

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

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AUDIT REPORT OF OFFICE OF EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005 FOR THE PERIOD 2022-23& 2023-24

INTRODUCTION

The Internal Audit Report on the accounts of Office of EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005 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 08 working Days w.e.f.02/08/2024 to 23-08-2024 (Except 05/08/2024 to 09/08/2024(Training at AJNIFM),13/08/2024(Audit(Hq), 19/08/2024(RH for Raksha Bandan) (Total 8 Working Days).

AIMS AND OBJECTIVES

The Division was known as World Bank Project, which was created in 2001 to deal with non-conventional work and reform work to be executed under the Delhi Jal Board. Now this Division is known as Reform Project Cell, which was created in 2006

- (a) Appointment of consultant for Identifying structural reform in DJB.
- (b) Water Tanker Distribution Management System(GPS) for Delhi Jal Board.
- (c) Water Tanker Supply Services for 5 Zone of Delhi i.e. Zone-1,II,V,VII and VIII

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

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

S. No.	Name of the Officer	Period	
		From	To
HOO/DDO			
1.	SUDESH JAIN	MARCH -2022	Till Date
AAO			
1.	DIPENDER KUMAR	APRIL-22	AUG-23
	BUNNY CHUGH	SEP-23	DEC-23
	SONU KUMAR	JAN-24	TILL DATE
Cashier			
1.	NIL		
2.			

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

(Amount in Lakh)

1. Budget detail

186/c

Year	Capital			Revenue		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2022-23	12289.51	9794.74	2494.77	249.49	205.51	43.98
2023-24	3976.51	1858.05	2118.46	4586.56	833.65	3752.91

Vacancy Statement of regular staff as on 31.03.2024 :

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

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	1	1	0
B	1	0	1
C	7	5	2

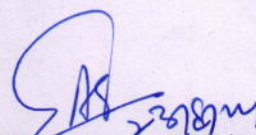
Statutory Audit:

The Statutory audit of the Office of o EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005has been conducted upto 2022-2023 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of o EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005for the period 2022-23& 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

A.O.


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

PART - I

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OLD AUDIT REPORT

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

Details of Old Recoveries

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

A.O.

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

Current Audit Report

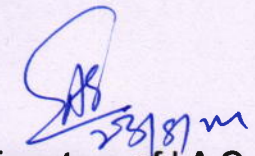
During the course of current audit, 15 observation Memos were issued to the Office of The o EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005 for the period 2022-23 & 2023-24. The audit Memos have been converted into 11 Audit Paras and 02 TAN.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
9	9	1564	0	1564	PARA-07

Internal audit report has been prepared on the basis of information furnished and made available by the Office of o EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005 for the period 2022-23 & 2023-24. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


A.O.


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

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

PARA -01 (Audit Memo No.1 Dated: - 12/08/2024)

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-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005**, it has been observed that following Bank Ledgers/Cheque Ledgers are exists in the Book of Accounts of the Division, detail as under :-

TABLE- : "A"

S.No.	Bank/Cheque-in-Transit Balance as on 31-03-2023		
		Debit	Credit
1	Allahabad Bank EMD A/c 50448339804	2086600.00	
2	CBI-1115		107546.00
3	Cheques in Transit	7115.00	
4	Corporation Bank 026401601000580	813929.42	
5	Corporation Bank- 4116		43370169.00
6	Corporation Bank A/c. No. 194	1372646.94	
7	EIL Intersepter Sewer Corp. Bank-283	374748141.00	
8	SBI A/c No. 41437543843	5125766.00	
9	Syn. Bank-60011-R.Jhasi		3801561.00
10	Syndicate Bank A/C 101	5896.48	
11	Syndicate Bank A/c 12261	6308000.00	
	Grand Total	390468094.84	47279276.00

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.47279276.00 in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank from S.NO.1 to 11 mentioned above.
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-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005**, 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"

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CURRENT ASSETS					
SCHEDULE BANK					
PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
CHEQUES IN TRANSIT		33322.00	0.00	33322.00	
SBI A/C NO.- 3843	0.00 CR	315309400.00	311356749.00	3952651.00	
SCHEDULE BANK TOTAL:	0.00 CR	315342722.00	311356749.00	3985973.00	

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

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

The Division was asked to provide the Reconciliation Statement between Bank Ledgers and Bank Statements and purpose of maintaining large number of Bank Accounts, Non Carryforward of Closing Balance from F.Y. 2022-23 to F.Y. 2023 and other detail as mentioned above but Division did not submitted any reply in this regard.

The Department/Division may look into the matter and necessary action for carry forwarded all the balances of previous F.Y. 2022-23 to F.Y. 2023-24. Reconcile all the above said bank Ledger A/cs concerned with Bank Statement and necessary entries may also be incorporate in the concerned Ledger account in order to tally the balances with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account(Tally/FMS software) to match with the Bank Statements. If any cheque issue entry is old more than three months then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2022-23 & 2023-24 and Confirmation of all Bank balances as on 31-03-2023 and 31-03-2024 may be provided to Audit.

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

(A) Financial Year 2022-23

a. Advance to Employees:-

During the Scrutiny of records/Ledgers provided by EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005, 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
1	Imprest Advance	5000.00 Dr	
2	Leave Travel Advance	33230.00 Dr	
3	Tour & Travel Advance	389732.00 Dr	
	Grand Total	427962.00 Dr	

Reason for the non-settlement of Advances to Employees was called for Regarding Settlement of Advances alongwith recovery detail/settled case if any but Division did not submitted any reply. The Department may look to matter and settle all the unsettled Account as mentioned above under intimation to Audit

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
ADVANCES TO EMPLOYEES					
IMPREST ADVANCE		10000.00	5000.00	5000.00	
ADVANCES TO EMPLOYEES TOTAL:	0.00 CR	10000.00	5000.00	5000.00	

It has been observed that closing balances of Loan and Advance exists in Books of Accounts and elaborated in Table – A (for the Financial Year 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

Reason for the non-settlement of ~~Medical~~ Advances of **Rs.427962/-** (F.Y. 2022-23) and **Rs.5000** for the F.Y. 2023-24) as mentioned above was called for alongwith recovery detail/settled case if any but Division did not submitted any reply. The Department/Division may look into the matter and settle all the advances with the concerned Head of Account/Official concerned as mentioned above and carry

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forward all the balances of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit

C. Non Settlement of Advance to Contractor/Supplier for Rs.31,95,81,496/-

During the Scrutiny of records/Ledgers(Tally) provided by EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005, it has been observed that Advance of Rs.31,95,81,496/- was paid to Dy. Controller of account Mumbai DGS&D through DD 452509 on a/c of procurement of 250 tankers sanctioned vide DJB resolution no 201 and item no T-77 dated 19/3/2015 but Advance paid in the Year 2015 to the tune of Rs.31,95,81,496/- is remained unsettled till date.

It was requested to provide the following detail but Division did not submitted any reply, detail as under :-

1. Whether 250 Tanker has been supplied by the DGS&D, if yes, Date and copy of Invoice with Stock Register may be provided.
2. Detail of deployment/Transfer of 250 Tankers to the particulars Zone/Unit etc. and which Division is looking after the maintenance of procured Tankers procured.
3. If the Tanker is not supplied by the Contractor, detail of received from the Contractor.
4. Reason for non settlement of Advance paid to DGS&D alongwith relevant documents/record.

Since the advance payment for procurement of 250 Tankers was made in the year 2015 but settlement of advance is still pending at the Division level even after the lapse of 9 years and Division also could not submit the confirmation of procurement/Deployment of Tanker/Transfer of Tanker/reason for non-settlement of advance. Division did not provided the ~~Moveable~~ Property register in confirmation of actual receipt of Water Tanker.

The Department may look into the matter with regards to settlement of advance on priority basis and other confirmationsfor Deployment/Transfer of Water Tanker to different zone with Moveable Assets Register.



(A)

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

During the scrutiny of records/Ledgers provided by the by provided EE–RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005, it has been observed that Statutory Deductions are showing credit balances. Ledgers having credit balances means the amount is pending to deposit with the concerned Auhtority, detail as under :-

TABLE "A"

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		45320.00
Other Deductions		2574.00
Grand Total		47894.00

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

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

During the scrutiny of records/ledgers provided by the by EE–RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005 regarding Duties and Taxes, the Ledgers are showing credit balances.Ledgers having credit balances means the amount is pending to deposit with the concerned Auhtority, detail as under :-

TABLE "A"

Duties and Taxes		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
TDS-Contractors		868442.00
Grand Total		868442.00

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

(I) Non-Deposit of Statutory Deduction (F.Y. 2023-24):-

During the scrutiny of records/Ledgers provided by the by EE–RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005, it has been observed that Statutory Deductions are showing credit balances and credit balance means short deposit of statutory deduction, detail as under :-

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TABLE – "B"

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		388286.00	596132.00		207846.00
D.R.F.DEDUCTIONS		20900.00	21000.00		100.00
G.I.S.DEDUCTIONS		30132.00	33022.00		2890.00
GPF DEDUCTIONS		2515000.00	2735000.00		220000.00
OTHER DEDUCTIONS		4000.00	4000.00		
DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	2958318.00	3389154.00		430836.00

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

(A) Short Deposit Duties and Taxes(F.Y.2023-24) :-

During the scrutiny of records/ledgers provided by the by EE–RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunajhandewalan, New Delhi-110005 regarding Duties and Taxes, it has been observed that Duties and Taxes are showing credit balances and credit balance means that amount is pending to deposit with the concerned authority, detail as under :-

TABLE – "B"

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
BUILDING CESS		20354.00	20560.00		206.00
TDS-CONTRACTORS		4598952.00	5257782.00		658830.00
TDS-EMPLOYEES		1166372.00	1405372.00		239000.00
DUTIES AND TAXES TOTAL:	0.00 CR	5785678.00	6683714.00		898036.00

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

It has also 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.

Department may look into the matter and submit documentary proof of deposit of statutory deductions, Duties and Taxes and proper entries of same may be made in the concerned Ledger A/c after due verification of Accounts/Challans and closing balance from previous Financial Year 2022-23 may be carry forward to Financial Year 2023-24 under intimation to Audit.

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PARA No.04 (Audit Memo No. 4 Dated 12/08/2024)

Sub : Huge amount Withheld from Contractor and Huge Balance of Security Deposit

(A) Huge amount Withheld from Contractor

During the Test Check of records/ledgers provided by the by **EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005**, it is observed that huge amount of Rs.45,72,24,467/-has been withheld from difference contractors till 31-03-2023 without specifying any reason.

Further only Rs.4,20,46,990/-(Without carry forward of Balances of F.Y. 2022-23) has been released the withheld amount during the Financial Year 2023-24 and Withheld Balance Rs. 41,51,77,477/- is still exists in the Account as on 31-03-2024.

Reason for Non carry forward of balance and huge amountwithheld from the contractor'salongwith documents/Bills/Invoices/Running Bills/Contract and other relevant documents was called for but no reply is submitted by the Division.

Department/Division may look into matter and submit the Workwise detail of Contractors from which the amount is withheld with the status of completion of work , defect liability, Penalty likely to be to be imposed by the Division with the reason for non-releasing of withheld Amount may be furnished to the Audit.

(B) Huge Balance of Security Deposit

During the Test Check of records/ledgers provided by the by **EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalayaJhandewalan, New Delhi-110005**, it is observed that Security Deposit to the tune of Rs.3,17,15,913/- is showing Credit as on 31-03-2023 for the long time and same is required to return to the concerned Contractor after completion of work and assessing the defect liability, is any.

Reason for non refund of Security Deposit alongwith detail of documents/Bills/Terms and condition of work etc. with the present status of work as on 31-03-2024 was called for but Division has not submit any reply.

Department/Division may look into matter and submit the Workwise detail of Contractors from which the amount of Security Deposited with the status of completion of work , defect liability, Penalty likely to be to be imposed by the Division with the reason for non-releasing of Security Deposit may be furnished to the Audit.

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PARA 05 (Audit Memo No. 05 Dated : 16/08/2024)

Sub: Unfruitful Advertisement Expenditure of Rs. Rs.30,52,644/- and Poor Work Execution Management of the Division/Department in taking proper Decisions.

Name of Work:- Construction of 7 office Units for officer/official of phase-I, Varunalya Bulding
Work Order No.: 01(2022-23) dated 08/06/2022
Name of the Contractor M/s Ashtech Industries Pvt. Limited & M/s Ghaziabad Mechfab Industries -IV.
Estimated Cost Rs.13,56,73,843/-
Percentage Rate quoted 5.25% Below
Awarded Cost: Rs.12,85,50,966/-
Completion Period : 120 Days
DOS : 18-06-2022
DOC : 17-10-2022

During the Scrutiny of records provided by EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005, it has been observed the following discrepancies :-

1. **Expiry of Performance Bank Guarantee of Rs.38,56,530/- :-** Bank Guarantee No. 00950100000333 Dated 30-05-2022 of Axis Bank Limited for Rs.38,56,530/- was received from the above said contractor with the expiry Date 18-11-2022 and claim expiry of 18-11-2023. After the expiry of claim period contractor has requested the Division to cancel the Bank Guarantee through Axis Bank Limited. Dated 05/04/2024,08/04/2024.

Thereafter, Division has requested vide letter No. the Axis Bank not to cancel the Bank Guarantee "without original bank Guarantee and discharge letter from DJB office" with the remarks work for which bank guarantee was received is under approval for closer from the Competent Authority.

Since the claim period has already been expired and Axis Bank has no obligation to honor the claim of DJB after the claim expiry date. Due to delay for taking approval for closer of above said work from the Competent Authority on the part of DJB purpose to withhold the Bank Guarantee and request for Renewal of Bank Guarantee after the lapsed period could not explained by the Division.

Division may look into the matter and take proper decision whether work to be started or work to be closed and take necessary action accordingly with regards to release/withhold of Performance Guarantee under intimation to Audit.

2. **Delay in start of work/Close of work :-** As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions



(14)

of Contract of NIT, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he shall, without prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete. Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis.

Work order No. 01(2022-23) dated 08/06/2022 was issued but work is not started till date and it is under process of closer of work from the Competent Authority comes to notice vide letter No.DJB/EE(RPC)/2024/176-181 Dated 24/04/2024 issued to Axis Bank Limited.

Division/Competent Authority is still taking very long to decide whether work should started or work to be closed and same could not be finalized even after the lapse of two year from the issuance of work order dated 08/06/2022.

Delay in completion of work defeated the purpose of the work entrusted. Reason for taking long time for approval for start/closer of work and purpose of closer of work was called for no reply is submitted by the Division.

Division may look into the matter and take proper decision whether work to be started or work to be closed and apprise the decision with reasons for closer of work to the Audit.

3. **Unfruitful Expenditure of Rs.30.52 Lakhs on Advertisement :-** During the Test of record provided, it is observed that Advertisement Expenses of Rs.30,52,644/- was incurred for calling Tender/NIT No.03(RPC) 2021-22 in seven numbers of **News Papers of Different States/UT of India** vide letter Dated 8587-8593 Dated 08/03/2022 for 09/03/2022. in r/o above said work and paid on 10-06-2022. Division has requested the Competent Authority to close the work and reason for closing of work has not been replied, it shows the poor planning of Work Estimation/Execution, amount spent on Advertisement to the tune of Rs.30.52 Lakhs is totally unfruitful.

The reasons for making unfruitful expenditure on publication of NIT may be provided to Audit.



PARA-06 (Audit Memo No.08 Dated 16/08/2024)**Sub :-NonMaintenance of Cash Book for Financial Year 2022-23 & 2023-24.**

Rule 13 of Receipt & Payment rules provides that all the govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) *Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.*
- (ii) *All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.*

However, during Scrutiny of record, it reveals that Cash Book has not been maintained properly by the DDO of **EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, VarunalyaJhandewalan, New Delhi-110005** during the audit period.

It is evident from the Ledger of **Challan Register, Other Expenses, Medical Subscription, Imprest A/c** that cash has been ~~has been~~ utilized for payment/purchase items by the Division but Cash Book not been maintained as per rule. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. Balances should be attested by the DDO/HOO at the end of each month.

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

PARA-07 (Audit Memo No.09 Dated : 20-08-2024)

Sub : Excess Bonus/Ex-gratia Payment for **Rs.1,564/-** to officials of DJB.

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

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

During the test check of Records/Bills for the Financial Year 2022-23 & 2023-24, It has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Delhi Jal Board instead of Rs.6908/- as illustrated above as prescribed limit. Hence Rs.92 (7000-6908) has been in excess of limit prescribed in the above said order, Detail of employees who have paid the Bonus @7000/- provided is as under :-

S.NO.	F.Y.	Division	NAME OF EMPLOYEE	DESIGNATION	Bonus Paid (Rs.)	Bonus Payable (Rs.)	Excess Payment Amount (Rs.)
1	22-23	EE/RPC/WB	SUNDER SINGH	20008750	7000	6908	92
2	22-23	EE/RPC/WB	RAJESH	20013075	7000	6908	92
3	22-23	EE/RPC/WB	NARENDRA KUMAR SINGH	20017160	3500	3454	46
4	22-23	EE/RPC/WB	Sanjay Gupta	20011555	3500	3454	46
5	22-23	EE/RPC/WB	ANJU RANI	20013188	7000	6908	92
6	22-23	EE/RPC/WB	AAS MOHAMMAD	20019094	7000	6908	92
7	22-23	EE/RPC/WB	USHA	20018461	7000	6908	92
8	23-24	EE/RPC/WB	SUNDER SINGH	520101254276500	7000	6908	92
9	23-24	EE/RPC/WB	RAJESH	520451007517770	7000	6908	92
10	23-24	EE/RPC/WB	RITU	213322010000204	7000	6908	92
11	23-24	EE/RPC/WB	ANJU RANI	520101260862858	7000	6908	92
12	23-24	EE/RPC/WB	RAM NARESH YADAV	520101260859873	7000	6908	92
13	23-24	EE/RPC/WB	USHA	520451007518335	7000	6908	92
14	23-24	EE/RPC/WB	VIKASH SHARMA	520451007518327	7000	6908	92
15	23-24	EE/RPC/WB	DEEPAK	520451007519005	7000	6908	92
16	23-24	EE/RPC/WB	NAVEEN KUMAR	520441033862367	7000	6908	92
17	23-24	EE/RPC/WB	BRIJ BHUSAN SHARMA	520101208192618	7000	6908	92
18	23-24	EE/RPC/WB	POOJA SHARMA	520452000170202	7000	6908	92
					119000	117436	1564

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount **Rs.1,564/-** officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. **Similar other Cases(non-reported) EE-RPC, World Bank Project Cell/RPC, may also be reviewed for the Financial Year 2022-23 & 2023-24** accordingly under intimation to Audit.

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PARA-08 (Audit Memo No. 10 Dated 21-08-2024, Record Memo 01 (P)).

Sub : Irregularities in the work of Water Tanker Supply Service for Zone-I,II,V,VII,VIII.

Name of Work:- Water Tanker Supply Service for Zone-I,II,V,VII,VIII
Work Order No.: 05(2012-13) dated 21/08/2012 05(2022-23) in r/o M/s City Lifeline Travel Pvt. Ltd. 06 (2012-13) dated 10/09/2012 in r/o M/s Ramkey Enviro Engineers Ltd and others Contractor M/s VSK Technologies Pvt. Ltd.

Estimated cost for 10 Years : Not provided as stated Tender file is with Anti Corruption Branch

Amount Put in Tender : Not provided as stated Tender file is with Anti Corruption Branch

Completion Period : 10 Years

(In the first instance the period was proposed for 7 Years with the administrative approval of Rs.428.20 Crore by Board Vide agenda/Item No.18 on 23/02/2020(KD Page93 & 94). On the poor response of bidders in previous tender, The Technical Committee recommended for re-inviting with amended the tender condition after holding meeting with perspective bides. The following suggestion proposed by transporters were approved by CEO being the Competent Authority- "1. Regarding contract period- DJB may extend the contract period from 7 to 10 Years extendable to another three years, since the Tanker have effective life of 15 Years(KD-Page-91). DJB may extend the service for further period with mutual consent. Later on the period has been proposed for 10 Years vide Item No.T-81 Dated 09-07-2012(Page-97).

Tender files is not available with the Division as stated it is with Anti Corruption Branch and shadow file is also not available with the Division.

Value of Contract/Tender Rs.637.23 Crore (on the basis of negotiated rates of 2400 KM per month)

Detail of Value of Contract and payment made to Contractor is as under :-

Zonee	I	II	V	VII	VIII	Total
Budget for 10 Years	90,36,67,800	65,50,92,514	130,76,52,583	187,46,44,200	163,12,66,989	637,23,24,086**
Contractor	VSK Technologies Pvt. Ltd.	City Life Line Travels Pvt. Ltd.	VSK Technologies Pvt. Ltd.	City Life Line Travels Pvt. Ltd.	Ramkey Enviro Engineers Limited	
Work Completed	31-07-2023	31-07-2023	31-07-2023	31-07-2023	31-07-2023	
Payment made to Contractor	117.73 Crore	93.20 Crore	151.91 Crore	281.70 Crore	235.30 Crore	879.84 Crore

Extra Payment Made Over Estimates	27.37 Crore	27.7 Crore	21.15 Crore	94.24 Crore	72.18 Crore	242.64
Remarks of Extra payment provided	Monthly escalation due to change in fuel and labour rates as per CA	Monthly escalation due to change in fuel and labour rates as per CA	Monthly escalation due to change in fuel and labour rates as per CA	Monthly escalation due to change in fuel and labour rates as per CA	Monthly escalation due to change in fuel and labour rates as per CA	Monthly escalation due to change in fuel and labour rates as per CA

** Above detail has been prepared on the basis of Contract Agreement No.02(2022-23) of M/s City Lifeline Travel Pvt. Ltd. as the concerned tender file is not available, it is with Anti Corruption Branch.

During the Test check of record and Running Bill NO.122, Zone-VII in r/o M/s City Lifeline Travel Pvt. Ltd. for the month of August 2022, the following discrepancies was found, detail as under

1. **Payment Made to Contractor beyond the Contract period without the approval of Extension of Contract.**

The Start Date of Contract, Actual Start Date of Contract, Date of Completion of Contract, Actual Date of Completion of Contract is not mention on the Bill. It is not cleared from the Work Order what is execution/end date of Contract and period of Tankers Availability is also not mentioned in the Work Order.

The Work order No.05 was issued on **21/08/2012** for the period of 10 Years which might be expired in the month of **20-08-2022** but as per ledger statement payments has been made upto the month of March-23 without proper extension of Contract/Work Order after the expiry of Contract, which is a violation of Contract Agreement period of 10 Year. Approval of Competent Authority is not attached/ provided with the Bills/record.

Division did not submitted any reply of Audit Memo No.10 Dated 21/08/2024, however, in response to Record Memo 01(P) Dated 20/08/2024, the following information submitted by the Division :-

Month/Period	Sanction Strength of Hiring of Private Water Tanker	Actual Deployment of Water Tanker	Estimated Expenditure on Hiring of Private Tanker as per sanction order	Actual Payment Made to contractor as per running bills of contractor	Extra amount Paid Made to Contractor
APR-22 TO AUG-22	407	407	Not Provided	Not Provided	Not Provided
SEP-22	406	406	Not Provided	Not Provided	Not Provided
OCT-22 TO DEC-22	397	397	Not Provided	Not Provided	Not Provided
JAN-23	363	363	Not Provided	Not Provided	Not Provided
JAN-23	363	363	Not Provided	Not Provided	Not Provided
FEB-23	353	353	Not Provided	Not Provided	Not Provided
MAR-23	244	244	Not Provided	Not Provided	Not Provided
APR-23	179	179	Not Provided	Not Provided	Not Provided
MAY-23	178	178	Not Provided	Not Provided	Not Provided

JUN-23	157	157	Not Provided	Not Provided	Not Provided
JULY-23	132	132	Not Provided	Not Provided	Not Provided

Detail of Year-wise Expenditure, Record of water Filling stations and Log Book have not been provided by the Division, it is stated that the bills has been processed on the basis of online system generated distance covered by the Water Tankers. Log Books of water tankers are not available with the concerned Division and stated that it is available with the concerned Zone in which Tankers were plying, hence no record has been provided by the Division.)

Division/Department may look into the matter and provide the detail of Year-wise Expenditure, Record of Water Filling station, Log Book of each Tanker deployed under the contract and approval of Competent Authority beyond the expiry of Contract and other requisite complete information / records to the Audit.

2. Poor Management of monitoring of Supply of Water through Hired Private Water Tank

As per contract condition H, The agency agreed for operating Water Tanker trips for minimum of 16 Hours per Day, but on test check of the R.A. 122, no record has been attached with the bill which can confirm that contractor has operated the Water Tanker trips for minimum 16 Hours Per Day.

Payment has been released on the basis of Online Statement of running KM of vehicles issued by DIMITs. Log Book of Private Hired Tanker duly authenticated by the concerned JE/Zonal Engineers is not provided/available with the Bills. It cannot be ascertain from the record provided what was the exact place of water supply/Water filling station from the Bills and the availability of Water Tanker upto 16 Hours in the requisite area. Statement has been attached is showing only Consolidated running KM of particular Private Water Tanker/vehicle and Quantity of Water.

Division may look into the matter and provide the compliance report of trips covered minimum of 16 Kms in the Area and place of Supply and filling station, along with MB Record which has been checked by the Engineers before making the payment to Contractor in compliance of terms and conditions of the contact.

3. Failure of implementation of Monitoring System in r/o Driver Smart Card based attendance :-

As per scope of work condition No.7, Attendance of all Driver based on biometric Smart Card based was required through Attendance Monitoring System and same was to be provisioned by the selected Water Distribution Management Implement Agency and Driver of vehicle will swipe his identity card (Smart Card) which will be verified by the access control system deployed in each of the filling station.

During the scrutiny of Bill provided, it is seems that that Biometric Smart Card based Attendance Monitoring System in r/o of Drivers has not been implemented as there is no Biometric Smart Card based Attendance System is being found attached with the bill as per terms and condition of the contract, which was main requirement of the Contract for monitoring of actual deployment of Vehicle for Water Supply in the area.

It is evident from the record, Division failed to implement the provision of Driver based on biometric Smart Card Attendance System during the work period of 10 Years, which was one of the main monitoring/checking system of actual deployment of Hired Water Tanker/Vehicle in the requisites Area and payment has been released without checking the attendance of Driver/Actual deployment of vehicle as per terms and condition of the contract. No reply in this regards has been submitted by the Division.

Division may look into the matter and provide the reasons for non-implementation of one of the important provision of the monitoring system of Hired Water Tanker to the Audit.

4. Non-Implementation of Labour Law/ ESI/ EPF Act.

As per record/Bill provided, It is observed that Division did not obtained the requisite documents in r/o Actual Labour/Driver/Helper deployed on the work. Without obtaining the exact number of Manpower deployed it cannot be ensure the implantation of Labour Laws / Payment of Minimum Wages/ESI/EPF etc., which is violation of Labour/ESI/EPF Law and Division did not bother to implement the Labour Law/ESI/EPF Act.

Division may look into the matter and provide the detail of Actual Labours/Driver/Helper deployed on the work, documentary evidence of Payment of Minimum Wages/ESI/EPF etc and action taken in this regards under intimation to Audit.

5. Slow Deployment of Private Water Tanker

As per Minutes of Meeting held in the Chamber of EE(RPC) on dated 21/12/2017 regarding clarification in the entries for the month since April 2013 to November 2013, it is observed that requisite total quantity of tankers was not deployed initially. The Tankers were deployed in very small quantity like, 10,15,20 etc. against the requisite supply of 115 (45- 3KL and 70-9KL). Any penalty imposed on slow supply of Vehicle was called for but not reply is submitted by the Division.

Division/Department may look into the matter and provide the detail of penalty imposed for the slow supply of Hired Water Tanker with relevant records to Audit.

PARA-09 (Audit Memo No.11 Dated: 22/08/2024)

Sub: Unwanted Delay in foreclosure/ rescinding and Forfeiture of Performance Gurantee.

During test check of records for the office EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005 for the period 2022-23 & 2023-24, it was observed that the works awarded were foreclosed/rescinded due to non starting the work by the contractor after a long gap from the date of stipulated date of start for work awarded. Division has taken very long time for fore-closure of work. Due to which the working of the department gets hindered and causes the lapse of budgetary allocations. Some of them are as detailed below :-

Sl. No.	Name of Work	Estimated Cost (Rs.)	Tendered Amount (Rs.)	Agreement no.	Name of Contractor / Agency	Period of Completion	Remarks
1	2	3	4	5	6	9	10
1	Procurement installation and maintenance including monitoring software of global positioning system(GPS) on SS hired water tankers of Delhi Jal Board	Item Rate	19,43,420/-	01 (2021-22) Dated 01-11-21	M/s Watsoo Express Pvt. Ltd..	120 Days and Implementation Period 20 Months	Work foreclosed Payment NIL
2.	Construction of 7 office Units for officers/Officials of Phase-I Building	13,56,00,000	12,85,50,000	01(2022-23)	M/s Ashtech Industries Private Limited & M/s Ghaziabad Mechfab Pvt. Ltd.	120 Days	Work is under process for foreclosure. Payment NIL

The following informations /records/files was called for

1. Reason for works closed/rescinded.
2. Detail of Levy of Compensation/Penalty/forfeiture of EMD/PG if any.
3. Detail of contractor who has completed the residual work.

No Reply is submitted by the Division. Due to poor execution, poor management of the contracts and delay in taking decision for foreclosure of work, purpose of work has already been defeated on the part of contractor for the work at S.No.1 and on the part of EE-RPC/World Bank/DJB for the work at S.No.2.

Division may look into the matter and take necessary action for forfeiture of Performance Guarantee @10% of Contract i.e. Rs.1,94,342/- from Watsoo Express Pvt. Ltd. And take necessary action with the regards to work of Construction of 7 office Units for officers/Officials of Phase-I Building under as per terms and conditions of the contract intimation to Audit.

PARA-10 (Record Memo 1 to 1(Q))

Sub:- Non-Production of records related to EE-RPC, World Bank Project Cell/RPC,

With reference to the ongoing Audit for the office office **EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005**, the following records related to the Division are not provided to the audit till date.

- 1.) Tender files in r/o M/s City Line Travel Pvt. Limited, M/s Ramkey Enviro Engineers Pvt. Ltd, M/s VSK Technologies Ltd. Work order 02,03,04,05,06 (2012-13)
- 2.) Bank Reconciliation Statement 2022-23 & 2023-24
- 3.) List of unserviceable items lying under the control of the department, Files of condemnation/auction of items, List of Idle Store/Equipments of unserviceable items, List of un-serviceable items ie. Motor car, vehicles, plant and machinery, office equipment's etc.

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- 4.) Property Register, Plant & Machinery registers , Stock Register Consumable and Non-Consumable.
 - 5.) Log Book of Hired Water Tankers and place of Deployment
 - 6.) Log books and History sheet of the vehicles/ Equipment's on the strength and hired/computers/ACs etc, Petrol /diesel stock and consumption register.
 - 7.) List of court cases wherein the department is involved.
 - 8.) Performance Guarantee/ EMD Register.
 - 9.) Imprest Register
 - 10.) Test registers.
 - 11.) Penalty Register
 - 12.) Expenditure Booked in the Books of EE-RPC/World Bank Cell , in r/o M/s NM Construction project of EE(ISP) but tender file, Work order, Bills are not provided.

PARA 11 : (Record Memo 1(C)).

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

During the test check of budget and expenditure details provided by the Division for the audit period 2022-24, it has been observed 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/Head Quarter, 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 25% to 60 % have been found retained unutilized as per details given below:-

Year	Capital				Revenue			
	Budget allotted	Expenditure made	Balance	Saving %	Budget allotted	Expenditure made	Balance	Saving %
22-23	12289.51	9794.74	2494.77	20.30%	249.49	205.51	43.98	17.62%
23-24	3976.51	1858.05	2118.46	53.28%	4586.56	833.65	3752.91	81.83%

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

Division/Department may look into the matter and take necessary action for non-utilization of funds on the part of Division.

A.O.

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

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

TAN-01 (Audit Memo No.06

Dated : 16-08-2024)

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.07 Dated 16-08-2024)

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of Office of EE-RPC, World Bank Project Cell/RPC, Room NO.506, 5th Floor, Phase-I, Varunalaya Jhandewalan, New Delhi-110005, the following discrepancies have been noticed:-

- (ii) **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.

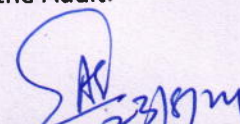
- (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant 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.
- (iv) **'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.
- (v) **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.
- (vi) **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.
- (vii) **Leave-Account** - It was observed that, leave account are not maintained properly.
- (viii) **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.
- (ix) **Entries of verification of Character and Antecedents** of the employees, not found in the Service Books.
- (x) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in most of the service books.

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

Reasons for above mentioned discrepancies was called for but no reply is submitted. Division may take necessary action to remove all the discrepancies as mentioned above and update ECE/PBR accordingly under intimation to the Audit.

A.O.



Signature of I.A.O

Name of I.A.O. : Anand Gupta

Summary

Sr. No.	Memo No.	Particulars of Memo	Recovery Raised	Recovered	Balance	Status
1	1	Bank Reconciliation Statement for the Financial Year 2022-23& 2023-24.	NIL	NIL	NIL	PARA-01
2	2	Unsettled Loan & Advances Paid to Employees/Staff/Contractor/ Non Settlement of Advance to Contractor/Supplier for Rs.31,95,81,496/-	NIL	NIL	NIL	PARA-02
3	3	Non-Deposit of Statutory Deduction/ Short Deposit Duties and Taxes/	NIL	NIL	NIL	PARA-03
4	4	Huge amount Withheld from Contractor and Huge Balance of Security Deposit	NIL	NIL	NIL	PARA-04
5	5	Unfruitful Advertisement Expenditure of Rs. Rs.30,52,644/- and Poor Work Execution Management of the Division/Department in taking proper Decisions.	NIL	NIL	NIL	PARA-05
6	6	Improper maintenance of ECR/PBR.	NIL	NIL	NIL	TAN-01
7	7	Discrepancies in maintenance of Service Books.	NIL	NIL	NIL	TAN-02
8	8	NonMaintenance of Cash Book for Financial Year 2022-23 & 2023-24.	NIL	NIL	NIL	PARA-06
9	9	Excess Bonus/Ex-gratia Payment for Rs.1,564/-to officials of DJB.	1564	NIL	1564	PARA-07
10	10	Irregularities in the work of Water Tanker Supply Service for Zone-I,II,V,VII,VIII.	NIL	NIL	NIL	PARA-08
11	11	Unwanted Delay in foreclosure/ rescinding and Forfeiture of Performance Guarantee.	NIL	NIL	NIL	PARA-09
12	Record Memo 1 to 1(Q)	Non-Production of records related to EE-RPC, World Bank Project Cell/RPC	NIL	NIL	NIL	PARA-10

[Signature]
28/8/2024

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13	Record Memo 1(C)	Huge Savings under various Heads	NIL	NIL	NIL	PARA-11
		TOTAL	1564	NIL	1564	


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