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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 Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05 for the period 2022-23 and 2023-24.

INTRODUCTION

The Compliance Audit Report of **Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05 for the period 2022-23 and 2023-24** was conducted by the field Audit Party Comprising of Sh. Arbind Kumar, Inspecting Audit Officer and Sh. Vinay Arora, AAO. The audit conducted during 07 working days between 13.09.2024 to 24.09.2024.

AIMS &OBJECTIVES: -

The Aims and objectives of Division - Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – to look after the work of installation of tube wells and other allied works, supply, installation, testing & commissioning of RO with allied works, providing and laying water lines for carrying water from tube wells to RO. Construction of UGR & BPS and providing & laying of water lines in unauthorized colonies, replacement of water lines in various parts of Delhi.

HOO/DDO/Accountant/Cashier

The following officers/officials have been served as Ex.Eng./HOO/DDO/Cashier during 2022 -2023 and 2023-2024: -

Head of the Office (Smt./Shri/Ms.)				
S. No.	**Name of the Officer**	**Designation**	**Period**	
			From	**To**
1.	Sh. Suresh Kumar Goel	Ex. Engineer	01.04.2022	31.03.2024
List of D.D.O (Smt./Shri/Ms.)				
S. No.	**Name of the Officer**	**Designation**	**Period**	
			From	**To**
1.	Sh. Suresh Kumar Goel	Ex. Engineer	01.04.2022	31.03.2024

List of Accountant

S. No.	**Name of the Officer**	**Designation**	**Period**	
			From	**To**
1.	Smt. Sangeeta Jain	AAO	01.04.2022	20.07.2022
2.	Mohd. Asad Ahmad	AAO	21.07.2022	31.03.20224

Budget & Expenditure of the Department for the period: 2022– 2023

Revenue **(Rupees in Lakh)**

Year	Budget	Expenditure	Balance Amt.
2022-23	260.20	213.92	46.28
2023-24	480.16	261.67	218.49

Capital **(Rupees in Lakh)**

Year	Budget	Expenditure	Balance Amt.
2022-23	1964.13	640.22	1323.91
2023-24	4190.40	841.31	3349.09

Vacancy Statement: As on 31.03.2024

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	01	01	0
2	Group – 'B'	13	05	08
3	Group – 'C'	13	04	09
Total		**27**	**10**	**17**

Statutory Audit:-

The Statutory audit of **Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05** has been conducted by AG (Audit) Delhi up to March 2023.

Maintenance of Records:-

The maintenance of record of **Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05** for the period 2022-23 and 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports &Recoveries :–

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
No old Para outstanding for settlement as Directorate of Audit, GNCT Delhi conducted as this is Ist Audit of **Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05.**					

Current Audit Report :

During the course of current audit, **12** Observation Memos including record memo were issued for the period 2022-23 and 2023-24. **01 Memo (Memo No. 01)** has been settled on the spot. Out of **11** remaining observation Audit Memos, **09** Audit Memos have been converted into **09 paras** and **02** into TANs.

Details of Current Recovery:-

S. No.	Memo No.	Details of Recoveries [Amount in Rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	03	1656	0	1656	01
2.	05	32321	0	32321	02
3.	10	19000	0	19000	07
Total		**52977**	**0**	**52977**	

Internal Audit report for the period 2022-23 and 2023-24 has been prepared on the basis of information furnished and made available by **Office of Executive Engineer (Project) W - III, DJB, Varunalaya Phase –I, Jhandewalan, New Delhi – 05.** The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

A.A.O.

INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

PART-I

OLD AUDIT REPORT

NIL

PART-II

CURRENT AUDIT REPORT

(2022-23 and 2023-24)

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

PARA 01 :- Excess payment of Non-Productivity Linked Bonus for Rs.1,656/-.

(Ref. Audit Memo No. 3 Dated: 19.09.2024)

Vide office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023, Office of Assistant Commissioner (LW) and Office of the Dy. Director (L.W.), Delhi Jal Board, Varunalaya "B" Building, Karol Bagh, New Delhi-110005 has issued directions to release Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting year 2021-22 and 2022-23 respectively to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP/MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 2022 and 31st March, 2023 subject to maximum of Rs.7000/-. To calculate Non-PLB (Ad-hoc Bonus) for one day, the average emoluments in a year will be divided by 30.4 which will be multiplied by number of days of bonus granted. An illustration was also made which clarifies that taking the calculation of ceiling of monthly emoluments of Rs.7000/- where actual average emoluments exceeds out to Rs.7000x30/30.4=Rs.6908/-.

During test check of records for the financial years 2022-23 and 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus to its staff considering the amount of Rs.7000/- instead of Rs.6908/- in contravention of the office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 issued by the Headquarter, Delhi Jal Board. The details are as under:

S. No.	Employee Code	Employee Name with Designation	Amount paid (in Rs.)	Amount admissible (in Rs.	Extra Payment of Bonus (in Rs.)
1	20007862	Jagat Singh, Field Assistant	14000	13816	184
2	20009189	Mahender Kumar, Field Assistant	14000	13816	184
3	20018145	Sarita Devi, Field Assistant	14000	13816	184
4	40009873	Vijender Kumar, Field Assistant	14000	13816	184
5	40010698	OM Prakash, Field Assistant	14000	13816	184
6	20009486	Sunita, Field Assistant	14000	13816	184
7	20018782	Hemant Kumar, Senior Assistant	14000	13816	184
8	20018966	Vinay Kumar, Senior Assistant	7000	6908	92
9	20019576	Chetan Bagoriya, Field Assistant	7000	6908	92
10	20019736	Ajay Kumar Meena, JE©	7000	6908	92
11	20019931	Mohd. Junaid Malik, JE ©	7000	6908	92
		TOTAL	**126000**	**124344**	**1656**

Since, the order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 are very much clear to pay Rs.6908/- instead of Rs.7000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting years 2021-22 and 2022-23, necessary steps may be taken to recover Rs.1,656/- from the above mentioned officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

PARA 02 :- Irregularities noticed in the work – Installation of Tube Wells for Augmentation of water supply inside Bawana WTP Complex. {(Agreement No. 01 (2022-23)}

(Ref. Audit Memo No. 5 Dated: 20.09.2024)

1.	Name of Work	:-	Installation of Tube Wells for Augmentation of water supply through extraction of ground water, constructions of tube wells room and laying water lines network in WTP Complex, Bawana
2.	Work Order No.	:	01 (2022-23) dated 10.06.2022
3.	Name of the Contractor	:	M/s Tirupati Cement Products
4.	Amount put to tender	:	Rs. 5,01,96,594
5.	Awarded Cost	:	Rs.7,02,75,232
6.	Contractor's enhancement	:	@40 % above
7.	Completion Period	:	12 Months
8.	DOS as per WO	:	16.06.2022
9.	DOC as per WO	:	15.06.2023
10.	DOS (Actual)	:	16.06.2022
11.	DOC (Actual)	:	15.06.2023
12.	Head of A/c	:	Raw Water Arrangement

The proposal for Installation of Tube Wells for Augmentation of water supply through extraction of ground water (installation of 15 No. of Borewells) in WTP Complex, Bawana was initiated on22.02.2022. Accordingly estimate amounting Rs. 2,97,49,677 was framed. The proposal has been agreed In-principle by Chairperson (DJB) vide noted dated 25.02.22 with the directions to make Composite tender for Civil and E & M work. Estimate amounting to Rs. 5,06,98,559 was framed for composite work. Due to urgency short notice tender of 10 days period is invited vide NIT No. 01 (2022-23) dated 05.04.22. Technical bid was opened on 20.04.22 but no bid received. Tender was re-invited vide NIT No. 02 (2022-23) on 27.04.22. Technical bid was opened on 09.05.22, only one bidder M.s Tirupati Cements Products participated. After getting approval of competent authority to open the single tender the financial bid was opened on 12.05.22. M.s Tirupati Cements

Products has offered the lowest rates of Rs. 7,02,75,232. The case is placed before the Technical Committee for consideration and recommendation for award of work in favour of M.s Tirupati Cements Products @ 40 % above on amount put to tender Rs. 5,01,96,594 for a total cost of Rs. 7,02,75,232. The departmental justification was @40.81 % above of estimate cost and tendered amount was within the justified cost worked by the Department. After detailed deliberations, the Technical Committee recommended the work in favour of M.s Tirupati Cements Products at the total cost of ₹ 7,02,75,232 and after getting approval of Chairperson, DJB on 26.05.22, the work order was issued on 10.06.22. Audit observed that:-

1. **Award of work on higher rates in comparison to the estimated cost :-** The work order was awarded to the contractor at rates much higher than the estimated cost i.e.40 % above. There was huge variation between the estimated cost and tendered amount which indicates that either the estimate was not prepared on a realistic basic, or market rates were not properly analyses by the division. The department had not followed the prescribed instructions given in the coded provisions of CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic.

2. **Not obtaining the permission of Advisory Committee chaired by Deputy Commissioner (Revenue/"Authorized Officer" for digging of tube wells :-**Vide Delhi Gazette Notification dated 12.07.2010, Department of Environment& Forest & Wild Life has issued the directions under the Section -5 of the Environment (Protection) Act 1986 regarding abstraction of Ground Water. **Para 1 :-** In the whole of National Capital Territory of Delhi, no person, group, authority, association or institution shall draw ground water through bore-well or tube well (both new as well as existing and drawing ground water without permission of Central Ground Water Authority) for domestics, commercial, agricultural and or industrial uses without the prior permission of the "Competent Authority" that is to say, the Delhi Jal Board or the NDMC as the case may be.

Para 2:-The issue of grant of permission for bore well/tube well shall be dealt by Competent Authority through the Deputy Commissioner (Revenue) of each Revenue Area, GNCTD who is hereby appointed as "Authorised Officer" for the purpose of regulation of ground water development and management in the respective revenue areas under the jurisdiction.

Accordingly, permission for digging of tube wells by DJB for public use is to be accorded by the "Competent Authority" on the recommendations of Advisory Committee chaired by Deputy Commissioner (Revenue/ "Authorized Officer". But in this case no recommendations/approval of Advisory Committee chaired by Deputy Commissioner (Revenue/ "Authorized Officer" is found in the record.

3. Non- Submission of online progress reports and DPR/ Bar or PERT Chart:-As per Clause 7.2.1 of General conditions of Contract, the contractor shall enter the online progress reports in the format of project management system (for quality monitoring, physical and financial progress monitoring) on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/other report/Bar or PERT Chart/site photographs with date of submission by 8th and 23rd of every month. The Engineer-in-Charge shall verify the entries made. No payment shall be released if the progress has not been entered at the prescribed frequency and in the prescribed format. Further, The stages of inspections for SE/CE are given as under :-

(i) Upto 3rd Running Bill
(ii) 4th to 6th Running Bill (iii) 7th to 9th Running Bill
(iv) And so on.

Engineer-in-charge shall upload in PMS the observations made by the SE/CE during the inspection made by them.

During the test check of Audit, it has been noticed that the Division had not adhered to the provisions of General Conditions of Contract (GCC).Neither the Contractor had submitted the progress report fortnightly nor furnished Bar Chart and PERT Chart etc. during the execution of work. There is no such document/information in connection with submission of progress report was available/produced to audit. Payment has been released without submission of progress report. Details of payment made till date are as under :-

S. No.	Running A/c Bill	Payment made	Date of Payment	Remarks
1.	Ist RA Bill	19849945	12.12.22	
2.	IInd RA Bill	7013066	12.12.22	
3.	IIIrd RA Bill	10897820	31.03.24	
	Total	**3,77,60,831**		

4. Short recovery amounting to Rs.10000/- on account of non-submission of labour report : As per Clause 17.7 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. 1000/- for each default or materially incorrect statement.

Test Check of RA Bills provided to audit revealed that the Contractor had not submitted the requisite labour reports fortnightly during the execution of work. Total 24labour reports were to be submitted by the contractor during the execution of work i.e.16.06.22 to 15.06.23 but the contractor had submitted 14 Labour Reports. Hence, penalty of ₹ 10,000/- on account of non-submission of 10 labour reports (**@ 1000/- per labour report**)is to be levied on the contractor as required under the provisions of the agreement as details given below:

Total No. of Labour Report to be submitted		Total No. of Labour Report submitted by the Contractor		Running A/c Bill
No. of report	Period	No. of report	Period	
24	16.06.22 to 15.06.23	03	01.08.22 to 15.08.22 16.08.22 to 31.08.22 and 01.09.22 to 15.09.22	Ist RA Bill
		01	19.09.22 to 30.09.22	IInd RA Bill
		10	20.12.22 to 31.12.22 01.01.23 to 15.01.23 16.01.23 to 31.01.23 01.02.23 to 15.02.23 16.02.23 to 28.02.23 01.03.23 to 15.03.23 16.03.23 to 31.03.23 01.04.23 to 15.04.23 16.04.23 to 30.04.23 and 01.05.23 to 15.05.23	IIIrd RA Bill

Above data shows that total 10 labour report for the period 16.06.2022 to 31.07.2022, 01.10.2022 to 19.12.2022 and 16.05.2023 to 14.06.2023 was not available with RA Bill. Necessary action may be taken by the Division to recover Rs. 10000/- on account of missing labour report after due verification of facts & figure under intimation to audit.

5. **Non- submission of No Dues/Clearance Certificate from the Electric Supply Authority:-** As per Clause 3.15.2 of General Conditions of the Contract, the payment of Final Bill to the contractor shall be made by Employer on submission of No Dues/Clearance Certificate from the Electric Supply Authority/Authority In-charge of the electric power. During the test check of the records, it has been noticed that No Dues/Clearance Certificate from the Electric Supply Authority/Authority In-charge of the electric power has not been obtained from the contractor and the payment has been released to the contractor without obtaining the NOC from the Electric Supply Authority. This is the violation of Clause 3.15.2 of General Conditions of the Contract.

6. **Delay in Payment to Contractor -** As per Clause 12.2 of General Conditions of Contract, payment of the monthly running bill for the works shall be released in 90 days from the date of recording of pay order. No excuse of delay in completion of work/prolongation of the Contract shall however be entertained on account of the reason of delay in payment. In event of the failure of Employer to release payment as per Clause 12.2.1, the Employer shall be liable to pay interest @ 10 % per annum on net payable amount computed for period beyond 90 days. During scrutiny of IIIrdRA Bill, inordinate delay in payment to contractor was noticed. As per completion Report, work has been completed on 15.06.23 and payment of Rs. 1,08,97,820/- has made on 31.03.2024. No reason/justification was found recorded in the file for making payment so late.

7. **Short-deduction of statutory deductions amounting to Rs.22,321/-:-** During scrutiny of records, it has been observed that contractor not submitted invoice (bill) in a GST compliant format duly segregating the 'Amount of work executed excluding GST amount' and 'GST amount'. Further, Division while computing the taxable amount for statutory deduction excluded the withheld amount of Rs. 5,00,000resulting the calculation of the Division had made short deduction of TDS, TDS on GST and Labour Cess from the Contractor's bill as per details given below :

Payment Voucher No. & Date	Gross amount of Bill	Taxable Amount	TDS to be deducted @ 2%	TDS deducted by the Division	Short Deduction of tax	GST to be deducted (1%+1%) @ 2%	GST deducted	Short deduction of GST	Building Cess to be deducted @ 1%	BuildinCess Deducted	Short Deduction of LabourCess/ Bldg. Cess	Total Amount to be recovered (7+10+13)
2	3	4	5	6	7	8	9	10	11	12	13	14
IIIrd RA Bill dt. 09.05.23	10897820	9730196	194604	185675	8929	194604	185676	8928	97302	92838	4464	22321

Necessary action may be taken by the Division to recover the short statutory deduction of Rs. 22321/- (TDS= Rs.8929/-, GST= Rs.8928/- & Cess= Rs. 4464/-) after due verification of facts and figure under intimation to audit.

8. **Test Check Report :-** As per Clause 7.2.6 of General Conditions of Contract, the works valued Rs. 200 lakhs and above may be subjected to inspection and checking by Chief Technical Examiner, Government of India (CTE). Further, Clause 7.2.7 stipulates that the work is also liable to be inspected and checked by a 3rd Party fixed by the Employer/Vigilance Wing of Employer or by any other statutory body. The works may be cheeked by the agencies as mentioned above simultaneously, subsequently, jointly or independently and the contractor shall be responsible for removing of all defects/deficiencies pointed out by them at its own cost. No inspection report is available in the record.

Division may look into the above matter to remove the above lapses and recovery of Rs. 32321/- should be made on account short statutory deduction of Rs. 22321/- and Rs. 10000/- on account of non-submission of labour report.

PARA 03 :- Expenditure on advertisements worth Rs.69.51 lakhs.

(Ref. Audit Memo No. 6 Dated: 20.09.2024)

(a) Avoidable Expenditure of Rs.69.51 lakhs for publication of NIT in Newspapers.

As per instructions in Section 4.12 of CPWD Manual, 2019 (introduced in February 2019) and CPWD Manual 2022 (introduced in July, 2022) under the heading "Publicity of Tenders", "all tenders of any amount shall be invited though e-tendering system. Notices for all the works, respective of their value, shall be published on the website www.tenderwizard.com.cpwd or as instructed from time to time. Once published on the website, the tender notices will also become available on www.eprocure.gov.in through system link. In exceptional cases, if press publicity

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is required to be given apart from website publicity, written permission shall be obtained from next higher authority".

During the scrutiny of records relating to press publicity of NIT in News Papers of the Division (Project) W-III Jhandewalan, Delhi, it has been observed that division authority has incurred an amount of **Rs.69,51,816 /-** on publicity of NIT in News Papers during the Financial Year 2022-23 and 2023-24, which was in contravention of the CPWD instructions.

The Division may look into the matter and take necessary action as per CPWD Manual, 2019 under intimation to audit.

(b) Loss of Rs. 10,42,772/- due to not availing 15% Rebate on Advertisement.

During the scrutiny of records relating to expenditure incurred on Advertisement by the Executive Engineer (Project) W-III Jhandewalan, Delhi, it has been noticed that Releasing Orders of various advertisements in r/o tender/notices etc. to the tune of **Rs.69,51,816 /-** (Rs. 57,74,188 + Rs.11,77,628) are issued directly to the Media/News Papers agencies instead of Shabdarth (An advertisement agency of Government of NCT of Delhi) and payment has also been released to the concerned media agencies/Newspaper Agencies directly by the unit during the Financial Year 2022-23 and 2023-24.

Newspaper Publication/Media House provided 15% discount/rebate to the Government department agency i.e. 'Shabdarth' (An advertisement agency of Government of NCT of Delhi) at DAVP rates for publication of Advertisement but no rebate/discount is provided to Delhi Jal Board on Advertisement by the Media House/Advertisement Agency.

'Shabdarth' receive 15% rebate on Advertisement of Print media, however, the division has not published the Advertisement through Shabdarth and published the Advertisement directly through the Advertisement Agencies and not availing 15% discount/rebate. Details of expenditure on Advertisement for the year 2022-23 and 2023-24 are as under:-

F.Y. 2022-23		
S. No.	**Name of the Advertisement Agency**	**Gross Amount (In ₹)**
1.	M/s Jagran Prakashan Ltd	647805
2.	M/s Amar Ujala Publications Ltd.	312571
3.	M/s Bennett Colemn & Co. Ltd.	1612640
4.	M/s Indian Express Ltd.	1208125
5.	M/s HT Media Ltd.	1601145
6.	M/s Hindustan Media Ventures Ltd	371892
7.	M/s Punjab Kesari, Delhi	10390
8.	M/s Good Morning India Media Pvt. Ltd.	9620
	Total	**57,74,188**
(A) Loss for an amounting to Rs. 57,74,188 x 15% = Rs 8,66,128		

F.Y. 2023-24		
S. No.	**Name of the Advertisement Agency**	**Gross Amount (In ₹)**
1.	M/s Indian Express Ltd.	242549
2.	M/s Bennett Colemn & Co. Ltd.	411768
3.	M/s HT Media Ltd.	320229
4.	M/s Jagran Prakashan Ltd	86363
5.	M/s Amar Ujala Publications Ltd.	58478
6.	M/s Hindustan Media Ventures Ltd	58241
	Total	**11,77,628**
	(B) Loss for an amounting to Rs. 11,77,628 x 15% = 1,76,644	

Grand Total (A+ B) =Rs 8,66,128 + Rs.1,76,644 = Rs.10,42,772 /-

Since, the advertising agencies offers discount of 15% for any advertisement through M/s. Shabdarth, the Division may look into the matter and take necessary action under intimation to audit.

PARA 04: Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No.07 dated: 20.09.2024)

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by **EE (Project)-III, DJB,Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05,** it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under:-

Table – "A"

Particulars	Opening (Rs,)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Allahabad Bank Emd A/c No. 50448339804	20,94,000.00 (Dr)	0.00	0.00	20,94,000.00	0.00
Corp Bank 026401601000536	6,03,708.25 (Dr)	2,02,63,218.00	2,08,48,517.45	18,408.80	0.00
Corp Bank - 200	14,11,015.50 (Dr)	6,87,60,586.56	5,82,10,744.20	1,19,60,857.86	0.00
Corp Bank - 4116	7,02,44,968.00 (Cr)	0.00	0.00	0.00	7,02,44,968.00
SBI A/C NO. (41419742909)	0.00	46,22,743.00	46,07,673.00	15,070.00	0.00
Syndicate Bank-9483	69,780.75 (Dr)	1,00,000.00	1.65,259.00	4521.75	0.00
Syndicate Bank A/C 12261	2,94,35,020.00 (Dr)	0.00	0.00	2,94,35,020.00	0.00
TOTAL			Total	4,16,43,278.41	7,02,44,968.00

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.

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3. Reason for huge Credit Balance of Rs.**7,02,44,968.00** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c (Rs.**4,16,43,278.41 (Dr.) &Rs.7,02,44,968.00 (Cr)).**
5. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board (HQ) Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

The division should take necessary action to reconcile the above said bank Ledger A/cs and necessary entries may also be incorporate in the concerned Leder account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB (HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is old more than three months, then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2022-23.

(B) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by **EE(Project)-III, DJB, Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05,** 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"

Particulars	Opening (Rs,)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Cash in Hand as on 31-03-2024					
PETTY CASH	0.00	0.00	37458.00	0.00	37458.00
Bank/Cheque-in-Transit Balance as on 31-03-2024					
SCHDULE BANK					
SBI A/C NO. 3865	0.00	19,99,48,908.00	17,65,27,028.00	2,34,21,880.00	0.00

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. Therefore, it is requested that provide following information to audit.

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

4. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board (HQ)Bank Account/Related concerned Bank A/c.
5. Purpose of maintaining each Bank Accounts.

The Department/Division may look into the matter and necessary action for the smooth functioning and better budget control/Expenditure etc. and carry forwarded all the balances of previous F.Y. 2022-23 to 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the division ledger and necessary entries may also be incorporate in the concerned Ledger account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is old more than three months, then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2023-24.

PARA 05 :- Non deposit of R.R. Charges during the financial year 2022-2023 and Excess Deposit of Statutory Deduction / Duties and Taxes.

(Ref. Audit Memo No. 8 Dated: 20.09.2024)

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

During the Scrutiny of records provided by **EE(Project)-III, DJB,Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05,** it has been observed that **R.R. Charges Payable Ledger** Account is showing credit Balance of Rs.**4,53,733/-** which has not been remitted to the Concerned Authorities.

The Division necessary steps may be taken to deposit the R. R Charges to concerned authorities under intimation to audit. If already deposited necessary provide copy of challan & necessary entries should be made in ledger under intimation to audit.

(i) Short Deposit of Statutory Deduction (F.Y. 2023-24):-

During the scrutiny of records/Ledgers provided by the **EE(Project)-III, DJB, Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05**, it has been observed that Statutory Deductions are showing Debit and credit balances. Debit balance means that excess deposit of Statutory Deductions and credit balance means short deposit of statutory deduction, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
C.P.F.DEDUCTIONS		443894.00	482516.00	0.00	38622.00
D.R.F.DEDUCTIONS		15500.00	17000.00	0.00	1500.00
G.I.S.DEDUCTIONS		26510.00	26806.00	0.00	296.00

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GPF DEDUCTIONS		**1729000.00**	**1912500.00**	**0.00**	**183500.00**
OTHER DEDUCTIONS		**6922.00**	**13844.00**		**6922.00**
TOTAL DEDUCTIONS FROM EMPLOYEES TOTAL:	**0.00 CR**	**2221826.00**	**2452666.00**	**0.00**	**230840.00**

Division should look in to matter to deposit the statutory deduction. If already, deposited provide copies of challans of deposit of above said statutory deductions & necessary entries should be made in ledger under intimation to audit.

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

During the scrutiny of records/ledgers provided by the by **EE(Project)-III, DJB, Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05**, regarding Duties and Taxes, the Ledgers are Debit and credit balances. Debit Balance mean that excess amount has been deposited with the concerned authority and Credit balance mean amount is pending to deposit with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
BUILDING CESS		333530.00	651279.00		317749.00
TDS-CONTRACTORS		689487.00	1324984.00		635497.00
TDS-EMPLOYEES		1378740.00	1488740.00		110000.00
CGST		340502.00	658251.00		317749.00
SGST		340502.00	658251.00		317749.00
TOTAL		30,82,761.00	47,81,505.00		1698744.00

Division should look in to matter to deposit the duty and taxes deduction. If already, deposited provide copies of challans of deposit of above said credit balances of duty & taxes deductions, necessary entries should be made in ledger under intimation to audit.

PARA 06: Unsettled Loan & Advances Paid to Employees/Staff.

(Ref. Audit Memo No.09 dated: 20.09.2024)

(A) Financial Year 2022-23

During the Scrutiny of records/Ledgers provided **EE(Project)-III, DJB, Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05,** 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		
S.NO.	**Particulars**	**1-Apr-22 to 31-Mar-23**	
		Closing Balance	
		Debit	**Credit**
1	LTC Advance	16848.00	
2	Imprest Advance	7500.00	
3	Medical Advance	217429.00	
4	Advances to Supplier	1644408.00	
	Other Advances	799182.00	
	Grand Total	**2685367.00**	

The Division should take necessary action to settled the above advances under intimation to audit.

Loan to Employees:-

During the Scrutiny of records/Ledgers provided by provided by **EE (Project)-III, DJB, Room No. 403,Varunalaya Phase –I, Jhandewalan, Delhi-05,** it has been observed that :-

(i) Amount against the following Long Terms Advances/Short Terms Advances were received which is showing credit Balance in each Loan Accounts, it means that either excess amount has been received or Interest amount has received which has not been adjusted so far, detail as under :-

	Loans to Employees/ Other advances		
		Closing Balance	
S.NO.	**Particulars**	**Debit**	**Credit**
1	**House Building Loan**		**78679.00**
2	**Motocycle Loan**		**13000.00**
	Total		**91679.00**

Credit balances of Loan shows that Loan amount given to employee prior to the financial years 2022-2023 and recovery of loan amount made in this financial year. Since, the Loan amount was still pending for settlement, It was requested to provide the Records/Broad sheet along-with Interest calculation of above said Loans to audit. The Division should take necessary steps for settlement of Loan Accounts under intimation to audit.

(A) Financial Year 2023-24

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
ADVANCES TO EMPLOYEES					
LEAVE TRAVEL ADVANCE		25965.00	0.00	25965.00	
MEDICAL ADVANCE		1404000.00	0.00	1404000.00	
Total		1429965.00		1429965.00	

It has been observed that closing balances of 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. The Division should take necessary action for correct the above lapses in ledger account.

The Division should take necessary steps for settlement of the debit balance of Advances of Rs.2685367/- (F.Y. 2022-23) and Rs.1429965/-(F.Y. 2023-24) under intimation to audit.

PARA 07 :- Discrepancies in the work – Boring and installation of 150 Nos borewells at Nilothi and Najafgarh area etc. for augmentation of water supply.{ (Work Order No. 03 (2022-23)}

(Ref. Audit Memo No. 10 Dated: 23.09.2024)

The proposal for Boring &Installation of 150 Nos. borewells at Nilothi for augmentation of water supply had been approved by DJB vide resolution no. 1145 item no. Est. 309 dated 05.07.2021 for total cost of Rs. 18,52,07,951/- only. However, in order for higher ground water extraction, the proposal had been revised for boring 1200/1000 mm dia. And lowering of 450 mm dia. Plain and slotted MS/LCG pipe for depth of 72-75 m from ground level in place of earlier adopted bore dia. Of 600 mm with casing of 300 mm dia., with additional scope construction of room, construction of collection chamber and internal water supply network up to the collection chamber feeding the proposed RO plants for installing 150 no's Tube wells wherein 100 borewells are proposed at Nilothi WWTP (Phase-II) & balance 50 shall be installed along Najafgarh drain in the area near Sarangpur, Jhujhuli, Ghoomanhera and Raotha. Accordingly estimate amount was revised to Rs. 34,79,51, 267/- for civil work and Hon'ble chairman approved the revised estimate in principle.

The tender was called vide NIT No. 18 (2021-2022 dated 03.01.2022 there was no response on first instance. The tender was reinvited vide NIT No. 23 (2021-2022) dated 01.02.2022. in the second call two bidders participated and M/s. Raj conbuild Limited was found lowest bidder with the total cost Rs. 44,04,18,617/-

against the approved justification @ 30.72% above to amount put in tender and @1.82% below the justification amount 44,66,37,096/-.

A Technical committee was also held on 16.03.2022 and recommended to place the case before WAC for consideration to award the work in favour of M/s Raj Conbuild Limited at a total cost of Rs. 44,04,18,617/-. After detailed deliberation committee has recommended some technical recommendation **including one of the recommendations that Permission may be obtained from the District Advisory Committee before construction of proposed tube wells.**

After detailed deliberation, considering the rate quoted by the lowest bidder is within the departmental justification, the work advisory committee recommended to place the proposal in favour of M/s Raj Conbuild Limited at a total cost of of Rs. 44,04,18,617/-. Audit observed that :

(i) Slow progress of works leading to missing the deadlines for completion of works.

As per work order detail of work completion is as under :

Completion Period	:	09 Months
Date of Start of work as per WO	:	09.04.2022
Date of completion of work as per WO	:	08.01.2023
Current Status of work	:	work in progress
Up to 31.08.2024		38 % work completed
Delay in completion of work Up to 31.08.2024	:	20 months.

Record related to EOT granted by competent authority not available on file. In absence of EOT reason for delay genuineness could not be ascertained.

Division should take necessary action to complete the work within stipulated period as per Work Order, or necessary EOT from competent authority obtained for the delay in completion of work from stipulated period under intimation to audit.

(ii) Non-observation of EOT procedure and Short deduction of penalty of liquidated damages amounting to Rs. 2971255/-.

(a) Non-observations of EOT procedure: Circular issued by Delhi Jal Board vide **No. F.15/DJB/M(WS)/2016/1066-1201 dated 21.07.2016 (Point No. 7)** stipulates "Case where extension of time to complete the work is required, the contracting agency shall apply for grant of extension at least 30 days prior to the stipulated date of completion. The case for grant of same shall be put up to the Competent Authority immediately by EE so that EOT is granted before the expiry of completion date." But this procedure is not being followed by the department. No reasons/justifications are mentioned for delay in finalizing/not completing the works within stipulated period in the file. Neither EOT was granted during the

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execution of works nor levied the penalty for delay of works as per clause which is irregular.

(b) Short deduction of penalty liquidated damages as per Clause:- As per clause 10, sub-clause 10.3.1 of the contract agreement of the below mentioned works, the liquidated damages for delay in completion of works shall be @1.5% of Contract Price, for each month of the delay to be computed on per day basis limited to maximum of 10% of the contract price.

During the scrutiny of running bills, it revealed that the Division has not been withholding payment @ 10% of contract price during payment made to contractor through running bills. An amount of Rs. 8917093/- should be withhold as liquidate damage but the division has been withholding only Rs. 5945840/- on account of EOT. Hence, difference amount of Rs. 2971255/- should be recovered on account of liquidate damage up to 31.08.2024 payment made to contractor. Details of penalty/Short deduction of liquidated damages is as under: -

RA Bill No.	Gross payment of RA Bill	Eot @ 10% should be deducted	EOT Deducted	Short recovery of EOT
1	9500953	950095	0	950095
2	14287973	1428797	0	1428797
3	5923625	592363	0	592363
4	13867035	1386704	1386704	0
5	18048598	1804860	1804860	0
6	6540754	654075	654076	0
7	7479908	747991	747991	0
8	10108847	1010885	1010885	0
9	3312639	331264	331264	0
10	100595	10060	10060	0
TOTAL	**89170927**	**8917093**	**5945840**	**2971255**

In the above said works, delay in execution has already exceeded 20 months and work is still in progress, warranting a penalty of 10% on the contract price of Rs.2971255/-.

Since, the matter is yet to be finalized, the Division may take necessary action as per contract agreement with the agencies under intimation to audit.

(iii) **Not obtaining the permission of Advisory Committee chaired by Deputy Commissioner (Revenue/"Authorized Officer" for digging of tube wells :-**

Vide Delhi Gazette Notification dated 12.07.2010, Department of Environment & Forest &Wildlife has issued the directions under the Section -5 of the Environment (Protection) Act 1986 regarding abstraction of Ground Water. **Para 1 :-** In the whole of National Capital Territory of Delhi, no person, group, authority, association or institution shall draw ground water through bore-well or tube well (both new as well as existing and drawing ground water without permission of Central Ground Water Authority) for domestics, commercial, agricultural and or industrial uses without the prior permission of the "Competent Authority" that is to say, the Delhi Jal Board or the NDMC as the case may be.

And as per technical committee meeting held on 16.03.2022 recommendation **that Permission may be obtained from the District Advisory Committee before construction of proposed tube wells.**

Accordingly, permission for digging of tube wells by DJB for public use is to be accorded by the "Competent Authority" on the recommendations of Advisory Committee chaired by Deputy Commissioner (Revenue/ "Authorized Officer". But in this case no recommendations/approval of Advisory Committee chaired by Deputy Commissioner (Revenue/ "Authorized Officer" is found in the record. The Division should take necessary action to adherence of technical committee meeting recommendation under intimation to audit.

(iv) Non- Submission of online progress reports and DPR/ Bar or PERT Chart:-As per Clause 7.2.1 of General conditions of Contract, the contractor shall enter the online progress reports in the format of project management system (for quality monitoring, physical and financial progress monitoring) on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/other report/Bar or PERT Chart/site photographs with date of submission by 8th and 23rd of every month. The Engineer-in-Charge shall verify the entries made. No payment shall be released if the progress has not been entered at the prescribed frequency and in the prescribed format. Further, The stages of inspections for SE/CE are given as under :-

(i) Upto 3rdRunning Bill
(ii) 4th to 6th Running Bill (iii) 7th to 9th Running Bill
(iv) And so on.

Engineer-in-charge shall upload in PMS the observations made by the SE/CE during the inspection made by them.

During the test check of Audit, it has been noticed that the Division had not adhered to the provisions of General Conditions of Contract (GCC).Neither the Contractor had submitted the progress report fortnightly nor furnished Bar Chart and PERT Chart etc. during the execution of work. There is no such document/information in connection with submission of progress report was available/produced to audit. Payment of Rs. 89170927/- has been released without submission of progress report.

The Division should take necessary action for adherence of the provisions of General Conditions of Contract (GCC) of the NIT under intimation to audit.

(v) Short recovery amounting to Rs.19000/- on account of non-submission of labour report : As per Clause 17.7 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. 1000/- for each default or materially incorrect statement.

Test Check of RA Bills provided to audit revealed that the Contractor had not submitted the requisite labour reports fortnightly during the execution of work. Total 24labour reports were to be submitted by the contractor during the execution of work i.e.09.04.22 to 16.10.23 but the contractor had submitted 19 Labour Reports. Hence, penalty of ₹ 19,000/- on account of non-submission of 19labour reports (**@ 1000/- per labour report)** is to be levied on the contractor as required under the provisions of the agreement as details given below:

RA bill period for which payment released	Total No. of labour report required	Month for which labour report not submitted	
09.04.2022 to 16.10.2023	38	April-22	02
		Sept.to Dec. 22	08
		April to June 23	06
		July 23	01
		Sept. 23	02
Total	**38**		**19**

The DDO of Division should take necessary action to recover the Rs. 19000/- on account of non submission of labour report.

(vi) Non- submission of No Dues/Clearance Certificate from the Electric Supply Authority:-As per Clause 3.15.2 of General Conditions of the Contract, the payment of Final Bill to the contractor shall be made by Employer on submission of No Dues/Clearance Certificate from the Electric Supply Authority/Authority In-charge of the electric power. During the test check of the records, it has been noticed that No Dues/Clearance Certificate from the Electric Supply Authority/Authority In-charge of the electric power has not been obtained from the contractor and the payment has been released to the contractor without obtaining the NOC from the Electric Supply Authority. This is the violation of Clause 3.15.2 of General Conditions of the Contract.

The Division should take necessary action to remove the above lapses under intimation to audit.

(vii) **Test Check Report :-** As per Clause 7.2.6 of General Conditions of Contract, the works valued Rs. 200 lakhs and above may be subjected to inspection and checking by Chief Technical Examiner, Government of India (CTE). Further, Clause 7.2.7 stipulates that the work is also liable to be inspected and checked by a 3rd Party fixed by the Employer/Vigilance Wing of Employer or by any other statutory body. The works may be checked by the agencies as mentioned above simultaneously, subsequently, jointly or independently and the contractor shall be responsible for removing of all defects/deficiencies pointed out by them at its own cost. No inspection report is available in the record.

The Division should take necessary action to remove the above lapses under intimation to audit.

PARA 08 :- Non-utilization of funds to the tune of Rs.4937.77 lakh.
(Ref. Audit Memo No. 11 Dated: 24.09.2024)

As per provisions contained under section 48 and 49 of the CPWD Manual, 2014, every Department while finalizing the annual action plan should keep in mind that the budget provision should be scrupulously prepared and there should not be over allocation leading to unnecessary large savings. Similarly, the funds allocated should be utilized fully under the budget heads for providing facilities/services included in the annual action plan. The targets fixed for execution of work in the financial year should be fully achieved.

A test check of the records relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" revealed the following:

Year	Budget allocated(Capital)	Expenditure (Capital)	Excess (+) / Savings (-)	% of Excess/ Savings
2022-23	1964.13 lakhs	640.22 lakhs	1323.91 lakhs	(-) 67.40
2023-24	4190.40 lakhs	841.31 lakhs	3349.09 lakhs	(-) 79.92
TOTAL(A)	**6154.53 lakhs**	**1481.53 lakhs**	**4673.00 lakhs**	**(-) 75.93**
Year	**Budget allocated (Revenue)**	**Expenditure (Revenue)**	**Excess (+) /Savings (-)**	**% of Excess/Savings**
2022-23	260.20 lakhs	213.92 lakhs	46.28 lakhs	(-) 17.78
2023-24	480.16 lakhs	261.67 lakhs	218.49 lakhs	(-) 45,50
TOTAL(B)	**740.36 lakhs**	**475.59 lakhs**	**264.77 lakhs**	**(-) 35.76**
Total A+B	**6894.89 lakhs**	**1957.12 lakhs**	**4937.77 lakhs**	**(-) 71.61%**

From the above table, it is gathered that out of the total allocation of Rs.6894.89 lakh, an amount of Rs.1957.12 lakh was incurred for execution of works and for other expenditures under various heads and there were savings worth Rs.4937.77 lakh. The overall percentage of savings was 71.61%.

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

The Budget and Expenditure statement of the audit period showed huge savings to the extent of 67.40% to 79.92% in the Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus, the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which defeat the very purpose for which the amount was allotted.

The Division therefore did not realize that they will not be in a position to extract the funds available with them during the financial years 2022-23 and 2023-24. Had they anticipated the same, the funds could have been surrendered well in time so that the same could have been utilized by some other Division / Project of DJB in the GNCTD.

The Division may look into the matter and take necessary action under intimation to audit.

PARA 09 :- Non- maintenance/production of records/information.

(Ref. Record Memos dated: 13.09.2024)

The following records/information for the period 2022-23 and 2023-24 has not been shown /provided to audit:

1. Bank Account Statements and Reconciliation Statements for the financial year 2022-2023 & 2023-2024.
2. Stock Register (Consumable & Non-consumable)
3. Property Register.
4. Cash Book/Imprest Register.
5. MAS Register/T&P Register/Dismantle Register
6. GAR 6 (TR 5) Receipt Books and its stock registers.
7. Dead Stock Register/Condemnation files.

The above records/information may be shown to next audit

INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

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

TAN 01: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.02 dated: 18.09.2024)

During test check of Pay Bill Registers/ECRs for the period from 2022-23 and 2023-24, the following shortcomings have been noticed:

1. The mandatory page counting certificate is not recorded in the PBRs/ECRs on the first page which is also required to be countersigned by the DDO concerned
2. Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
3. Bill Numbers are not mentioned in PBRs/ECRs against each entries, without bill number, identification of Bill cannot be ascertained.
4. GAR-18, Abstract of Pay bill was not prepared.
5. No Column for GPF Advance/Withdrawal were found in PBR/ECR.
6. No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
7. Numerous cutting and overwriting were noticed in the ECRs which were not attested by the competent authority.
8. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found **recorded in the ECR.**
9. Gross total of all relevant columns has not been carried out in the ECRs which is required to calculate the Income Tax.

Actually, columns in the ECR are not matched with Pay Bill Register [PBR] (GAR-17). Bill No., other detail of GPF, Aadhar No., NPS Accounts, Abstract of bill are not found in ECR maintained in the Division of Delhi Jal Board. Other details like columns for details of Employee, detail of Arrear, if any, GPF advance/GPF withdrawn and other related information are missing. DDO's signature column was not found in ECR.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 02: Non maintenance of Bill Register.

(Ref. Audit Memo No.04 dated: 19.09.2024)

As per Section 10.1 (1) of CPWD Manual, 2014, the payments made in Divisional Offices are made on receipt of the bills from the various Sub-Divisions. A consolidated record of all the bills received from Sub-Divisions in respect of works/supplies should be maintained in one register known as Register of Bills in the Divisional Office in the form given at Appendix-12

Further as per Section 10.1 (2) of CPWD Manual, 2014, the bills should be entered in the register strictly in order of receipt i.e. the bills received first should be entered before the bills received afterwards. The payment of the bills should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills that have been received before, except under the written orders of the Divisional Officer.

Further as per Section 10.1 (3) of CPWD Manual, 2014, the Divisional Accountant should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch. The register should be submitted to the Executive Engineer every week for his perusal and he will record in the register cases in which these instructions have not been followed.

During examination of the records, it was noticed that the Division has not maintaining the Bill Register which is violation of Section 10.1 of CPWD Manual, 2014.

In the absence of the same, it is not clear as to how the settlement of payment records were ensured.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board