-	92-
46	RAMANAND	6908-	7000-	92-



**GRAND TOTAL (A) + (B) + (C) + (D) = 14536/-**

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**Audit Para – 06**

**(Memo No.08 dated: 10/07/2024)**


**Sub:- Recovery of Rs. 2040/- on account of short deduction of License Fees .**

In pursuance of the Delhi Jal Board, Government of NCT of Delhi Office Order no. 83 dated 11/03/2024, the flat rate of License fee for the type-II of Government Accommodation has been revised to Rs. 440/- from Rs. 370/- w.e.f. 01/07/2023 and for the Type-III, the rates has been revised to Rs. 660/- from Rs. 560/- w.e.f. 01/07/2023. During the test check of Pay Bill register and information provided by the Division , there is a short deduction of License fee to the tune of Rs. 2040/- in respect of officers/officials as per details given below:-

S. No.	Name & Design.	Period	License fee Deducted	License fee To be deducted	Short Deducted amount	Month	Recovery
1	Sh. Rakesh Kumar, AE	07/2023 to 06/2024	560/-	660/-	100/-	12	1200/-
2.	Sh. Hansraj, Field Asstt.	07/2023 to 06/2024	370/-	440/-	70/-	12	840/-
		<b>TOTAL</b>					<b>2040/-</b>

The Licence fees at the revised rates may be deducted from July 2024.

HOO may recover the amount of Rs. 2040/- from the above official after due verification of facts and figures. Other such similar type of cases may be reviewed at HOO Level and recovery thereof under intimation to audit.



Audit Para – 07

(Memo No.05 dated 05/07/2024 & 11 dated: 11/07/2024)

**(A) Award of work at abnormally above the Estimated Cost.**

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

Test check of records provided by the Executive Engineer, SW-1, Delhi Jal Board, Janak Puri in r/o the work awarded and executed by the Division during the period 2022-23 & 2023-24 reveal that tender has been awarded above the estimated cost. Detail of works which were awarded more than 15% above the Estimated Cost, is given below:

S. No.	C.A. No./Work Order No.	Name of the Contractor	Estimated cost	Tendered cost	Above %
1.	128/94 (2022-23)	M/s Rahul Cons. Co.	4011279/-	4853648/-	21.00%
2.	321/287 (2022-23)	M/s S.K. Const. Co.	1529244/-	1834940/-	19.99%
3.	50/01 (2023-24)	M/s S.K. Const. Co.	413257/-	499958/-	20.98 %
4.	51/01 (2023-24)	M/s S.K. Const. Co.	413703/-	499960/-	20.85%
5.	193/40 (2023-24)	M/s S.K. Const. Co.	961459/-	1201728/-	24.99%

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that above tenders were accepted much higher than the estimated cost ranging from 20% to 24%.

**(B) Award of work abnormally below the estimated cost.**

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

Test check of Progress Report of the works awarded and executed by the division for the audit period revealed that majority of the work orders/tenders were awarded below the estimated cost.

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The details of a few works which were awarded below the estimated cost are as under:

(Amt. in Rs.)

S.No	CA No. & dated	Estimated cost/Amt.put to Tender	Tendered/ Awarded cost	% of Below estimated cost
01	197 dated 19/07/2022	2472673-	1420551-	42.55 %
02.	207 dated 19/07/2022	2044958-	1390776	31.99 %
03.	220 dated 19/07/2022	2047616-	1392379	32.00 %
04	222 dated 19/07/2022	1998442-	1239234-	37.99 %
05	261 dated 17/08/2022	2274411-	1464038-	35.63 %
06	291 dated 07/10/2022	2230926-	1293714-	42.01 %
07	300 dated 10/10/2022	1001248-	571813-	42.89 %
08	129 dated 21/06/2023	1015194-	380698-	62.50 %
09	200 dated 23/08/2023	912684-	501885-	45.01 %
10	263 dated 16/10/2023	1834260-	770389-	58.00 %
11	302 dated 15/11/2023	2460473-	968934-	60.62 %
12.	334 dated 09/01/2024	1378433-	557025-	59.59 %
13.	362 dated 26/02/2024	653218-	277160-	57.57 %

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, as per above, it was noticed that tenders were accepted much below than the estimated cost ranging from 31% to 62% . Moreover, in today scenarios, although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost.

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

Division should take proper care while framing estimates as per CPWD Manual and guidelines issued by the Department from time to time in order to reduce huge variation in estimates.



**Audit Para – 08**

**(Memo No.09 dated: 10/07/2024)**

**Sub :- Loss of Rs. 11,54,449/- due to not availing 15% Rebate on Advertisements.**

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

During the scrutiny of records provided expenditure incurred on Advertisement by the Executive Engineer, SW-I, (M-33 and M-37), Delhi Jal Board, JanakPuri, New Delhi, it has been observed that the payment of 76,96,320/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates. The advertisements were published through PR Department of Delhi Jal Board and payment thereof made by the concerned division.

Details of Payments to the concerned media agencies/New Paper Agencies during the Financial Year 2022-2023 & 2023-24 :

**2022-2023**

Name of Advertisement Agencies/Media House	Amount Paid in 2022-23)	Amount of Rebate of 15 % not availed by Division
JagranPrakashan LTD.	88474-	13271-
Front Row Media Pvt. Ltd.	52920-	7938-
Punjab Kesari	46091-	6914-
Amar Ujala Publications Ltd.	329710-	49457-
Bennett Coleman & Co. Ltd	870509-	130576-
Hindustan Media Ventures Limited	216538-	32481-
Vaibhav Publication Pvt. Ltd.	10827-	1624-
The Indian Express Pvt. Ltd.	1573477-	236022-
HT Media	1537100-	230565-
THG Publishing Pvt. Ltd.	1045460-	156819-
<b>Total (A)</b>	<b>5771106-</b>	<b>865667-</b>

**2023-2024**

Name of Advertisement Agencies/Media House	Amount Paid in 2023-24)	Amount of Rebate of 15 % not availed by Division
JagranPrakashan LTD.	216509-	32476-
Front Row Media Pvt. Ltd.	26460-	3969-
The Statements Ltd	11028-	1654-
Amar Ujala Publications Ltd.	302618-	45393-
Bennett Coleman & Co. Ltd	17546-	2632-
Hindustan Media Ventures Limited	127484-	19123-
Vaibhav Publication Pvt. Ltd.	9281-	1392-
The Indian Express Pvt. Ltd.	824671-	123701-
HT Media	384275	57641-
Good Morning India Media Pvt. L	5342-	801-
<b>Total (A)</b>	<b>1925214-</b>	<b>288782-</b>



Executive Engineer (SW)-I  
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(10)

**GRAND TOTAL = (A) + (B) = 865667- + 288782- = 1154449-**

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



**Audit Para – 09**

(Memo No.17 dated: 16/07/2024)

**Sub- Discrepancies in hiring of water tankers**

During the test check of records/bills, pertaining to hiring of water tankers during the audit period 2022-24, the following discrepancies have been noticed:

- (i) Selection procedure for hiring of water tanker is based on application received from individual alongwith documents of vehicles regarding fitness certificate, insurance, permit, pollution control certificate and driving license, the documents are being checked by the concerned JE of the division. Monthly estimate of each water tanker is being prepared by the division on the basis of type, capacity of vehicle/fuel rate. Thereafter, monthly work order is issued by the EE(T)(M)-9 on the basis estimate submitted by the division and payment are being made to contractor on monthly basis after verification of actual deploying of vehicle in the prescribed area on the basis of GPS tracker on hired MS/SS by the division.

As this is a continuing process for hiring of water tankers, reasons for not inviting the tender process as per GFR 2017 may be elucidated to audit.

**(ii) Non-Deduction of TDS from Bills of Hiring of Water Tanker .**

As per Income Tax Act, Tax Deducted at Source rate for Section 194C in FY 2022-24 is as under with threshold limit :-

TDS List	Section	Nature of Payment	Threshold (in Rs. )	For Individual / HUF	For Others
194C		Payments made to contractors or sub-contractors one time	30,000	1%	2%
194C		Payments made to contractors or sub-contractors on an aggregate basis	1,00,000	1%	2%

During the test check of records provided by the Division, it has been observed that TDS has not been deducted from the Contractor as per above IT rules during the audit period. Some instances are given below :-

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Executive Engineer (SW)-I  
M-33 & M-37, DJB, OHT,  
Virender Nagar, Janak puri, N.Delhi

S. No.	C.V. Dated	No./ Name of Contractor	Vehicle No.	Billing Period	Amount Paid	Tax to be deducted @ 1%
1	133/19/07/2022	M/s Vijay Pal	DL-1L-Y-1934	April 2022	104625-	1046-
2	96/09/09/2022	M/s Vijay Pal	DL-1L-Y-1934	May 2022	98394-	984-
3	98/09/09/2022	M/s Vijay Pal	DL-1L-Y-1934	July 2022	84994-	850-
4	78/09/09/2022	M/s Narinder Khatri	DL-1L-AA-8281	May 2022	96470-	965-
5	79/09/09/2022	M/s Narinder Khatri	DL-1L-AA-8281	June 2022	87903-	879-
6	80/09/09/2022	M/s Narinder Khatri	DL-1L-AA-8281	July 2022	82447-	824-
7	-/10.11.2023	M/s Raj Kumar	DL-1L-AB-2068	June-23	81352-	814-
8	-/10.11.2023	M/s Raj Kumar	DL-1L-AB-2068	July-23	84153-	841
9	-/12.03.2024	M/s Raj Kumar	DL-1L-AB-2068	Nov.-23	87108-	871
10	-/10.11.2023	M/s Ved Pal	DL-1L-AD-6074	June-23	70214-	702-
11	-/28.12.2023	M/s Ved Pal	DL-1L-AD-6074	Sept. 23	94311-	943-
12	-/31.03.2024	M/s Ved Pal	DL-1L-AD-6074	Feb. 24	94211-	942-
13	-/28.12.2023	M/s Raj Pal	DL-1L-AB-9132	Sept. 23	96439-	964-
14	-/07.02.2024	M/s Raj Pal	DL-1L-AB-9132	Oct. 23	109506-	1095-
15	-/31.03.2024	M/s Raj Pal	DL-1L-AB-9132	Feb 24	101070-	1011-
16	-/07.02.2024	M/s Bimla	DL-1L-Y- 5695	Oct. 23	109478-	1095-
17	-/31.03.2024	M/s Bimla	DL-1L-Y-5695	Jan. 24	107091-	1071-
18	-/31.03.2024	M/s Bimla	DL-1L-Y-5695	Feb. 24	100482-	1005-
				<b>TOTAL</b>	<b>1690248-</b>	<b>16902-</b>

The Department is requested to recover the TDS amounting to Rs. 16,902/- from above contractor under intimation to Audit. Other similar cases may be reviewed at your own level.

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**Audit Para – 10**

**Sub: Non-adjustment of Medical Advances.**

During the scrutiny of Trial Balance and information provided by the Division regarding medical advances for the audit period i.e. 2022-23, it has been revealed that Medical advances amounting to Rs. 29,54,159/- are outstanding as on 31/03/2023 as per Trial Balance and Rs. 72,487/- are outstanding in r/o Sh. Madan Singh, Field Assistant vide bill No. dt. 07.12.2022 as per Information provided by the Division . Details of medicals advances amounting to Rs. 29,54,159 outstanding as on 31.03.2023 have not been provided to audit.

Elucidate the reasons for difference of amount in Trial Balance and information provided and non-adjustment of above outstanding advance within the stipulated time period. Division may take up the matter on priority basis to settle the above unadjusted advance after due verification of facts and figures and penal interest may be recovered from the concerned official, under intimation to the audit.



Executive Engineer (SW)-I  
M-33 & M-37, DJB, OHT,  
Virender Nagar, Janak puri, N.Delhi

**Audit Para – 11**

**(Memo No.12 dated: 11/07/2024)**

**Subject: Purchases made outside GeM.**

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

During test check of records/Vouchers provided by the Division, it has been observed that the purchases are being made outside GeM without any justification/Non-availability certificate on GeM available in records produced to Audit which is violation of govt. guidelines. The stationary and other items were purchase in small quantity rather than for three months or six months requirement. Hence, splitting of demandPurchases is also done which is not allowed as per GFR 2017. Some instances are as follows:

S.No.	Invoice No. with date	Amount (in Rs.)	Items	Name of Agency
1.	41 dated 31/03/2023	1294/-	stationery/General items	M/s Maha Laxmi Book Depot
2.	007 dated 03/04/2023	4704/-	Stationery items	M/s Maha Laxmi Book Depot
3.	935 dated 04/05/2023	2301/-	stationery/General items	M/s Bhatia Stationery
4.	071 dated 01/05/2023	5040/-	stationery/General items	M/s Garg Book Depot
5.	137 dated 27/05/2023	1400/-	General items	M/s Bhalla & Sons
6.	071 dated 28/06/2023	599/-	stationery/General items	M/s Sawran Johar

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



**Subject: - Huge Savings under various Heads.**

During the test check of reconciliation statement of the Division, it is noticed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry/deptt., by the dates prescribed by that Ministry/deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds i.e. from % to % have been found remained unutilized as per details given below:-

(Amt. in lakhs)

Major Head	Budget	Expenditure	Savings	% age of Savings
<b><u>2022-2023 (PLAN)</u></b>				
Replacement of old distribution and trunk transmission system	1917.45	1082.09	835.36	43.56 %
Improvement of existing water works	243.04	32.71	210.33	86.54%
Rainy Wells and tube wells in urban area	216.34	68.56	147.78	68.30 %
Distribution & Mains reservoirs	81.50	8.53	72.97	89.53%
IT Infrastructure and digitized mapping	10.00	1.50	8.50	85.00%
Water supply in RSC	25.00	00	25.00	100%
GIA for providing water supply in unauthorized colonies on for capital works	538.27	191.87	346.40	64.35 %
GIA for providing water supply in unauthorized colonies – General purpose (Tankers/POL etc.)	418.27	291.21	127.06	30.37%
Metering and Leak Management	225.00	6.07	218.93	97.30%
Branch Sewer	1029.41	367.55	661.86	64.29%
Sewerage facilities in unauthorized colonies	945.43	544.97	400.46	42.35%
Sewerage facilities in Urban village	129.75	25.46	104.29	80.37%
<b><u>2022-2023 (NON-PLAN)</u></b>				
Establishment	3229.94	2167.85	1062.09	32.88%
Other Administrative Expenses	36.96	16.37	20.59	55.70%
Operation and Maintenance	26.88	16.93	9.95	37.01%



N.Delhi

<b><u>2023-2024 (PLAN)</u></b>				
Replacement of old distribution and trunk transmission system	1040.82	528.33	512.49	49.23%
Improvement of existing water works	116.45	13.46	102.99	88.44%
Rainy Wells and tube wells in urban area	124.89	33.70	91.19	73.01%
Distribution & Mains reservoirs	48.50	18.68	29.82	61.48%
Laying of water mains in Regularized colonies	4.50	00	4.50	100%
Metering and Leak Management	225.00	80.24	144.76	64.33%
IT Infrastructure and digitized mapping	23.00	2.07	20.93	91.00%
Water supply in Urban Villages	30.00	00	30.00	100%
Providing water supply in unauthorized colonies – General purpose (Tankers/POL etc.)	504.45	404.09	100.36	19.89%
Providing water supply in unauthorized colonies on for capital works	634.33	218.72	415.61	65.51%
Free Water Connections	100.00	00	100.00	100%
Branch Sewer/Regularized un-authorized colonies	1422.10	355.26	1066.84	75.01%
Sewerage facilities in Urban villages	106.38	56.34	50.04	47.03%
Sewerage facilities in unauthorized colonies	450.00	267.23	182.77	40.61%
<b><u>2023-2024 (NON-PLAN)</u></b>				
Establishment	2268.74	1809.12	459.62	20.25%
Other Administrative Expenses	22.58	18.15	4.43	19.61%
Operation and Maintenance	55.79	10.00	45.79	82.07%

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated savings noticed in the Grants or Appropriation controlled by them. However, in the above mentioned cases, the same was not done.

HOO may take timely action as per GFR and instructions issued in this regard.

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**PART -III**  
**TEST AUDIT NOTE**

TAN – 01

(Memo No: 02 dated: 05/07/2024)

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

During the test check of the PBR/ECR maintained by the Division for the Audit period 2022-2024, following shortcomings have been noticed: -

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

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





TAN-02

(Audit Memo No: 04 dated: 05/07/2024)

**Subject:- Shortcomings in maintenance of Service Books.**

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

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

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

**(2) Re-attestation of Bio-data:**

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

**(3) Photograph not pasted**

Photographs of Sh. Rakesh Kr. Sharma, ASI, Sh. Vivek Prasad, JE, Sh. Sanjay Kumar, LDC not pasted at the first page of Service Book which should be duly attested by the HOO.

**(4) Aadhar numbers not mentioned**

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Sh. Sumit Kumar, FA, Sh. Rakesh Kr. Sharma, ASI etc.

**(5)** Entry for Character & Antecedents not done in the Service Books of Sh. Hansraj Meena, AE, Sh. Vivek Prasad, JE.

**(6)** Leave Accounts of sh. Hansraj Meena, AE, Sh. Sumit Kumar, FA, are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account and Entries for leave credited and leave taken are not done in the required columns of leave account of Sh. Deepak Kumar, ASI, Sh. Rajender, Driver, Sh. Vikas Meena, JE.

**(7)** Service Verification entries have not been done in any Service Book.

**(8)** Pr. Mark of identification is not mentioned at the first page of service book of Sh. Hansraj Meena, AE, Sh. Rajesh Kumar, Driver.

**(9)** Details of Family forms in most of the employees are not updated.

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



N.Delhi

TAN-03

(Audit Memo No: 13 dated: 15/07/2024)

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

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

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

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

  
24/07/24  
Inspecting Audit Officer