

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

**AUDIT REPORT OF OFFICE OF THE EXECUTIVE ENGINEER, SOUTH-  
III/ACE(M)-10, ENGINEER'S BHAWAN ANDREWS GANJ, NEW DELHI-100049  
FOR THE PERIOD 2022-23, 2023-24**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of The **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi -110049 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 8 working days between **19-07-2024 to 01-08-2024 (Except 23/07/2023-on Leave & 25-07-2024-Audit Hq) (Total 8 Working Days)**. (Sh. Anand Kumar Gupta, IAO on Leave w.e.f. 22-07-23 to 23-07-2023 & Sh. Vijay Kumar, AO on Leave 23-07-2024).

**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 AC-41(Jangpura)AC-42(Kasturba Nagar),AC-43(AmbedkarNagar),AC-50(Greater Kailash),AC-51(Kalkaji) 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 :**

2022-23 & 2023-24

S.No.	Name of the Officer	Period	
		From	To
HOO / DDO			
1	Sh. Ashok Kumar, EE(M)-41	April 2022	October 2022
2	Sh. V.P Yadav, EE(M)-41	November 2022	March 2023
3	Sh. Sawant Singh, EE(M)-41	April 2023	November 2023
4	Sh. N.K Verma, EE(M)-41	December 2023	March 2024
5	Sh. Sawant Singh, EE(M)-42	April 2022	November 2023
6	Sh. Deepak, EE(M)-42	December 2023	March 2023
7	Sh. Satish Kumar, EE(M)-48	July 2023	December 2023
8	Sh. N.K Chauhan, EE(M)-48	January 2024	March 2023
9	Sh. Anees Ahmed, EE(M)-50	April 2022	October 2022
10	Sh. Sawant Singh, EE(M)-50	November 2022	November 2023
11	Sh. R.G Saraswat, EE(M)-50	December 2023	March 2024
12	Sh. B.N Gupta, EE(M)-51	April 2022	July 2023
13	Sh. Sawant Singh, EE(M)-51	August 2023	November 2023
14	Sh. N.K Chauhan, EE(M)-51	December 2023	March 2024

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S.No.	Name of the Officer	Period	
		From	To
AAO			
1	Sh. Mukesh Gupta	April 2022	July 2022
2	Ms. Suri Satyawati	August 2022	August 2023
3	Sh. Ashok Kumar Mishra	September 2023	March 2024

S.No.	Name of the Officer	Period	
		From	To
Cashier			
1	Sh. Rakesh Kumar Phullan	April 2022	September 2023
2	Sh. Kailash Chand Sharma	October 2023	March 2024

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

**(Amount in Lakh)**

1. Budget detail

Year	Capital			Revenue		
	Budget Allotted	Expenditure	Balance	Budget Allotted	Expenditure	Balance
2022-23	11488.17	5004.38	6483.79	8855.37	4765.59	4089.78
2023-24	10924.66	4160.60	6764.06	5975.10	5101.66	873.44

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

**Office of The** The EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj,  
New Delhi -110049

EE (M) 41			
Group	Sanctioned Post	Filed Post	Vacant Post
A	01	0	01
B	03	03	0
C	86	86	0

EE (M) 42			
Group	Sanctioned Post	Filed Post	Vacant Post
A	01	01	0
B	04	04	0
C	74	74	0

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EE (M) 48			
Group	Sanctioned Post	Filed Post	Vacant Post
A	0	0	0
B	02	02	0
C	74	74	0

EE (M) 50			
Group	Sanctioned Post	Filed Post	Vacant Post
A	01	01	0
B	04	04	0
C	65	65	0

EE (M) 51			
Group	Sanctioned Post	Filed Post	Vacant Post
A	02	02	0
B	05	05	0
C	71	71	0

#### **Statutory Audit:**

The Statutory audit of the Office of The **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi -110049** has been conducted upto **2020-21** by AG (Audit) Delhi.

#### **Maintenance of Records:**

The maintenance of record of the Office of The **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi -110049** for the period **2022-23 & 2023-24** 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

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-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi-110049** 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.	12	21896	0	21896	PARA-10

Internal audit report has been prepared on the basis of information furnished and made available by the Office of The **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi-110049** 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 Gupt

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

**PARA-01 (Audit Memo No.1 Dated: - 24/07/2024)**

**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 by **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi-110049**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under :-

<b>Bank/Cheque-in-Transit Balance as on 31-03-2023</b>			
		<b>Debit</b>	<b>Credit</b>
1	CHEQUE IN TRANSIT-ZRO(S)-II G.K.	50495100.00	
2	CHEQUE IN TRANSIT-ZRO(S)II L.N.	25320193.14	
3	Cheques in Transit	822795.00	
4	Corp.Bank-116(Now UBIN A/c No-510101006069771)	120403.19	
5	Corp Bank.516(Now UBIN A/c No-510101006105725)	7262564.17	
6	Corpn Bank 4872	1728674890.45	
7	Corporation Bank- 4115	7015991301.21	
8	Corporation Bank- 4116		1969795427.00
9	Corporation Bank- 4194		10608929.00
10	CORPORATION BANK-4871	1435927541.69	
11	S.B.I.-1401		75359062.00
12	S.B.I.-1402		42038842.00
13	S.B.I.-1403		59242147.00
14	State Bank of India 41437543402	7083396.00	
15	Synd.Bank-90231010000420(Now Canara Bank)	161013.34	
16	Syndicate Bank A/c 12261	23705250.00	
	<b>Grand Total</b>	<b>10295564448.19</b>	<b>2157044407.00</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.
3. Reason for Credit Balance of Rs. **215,70,44,407/-** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c to the tune of Rs. **813,85,20,041.19 ((Dr.) - 1,029,55,64,448.19 - 2157044407.00 (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.



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

During the Scrutiny of Book of Accounts provided by **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi,** it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under :-

**Table – "B"**

<b>CURRENT ASSETS</b>					
<b>SCHEDULE BANK</b>					
<b>PARTICULARS</b>	<b>OPENING (Rs.)</b>	<b>DEBIT (Rs.)</b>	<b>CREDIT (Rs.)</b>	<b>DEBIT CLOSING (Rs.)</b>	<b>CREDIT CLOSING (Rs.)</b>
SBI A/C NO.- 3402	0.00 CR	1040941865.00	954291620.00	86650245.00	
SBI		0.00	6841.00		6841.00
<b>SCHEDULE BANK TOTAL:</b>	<b>0.00 CR</b>	<b>1040941865.00</b>	<b>954298461.00</b>	<b>86650245.00</b>	<b>6841.00</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. Reason for Credit Balance of **Rs6,841/-** 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 not submitted any reply. 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 F.Y. 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the **EE,South-II** 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 2022-23 & 2023-24.

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**PARA-02** (Audit Memo No. 2 Dated 24/07/2024).

**Sub: Huge Balances in Cash-in-Transit.**

**(A) Financial Year 2022-23.**

During the Scrutiny of records/Ledgers provided by **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, it has been observed that the following Debit balances of **Rs.6,04,63,655.16** are showing in the Ledgers Accounts of Cash-in-Transit in r/o ZRO, Cash in Transit, Petty Cash detail as under :-

**Table :- "A"**

Cash and Bank in transit Balance		
Particulars	Closing Balance	
	Debit	Credit
Cash in Transit		5470.00
CASH IN TRANSIT ZRO(S)II G.K.	31361790.00	
CASH IN TRANSIT ZRO(S)II L.N.	28800671.16	
Petty Cash	301194.00	
<b>Grand Total</b>	<b>60463655.16</b>	<b>5470.00</b>

It was 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.
  - 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 remittance of Cash deposit in r/o all above Cash in Transit to the tune of **Rs. 6,04,63,655.16/-** 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.

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

- 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 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. No Cash Transaction is being found in the Trial Balance during the Financial Year 2023-24, it may confirmed that no cash transit is being executed in the Financial Year 2023-24 and reason for non creation of Ledger Accounts in r/o Cash A/c
- iii. Certificate of Actual Cash in Hand (Cash-in-Transit) from each ZRO/Accounts as on 31-03-2024 may be provided.





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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.

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

The Department/Division may look into the matter and take necessary actions under intimation to Audit with documentary proof:-

1. Carry forward all the balances of previous F.Y. 2022-23 to F.Y. 2023-24.
2. Certificate of Cash In Hand/Cash in Transit balances as on 31-03-23 & 31-03-2024.
3. Detail of Cash-in-Hand and Cash-in-Transit as on 31-03-23 and 31-03-24 being deposited into the concerned Bank or Utilization of cash in other Head of A/c other than deposited with the Bank and reconciliation thereof with Bank statement.

**PARA-03 (Audit Memo No. 3 Dated : 24/07/2024).**

**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-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, it has been observed that following **Advances to Employees** were paid to Employees 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
	Festival Advance	181650.00	
	Imprest Advance	100250.00	
	Leave Travel Advance	3835652.00	
	Medical Advance	27846119.46	
	Tour & Travel Advance	31776.00	
	<b>Grand Total</b>	<b>31995447.46</b>	

Reason for the non-settlement of Advances to Employees was called for alongwith recovery detail/settled case if any but no reply is submitted by the Division.

**b. Loan to Employees:-**

During the Scrutiny of records/Ledgers provided by provided **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, 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		750.00
2	Fan Loan		150.00
3	House Building Loan		17532.00
4	Motor Car Loan		17234.00
5	Motor Cycle Loan		179555.00
6	<b>Grand Total</b>		<b>215221.00</b>

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 but no reply is submitted

**C. Other Advances**

Particulars	Debit	Credit
Other Advances	172749.00	
<b>Grand Total</b>	<b>172749.00</b>	

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 but no reply is submitted

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
<b>ADVANCES TO EMPLOYEES</b>					
<b>MEDICAL ADVANCE</b>	<b>0</b>	<b>6847893.00</b>	<b>419283.00</b>	<b>6428610.00</b>	

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.2,78,46,119.46/-** (F.Y. 2022-23) and **64,28,610/-** F.Y. 2023-24) & OTHER ADVANCE as mentioned above was called for alongwith recovery detail/settled case if any but reply is submitted by the Division.

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.

*[Signature]*

PARA-04 (Audit Memo No. 4 Dated 24/07/2024).

Sub : Excess Deposit/Non-Deposit of Statutory Deduction and Non-deposit of RR Charges.

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

During the scrutiny of records/Ledgers provided by the by provided **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, 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
CPF Deduction -II	3103.00	
C.P.F.Deductions		1235768.00
D.R.F.Deductions		64304.00
G.I.S.Deductions	10250.00	
GPF Deductions		3739447.00
GPF Loan Deduction		406815.00
L.I.C Deductions		332757.00
Other Deductions		14340.00
<b>Grand Total</b>	<b>13353.00</b>	<b>5793431.00</b>

Reason of the above lapse may elucidate to audit after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority.

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-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi** 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

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	Debit	Credit
Building Cess-2		9972.00
IGST	52357.00	
<b>Grand Total</b>	<b>52357.00</b>	<b>9972.00</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 no reply is submitted by the Division.

The department may look into the matter and provide copy challans of deposit of above said statutory deductions with the concerned authority and incase of excess deposit copy of application/detail of refund applied under intimation to the Audit.

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

During the Scrutiny of records provided by **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, it has been observed that **R.R. Charges Payable Ledger** Account is showing credit Balance of **Rs.2,18,07,228/-** 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 but no reply is submitted.

The department may look into the matter and provide the detail of deposit of RR Charges under intimation to the 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-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, 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.)
C.P.F.DEDUCTIONS		2332978.00	3965927.00		1632949.00
D.R.F.DEDUCTIONS		320000.00	474700.00		154700.00
G.I.S.DEDUCTIONS		653290.00	953976.00		300686.00
GPF DEDUCTIONS		33074000.00	48764500.00		15690500.00
GPF LOAN DEDUCTION		1049250.00	1503750.00		554500.00
L.I.O DEDUCTIONS		1757169.00	2690502.00		933333.00
OTHER DEDUCTIONS		172400.00	449124.00		276724.00
DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	39359087.00	58902479.00		19543392.00

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 <sup>no</sup> reply is submitted by the Division.

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

During the scrutiny of records/ledgers provided by the by **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi** 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 CLOSING (Rs.)	CREDIT CLOSING (Rs.)
BUILDING CESS		1175227.00	3597883.00		2422656.00
TDS- CONTRACTORS		1643784.00	4695019.00		3051235.00
TDS- EMPLOYEES		10981449.00	13029714.00		2048265.00
DUTIES AND TAXES TOTAL:	0.00 CR	13800460.00	21322616.00		7522156.00

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

**PARA-05 (Audit Memo No.07 Dated 26-07-2024).****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: —

- 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.*
- 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 properly by the DDO of EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi during the audit period.

It is evident from the Ledger of **Challan Register, Other Expenses, Medical Subscription, Imprest A/c** that cash 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 audit.

**PARA-06 (Audit Memo No. 08 Dated 26-07-2024)**

**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-II, 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 :-

S. No	W.O NO.	W.O. DATE	FY	Name of work	AC	Name of Agency	Estimated cost	Awarded Cost	Rate quoted
1	73	31.05.2022	22-23	Improvement of sewerage system by replacement of damaged sewer line from B-90 to B-175, Amar Colony, Lajpat Nagar-IV under EE(S)-II (AC-42 Kasturba Nagar)	42	M/s Paras Manik	16,61,012/-	7,31,011/-	55.99% below
2	227	16.8.2022	22-23	Replacement of old and badly damaged sewer line in Giri Nagar ZRO Office and Water Emergency in AC-51 Kalkaji.	51	M/s Galaxy Enterprises	23,27,397/-	13,01,015/-	44.10% below



3	280	12.9.2 022	22-23	Improvement of water supply in Janta Camp Bhairon Marg by replacement of damaged GI water line under EE(M)-41 (AC-41 Jangpura)	41	M/s Ditiya Group	2857159/-	1489437/-	47.87% below
4	584	31.3.2 023	22-23	Improvement of sewerage system by replacement of old and damaged sewer line Gali NO.3 Govind Puri under AC-51 Kalkaji.	51	M/s Harinder Singh	4751226	2421225	49.04% below
5	586	31.3.2 023	22-23	Improvement of sewerage system by replacement of old and damaged sewer line from 1189/13 to 1656/13 to 1652/13 Govind Puri under AC-51 Kalkaji	51	M/s Harinder Singh	4745353	2465685	48.04% below
6	587	31.3.2 023	22-23	Improvement of sewerage system by replacement of old and damaged sewer line from line 40/1 to 40/38 and 40/85 and 40/159 line under AC-51 Kalkaji	51	M/s Harinder Singh	4732495	2459004	48.04% below
7	589	31.3.2 023	22-23	Providing house water connection from nearest water line to individual house by DJB in Ward No.175 and 176 in AC-51 kalkaji.	51	M/s Harinder Singh	4909017	2599324	47.05% below
8	594	31.3.2 023	22-23	Commissioning of tube wells for improvement of water supply in Govind Puri area under AC-51 kalkaji	51	M/s Tarun Kumar	2387839	1060439	55.59% below
9	595	31.3.2 023	22-23	Repair and maintenance of GI network in JJ Cluster in Ward No.175 and 176 in AC-51 Kalkaji.	51	M/s Dinesh Chander	2455973	1350540	45.01% below
10	598	31.3.2 023	22-23	Replacement of old/damaged / badly silted up sewer lines from House No.67 and near House No.91 Friends Colony West under Ward No.174 under AC-51 Kalkaji.	51	M/s Sandeep Const. Co.	2470168	1354887	45.15% below
11	602	31.3.2 023	22-23	Improvement of sewerage system by replacement of old and damaged sewer line in C-Block Kalkaji near C-96 to C-106 under AC-51 Kalkaji	51	M/s Galaxy Enterprises	2302009	1282910	44.27% below
12	603	31.3.2 023	22-23	Improvement of sewerage system by replacement of old and damaged sewer line from 1211/13 to 1552/13 and 1512/13 to 1497/13 and 1248 to Baba Fateh Singh Road and 1250 to 1446/13 Govind Puri under Ac-51 Kalkaji	51	M/s Harinder singh	4787198	2487428	48.04% below
13	604	31.3.2 023	22-23	Replacement of old and damaged sewer line of left out portion in Gali No.8 Govind Puri under AC-51 Kalkaji	51	M/s Harinder singh	4681696	2385792	49.04% below

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14	605	31.3.2 023	22-23	Replacement of old and damaged sewer line of ATM main Gali Prem Biryani Chowk to Khalsa Property in Govind Puri under AC-51 Kalkaji	51	M/s Harinder singh	4717502	2451214	48.04% below
15	608	31.3.2 023	22-23	Maintenance of sewerage system of Ward 174 in AC-51 Kalkaji for three months period.	51	M/s Sandeep Const. Co.	964625	515110	46.60% below
16	37	24.5.2 023	23-24	Replacement of damaged/ badly silted up sewer line from H.NO.A-16 to B-1 Pamposh Enclave under EE(M)-50 (AC-50)	50	M/s Tarun Kumar	4393290	2065286	52.99% Below
17	66	02.6.2 023	23-24	Improvement of sewerage system by desilting of sewer lines in Shahpur Jatt and Asiad Village by SCM under EE(M)-50 (AC-50)	50	M/s Sant Kumar Gupta	2461194	1326584	46.10% below
18	75	21.6.2 023	23-24	Replacement of old/damaged sewer line from H.No.218 to 227 at Sukhdev Vihar in Ward No.174 under AC-51 Kalkaji	51	M/s Anshuman Rai	1165486	1165486	45.77% below
19	76	21.6.2 023	23-24	Replacement/ shifting of 250/150 mm dia water mains near SDMC urinal block at the junction of C.V. Raman Marg and Mata Mandir Road in Ward No.174 under EE(M)-51 (AC-51 Kalkaji)	51	M/s Dinesh Chander	1377159	931923	32.33% below
20	108	20.7.2 023	23-24	Improvement of sewerage system from Lodi Motor to Baoli Gate and K-556 Nizamuddin under EE(M)-41(AC-41 Jangpura)	41	M/s Ditiya Group	2664205	1242319	53.37% below
21	109	20.7.2 023	23-24	Improvement of sewerage system by cleaning of internal sewer lines of Khidkee Extension and Panchsheel Vihar under EE(M)-50 (AC-50)	50	M/s M.D.Enterprises	2473692	1088424	56.00% below
22	110	20.7.2 023	23-24	Maintenance of sewerage system of Ward No.143 S Siddharth Nagar under EE(M)-41 (AC-41 Jangpura)	41	M/s S.N. Construction s	982843	538500	45.21% below
23	133	16.8.2 023	23-24	Desilting of peripheral sewer lines by super sucker machine in Ward No.145 Andrews Ganj under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Sai Tube Well	2153835	954580	55.68% below



24	134	16.8.2 023	23-24	Desilting of peripheral sewer lines by super sucker machine in Ward No.146 (Amar Colony) under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Sai Tube Well	1771137	784968	55.68% below
25	135	16.8.2 023	23-24	Desilting of peripheral sewer lines by super sucker machine in Ward No.147 (Kotla Mubarak Pur) under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Sai Tube Well	1965210	1047850	46.68% below
26	137	22.8.2 023	23-24	Maintenance of old/ rusted/ damaged water lines and their restoration in Srinivas Puri Ward No.174 under AC-51 Kalkaji	51	M/s Shiva & Co.	1156967	694064	40.01% below
27	140	26.8.2 023	23-24	Providing/ laying 300mm dia sewer line in alternate lanes of J-1 Block DDA Janta Flats Kalkaji under EE(M)-50 (AC-50)	50	M/s Nitty Const. Co.	4190982	2384669	43.10% below
28	156	01.9.2 023	23-24	Improvement of sewerage system by replacement of sewer line from 379 to 380A Punjabi Bazar and in front of A-62 Bapu Park in Kotla Mubarakpur under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Garg Construction s	1079872	583023	46.01% below
29	223	13.10. 2023	23-24	Replacement of rusted/ old water lines in Gali No.15 and providing/laying water lines in Gali no.13 of Bharat Nagar in Ward no.174 of AC-51 Kalkaji	51	M/s R. G. Construction	1376279	1000004	27.34% below
30	234	02.11. 2023	23-24	Improvement of sewerage system by replacement of damaged portion of sewer line and repairing of manholes at Sanwal Nagar under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Rishab Const. Co.	1561386	718394	53.99% below
31	292	18.12. 2023	23-24	Replacement of old/damaged/ settled sewer line at Mandakini Enclave flat No.278, Gongotri Enclave C-41 to C-48 under EE(M)-50 (AC-50)	50	M/s Tanuj Enterprises	949487	412362	56.57% below
32	294	18.12. 2023	23-24	Improvement of sewerage system by replacement of sewer line from D-39 to M-11, NDSE-II under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Nitty Const. Co.	1271322	648501	48.99% below
33	295	18.12. 2023	23-24	Improvement of sewerage system by replacement of old and damaged sewer line in I-Block behind Gurudwara, Jangpura Extension under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Rishab Const. Co.	1578622	726324	53.99% below
34	296	19.12. 2023	23-24	Maintenance of sewerage system of Ward No. 142, Darya Ganj under EE(M)-41 (AC-41 Jangpura)	41	M/s Ditiya Group	903218	422977	53.17% below

35	297	20.12.2023	23-24	Improvement of sewerage system by replacement of old and damaged sewer line from H.No.849 to 884 Sunlight Colony-II under EE(M)-41 (AC-41 Jangpura)	41	M/s M.L. Infratech	860562	430281	50.00% below
36	298	20.12.2023	23-24	Tracing & raising repair of buried/damage sewer manhole in Nizamuddin East, Jangpura-B and Nagli Rajapur under EE(M)-41 (AC-41 Jangpura)	41	M/s M.L. Infratech	857702	428851	50.00% below
	299	20.12.2023	23-24	Restoration of settled sewer line at 51/100 in 100 quarters and at 4318/3 Ansari Road in Darya Ganj under EE(M)-41 (AC-41 Jangpura)	41	M/s Nitty Const. Co.	376476	192379	48.90% below
37	300	20.12.2023	23-24	Improvement of sewerage system in Nizamuddin Basti from 127 Zamin Nagar to hope project under EE(M)-41 (AC-41 Jangpura)	41	M/s M.L. Infratech	744649	379771	49.00% below
38	307	03.1.2024	23-24	Replacement of damaged and badly silted up sewer lines in Chirag Delhi Village and Khirkee Extension under EE(M)-50	50	M/s M.D.Enterprises	3871140	1914279	50.55% below
39	308	03.1.2024	23-24	Improvement of sewerage system by replacement of old and damaged sewer line in 4,5 Block, Pant Nagar and C-51 to C-12 Jangpura Extension under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Rishab Const. Co.	1448670	681020	52.99% below
40	309	03.1.2024	23-24	Improvement of sewerage system by replacement of old and damaged sewer line in J-Block Jangpura Extension under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Rishab Const. Co.	2023472	951234	52.99% below
41	310	03.1.2024	23-24	Maintenance of sewerage system of Ward No.144 Lajpat Nagar under EE(M)-41	41	M/s Rishab Const. Co.	895342	438807	50.99% below
42	311	03.1.2024	23-24	Improvement of sewerage system by laying 100mm dia water line at Nafija Masjid Sarai Kale Khan and near H.NO.60B Nangali Rajapur under EE(M)-41 (AC-41 Jangpura)	41	M/s Rishab Const. Co.	504327	272387	45.99% below
43	312	10.1.2024	23-24	Improvement of sewerage system near CGHS Dispensary in C-Block Lajpat Nagar-II under EE(M)-41 (AC-41 Jangpura)	41	M/s Anshuman Rai	620521	322237	48.07% below

44	313	10.1.2 024	23-24	Maintenance of water distribution system from 100mm dia to 900 mm dia pipe in Siddharth Nagar Ward and Nizamuddin East, Jangpura-B and Nangali Rajapur under EE(M)-41 (AC-41 Jangpura)	41	M/s Anshuman Rai	1194032	587822	50.77% below
45	314	10.1.2 024	23-24	Repair and maintenance of water distribution network by repairing of leakages in Ward No.173, Greater Kailash under EE(M)-50 (AC-50)	50	M/s Tanuj Enterprises	1046921	670029	36.00% below
46	315	10.1.2 024	23-24	Repair and maintenance of suddenly occur leakages in water distribution network in Ward No.171, C.R.Park under EE(M)-50 AC-50)	50	M/s Tanuj Enterprises	1046921	670029	36.00% below
47	324	02.2.2 024	23-24	Commissioning and connecting of 10 nos. tube wells by P/L GI line from supply in Ward no.167 Khanpur in Dr. Ambedkar Nagar Constituency AC-48 under EE(M)-48	48	M/s Tarun Kumar	1622050	832760	48.66% below
48	343	13.3.2 024	23-24	Replacement of old/ damaged sewer line in E-Block G.K.-II under EE(M)-50 (AC-50)	50	M/s Tanuj Enterprises	4443836	2319238	47.81% below
49	348	13.3.2 024	23-24	Improvement of sewerage system by replacement of badly silted up and damaged sewer line in L-Iind block Madangir under EE(M)-48	48	M/s Rishit Const. Co.	3795115	1632279	56.99% below

As per table above, there was huge variation between the Estimated cost/Justified cost and tendered amount ranging between 25% to 57 % 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 :-

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.

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**PARA-07 (Audit Memo No.9 Dated : 26-07-2024)**

**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, examination of records relating to award of tender by office of **Division EE (C) South-II, Delhi Jal Board**, 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. 2022-23.**

W.O. NO	Date	Name of work	A.C. No.	Name of Contractor	Estimated Cost (Rs.)	Tender Cost (Rs.)	%age Above
92	17.06.2022	Improvement of sewerage system by replacement of old damaged sewer line in A-block Amar Colony under EE(S)-II (AC-42 Kasturba Nagar)	42	M/s Anshuman Rai	16,23,283/-	20,90,302/-	28.77% above
185	28.07.2022	Improvement of sewerage system from I-Block Lajpat Nagar-II to front of F-Block Lajpat Nagar-I under EE(M)-41 (AC-41 Jangpura)	41	M/s Harinder Singh	24,05,701/-	26,70,328/-	11.00% above
263	31.8.2022	Providing and fixing of MS gap piece in 800mm dia PSC water line in front of LSR College under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Harsh Vardhan and Associates	468590/-	524821/-	12.00% above
266	1.09.2022	Repair/ reconstruction of damaged manhole & replacement of damaged sewer line at C V Raman Marg, MMA Marg and behind Surya Hotel, NFC in Ward No.89S under AC-51 Kalkaji	51	M/s S.K. Const. co.	8,97,682/-	9,98,671/-	11.25% above

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278	08.9.2022	Shifting of 300mm dia old damaged CI water line below trees at Panchsheel Enclave behind Holiday Club under EE(M)-50.	50	M/s S.M. Engineers	852283/-	997342/-	17.02% above
296	19.9.2022	Augmentation of water supply in Rishi Nagar, Kotla Mubarakpur under EE(M)-42, Kasturba Nagar Constituency (AC-42)	42	M/s Firoz Akhtar	881416/-	987186/-	12.00% above
320	07.10.2022	Improvement of water supply system in Hemkunt Colony, Pamposh, chirag Enclave and EPR-I by replacement of existing old/rusted main water lines and P/L 100mm dia DI water line under EE(M)-50	50	M/s S.M. Engineers	4763824/-	5621312/-	18.00% above
335	20.10.2022	Repair of leakages of 149 Kilokari Village near Juice Corner under EE(M)-41 (AC-41 Jangpura)	41	M/s Ditiya Group	844950	996614	12.80% above
336	21.10.2022	Repairing/ restoration of road pots due to repairing of water leakages/ water connection at various gallies in Govind Puri under AC-51 Kalkaji	51	M/s Ashok Kumar	834616/-	989437/-	18.55% above
361	04.11.2022	Repair of leakage in 900mm dia water main near borewell Jal Vihar Old UGR under EE(M)-41 (AC-41 Jangpura)	41	M/s Ashok Kumar	800897	904613	12.95% above
388	30.11.2022	Repairing of leakages/damaged 450mm dia water line near Police Post Veer Baliodani, Mohan Chand Sharma Marg at Sarai Jullena Red light in Srinivas Puri Ward No.89S under AC-51 Kalkaji	51	M/s S.K. Const. Co.	438699/-	499898/-	13.95% above
405	23.12.2022	Restoration of damaged water supply line from Kaushik Nallah to CBI Head Quarter under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Ashok Kumar	1438431	1762797	22.55% above



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406	23.12.2022	Repairing of leaking/ damaged 900mm/ 300mm dia water mains near Khan Chacha Building/ Plot No.44 in Okhla Phase-III in Srinivas Puri Ward No.89S under AC-51 Kalkaji	51	M/s Firoz Akhtar	428236/-	492257/-	14.95% above
412	28.12.2022	Replacement of settled sewer line near D-1056 New Friends Colony under Ward No.174 in AC-51 Kalkaji	51	M/s Ashok Kumar	412604/-	474701/-	15.05% above
447	18.01.2023	Repair of major leakages at DDA Commercial complex, Defence Colony by P/F of MS gap piece in 600mm CI water line under EE(M)-42 (AC-42 Kasturba Nagar)	42	M/s Harsh Vardhan and Associates	414205	465981	12.50% above
498	15.2.2023	Demolishing of existing room and development room and development of open space of JE sewer store Srinivaspuri in AC-51	51	M/s U.K. Traders	420472	489850	16.50% above
501	15.2.2023	Improvement of sewerage system by reconstruction of badly damaged sewer manholes near Satyam Cinema in Nehru Place District Centre under AC-51 Kalkaji	51	M/s Sanjay Kumar	898041	999071	11.25% above
530	02.3.2023	Repairing of badly damaged 450mm dia EPDP water line at outer Ring Road near Nehru Place Kalkaji under EE(M)-51 Kalkaji	51	M/s S.K. Const. Co.	439809	490167	11.45% above
552	18.3.2023	Making interconnection in 700mm dia Okhla Water main near Barapullah Drain by P/L 200mm dia DI water line from Vidhyut Vihar under EE(M)-41 (AC-41 Jangpura)	41	M/s Ditiya Group	1516870	1786418	17.77% above

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F.Y. 2023-24

W.O . NO	Date	Name of work	A. C. N o.	Name of Contractor	Estimate d Cost (Rs.)	Tender Cost (Rs.)	%age Above
71	15.6.2023	Repairing of very heavy water leakages at Massigarh Road Sukhdev Vihar, Red Light Maa Anand Mayee Mard and behind NSIC campus Okhla in Srinivas Puri Ward No.174 under AC-51 Kalkaji	51	M/s Ashok Kumar	1899968	2176413	14.55% above
98	03.7.2023	Restoration of settled sewer line near Mazar Restaurant Lajpat Nagar-II under EE (M)-41 (AC-41 Jangpura)	41	M/s Ditiya Group	433559	494127	13.97% above
131	11.8.2023	Restoration of settled sewer line near A 2nd -172 Madangir under EE (M)-48	48	M/s Tarun Kumar	436084	499534	14.55% above
155	01.9.2023	Restoration of damaged and leakage water line to avoid contamination in Khan Pur Extension Duggal Colony in Ward No.167 Khan Pur in Dr. Ambedkar Nagar Constituency area under EE(M)-48	48	M/s Daya Kishan	438389	498867	13.75% above
190	14.9.2023	Restoration of settled/ damaged main sewer line of A-Ist and B-Ist Block Madangir under EE(M)-48.	48	M/s Tarun Kumar	1157923	1310770	13.20% above
229	25.10.2023	Repairing of heavy water leakage near BSES sub-station in Sukhdev Vihar Colony in Srinivas Puri Ward No.174 in AC-51 Kalkaji	51	M/s Ashok Kumar	1551316	1761829	13.57% above
259	24.11.2023	Reboring of 2 nos. tubewells in rocky strata in E-Block G.K.-I and H-block Kailash Colony under EE(M)-50	50	M/s Tanuj Enterprises	1077314	946744	12.12% below
316	17.1.2024	Replacement of peripheral water line in front of Sharda Park near Mayfair Garden in AC-43 Malviya Nagar	43	M/s Tanuj Enterprises	5983600	6844640	14.39% above
361	15.3.2024	Improvement of water supply system distribution lines of different sizes to avoid contamination and leakages in Vasant Nagar Ward (65S) under EE(M)-44 (AC-44)	44	M/s Yadav Civil Contractors	930399	1060562	13.99% above
369	15.3.2024	Providing laying water supply lines Jagan Nath Market / Residential area situated nearby Friends Colony West in Srinivas Puri Ward No.174 under AC-51 Kalkaji	51	M/s Disha Infratech	2240590	2574214	14.89% above





372	15.3.2024	Commissioning of 5 nos. of re boring of T/Wells in A-II Block, F-II Block, Gali No.36 DDA Flats Madangir and F-Block, G-Block Dakshin Puri in Dr. Ambedkar Nagar Constituency (AC-48) under EE(M)-48	48	M/s Disha Infratech	559656	626199	11.89% above
377	15.3.2024	Replacement of old and damaged MS water main from Dakshin Puri Old BPS to B-108 Dakshin Puri in AC-48 Ambedkar Nagar under EE(M)-48	48	M/s Mohd Mobin	1600023	1982428	23.90% above

The reasons and justification for awarding of work abnormally above (more than 10%) the estimated cost was called for with the supporting . 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-08 (Audit Memo No. 10 Dated 26-07-2024)**

**Sub: Non-submission of Insurance Certificate & Non-compliance with Labour rules and regulations.**

**1. Non-Submission of Insurance of equipment and Labour.**

As per clause 8.0 and 8.1.5 of the CA that contractor shall produce the polices of insurance and receipt of payment in r/o equipment and labour etc. but the name is not found on record.

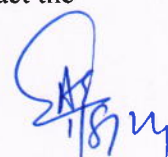
The reasons for Non-submission of insurance Certificate may be elucidated to the audit with the supporting documents, if any.

**2. Non-compliance with Labour rules and regulations.**

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

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.





Test Check of the records revealed that the Contractor had not submitted the requisite labour reports fortnightly during the execution of work. Detail of Labour deployed has not been provided by the contractor. Hence penalty of Rs.1000/- is to be levied on the contractor as required under the provisions of the agreement.

Department used to recovered Rs.1000/- as penalty as per clause for non-submission of Labour Report instead of insisting Contractor to submit the labour report to ensure the Health amenities and other facilities/insurance coverage in r/o labour deployed on work.

Details of works are given below:

S. N	Work Order No. & Date	Tendered Amount (In ₹)	Schedule/Actual date of start of the work	Schedule/Actual date of completion of work	Total No. of Labour Report not completed by the Firm	Penalty @ 1000/- per labour report (In ₹)	Recovery made by the Division (In ₹)
1.	238 Dt. 24/08/22	994918	24/08/2022	29/08/2022	Not reported	1000	1000
2	312 Dt. 10-01-24	322237	11/01/24	07/02/2024	Not reported	3000	3000
3	80 Dt. 26-06-23	493977	26/06/2023	26/06/23	Not reported	1000	1000
4	148 Dt. 31-08-23	1863282	31/08/23	09/09/23	Not reported	2000	2000
5	229 Dt. 25-10-23	1761829	25-10-23	25-10-23	Not reported	1000	1000
6	226 Dt. 13-10-23	499173	13-10-23	13-10-23	Not reported	1000	1000

2. 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."

Reason for above mentioned lapses was called for but no reply is submitted. Division take necessary action to insist the contractor to comply the terms and conditions of the contract to ensure the Social Security, Payment of Minimum Wages, Wages, EPF, ESI, Health, Insurance and Other admissible facilities etc. to Labour deployed on work.

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**PARA-09 (Audit Memo No.11 Dated:- 29-07-2024).****Sub : Failure of Division to renew Performance Bank Guarantee/FDR**

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

Test check of records made available to audit it revealed that validity of BG/FDR submitted by the contract has already been expired before the start of contract and in case some cases FDR/BG are time barred/Validity expired before the end date of Contract and FDR/PG has not been renewed, detailed as under :-

S.N o.	Work Order No. & Date	Name of Vender	Period for Execution of Work	FDR/BG No. with date of issue	Name of Issuing Bank	Amount of FDR/BG ( In Rs.)	Date of Expiry of validity of FDR/BG
1	381 dt. 15-03-2024	Nitty Construction	18-03-2024 - 17-06-2024	0800811	Indian Bank	30557	28/03/2024
2	381 dt. 15-03-2024	Nitty Construction	18-03-2024 - 17-06-2024	0800160	Indian Bank	88500	27/04/2023
3	380 dt. 15-03-2024	Nitty Construction	18-03-2024 - 17-04-2024	0800815	Indian Bank	256700	30/03/2024
4	379 dt. 15-03-2024	Nitty Construction	18-03-2024 - 17-05-2024	800145	Indian Bank	52791	27/04/2023

Reasons for above discrepancies was called for alongwith documents, if any, but no reply is submitted. Division may make necessary check system with regards to validity of Performance Guarantee/Renewal of Performance Guarantee and obtain the renewed Performance Guarantee from the venders under intimation to Audit.

**PARA-10 (Audit Memo No.12 Dated : 30-07-2024).****Sub : Excess Bonus/Ex-gratia Payment for Rs.21896/- 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)

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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.	F.Y.	Division	NAME OF EMPLOYEE	DESIGNATION	Bonus Paid (Rs.)	Bonus Payable (Rs.)	Excess Payment Amount (Rs.)
1	22-23	EE(SOUTH)-II	SH. GAJRAJ SINGH	JR. ASSTT	7000	6908	92
2	22-23	EE(SOUTH)-II	SH. SACHIN	PCAM R	7000	6908	92
3	22-23	EE(SOUTH)-II	SH. ANAND KACCHAP-	J.E.	7000	6908	92
4	22-23	EE(SOUTH)-II	SH. RAJAN SIRANDHANA	J.E.	7000	6908	92
5	22-23	EE(SOUTH)-II	SH. KAILASH CHANDRA SHARMA	ASO	7000	6908	92
6	22-23	EE(SOUTH)-II	SMT. AMITA RAWAT	ASO	7000	6908	92
7	22-23	EE(SOUTH)-II	SMT ALKA	SR.ASSTT	7000	6908	92
8	22-23	EE(SOUTH)-II	SH. PRADEEP NAGAR	JR. ASSTT	7000	6908	92
9	22-23	EE(SOUTH)-II	SH. SUBODH KUMAR	J.E.	7000	6908	92
10	22-23	EE(SOUTH)-II	SMT. BALVINDER KAUR	PCAM R	7000	6908	92
11	22-23	EE(SOUTH)-II	SH. VIVEK KUMAR	PCAM R	7000	6908	92
12	22-23	EE(SOUTH)-II	SH. ADITYA MISHRA	PCAM R	7000	6908	92
13	22-23	EE(SOUTH)-II	SH. DINESH KUMAR ARYA	FIELD ASSTT.	7000	6908	92
14	22-23	EE(SOUTH)-II	SH. RAJAN SIRANDHANA	J.E.	7000	6908	92
15	22-23	EE(SOUTH)-II	SH.SUBEY RAM	FIELD ASSISTANT	7000	6908	92
16	22-23	EE(SOUTH)-II	SH.BAKH ATAWAR SINGH	FIELD ASSISTANT	7000	6908	92
17	22-23	EE(SOUTH)-II	SH.SUNDER SINGH(20009893)	FIELD ASSISTANT	7000	6908	92
18	22-23	EE(SOUTH)-II	SH.SATPAL	FIELD ASSISTANT	7000	6908	92
19	22-23	EE(SOUTH)-II	SH.SOBHAN SINGH	FIELD ASSISTANT	7000	6908	92
20	22-23	EE(SOUTH)-II	SH. RAJENDER (20011423)	SUPERVISOR	7000	6908	92
21	22-23	EE(SOUTH)-II	SH. CHANDER PAL	FIELD ASSISTANT	7000	6908	92
22	22-23	EE(SOUTH)-II	SH. PREM CHAND	FIELD ASSISTANT	7000	6908	92
23	22-23	EE(SOUTH)-II	SH. KALAM SINGH	FIELD ASSISTANT	7000	6908	92
24	22-23	EE(SOUTH)-II	SH. SHIV KUMAR	FIELD ASSISTANT	7000	6908	92
25	22-23	EE(SOUTH)-II	SH KRISHAN PAL	FIELD ASSISTANT	7000	6908	92
26	22-23	EE(SOUTH)-II	SH. MURLI THAKUR	FIELD ASSISTANT	7000	6908	92
27	22-23	EE(SOUTH)-II	SH. DASRATH LAL	FIELD ASSISTANT	7000	6908	92
28	22-23	EE(SOUTH)-II	SH. RAMANUJ MISHARA	FIELD ASSISTANT	7000	6908	92
29	22-23	EE(SOUTH)-II	SMT. PAPPI	FIELD ASSISTANT	7000	6908	92

*[Handwritten Signature]*



30	22-23	EE(SOUTH)-II	SHJ. HARISH KUMAR	FIELD ASSISTANT	7000	6908	92
31	22-23	EE(SOUTH)-II	SH. RAJKUMAR	FIELD ASSISTANT	7000	6908	92
32	22-23	EE(SOUTH)-II	SMT. SHABINA	FIELD ASSISTANT	7000	6908	92
33	22-23	EE(SOUTH)-II	SH. JAI BHAGWAN	PCAMR	7000	6908	92
34	22-23	EE(SOUTH)-II	SH. RAJESH	FIELD ASSISTANT	7000	6908	92
35	22-23	EE(SOUTH)-II	SH. HARSARUP	FIELD ASSISTANT	7000	6908	92
36	22-23	EE(SOUTH)-II	SH. ANIL KUMAR	FIELD ASSISTANT	7000	6908	92
37	22-23	EE(SOUTH)-II	SH. DAYA CHAND	FIELD ASSISTANT	7000	6908	92
38	22-23	EE(SOUTH)-II	SH. SHYAM SINGH	FIELD ASSISTANT	7000	6908	92
39	22-23	EE(SOUTH)-II	SH. SRI NIWAWS	FIELD ASSISTANT	7000	6908	92
40	22-23	EE(SOUTH)-II	SH. SARJEET SINGH	FIELD ASSISTANT	7000	6908	92
41	22-23	EE(SOUTH)-II	SOHAN PAL	FIELD ASSISTANT	7000	6908	92
42	22-23	EE(SOUTH)-II	SH. MAHENDER SINGH	SUPERVISOR	7000	6908	92
43	22-23	EE(SOUTH)-II	SH. RAMA SHANKAR	FIELD ASSISTANT	7000	6908	92
44	22-23	EE(SOUTH)-II	SH. RAJESH KUMAR	FIELD ASSISTANT	7000	6908	92
45	22-23	EE(SOUTH)-II	SH. BRAHAM PAL	V.DRIVEER	7000	6908	92
46	22-23	EE(SOUTH)-II	AQEEL AHMAD	FIELD ASSISTANT	7000	6908	92
47	22-23	EE(SOUTH)-II	MOHD. RAFIQ	FIELD ASSISTANT	7000	6908	92
48	22-23	EE(SOUTH)-II	VASANTHA VEL	FIELD ASSISTANT	7000	6908	92
49	22-23	EE(SOUTH)-II	SMT. MANJU(20018017)	FIELD ASSISTANT	7000	6908	92
50	22-23	EE(SOUTH)-II	SMT. MANJU(20018036)	FIELD ASSISTANT	7000	6908	92
51	22-23	EE(SOUTH)-II	SMT. MANJU DEVI	FIELD ASSISTANT	7000	6908	92
52	22-23	EE(SOUTH)-II	SH. KAPIL KUMAR	FIELD ASSISTANT	7000	6908	92
53	22-23	EE(SOUTH)-II	SH. AMIT REXWAL	FIELD ASSISTANT	7000	6908	92
54	22-23	EE(SOUTH)-II	SH. RAJVIR SINGH	FIELD ASSISTANT	7000	6908	92
55	22-23	EE(SOUTH)-II	SH.ASHOK MUMAR	FIELD ASSISTANT	7000	6908	92
56	22-23	EE(SOUTH)-II	SH. HARI	FITTER-2ND	7000	6908	92
57	22-23	EE(SOUTH)-II	SH. SATBIR	FIELD ASSISTANT	7000	6908	92
58	22-23	EE(SOUTH)-II	SH. PREM BAHADUR	FIELD ASSISTANT	7000	6908	92
59	22-23	EE(SOUTH)-II	SH. RAM SARUP	FIELD ASSISTANT	7000	6908	92
60	22-23	EE(SOUTH)-II	SH RAM SHARMA	FIELD ASSISTANT	7000	6908	92
61	22-23	EE(SOUTH)-II	SH. OM PRAKASH	FIELD ASSISTANT	7000	6908	92
62	22-23	EE(SOUTH)-II	SH. FIREY SINGH	FIELD ASSISTANT	7000	6908	92
63	22-23	EE(SOUTH)-II	SH. BRIJESH YADAV	FIELD ASSISTANT	7000	6908	92
64	22-23	EE(SOUTH)-II	SH. VED PRAKASH	FIELD ASSISTANT	7000	6908	92
65	22-23	EE(SOUTH)-II	SH. JAGPAL	FIELD ASSISTANT	7000	6908	92
66	22-23	EE(SOUTH)-II	SH. VINOD	FIELD ASSISTANT	7000	6908	92
67	22-23	EE(SOUTH)-II	SH. YOGENDER	FIELD ASSISTANT	7000	6908	92
68	22-23	EE(SOUTH)-II	SH. RAM BIR SINGH	FIELD ASSISTANT	7000	6908	92
69	22-23	EE(SOUTH)-II	SH. JEET SINGH	FIELD ASSISTANT	7000	6908	92
70	22-23	EE(SOUTH)-II	SH. DHEER SINGH	V. DRIVER	7000	6908	92
71	22-23	EE(SOUTH)-II	SH. PAPPU	FIELD ASSISTANT	7000	6908	92
72	22-23	EE(SOUTH)-II	SMT SANTRA	FIELD ASSISTANT	7000	6908	92

73	22-23	EE(SOUTH)-II	SMT. TAMIL ARCHI	FIELD ASSISTANT	7000	6908	92
74	22-23	EE(SOUTH)-II	K.M. TARIQ	FIELD ASSISTANT	7000	6908	92
75	22-23	EE(SOUTH)-II	SH. SHYAM(40016330)	FIELD ASSISTANT	7000	6908	92
76	22-23	EE(SOUTH)-II	SH. RAJENDR KR.(40016389)	FIELD ASSISTANT	7000	6908	92
77	22-23	EE(SOUTH)-II	SH. GOVINDA	FIELD ASSISTANT	7000	6908	92
78	22-23	EE(SOUTH)-II	SH. RAJBEER	FIELD ASSISTANT	7000	6908	92
79	22-23	EE(SOUTH)-II	SH. SURESH	FIELD ASSISTANT	7000	6908	92
80	22-23	EE(SOUTH)-II	SH. KEHAR SINGH	FIELD ASSISTANT	7000	6908	92
81	22-23	EE(SOUTH)-II	SH. BRISH PAL	FIELD ASSISTANT	7000	6908	92
82	22-23	EE(SOUTH)-II	SH. RAJENDER KR(20017069)	FIELD ASSISTANT	7000	6908	92
83	22-23	EE(SOUTH)-II	SH. NARESH KUMAR	FIELD ASSISTANT	7000	6908	92
84	22-23	EE(SOUTH)-II	SH. DHARAM	FIELD ASSISTANT	7000	6908	92
85	22-23	EE(SOUTH)-II	SH. Rattan	FIELD ASSISTANT	7000	6908	92
86	22-23	EE(SOUTH)-II	SH. BALWAN SINGH	FIELD ASSISTANT	7000	6908	92
87	22-23	EE(SOUTH)-II	SH. DALEEP	FIELD ASSISTANT	7000	6908	92
88	22-23	EE(SOUTH)-II	SH. KANIHIYA	FIELD ASSISTANT	7000	6908	92
89	22-23	EE(SOUTH)-II	SH. PRAKASH CHAND	FIELD ASSISTANT	7000	6908	92
90	22-23	EE(SOUTH)-II	SH. IQBAL HUSSAIN	FIELD ASSISTANT	7000	6908	92
91	22-23	EE(SOUTH)-II	SH. AJAY KUMAR	FIELD ASSISTANT	7000	6908	92
92	22-23	EE(SOUTH)-II	SH. MEGHNATH	FIELD ASSISTANT	7000	6908	92
93	22-23	EE(SOUTH)-II	SH. SANJAY (B-15317)	FIELD ASSISTANT	7000	6908	92
94	22-23	EE(SOUTH)-II	SH. AKSHAY	FIELD ASSISTANT	7000	6908	92
95	22-23	EE(SOUTH)-II	SH. RAMADHAR	FIELD ASSISTANT	7000	6908	92
96	22-23	EE(SOUTH)-II	SH. NAND LAL	FIELD ASSISTANT	7000	6908	92
97	22-23	EE(SOUTH)-II	SH. ASHOK KUMAR	FIELD ASSISTANT	7000	6908	92
98	22-23	EE(SOUTH)-II	SH. KHEMCHAND	FIELD ASSISTANT	7000	6908	92
99	22-23	EE(SOUTH)-II	SH. RAMBHAROSI	FIELD ASSISTANT	7000	6908	92
100	22-23	EE(SOUTH)-II	SH. KESHAV DEV	FIELD ASSISTANT	7000	6908	92
101	22-23	EE(SOUTH)-II	SH. DINESH KUMAR	FIELD ASSISTANT	7000	6908	92
102	22-23	EE(SOUTH)-II	SH. HARI NIWAS	FIELD ASSISTANT	7000	6908	92
103	22-23	EE(SOUTH)-II	SH. VED PRAKASH	FIELD ASSISTANT	7000	6908	92
104	22-23	EE(SOUTH)-II	SH. DHARAMVEER	FIELD ASSISTANT	7000	6908	92
105	22-23	EE(SOUTH)-II	SH. SUNDER SINGH	FIELD ASSISTANT	7000	6908	92
106	22-23	EE(SOUTH)-II	SH. SUNDER (B-17429)	FIELD ASSISTANT	7000	6908	92
107	22-23	EE(SOUTH)-II	SH. KANTI	FIELD ASSISTANT	7000	6908	92
108	22-23	EE(SOUTH)-II	MOHD. RIZWAN	FIELD ASSISTANT	7000	6908	92
109	22-23	EE(SOUTH)-II	SH. SATISH	FIELD ASSISTANT	7000	6908	92
110	22-23	EE(SOUTH)-II	SH. SANJAY	FIELD ASSISTANT	7000	6908	92
111	22-23	EE(SOUTH)-II	SH. BALBIR	FIELD ASSISTANT	7000	6908	92
112	22-23	EE(SOUTH)-II	SH. KAMAL	FIELD ASSISTANT	7000	6908	92
113	22-23	EE(SOUTH)-II	SH. HARI KISHAN	FIELD ASSISTANT	7000	6908	92
114	22-23	EE(SOUTH)-II	SMT KRISHANA	FIELD ASSISTANT	7000	6908	92
115	22-23	EE(SOUTH)-II	SH. RAJU	FIELD ASSISTANT	7000	6908	92
116	22-23	EE(SOUTH)-II	SH. NAND KISHORE	FIELD ASSISTANT	7000	6908	92
117	22-23	EE(SOUTH)-II	SH. ANISHUR REHMAN'	FIELD ASSISTANT	7000	6908	92





118	22-23	EE(SOUTH)-II	SH. NARESH	FIELD ASSISTANT	7000	6908	92
119	22-23	EE(SOUTH)-II	SH. MUKESH	FIELD ASSISTANT	7000	6908	92
120	22-23	EE(SOUTH)-II	SH. SUNDER (B-17429)	FIELD ASSISTANT	7000	6908	92
121	22-23	EE(SOUTH)-II	SH. KANTI	FIELD ASSISTANT	7000	6908	92
122	22-23	EE(SOUTH)-II	MOHD. RIZWAN	FIELD ASSISTANT	7000	6908	92
123	22-23	EE(SOUTH)-II	SH. SATISH	FIELD ASSISTANT	7000	6908	92
124	22-23	EE(SOUTH)-II	SH. SANJAY	FIELD ASSISTANT	7000	6908	92
125	22-23	EE(SOUTH)-II	SH. BALBIR	FIELD ASSISTANT	7000	6908	92
126	22-23	EE(SOUTH)-II	SH. KAMAL	FIELD ASSISTANT	7000	6908	92
127	22-23	EE(SOUTH)-II	SH. HARI KISHAN	FIELD ASSISTANT	7000	6908	92
128	22-23	EE(SOUTH)-II	SMT KRISHANA	FIELD ASSISTANT	7000	6908	92
129	22-23	EE(SOUTH)-II	SH. RAJU	FIELD ASSISTANT	7000	6908	92
130	22-23	EE(SOUTH)-II	SH. NAND KISHORE	FIELD ASSISTANT	7000	6908	92
131	22-23	EE(SOUTH)-II	SH. ANISHUR REHMAN'	FIELD ASSISTANT	7000	6908	92
132	22-23	EE(SOUTH)-II	SH. NARESH	FIELD ASSISTANT	7000	6908	92
133	22-23	EE(SOUTH)-II	SH. MUKESH	FIELD ASSISTANT	7000	6908	92
134	23-24	EE(SOUTH)-II	SH. ADITYA MISHRA	PCAM R	7000	6908	92
135	23-24	EE(SOUTH)-II	SMT. AMITA RAWAT	ASO	7000	6908	92
136	23-24	EE(SOUTH)-II	SMT. BALVINDER KAUR	PCAM R	7000	6908	92
137	23-24	EE(SOUTH)-II	SH. KAILASH CHANDRA SHARMA	ASO	7000	6908	92
138	23-24	EE(SOUTH)-II	SH. PRADEEP NAGAR	JR. ASSTT	7000	6908	92
139	23-24	EE(SOUTH)-II	SH. RAJAN SIRANDHANA	J.E.	7000	6908	92
140	23-24	EE(SOUTH)-II	SH. SUBODH KUMAR	J.E.	7000	6908	92
141	23-24	EE(SOUTH)-II	SH. VIVEK KUMAR	PCAM R	7000	6908	92
142	23-24	EE(SOUTH)-II	SH. DHARAM	FIELD ASSTT	7000	6908	92
143	23-24	EE(SOUTH)-II	SH. SUBERAM	FIELD ASSTT	7000	6908	92
144	23-24	EE(SOUTH)-II	SH. RATAN	FIELD ASSTT	7000	6908	92
145	23-24	EE(SOUTH)-II	SH. BALWAN SINGH	FIELD ASSTT	7000	6908	92
146	23-24	EE(SOUTH)-II	SH. SUNDER SINGH(20009893)	PCAMR	7000	6908	92
147	23-24	EE(SOUTH)-II	SH. BAKHTAWAR SINGH	FIELD ASSTT	7000	6908	92
148	23-24	EE(SOUTH)-II	SH. DALIP	FIELD ASSTT	7000	6908	92
149	23-24	EE(SOUTH)-II	SH. KANHIYA	FIELD ASSTT	7000	6908	92
150	23-24	EE(SOUTH)-II	SH. PRAKASH CHAND	FIELD ASSTT	7000	6908	92
151	23-24	EE(SOUTH)-II	SH. RAJESH KUMAR	FIELD ASSTT	7000	6908	92
152	23-24	EE(SOUTH)-II	SH. SOBAN SINGH	FIELD ASSTT	7000	6908	92
153	23-24	EE(SOUTH)-II	SH. RAJENDER(20011423)	FIELD ASSTT	7000	6908	92
154	23-24	EE(SOUTH)-II	SH. CHANDER PAL	FIELD ASSTT	7000	6908	92
155	23-24	EE(SOUTH)-II	SMT. PAPPI	SUPERVISOR	7000	6908	92
156	23-24	EE(SOUTH)-II	SH. HARISH KUMAR	FIELD ASSTT	7000	6908	92
157	23-24	EE(SOUTH)-II	SH. RAJKUMAR	CHOKIDAR	7000	6908	92
158	23-24	EE(SOUTH)-II	SH. PRAKASH CHAND	FIELD ASSTT	7000	6908	92
159	23-24	EE(SOUTH)-II	SH. AJAY KUMAR	FIELD ASSTT	7000	6908	92
160	23-24	EE(SOUTH)-II	SH. JAI BHAGWAN	PCAMR	7000	6908	92
161	23-24	EE(SOUTH)-II	SH. RAJESH	FIELD ASSTT	7000	6908	92
162	23-24	EE(SOUTH)-II	SH. HARSAWROOP	FIELD ASSTT	7000	6908	92
163	23-24	EE(SOUTH)-II	SH. ANIL KUMAR	FIELD ASSTT	7000	6908	92
164	23-24	EE(SOUTH)-II	SH. MEGHNATH	FIELD ASSTT	7000	6908	92
165	23-24	EE(SOUTH)-II	SH.SANJAY(20015317)	SWEEPER	7000	6908	92
166	23-24	EE(SOUTH)-II	SH. DAYA CHAND	FIELD ASSTT	7000	6908	92
167	23-24	EE(SOUTH)-II	SH. AKSHAY	FIELD ASSTT	7000	6908	92
168	23-24	EE(SOUTH)-II	SH. RAM ADHAR	FIELD ASSTT	7000	6908	92
169	23-24	EE(SOUTH)-II	SH. NAND LAL	FIELD ASSTT	7000	6908	92
170	23-24	EE(SOUTH)-II	SH. ASHOK KUMAR	FIELD ASSTT	7000	6908	92
171	23-24	EE(SOUTH)-II	SH. RAM BHAROSHI	FITTER-2ND	7000	6908	92
172	23-24	EE(SOUTH)-II	SH. SHYAM SINGH	FIELD ASSTT	7000	6908	92
173	23-24	EE(SOUTH)-II	SH. SRI NIWAS	FIELD ASSTT	7000	6908	92
174	23-24	EE(SOUTH)-II	SH. SARJEET SINGH	FIELD ASSTT	7000	6908	92
175	23-24	EE(SOUTH)-II	SH. SOHAN PAL	FIELD ASSTT	7000	6908	92
176	23-24	EE(SOUTH)-II	SH. MAHENDER SINGH	FIELD ASSTT	7000	6908	92

*Signature*



177	23-24	EE(SOUTH)-II	SH. KESAV DEV	FIELD ASSTT	7000	6908	92
178	23-24	EE(SOUTH)-II	SH. RAMA SHANKAR	FIELD ASSTT	7000	6908	92
179	23-24	EE(SOUTH)-II	SH. DINESH KUMAR	FIELD ASSTT	7000	6908	92
180	23-24	EE(SOUTH)-II	SH. RAJESH KUMAR(20016871)	FIELD ASSTT	7000	6908	92
181	23-24	EE(SOUTH)-II	SH. BRAHM PAL	V. DRIVER	7000	6908	92
182	23-24	EE(SOUTH)-II	SH. HARI NIWAS	FIELD ASSTT	7000	6908	92
183	23-24	EE(SOUTH)-II	SH. RAM BIR SINGH	FIELD ASSTT	7000	6908	92
184	23-24	EE(SOUTH)-II	SH. VED PRAKASH	FIELD ASSTT	7000	6908	92
185	23-24	EE(SOUTH)-II	AQEEL AHMAD	CHOKIDAR	7000	6908	92
186	23-24	EE(SOUTH)-II	SH. DHARAMVEER	FIELD ASSTT	7000	6908	92
187	23-24	EE(SOUTH)-II	MOHD RAFIQ	CHOKIDAR	7000	6908	92
188	23-24	EE(SOUTH)-II	SH. VESANTHA VEL	FIELD ASSTT	7000	6908	92
189	23-24	EE(SOUTH)-II	SH. DIGAMBER SINGH	CHOKIDAR	7000	6908	92
190	23-24	EE(SOUTH)-II	SH. SUNDER SINGH(20017294)	FIELD ASSTT	7000	6908	92
191	23-24	EE(SOUTH)-II	SH. SUNDER SINGH(20017429)	FIELD ASSTT	7000	6908	92
192	23-24	EE(SOUTH)-II	SMT. MANJU (20018017)	FIELD ASSTT	7000	6908	92
193	23-24	EE(SOUTH)-II	SMT. MANJU (20018036)	SWEEPER	7000	6908	92
194	23-24	EE(SOUTH)-II	SMT. MANJU DEVI (20018526)	FIELD ASSTT	7000	6908	92
195	23-24	EE(SOUTH)-II	SH. KAPIL KUMAR	FIELD ASSTT	7000	6908	92
196	23-24	EE(SOUTH)-II	SH. AMIT REXWAL	FIELD ASSTT	7000	6908	92
197	23-24	EE(SOUTH)-II	SH. ASHOK KUMAR (40008529)	FIELD ASSTT	7000	6908	92
198	23-24	EE(SOUTH)-II	SH. HARI	FITTER-2ND	7000	6908	92
199	23-24	EE(SOUTH)-II	SH. SATBIR SINGH	FIELD ASSTT	7000	6908	92
200	23-24	EE(SOUTH)-II	SH. PREM BAHADUR	FIELD ASSTT	7000	6908	92
201	23-24	EE(SOUTH)-II	SH. RAM SARWOOP	FIELD ASSTT	7000	6908	92
202	23-24	EE(SOUTH)-II	SH. SHIV KUMAR	FIELD ASSTT	7000	6908	92
203	23-24	EE(SOUTH)-II	SH. OMPRAKASH	V. DRIVER	7000	6908	92
204	23-24	EE(SOUTH)-II	SH. FIREY SINGH	FIELD ASSTT	7000	6908	92
205	23-24	EE(SOUTH)-II	SH. BRIJESH YADAV	FIELD ASSTT	7000	6908	92
206	23-24	EE(SOUTH)-II	MOHD. RIZWAN	FIELD ASSTT	7000	6908	92
207	23-24	EE(SOUTH)-II	SH. VED PRAKASH	FIELD ASSTT	7000	6908	92
208	23-24	EE(SOUTH)-II	SMT. BIMLA	FIELD ASSTT	7000	6908	92
209	23-24	EE(SOUTH)-II	SH. SATISH	FIELD ASSTT	7000	6908	92
210	23-24	EE(SOUTH)-II	SH. JAGPAL	FIELD ASSTT	7000	6908	92
211	23-24	EE(SOUTH)-II	SH. VINOD KUMAR	FIELD ASSTT	7000	6908	92
212	23-24	EE(SOUTH)-II	SH. YOGENDER	FIELD ASSTT	7000	6908	92
213	23-24	EE(SOUTH)-II	SH. SANJAY(20013343)	FIELD ASSTT	7000	6908	92
214	23-24	EE(SOUTH)-II	SH. MURLI THAKUR	FIELD ASSTT	7000	6908	92
215	23-24	EE(SOUTH)-II	SH. BALBIR SINGH	FIELD ASSTT	7000	6908	92
216	23-24	EE(SOUTH)-II	SH. JEET SINGH	FIELD ASSTT	7000	6908	92
217	23-24	EE(SOUTH)-II	SH. DHEER SINGH	FIELD ASSTT	7000	6908	92
218	23-24	EE(SOUTH)-II	SH. HARI KISHAN	CHOKIDAR	7000	6908	92
219	23-24	EE(SOUTH)-II	SMT. KRISHNA	FIELD ASSTT	7000	6908	92
220	23-24	EE(SOUTH)-II	SH. RAJU	FIELD ASSTT	7000	6908	92
221	23-24	EE(SOUTH)-II	SH. DASRATH LAL	FIELD ASSTT	7000	6908	92
222	23-24	EE(SOUTH)-II	SH. RAI SINGH	FIELD ASSTT	7000	6908	92
223	23-24	EE(SOUTH)-II	SH. PAPPU	FIELD ASSTT	7000	6908	92
224	23-24	EE(SOUTH)-II	SMT. SANTRA	FIELD ASSTT	7000	6908	92
225	23-24	EE(SOUTH)-II	ANISUR REHMAN	FIELD ASSTT	7000	6908	92
226	23-24	EE(SOUTH)-II	SMT. TAMIL ARCHI	FIELD ASSTT	7000	6908	92
227	23-24	EE(SOUTH)-II	K.M. TARIQ	FIELD ASSTT	7000	6908	92
228	23-24	EE(SOUTH)-II	SH. SHYAM(20016330)	FIELD ASSTT	7000	6908	92
229	23-24	EE(SOUTH)-II	SH. RAJENDER KUMAR(40016389)	FIELD ASSTT	7000	6908	92
230	23-24	EE(SOUTH)-II	SH. SANJAY(40016754)	FIELD ASSTT	7000	6908	92
231	23-24	EE(SOUTH)-II	SH. GOVINDA	CHOKIDAR	7000	6908	92

232	23-24	EE(SOUTH)-II	SH. RAJBIR SINGH	FIELD ASSTT	7000	6908	92
233	23-24	EE(SOUTH)-II	SH. SURESH	FIELD ASSTT	7000	6908	92
234	23-24	EE(SOUTH)-II	SH. MUKESH	FIELD ASSTT	7000	6908	92
235	23-24	EE(SOUTH)-II	SH. KEHAR SINGH	FIELD ASSTT	7000	6908	92
236	23-24	EE(SOUTH)-II	SH. BRISH PAL	FIELD ASSTT	7000	6908	92
237	23-24	EE(SOUTH)-II	SH. RAJENDER KUMAR(40017069)	FIELD ASSTT	7000	6908	92
238	23-24	EE(SOUTH)-II	SH. NARESH KUMAR	CHOKIDAR	7000	6908	92
				Total	1666000	1644104	218 96

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount **Rs.21896/-** officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. **Similar other Cases(non-reported) in EE South-II may also be reviewed for the Financial Year 2022-23 & 2023-24** accordingly.

PARA-11 (Audit Memo No.13 Dated 30-07-2024).

**Sub: Irregularities in Procurement of Printing and Stationery Rs.184467 (F.Y. 2022-23) & Rs.45,556 (F.Y. 2023-24)**

As per Delegation of financial power to Head of Department and Head of Office of Government of NCT of Delhi,2008, Head of Office is competent to purchase of Stationery items upto Rs.10,000/- Per Annum and Head of Department is competent to purchase of Stationery Item upto 5,00,000/-.

1. During the Scrutiny of records provided by **Executive Engineer(C), South-II**, it has been observed that total expenditure on Printing and Stationery has been incurred to the tune of **Rs.184467/-** in the F.Y. 2022-23 and Rs,45,556/- in the F.Y. (2023-24) by the splitting the quantity/amount in small quantities of items and paid through Imprest (Amount Payable to Staff) to avoid to approval of next higher Authority. Head Office has procured the Stationery items beyond the limit of Rs.10,000/-as per Delegation of Financial power.
2. **As per Rule 149. of GFR**, Government e-Market place (GeM). DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or **Departments** will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

**The Department has not procured the the above items from GeM.** All the above mentioned items were procured from open market. **Hence there is violation of Rule 149 of GFR 2017 and violation of O.M. F.20/08/2017/866-873(JSexp.) dated 26.04.2017 vide which attention stipulates that the procurement of Goods and Services by Ministries or Department will be mandatory for Goods and Services available of GeM.**

3. **As per Rule 154 of GFR, Purchase of goods without quotation**, Purchase of goods upto the value of Rs. 25,000 (Rupees twenty five thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

*[Handwritten signature]*  
1/8/24



"I, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

**However, as per records, No certificate is available in the file that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.**

Reason for above discrepancy was called for but no reply is submitted, Department may look into the matter and necessary action under intimation to audit.

PARA – 12 (Audit Memo No.15 Dated : 03/07/2024)

**Sub : Irregularities in Hiring of Water Tanker.**

**Name of Work:-** Hiring of tanker/Vehicle bearing Reg.No.DL-IL-6773 for supply of water in command area of water emergency, Jal sadan under EE(M)-41 (AC-41 Jangpura) for one year w.e.f. 22-08-2022 to 21-08-2023.

**Work Order No.:** 228 dated 18-08-2022

**Name of the Contractor:** M/s Ravinder Singh Bansal.

**Awarded Cost:** Rs.8,47,024/-

**Completion Period :** 22-08-2022 to 21-08-2023

Principal approval/sanction for engagement of water of 2000 Ltr. Capacity Bolero Maxi Mounted tanker for jal sadan Water emergency Lajpat Nagar was granted 25/07/2022 by the ACE(M)-10 and work order was issued on 18-08-2022 to the tune of Rs.8,47,024/- for the period 22-08-2022 to 21-08-2023.

The discrepancies were found works :-

**1. Work Order Issued without calling Limited Tender Enquiry as per GFR 162.**

**Rule No.154 GFR - Purchase of goods without quotation** - Purchase of goods upto the value of Rs. 25,000 (Rupees twenty five thousand) only]12 only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I,, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

**Rule 155 GFR- Purchase of goods by Purchase Committee-** In case a certain item is not available on the GeM portal,]13Purchase of goods costing above [Rs.25,000 (Rupees twenty five thousand only) and upto Rs.2,50,000/- (Rupees two lakh and fifty thousand only)]14 on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

"Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to





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supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned."]

**Rule 162 GFR- Limited Tender Enquiry**

(i) This method may be adopted when estimated value of the goods to be procured is up to Rupees Twenty five Lakhs. Copies of the bidding document should be sent directly by speed post/registered post/courier/ email to firms which are borne on the list of registered suppliers for the goods in question as referred under Rule 150 above. The number of supplier firms in Limited Tender Enquiry should be more than three. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

Further, an organization should publish its limited tender enquiries on Central Public Procurement Portal (CPPP) as per Rule 159. Apart from CPPP, the organizations should publish the tender enquiries on the Department's or Ministry's web site.

As per work order No. 228 Dated 18-08-2022, work allocation was made on the basis of offer proposed by the Contractor- M/s Ravinder Singh Bansal, however Application/offer letter not found record. Work allocation for Rs.8,47,024/- has been processed without calling the Limited Tender Enquiry which is violation of GFR 162.

Reason for above mentioned lapse was called for but no reply is submitted, Division may look into the matter and take necessary action as per GFR under intimation to Audit.

**2. Short Deposit of Performance Security :**

As per GFR 171 Performance Security -Performance Security should be for an amount of five to ten per cent. of the value of the contract but contractor has deposited Rs.5000/- which is less than minimum 5% of the Performance Security, which is violation of GFR rule 171.

Reason for above mentioned lapse was called for but no reply is submitted by the Division. Division may take necessary action for recovery of short deduction of Performance Security under intimation to Audit.

- 3.. As per special condition No. 1 & 2 , DJB shall install App based GPS tractor on hired MS/SS Tankers on its own cost, and monitor through app/application. The GPS application should generate MIS report in such that the number of trips and kilometer travelled on daily basis can be generated for making payment. The payment to the agency shall be made as per MIS report, the payment shall be made only for the kilometer travelled and recorded in MIS report generated from GPS trackers for the respective water tanker.

On test check of the Running Bills, it has been observed that GPS tracker report. Log Book of vehicle has not been attached with the bill. Which is violation of terms and conditions frames in the Contract.

Reason for above mentioned lapse was called for but no reply is submitted by the Division. Division may take necessary action to obtain the MIS Report in t/o GPS Tracker and Log Book under intimation to Audit

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Signature of I.A.O

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

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

**TAN-01 (Audit Memo No.05 Dated 24/07/2024).**

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

**TAN-02 (Audit Memo No.06 Dated 26-07-2024).**

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

During the test check of Service Books of the employees of Office of **EE-South-II, ACE(M)-10, Engineer's Bhawan Andrews Ganj, New Delhi**, 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.
- (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

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Signature of I.A.O

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