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

AUDIT REPORT OF OFFICE OF THE EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24 FOR THE PERIOD 2022-23 & 2023-24

INTRODUCTION

The Internal Audit Report on the accounts of Office of The **EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24 for the period 2022-23 & 2023-24** was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh.Vijay Kumar, AO. The audit was conducted during 10 working days between **27-08-2024 to 05-09-2024 Except 09/07/2024 (8 working Days).**

AIMS AND OBJECTIVES

Brief Activity of the division. EE (SDW)-I division at Kilokri is Sewage Disposal Works division of Delhi Jal Board in South East Delhi. The division is mainly responsible for repair, maintenance and operation of two number of sewage pumping stations namely Kilokri SPS & Ring Road SPS. Most of the sewage of Central part of Delhi, NDMC Area, and South part of Delhi is pumped out by this division towards Okhla STP. Besides this, the division is also maintaining Jal Vihar Booster Pumping Station, Staff Quarters of Jal Vihar Colony and Ring Road Pumping Station. This office is headed by the Executive Engineer and assisted by one Assistant Engineer. Detail of the Sewage Pumping Stations is as under:-

S/No.	Name of Sewage Pumping Station	Capacity (MGD)	Status
1	Kilokri SPS.	60	Operational
2	Ring Road SPS.	70	Operational

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

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

S. No.	Name of the Officer	Period	
		From	To
		HOO/DDO	
1.	SH. K.S RAI	2022-23	2023-24.
		AAO	
1.	SH. RAJEEV SRIVASTAVA	2022-23	, 2023-24.

Cashier			
1.	NIL		
2.			

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

(Amount in Lakh)

1.Budget detail

	Capital			Revenue		
Year	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2022-23	2358.76	1910.98	447.78	2844.31	2532.78	311.53
2023-24	4035.57	1543.55	2492.02	3375.63	2515.42	860.21

Vacancy Statement of regular staff as on 31.03.2024 :

Office of The EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24.

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	1	1	0
B	24	19	5
C	214	73	141

Statutory Audit:

The detail of Statutory audit of the Office of The **EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24 by AGCR** has not been provided.

Maintenance of Records:

The maintenance of record of the Office of **EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

A.O.

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

PART – I

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

A.O.

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Current Audit Report

During the course of current audit, 15 observation Memos were issued to the Office of The **EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24** 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	
7	9	17204	0	17204	PARA-07

Internal audit report has been prepared on the basis of information furnished and made available by the Office of **EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24 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

PART-II

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

PARA – 01 (Audit Memo No.1 Dated: - 29/08/2024)

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

(A) Financial Year 2022-23.

During the Test Check of the Trial Balance for the Financial Year 2022-23 provided by the **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24** , It has been observed that following Bank Ledger balances are exists in the Book of Accounts of the Division, detail as under :-

	Bank/Cheque-in-Transit Balance as on 31-03-2023		
		Debit	Credit
1	Allahabad Bank EMD A/c 50448339804	3281613.00	
2	Canara Bank-4783		13731967.00
3	Corporation Bank026401601000581	3253322.05	
4	Corporation Bank- 4116		653743687.00
5	Corporation Bank A/c No 168 (510101006070298)	2151386.80	
6	SBI A/c No. 41430248663	23182594.00	
7	Syn. Bank-60011-R.Jhasi		19297289.00
8	Syndicate Bank - 76/ 748 (9023101000748)	1703461.25	
9	Syndicate Bank A/C 12261	8071205.00	
	Total	41643582.10	686772943.00

It was requested to provide the following information :-

1. Copy of Ledger Accounts of All Ledgers mentioned above from S.NO.1 to 9
2. Copy of Bank statement in r/o of above Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs. 68,67,72,943.00/- **in r/o** Ledgers mentioned above and detailed thereof.
5. Confirmation of Ledger Balance as mentioned above.
6. 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.
7. Purpose of maintaining each Bank Accounts

Division has provided the Bank Reconciliation statements in r/o Bank mentioned at S.No.5 & 8 and other requisites information as mentioned above has not been provided. Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information as mentioned above to the Audit.

(B) Financial Year 2023-24

During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24** , It has been observed that following Bank Ledger Balances are exists in the Book of Accounts of the Division, detail as under :-

Table – "B"

Particulars	Opening (Rs,)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank/Cheque-in-Transit Balance as on 31-03-2024					
SCHEDULE BANK					
SBI A/C NO.- 3196		0.00	126450.00		126450.00
SBI A/C NO.- 8663	0.00 CR	422246236.00	409098632.00	13147604.00	
SBI A/C NO.- 8823		0.00	1296.00		1296.00
SBI A/C NO 40466109668 (AMRUT)	0.00 CR	30400000.00	30400000.00		
SBI A/C 42740716905 (AMRUT)	0.00 CR	4397144.00	4397144.00		
SCHEDULE BANK TOTAL:	**0.00 CR**	**457043380.00**	**444023522.00**	**13147604.00**	**127746.00**

It has been noticed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24. Division was called for the following information :-

1. Reason for non carry forward of closing balances for the Financial Year 2022-23 (As per Table- A above) to Financial Year 2023-24 (Table –B).
2. Copy of Bank Ledgers alongwith Bank Statement.
3. Reconciliation Statements in r/o of Bank Ledgers with the Bank Statement.
4. Confirmation of Balance.
5. 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.

Division did not submitted any reply, Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information as mentioned above and carry forward the closing balance of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit.

PARA-02 (Audit Memo No. 2 Dated : 29/08/2024)

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

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

During the Test Check of Trial Balance for the Financial Year 2022-23 provided by the Division, it has been observed that following **Advances to Employees** were paid to Employees for the LTA, Medical Advance, Festival Advance, Imprest A/c etc. Are lying unsettled for the long time, detail as under :-

Table – "A"

	Advances to Employees/Contractor/Supplier/Other Advance		
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Medical Advance	3337244.00	
2	Imprest Advance	14800.00	
3	Advance to Contractor-Contractor Wise	5920000.00	
4	Festival Advance		92475.00
	Grand Total	9272044	92475.00

Reason for the non-settlement of Advances to Employees//Contractor/Supplier/Other Advance was called for but Division did not submit any reply. Division may look into the matter and take necessary action for settlement of above Advances under intimation to Audit.

b) Financial Year 2023-24

As per Trial Balance of F.Y. 2023-24, the following Unsettled Loan & Advances Paid to Employees/Staff/Other Advances accounts were having Debit Balance/ Credit Balance in the F.Y. 2023-24, which was need to settled, detail as under :-

Table- B"

Particulars	**OPENING (Rs.**	**DEBIT (Rs.)**	**CREDIT (Rs.)**	**DEBIT ClOSING (Rs.)**	**CREDIT ClOSING (Rs.)**
ADVANCES TO EMPLOYEES					
MEDICAL ADVANCE		1307000.00	0.00	1307000.00	
ADVANCE TO CONTRACTOR-CONTRACTOR WISE		1480000.00	4440000.00		2960000.00
LOANS, ADVANCES & DEPOSITS TOTAL:	**0.00 CR**	**2787000.00**	**4440000.00**	**1307000.00**	**2960000.00**

Further, It is also noticed that closing balance of Loan and Advance for the Financial Year 2022-23(Table-A) not been carry forward to the Financial Year 2023-24 (Table-B) by the Division.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for non-settlement of the Loan and Advance but Division did not submitted any reply. Division/Department may look into the matter and take

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necessary action for settlement of Advances as mentioned above and carry forward the balances of F.Y. 2022-23 to F.Y. 2023-23 under intimation to Audit.

PARA-03 (Audit Memo No. 3 Dated :29/08/2024)

Sub : **Excess Deposit/Non-Deposit of Statutory Deduction, Duties and Taxes.**

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

During the Test Check of Trial Balance for the Financial Year 2022-23 provided by the Division it has been observed that Statutory Deductions are showing credit balances. and credit balance means short deposit/Liable to deposit of statutory deduction, detail as under

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		155799.00
G.I.S.Deductions		678.00
Grand Total		**156477.00**

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority. But Division did not submitted any reply. Division/Department may look into the matter and take necessary action for submission of proof of deposit with the concerned Authority.

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

During the scrutiny of records/Ledgers provided by the by **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24,** it has been observed that Statutory Deductions are showing Debit and credit balances. Debit Closing Balance mean Excess Deposit with the concerned authority and credit closing balance means short deposit of statutory deduction/Balance amount to be deposited with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
C.P.F.DEDUCTIONS		987163.00	1195949.00		208786.00
C.P.F.LOAN EDUCTION		0.00	6376.00		6376.00
D.R.F.DEDUCTIONS		106500.00	116500.00		10000.00
G.I.S.DEDUCTIONS		212196.00	232300.00		20104.00
GPF DEDUCTIONS		14267000.00	15733500.00		1466500.00
GPF LOAN EDUCTION		509500.00	480000.00	29500.00	
L.I.C DEDUCTIONS		736351.00	679067.00	57284.00	
OTHER DEDUCTIONS		268633.00	305234.00		36601.00
G.S.L.I.S. DEDUCTION		101438.00	0.00	101438.00	

DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	17188781.00	18748926.00	188222.00	1748367.00

Reason of the above lapse was called for audit after due verification of facts and figures along with copies of challans of deposit of above said statutory deductions with the concerned authority.

It was also 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.

Division did not submitted any reply Division/Department may take necessary action for carry forward of balances of F.Y. 2022-23 to F.Y. 2023-24 and take necessary action for reconciliation of accounts for excess withdrawal in case of Debit Balance, deposit of Statutory Deduction with the concerned authority in case of Credit Balance and submit the copies of challan & reasons for Debit Balance after verifying the fact and figure of the account to the Audit.

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

During the scrutiny of records/ledgers provided by the by by **EE SDW-VIII, 20 MGD, Sewerage Treatment plant (STP), Dwarka Sector-16D Pappankalan, New Delhi-110075**regarding Duties and Taxes, the Ledgers are credit balances. Credit balance mean amount is pending to deposit with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
BUILDING CESS		1176916.00	1186904.00		9988.00
TDS-CONTRACTORS		2666217.00	2666217.00		
TDS-EMPLOYEES		4849757.00	5220757.00		371000.00
CGST		1339251.00	1338603.00	648.00	
IGST		25094.00	25094.00		
SGST		1339251.00	1338603.00	648.00	
		11396486	11776178	1296	380988

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.

It has been observed that closing balances of above ledgers exists in Books of Accounts 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.

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Division did not submitted any reply Division/Department may take necessary action for carry forward of balances of F.Y. 2022-23 to F.Y. 2023-24 and take necessary action for refund of Duties and Taxes in case of Debit Balance, deposit of Duties and Taxes with the concerned authority in case of Credit Balance and submit the copies of challan/Application of Refund to the Audit.

PARA-4 (Audit Memo No.06 Dated 02-09-2023)

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.

During the test examination of records relating to award of tender by **Division EE SDW-I,** 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 90 % below of tender amount from Justified Cost is as under :-

S.no.	Year	CA No.	Date	Name of Contractor	Name of Work	Estimated Cost	Approved Cost/ Tender cost	Below %
1	2022-23	12	10-08-2022	M/s Aryan Builders	Procurement of different type of hardware items at Kilokari SPS	754822	182900	-75.77%
2	2022-23	13	10-08-2022	M/s Soni Trading Corporation	Procurement of different type of hardware items at Kilokari SPS	754822	526604	-30.23%
3	2022-23	19	10-08-2022	M/s Mittal Trading Company	Supply of Electrical spares for various HT equpments at Kilokari SPS	1729712	1106899	-36.01%
4	2022-23	28	06-10-2022	M/s Safe Pro Fire Service Pvt. Ltd.	Procurement of extinguisher & accessories for EE(SDW)-I	605135	258420	-57.30%
5	2022-23	29	06-10-2022	M/s Casmo Traders & Engineers	Procurement of extinguisher & accessories for EE(SDW)-I	605135	46728	-92.28%
6	2022-23	33	**20-10-2022**	M/s Sai Trading Corporation	Improvement of Foundation of pump Set. No.03 & 04 at Ring Road SPS	864940	562211	-35.00%
7	2022-23	41	23-11-2022	M/s R.S. Electricals	Purchase of LED Street Lighting fixtures for EE/SDW-I, Division	419750	116348	-72.28%

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8	2022-23	42	23-11-2022	M/s Agarwala Traders	Purchase of LED Street Lighting fixtures for EE(SDW-I) , Division	419750	190417	-54.64%
9	2022-23	51	23-01-2023	M/s Gupta Brothers	Painting of Electrical & Mechanical equipments at Kilokri SPS & Jal Vihar Colony B/P/Station	722042	485452	-32.77%
10	2022-23	53	27-01-2023	M/s Rudra Alliance	Procurement of spares for 930 HP & 530 HP 11 KV ORS at RR SPS	1150170	707351	-38.50%
11	2022-23	55	27-01-2023	M/s New India Electricals	Procurement of spares for 1523 HP & 930 HP 11 KV Moter at RR SPS	873955	232100	-73.44%
12	2022-23	56	27-01-2023	M/s Gupta Brothers	Procurement of spares for 1523 HP & 930 HP 11 KV Moter at RR SPS	873955	395489	-54.75%
13	2023-24	8	24-05-2023	M/s K S Trading & Construction Co	Procurement of Bearings for 20 MGD Pumps at Ring Road SPS	1332675	965098	-27.58%
14	2023-24	9	24-05-2023	M/s Power - Mech - Tech Engineers	Procurement of Bearings for 20 MGD Pumps at Ring Road SPS	1332675	366744	-72.48%
15	2023-24	10	24-05-2023	M/s Super System Engineers	Purchase of Misc. Electrical Consumables Items for EE(SDW)-I Division	846597	538847	-36.35%
16	2023-24	11	24-05-2023	M/s Raj Engineering Co.	Purchase of Misc. Electrical Consumables Items for EE(SDW)-I Division	846597	113280	-86.62%
17	2023-24	12	24-05-2023	M/s Shakti Trading Co.	Purchase of Misc. Electrical Consumables Items for EE(SDW)-I Division	846597	4278	-99.49%
18	2023-24	13	24-05-2023	M/s RRPN Group Of Solutions HUF	Procurement of different size Power Cables for EE(SDW)-I Division	1278340	403560	-68.43%
19	2023-24	14	25-05-2023	M/s Agarwala Traders	Procurement of different size Power Cables for EE(SDW)-I Division	1278340	303095	-76.29%
20	2023-24	15	25-05-2023	M/s Goodwill Enterprises	Procurement of different size Power Cables for EE(SDW)-I Division	1278340	158120	-87.63%
21	2023-24	17	14-06-2023	M/s Balram Associates	Improvement of lighting & alied electric works at Kilokari SPS (Re-Invited)	650608	486160	-25.28%

22	2023-24	30	04-09-2023	M/s Shakti Trading Co.	Electrification Work of different type of staff quarters at Jal Vihar Colony	1592951	1146854	-28.00%
23	2023-24	31	11-09-2023	M/s B & B Construction	Provinding & Fixing of MS Platfroms for various operation at Kilokari Old & New SPS	1532230	952661	-37.83%
24	2023-24	33	11-09-2023	M/s Ankit Singh Tarar	Renovation/Strengthening of mechanical system of Kilokari Old SPS	2343899	1470952	-37.24%
25	2023-24	38	27-09-2023	M/s Chaitanya Construction Company	Imporvement of 1200 mm dia rising main No. 1 in the valve chamber of outside pump house at Ring Road SPS	2387494	1657003	-30.60%
26	2023-24	41	30-09-2023	M/s Chaitanya Construction Company	Removal & Disposal of floating material on regular basis at Kilokari SPS	2488266	1866200	-25.00%
27	2023-24	42	30-09-2023	M/s Mittal Trading Company	Removal & Disposal of floating material on regular basis at Ring Road SPS	2488266	1608576	-35.35%
28	2023-24	44	06-11-2023	M/s Mittal Trading Company	Provinding & Fixing of Chequered sheet as mezzanine level of the platform with other MISC. works inside pump house at Ring Road SPS	2474748	1672777	-32.41%
29	2023-24	45	06-11-2023	M/s Gogia Brothers	Renovation of 6.6 KV HT panel at Kilokari Old SPS	1131296	845470	-25.27%
30	2023-24	46	07-11-2023	M/s Abhishek Enterprises	Imporvement of imported HT OCBs at Kilokari New SPS	938749	638380	-32.00%
31	2023-24	47	07-11-2023	M/s Gupta Brothers	Strengthening of part of sump well at Ring Road SPS	2496250	1543440	-38.17%
32	2023-24	48	07-11-2023	M/s Raj Engineering Co.	Strengthening of suction & delivery header line by opening of NRV & alied specials for smooth sewage flow at Kilokari Old SPS	436010	271990	-37.62%

33	2023-24	49	07-11-2023	M/s Mittal Trading Company	imporvement of servicing of different size sluice valves of rising main No. 01 at Ring Road SPS	1564680	1014800	-35.14%
34	2023-24	54	15-03-2024	M/s Power Tech Engineers	Purchase of different types of barings for different E/P/Sets at Kilokari SPS (Re-Invited)	2091957	161212	-92.29%
35	2023-24	56	16-03-2024	M/s Ankit Singh Tarar	Renovation of imported make LT Panel at Kilokari Old SPS	848479	577079	-31.99%

As per table above, there was huge variation between the Justified cost and tendered amount ranging between 25% to 90 % 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 with regards to points raised from S.No. 1 to 6. Audit observation was towards un-realistic approach of the Technical Expert Team in preparing the preliminary estimates of the works. Division may look into the matter the submit the requisite information to the Audit.

PARA-05 (Audit Memo No. 07 Dated 02-09-2024)

Sub: Non-Compliance of Labour Law/ESI/EPF Etc.

1. As per clause 19D of General Conditions of the Contract, the Contractor shall submit by 4th and 19th of every month, to the Engineer-in-Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively In case of non-observation of above conditions, the contractor shall be liable to pay to DJB a sum not exceeding Rs.200/- for each default or materially incorrect statement.
2. Clause 19B, Payment of Wages :- The contractor shall pay to labour employed by him either directly or through sub-contractors, wages not less than fair wages as defined in the D.J.B. Contractor's Labour Regulations or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970 and the contras Labour (Regulation and

Abolition) Central Rules, 1971, the contractor shall comply with or cause to be complied with the DELHI JAL BOARD contractor's Labour Regulations made by Government from time to time in regard to payment of wages, wage period, deductions from wages recovery of wages not paid and deductions unauthorized made, maintenance of wage books or wage slips, publication of scale of wages and other terms of employment, inspection and submission of periodical returns and all other matters of the like nature or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970. and the Contract Labour (Regulation and Abolition) Central Rules, 1971, wherever applicable. The Engineer-in-Charge concerned shall have the right to deduct from the moneys due to the contractor any sum required or estimated to be required for making good the loss suffered by a worker or workers by reason of non-fulfillment of the conditions of the contract for the benefit of the workers, non-payment of wages or of deductions made from his or their wages which are not justified by their terms of the contract or non- observance of the Regulations. However, on test check of record, it is observed that Contractor did not submitted the relevant Record.

3. Other provision as per Contract Agreement vide clause 19E,19F,19G in r/o Labour Welfare are not complied by the contractor.

During the test check works, it has been observed that compliance of the terms and condition of above mentioned terms and condition of the contract in r/o Labour Laws/ ESI/EPF has not been complied in the following Contracts. Contractor is ready to deposit the penalty amount instead of compliance of terms and condition of Contract, detail of penalty recovered from the bills of contactor is as under :-

S.No.	Work Order No. & Date	Name of Contractor	Name of Work	Penalty Imposed for non-filing of Labour Record
1	30, 04-09-23	M/s Shakti Trading Co.	Electrification Work of different type of staff quarters at Jal Vihar Colony	Rs.3000
2.	27, 29-09-22	M/s Samanvya Infrastructure Pvt. Ltd.	Improvement of Mechanical System at Kilokri Old SPS	Rs.2000
3.	48, 19-01-23	M/s Aryan Builders	Improvement/ Repairing of 12MM dia rising main in the premises of Ring Road	Rs.1000
4.	52, 27-01-23	M/s Gupta Brothers	Improvement of Imported HT Transformers at Kilokri old SPS	Rs.1000
5.	30, 21-10-22	M/s Sunbeam Engg. Corporation	Repairing/Rewinding of 500 KW, 11 KV Motor of Set No.4 at Ring Road SPS	Rs.8000

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement was called for but no reply.

As per record/Bill provided, It is observed that Division did not obtained the requisite documents in r/o Actual Labour 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.

Since the penalty clause for non-furnishing of Labour/Wages/ESI/EPF is very low, hence, contractors did not bother to submit the requisite record, however, they are ready to deposit the nominal penalty imposed for such kind of default. Division may look into the matter and ensure to obtain the detail of Actual Labours deployed on the work, documentary evidence of Payment of Minimum Wages/ESI/EPF etc. under intimation to Audit.

PARA-06 (Audit Memo No. 08 Dated 02-09-2024)

Sub: Short Deduction of Performance Guarantee amounting to Rs.1,12,542/- & Non _renewal of Expired Bank Guarantee/FDR

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

Sr. No.	Work Order No. And Date	Name of Contractor	Name of work	Tender Cost	P.G./ EMD Amount Deposited	P.G. Due	Short Deduction of P.G.	Remarks
1	30, 04-09-23	M/s Shakti Trading Co.	Electrification Work of different type of staff quarters at Jal Vihar Colony	1146854	57600	57343	0	Maturity Date of 3 FDR Submitted already Lapsed on 03-01-24, 22-02-24 & 22-02-24 Not renewed
2	05,20-05-23	M/s Mittal Trading Co.	Improvement of 20 MGD Pump of Set NO.5 at Ring Road	2479180	50000	123959	73959	-
3.	02,17-5-23	M/s Super Telesystem Pvt. Ltd.	AMC and up-gradation of 'VISTA' make CCTV Security System under SDW-I	1092312	21900	54616	32716	-
4.	03, 17-05-23	M/s Super Telesystem Pvt. Ltd.	AMC and up-gradation of 'VISTA' make CCTV Security at Ring Road SPS	121837	5000	6092	3592	-
5.	56,27-01-23	M/s Gupta Brothers	Procurement of Spares 1530 HP & 930 HP 11 KV Motor at Ring Road SPS	395489	17500	19775	2275	-

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6.	30,21-10-22	M/s Sun Beam Engg. Corporation	Repairing /Rewinding of 500 KW, 11 KV Motor of Set No.4 at Ring Road SPS	2892180	216000	144609	NIL	Maturity Date of FDR Submitted already Lapsed on 18-06-2023 Not renewed
							1,12,542	

It is observed in the most cases Performance Guarantee @5% of the Contract Value has not been obtained from the contractor before issuance of Work order instead EMD deposited @2% is treated as Performance Guarantee, therefore, remaining 3% has not been obtained from contractor, which is the violation of terms and condition of the Contractor as well as Rule 171 of the GFR 2017.

It is also observed that Performance Guarantee Register/EMD Register has not been maintained at the Division, therefore, proper monitoring of expiry date of deposits could not maintained. Reason for short deduction of Performance Guarantee/ Non-Maintenance Performance Guarantee Register/EMD Register was called for after verifying of facts and figure but no reply is submitted.

Division may take necessary action to make proper monitoring system of Performance Guarantee and obtain the balance Performance Guarantee from the venders under intimation to Audit.

PARA-07 (Audit Memo No.09 Dated : 03-09-2024)

Sub : **Excess Bonus/Ex-gratia Payment for Rs.17,204/- to officials of DJB.**

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

" The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to Rs.7000x30/30.4=Rs.6907.89 (rounded off to Rs.6908/-)".

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

S. No.	Division/ Office/AC	F.Y. 2022-23 PAID IN 2023-24	Name of Employee	Designation	Bonus Paid	Bonus Due	Overpayment
					(Rs.)	(Rs.)	
1	EE(SDW)-I	2022-2023	AJAY PAL SINGH	FIELD ASSISTANT	7000	6908	92
2	EE(SDW)-I	2022-2023	AMARJEET SINGH	ELECTRICIAN-II	7000	6908	92
3	EE(SDW)-I	2022-2023	ASHOK KUMAR	ELECTRICIAN-II	7000	6908	92
4	EE(SDW)-I	2022-2023	ATUL KUMAR	PHARMACIST	7000	6908	92
5	EE(SDW)-I	2022-2023	BABBU GEORGE	FIELD ASSISTANT	7000	6908	92
6	EE(SDW)-I	2022-2023	BABLOO KHAN	SHIFT INCHARGE	7000	6908	92

7	EE(SDW)-I	2022-2023	BAL KISHAN	FIELD ASSISTANT	7000	6908	92
8	EE(SDW)-I	2022-2023	BALRAJ SINGH	FIELD ASSISTANT	7000	6908	92
9	EE(SDW)-I	2022-2023	BHARAT SINGH	VEHICLE DRIVER	7000	6908	92
10	EE(SDW)-I	2022-2023	BHAROSI LAL	FIELD ASSISTANT	7000	6908	92
11	EE(SDW)-I	2022-2023	BIJENDRA KUMAR MEENA	FITTER MATE	7000	6908	92
12	EE(SDW)-I	2022-2023	BISHAMBER	ELECTRICIAN-II	7000	6908	92
13	EE(SDW)-I	2022-2023	CHANDAN SINGH	MALI BELDAR	7000	6908	92
14	EE(SDW)-I	2022-2023	CHOTE LAL	SECURITY GUARD	7000	6908	92
15	EE(SDW)-I	2022-2023	CHARAN DASS	SECURITY GUARD	7000	6908	92
16	EE(SDW)-I	2022-2023	DAN SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
17	EE(SDW)-I	2022-2023	DARSHAN SINGH	FIELD ASSISTANT	7000	6908	92
18	EE(SDW)-I	2022-2023	DEVENDER KUMAR	ELECTRICIAN-II	7000	6908	92
19	EE(SDW)-I	2022-2023	DEVENDER KUMAR	FITTER MATE	7000	6908	92
20	EE(SDW)-I	2022-2023	GANESH	ELECTRICIAN-II	7000	6908	92
21	EE(SDW)-I	2022-2023	HAKIM CHAND MEENA	SECURITY GUARD	7000	6908	92
22	EE(SDW)-I	2022-2023	HARI KANT SHARMA	FOREMAN (MECHANICAL)	7000	6908	92
23	EE(SDW)-I	2022-2023	HARI SINGH	FITTER MATE	7000	6908	92
24	EE(SDW)-I	2022-2023	HARPHOOL MEENA	SECURITY GUARD	7000	6908	92
25	EE(SDW)-I	2022-2023	HEMANT KUMAR	FIELD ASSISTANT	7000	6908	92
26	EE(SDW)-I	2022-2023	HUKAM SINGH	SECURITY GUARD	7000	6908	92
27	EE(SDW)-I	2022-2023	JAGDISH CHAND	FIELD ASSISTANT	7000	6908	92
28	EE(SDW)-I	2022-2023	JAGPAL	PCAMR	7000	6908	92
29	EE(SDW)-I	2022-2023	JITENDER KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
30	EE(SDW)-I	2022-2023	JITENDER SINGH	FITTER CLASS - I	7000	6908	92
31	EE(SDW)-I	2022-2023	JUGENDER SINGH	ELECTRICIAN-II	7000	6908	92
32	EE(SDW)-I	2022-2023	K.ARUMUGAM	FIELD ASSISTANT	7000	6908	92
33	EE(SDW)-I	2022-2023	KESHAR SINGH	ELECTRICIAN-II	7000	6908	92
34	EE(SDW)-I	2022-2023	KHYALI RAM	ELECTRICIAN-II	7000	6908	92
35	EE(SDW)-I	2022-2023	KISHAN LAL	ELECTRICIAN-II	7000	6908	92
36	EE(SDW)-I	2022-2023	KUSHAL PAL SINGH	PHARMACIST	7000	6908	92
37	EE(SDW)-I	2022-2023	LAXMAN SINGH	FIELD ASSISTANT	7000	6908	92
38	EE(SDW)-I	2022-2023	MAHESH KUMAR	SECURITY GUARD	7000	6908	92
39	EE(SDW)-I	2022-2023	MAMTA	PCAMR	7000	6908	92

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40	EE(SDW)-I	2022-2023	MANOJ KUMAR	FIELD ASSISTANT	7000	6908	92
41	EE(SDW)-I	2022-2023	MANVIR SINGH	FOREMAN (ELECTRICAL)	7000	6908	92
42	EE(SDW)-I	2022-2023	MOHAN LAL	SECURITY GUARD	7000	6908	92
43	EE(SDW)-I	2022-2023	MOHAN SINGH	VEHICLE DRIVER	7000	6908	92
44	EE(SDW)-I	2022-2023	MUKESH	FIELD ASSISTANT(SEWER)	7000	6908	92
45	EE(SDW)-I	2022-2023	MUKESH KUMAR MEENA	SECURITY GUARD	7000	6908	92
46	EE(SDW)-I	2022-2023	N. AMBUJAM	PCAMR	7000	6908	92
47	EE(SDW)-I	2022-2023	NARENDER KUMAR	ELECTRICIAN-II	7000	6908	92
48	EE(SDW)-I	2022-2023	NARENDER KUMAR	ELECTRICIAN-II	7000	6908	92
49	EE(SDW)-I	2022-2023	NEHA	DRESSER	7000	6908	92
50	EE(SDW)-I	2022-2023	NOORJAHAN	SAFAI KARAMCHARI	7000	6908	92
51	EE(SDW)-I	2022-2023	OM PARKASH	FIELD ASSISTANT(SEWER)	7000	6908	92
52	EE(SDW)-I	2022-2023	OM PRAKASH	ASSISTANT SECURITY OFFICER	7000	6908	92
53	EE(SDW)-I	2022-2023	OM PRAKASH	VEHICLE DRIVER	7000	6908	92
54	EE(SDW)-I	2022-2023	PARAS NATH	FIELD ASSISTANT	7000	6908	92
55	EE(SDW)-I	2022-2023	PRAMOD KUMAR	FIELD ASSISTANT	7000	6908	92
56	EE(SDW)-I	2022-2023	PREM SHANKAR	FIELD ASSISTANT	7000	6908	92
57	EE(SDW)-I	2022-2023	PRINCE	JUNIOR ASSISTANT	7000	6908	92
58	EE(SDW)-I	2022-2023	PRITAM PASWAN	DRESSER	7000	6908	92
59	EE(SDW)-I	2022-2023	RAJESH KUMAR	HEAD SECURITY GUARD	7000	6908	92
60	EE(SDW)-I	2022-2023	RAJESH KUMAR JE	JUNIOR ASSISTANT	7000	6908	92
61	EE(SDW)-I	2022-2023	RAJESH KUMAR	SECURITY GUARD	7000	6908	92
62	EE(SDW)-I	2022-2023	RAJESH KUMAR BARUA	FTM - I (MECHANICAL)	7000	6908	92
63	EE(SDW)-I	2022-2023	RAJPAL SINGH	TELEPHONE OPERATOR	7000	6908	92
64	EE(SDW)-I	2022-2023	RAKESH KUMAR	SECURITY GUARD	7000	6908	92
65	EE(SDW)-I	2022-2023	RAMA KRISHNAN	ELECTRICIAN-II	7000	6908	92
66	EE(SDW)-I	2022-2023	RAM BRIJESH	FIELD ASSISTANT	7000	6908	92
67	EE(SDW)-I	2022-2023	RAMESHCHAND	HEAD SECURITY GUARD	7000	6908	92
68	EE(SDW)-I	2022-2023	RAMKALI MEENA	FIELD ASSISTANT	7000	6908	92
69	EE(SDW)-I	2022-2023	RISHI RAJ	ELECTRICIAN-II	7000	6908	92
70	EE(SDW)-I	2022-2023	ROBIN	FIELD ASSISTANT	7000	6908	92

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71	EE(SDW)-I	2022-2023	ROHIT	FIELD ASSISTANT	7000	6908	92
72	EE(SDW)-I	2022-2023	SAMARTH LAL	SECURITY GUARD	7000	6908	92
73	EE(SDW)-I	2022-2023	SANJAY	ELECTRICIAN-II	7000	6908	92
74	EE(SDW)-I	2022-2023	SANJAY KUMAR	FIELD ASSISTANT	7000	6908	92
75	EE(SDW)-I	2022-2023	SATISH KUMAR UPADHAY	VEHICLE DRIVER	7000	6908	92
76	EE(SDW)-I	2022-2023	SATYA PRAKASH SAINI	SHIFT INCHARGE	7000	6908	92
77	EE(SDW)-I	2022-2023	SHEO KUMAR GOND	ELECTRIC MATE	7000	6908	92
78	EE(SDW)-I	2022-2023	SHRI MOHAN MEENA	SECURITY GUARD	7000	6908	92
79	EE(SDW)-I	2022-2023	SUDERSHAN NARANG	ASSISTANT SECTION OFFICER	7000	6908	92
80	EE(SDW)-I	2022-2023	SUKH BAHADUR GURUNG	FITTER MATE	7000	6908	92
81	EE(SDW)-I	2022-2023	SUNITA	FIELD ASSISTANT	7000	6908	92
82	EE(SDW)-I	2022-2023	SURENDER SHARMA	FITTER MATE	7000	6908	92
83	EE(SDW)-I	2022-2023	SUSHILA MEENA	PCAMR	7000	6908	92
84	EE(SDW)-I	2022-2023	SUSHIL KUMAR PAL	FIELD ASSISTANT	7000	6908	92
85	EE(SDW)-I	2022-2023	URMILA	FIELD ASSISTANT	7000	6908	92
86	EE(SDW)-I	2022-2023	VIJAY	FIELD ASSISTANT	7000	6908	92
87	EE(SDW)-I	2022-2023	VINOD KUMAR	ELECTRICIAN-II	7000	6908	92
88	EE(SDW)-I	2022-2023	VIRENDER SINGH MEENA	FITTER MATE	7000	6908	92
89	EE(SDW)-I	2022-2023	RAJU VERMA	A.S.O	7000	6908	92
90	EE(SDW)-I	2021-2022	BISHAMBER	ELECTRICIAN-II	7000	6908	92
91	EE(SDW)-I	2021-2022	BALRAJ SINGH	FIELD ASSISTANT	7000	6908	92
92	EE(SDW)-I	2021-2022	SURENDER SHARMA	FITTER MATE	7000	6908	92
93	EE(SDW)-I	2021-2022	SUDERSHAN NARANG	ASSISTANT SECTION OFFICER	7000	6908	92
94	EE(SDW)-I	2021-2022	JAGDISH	FIELD ASSISTANT	7000	6908	92
95	EE(SDW)-I	2021-2022	PRAMOD KUMAR	FIELD ASSISTANT	7000	6908	92
96	EE(SDW)-I	2021-2022	SANT RAM	FIELD ASSISTANT	7000	6908	92
97	EE(SDW)-I	2021-2022	BABBU GEORGE	FIELD ASSISTANT	7000	6908	92

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98	EE(SDW)-I	2021-2022	PARAS NATH	FIELD ASSISTANT	7000	6908	92
99	EE(SDW)-I	2021-2022	DEVENDER	ELECTRICIAN-II	7000	6908	92
100	EE(SDW)-I	2021-2022	K ARU MUGAM	FIELD ASSISTANT	7000	6908	92
101	EE(SDW)-I	2021-2022	SADULI DEVI	FIELD ASSISTANT	7000	6908	92
102	EE(SDW)-I	2021-2022	CHANDER	SENIOR ASSISTANT	7000	6908	92
103	EE(SDW)-I	2021-2022	DEVA NAND	VEHICLE DRIVER	7000	6908	92
104	EE(SDW)-I	2021-2022	AMARJEET SINGH	ELECTRICIAN-II	7000	6908	92
105	EE(SDW)-I	2021-2022	S P SAINI	SHIFT INCHARGE	7000	6908	92
106	EE(SDW)-I	2021-2022	R K BARUA	FTM - I (MECHANICAL)	7000	6908	92
107	EE(SDW)-I	2021-2022	VIRENDER	FITTER MATE	7000	6908	92
108	EE(SDW)-I	2021-2022	BHARAT SINGH	VEHICLE DRIVER	7000	6908	92
109	EE(SDW)-I	2021-2022	MUKESH KUMAR	SECURITY GUARD	7000	6908	92
110	EE(SDW)-I	2021-2022	BIJENDRA	FITTER MATE	7000	6908	92
111	EE(SDW)-I	2021-2022	NOOR JAHAN	SAFAI KARAMCHARI	7000	6908	92
112	EE(SDW)-I	2021-2022	SUSHILA MEENA	PCAMR	7000	6908	92
113	EE(SDW)-I	2021-2022	RAM KALI	FIELD ASSISTANT	7000	6908	92
114	EE(SDW)-I	2021-2022	BAL KISHAN	FIELD ASSISTANT	7000	6908	92
115	EE(SDW)-I	2021-2022	AJAY PAL SINGH	FIELD ASSISTANT	7000	6908	92
116	EE(SDW)-I	2021-2022	PRITAM	DRESSER	7000	6908	92
117	EE(SDW)-I	2021-2022	VIJAY	FIELD ASSISTANT	7000	6908	92
118	EE(SDW)-I	2021-2022	MAMTA	PCAMR	7000	6908	92
119	EE(SDW)-I	2021-2022	KUSHAL PAL SINGH	PHARMACIST	7000	6908	92
120	EE(SDW)-I	2021-2022	ATUL KUMAR	PHARMACIST	7000	6908	92
121	EE(SDW)-I	2021-2022	KISHNA NAND	FIELD ASSISTANT	7000	6908	92
122	EE(SDW)-I	2021-2022	JITENDER KUMAR	SENIOR ASSISTANT	7000	6908	92
123	EE(SDW)-I	2021-2022	PREM SHANKER	FIELD ASSISTANT	7000	6908	92
124	EE(SDW)-I	2021-2022	BABLOO KHAN	VEHICLE DRIVER	7000	6908	92
125	EE(SDW)-I	2021-2022	MOHAN SINGH	VEHICLE DRIVER	7000	6908	92
126	EE(SDW)-I	2021-2022	DARSHAN SINGH	FIELD ASSISTANT	7000	6908	92
127	EE(SDW)-I	2021-2022	VINOD KUMAR	ELECTRICIAN-II	7000	6908	92

128	EE(SDW)-I	2021-2022	ASHOK KUMAR	ELECTRICIAN-II	7000	6908	92
129	EE(SDW)-I	2021-2022	SUKH BAHADUR	FITTER MATE	7000	6908	92
130	EE(SDW)-I	2021-2022	NARENDER	ELECTRICIAN-II	7000	6908	92
131	EE(SDW)-I	2021-2022	KHYALI RAM	ELECTRICIAN-II	7000	6908	92
132	EE(SDW)-I	2021-2022	SOHAN LAL	MALI BELDAR	7000	6908	92
133	EE(SDW)-I	2021-2022	DHANI RAM	FOREMAN (MECHANICAL)	7000	6908	92
134	EE(SDW)-I	2021-2022	SATISH CHAND	FITTER 1ST CLASS	7000	6908	92
135	EE(SDW)-I	2021-2022	RAMESH CHAND	HEAD SEQURITY GUARD	7000	6908	92
136	EE(SDW)-I	2021-2022	DEVENDER	FITTER MATE	7000	6908	92
137	EE(SDW)-I	2021-2022	CHANDAN	MALI BELDAR	7000	6908	92
138	EE(SDW)-I	2021-2022	RAM SUKH	MALI BELDAR	7000	6908	92
139	EE(SDW)-I	2021-2022	JITENDER	FITTER 2ND CLASS	7000	6908	92
140	EE(SDW)-I	2021-2022	HARI KANT SHARMA	FOREMAN (MECHANICAL)	7000	6908	92
141	EE(SDW)-I	2021-2022	RAJPAL SINGH	TELEPHONE OPERATOR	7000	6908	92
142	EE(SDW)-I	2021-2022	RAJESH KUMAR	HEAD SECURITY GUARD	7000	6908	92
143	EE(SDW)-I	2021-2022	SANJAY	ELECTRICIAN-II	7000	6908	92
144	EE(SDW)-I	2021-2022	RAKESH KUMAR	SECURITY GUARD	7000	6908	92
145	EE(SDW)-I	2021-2022	MAHESH KUMAR	SECURITY GUARD	7000	6908	92
146	EE(SDW)-I	2021-2022	RAJESH KUMAR	SECURITY GUARD	7000	6908	92
147	EE(SDW)-I	2021-2022	CHOTEY LAL	SECURITY GUARD	7000	6908	92
148	EE(SDW)-I	2021-2022	HARPHOOL	SECURITY GUARD	7000	6908	92
149	EE(SDW)-I	2021-2022	CHARAN DASS	SECURITY GUARD	7000	6908	92
150	EE(SDW)-I	2021-2022	SRI MOHAN	SECURITY GUARD	7000	6908	92
151	EE(SDW)-I	2021-2022	SHEO KUMAR	ELECTRIC MATE	7000	6908	92
152	EE(SDW)-I	2021-2022	KESHER SINGH	ELECTRICIAN-II	7000	6908	92
153	EE(SDW)-I	2021-2022	MOHAN LAL	SECURITY GUARD	7000	6908	92
154	EE(SDW)-I	2021-2022	RAMA KRISHNAN	ELECTRICIAN-II	7000	6908	92
155	EE(SDW)-I	2021-2022	SAMRATH LAL	SECURITY GUARD	7000	6908	92

156	EE(SDW)-I	2021-2022	HAKIM CHAND	SECURITY GUARD	7000	6908	92
157	EE(SDW)-I	2021-2022	URMILA DEVI	FIELD ASSISTANT	7000	6908	92
158	EE(SDW)-I	2021-2022	SUNITA	FIELD ASSISTANT	7000	6908	92
159	EE(SDW)-I	2021-2022	HARI SINGH	FITTER MATE	7000	6908	92
160	EE(SDW)-I	2021-2022	JAGDISH	FIELD ASSISTANT	7000	6908	92
161	EE(SDW)-I	2021-2022	RAM BRIJESH	FIELD ASSISTANT	7000	6908	92
162	EE(SDW)-I	2021-2022	ROHIT NIRMAL	FIELD ASSISTANT	7000	6908	92
163	EE(SDW)-I	2021-2022	MANOJ KUMAR	FIELD ASSISTANT	7000	6908	92
164	EE(SDW)-I	2021-2022	ROBIN	FIELD ASSISTANT	7000	6908	92
165	EE(SDW)-I	2021-2022	SANJAY	FIELD ASSISTANT	7000	6908	92
166	EE(SDW)-I	2021-2022	ASHOK KUMAR	ELECTRICIAN-II	7000	6908	92
167	EE(SDW)-I	2021-2022	SURESH SINGH	SHIFT INCHARGE	7000	6908	92
168	EE(SDW)-I	2021-2022	BHAROSHI LAL	FIELD ASSISTANT	7000	6908	92
169	EE(SDW)-I	2021-2022	HUKAM SINGH	SECURITY GUARD	7000	6908	92
170	EE(SDW)-I	2021-2022	LAXMAN SINGH	FIELD ASSISTANT	7000	6908	92
171	EE(SDW)-I	2021-2022	GANESH	ELECTRICIAN-II	7000	6908	92
172	EE(SDW)-I	2021-2022	OM PRAKASH	SG BELDAR	4667	6908	92
173	EE(SDW)-I	2021-2022	NEHA	DRESSER	7000	6908	92
174	EE(SDW)-I	2021-2022	SATISH KUMAR	VEHICLE DRIVER	7000	6908	92
175	EE(SDW)-I	2021-2022	MUKESH	SG BELDAR	7000	6908	92
176	EE(SDW)-I	2021-2022	OM PRAKASH	VEHICLE DRIVER	7000	6908	92
177	EE(SDW)-I	2021-2022	PRINCE	JUNIOR ASSISTANT	7000	6908	92
178	EE(SDW)-I	2021-2022	KISHAN LAL	FIELD ASSISTANT	7000	6908	92
179	EE(SDW)-I	2021-2022	SUSHIL KUMAR PAL	FIELD ASSISTANT	7000	6908	92
180	EE(SDW)-I	2021-2022	DAN SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
181	EE(SDW)-I	2021-2022	NARENDER KUMAR	ELECTRICIAN-II	7000	6908	92
182	EE(SDW)-I	2021-2022	HEMANT KUMAR	FIELD ASSISTANT	7000	6908	92
183	EE(SDW)-I	2021-2022	OM PRAKASH	ASSISTANT SECURITY OFFICER	7000	6908	92
184	EE(SDW)-I	2021-2022	RISHI RAJ	ELECTRICIAN-II	7000	6908	92
185	EE(SDW)-I	2021-2022	JUGENDER SINGH	ELECTRICIAN-II	7000	6908	92
186	EE(SDW)-I	2021-2022	N. AMBUJAM	PCAMR	7000	6908	92
187	EE(SDW)-I	2021-2022	RAJESH KUMAR	JUNIOR ENGINEER	7000	6908	92
						TOTAL	17204

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.17,204/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-08 (Audit Memo No.10 Dated : 04-09-2024)

Sub : **Irregularities in the work 363.68 MLD(80 MGD) Sewerage Pumping Station and other related associated/allied appurtenant works on Design. Build & Operate basis at Maharani Bagh, New Delhi.**

Name of Work:- **363.68 MLD(80 MGD) Sewerage Pumping Station and other related associated/allied appurtenant works on Design. Build & Operate basis at Maharani Bagh, New Delhi.**

Name of Contractor **M/s GSJ ENVO Limited**
Work Order No.: **03**(2019-20) dated 30-09-2019
Amount Put to tender: **Lump sum (DBO Basis)**
Date of Start or work **15/10/2019**
Date of Completion **14/10/2021**
Total Payment by SDW-I **Rs.15,61,72,800/- (As per 9th R.A. Bill for supply of E&M Item)**
Total Cost: Rs.70,45,00,000/-

Amount put to Tender (in Rs.)	Total Cost (InRs.)	Completion Period
Lump Sum (DBO Basis)	1. Capital Cost =Rs.58,89,71,950- 2. O & M =Rs.11,55,28,050/- Total cost =Rs.70,45,00,000	24 Months

1. **Slow Progress of work.**

Completion per-centage of the project has not been provided. During the test check Work order, whereas the work was to be completed within 24 Months and the said period is already lapsed on 14-10-2021. EOT, Hindrance report etc. are not provided. Due to slow progress of work O& M, Trial Run and Commissioning is still to start even after the lapse of 2 Years 10 Month 21 Days.

As per sub clause 8.7.2 to 8.75(Page-341) of the CA, In case the Satisfactory, progress is not found to be Engineer-in-Charge shall be authorized to withhold provisional liquidated damages @ 10% on the contract value of the items left behind in that quarter. If the Contractor achieves the cumulative progress in future quarter, the Engineer-in-Charge may release 2.50% per quarter during the next interim payments, depending upon the progress achieved. For delayed completion of works, liquidated damages shall be 1/2% (half percent) per week of delay or part thereof limited to maximum of 10% of the contract price [excluding the cost of O&M works] The amount of compensation, based on the final approval of the Extension of Time by the DJB, shall be adjusted or set off in the payment due to the contractor under this contract.

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The reasons and justification for slow progress and detail of amount withhold or penalty recovered was called for with the supporting documents, if any, but no reply is submitted by the Division.

Division may look into the matter and take necessary action for providing the progress of project, approval of EOT, Hindrance report, detail of withhold amount, penalty imposed for slow progress of work to Audit.

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

As per clause 18.1 to 18.5 of the CA that contractor shall produce the polices of insurance and receipt of payment in r/o equipment and labour etc. Contractor shall effect professional indemnity insurance, which shall cover the risk of professional negligence in the design of the Works. This insurance shall be for a limit of not less than 10% of the Contract Price for Construction. The Contractor shall use his best endeavors to maintain the professional Indemnity insurance in full force and effect until Defect Notification period is over.

Whenever required by the Employer, the Contractor shall produce the insurance policies which he is required to effect under the Contract. As each premium is paid, the Contractor shall send a copy of each receipt of payment to the Employer.

If the Contractor fails to effect and keep in force any of the insurances required under Sub-Clause 18.2 [Insurances to be provided by the Contractor during the Design- Build Period], or fails to provide the policies or receipts as aforementioned, then, and in any such case, the Employer may effect and keep in force such insurances and pay any premium as may be necessary and recover the same from the Contractor from time to time by deducting the amount(s) so paid from any monies due to the Contractor or otherwise recover the same as a debt from the Contractor.

As 9th R.A. bill Insurance Certificate of Plant Machinery/ Labour is not found on the record.

If Insurance of Labour,Plant and Machinery etc. not obtained from the contractor then being Principle Employer, DJB is liable to compensate in case of any mishappening.

The reasons for Non-submission of insurance Certificate and action taken report in this regards was called for alongwith the supporting documents, if any, but no reply is submitted. Division/Department may ensure to obtain the Insurance policy for Labour, Plant and Machinery under intimation to Audit.

3. **Non-Submission of Appendix IV,V& VI in r/o Labour deployed.**

As 4th R.A. bill 5 labours has been deployed (2 skilled + 3 unskilled) on the work detail of workmen employed by contractor as per **Appendix-IV, muster Roll - Appendix-V, Register of wages-Appendix-VI** are not available in the record provided by the department. Reason for non-submission of Appendix IV,V& VI in r/o Labour deployed was called for but no reply is submitted in this regard. Division may look into the matter and obtained the requisite documents under intimate to Audit.

4. **Late Recovery of Advance Payment/Mobilization Advance** :-

As per clause 14.2.1 of CA :- If requested by Contractor, the Employer may provide, on merit, mobilization advance, equal in amount to **10% (ten percent)** of the Contract Price for Design and Construction work, at the interest rate of **2 (two) percentage** point above the SBI Base Rate for mobilization expenses and acquisition of the equipment for the Construction Works. The mobilization advance shall be provided in **two equal instalments** or such higher number of instalments as requested by the Contractor.

As per clause 14.2.2 of CA :- The Contractor shall apply to the Engineer-In-Charge for the mobilization advance within 30 (thirty) days of the Commencement Date, enclosing with it an irrevocable and unconditional **Bank Guarantee equal to 110%** (one hundred and ten percent) of the amount of the mobilization advance instalment paid, from a Scheduled bank of India to remain effective till the complete and full repayment/ settlement of the said amount along with interest thereon is made.

As per clause 14.2.3 of CA :- The first instalment shall be paid to the Contractor within 30 (thirty) days of the date of receipt of the Contractor's request in accordance with the provisions of Sub-clause 14.2.2.

As per clause 14.2.4 of CA : Within 3 (three) months after the payment of the first instalment of mobilization advance, the Contractor shall submit to the Engineer-in-Charge a **certificate of utilization of the advance,** supported Engineer-in-Charge, with evidence of its utilization, as certified by the and an irrevocable and unconditional bank guarantee equal to the amount of the next mobilization advance instalment from a Scheduled bank of India to remain effective till the complete and full repayment of the said amount with interest thereon is made.

As per clause 14.2.5 of CA :- The **second instalment** shall be paid to the Contractor within 30 (thirty) days of the receipt of the utilization certificate and the Bank Guarantee in accordance with the provisions of Sub-clause 14.2.4.

As per clause 14.2.7 The mobilization advance shall be recovered from the running account bill of the Contractor in 10 equal instalments with interest in accordance with the provisions of Sub-clause 14.2.1.

As per clause 14.2.8 :- The recovery of mobilization advance shall commence from the **4 (fourth) running account bill or 120 (one-hundred and twenty) days from the Commencement Date, whichever is earlier.** The interest due up to the date of start of recovery shall also be recovered from the fourth running account bill.

As per clause 14.2.9 of CA :- If the mobilization advance payment has not been fully repaid settled by the time specified in clause 14.2.7, or prior to termination under clause 15 (Termination by Employer) or clause 16 (Suspension & Termination by Contractor), (as the case may be), the whole of the balance then outstanding shall immediately become due and payable by the Contractor to the Employer.

During the test check of the record, it is observed that Mobilization Advance of Rs.1,48,00,000/- was paid on 27-03-2020 and recovery of Advance could started w.e.f 14-12-2022 after the gap period of 1005 Days (2 Year 9 Months) which is violation of term and condition of clause no. 14.2.8- in which was prescribed that recovery of Mobilization Advance should be recoved from the **4 (fourth) running account bill or 120 (one-hundred and twenty) days from the Commencement Date, whichever is earlier"** .

Reason of Non recovery of Mobilization Loan in time and action taken report in this regarding alongwith detail Mobilization Advance Recovered with Interest and outstanding Mobilization Advance with Outstanding Interest, copy of Bank Guarantee as per Clause 14.2.2. of CA was called for but Division did not submitted the reply, however, in response to Record Memo No.1(K), it is observed that 9 instalment of Rs.14,80,000/- has been recovered till date and 1 installement of Rs.14,80,000/- is still pending to recovered from contractor.

Detail of Interest Recovered, Outstanding Interest and copy of Bank Guarantee has not been provided. Division may look into the matter and furnished the requisite Information with supporting documents to Audit.

PARA-09 (Audit Memo No.11 Dated : 04-09-2024

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:-

Capital		Revenue	

Year	Budget Head	Budget allotted	Expenditure made	Balance	Saving	Budget Head	Budget allotted	Expenditure made	Balance	Saving
2022-23	STP/SPS	2353.76	1909.91	443.85	18.86%	R&M Sewage Workshop/Sewage Workshop	5.3	4.37	0.93	17.55%
	IT	5	1.07	3.93	78.60%	Salary & Misc.	2839.01	2528.41	310.6	10.94 %
	AMRUT	0	0	0		–	–	–	–	
Total		**2358.76**	**1910.98**	**447.78**	**18.98%**	**Total**	**2844.31**	**2532.78**	**311.53**	**10.95 %**
2023-24	STP/SPS	3034.29	1239.31	1794.98	59.16%	R&M Sewage Workshop	3.96	3.95	0.01	0.25%
	IT	1.28	0.24	1.04	81.25%	R&M SPS	460	0	460	100.00 %
	AMRUT	1000	304	696	69.60%	Salary & Misc.	2911.67	2511.47	400.2	13.74 %
Total		**4035.57**	**1543.55**	**2492.02**	**61.75%**	**Total**	**3375.63**	**2515.42**	**860.21**	**25.48 %**

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.

Reasons for the above was called for but no reply is submitted. Department may look into the matter and provide the requisite detail to the Audit.

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

Sub:- Non-Production of records related **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24,**

With reference to the ongoing Audit for the office office **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24** , the following records related to the Division are not provided to the audit.

1.) CASH BOOK
2.) Spouse Information.
3.) Status of AGCR Audit.
4.) Detail of Ongoing Project, Progress and Completion of Works
5.) Bank Reconciliation Statement 2022-23 & 2023-24 for all Banks.
6.) List of unserviceable items lying under the control of the department, Files of condemnation/auction of items, List of Idle Store/Equipment of unserviceable items, List of un-serviceable items ie. Motor car, vehicles, plant and machinery, office equipment's etc.
7.) Property Register, Plant & Machinery registers , Fixed Assets, Stock Register Consumable and Non-Consumable.
8.) Log Book of Hired Vehicle.
9.) Log books and History sheet of the vehicles/ Equipment's on the strength and hired/computers/ACs etc, Petrol /diesel stock and consumption register.
10.) List of court cases wherein the department is involved.

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11.) Performance Guarantee/ EMD Register.
12.) Imprest Register
13.) Test registers.
14.) Penalty Register

AD.

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.04 Dated 29-08-2024)

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

Reasons for above mentioned discrepancies was called for but no reply is submitted by the Division. Division may look into the matter and take necessary action to complete the PBR as suggestive above under intimation to Audit.

TAN-02 (Audit Memo No.05 Dated 29-08-2024)

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of Office of **Executive Engineer,SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24,** 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.

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(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 numberwas 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 Upper right hand side corner of the Service Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.

(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.

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 by the Division. Division may look into the matter and take necessary action to complete the PBR as suggestive above under intimation to Audit.

AO.

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