

(39)

**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, Laipat Nagar,
New Delhi-24 FOR THE PERIOD 2022-23 & 2023-24**

INTRODUCTION

The Internal Audit Report on the accounts of Office of The **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** 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 **06-09-2024 to 19/09/2024** (8 working Days), **12/09/2024(Audit HQ) & 16/09/2024 (Milad un-Nabi/Id-e-milad)**.

AIMS AND OBJECTIVES

Brief Activity of the division.

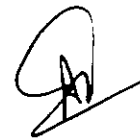
1. Repair & Maintenance of Motors. Clarifiers. Booster Pumping Station (Khyala & Bawana).
2. Repair of Rising Mains i.e Partial North Delhi. West Delhi. Partial South Delhi
3. Repair of Filter House.
4. Treatments of Raw Water.

In addition to above said works, various maintenance works related to plants is being carried out time to time by this division.

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. Sunil Kumar	01-04-22	31-03-2024
AAO			
1.	SH. RAJEEV SRIVASTAVA	01-04-22	31-03-2024
Cashier			
1.	Sh. Surender Kumar	April 2022	Sept 2023
2.	Sh. Deepak Kumar	Oct 2023	March 2024



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

(Amount in Lakh)
(In Lakhs)

1. Budget detail

Year	Capital			Revenue		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2022-23	✓ 3632.04	✓ 853.59	✓ 2778.45	✓ 10974.81	✓ 10177.15	✓ 797.66
2023-24	✓ 2524.38	✓ 1412.36	✓ 1112.02	✓ 11128.6	✓ 10912.99	✓ 218.12

Vacancy Statement of regular staff as on 31.03.2024 :

Office of The EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board,
Haiderpur, Delhi.

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

Statutory Audit:

The Statutory audit of the Office of The **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** by AGCR has been conducted upto 2023-24.

Maintenance of Records:

The maintenance of record of the Office of **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

AD

Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

PART - I

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OLD AUDIT REPORT

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

Details of Old Recoveries

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

AD

Signature of I.A.O
19/9/24

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

Current Audit Report

During the course of current audit, 15 observation Memos were issued to the Office of The **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** 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	
9	11	26588	0	26588	PARA-09

Internal audit report has been prepared on the basis of information furnished and made available by the Office **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** 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.

VS


19/9/24
Signature of I.A.O

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

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

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI:
DELHI SECTRIAT, 4TH LEVEL
I.P. ESTATE, NEW DELHI-110002

PARA-01 (Audit Memo No.1 Dated: - 11/09/2024)

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 EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi, 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	4025700.00	
2	Cheques in Transit	445694.83	
3	Corporation Bank- 4115	1465913.00	
4	Corporation Bank- 4116		1012257276.00
5	Corporation Bank 555	1923258.59	
6	Corporation Bank A/C No. 148	1282042.34	
7	P.N.B.-3088-Civil Lines		31114588.00
8	P.N.B.-5151-Civil Lines		16934009.00
9	SBI A/c No. 41430248856	6222973.00	
10	Syndicate Bank A/c 12261	11247742.00	
11	Syndicate Bank A/C No. 65	8998375.20	
	Grand Total	3,56,11,698.96	106,03,05,873.00

It was requested to provide the following information :-

1. Copy of Ledger Accounts of All Ledgers mentioned above from S.NO.1 to 11.
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. **1060305873.00** in r/o Ledgers mentioned above and detailed thereof.
5. Confirmation of Ledger Balances 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 not provided 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 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 **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi**, 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					
ALLAHABAD BANK/INDIAN BANK EMD A/C 50448339804		1936500.00	0.00	1936500.00	
SBI A/C NO - 8856	0.00 CR	1123852718.00	1009973572.00	113879146.00	
SCHEDULE BANK TOTAL:	0.00 CR	1125789218.00	1009973572.00	115815646.00	

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 Balances.
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 : 11-09-2024)

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	Leave Travel Advance	33718	
2	Imprest Advance	42500	
	Grand Total	76218	

Further, it has also observed that Medical Advance paid to the Hospital are directly booked in the ledger Staff Medical Reimbursement instead of Medical Advance to the tune of Rs. 20,57,691/- (copy enclosed) 133/c-134/c (KDF file)

Reason for the non-settlement of Advances to Employees//Contractor/Supplier/Other Advance and booking of Medical Advance directly to Staff Medical Reimbursement was called for alongwith recovery detail/settled case if any. No reply submitted by the the Division.

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		415800.00	0.00	415800.00	MEDICAL ADVANCE
Total	0.00 CR	415800.00	0.00	415800.00	

It has also observed that Medical Advance paid to the Hospital are directly booked in the ledger Staff Medical Reimbursement instead of Medical Advance to the tune of Rs.674646/- (copy enclosed) 133/1-136/1 (K.D.F.L.)

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 is 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 and booking of Medical Advance directly to Staff Medical Reimbursement instead of Medical Advance was called for with the settlement detail. No reply is submitted by the Division. Division/Department may look into the matter and take 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.

C) Wrong Book of amount to the tune of Rs. 18,94,677/- (F.Y. 2023-24) :- During the Test Check of Ledger of Staff Medical Reimbursement, it has been observed that Rs.18,94,677/- Dated 31-12-2023 has been mentioned as Cost of Raw Water booked into the Ledger of Staff Medical Reimbursement.

Reason for wrong booking of cost of Raw Water into Staff Medical Reimbursement was called for No reply is submitted by the Division. Department/Division may look into the matter and take necessary action for correct booking of Head of Accounts in the relevant Head of Accounts.

D) Adjustment of Loan & Advance A/c (F.Y. 2022-23) : During the test check of the Books of Accounts, it has been observed that the following opening balance have been adjusted in the Financial Year 2022-23 with "Interest on Loan to Employees" to the tune of Rs.7,98,130/- but detail of employees is not mentioned in the narration, detail as under :-

Particulars	Loans to Employees			
	1-Apr-2022 to 31-Mar-2023			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Computer Loan	13000.00 Cr	13000.00		
Cycle Loan	1141.00 Cr	1141.00		
Fan Loan	1315.00 Cr	1315.00		
House Building Loan	473520.00 Cr	582632.00	109112.00	
Motor Car Loan	428.00 Cr	428.00		
Motor Cycle Loan	199614.00 Cr	199614.00		
Grand Total	689018.00 Cr	798130.00	109112.00	

It was requested to provided the detail of employees from which the interest on Loan has been received. No reply is submitted by the Division. Department/Division may look into the matter and furnished the requisite information under intimation to Audit.



PARA-03 (Audit Memo No. 3 Dated :11/09/2024)

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

(A)

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

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the Division it has been observed that Statutory Deductions are showing credit balances in the ledger accounts 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		17898
Other Deductions		395002
Grand Total		412880

Reason of the above lapse was called for audit 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.

(B)

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

During the Test Check of records/Ledgers. it has been observed that Statutory Deductions are showing credit balances. 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 CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C P F DEDUCTIONS		902470.00	3134806.00		2232336.00
D R F DEDUCTIONS		122100.00	162710.00		40610.00
G I S DEDUCTIONS		187774.00	302504.00		114730.00
GPF DEDUCTIONS		12260000.00	20947000.00		8687000.00
GPF LOAN DEDUCTION		581500.00	724000.00		142500.00
L I C DEDUCTIONS		32281.00	47719.00		15438.00
OTHER DEDUCTIONS		53767.00	311222.00		257455.00
SOCIETY DEDUCTION		124000.00	136000.00		12000.00

DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	14263892.00	25765961.00	11502069.00
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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.

It has been observed that closing balances of above ledgers exists in Books of Accounts and elaborated in Table – A (for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts as mentioned in Table-B for the Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year 2022-23 to the current financial year i.e. 2023-24.

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 in case of Credit Balance and submit the copies of challan & reasons after verifying the fact and figure of the account to the Audit.

(C)

Excess/Short Deposit of Duties and Taxes(F.Y.2022-23)

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23, it has been observed that Duties and Taxes are showing Debit and Credit Balances in the Ledger a/c .Duties and Taxes showing Debit Balance Mean that Excess Duties and Tax has been deposited and credit balances in the ledger accounts means that short deposit/Liable to deposit with the concerned Authorities. detail as under

"TABLE – "C"
Duties and Taxes

Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Building Cess		52945.00
CGST	11606.00	
DVAT	11822.00	
GST		21786.00
IGST		23466.00
SGST		5938.00
Grand Total	23428.00	104135.00

Reason of the above lapse was called for after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes and refund applied, if any.

Division did not submitted any reply. Department/Division may look into the matter and take necessary action in r/o submission of challan of deposit of Duties and



Tax in case of Credit Balance and submission the status of refund/refund application in case of Debit Balance.

(D)

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

During the Test Check of records/Books and Accounts 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	OPEN ING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
BUILDING CESS		0.00	8711.00		8711.00
TDS-CONTRACTORS		232283.00	2273765.00		2041482.00
TDS-EMPLOYEES		5372842.00	7725126.00		2352284.00
CGST		35559.00	1102087.00		1066528.00
IGST		0.00	110525.00		110525.00
SGST		35559.00	1069855.00		1034296.00
TOTAL					6613826

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.

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-04 (Audit Memo No. 6 Dated 11/09/2024).

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

(A) Huge amount Withheld from Contractor Rs.54,69,172/- as on 31-03-2024 :

During the test check of the Books and Accounts in r/o EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi, it is observed that Rs.53,06,012/- has been withheld from difference contractors till 31-03-2023 without specifying any reason.

Further Rs.1.63.160/- also withheld from Contractor during the Financial Year 2023-24 has also been Withheld.

Total Amount Rs.5469172/- (Rs.53.06.012/- (F.Y. 2022-23) + Rs.1.63.160/- (F.Y. 2023-23) withheld amount from contractors is still exists in the Books and Account as on 31-03-2024. Balance of F.Y. 2022-23 has not been carry forward to the Financial Year 2023-24.

Reason for withheld from the contractor's alongwith Contractor-wise detail of withheld amount and status of work completion of work with other relevant documents for imposition of penalty imposed if any was called for but no reply is submitted by the Division.

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

(B) Huge Balance of Security Deposit Rs. 2,74,09,450/- as on 31-03-2024

During the Test Check of records/ledgers provided by the by EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi, it is observed that Security Deposit to the tune of Rs.2,27,20,970/- is showing as Security Deposit as on 31-03-2023 for the long time and same is required to return to the concerned Contractor after completion of work and assessing the defect liability, is any.

Further Credit closing balance of Rs.46,88,480/- is also showing as on 31-03-2024 (Without carry forward of previous Balance).

Total Amount Rs.2,74,09,450/- (Rs.2,27,20,970/- (F.Y. 2022-23) + Rs. 46,88,480/- (F.Y. 2023-24) as Security Deposit is still exists in the Books and Account as on 31-03-2024. Balance of F.Y. 2022-23 has not been carry forward to the Financial Year 2023-24.

Reason for non refund of Security Deposit alongwith detail of documents/Bills/Terms and condition of work etc. with the present status of work as on 31-03-2024 was called for but no reply is submitted by the Division.

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

(C) Huge Balance of EMD Rs. 1,59,59,200/- as on 31-03-2024

During the Test Check of records/ledgers provided by the EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi, it is observed that EMD to the tune of Rs. 1,42,19,400/- (Credit) is showing as closing balance as on 31-03-2023 for the long time and same is required to return to the concerned Contractor after completion of work and assessing the defect liability, is any.



Further closing balance of Rs. 17,39,800/- (Credit) is also showing as on 31-03-2024 (Without carry forward of previous Balance).

Total Amount Rs. 1,59,59,200/- (Credit) (1,42,19,400/- (F.Y. 2022-23) + Rs. 17,39,800/- (F.Y. 2023-23) as Security Deposit is still exists in the Books and Account as on 31-03-2024. Balance of F.Y. 2022-23 has not been carry forward to the Financial Year 2023-24.

Reason for non refund of EMD alongwith contractor-wise detail of amount received as EMS with work detail alongwith Terms and condition of work/Contract etc. with the present status of work as on 31-03-2024 was called for but no reply is submitted by the Division.

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

PARA -05 (Audit Memo No.07 Dated : 17/09/2024)

Sub :- Non- Maintenance of Cash Book for Financial Year 2022-23 & 2023-24.

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained properly by the DDO of **EE, (E&M) HP-I, Haiderpur Water Works, Delhi Jal Board, Haiderpur, Delhi** during the audit period. It is evident from the Ledger of Imprest A/c has been recouped/utilized for payment/purchase of items by the Division but Cash Book Entries has not been made in the Cash Book as per rule. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. It has been noticed that Receipts entries are made on the Receipt side in the Cash Book but on the payment side simply challan is pasted on Payment Side instead of making payment entry and balance cash in Hand on each day of transaction.

Balances should be attested by the DDO/HOO at the end of each month.

Reason for Non-maintenance of proper Cash Book was called for but no reply is submitted by the Division. Department/Division may look into the matter and take necessary action for maintenance of Cash under intimation to Audit.

PARA-06 (Audit Observation Memo No.8 Dated:- 17-09-2023).

Sub : Purchase of Soap in violation of DJB order No.DJB/SA(LW)/D-29528 dated 17/05/2022.



During the test check of Ledgers, it has been observed that Rs.12,98,880/- has been booked in the Ledger A/c - "Oil and Soap to Staff " regarding purchase of soap, Mustered Oil, whereas as per circular No. DJB order No.DJB/SA(LW)/D-29528 dated 17/05/2022, concerned staff will be paid an amount of Rs. 500/- per month for oil and soap w.e.f. June.2022. But Division has procured the Soap and Oil in 2023 and paid amount to the tune of Rs.12,98,880/- and Booked the amount in the Head of Accounts" Cost of Raw Water".

Assistant Commissioner (Labour Welfare), DJB has issued directions vide No.DJB/SA(LW)/D-29528 dated 17/05/2022 that an allowance of Rs.500/- PM will be given alongwith salary to eligible officials instead of Oil and Soap. Further, it was directed to cancel all the work orders, if issued with immediate effect after 01/06/2022. However, Above mentioned work orders were issued after 01/06/2022 in violation of instruction issued by the Higher Authorities..

The reasons and justification for awarding the above work and making payment in violation of DJB order No.DJB/SA(LW)/D-29528 dated 17/05/2022 was called for with the supporting documents, files and Stock Register, if any. Further, effective salary month of start of allowance of Rs.500/- to the eligible official was also called for but no reply submitted by the Division.

Department/Division may look into the matter and furnish the detail of requisite Record/Document/information to the Audit.

PARA-07 (Audit Memo No. 09 Dated 17-09-2024).

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 contractor is as under :-

S.No.	Work Order No. & Date	Name of Contractor	Name of Work	Penalty Imposed for non-filing of Labour Record
1.	50.11-08-23	Sarvottam Sales & Service	Replacement of 3 Nos. pumps of Khyala Main at CWP HP-I	3000
2.	91.04-11-23	Chandra Builders	Augmentation of Raw Water by removal of floating material through mechanical arrangement with special attachment at Haiderpur WTP Ph-I & Ph-II	9000
3.	24.05-06-23	Jeet Construction	Augmentation of Raw Water by removal of floating material through mechanical arrangement with special attachment at Haiderpur WTP Ph-I & Ph-II	9000
4.	183.22-02-24	M/s ISA Infra	Attending of heavy leakage in 800 mm dia. Naraina Main at WZ-1/2, Mansarovar Garden, Ring Road	1000
5.	181.22-02-24	M/s ISA Infra	Attending of heavy leakage in 800 mm dia, Naraina Main in front of Manish Marble, Ring Road and Luxmi Lumber Industries near Mayapuri Chowk, Ring Road	1000

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

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-08 (Audit Memo No. 10 Dated 17-09-2024)

Sub: Short Deduction of Performance Guarantee amounting to Rs.2,53,198/-

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 from 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 :-

Work Order No. And Date	Name of Contractor	Name of work	Tender Cost	P.G./ EMD Amount Deposit ed	P.G. Due	Short Deduction of P.G.	Remarks
50.11-08-23	Sarvotta m Sales & Service	Replacement of 3 Nos. pumps of Khyala Main at CWPB HP-I	3911700	114000	195585	81585	
91.04-11-23	Chandra Builders	Augmentation of Raw Water by removal of floating material through mechanical arrangement with special attachment at Haiderpur WTP Ph-I & Ph-II	2013000	20100	100650	80550	
24.05-06-23	Jeet Construct ion	Augmentation of Raw Water by removal of floating material through mechanical arrangement with special attachment at Haiderpur WTP Ph-I & Ph-II	2392651	49400	119633	70233	

183.22-02-24	M/s ISA Infra	Attending of heavy leakage in 800 mm dia. Naraina Main at WZ-1/2. Mansarovar Garden. Ring Road	322197	6500	16110	9610
181.22-02-24	M/s ISA Infra	Attending of heavy leakage in 800 mm dia. Naraina Main in front of Manish Marble. Ring Road and Luxmi Lumber Industries near Mayapuri Chowk. Ring Road	374389	7500	18720	11220
TOTAL						253198

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 by the Division.

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-09 (Audit Memo No.11 Dated : 17/09/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs.26,588/- to officials of DJB.

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



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

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

S. No.	Division/ Office/AC	F.Y. 2022-23 PAID IN 2023-24	Name of Employee	Employee code	Bonus Paid (Rs.)	Bonus Due (Rs.)	Overpayment (Rs.)
1	EE (E&M)HP-I	2022-23	TIRATH KUMAR	20005376	7000	6908	92
2	EE (E&M)HP-I	2022-23	PREM SINGH	20005817	7000	6908	92
3	EE (E&M)HP-I	2022-23	RAJEEV RANA	20006936	7000	6908	92
4	EE (E&M)HP-I	2022-23	VEER SINGH	20007642	7000	6908	92
5	EE (E&M)HP-I	2022-23	SATISH KUMAR	20008189	7000	6908	92
6	EE (E&M)HP-I	2022-23	RAMESH CHAND	20008541	7000	6908	92
7	EE (E&M)HP-I	2022-23	HAR PAL SINGH	20008765	7000	6908	92
8	EE (E&M)HP-I	2022-23	ANIL KUMAR	20009088	7000	6908	92
9	EE (E&M)HP-I	2022-23	Manwar Singh	20009201	7000	6908	92
10	EE (E&M)HP-I	2022-23	RAVINDER KUMAR	20009605	7000	6908	92
11	EE (E&M)HP-I	2022-23	BINDESHWARJ PD	20009859	7000	6908	92
12	EE (E&M)HP-I	2022-23	PREM SINGH	20010092	7000	6908	92
13	EE (E&M)HP-I	2022-23	JITENDER GARG	20015415	7000	6908	92
14	EE (E&M)HP-I	2022-23	NAVEEN KUMAR	20015416	7000	6908	92
15	EE (E&M)HP-I	2022-23	NARANDER SINGH	20015420	7000	6908	92
16	EE (E&M)HP-I	2022-23	MANOJ KUMAR	20017570	7000	6908	92
17	EE (E&M)HP-I	2022-23	Dinesh	20018638	7000	6908	92
18	EE (E&M)HP-I	2022-23	HANSRAJ	20018641	7000	6908	92
19	EE (E&M)HP-I	2022-23	HARKESH	20018645	7000	6908	92
20	EE (E&M)HP-I	2022-23	Sonu	20019155	7000	6908	92
21	EE (E&M)HP-I	2022-23	RAMESH	40008326	7000	6908	92

22	EE (E&M)HP-I	2022-23	NARESH KUMAR	40016262	7000	6908	92
23	EE (E&M)HP-I	2022-23	PALLEY RAM	20006942	7000	6908	92
24	EE (E&M)HP-I	2022-23	BHASKER	20007454	7000	6908	92
25	EE (E&M)HP-I	2022-23	Sumera	20007876	7000	6908	92
26	EE (E&M)HP-I	2022-23	RAM SEWAK	20008096	7000	6908	92
27	EE (E&M)HP-I	2022-23	SUBHASH	20008204	7000	6908	92
28	EE (E&M)HP-I	2022-23	VIJENDER SINGH	20008273	7000	6908	92
29	EE (E&M)HP-I	2022-23	SATBIR	20008446	7000	6908	92
30	EE (E&M)HP-I	2022-23	KARMBIR	20009071	7000	6908	92
31	EE (E&M)HP-I	2022-23	Jai Prakash	20009105	7000	6908	92
32	EE (E&M)HP-I	2022-23	Shree Chand	20009107	7000	6908	92
33	EE (E&M)HP-I	2022-23	Sukhbir Singh	20009113	7000	6908	92
34	EE (E&M)HP-I	2022-23	Ram Jiyawan	20009173	7000	6908	92
35	EE (E&M)HP-I	2022-23	BASANT KUMAR	20009820	7000	6908	92
36	EE (E&M)HP-I	2022-23	DEV GOON	20010083	7000	6908	92
37	EE (E&M)HP-I	2022-23	Dharam Singh	20011039	7000	6908	92
38	EE (E&M)HP-I	2022-23	MAHI PAL	20011160	7000	6908	92
39	EE (E&M)HP-I	2022-23	SACHIN	20019164	7000	6908	92
40	EE (E&M)HP-I	2022-23	Jai Parkash	20019995	7000	6908	92
41	EE (E&M)HP-I	2022-23	KHAZAN SINGH	20006347	7000	6908	92
42	EE (E&M)HP-I	2022-23	RAMESH PARSAD	20006395	7000	6908	92
43	EE (E&M)HP-I	2022-23	RAJKUMAR	20006573	7000	6908	92
44	EE (E&M)HP-I	2022-23	Surender Pal	20007015	7000	6908	92
45	EE (E&M)HP-I	2022-23	OM PRAKASH	20007520	7000	6908	92
46	EE (E&M)HP-I	2022-23	RAJENDER PAL	20008601	7000	6908	92
47	EE (E&M)HP-I	2022-23	TEJ PAL SINGH	20009202	7000	6908	92
48	EE (E&M)HP-I	2022-23	JAGBIR SINGH	20009500	7000	6908	92
49	EE (E&M)HP-I	2022-23	SUKHBIR SINGH	20015584	7000	6908	92
50	EE (E&M)HP-I	2022-23	RAJESH	20017627	7000	6908	92
51	EE (E&M)HP-I	2022-23	MANOJ KUMAR	20018061	7000	6908	92
52	EE (E&M)HP-I	2022-23	SMT. RAMPO DEVI	40015927	7000	6908	92

53	EE (E&M)HP-I	2022-23	VIJAY KUMAR	20004114	7000	6908	92
54	EE (E&M)HP-I	2022-23	VIDYA NAND	20006671	7000	6908	92
55	EE (E&M)HP-I	2022-23	RAM AVTAR	20006675	7000	6908	92
56	EE (E&M)HP-I	2022-23	KRISHAN PAL	20010619	7000	6908	92
57	EE (E&M)HP-I	2022-23	DIL. BAHADU R	20010876	7000	6908	92
58	EE (E&M)HP-I	2022-23	SMT. OMWATI	20011474	7000	6908	92
59	EE (E&M)HP-I	2022-23	RANJEET KUMAR	20011931	7000	6908	92
60	EE (E&M)HP-I	2022-23	DINESH YADAV	20015832	7000	6908	92
61	EE (E&M)HP-I	2022-23	SURENDER SINGH	20016407	7000	6908	92
62	EE (E&M)HP-I	2022-23	Manish Goyal	20017169	7000	6908	92
63	EE (E&M)HP-I	2022-23	YOGESH DABAS	20018092	7000	6908	92
64	EE (E&M)HP-I	2022-23	SMT. RAJESH	20018320	7000	6908	92
65	EE (E&M)HP-I	2022-23	SMT. MANJU	20018322	7000	6908	92
66	EE (E&M)HP-I	2022-23	SMT. USHA	20018640	7000	6908	92
67	EE (E&M)HP-I	2022-23	Dharamwati	20018733	7000	6908	92
68	EE (E&M)HP-I	2022-23	ANUPAM SEMANI	20019053	7000	6908	92
69	EE (E&M)HP-I	2022-23	VIRENDER	20019078	7000	6908	92
70	EE (E&M)HP-I	2022-23	MANISH VERMA	20019318	7000	6908	92
71	EE (E&M)HP-I	2022-23	SANTOSH RANI	20019372	7000	6908	92
72	EE (E&M)HP-I	2022-23	Khushboo	20019461	7000	6908	92
73	EE (E&M)HP-I	2022-23	Ankit	20019513	7000	6908	92
74	EE (E&M)HP-I	2022-23	Ashish Kumar	20019514	7000	6908	92
75	EE (E&M)HP-I	2022-23	Akshay Bansal	20019515	7000	6908	92
76	EE (E&M)HP-I	2022-23	Amardeep	20019516	7000	6908	92
77	EE (E&M)HP-I	2022-23	Pankaj	20019548	7000	6908	92
78	EE (E&M)HP-I	2022-23	Vadivel	20019987	7000	6908	92
79	EE (E&M)HP-I	2022-23	Lila Dhar	40008244	7000	6908	92
80	EE (E&M)HP-I	2022-23	SMT. Saroj	40015115	7000	6908	92
81	EE (E&M)HP-I	2022-23	RAMAN KUMAR	40015499	7000	6908	92
82	EE (E&M)HP-I	2022-23	SMT. SUNITA RANI	20004670	7000	6908	92

83	FE (E&M)HP-I	2022-23	SUKHBIR SINGH	20007409	7000	6908	92
84	FE (E&M)HP-I	2022-23	ATTAR SINGH	20007422	7000	6908	92
85	FE (E&M)HP-I	2022-23	RAMESH LAL	20007646	7000	6908	92
86	FE (E&M)HP-I	2022-23	MAHINDER SINGH	20008192	7000	6908	92
87	FE (E&M)HP-I	2022-23	NARESH KUMAR	20008434	7000	6908	92
88	FE (E&M)HP-I	2022-23	DINESH KUMAR	20009233	7000	6908	92
89	FE (E&M)HP-I	2022-23	KAMALJEET KOUR	20010957	7000	6908	92
90	FE (E&M)HP-I	2022-23	JAGBIR SINGH	20011046	7000	6908	92
91	FE (E&M)HP-I	2022-23	SANJAY	20015808	7000	6908	92
92	FE (E&M)HP-I	2022-23	Deepak	20019988	7000	6908	92
93	FE (E&M)HP-I	2022-23	Rakesh	20020030	7000	6908	92
94	FE (E&M)HP-I	2022-23	Parveen Kumar	20019990	7000	6908	92
95	FE (E&M)HP-I	2022-23	Joginder	20019993	7000	6908	92
96	FE (E&M)HP-I	2022-23	Madhav Prasad	20019999	7000	6908	92
97	FE (E&M)HP-I	2022-23	Raju Prakash	20020000	7000	6908	92
98	FE (E&M)HP-I	2022-23	Rahul	20020029	7000	6908	92
99	FE (E&M)HP-I	2022-23	AELAM SINGH	40008141	7000	6908	92
100	FE (E&M)HP-I	2022-23	RAJVIR SINGH	40010293	7000	6908	92
101	FE (E&M)HP-I	2022-23	SUBHASH CHAND	20005778	7000	6908	92
102	FE (E&M)HP-I	2022-23	BIJENDER SINGH	20006933	7000	6908	92
103	FE (E&M)HP-I	2022-23	HARKESH	20006940	7000	6908	92
104	FE (E&M)HP-I	2022-23	BHAGWAN SINGH	20007261	7000	6908	92
105	FE (E&M)HP-I	2022-23	SHER SINGH	20008037	7000	6908	92
106	FE (E&M)HP-I	2022-23	HARI LAL	20008238	7000	6908	92
107	FE (E&M)HP-I	2022-23	SATBIR SINGH	20008310	7000	6908	92
108	FE (E&M)HP-I	2022-23	PHOOL SINGH	20008447	7000	6908	92

109	EE (E&M)HP-I	2022-23	RAM PRAVESH	20008472	7000	6908	92
110	EE (E&M)HP-I	2022-23	SURESH KUMAR	20008625	7000	6908	92
111	EE (E&M)HP-I	2022-23	MAHINDER	20008910	7000	6908	92
112	EE (E&M)HP-I	2022-23	Rajesh	20009111	7000	6908	92
113	EE (E&M)HP-I	2022-23	BHULLE RAM	20009634	7000	6908	92
114	EE (E&M)HP-I	2022-23	JAI BHAGWAN	20011201	7000	6908	92
115	EE (E&M)HP-I	2022-23	MUKESH KUMAR	20016374	7000	6908	92
116	EE (E&M)HP-I	2022-23	VED PRAKASH	20016622	7000	6908	92
117	EE (E&M)HP-I	2022-23	Ram Kumar	20016640	7000	6908	92
118	EE (E&M)HP-I	2022-23	BIMLA DEVI	20017514	7000	6908	92
119	EE (E&M)HP-I	2022-23	Chaman Lal	40015757	7000	6908	92
120	EE (E&M)HP-I	2022-23	VIJAY PAL	20004671	7000	6908	92
121	EE (E&M)HP-I	2022-23	Mahesh Kumar	20006941	7000	6908	92
122	EE (E&M)HP-I	2022-23	MAHAVIR SINGH	20007411	7000	6908	92
123	EE (E&M)HP-I	2022-23	SUSHIL KUMAR	20009122	7000	6908	92
124	EE (E&M)HP-I	2022-23	JITENDER KUMAR	20009124	7000	6908	92
125	EE (E&M)HP-I	2022-23	HAWA SINGH	20009505	7000	6908	92
126	EE (E&M)HP-I	2022-23	RANBIR SINGH	20009838	7000	6908	92
127	EE (E&M)HP-I	2022-23	KRISHAN KUMAR	20011117	7000	6908	92
128	EE (E&M)HP-I	2022-23	RAJ SINGH	20012961	7000	6908	92
129	EE (E&M)HP-I	2022-23	ANAND PRAKASH	20015327	7000	6908	92
130	EE (E&M)HP-I	2022-23	MANJEET SINGH	20016343	7000	6908	92
131	EE (E&M)HP-I	2022-23	AZAD SINGH	20018646	7000	6908	92
132	EE (E&M)HP-I	2022-23	Devender Singh	20018694	7000	6908	92
133	EE (E&M)HP-I	2022-23	Vinod	20018695	7000	6908	92
134	EE (E&M)HP-I	2022-23	Suraj	20020039	7000	6908	92
135	EE (E&M)HP-I	2022-23	RAMVIR SINGH	40004759	7000	6908	92
136	EE (E&M)HP-I	2022-23	Karamvir Singh	40007594	7000	6908	92

137	EE (E&M)HP-I	2022-23	Neeraj	20020002	7000	6908	92
138	EE (E&M)HP-I	2022-23	Mukesh	20019989	7000	6908	92
139	EE (E&M)HP-I	2022-23	Ajay	20019992	7000	6908	92
140	EE (E&M)HP-I	2022-23	Tarawati	20020031	7000	6908	92
141	EE (E&M)HP-I	2022-23	Rishi Raj Singh	20019997	7000	6908	92
142	EE (E&M)HP-I	2022-23	Sombir	20019998	7000	6908	92
143	EE (E&M)HP-I	2022-23	Jittender	20020001	7000	6908	92
144	EE (E&M)HP-I	2022-23	Ajay	20019915	7000	6908	92
145	EE (E&M)HP-I	2022-23	Laxmi	20019991	7000	6908	92
146	EE (E&M)HP-I	2022-23	Rasidan	20019994	7000	6908	92
147	EE (E&M)HP-I	2022-23	Seema	20019996	7000	6908	92
148	EE (E&M)HP-I	2022-23	Radhey Shyam	20009110	7000	6908	92
149	EE (E&M)HP-I	2022-23	Vikram	20009874	7000	6908	92
150	EE (E&M)HP-I	2022-23	Rajesh	20007473	7000	6908	92
151	EE (E&M)HP-I	2022-23	Krishan	20009642	7000	6908	92
152	EE (E&M)HP-I	2022-23	Satvir Singh	20009333	7000	6908	92
	DIVISION	PAID IN YEAR	NAME /E.CODE		BONUS PAID IN RS.		
153	EE (E&M)HP-I	2023-24	AJAY/19992		7000	6908	92
154	EE (E&M)HP-I	2023-24	AJAY SINGH/19915		7000	6908	92
155	EE (E&M)HP-I	2023-24	AKSHAY BANSAL/19515		7000	6908	92
156	EE (E&M)HP-I	2023-24	AMARDEEP/19516		7000	6908	92
157	EE (E&M)HP-I	2023-24	ANAND PARKASH/15327		7000	6908	92
158	EE (E&M)HP-I	2023-24	ANIL KUMAR/9088		7000	6908	92
159	EE (E&M)HP-I	2023-24	ANKIT/19513		7000	6908	92
160	EE (E&M)HP-I	2023-24	ANUPAM SEMANI/19053		7000	6908	92
161	EE (E&M)HP-I	2023-24	ASHISH KUMAR/19514		7000	6908	92

162	EE (E&M)HP-I	2023-24	AZAD SINGH/18646	7000	6908	92
163	EE (E&M)HP-I	2023-24	BHAGWAN SINGH/7261	7000	6908	92
164	EE (E&M)HP-I	2023-24	BHULLE RAM/9634	7000	6908	92
165	EE (E&M)HP-I	2023-24	BIJENDER SINGH/6933	7000	6908	92
166	EE (E&M)HP-I	2023-24	BIMLA DEVI/17514	7000	6908	92
167	EE (E&M)HP-I	2023-24	BRAHM PRAKASH/15285	7000	6908	92
168	EE (E&M)HP-I	2023-24	CHAMAN LAL/15757	7000	6908	92
169	EE (E&M)HP-I	2023-24	DEV GOON/10083	7000	6908	92
170	EE (E&M)HP-I	2023-24	DHARAM SINGH/11039	7000	6908	92
171	EE (E&M)HP-I	2023-24	DHARAMWATI/18733	7000	6908	92
172	EE (E&M)HP-I	2023-24	DIL BAHADUR GURUNG/10876	7000	6908	92
173	EE (E&M)HP-I	2023-24	DINESH/18638	7000	6908	92
174	EE (E&M)HP-I	2023-24	DINESH KUMAR PATHAK/9233	7000	6908	92
175	EE (E&M)HP-I	2023-24	DINESH YADAV/15832	7000	6908	92
176	EE (E&M)HP-I	2023-24	Gopal singh/9858	7000	6908	92
177	EE (E&M)HP-I	2023-24	HANS RAJ/18641	7000	6908	92
178	EE (E&M)HP-I	2023-24	HARI LAL/8238	7000	6908	92
179	EE (E&M)HP-I	2023-24	Hari OM/10406	7000	6908	92
180	EE (E&M)HP-I	2023-24	HARKESH/6940	7000	6908	92
181	EE (E&M)HP-I	2023-24	HARKESH/18645	7000	6908	92
182	EE (E&M)HP-I	2023-24	HARVINDER SINGH/10483	7000	6908	92
183	EE (E&M)HP-I	2023-24	HAWA SINGH ANTIL/9505	7000	6908	92
184	EE (E&M)HP-I	2023-24	JAGBIR SINGH/11046	7000	6908	92
185	EE (E&M)HP-I	2023-24	JAGBIR SINGH/9500	7000	6908	92
186	EE (E&M)HP-I	2023-24	JAI BHAGWAN/11201	7000	6908	92
187	EE (E&M)HP-I	2023-24	JITENDER/20001	7000	6908	92
188	EE (E&M)HP-I	2023-24	JITENDER GARG/15415	7000	6908	92
189	EE (E&M)HP-I	2023-24	JITENDER KUMAR/9124	7000	6908	92
190	EE (E&M)HP-I	2023-24	JOGINDER/19993	7000	6908	92

191	EE (E&M)HP-I	2023-24	KAMALJIT KAUR/10957	7000	6908	92
192	EE (E&M)HP-I	2023-24	KARAM VIR/9071	7000	6908	92
193	EE (E&M)HP-I	2023-24	KARAMVIR SINGH/7594	7000	6908	92
194	EE (E&M)HP-I	2023-24	KHUSHBOO/19461	7000	6908	92
195	EE (E&M)HP-I	2023-24	KRISHAN KUMAR/11117	7000	6908	92
196	EE (E&M)HP-I	2023-24	KRISHAN PAL/10619	7000	6908	92
197	EE (E&M)HP-I	2023-24	KRISHAN PRASAD/9642	7000	6908	92
198	EE (E&M)HP-I	2023-24	LAXMI/19991	7000	6908	92
199	EE (E&M)HP-I	2023-24	LILA DHAR/8244	7000	6908	92
200	EE (E&M)HP-I	2023-24	MADHAV PRASAD/19999	7000	6908	92
201	EE (E&M)HP-I	2023-24	MAHENDRA KUMAR/8910	7000	6908	92
202	EE (E&M)HP-I	2023-24	MAHESH KUMAR SHARMA/6941	7000	6908	92
203	EE (E&M)HP-I	2023-24	MANISH VERMA/19318	7000	6908	92
204	EE (E&M)HP-I	2023-24	MANJEET SINGH/16343	7000	6908	92
205	EE (E&M)HP-I	2023-24	MANJU/18322	7000	6908	92
206	EE (E&M)HP-I	2023-24	MANOJ KUMAR/17570	7000	6908	92
207	EE (E&M)HP-I	2023-24	MANWAR SINGH/9201	7000	6908	92
208	EE (E&M)HP-I	2023-24	MUKESH BISHT/19989	7000	6908	92
209	EE (E&M)HP-I	2023-24	MUKESH KUMAR/16374	7000	6908	92
210	EE (E&M)HP-I	2023-24	NARESH KUMAR/8434	7000	6908	92
211	EE (E&M)HP-I	2023-24	NARESH KUMAR/16262	7000	6908	92
212	EE (E&M)HP-I	2023-24	NAVEEN KUMAR MITTAL/15416	7000	6908	92
213	EE (E&M)HP-I	2023-24	NEERAJ/20002	7000	6908	92
214	EE (E&M)HP-I	2023-24	OM PRAKASH/7520	7000	6908	92
215	EE (E&M)HP-I	2023-24	OMWATI/11474	7000	6908	92
216	EE (E&M)HP-I	2023-24	PALLEY RAM/6942	7000	6908	92
217	EE (E&M)HP-I	2023-24	PANKAJ KUMAR/19548	7000	6908	92
218	EE (E&M)HP-I	2023-24	PARVEEN KUMAR/19990	7000	6908	92
219	EE (E&M)HP-I	2023-24	PHOOL SINGH/8447	7000	6908	92
220	EE (E&M)HP-I	2023-24	PREM SINGH/10092	7000	6908	92
221	EE (E&M)HP-I	2023-24	RAHUL/20029	7000	6908	92
222	EE (E&M)HP-I	2023-24	RAJENDER KUMAR/10654	7000	6908	92

223	EE (E&M)HP-I	2023-24	RAJENDER PAL/8601	7000	6908	92
224	EE (E&M)HP-I	2023-24	RAJESH/17627	7000	6908	92
225	EE (F&M)HP-I	2023-24	RAJESH KUMAR/7473	7000	6908	92
226	EE (E&M)HP-I	2023-24	RAJESH KUMAR/9111	7000	6908	92
227	EE (E&M)HP-I	2023-24	RAJESH KUMARI/18320	7000	6908	92
228	EE (F&M)HP-I	2023-24	RAJIV RANA/6936	7000	6908	92
229	EE (E&M)HP-I	2023-24	RAJ KUMAR/6573	7000	6908	92
230	EE (E&M)HP-I	2023-24	RAJ SINGH/12961	7000	6908	92
231	EE (E&M)HP-I	2023-24	RAJU PRAKASH/20000	7000	6908	92
232	EE (F&M)HP-I	2023-24	RAJVIR SINGH/10293	7000	6908	92
233	EE (E&M)HP-I	2023-24	RAMAN KUMAR/15499	7000	6908	92
234	EE (E&M)HP-I	2023-24	RAMESH CHAND/8541	7000	6908	92
235	EE (E&M)HP-I	2023-24	RAMESH LAL/7646	7000	6908	92
236	EE (F&M)HP-I	2023-24	RAM JIYAWAN/9173	7000	6908	92
237	EE (E&M)HP-I	2023-24	RAM KISHAN/8787	7000	6908	92
238	EE (E&M)HP-I	2023-24	RAMPO DEVI/15927	7000	6908	92
239	EE (E&M)HP-I	2023-24	RAM PRAVESH UPADHYAY/8472	7000	6908	92
240	EE (E&M)HP-I	2023-24	RAM SEWAK/8096	7000	6908	92
241	EE (E&M)HP-I	2023-24	RANBIR SINGH/9838	7000	6908	92
242	EE (E&M)HP-I	2023-24	RANJEET KUMAR/11931	7000	6908	92
243	EE (E&M)HP-I	2023-24	RASIDAN/19994	7000	6908	92
244	EE (E&M)HP-I	2023-24	Ravi Massey/8858	7000	6908	92
245	EE (E&M)HP-I	2023-24	RISHI RAJ SINGH/19997	7000	6908	92
246	EE (E&M)HP-I	2023-24	SACHIN/19164	7000	6908	92
247	EE (F&M)HP-I	2023-24	Samar Kant/8805	7000	6908	92
248	EE (E&M)HP-I	2023-24	SANJAY/15808	7000	6908	92
249	EE (E&M)HP-I	2023-24	SANTOSH RANI/19372	7000	6908	92
250	EE (E&M)HP-I	2023-24	SAROJ/15115	7000	6908	92
251	EE (E&M)HP-I	2023-24	SATBIR SINGH/8310	7000	6908	92
252	EE (E&M)HP-I	2023-24	SATISH KUMAR/8189	7000	6908	92
253	EE (E&M)HP-I	2023-24	SATVIR/8446	7000	6908	92
254	EE (E&M)HP-I	2023-24	SATVIR SINGH/9333	7000	6908	92

255	EE (E&M)HP-I	2023-24	SHRI CHAND/9107	7000	6908	92
256	EE (E&M)HP-I	2023-24	SOMBIR/19998	7000	6908	92
257	EE (E&M)HP-I	2023-24	SONU/19155	7000	6908	92
258	EE (E&M)HP-I	2023-24	SUBHASH/8204	7000	6908	92
259	EE (E&M)HP-I	2023-24	SUKHBIR SINGH/7409	7000	6908	92
260	EE (E&M)HP-I	2023-24	SUKHBIR SINGH PAL/9113	7000	6908	92
261	EE (E&M)HP-I	2023-24	SUMERA/7876	7000	6908	92
262	EE (E&M)HP-I	2023-24	SUNITA RANI/4670	7000	6908	92
263	EE (E&M)HP-I	2023-24	SURAJ/20039	7000	6908	92
264	EE (E&M)HP-I	2023-24	SURENDER PAL/7015	7000	6908	92
265	EE (E&M)HP-I	2023-24	SURENDER SINGH/16407	7000	6908	92
266	EE (E&M)HP-I	2023-24	SURESH KUMAR SHARMA/8625	7000	6908	92
267	EE (E&M)HP-I	2023-24	SUSHIL KUMAR/9122	7000	6908	92
268	EE (E&M)HP-I	2023-24	TARA WATI/20031	7000	6908	92
269	EE (E&M)HP-I	2023-24	TEJPAL SINGH/9202	7000	6908	92
270	EE (E&M)HP-I	2023-24	IRTH KUMAR/5376	7000	6908	92
271	EE (E&M)HP-I	2023-24	USHA/18640	7000	6908	92
272	EE (E&M)HP-I	2023-24	VADIVEL/19987	7000	6908	92
273	EE (E&M)HP-I	2023-24	VED PRAKASH/16622	7000	6908	92
274	EE (E&M)HP-I	2023-24	VEER SINGH/7642	7000	6908	92
275	EE (E&M)HP-I	2023-24	VJAY PAL/4671	7000	6908	92
276	EE (E&M)HP-I	2023-24	VIJENDER SINGH/8273	7000	6908	92
277	EE (E&M)HP-I	2023-24	VINOD/18695	7000	6908	92
278	EE (E&M)HP-I	2023-24	VIRENDER/19078	7000	6908	92
279	EE (E&M)HP-I	2023-24	YOGESH DABAS/18092	7000	6908	92
280	EE (E&M)HP-I	2023-24	Yugal Kishor/8877	7000	6908	92
281	EE (E&M)HP-I	2023-24	BASANT KUMAR/9820	7000	6908	92
282	EE (E&M)HP-I	2023-24	DEVENDER SINGH/18694	7000	6908	92
283	EE (E&M)HP-I	2023-24	JAI PRAKASH/19995	7000	6908	92
284	EE (E&M)HP-I	2023-24	MANOJ KUMAR/18061	7000	6908	92
285	EE (E&M)HP-I	2023-24	NARENDER SINGH/15420	7000	6908	92
286	EE (E&M)HP-I	2023-24	PREM SINGH/5817	7000	6908	92

287	EE (E&M)HP-I	2023-24	Ram Kumar/16640	7000	6908	92
288	EE (I&M)HP-I	2023-24	Sukhbir Singh/15584	7000	6908	92
289	EE (E&M)HP-I	2023-24	Vikram/9874	7000	6908	92
TOTAL						26588

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.26,588/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-10 (Audit Memo No.12 Dated: 17/09/2024)

Sub: Non deduction of TDS under GST @2% to the tune of Rs.15109/-

As per GOI Order No. F.No.S.31011/11/2018-ST-I-DoR dated 14/09/2018 regarding guidelines for Deduction and Deposits of TDS by the DDO under GST vide which it has been mentioned that as per Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regards, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees.

However, during the test check of the work order, it is exclusive mentioned at S.No.1 that Rates are inclusive of GST. Therefore as per above rule TDS(GST) @2% was to be charged on the payment made to contractor but TDS (GST) @ 2% has not been charged from the payment made to contractor. Details of the same are is under:-

S.NO.	NAME OF THE VENDOR	Contactor Tax Invoice No	Work order No.	CV No. & Date	BILL AMOUNT	Recovery of TDS(GST) Due
1	M/s Jeet Construction Company	129, 04-04-23	93, 04-10-22	207	436488	8730
2	M/s Jeet Construction Company	111, 20-12-22	93, 04-10-22	59	318972	6379
TOTAL						15109

HOO may take necessary action to obtain exemption certificate or proof of TDS (GST) deposited from the above agencies/vendors/suppliers, otherwise TDS(GST) @ 2% on the payment made to the concerned agencies/vendors/suppliers may be got recovered and deposited into the Government Account after due verification under intimation to the Audit.

Further on scrutiny of Work Order and Tax Invoice submitted by the contractor has not mentioned the amount of CGST and SGST on the Tax Invoice issued to Delhi Jal Board against the Work Order No.93. 04-10-22, detail as under :-

S.NO.	NAME OF THE VENDOR	Contactor Tax Invoice No	Amount Before Tax	CGST	SGST	Total
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1	M/s Jeet Construction Company	129, 04-04-23	436488	NIL	NIL	436488
2.	M/s Jeet Construction Company	111, 20-12-22	318972	NIL	NIL	318972

It seems that amount has not been deposited with the concerned authority. HOO may take necessary action to obtain exemption certificate or proof of GST deposited with the concerned Authorities from the above agencies/vendors/suppliers.

Other similar cases may also be reviewed.

PARA-11 (Audit Memo No. 13 Dated 18-09-2024)

Sub: Deployment of Skilled/Unskilled Workers without using GeM Portal.

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries Departments will be made mandatory for goods and services available on GeM.

During the test check of records pertaining to the expenditure incurred on hiring of Skill/Unskilled Worker on outsourced basis, it has been observed that following works have been processed on account of hiring of Skilled/Unskilled Workers, without using GeM Portal.

No record of non-availability of services of skilled/unskilled worker on GeM has been made available to Audit. Therefore, the following expenditure incurred in F.Y.2022-23 & 2023-24 is irregular in respect of deployment of Skilled/unskilled workers. The details of payments are as under:-

Sr. No.	Work Order No. And Date	Name of Contractor (Firm)	Name of work	Tender Cost
1.	99.20-11-23	Aqua Gaseous Control India	Removal of Floating material manually by Labour at different bar screen installed at RWPH, Ph-I & II at Haiderpur (10 persons X 3 Shifts X 162 Days) = 4860 Days) w.e.f. 02-11-2023	42,05,163
2.	54.17-08-23	Aqua Gaseous Control India	Removal of Floating material manually by Labour at different bar screen installed at RWPH, Ph-I & II at Haiderpur WTP (10 persons X 3 Shifts X 95 Days) = 4860 Days) w.e.f. 02-11-2023	23,77,555
3.	135.30-12-23	Aqua Gaseous Control India	Deployment of Staff for Operation and Minor Maintenance at BPS Bwana Inside Bawana WTP. Total 8 Nos. of unskilled 122 Days w.e.f. 31-12-2023	12,35,518
4.	53.17-09-23	Aqua Gaseous Control India	Deployment of Staff for Operation and Minor Maintenance at BPS Bwana Inside Bawana WTP. Total 8 Nos. of unskilled 135 Days w.e.f. 18-08-23	12,95,303

5.	97.17-11-23	Dev Engineers	Removal of floating material manually by labour at different bar screen installed at twin main point under HPWW-I 7 Nos. of unskilled labour 175 Days Total 3675 Days w.e.f. 09-11-2023	32,93,503
6.	23.02-06-23	AGS Infra Projects Private Limited	Removal of floating material manually by labour at different bar screens installed at twin main point under HPWW-I 09 Nos of unskilled labour 185 Days/3885 Shift w.e.f. 07-05-23	33,25,005
7.	54.17-08-2023	Aqua Gaseous Control India	Removal of floating material manually by labour at different bar screens installed at RWPH, Ph-I & II at Haiderpur WTP 10 Nos of unskilled labour 95 Days/2850 Shift w.e.f. 18-08-23	23,77,555
8.	4.10-05-23	Aqua Gaseous Control India	Removal of floating material manually by labour at different bar screens installed at RWPH, Ph-I & II at Haiderpur WTP 10 Nos of unskilled labour 95 Days/2850 Shift w.e.f. 12-05-2-23	24,13,864
9.	138.02-01-23	Aqua Gaseous Control India	Deployment of Staff for Operation and Minor Maintenance at BPS Bwana Inside Bawana WTP. Total 8 Nos. of unskilled 180 Days w.e.f. 05-01-2023	16,96,600
10.	45.29-07-22	Aqua Gaseous Control India	Deployment of additional labour at twin main for removal of floating manually under Haiderpur WTP	8,84,520

Reasons for non-hiring of Workers through GeM was called for but no reply is submitted. Further necessary steps may be taken for procuring of goods / hiring of manpower through GeM under intimation to audit. The expenditure incurred is in violation of Rule-149 of GFR-2017 may be regularized from the Competent Authority.

PARA-12 (Audit Memo No. 14 Dated 18-09-2024)

Sub : Award of work at abnormally above the Estimated Cost.

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

Test check of records/C.A. Register, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 & 2023-24 revealed that many of the tenders have been awarded above the estimated cost. Detail of works which were awarded more than 10% above the Estimated Cost, is given below:-



S. No	Name of woks	Estimated cost	Tender cost/ Approved Cost	Above%
1	Procurement of Spare of Jyoti make 110 KW 130 HP Motor Installed at RWPH of HPWW CA No.210 Date 31-03-2023/W.O. 223 Dated 28/03/23	17,38,500	21,55,740	24%
2	Procurement of Miscellaneous Hardware items for REPH of Haiderpur WTP CA NO.112. 09-11-22/W.O. 110 Dated 04-11-22	8,59,000	10,13,620	18%
3	Procurement of 2 Nos rotating assembly at M& P make pump set of 22 MGD make at RWPH, HPWW-I CA No.211 Dated 31-03-2023/W.O. No.226 Dated 31-03-2023	41.70.000	49,20,600	18%
4	Repairing/rewinding of 110 KW/150 HP jyoti make slipring motor installed at RWPH-II HPWW CA NO.212 Dated 31-03-2023 (W.O. 227 Dated 31-03-2023)	2605599	3230943	24%
5	Hiring of Pump sets for pumping of waste water chamber to Raw water channel CA NO.04 Dated 02/05/2023 W.O.-02 Dated 01-05-2023	933750	1101825	18%
6	Renovation of backwash line of filter house of Bawana WTP CA NO.07 Dated 19-05-23 W.O. -06 Dated 19-05-23	745580	879784	18%
7	SITC of Air Blower of South Filter House at HP-I CA NO.12 Dated 24-05-23 W.O.10 Dated 24-05-23	1271050	1497130	17.79%
8	SITC of Sludge submersible pump sets with allied accessories for dewatering of water from the each slump in front of RWPH- I & II under Haiderpur WTP CA NO.27 Dated 08-06-23 W.O. 05 Dated 10-05-23	3308500	3904030	18%
9	Reparing of M& P make Pump set No.1 of 22 MGD capacity of Raw water pump house phase-I under Haiderpur WTP CA NO.30 Dated 24-06-23 W.O. 30 Dated 24-06-23	1005140	1186066	18%

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Therefore, a detailed justification for awarding of works **abnormally above (more than 10%)** the estimated cost/ incorrect calculation of the Estimated Cost along with relevant record was called for but no reply is submitted by the Division.

The department should follow the prescribed instructions given in the above coded provisions of CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic.

PARA-13 (Audit Memo No.15 Dated 18-09-2024)

Sub : Award of work on below rates in comparison to the Justified Cost during the Year 2022-23 & 2023-24.

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

During the test examination of records/C.A. Register relating to award of tender by **Division EE, E&M HP-1**, 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 29 % to 61 % 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	2023-24	50	14-08-23	M/s Sarvottam Sales & Services	Replacement of 03 No.s of Pumps of Khyala Main at CWP.H. ph-i	5664000	3911700	30.94%
2	2023-24	81	30-10-23	M/s Shivam Tech Enterprises	Procurement of Ms Couplers for extension rod of various sizes sluice Valves at Filter House	526575	370756	29.59%
3	2023-24	83	31-10-23	N/s N.S. Instrument and Conver	SITC of RTO for Krohne Marshall make flow meters at various sites under HP-I	1407150	717647	49%
4	2023-24	99	28-11-23	M/s Vipin Enterprises	Procurement of Lubricant for days to day maintenance of clarifiers and gear boxes at HP-I	566058	219922	61%
5	2023-24	104	30-11-23	M/s Raj Engineering co	Procurement of gear boxes for bridge and flocculates at filter house	833415	562860	32.46%
6	2023-24	105	04-12-23	M/s Premier Engineering Company	Providing and laying of HT Power cable from transformer No.2 to TRANSFORMER No.5 and other allied works at CWP.H HP-I	1180294	823994	30%

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As per table above, there was huge variation between the Justified cost and tendered amount ranging between 29 % to 61 % 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 :-

Whether all the work mentioned above has been completed. If yes, provide Date of Completion.

1. Total Payment made to contractor till date.
2. 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.
3. Whether any work is fore closed/Rescinded, what action has been taken by the Division.
4. Whether any defect is noticed in the above said works, Detail may be provided and what action has been taken by the Division.
5. 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 5. 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-14 (Audit Memo No.16

Dated : 18-09-2024

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 **34% to 100%** have been found retained unutilized as per details given below:-

Sr. No	Head of Account	2022-2023		Balance	Saving %	2023-2024		(In Lakhs)	Saving %
		Allocation	Exp.			Allocation	Exp.	Balance	
1	W.E.W Improvement of Existing Water Works	1876.17	642.27	1233.9	65.77%	1305	850.95	454.05	34.79%
2	Replacement of Old Distribution & Trunk Trasmision System	186.36	30.32	156.04	83.73%	209.75	115.08	94.67	45.13%

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3	Raw Water Arrangement	1420.96	154.9	1266.06	89.10%	848	381.16	466.84	55.05%
4	Metering & Leak Management	100	10.5	89.5	89.50%	125.3	58.38	66.92	53.41%
5	Staff Qtr. & Office Accomodaiton	31.63	6.59	25.04	79.17%	14	0	14	100.00%
6	IT Infrastructure	16.92	9.01	7.91	46.75%	22.33	6.79	15.54	69.59%
Total		3632.04	853.59	2778.45	76.50%	2524.38	1412.36	1112.02	44.05%

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 may please be elucidated to Audit

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Signature of I.A.O
19/9/24

Name of I.A.O. : Anand Gupta

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

TAN-01 (Audit Memo No.04 Dated 11-09-2024)

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 11-09-2024)

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of the Division, the following discrepancies have been noticed :-

- (ii) **Non-inclusion of Aadhaar** (Unique Identification) number in Service Book of



Government Servant - As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in most of service books.

- (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iv) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (v) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (vi) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (vii) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (viii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the 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.
- (xi) Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.
- (xii) 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 SERVICE BOOKs as suggestive above under intimation to Audit.



Signature of I.A.O

Name of I.A.O. : Anand Gupta