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

AUDIT REPORT OF OFFICE OF THE EXECUTIVE ENGINEER, SOUTH WEST-II/EE(T)M-9,DELHI JAL BOARD,OHT, NAJAFGARH, NEW DELHI FOR THE PERIOD 2022-23

INTRODUCTION

The Internal Audit Report on the accounts of Office of The **EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085 for the period 2023-24** was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh.Vijay Kumar, AO. The audit was conducted during 10 working days between **18/10/2024 to 04-11-2024(10 Working Days) Except 23-10-2024(Audit Hq),31-10-2024 (Deepawali).**

AIMS AND OBJECTIVES

EE(M)-3 division under SE(M)-3 office consists of four Nos. of constituency Rithala (AC-06) Rohini (AC-13) Narela (AC-01) and Bawana (AC-07). The major works includes the maintenance of water supply network and sewerage disposal. The civil maintenance of installation includes 10 Nos. primary BPS, 76 Nos. Secondary BPS/ online BPS, 02 Nos. SPS and 249 Nos. tube wells. Most of the works are urgent and despite acute shortage of staff, no major complaint developed in the command area of the division during the audit period. The main objective of the division is to provide uninterrupted water supply facility to the public as per schedule and round the clock maintenance of sewerage disposable system.

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

S. No.	Name of the Officer	Period	
		From	**To**
		HOO/DDO	
1.	Sh. Sandeep Sharma	01-04-2023	31-10-2023
2.	Sh. Ram Swarup	01-11-2023	Till Date
S. No.	**Name of the Officer**	**Period**	
		From	**To**
		AAO	
1.	Sh. Niranjan Jha	01-04-2023	Till Date
		Cashier	
1.	Nitesh Singh	01-04-2023	Till Date

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Expenditure of the Department for the period 2022-23

(Amount in Lakh)

1. Budget detail

	Capital			Revenue		
Year	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2023-24	13136.77	9789.81	3346.96	5980.29	4959.18	1021.11

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Vacancy Statement of regular staff as on 31.03.2024 :

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	02	02	NIL
B	32	29	03
C	290	189	101

Statutory Audit:

The Statutory audit of the Office of The **EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085** has been conducted upto **2023-24** by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office **EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085** for the period 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

VS

4/11/24

Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

PART – I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	2022-23	10	0	0	10

Details of Old Recoveries

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

V.B..

4/11/24..
Signature of I.A.O
Name of Sr.A.O. : Anand Kumar Gupta

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Current Audit Report

During the course of current audit, 18 observation Memos were issued to the Office of The **EE,M-3, (NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085** for the period 2023-24. The audit Memos have been converted into **18** 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	
5	7	37,689	NIL	37,689	PARA-05
13	15	16,700	NIL	16,700	PARA-13
		54,389		**54,389**	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of The **EE,M-3, (NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085 for the period 2023-24.** The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

4/11/24

Signature of I.A.O

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

PART-I

During the test check of records of the office of O/o of **EE,North West-/EE(Tendering)- M-7**Delhi Jal Board, Peeragarhi, New Delhi-110063 , it has been found that the epartment is hiring "Water Tankers" for "supply of water" in regularized/unauthorized colonies and other areas under ACE(M)-03.

As per Circular NO. DJB/ACE(M)-11/2022 dated 30.03.2022, the rates of different capacity of water tankers and their average is as under:-

Sr. No.	Capacity of Tanker	New proposed Rates (Rs.) rate per day(w.e.f. 01.04.2022)	Fuel Reimbursement
1.	2KL	Rs. 1470/-	@ 8km per KG/Liter
2.	3-3.99 KL	Rs. 1646/-	@ 6km per KG/Liter
3.	4-6 KL	Rs. 2174/-	@ 5km per KG/Liter
4.	8KL and above	Rs. 2700/-	@ 3.5km per KG/Liter

The cost of diesel/CNG consumed actually will be reimbursed as per the terms and conditions.

The rate mentioned in above table is equal for reimbursement of fuel for both CNG and Diesel Tanker. However the rate of CNG per kg is less than rates of Diesel per liter in prevailing market. As per bill submitted in the month of March 2023, the rate of Diesel and CNG as under:-

Sr. No.	Diesel Tanker (Rate of Diesel)	CNG Tanker (Rate of CNG)	Difference in rate(Rs.)	Excess (in percentage)
1	89.62 per Ltr.	79.56 per kg	10.06	12.64%

The Department has hired both CNG and Diesel "Water Tankers". If Department hired CNG Water tanker in place of Diesel Water Tanker, it will save 12.64% of fuel reimbursement charges and CNG Water Takers are also environment friendly.

29. EE (North west)-II, Rohini (Maintenance)

PARA-01 **Non Levy of compensation of 4953/-despite delay in completion and Decrease in scope of work without getting approval of deviation.** (Audit Memo No. 01 Dated: 13.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the work of "Repair & Maintenance of sewer network of ward no. 01 and 05 by raising/repairing of manholes in AC-01 Narela under ACE(M)-3 in AC -07,Bawana under ACE(M)-3" was awarded to M/s Rama Enterprises (vide Work Order No. 96 dated 04.02.2022) at the tender cost of Rs. 8,28,222/- which was 15% below the estimate cost of Rs. 9,74,379/-. The stipulated date of start of work was 11.02.2022 and stipulated date of completion of work was 11.06.2022. However, the work was actually completed on 23.06.2022 and final payment of Rs. 8,25,490/- was made to the contractor vide final bill.

- **Non Levy of compensation of 4953/-despite delay in completion.**

The above work was to be completed in 120 days but actually completed after the delay of 12 days. However, the reason for the delay could not be verified as the hindrance register, work files/correspondence files were not furnished to audit.

As per Clause 10.3.1 of the General conditions of the Contract(GCC), if the contractor fails to maintain the required progress of work, the Division should levy compensation at the rate of 1.5 cent of tendered value of the contract per month of delay to be computed on per day basis subject to maximum of 10 percent of the tender value.

During the scrutiny of records of the above said work, it has been observed that the work had to be completed on 11.06.2022 but actually completed on 23.06.2022 after delay of 12 days (12/30= 0.4 months X 1.5%= 0.6 percent However, the division has failed to impose penalty/compensation of Rs. 4953/- (Tender Cost Rs. 8,25,490/-) on the contractor for not timely completion of work. The delay was on the part of contractor due to slow progress of work, despite delay on the part of contractor the division did not levy penalty/compensation as per Clause 10.3.1.

- **Decrease in scope of work without getting approval of deviation.**

Section 4.2.1(2) of CPWD Manual stipulates that detailed estimate should be complete and as comprehensive as possible, and should be supported by drawing, structural plans, preliminary lay out and detailed drawing and specifications.

As per section 2.3.4 of CPWD manual, material deviation that significantly alter the scope of work from the original sanction should not be made without the approval of the authority that accorded administrative approval to the work, even though the cost of the same may be covered by saving the other items.

It has been observed that as details of schedule of quantity of work and actually executed works is as under:-

Sr. No.	Name of Work	Quantity of work Scheduled	Quantity of work actually executed
1	Supplying and stacking at site precast **cement manhole cover of steel fiber** of ISI marks	50	25

2	**Fixing of SFRC Manhole frame and cover, 560 mm Dia**	60	50

Further test check of records , it has been revealed that the quantity of **cement manhole cover of steel fiber** were decreased from 50 to 25 and quantity of **Fixing of SFRC Manhole frame and cover, 560 mm Dia** were decreased from 60 to 50. Further, it has been observed that the approved deviation without getting approval of deviation as per CPWD Manual. Decrease in scope of work shows that the division did not prepare estimates as per actual site requirement.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-02 **Loss Rs. 20,25,421/- on account of not availing 15% rebate on advertisement .** (Audit Memo No. 02 Dated: 13.09.2023)

During the test check of records related to expenditure incurred on Advertisement by the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the office has incurred Rs. 1,35,02,805/- on Advertisement of publication of tender notic/NIT(Notice Inviting Tender). The department has make payment directly to the concerned Advertisement Agency/media house.

Newspaper publication /media House provides 15% discount/rebate to Government department of DAVP rates for publication of Advertisement but no rebate/discount is provided to Delhi Jal Board on Advertisement by the Media House/Advertisement Agency. As per Delhi Govt. Order, it is mandatory to publish the Advertisement through Shabdarth (an Advertisement Agency of Govt. of NCT of Delhi.

Shabdarth, Receive 15% rebate on Advertisement of Print media, however, the division has not publish the Advertisement through Shabdarth and publish the Advertisement directly through the Advertisement agencies and not availing 15 % discount/rebate.

Sr. No.	Name of Advertisement Agency/ Media House	Amount Paid (F.Y. 2022-23)	Amount of rebate not given by the Agency/Media House(15%)
1	Jagran Prakashan Ltd.	2639838	395976
2	Front row media private Ltd.	260190	39029
3	Bennett Coleman & Co. Ltd.	7542020	1131303

4	H.T. Media Ltd.	1430629	214594
5	Hindustan Media Venture Ltd.	1348770	202316
6	India Express Newspaper	281358	42204
Total		1,35,02,805	20,25,421

It is to mentioned that some Advertisement for tender notice are published in All Editon(All India) of the Newspaper and same tenders are published on Govt. e-platform. It is a loss to Shabdarth/Govt of NCT of Delhi for non publication of Advertisement through Shabdarth.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-03 **Release of payments without compliance of agreement** (Audit Memo No. 03 Dated: 14.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the work of "Rehabilitation of underground Reservior/Booster pumping station at A-1, H-18, F-25, Section-07 and C-08, Sector, Rohini under EE(M-13 in ACE(M)-3" was awarded to M/s Lotus Assiciates (vide Work Order No. 82 dated 02.06.2022). The date of start of work was 04.06.2022 and date of completion of work was 03.08.2022 and final payment of Rs. 29,88,274/- was made to the contractor vide final bill.

As per Clause 7.2.1, of the agreement, the Contractor shall enter the online progress report in the format of project management system on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/Other /Bar Chart/site photographs, etc. by 8th and 23th of every month. No payment shall be release if the progress has not been entered at the prescribed frequency and in the prescribed format. However, it has been observed that the Contractor has not entered any online progress as prescribed in above clause, ignoring which, Division paid and amount of Rs. 29,88,274/- against the completion of this project.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-04 **Splitting of Works pertaining to Replacement of Stopped/defective water meters and Providing & fixing new water connections in different area under ACEM)-03.** (Audit Memo No. 04 Dated: 15.09.2023)

As per Rule 130 of the GFR envisage that the purpose and sanction, a group of works which forms one project, shall be considered as one work. The necessity for obtaining approval or sanction of higher authority to a project which consist of such group of work should not be avoided because of the fact that the cost of each particular work in the project is within the powers of such approval or sanction of a lower authority.

During the test check of records of the office of EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been found that the division has carried out various works of providing Splitting of Works pertaining to Replacement of Stopped/defective water meters and Providing & fixing new water connections in different area under ACEM)-03 and splits similar nature of work. The details of split works is as under :-

Sr. No.	Name of Work	Name of Contractor	Work Order No. and Date	Cost of Tender
1	Replacement of Stopped/defective water meters in ward no. 22, Badli Constituency AC-05 under ACE(M)-03	M/s N.B. Enterprises	12, dated 18.04.2022	2349643
2	Providing & fixing new water connections in ward no. 23, Badli Constituency AC-05 under ACE(M)-03	M/s Shri Balaji Contractor	13, dated 18.04.2022	2279885
3	Providing & fixing new water connections in 34D, Rohini, Bawana Constituency AC-07 under ACEM)-03	M/s Yash Const. Co.	56, dated 23.05.2023	2059960
4	Providing & fixing new water connections in 33N, Begampur, Bawana Constituency AC-07 under ACEM)-03	M/s Yash Const. Co.	57, dated 23.05.2023	2014184

5	Providing & fixing new water connections in ward no. 57, 58, 59 & 60, Rohini Constituency AC-13 under ACEM)-03	M/s S.K. Developers	76, dated 30.05.2022	3788218
6	Replacement of Stopped/defective water meters in ward no. 19, Badli Constituency AC-05 under ACEM)-03	M/s Sainyam Goel	88, dated 04.06.2022	2129722
7	Replacement of Stopped/defective water meters in ward no. 23, Badli Constituency AC-05 under ACEM)-03	M/s Sainyam Goel	89, dated 04.06.2022	2129722
8	Replacement of Stopped/defective water meters in ward no. 22, Badli Constituency AC-05 under ACEM)-03	M/s Sainyam Goel	90, dated 04.06.2022	2128883
9	Replacement of Stopped/defective water meters in ward no. 20 & 21, Badli Constituency AC-05 under ACEM)-03	M/s Sainyam Goel	91, dated 04.06.2022	2031095
10	Providing & fixing new water connections in ward no. 19 & 20, Badli Constituency AC-05 under ACEM)-03	M/s Nitin Enterprises and Builders	348, dated 17.02.2023	1446460
11	Providing & fixing new water connections in ward no. 25, Rithala Constituency AC-06 under ACEM)-03	M/s Nitin Enterprises and Builders	349, dated 17.02.2023	1528682
12	Providing & fixing new water connections in ward no. 27, Begampur Constituency AC-07 under ACEM)-03	M/s Nitin Enterprises and Builders	350, dated 17.02.2023	1351780
13	Providing & fixing new water connections in ward no. 57, 58, 59 & 60, Rohini Constituency AC-13 under ACEM)-03	M/s Ganga Consultant	351, dated 17.02.2023	1627997

14	Providing & fixing new water connections in ward no. 25, Rithala Constituency AC-06 under ACEM)-03	M/s Srishti Const. Co.	367, dated 28.02.2023	1634810
15	Replacement of Stopped/defective water meters in ward no. 17, Badli Constituency AC-05 under ACEM)-03	M/s S.K. Developers	386, dated 20.03.2023	839854
16	Providing & fixing new water connections in ward no. 17, Badli Constituency AC-05 under ACEM)-03	M/s Arihant Enterprises	387, dated 20.03.2023	1447868
17	Replacement of Stopped/defective water meters in ward no. 7, Bawana Constituency AC-07 under ACEM)-03	M/s Ankit Const. Co.	388, dated 20.03.2023	2548392
18	Providing & fixing new water connections in Narela Constituency AC-01 under ACEM)-03	M/s S.K. Developers	391, dated 20.03.2023	1476043
19	Providing & fixing new water connections in ward no. 31, Bawana Constituency AC-07 under ACEM)-03	M/s Rajiv Gupta	392, dated 20.03.2023	2263468
20	Providing & fixing new water connections in budh vihar Phase-II and ward no. 23, Rithala Constituency AC-06 under ACEM)-03	M/s S.K. Developers	406, dated 31.03.2023	1562250
21	Providing & fixing new water connections in Rithala Constituency AC-06 under ACEM)-03	M/s Nitin Enterprises and Builders	407, dated 31.03.2023	1500135
22	Replacement of Stopped/defective water meters in ward no. 18, Badli Constituency AC-05 under ACEM)-03	M/s S.K. Developers	432, dated 31.03.2023	986557

23	Replacement of Stopped/defective water meters in Pkt. F-3, Sec-11, Rohini Constituency AC-06 under ACEM)-03	M/s S.K. Developers	438, dated 31.03.2023	1397275
24	Replacement of Stopped/defective water meters in ward no. 26, Pooth Khurd , Bawana Constituency AC-07 under ACEM)-03	M/s Vee Square Infracon	439, dated 31.03.2023	1729602

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-05 **Non Levy of compensation despite delay in completion** (Audit Memo No. 05 Dated: 15.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the work of "Boaring and Installation of 1000mm Dia Tubewells at Commnad Tank No. 1 near Sector A-6, Pkt. 11, AC-01 Narela under ACE(M)-3" was awarded to M/s K.C. Tubewell ENgineers (vide Work Order No. 05 dated 18.04.2022) at the tender cost of Rs. 45,51,934/- which was 7.65% below the estimate cost of Rs. 49,23,003/-. The stipulated date of start of work was 25.04.2022 and stipulated date of completion of work was 24.05.2022. However, the work was actually completed on 13.09.2022 and final payment of Rs. 45,49,075/- was made to the contractor vide final bill.

The above work was to be completed in 30 days but actually completed after the delay of 113 days. As per Hindrance Register, the reason of the above delay was *"work stop due to site is not clear. Trees and plant are coming in the alignment".*

However, as per point no. 11(d) of **"Scrutiny Performa for Administrative approval of estimate"**, No Hindrance is anticipated in work as per survey by the department.

However, as per **"Completion Statement"**, the Department has accepted the reason of delay and Extension of time (EOT) is recommended upto 13.09.2022. It seems that the Department has not made survey of the site before award of work to the contractor.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-06 **Non maintenance of file in proper way.** (Audit Memo No. 06 Dated: 18.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that while processing the file for "Tender Work", most of the officers do not mention the "Date" while putting up signature on the files. Further , it has also been observed that no page numbering is made on the correspondence side of the file. In the absence of page numbering, any important Key document can be easily inserted or removed from the file at any time. Hence, fair and transparency cannot be ascertained in the proposal/work.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-07 **Irregularities in execution of Sewer line work amounting to Rs. 64,57,025/- (Rs. 47,00,625/- + Rs. 17,56,400/-).** (Audit Memo No. 07 Dated: 18.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the work of "Replacement of 500 mm Dia Old/Settled peripheral **Sewer line** by pipe brusting method at opposite Baniya Ki Dukan, Kanjhawala Raod, Pooth kalan in AC -07,Bawana under ACE(M)-3" was awarded to M/s Prakash Infra (vide **Work Order No. 62** dated 23.05.2022) at the tender cost of Rs. 47,09,250/- which was 1.16% below the estimate cost of Rs. 47,64,614/-. The date of start of work was 13.06.2022 and date of completion of work was 29.06.2022. The final payment of Rs. 47,00,625/- was made to the contractor vide final bill.

Further, it has been observed that **work order no. 59** dated 23.05.2022 was issued to M/s Prakash Infra for the work " Restoration of settled Peripheral Sewer Line by pipe brusting method at on main Kanjhawala Road, opposite Bank of Broda, Pooth Kalan village in AC - 07,Bawana under ACE(M)-3" at the tender Cost of Rs. 17,94,000/-. The final payment of Rs. 17,56,400/- was made to the contractor vide final bill.

It is pertinent to mentioned that both above works are similar in nature and executed on same location. Both the work has been awarded to M/s Prakash Infra after completing the formalities. Both work order has been issued on 23.05.2022. The length of Sewer pipeline in work order no. 62 was 136.5 meter and the length of Sewer pipeline in work order no. 59 was 48 meter. As per record/file, the location of site mentioned as per work order no. 59 is already included in the site plan of work order no. 62.

In view of the position explained above, it seems that the same work has been executed twice by the Department.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-08 **Decrease / Increase in scope of work without getting approval of deviation.** (Audit Memo No. 08 Dated: 18.09.2023)

During the test check of records of the O/o EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been observed that the work of "Improvement of Peripheral sewerage system of AC-05 Narela under ACE(M)-3" was awarded to M/s M/s Parveen Kumar Jain (vide Work Order No. 242 dated 24.02.2022) at the tender cost of Rs. 33,37,362/- which was 4.30% below the estimate cost of Rs. 34,87,317/-. The date of start of work was 03.03.2022 and date of completion of work was 31.05.2022 and final payment of Rs. 33,35,920/- was made to the contractor vide final bill.

Section 4.2.1(2) of CPWD Manual stipulates that detailed estimate should be complete and as comprehensive as possible, and should be supported by drawing, structural plans, preliminary lay out and detailed drawing and specifications.

As per section 2.3.4 of CPWD manual, material deviation that significantly alter the scope of work from the original sanction should not be made without the approval of the authority that accorded administrative approval to the work, even though the cost of the same may be covered by saving the other items.

Details of work which was not executed as per estimate:-

Sr. No.	Name of Work	Quantity of work Scheduled	Amount of Scheduled Work	Quantity of work actually executed	Amount of execute work
1	Dismantling of flexible pavement by mechanical means and disposal of dismantled	2 cum	642.50	0	0
2	Demolishing cement concrete including disposal of material within 50 mtr lead : 1:3:6 or richer mix	24.38 cum	42359.03	0	0
3	Earth work in excavation by mechanical/Manual means over areas(exceeding 30 cm in depth)	43.72 cum	7950.48	0	0
4	Demolishing brick work including stacking of serviceable material and disposal of unserviceable material within 50 mtr lead	30.19 cum	44376.28	0	0
5	Brick work with F.P.S. bricks of class designation 75 in foundation and plinth in : Cement mortar 1 : 4 (1 cement : 4 coarse sand)	37.73 cum	240575.91	0	0
6	15 mm Cement plaster of mix 1 : 4 (1 cement : 4 coarse sand)	147.82 sqm	47147.19	0	0
7	12 mm Cement plaster of mix 1 : 4 (1 cement : 4 coarse sand)	72.53 sqm	20029.16	0	0
8	Net Cement Punning	72.53 sqm	4551.26	0	0
9	Providing orange color safety foot rest of minimum 6 mm thick plastic encapsulated as per IS: 10910 on 12 mm dia	50 each	23152.20	0	0
10	Pumping out water by providing pump set of 4000 Ltr/Hr for working period of 8 hr per day i/c cost of pumps, labour	20 shift	18731	0	0
11	Dismantling of old S.W. pipes including breaking of joints and bed concrete stacking of useful materials near	30mtr	2106	0	0
12	Providing, laying and jointing glazed stoneware pipes class SP-1 with stiff mixture of cement mortar in the proportion	30 mtr	15006	0	0
13	Providing and laying cement concrete 1:5:10 (1 cement : 5 coarse sand : 10 graded stone aggregate 40 mm nominal size)	30 mtr	18879	0	0
14	Providing and stacking at site precast cement manhole cover of steel of EHD-35 with	70 each	1,09,578	6	9392.4

	matching frame of class EHD-35, IS 12592 part II with fiber of ISI marks				
15	Fixing of SFRC Manhole frame and cover, 560 mm Dia HD-20/EHD-35	70 each	4,455.50	6	381.9
16	Rep/shifting the existing house water connection including G.I. fitting such as elbow, nipple, socket, union, ferrule etc. all complete in all respect	10 each	6995.50	0	0
17	Filling available excavated earth (excluding rock) in trenches, plinth, sides of foundations etc. in layers not exceeding 20 cm in depth	34.98 cum	7683.36	0	0
18	Providing and laying in position cement concrete of specific grade 1:2:4 (1 Cement: 2 Coarse sand: 4 graded stone aggregate 20 mm)	22.28 cum	151250.01	0	0
19	Carrige of material by mechanical transport i/c loading, unloading and stacking lead upto 5 Km earth	8.74 cum	1763.99	0	0
20	Building Rubbish	54.57 cum	8810.87	0	0
			776043.2		9774.3

As per point 5 of the above table an expenditure of Rs. 2,40,575.91/- has to be made on the work *" Brick work with F.P.S. bricks of class designation 75 in foundation and plinth in : Cement mortar 1 : 4 (1 cement : 4 coarse sand)"* as per estimate given by the concerned officer. However, no work has been executed.

Further, **As per point 18** of the above table an expenditure of Rs. 1,51,250.01/- has to be made on the work *"Providing and laying in position cement concrete of specific grade 1:2:4 (1 Cement: 2 Coarse sand: 4 graded stone aggregate 20 mm)"* as per estimate. However, no work has been executed.

Further, **As per point 14** of the above table, an expenditure of Rs. 1,09,578/- has to be made on the work *"Providing and stacking at site precast cement manhole cover of steel of EHD-35 with matching frame of class EHD-35, IS 12592 part II with fiber of ISI marks"* as per estimate given by the concerned officer. Total 70 no. of Manholes cover of steel was to be installed, however, only 6 no. of Manholes amounting Rs. 9392.4/- were installed. Hence, expenditure of Rs. 9392.4/- has been made against the estimate cost of Rs. 1,09,578/- .

Hence a total work of Rs. 766268.9/- (Rs. 776043.2 - Rs. 9774.3) was not executed.

If there is no need of the work mentioned in the above table, then it seems that the Division has prepared/sanction wrong estimate.

Further, it has been observed that the approved deviation without getting approval of deviation as per CPWD Manual. Decrease in scope of work shows that the division did not prepare estimates as per actual site requirement.

Details of work which was executed above estimate:-

Sr. No.	Name of Work	Quantity of work Scheduled	Amount of Scheduled Work	Quantity of work actually executed	Amount of execute work
1	Desalting and taking out of debris/silt, rubbish etc. from Trunk **(450 MM Dia)** sewer which is heavily surcharged by mechanical device as like Super Sucker Machine	2375.25 mtr	990859.29	2935. 25 mtr	1224468.89
2	Desalting and taking out of debris/silt, rubbish etc. from Trunk **(600 MM Dia)** sewer which is heavily surcharged by mechanical device as like Super Sucker Machine	2087.56 mtr	1279444.65	2635.25 mtr	1615188.37
3	Desalting and taking out of debris/silt, rubbish etc. from Trunk **(700 MM Dia)**sewer which is heavily surcharged by mechanical device as like Super Sucker Machine	540.42 mtr	418144.57	736.22 mtr	569642.86
4	Providing leak proof Roka in 150 mm Dia to 300 mm Dia running sewer line with earth fielding empty cement (PVC)	20 each	13575	78 each	52942.5
	Total		2702024		3462243

As per point 04 of the above table, an expenditure of Rs. 13575/- has to be made on the work *"Providing leak proof Roka in 150 mm Dia to 300 mm Dia running sewer line with earth fielding empty cement (PVC)"* as per work order. Total 20 no. "leak proof Roka in 150 mm Dia to 300 mm Dia running sewer line" was to be executed in the work. However, the 78 no. of "leak proof Roka in 150 mm Dia to 300 mm Dia running sewer line" amounting Rs. 52942.5/- were installed in the work. Further, it has been observed that "Desalting and taking out of debris/silt, rubbish" of sewer line having Dia 400 mm , 600 mm and 700 mm has been made in the work. Hence, expenditure of Rs. 52,942.5/- has been made against the estimate cost of Rs. 13,575/-.

Hence an amount of Rs.760219/- (Rs. 3462243/- – Rs. 2702024/-) which is 22.78 % excess than estimate accorded/sanctioned by the division. However, the approval of competent authority was not accorded as per delegation of financial power by the division.

In view of the position of explained above, it seems that estimates are not prepared as per actual requirement of the work and after huge deviation, total cost of work i.e. Rs. 33,35,920/- comes to almost equal to awarded amount of tender i.e. Rs. 33,37,362/- showing 0.04% saving.

Reason for no preparation of estimates as per actual site requirement and deviation without getting approval may be furnished to audit.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-09 Irregularities in granting Higher Pay Scale to Junior Engineers and Assistant Engineers. (Audit Memo No. 09 Dated: 18.09.2023)

As per office order No 250 dated 04.09.2018 issued by Delhi Jal Board, *"DJB vide Resolution NO. 526 (Item No. 204) in its 136th meeting held on 01.02.2018 and further vide Resolution NO. 637(Item No. 239) in its 141th meeting held on 24.08.2018 has resolved to approve up-gradation of pay scale of Assistant Engineers form grade pat of Rs. 4600/- to Rs. 5400/- in PB-II and Junior Engineers form grade pay 4200/- to 4600/- in PB-II notionally w.e.f. 01.01.2006 subject to the condition that financial effect will be admissible from the date of issue of order."*

During the scrutiny of personal file/service Books of the staff working in the office of EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been found that the pay scale of 9300-34800 with grade pay 4600/- has been granted by the Delhi Jal Board to the Junior Engineer, The details are as under:-

Sr. No.	Name	Designation (At the time of appointment)	Date of Joining	Mode of Recruitment	Date of granting of Pay scale
1	Arvind Kumar Meena	Junior Engineer	09.04.2010	Direct recruitment by DSSSB in the pay scale of 9300-34800 with grade pay 4200/-	Granted 4600 grade pay from 09.04.2010 (Notionally) and actual benefit given from 04.09.2018. (Now Level-7 as per 7th CPC).
		Promoted to the Post of Assistant Engineer	06.01.2020	On promotion	Granted PB-II of 9300-34800 with Grade pay-5400. Now Level -9 as per 7th CPC.
2	Parmod Kumar	Junior Engineer	05.06.2000	Direct recruitment by DSSSB in the pay scale of 9300-34800 with grade pay 4200/-	Granted 4600 grade pay from 09.04.2010 (Notionally) and actual benefit given from 04.09.2018. (Now Level-7 as per 7th CPC).
		Promoted to the Post of Assistant Engineer	12.10.2020	On promotion	Granted PB-II of 9300-34800 with Grade pay-5400. Now Level -9 as per 7th CPC.

It is to mention that Junior Engineer are appointed in the Pay Scale of 9300-34800 with grade pay 4200/- in Govt. of NCT of Delhi by DSSSB. However, Delhi Jal Board has granted Pay Scaled of 9300-34800 with grade pay 4600/-.

Further, it is to mention that Assistant Engineers are appointed in the Pay Scale of 9300-34800 with grade pay 4600/- in Govt. of NCT of Delhi by UPSC. However, in Delhi Jal Board, Pay scale of Assistant Engineers has been granted PB-II of 9300-34800 with Grade pay-5400 instead of PB-II of 9300-34800 with Grade pay-4600.

As per point no. 9(c), Instructions and Guidelines regarding Expenditure management in Autonomus Bodies/Grantee Institutions, etc.- Regarding by Government order no. 12/3/200-AC/dsfa/DSIII/914-921 dated 18.07.2011, *"All grantee institutions/autonomous bodies which receive more than fifty percent of their recurring expenditure in the form of grants-in-aid, shall formulate terms and conditions of service of their employee which are, by and large, not higher than those applicable to similar categories of employees in Government".*

However, no record/order of Finance Department of Govt. of NCT of Delhi has been found in which approval of granting of higher pay scale has been accorded.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

PARA-10 **Irregularities in hiring of water tanker.** (Audit Memo No. 10 Dated: 19.09.2023)

During the test check of records of the office of EE(North- West)-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-85, it has been found that the Department is hiring "Water Tankers" for "supply of water" in regularized/unauthorized colonies and other areas under ACE(M)-03.

As per Circular NO. DJB/ACE(M)-11/2022 dated 30.03.2022, the rates of different capacity of water tankers and their average is as under:-

Sr. No.	Capacity of Tanker	New proposed Rates (Rs.) rate per day(w.e.f. 01.04.2022)	Fuel Reimbursement
•	2KL	Rs. 1470/-	@ 8km per KG/Liter
•	3-3.99 KL	Rs. 1646/-	@ 6km per KG/Liter
•	4-6 KL	Rs. 2174/-	@ 5km per KG/Liter
•	8KL and above	Rs. 2700/-	@3.5km per KG/Liter

The cost of diesel/CNG consumed actually will be reimbursed as per the terms and conditions.

The rate mentioned in above table is equal for reimbursement of fuel for both CNG and Diesel Tanker. However the rate of CNG per kg is less than rates of Diesel per liter in prevailing market. As per bill submitted in the month of March 2023, the rate of Diesel and CNG as under:-

Sr. No.	Diesel Tanker (Rate of Diesel)	CNG Tanker (Rate of CNG)	Difference in rate(Rs.)	Excess (in percentage)
1	89.62 per Ltr.	79.56 per kg	10.06	12.64%

The Department has hired both CNG and Diesel "Water Tankers". If Department hired CNG Water tanker in place of Diesel Water Tanker, it will save 12.64% of fuel reimbursement charges and CNG Water Takers are also environment friendly.

The above irregularity may be got regularized from Competent Authority alongwith the review of similar types of other cases under intimation to Audit.

30.EE (North west)-III, Ashok Vihar (Maintenance).

PARA-01 **Bank Reconciliation Statement for the Financial Year 2022-23.** (Audit Memo No. 01 Dated: 22.11.2023)

During the Scrutiny of records/Ledgers provided by **Executive Engineer, North West-III/ EE(T)/ACE(M)-6, Delhi Jal Board, Ashok Vihar New Delhi,** it has been observed that Total 13 Bank Accounts are being operated in the office, detail as under :-

		Bank Balance	
		Closing Balance	
SNO	**Particulars**	Debit	Credit
1	Allahabad Bank EMD A/c 50448339804	10990550.00	
2	Corp.Bank-107(Now UBIN- 510101006069680)	1452164.43	
3	Corp Bank-507(Now UBIN 510101006105636)		20502471.08
4	Corp Bank ZRO P.B.	97347556.10	
5	Corporation Bank- 4115	4007989469.86	
6	Corporation Bank- 4116		1876971852.00
7	Corporation Bank- 4193	2000000.00	
8	Corporation Bank 4860 ZRO Ashok Vihar	310956559.72	
9	Corporation Bank 4861 ZRO Kanhiya Nagar	383626622.95	

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PART-II

CURRENT AUDIT REPORT (2023-24)

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

PARA-01 (Audit Memo No.01 Dated: - 21/10/2024)

Sub : Bank Reconciliation Statement/Cash and Cheque in Transit/Cash-in-Hand for the Financial Year 2023-24.

A) During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085** , It has been observed that following Bank Ledger Balances are exists in the Book of Accounts of the Division, detail as under :-

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					
CHEQUE IN TRANSIT ZRO NARELA		12618865.00	12799562.00		**180697.00**
CHEQUE IN TRANSIT ZRO NW-II		106072343.21	91554193.41	**14518149.80**	
CORP. A/C NO-4858/ROHINI		116284108.41	47319202.98	**68964905.43**	
CORP A/C NO-4859/NARELA		29320174.00	0.00	**29320174.00**	
CORP BANK - 506(NOW UBI510101006105628)		10165937.00	10386026.00		**220089.00**
ALLAHABAD BANK/INDIAN BANK EMD A/C 50448339804		3502700.00	8752901.00		**5250201.00**
ALLAHABAD BANK EMD A/C 50448339804		0.00	19600.00		**19600.00**
CORPORATION BANK-4115		45126291.98	0.00	**45126291.98**	
CHEQUES IN TRANSIT		97511449.00	97511449.00		
SBI A/C NO.- 2921	0.00 CR	1737164783.92	1740717652.92		**3552869.00**
SCHEDULE BANK TOTAL:	**0.00 CR**	**2157766652.52**	**2009060587.31**	**157929521.21**	**9223456.00**

It has been noticed that all Bank Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

1. Reason for non carry forward of closing balances for the Financial Year 2022-23 to Financial Year 2023-24.
2. Copy of Bank Ledgers,Bank Statement and Reconciliation Statements in r/o of Bank Ledgers with the Bank Statement.
3. Certificate of Confirmation of Balances exits as on 31-03-2024.
4. 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.

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B) CASH IN HAND/CASH IN TRANSIT

During the test check of books of Accounts of EE(NW-II),M-6 the following Debit/Credit Cash Balances/Cash-in-Transit are showing in the Books of Accounts, detail as under :-

Particulars	Opening (Rs,)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
CASH/CASH-IN TRANSIT Balance as on 31-03-2024					
CASH-IN-HAND					
CASH IN TRANSIT		171772.00	159772.00	12000.00	
PETTY CASH		260376.00	260376.00		
CASH IN TRANSIT ZRO NARELA		16318182.00	16668557.00		350375.00
CASH IN TRANSIT ZRO NW-II		26166747.00	24976559.00	1190188.00	
CASH-IN-HAND TOTAL:	**0.00 CR**	**42917077.00**	**42065264.00**	**1202188.00**	**350375.00**

It has been noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24..

1. Reason for Credit Balance of 350375/- in r/o Ledgers mentioned above and detailed thereof.
2. Confirmation of Ledger Balances as mentioned above and documentary evidence of deposit of Debit Balance to concerned Bank/DJB HQ.

With regards to **Closed Bank Account**, Division has submitted that since all the Corporation Bank (Now Union Bank of India) has been closed as on 31-10-2022 and new SBI Child account was opened one for Divisional operation and other each ZRO office. Hence Closing balance has not been carry forward. **However, on view the balances mentioned above it is notices that entries have still incorporated in the Bank Account during the Financial Year 2023-24 (01-04-2023 to 31-03-2024) which is beyond 31-10-2022. Every Bank Account needs to rechecked again duly carry forward of previous balances of Financial Year 2022-23 to Financial Year 2023-24, if balances exists in the Ledgers for the Financial Year 2022-23.**

With regards to **Reconciliation Statement with Bank Statement**, it is submitted by the Division that Banks has been reconciled properly and every month report has been forwarded to B&A, **However, Division has not provided the copy of reconciled statement and Bank Statement has not been provided.**

With regards to **Confirmation of Balances** exists as on 31-03-2024, Division has submitted that Division Bank Account is a child account hence, as on 31-03-2024 all the balance is NIL by default and all the balance forwarded to Parent Account maintained at HQ. **However, Debit and Credit Balances of Banks are still exists in the Book of Accounts of Division as mentioned above and necessary entries are to be made at the Division level to make it zero, if closing balances as per Bank statement is zero, after proper reconciliation with B&A Branch Head**

AO 4/11/24

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Quarter and provide the confirmation of Balance after reconciliation with Ledgers and Bank Statements.

With regards to **reason for credit balance of Rs.3,50,375/- in r/o Cash in Transit -ZRO Narela**, Division has submitted that Cash/Cheque collected at ZRO office is entered to book of accounts and shown to bank. **However, Cash in Transit credit balance means Division has received cash for Rs.1,63,18,182/- but agency deposited the Cash for Rs.1,66,68,557/- which is in excess of Cash collected to the tune of Rs.3,50,375/-, which is correct. This accounts needs to re-checked and reconciled/rectified accordingly.**

Department/Division may check the balances of Bank Accounts and reconciled properly with DJB(HQ) and B&A Branch and submit the reconciled copy of Ledgers and Bank Statements duly reconciled. Reconciliation of Cash-in-Transit with ZRO and make necessary entry in the Books of Accounts of Division i.e. EE,M-3, NW-III with proper certificate of confirmation of Balances under intimation to Audit.

PARA-02 (Audit Memo No. 02 Dated : 21/10/2024)

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

As per Trial Balance/Books of Accounts 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 :-

LOANS, ADVANCES & DEPOSITS

Particulars	OPENING (Rs.	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
ADVANCES TO EMPLOYEES					
LEAVE TRAVEL ADVANCE		88172.00	251665.00		163493.00
MEDICAL ADVANCE		5133356.00	4352479.00	780877.00	
ADVANCES TO EMPLOYEES TOTAL:	**0.00 CR**	**5221528.00**	**4604144.00**	**780877.00**	**163493.00**

It has been noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for non-settlement of the Loan and Advance may be elucidated to Audit with the settlement detail.

Division has replied that all the above advances has been settled in the respective file but due to switch over from tally ERP 9.3 to online module of FMS these were not settled in the corresponding ledger. Dealing Assistant of Accounts Branch was directed to rectify the same with in 3 Days.

Department/Division may take necessary action to carry forward of previous balance from F.Y. 2022-23 to F.Y. 2023-24 , make efforts to make proper entry in the books of Accounts of Division and settled all the advances to employee as mentioned above under intimation to Audit.

PARA -03 (Audit Memo No. 03 Dated :21/10/2024)

Sub : Non-Deposit of Statutory/Others Deductions (F.Y. 2023-24):-

During the Test Check of Trial Balance, it has been observed that Statutory/Other Deductions are showing Debit/credit balances. Debit Closing Balance means that Excess amount has been deposited with the concerned authority and Credit closing balance means short deposit of statutory deduction/Balance amount to be deposited with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CIOSING (Rs.)	CREDIT CIOSING (Rs.)
C.P.F.DEDUCTIONS		6021268.00	6021268.00		
D.R.F.DEDUCTIONS		577700.00	577700.00		
G.I.S.DEDUCTIONS		1145270.00	1145270.00		
GPF DEDUCTIONS		65102967.92	65102967.92		
GPF LOAN DEDUCTION		2897125.00	2897125.00		
L.I.C DEDUCTIONS		2978879.00	2979713.00		834.00
OTHER DEDUCTIONS		2525415.00	2227287.00	298128.00	
DEDUCTIONS FROM EMPLOYEES TOTAL:	**0.00 CR**	**81248624.92**	**80951330.92**	**298128.00**	**834.00**

It has been noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for above lapse may elucidate to audit after due verification of facts and figures alongwith copies of challans of deposit of above said statutory/other deductions/Refund application and status of refund may be elucidated to Audit.

Division has replied that online FMS is introduced from 01-04-2023 with 0 opening balance and there is no any define procedure to forward the balance of 2022-23 from Tally ERP 9.3 to FMS. Although at HQ level the FMS team is working hard to define procedure.

Department/Division may take necessary action to carry forward of previous balance from F.Y. 2022-23 to F.Y. 2023-24 and provide the copies of Ledgers duly carry forwarded of balance and copies of challans of deposit in case of Credit Balances and Refund application/Status of refund in case of Debit Balances under intimation to Audit.

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PARA-04 (Audit Memo No.04 Dated 21-10-2024)

Sub : Huge Deposit from Contractors.

DEPOSITS FROM CONTRACTORS *(F.Y. 2023-24)*					
PARTICULARS	**OPENING (Rs.)**	**DEBIT (Rs.)**	**CREDIT (Rs.)**	**DEBIT CIOSING (Rs.)**	**CREDIT CIOSING (Rs.)**
AMOUNT WITH HELD FROM CONTRACTOR		5176677.00	5176677.00		
EMD		8903201.00	2797700.00	6105501.00	
SECURITY DEPOSIT		76369788.00	29066884.00	47302904.00	
DEPOSITS FROM CONTRACTORS TOTAL:	**0.00 CR**	**90449666.00**	**37041261.00**	**53408405.00**	

It has been noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for Huge accumulation of EMD, Security Deposit and Withheld from Contractor and Non-Refund of EMD, Security Deposit, Withheld Amount after verification of facts and figures may be elucidated to the Audit.

Division has replied that online FMS is introduced from 01-04-2023 with 0 opening balance and there is no any define procedure to forward the balance of 2022-23 from Tally ERP 9.3 to FMS. Although at HQ level the FMS team is working hard to define procedure.

Department/Division may take necessary action to carry forward of previous balance from F.Y. 2022-23 to F.Y. 2023-24 and provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for Huge accumulation of EMD, Security Deposit and Withheld from Contractor and Non-Refund of EMD, Security Deposit, Withheld Amount after verification of facts and figures under intimation to Audit.

PARA -05 (Audit Memo No.07 Dated : 25-10-2024)

Sub : Excess Bonus/Ex-gratia Payment for **37,689/-** to officials of DJB.

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

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

During the test check of Records/Bills for the Financial Year 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.	Type of payment in the F.Y. 2023-24	Name of Employee	Bank A/c No.	Bonus paid	Bonus Due	Difference
1	EX-GRATIA	KALPANA RANI	520451007315787	7000	6908	92
2	EX-GRATIA	KRISHAN KUMAR SONI	520141001127477	7000	6908	92
3	EX-GRATIA	MAHINDER SINGH	520101231491901	7000	6908	92
4	EX-GRATIA	NITESH SINGH	520101231497365	7000	6908	92
5	EX-GRATIA	PARVEEN KUMAR	520101222558780	7000	6908	92
6	EX-GRATIA	PUNEET SAROHA	520101011357270	7000	6908	92
7	EX-GRATIA	RAJ KAPOOR	520101221728501	7000	6908	92
8	EX-GRATIA	RAM PARSAD	520101246739262	7000	6908	92
9	EX-GRATIA	SANJEEV	520101222447016	7000	6908	92
10	EX-GRATIA	SEEMA	520101011286152	7000	6908	92
11	EX-GRATIA	SHALU SHARMA	520101208131554	7000	6908	92
12	EX-GRATIA	SUKHDEV KUMAR	520101246740333	7000	6908	92
13	EX-GRATIA	AMIT	520101222710124	7000	6908	92
14	EX-GRATIA	ANIL KUMAR	520101011292462	7000	6908	92
15	EX-GRATIA	ANIL KUMAR	520101011290990	7000	6908	92
16	EX-GRATIA	ARUN KUMAR	520101243836488	7000	6908	92
17	EX-GRATIA	BABITA	520101222692320	7000	6908	92
18	EX-GRATIA	BAL KISHAN	520101246735852	7000	6908	92
19	EX-GRATIA	BIJENDER SINGH	520101222307680	7000	6908	92
20	EX-GRATIA	BINDU DEVI	520451007533369	7000	6908	92
21	EX-GRATIA	DARSHA N LAL	520101222722548	7000	6908	92
22	EX-GRATIA	DEEPAK	520101222692657	7000	6908	92
23	EX-GRATIA	DHARAM PAL	520101246741968	7000	6908	92
24	EX-GRATIA	FATEH SINGH	520101222748873	7000	6908	92
25	EX-GRATIA	GUDDI	520101222692495	7000	6908	92
26	EX-GRATIA	GYANENDER SINGH	520331000262301	7000	6908	92
27	EX-GRATIA	HANSRAJ	520101222749039	7000	6908	92
28	EX-GRATIA	HARI CHAND	520471005790471	7000	6908	92
29	EX-GRATIA	ISHWAR SINGH	520101246740491	7000	6908	92
30	EX-GRATIA	JAGBIR SINGH	520101222558497	7000	6908	92
31	EX-GRATIA	JAI BHAGWAN	520101222298681	7000	6908	92
32	EX-GRATIA	JAI BHAGWAN	520101222749136	7000	6908	92
33	EX-GRATIA	JAI PRAKASH	520101222749748	7000	6908	92
34	EX-GRATIA	JIBON CHANDER MANDAL	520101253255739	7000	6908	92
35	EX-GRATIA	KAILASH CHAND	520451007453659	7000	6908	92
36	EX-GRATIA	KARAM VEER	520101222749780	7000	6908	92
37	EX-GRATIA	KAWALJEET	520101222749616	7000	6908	92
38	EX-GRATIA	KRISHAN CHAND	520101222748849	7000	6908	92
39	EX-GRATIA	KRISHNA	520101222695206	7000	6908	92
40	EX-GRATIA	KUSUM DEVI	520101222728953	7000	6908	92
41	EX-GRATIA	MAMTA RANI	520101222691723	7000	6908	92
42	EX-GRATIA	MANJIT SINGH	520101011290753	7000	6908	92
43	EX-GRATIA	MANOJ KUMAR	520101246740643	7000	6908	92

44	EX-GRATIA	MAYA	520101246739815	7000	6908	92
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46	EX-GRATIA	MUKESH KUMAR	520101222673075	7000	6908	92
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48	EX-GRATIA	NARESH DEVI	520101222749497	7000	6908	92
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55	EX-GRATIA	PARDEEP CHAND	520101246741976	7000	6908	92
56	EX-GRATIA	PARVEEN KUMAR	520101222217401	7000	6908	92
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62	EX-GRATIA	RAJESH KUMAR	520291040024364	7000	6908	92
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66	EX-GRATIA	RAJU KUMAR	520101253255781	7000	6908	92
67	EX-GRATIA	RAJWANTI DEVI	520101222748709	7000	6908	92
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69	EX-GRATIA	RAKESH KUMAR	520451007453421	7000	6908	92
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75	EX-GRATIA	RAM VINAY SINGH	520101011290834	7000	6908	92
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79	EX-GRATIA	ROSHANI DEVI	520101222748768	7000	6908	92
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87	EX-GRATIA	SATYA PARKASH	520101243842283	7000	6908	92
88	EX-GRATIA	SAVITRI DEVI	520101222748989	7000	6908	92
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96	EX-GRATIA	SUMITRA	520101222749098	7000	6908	92

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103	EX-GRATIA	VIKRAM SINGH	520101011292497	7000	6908	92
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106	EX-GRATIA	BECHU PRASAD	520101243836380	7000	6908	92
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115	EX-GRATIA	RAM PRAKASH	520101222299424	7000	6908	92
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121	EX-GRATIA	DINDAYAL	520101221726078	7000	6908	92
122	EX-GRATIA	BIJENDER KUMAR	520101246686517	7000	6908	92
123	EX-GRATIA	RAMESH SINGH	520101246739785	7000	6908	92
124	EX-GRATIA	ANIL KUMAR	520101253253264	7000	6908	92
125	EX-GRATIA	Baljeet Singh	520101246740198	7000	6908	92
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127	EX-GRATIA	DALBIR SINGH BAHAMANI	520101246740041	7000	6908	92
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143	EX-GRATIA	Umesh Kumar	520101243836501	7000	6908	92
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267	EX-GRATIA	CHAMEL SINGH	520101246739701	7000	6908	92
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270	EX-GRATIA	GULAB SINGH	520101222298436	7000	6908	92
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272	EX-GRATIA	JUGAL KISHORE	520101243841910	7000	6908	92
273	EX-GRATIA	KAMESHWAR GIRI	520101246740627	7000	6908	92
274	EX-GRATIA	KANDA SWAMI	520101246709304	7000	6908	92
275	EX-GRATIA	KAPTAN SINGH	520101236449849	7000	6908	92
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280	EX-GRATIA	KUNDAN SINGH	520101246718532	7000	6908	92
281	EX-GRATIA	LACHHMAN	520101231475450	7000	6908	92
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289	EX-GRATIA	RAJ KIRAN	520451007535310	7000	6908	92
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291	EX-GRATIA	RAJU	520101246740007	7000	6908	92
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296	EX-GRATIA	RAMPHAL	520451007315795	7000	6908	92
297	EX-GRATIA	SANJEEV KUMAR	520101231489362	7000	6908	92
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300	EX-GRATIA	SATYA PAL	520101246740023	7000	6908	92
301	EX-GRATIA	SHAHAN SHAH	520101246740244	7000	6908	92
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303	EX-GRATIA	SUNIL KUMAR	520101207948433	7000	6908	92
304	EX-GRATIA	SURJEET SINGH	520101243835899	7000	6908	92
305	EX-GRATIA	SUSHIL KUMAR	520291017460781	7000	6908	92
306	EX-GRATIA	TRIVENI DEVI	520101246740406	7000	6908	92
307	EX-GRATIA	UMED SINGH	520101246740546	7000	6908	92
308	EX-GRATIA	VIJAY	520101246742743	7000	6908	92

309	EX-GRATIA	VINOD KUMAR	520331004024944	7000	6908	92
310	EX-GRATIA	AKSHAY VERMA	520452000012331	7000	6908	92
311	EX-GRATIA	AMIT DAHIYA	520101222530762	7000	6908	92
312	EX-GRATIA	Anil	520101222692274	7000	6908	92
313	EX-GRATIA	ANIL KUMAR	520451007315728	7000	6908	92
314	EX-GRATIA	ANITA DEVI	520331000265351	7000	6908	92
315	EX-GRATIA	ASHOK KUMAR	520451007535167	7000	6908	92
316	EX-GRATIA	BABITA DEVI	520101222691731	7000	6908	92
317	EX-GRATIA	DHARAMBIR	520101261237647	7000	6908	92
318	EX-GRATIA	DHARAMBIR	520101222548807	7000	6908	92
319	EX-GRATIA	GOPAL SINGH	520101222299841	7000	6908	92
320	EX-GRATIA	HARISH KUMAR	520101062807893	7000	6908	92
321	EX-GRATIA	JAGDISH KUMAR	520101222299815	7000	6908	92
322	EX-GRATIA	JAG PAL	520101222462619	7000	6908	92
323	EX-GRATIA	JITENDER KUMAR	520101222312412	7000	6908	92
324	EX-GRATIA	MANJEET SINGH	520101222467920	7000	6908	92
325	EX-GRATIA	MANOJ KUMAR	520101222298010	7000	6908	92
326	EX-GRATIA	MUNESH KUMAR	520101249043188	7000	6908	92
327	EX-GRATIA	NARENDER KUMAR	520101222300147	7000	6908	92
328	EX-GRATIA	NARESH KUMAR	520101222749799	7000	6908	92
329	EX-GRATIA	NIDHI DABAS	520101251513323	7000	6908	92
330	EX-GRATIA	PARVEEN KUMAR	520101222697918	7000	6908	92
331	EX-GRATIA	PARVEEN KUMAR	520452000112490	7000	6908	92
332	EX-GRATIA	RAHUL	520452000170091	7000	6908	92
333	EX-GRATIA	RAJ KUMARI	520101222747982	7000	6908	92
334	EX-GRATIA	RAKESH KUMAR	520101222747966	7000	6908	92
335	EX-GRATIA	RAMIKESH KUMAR	520101222559231	7000	6908	92
336	EX-GRATIA	RAVI	520101222749624	7000	6908	92
337	EX-GRATIA	RAVI KANT	520101080608708	7000	6908	92
338	EX-GRATIA	RAVI KHATRI	405502010010345	7000	6908	92
339	EX-GRATIA	REENA	520101222660658	7000	6908	92
340	EX-GRATIA	RINKU	520441034068416	7000	6908	92
341	EX-GRATIA	SATBIR SINGH	520101222607072	7000	6908	92
342	EX-GRATIA	SHARVAN	520101222544623	7000	6908	92
343	EX-GRATIA	SHREE OM	520101221725561	7000	6908	92
344	EX-GRATIA	SRIOM	520101222747990	7000	6908	92
345	EX-GRATIA	SUNITA	520101222641831	7000	6908	92
346	EX-GRATIA	SURESH KUMAR	520451007469121	7000	6908	92
347	EX-GRATIA	SHARWAN KUMAR	520101261238147	7000	6908	92
348	EX-GRATIA	PRADEEP SINGH RANA	520451007315701	7000	6908	92
349	EX-GRATIA	JOHNY	520101222692959	7000	6908	92
350	EX-GRATIA	ANJU BATRA	520101261237108	7000	6908	92
351	EX-GRATIA	DEEP CHANDRA PANT	520101246740074	7000	6908	92
352	EX-GRATIA	RAJBIR	520101246740309	7000	6908	92
353	EX-GRATIA	KARAMBIR	520101222299408	7000	6908	92
354	EX-GRATIA	SHEORAJ SINGH	520101246742621	7000	6908	92
355	EX-GRATIA	KRISHAN SWAROOP BHARDWAJ	520101208154945	7000	6908	92
356	EX-GRATIA	MUKESH KUMAR	520101246740090	7000	6908	92
357	EX-GRATIA	NARENDER KUMAR	520101222303261	7000	6908	92
358	EX-GRATIA	NARESH KUMAR	520101246640843	7000	6908	92
359	EX-GRATIA	NAVEEN KUMAR	520101009774625	7000	6908	92
360	EX-GRATIA	VIJAY KUMAR	520101243841457	7000	6908	92

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361	EX-GRATIA	PREM DEVI	520101222462244	7000	6908	92
362	EX-GRATIA	RAHUL KUMAR	520101222550283	7000	6908	92
363	EX-GRATIA	RAJBIR SINGH	520101222557482	7000	6908	92
364	EX-GRATIA	NEELU	520451007537259	7000	6908	92
365	EX-GRATIA	SHRI GOPAL SHARMA	520101246742344	7000	6908	92
366	EX-GRATIA	MADHU SUDAN	520471007989508	7000	6908	92
367	EX-GRATIA	SONU	520101246706259	7000	6908	92
368	EX-GRATIA	SUDESH KUMAR	520101222293892	7000	6908	92
369	EX-GRATIA	VED PRAKASH SHARMA	520101222299904	7000	6908	92
370	EX-GRATIA	VIKRAM SINGH	520451007451249	7000	6908	92
371	EX-GRATIA	KESHAR DEV	520101222299556	7000	6908	92
372	EX-GRATIA	RAKESH GUPTA	520101222308814	7000	6908	92
373	EX-GRATIA	MADAN MOHAN	520101222498230	7000	6908	92
374	EX-GRATIA	SUBHASH	520101222748903	7000	6908	92
375	EX-GRATIA	RAJBIR SINGH	520101222296670	7000	6908	92
376	EX-GRATIA	SEWA DASS	520101236452246	6405	6908	92
377	EX-GRATIA	BRIJESH	290422010001777	7000	6908	92
378	EX-GRATIA	BEERMATI	520101222595481	7000	6908	92
379	EX-GRATIA	RAMESHWAR	520101222312161	7000	6908	92
380	EX-GRATIA	RAMESH KUMAR	520101222557857	7000	6908	92
381	EX-GRATIA	JAI SINGH	520101222557555	7000	6908	92
382	EX-GRATIA	JASVIR SINGH	520101222557865	7000	6908	92
383	EX-GRATIA	RAMESH KUMAR	520101222557792	7000	6908	92
384	EX-GRATIA	DHARMBIR	520101222557946	7000	6908	92
385	EX-GRATIA	SATBIR	520101222557903	7000	6908	92
386	EX-GRATIA	ISHWAR SINGH	520101222513701	7000	6908	92
387	EX-GRATIA	SATYA NARAYAN	520101222748131	7000	6908	92
388	EX-GRATIA	RAM NIWAJ	520101011290796	7000	6908	92
389	EX-GRATIA	LATA	91362030001098	7000	6908	92
390	EX-GRATIA	DEVA NAND	520101011289771	7000	6908	92
391	EX-GRATIA	RAMJI LAL	520101011291059	7000	6908	92
392	EX-GRATIA	DHARAMPAL	110056326194	7000	6908	92
393	EX-GRATIA	RAJENDER PRASAD	520101246740181	7000	6908	92
394	EX-GRATIA	MUKESH PAL	520101222749462	7000	6908	92
395	EX-GRATIA	JWALA	520101222748946	7000	6908	92
396	EX-GRATIA	AMAN SINGH	520101011291148	7000	6908	92
397	EX-GRATIA	SHIV NATH SAHNI	520101011290923	7000	6908	92
398	EX-GRATIA	RAMPHAL	520452000123530	7000	6908	92
399	EX-GRATIA	KRISHAN PAL	520101011290966	7000	6908	92
400	EX-GRATIA	KRISHAN KUMAR	520101222748830	4667	6908	92
401	EX-GRATIA	SANTOSH DEVI	520101222694404	5250	6908	92
402	EX-GRATIA	ASHISH SHARMA	116922010000480	7000	6908	92
403	EX-GRATIA	VINEET KUMAR KHANNA	602002010009987	7000	6908	92
404	EX-GRATIA	SANDEEP YADAV	254912010000338	7000	6908	92
405	EX-GRATIA	ABHIMANYU KUMAR	254912010000343	7000	6908	92
406	EX-GRATIA	SACHIN KUMAR	171322010000325	7000	6908	92
407	EX-GRATIA	Shiv Kumar	254612010000898	7000	6908	92
408	EX-GRATIA	NITESH SINGH	520101231497365	11632	11479	153
409	EX-GRATIA	USHA TYAGI	555302010030028	7000	6908	92
		TOTAL				37689

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The Division replied that excess paid amounting to Rs.35,689/- will be recovered from the 409 Nos of employee in coming month and will shown to next Audit Party.

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.37,689/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-06 (Audit Memo No.08 Dated : 25-10-2024)

Sub : Irregularities in Procurement of Printing and Stationery Rs.5,44,409/-

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

During the Scrutiny of records provided by the O/0 EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085, it has been observed that total expenditure on Printing and Stationery has been made to the tune of **Rs.5,44,409/-** by the splitting the quantity/amount in small quantities of items and paid through Imprest (Amount Payable to Staff) to avoid to approval of next higher Authority. Head Office has procured the Stationery items beyond the limit of Rs.10,000/-as per Delegation of Financial power.

1. **As per Rule 149. Of GFR**, Government e-Market place (GeM). DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or **Departments** will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

2. **The Department has not procured the the above items from GeM.**

   All the above mentioned items were procured from open market. **Hence there is violation of Rule149 of GFR2017 and violation of O.M. F.20/08/2017/866-873)JSexp.(dated 26.04.2017 vide which attention stipulates that the procurement of Goods and Services by Ministries or Department will be mandatory for Goods and Services .available of GeM**

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

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

   However, as per records, No certificate is available in the file that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price. Reason for above discrepancy may be elucidated to audit.

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

PARA-07 (Audit Memo No.09 Dated : 25-10-2024).

Sub: Irregularities in procurement in Expenditure Head – "Other Expenses" Rs. 5,20,153/-.

During the Scrutiny of records provided by O/0 EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085, it has been observed that total Expenditure on Other Expenses has been made to the tune of Rs.5,20,153/-by the splitting the quantity/amount in small quantities of items and paid through Imprest (Amount Payable to Staff) to avoid to approval of higher Competent Authority.

Reason for above discrepancy was called for but no reply is submitted. Department/Division may look into the matter and submit the reason for splitting of quantity procured in small quantities under intimation to Audit.

PARA-08 (Audit Memo No. 10 Dated 25-10-2024)

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/Work Order/C.A. Register, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2023-24 revealed that many of the tenders have been awarded above the estimated cost. Detail of works which were awarded more than 15% above the Estimated Cost, is given below:-

S.No.	Name of work	Amount put to tender	Work order no. and date		Awarded cost	% Above
			W.O.No.	W.O.Date		
1	Repairing of 700 mm dia PSC water main at khera khurd Village near Shiv Mandir and Peer Baba by P/F 700 mm dia MS Gap Piece in AC-01 Narela under ACE (M)-3	845920	1	04.05.2023	9,99,032	18.10% above
2	Replacement of badly damaged 150 mm dia MS water line tapping connection MS water line from 600 mm dia feeding main near Harewali more at Auchandi road in AC-07 Bawana under ACE (M)-3	408007	3	11.05.2023	4,89,200	19.90% above
3	Repair of damaged 700 mm dia MS Pipe line emananting from R W S mains haiderpur Plant over supplementary drain in Sector-15 Rohini AC-13 under ACE (M)-3	407980	4	12.05.2023	4,83,456	18.50% above
4	Repairing of 700 mm dia damaged PSC water main near Naya Bans and Khera Khurd Goshala road by P/F 700 mm dia MS Gap Piece in AC-01 Narela under ACE (M)-3	1999596	17	31.05.2023	23,73,520	18.70% above

5	Repair of leakage in 600 mm dia PSC water main on Burarai swaroop nagar road D-429 Garg Property in AC-05 Badli under ACE (M)-3	429885	19	02.06.2023	4,99,956	16.30% above
6	Repairing of leakage in 700 mm dia PSC water main near Budhpur Drain by P/F 700 mm dia MS Gap Piece in AC-01 Narela under ACE (M)-3	429931	20	02.06.2023	4,99,795	16.25% above
7	Repairing of leakage in 700 mm dia HS/PSC water main near Khera Kalan Railway Fatak crossing under the sludge drain by P/F 700 mm dia MS Gap piece in AC-01 Narela under ACE (M)-3	1997000	30	08.06.2023	23,12,326	15.79% above
8	Repairing of leakage in 700 mm dia PSC water main at Vasu Vihar mod Holambi Khera main road by P/F 700 mm dia MS Gap Piece in AC-01 Narela under ACE (M)-3	432009	34	09.06.2023	4,99,384	15.70% above
9	P/L 900 mm dia MS water main for making interconncetion from G.T. Road near Singola Red Light to DDA Command Tank No.-1, Sector A-6 Pocket-11 Narela in AC-01 Narela under ACE (M)-3 (Re-invite)	107126326	38	12.06.2023	14,26,92,266	33.20% above
10	Repairing badly leaking/damaged 750 mm dia peripheral water line near pocket 4A Sector-23 Rohini in AC-07 Bawana under ACE (M)-3	430948	39	15.06.2023	4,99,770	15.97% above
11	Repairing of badly leaking /damaged 900 mm dia PSC feeding main of sector-23 Rohini UGR at opposite Mittal timber and Shree Electronics Rajiv nagar on Kanjhawala road in AC-07 Bawana under ACE (M)-3	1507828	51	28.06.2023	17,86,828	18.51% above
12	Repairing of 700 mm dia PSC 700 mm dia MS Gap Piece near Holambi Khurd village Vasu Vihar mode in AC-01 Narela under ACE (M)-3	423854	59	05.07.2023	4,99,300	17.80% above
13	Repairing of badly damaged 400 mm dia CI water line near open drain at Punjab Khor Village in AC-07 Bawana under ACE (M)-3	417081	70	17.07.2023	4,87,985	17.00% above
14	Repairing of 300 mm dia CI/DI water line at Metro Vihar Ph-II UGR/BPS in AC-01 Narela under ACE (M)-3	423867	84	08.08.2023	4,98,891	17.70% above
15	Repairing of 300 mm dia old/damaged CI/DI water line at Naya Bans by P/L 300mm dia DI water line in AC-01 Narela under ACE (M)-3	413323	85	08.08.2023	4,99,088	20.75% above
16	Repairing and realying of 300/200 mm dia M.S. water line between renney well no. A-4 & 5 damage due to flood in AC-01 Narela under ACE (M)-3	428297	95	14.08.2023	4,99,823	16.70% above
17	Repairing of leakage by replacement of 700/600 mm dia old/damaged M.S. pipe under culvert near Holambi Railway crossing in AC-01	2006240	98	18.08.2023	23,89,432	19.10% above
18	Replacement of 110 mm dia AC/PVC old and damaged water line to remove contamination by P/L 100 mm dia DI water line in front of Govt. School bakhtawarpur in AC-01 Narela under ACE (M)-3	418316	104	06.09.2023	4,99,469	19.40% above
19	Repair of damaged 700 mm dia pumping main feeding to sector- 16 & 17 Rohini on Rammurti Passi Marg near CNG filling station in sector 11 Rohini in AC-06 Rithala Constituency under EE (M)-6 under ACE (M)-3	421975	122	12.09.2023	4,98,985	18.25% above
20	Repairing of leakage in 500 mm dia water line at Qutubgarh village and Punjab Khor village on main road in AC-07 Bawana under ACE (M)-3	427748	123	12.09.2023	4,98,326	16.50% above
21	Annual maintenance of CCTV security system, installed at ZRO office Rohini Sector-6 under AEE (M)-6 in ACE (M)-3	114800	131	18.09.2023	1,34,293	16.98% below

22	Replacement of 110 mm dia AC/PVC old and damaged water line to remove contamination by P/L 100 mm dia DI water line near OM Shanti Bhawan Bakhtawarpur in AC-01 Narela under ACE (M)-3	431043	141	09.10.2023	4,99,579	15.90% above
23	Repairing of 700 mm dia PSC water main by P/F 700 mm dia M.S. Gap Piece at Khera Khurd Shyam Baba Chowk in AC-01 Narela under ACE (M)-3	430650	142	09.10.2023	4,99,554	16.00% above
24	Repairing of 700 mm dia PSC water main by P/F 700 mm dia MS Gap Piece near Maruti Service Station Khera Khurd main road in AC-01 Narela under ACE (M)-3	420577	195	09.11.2023	4,98,384	18.50% above
25	Repairing of leakage of 600 mm dia PSC water main by P/F 600 mm dia MS Gap Piece at Sannoth road near High Secondary School in AC-01 Narela under ACE (M)-3	394254	196	09.11.2023	4,64,825	17.90% above
26	Replacement of old/damaged 150 mm dia M.S. water line by P/L 150 mm dia M.S. pipe at Sank No. 05 YMB Palla in AC-01 Narela under ACE (M)-3	429493	203	21.11.2023	4,99,930	16.40% above

Therefore, a detailed justification for awarding of works **abnormally above (more than 15%)** 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, alongwith information requested above may be submitted to Audit.

PARA-09 (Audit Memo No.11 Dated : 25-10-2024)

Sub : Award of work on below rates in comparison to the Justified Cost during the Year 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 EE,M-3, (NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085 , revealed that in the following cases, agreements executed and work orders were awarded to the contractors at the rates very lower than the estimated cost/justified cost. Some examples of **25.91% to 96.88** below of tender amount from Justified Cost is as under :-

As per table above, there was huge variation between the Justified cost and tendered amount ranging between **25.91% to 96.88%** 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.

S.No.	Name of work	Amount put to tender	Work order no. and date		Awarded cost	%above /%below
			W.O.No.	W.O.Date		
1	Replacement of settled sewer line from B-51 to B-128 at sector 25 Rohini JJR in AC-07 Bawana under ACE (M)-3	1524126	9	29.05.2023	7,77,457	48.99% below
2	Trapping of sewage inflow of storm water drain by providing and fixing penstroke gate in 6X 2200 mm dia S.W. drain chamber opposite ESI Hospital sec-15 Rohini under EE(M)-13 inn ACE (M)-3	18825889	10	29.05.2023	1,26,15,228	32.99% below
3	Replacement of old 100 mm dia water line at Y-17 to Y-30 and H-1/40 to H-1/50 wali gali in budh vihar ph-1 ward no.-25 in AC-06 Rithala constituency under Ace (M)-3	1838172	11	29.05.2023	12,83,044	30.20% below
4	Improvement of water supply by P/L 100 mm dia water line at P-1 to P-16 and replacement old 100 mm dia water line at T-1/17 to T-1/30 wali gali in Budh Vihar Ph-1 ward no. 25 in AC-06 Rithala Constituency under ACE (M)-3	1737667	12	29.05.2023	12,14,629	30.10% below
5	Removing water contamination by replacement of 100 mm dia from House no. 1 to 129 at pocket-9, Sector-22 Rohini in AC-07 Bawana constituency under ACE (M)-3	2440947	16	31.05.2023	17,98,978	26.30% below
6	Replacement of defective sewer Manhole cover and frames at Rithala Village in AC-06 Rithala under ACE (M)-3	988669	22	05.06.2023	5,96,069	39.71% below
7	Replacement of old defective water meters in ward no. 24 & 25 in AC-06 Rithala under AEE (M)-6 under ACE (M)-3	2467169	25	05.06.2023	18,27,926	25.91% below
8	Maintenance of water distribution system in war 18 and replacement of damaged 100 mm dia water line for A block Shradhanand colony in AC-05 Badli under ACE (M)-3	1152045	31	08.06.2023	6,80,283	40.95% below
9	Rectification of sewerage sysytem on Mamchand Dhaniya Marg in Badli Constituency AC-05 under ACE (M)-3	2468265	32	08.06.2023	13,84,203	43.92% below
10	Maintenance of water distribution system of ward 19 and 23N in AC-05 Badli under ACE (M)-3	1044339	35	12.06.2023	7,03,759	32.61% below
11	Improvement of water supply by replacement of old/damaged GI water line various JJC in ward no. 17 in jahangirpuri ,AC-05 Badli under ACE (M)-3	1420908	40	17.06.2023	9,23,732	34.99% below
12	Construction of office accommodation for E&M staff in sector-19 UGR Rohini in EE(M)-13 under ACE (M)-3	4782158	41	17.06.2023	35,39,275	25.99% below
13	Repair of leakages and Maintenance of Existing Water supply systems in different Sector-28,29,30,34 and 35 Rohini in AC-07 Bawana under ACE (M)-3	555365	43	19.06.2023	3,51,990	36.62% below
14	Improvement of sewerage system by replacement of 250mm dia sewer line to 300mm dia sewer line in K 800 & 200 wali gali Jahangirpuri AC-05-Badli consituency under ACE (M)-3	2141906	52	28.06.2023	12,08,892	43.56% below

15	Maintenance of sewerage system in ward no. 17 Bhalaswa in Badli Constituency in AC-05 under ACE (M)-3	976064	55	04.07.2023	6,56,208	32.77% below
16	Repair and maintenance of water distribution system in Rohini sector-11,16 & 17 in AC-06 Rithala under ACE (M)-3	1046156	56	04.07.2023	5,49,232	47.50% below
17	Repair and maintenance of water supply system of ward no. 54 in AC-13 Rohini under ACE (M)-3	977349	57	04.07.2023	6,10,843	37.50% below
18	Removal of contamination by replacement of damaged 100 mm/ 150 mm CI water line with DI water line in Shiv Vihar Colony (U/A) in AC-07 Bawana under ACE (M)-3	3438816	58	04.07.2023	24,58,753	28.50% below
19	Commissioning of sewerage system by raising repairing of manholes and desilting & inter-connection of olderly laid in Barwala in AC-07 Bawana under ACE (M)-3	1667702	60	06.07.2023	9,51,424	42.95% below
20	Improvement of sewerage system by desilting of Peripheral sewer/Internal sewer lines in Shahbad Daulatpur village in AC-07 Bawana under ACE (M)-3	2104791	61	06.07.2023	9,05,060	57.00% below
21	Improvement of sewerage system by replacement of 250 mm dia sewer line to 300 mm dia sewer line I & J 1400 wali gali Jahangirpuri AC-05 Badli Constituency under ACE (M)-3	2221747	65	13.07.2023	13,19,273	40.62% below
22	Repair and maintenance of Existing Water supply systems of ward no. 28 and 29 in AC-07 Bawana under ACE (M)-3	975554	71	17.07.2023	6,62,401	32.10% below
23	Repair and maintenance of Existing Water supply systems of ward no. 30 and its Surrounding area in AC-07 Bawana under ACE (M)-3	975414	72	17.07.2023	6,62,306	32.10% below
24	Raising, Repairing, Tracing of manholes and desilting of peripheral sewer system by super sucker at Bawana road in Prahladpur Bangar & Shahbad Daulatpur Village in AC-07 Bawana under ACE (M)-3	1470069	73	17.07.2023	9,46,430	35.62% below
25	Repair and maintenance of water supply system in ward no.1 and 2 in AC-01 Narela under ACE (M)-3	1230074	75	19.07.2023	8,46,168	31.21% below
26	Improvement of sewerage system by making substitute connection from Branch line to peripheral sewer line in A-2 Block Sector-5 Rohini AC-06 Rithala under ACE (M)-3	2728850	81	21.07.2023	15,25,154	44.11% below
27	Improvement of sewerage system in sector 23,24 & 25 Rohini in AC-07 Bawana under ACE (M)-3	1442095	88	10.08.2023	6,04,238	58.10% below
28	Repairing of 750 mm dia peripheral water line near pocket 4 & 5 sector 23 Rohini in AC-07 constituency under ACE (M)-3	946971	90	14.08.2023	5,19,887	45.10% below
29	Desilting of peripheral sewer line by super sucker machine in Sec-27, 28, 29, 30, 34 & 35 Rohini in AC-07 Bawana under ACE (M)-3	1854627	92	14.08.2023	8,16,036	56.00% below
30	Raising, Repairing, Tracing of manholes and desilting of internal sewerage system in Prahaladpur Banger Village to make the sewerage system functional in AC-07 Bawana under ACE (M)-3	3672274	94	14.08.2023	14,83,231	59.61% below

31	Repair and maintenance of old building of ACE (M)-3 office Complex under ACE (M)-3	1848183	106	06.09.2023	13,30,877	27.99% below
32	Improving water supply by replacing of old damaged water lines in A-Block of sector 25 Rohini JJR AC-07 Bawana under ACE (M)-3	3948012	107	06.09.2023	28,50,070	27.81 % below
33	Improvement of water supply by replacement of old/damaged 100 mm dia water line from plot no. 1 to 52 pocket-6 sector-25 Rohini in AC-07 under ACE (M)-3	2074291	109	06.09.2023	12,86,060	38.00% below
34	Improvement of water supply by P/L 150mm dia DI water line in pocket I and pocket 11B Sector 23 Rohini in AC-07 under ACE (M)-3	2006909	110	06.09.2023	13,60,484	32.21% below
35	Imp. Of water pressure and removal of contamination in G-9 block sec-15 Rohini in AC-13 Rohini under ACE (M)-3	968777	114	11.09.2023	6,55,571	32.33% below
36	Removal of Deficiency in sewerage system DDA EWS flats 512/384 sector-4 (Extension) Rohini in AC-06 Rithala under ACE (M)-3	1975347	115	11.09.2023	8,69,153	56.00% below
37	Repairing of 700 mm dia PSC water main at Holambi to Khera Kalan main road near Naya Bans by P/F 700 mm dia M.S. Gap piece in AC-01 Narela under ACE (M)-3	2214083	117	11.09.2023	14,31,405	35.35% below
38	Removing water contamination by making additional interconnection in different pockets sector 23,24, & 25 Rohini from main peripheral line in AC-07 under ACE (M)-3	2265068	118	11.09.2023	13,31,860	41.20% below
39	Repairing of water leakages and maintanance of water supply system in sector 23 & 24 Rohini in AC-07 under ACE (M)-3	2290992	120	11.09.2023	11,80,319	48.48% below
40	Repairing of water leakages in out let mains of sector 23 UGR in AC-07 Bawana under ACE (M)-3	1315950	121	11.09.2023	7,85,622	40.30% below
41	Improvement of water supply system of pocket A-5, Sector 28 Rohini in AC-07 Bawana under ACE (M)-3	1446820	124	13.09.2023	9,93,821	31.31% below
42	Removing water contamination by replacement of old damaged 100 mm dia water line in pocket-2 Sector 21 Rohini under ACE (M)-3	2472100	126	16.09.2023	16,53,835	33.10% below
43	Improvement of water supply in pocket-15 Sector-24 Rohini in AC-07 under	1351175	127	16.09.2023	9,05,963	32.95% below
44	Removal of contamination by relaying of existing 100 mm dia water line at different streets in Pappu colony (U/A) in AC-07 Bawana under ACE (M)-3	2256972	128	16.09.2023	15,09,914	33.10% below
45	Replacement of old / damaged sewer line in F-2 & C--1 block sector-11 Rohini in AC-06 Rithala under ACE (M)-3	1211252	129	16.09.2023	6,04,294	50.11% below
46	Providing & Laying of sewer line in Budh Vihar ph- 1 & 2 for trapping of unauthorized connections falling into supplementary drains in AC-06 Rithala Constituency under ACE (M)-3	2421127	130	16.09.2023	15,13,204	37.50% below
47	Improving water supply by replacing of old damaged water lines in B-Block of sector 25 Rohini JJR AC-07 Bawana under ACE (M)-3	4692535	133	27.09.2023	33,87,541	27.81% below

48	Providing Laying sewer lines in left out portion narrow streets U/A colonies Budh Vihar ph-II in AC-06 Rithala under ACE (M)-3	4950243	134	27.09.2023	34,11,707	31.08% below
49	Repair and maintenance of sewerage system of ward no.26 Pooth kalan in AC-07 Bawana under ACE (M)-3	950720	136	05.10.2023	4,56,441	51.99% below
50	Replacemet of old and damaged water line for removal of contamination in Janta flats of pocket B-1 sec.16 Rohini in AC-06 Rithala under ACE (M)-3	2134512	138	05.10.2023	14,56,804	31.75% below
51	Replacement of settled line from C 103 to C 111, Prashant Vihar, Rohini by pipe bursting method in AC-13 under ACE (M)-3	14698494	139	05.10.2023	4,58,482	68.80% below
52	Removal of water contamination at various locations in Avantika and Rithala Village in AC-06 Rithala Constituency under ACE (M)-3	984635	143	10.10.2023	6,96,925	29.22% below
53	Providing & Fixing new individual water connections in Ward Alipur, Holambi and Bakhtawarpur AC-01 Narela constituency under ACE (M)-3	2296244	144	11.10.2023	13,77,976	39.99% below
54	Replacement of settled sewer line in B and D block, Prashant Vihar Rohini by pipe bursting method in AC-13 under ACE (M)-3	1993724	145	11.10.2023	8,17,427	59.00% below
55	Replacement of old water line of 100 mm dia which is damaged by laying of sewer at Mangal Bazar road and O-17 to O-30 wali gali in Budh Vihar ph-1 ward no. 25 in AC-06 Rithala constituency under ACE (M)-3	1832436	146	11.10.2023	12,58,334	31.33% below
56	Replacement of old damaged water line in Janta flats pocket- F-6 sector-16 Rohini In AC-06 Rithala under ACE (M)-3	2430670	147	11.10.2023	17,26,019	28.99% below
57	Repair and maintenance of sewerage system of ward no.1 and 3 AC-01 Narela under ACE (M)-3	1074588	149	13.10.2023	4,50,897	58.04% below
58	Repair & Maintenance of sewerage system in ward no. 53 in AC-13 under ACE (M)-3	965703	151	13.10.2023	5,26,018	45.53% below
59	Replacement of settled sewer line from Sukhdham Apartment to New Swastik Apartment in sector-09, Rohini by pipe bursting method in AC-13 under ACE (M)-3	2278178	152	13.10.2023	7,79,137	65.80% below
60	Removal of water contamination by replacement of old damaged water line in house no. 300 wali gali B block Avantika in AC-06 Rithala Constituency under ACE (M)-3	2459575	153	19.10.2023	17,51,955	28.77% below
61	Providing & Fixing new water connections in Rohini Constituency in ward no. 53 Rohini in AC-13 under ACE (M)-3	1758983	156	19.10.2023	10,79,664	38.62% below
62	Providing & Fixing new water connections in Rohini Constituency in ward no. 52 & 54 Rohini in AC-13 under ACE (M)-3	2101291	157	19.10.2023	12,89,772	38.62% below
63	Repair and maintenance of sewerage system in ward no. 52 in AC-13 under ACE (M)-3	1200332	158	19.10.2023	7,12,757	40.62% below
64	Maintenance of water supply distribution system in ward no. 25 in AC-06 Rithala constituency under ACE (M)-3	884476	159	19.10.2023	5,60,581	36.62% below

65	Maintenance of water supply distribution system in ward no. 23 in AC-06 Rithala constituency under ACE (M)-3	884476	160	19.10.2023	5,60,581	36.62% below
66	Improvement of sewerage system by replacement of old and damaged sewer line in gali no. 7 and gali no. 9 Punjabi colony Narela in AC-01 Narela under ACE (M)-3	1946239	162	19.10.2023	11,01,182	43.42% below
67	Replacement of old / damaged 100 mm dia. Water line in pocket A-3 Sector -11 Rohini in AC-06 Rithala constituency under EE (M)-6 under ACE (M)-3	2376369	163	20.10.2023	17,58,751	25.99% below
68	Removal of water contamination by replacement of old/damaged water line in F-block Viajy Vihar Ph-2 AC-06 Rithala Constituency under ACE (M)-3	1484857	164	20.10.2023	10,08,218	32.10% below
69	Repairing of water leakages and maintanance of water supply system in ward no. 4 & 5 in AC-01 Narela under ACE (M)-3	928153	165	21.10.2023	6,37,550	31.31% below
70	Replacemet of old/damaged W/line by P/L 100 mm dia DI water line in Naya Bans near MCD School Holambi Kalan in AC-01 Narela under ACE (M)-3	2138962	167	21.10.2023	14,99,412	29.90% below
71	Repairing of water leakages and maintenance of water supply system in ward no. 2 & 3 in AC-01 Narela under ACE (M)-3	966090	168	21.10.2023	6,75,297	31.10% below
72	P/L 100mm dia DI W/line in left out portion/Ext. Abadi in various Village Ghoga Tajpur Kalan, Kaushak Hiranki & Alipur in AC-01 Narela under ACE (M)-3	1740185	169	21.10.2023	12,19,870	29.90% below
73	Repair & Maintenance of existing tubewell rooms in AC-01 Narela under ACE (M)-3	1635068	170	21.10.2023	11,10,211	32.10% below
74	Providing & Fixing new water connections in ward no. Bankner AEE (M)-1 Narela under ACE (M)-3	1525901	171	26.10.2023	9,15,693	39.99% below
75	Repairing of damaged/buried sewer manholes in pocket 1&2 sector 23 Rohini in AC-07 Bawana under ACE (M)-3 (Re-invite)	982806	173	26.10.2023	4,56,612	53.54% below
76	Providing and Fixing new water connections in Narela Constituency AC-01 under ACE (M)-3	2457229	176	27.10.2023	14,49,765	41.00% below
77	Replacement of old and damaged sewer line in Badli industrial area by pipe bursting method under EE(M)-13 under ACE (M)-3	1771962	177	30.10.2023	6,91,065	61.00% below
78	Removal of contamination by relaying of existing water line in different blocks of Jain Colony in AC-07 Bawana under ACE (M)-3	2333523	180	31.10.2023	15,17,023	34.99% below
79	Construction of additional rooms for office accodomation of E&M staff in sec-19 UGR Rohini under EE (M)-13	2410255	184	01.11.2023	17,01,158	29.42% below
80	Replacement of badly damaged/ chocked existing AC/PVC/CI water line near govt. School in Nangal Thakran village in AC-07 Bawana under ACE (M)-3	3088681	186	06.11.2023	22,32,499	27.72% below
81	Replacement of old and damaged water line in pocket B-2 sec-16 Rohini in AC-06 Rithala under ACE (M)-3	3001903	187	06.11.2023	21,01,332	30.00% below
82	Replacement of old 100 mm dia PVC water line in Lampur village ward 2 in AC-01 Narela under ACE (M)-3	982171	188	06.11.2023	6,76,716	31.10% below

83	Replacement of old and damaged water line in pocket G-8 LIG flats in sec-16 Rohini in AC-06 Rithala under ACE (M)-3	3371357	189	06.11.2023	24,34,794	27.78% below
84	Replacement of old and damaged 100/110 mm dia AC water line in gali no. 2,3,4 part A, Swatantra Nagar in AC-01 Narela under ACE (M)-3	1620863	191	08.11.2023	10,21,306	36.99% below
85	Improvement water supply by replacement of old & damaged 100/110 mm dia AC water line Swatantra Nagar A-Block in AC-01 Narela under ACE (M)-3	739541	192	08.11.2023	4,65,985	36.99% below
86	Replacement of old damaged sewer line and laying new 300 mm hdpe line in mamoorpur village near Hemraj wali gali, Sanatan Mandir, Gurudwara wali gali, kale khan mandir gali , jaaton wali chaupal gali in AC-01 Narela under ACE (M)-3	3323184	200	20.11.2023	19,94,243	39.99% below
87	Replacement of old and damaged water line to avoid contamination in pocket B-8 & B-4 sector-18 Rohini in AC-13 under ACE (M)-3	2439546	202	20.11.2023	17,30,126	29.08% below
88	Removal of contamination by replacement of old/damaged/encroached water line in pocket E4 sector 7 Rohini in AC-13 under ACE (M)-3	3840074	204	21.11.2023	26,76,532	30.30% below
89	Removal of contamination by replacement of old/damaged/encroached water line in pocket B4 sector 8 Rohini in AC-13 under ACE (M)-3	4540870	205	21.11.2023	29,35,672	35.35% below
90	Replacement of old and damaged water line in left out portion of Sardar Colony In AC-06 Rithala under ACE (M)-3	3026093	206	21.11.2023	21,87,260	27.72% below

Division was requested to provide relevant record/following information:-

1. Whether all the work mentioned above has been completed. If yes, provide Date of Completion.
2. What is progress of work.
3. Total Payment made to contractor till date.
4. 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.
5. Whether any work is fore closed/Rescinded, what action has been taken by the Division.
6. Whether any defect is noticed in the above said works, Detail may be provided and what action has been taken by the Division.
7. Reason for variation in estimated cost and Actual Expenditure in r/o Above said work.

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, alongwith information requested above may be submitted to Audit.

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PARA-10 (Audit Memo No. 12 Dated 29-10-2024)

Sub: Non-Compliance of Submission of Labour Report.

As per point no. 17.7 of General Contract Conditions, The Contractor shall submit by the **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 :

(i) The number of labour employed by him on the work,
(ii) Their working hours,
(iii) The wages paid to them
(iv) The accident that occurred during the said fortnight showing the circumstances under which they happened and the extent of damage and injursy caused by them, and
(v) The Numer of female workers who have been allowed materinity benefit according to clause 17.9 and the amount paid to them.

Failing which the Contractor shall be liable to pay to Employer a sum not exceeding **Rs. 1000/-** for each default or materially incorrect statement.

During the test check works, it has been observed that compliance of the terms and conditions in r/o Labour Laws has not been complied by the contractor and Division has not deducted the penalty on a/c of Non-Compliance of Terms and condition of Non- Submission of Labour Report as per terms and conditions of contract, Detail as under :-

Sr. No.	Work Order No. And Date	Name of Contractor	No. Of labour as per Labour Report	Actual date of start of work	Actual date of completion of work	Penalty(Rs. 1000/- for each default)
1	26, 05/06/23	Tanuj Enterprises	Not provided	05-06-2023	01-11-2023	6000
2.	93, 14-08-23	Tanuj Enterprises	Not provided	16-08-2023	23-12-2023	5000
3.	185, 03-11-23	Deep Brother's Auto Works	Not provided	03-11-2023	WIP upto july24	9000
4.	133,27-09-23	Ganga Const. Co.	Not provided	10-10-23	22-01-24	4000
5.	290,16-03-24	Ganga Const. Co.	Not provided	25-04-24	24-08-24	5000
6.	41, 17-06-23	Om Traders		20-06-23	16-09-23	4000

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement in r/o Labour Laws was called for but no reply is submitted by the Division. Department may take necessary action to remove the above said discrepancies under the intimation to Audit. Similar cases may also be review accordingly,

PARA-11 (Audit Memo No.13 Dated:- 29-10-2024)

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.36,79,490/-** and Booked the amount in the Head of Accounts" Cost of Raw Water".

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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, records files 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 may also be elucidated to the audit. No Reply is submitted by the Division.

Department/Division may look into the matter and taken necessary action for information and documents requested above.

PARA-12 (Audit Memo No. 14 Dated 29-10-2024)

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. 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 (Rs.)
1.	44, 19/06/22	S.K. Const. Co	Engagement of S.G. Beldars for maintenance of sewerage system in ward no.52,53 and 54 Rohini in AC-13 under EE(M)-13	24,53,517
2.	06, 24-05-23	Vaishanavi Infrastructure	Engagement of Beldar on Contract basis for maintenance of the sewerage system in Narela Constituency AC-01 under AEE (M)-1	16,39,835
3.	07, 24-05-23	S.K. Const. Co.	Engagement of Beldar on Contract basis for maintenance of the Water supply system in Narela Constituency AC-01 under AEE (M)-1	18,74,471

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4.	15, 23	31-05-	S.K. Const. Co.	Engagement of Beldars for maintenance of water supply system in AC-13 Rohini under ACE (M)-3	11,26,485

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 and violation of GFR-149 may be regularized from Competent Authority under intimation to audit.

PARA -13 (Audit Memo. No. 15 Dated: 30/10/2024)

Subject:- Recovery of Rs.16,700/- on account of Short deduction of License Fees.

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi/DJB Residential (General Proof) Accommodation have been revised w.e.f **01.07.2020 & 01-07-2023** vide order No **DJB Office Order No.146 Dated 29-07-2020(w.e.f. 01-07-2020 to 30-06-2023) and DJB Office Order No.83 Dated 11-03-2024(w.e.f. 01-07-2023) for revision of License Fees.** During test check of the Pay Bill Register in r/o **EE,M-3,(NW-II), Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085** for the period 2023-24, it has been observed that the division has not revised the License Fee & water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee and Water charges of Rs. **16,700/-**

The details of recovery to be made from the officials are given as under :-

Sr.No.	AAN.No.	Employee Name, Designation	Qtr Type/Location/ Block	Period	Licence Fees Due	Licence Fees Deducted	Short Deduction	Total Deduction Recoverable
1	204	BHOOP SINGH, FIELD ASSISTANT(SEWER)	I HAIDER PUR 11	01-07-23 to 30-09-24 (15 Months)	270	230	40	600
2	204	BRIJ KISHORE, FIELD ASSISTANT(SEWER)	1 HAIDER PUR 26	01-07-23 to 30-09-24 (15 Months)	270	230	40	600
3	1234	Chander Prakash, VEHICLE DRIVER	3 varun niketan 9	01-07-23 to 30-04-24 (10 Months)	500	420	80	800
4	1	DHARAMBIR, JUNIOR ASSISTANT	3 Varun Niketan, Haiderpur 9	01-07-23 to 30-09-24 (15 Months)	1980	1680	300	4500
5	97	LACHHMAN, FIELD ASSISTANT(SEWER)	II HAIDER PUR 26	01-07-23 to 30-09-24 (15 Months)	500	420	80	1200
6	20	M.S.TIWARI, FIELD ASSISTANT (DIST)	1 PRITAM PURA 19	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050
7	31	PREM SINGH, FIELD ASSISTANT(SEWER)	1 HAIDER PUR 104	01-07-23 to 30-09-24 (15 Months)	270	230	40	600

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8	358	RAJ KIRAN, FIELD ASSISTANT (DIST)	I RITHALA 24	01-07-23 to 30-09-24 (15 Months)	500	420	80	1200
9	219	RAM BRIJ, FIELD ASSISTANT(SEWER)	II HAIDER PUR 34	01-07-23 to 30-09-24 (15 Months)	500	420	80	1200
10	97	SANJEEV KUMAR, FIELD ASSISTANT(SEWER)	2 HAIDER PUR 32	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050
11	235	SHRI GOPAL SHARMA, FIELD ASSISTANT (DIST)	II RITHALA 63	01-07-23 to 30-09-24 (15 Months)	500	420	80	1200
12	279	TRIVENI DEVI, FIELD ASSISTANT(SEWER)	II RITHALA 77	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050
13	94	VIJAY, FIELD ASSISTANT(SEWER)	1 HAIDER PUR 85	01-07-23 to 30-09-24 (15 Months)	270	230	40	600
14	22	VIKRAM SINGH, FIELD ASSISTANT (DIST)	II RITHALA 47	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050
		TOTAL			7320	6180	1140	16700

Hence, recovery of **Rs.16,700/-** may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

PARA-14 (Audit Memo No. 16 Dated 30-10-2024).

Sub : Irregularities in the work

Name of Work:- Trapping of sewage inflow of storm water drain by providing and fixing penstroke gate in 6X 2200 mm dia S.W. drain chamber opposite ESI Hospital sec-15 Rohini under EE(M)-13 inn ACE (M)-3

Work Order No.: 10 (2023-24) dated 29-05-2023
Name of Contractor **M/s Brij Bhushan Sharma**
Amount Put to tender: **Rs.1,88,25,889/-**
Quoted Rate: @ 32.99% below on amount put to tender
Total Cost: **Rs. 1,26,15,228**
Completion Period: 90 Days
Total Payment made **Rs.1,24,84,666 (2nd & Final Bill)**
Date of Start of work **01/06/2023**
Date of Actual Start of work : **01/06/2023**
Date of Completion **29/08/2023**
Date of Actual Completion : **29/08/2023**

During the scrutiny of records of the above work, the following has been observed :-

1. **Non-Compliance of Laws and Non submission of Labour Record.** :-

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

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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 the records revealed that the Contractor has mentioned that wages are paid as NCT of Gov. Delhi but did not revealed the amount of actual wages paid to the workers(Clause 17.5 of Contract). Detail of employee is also not attached. ESI EPF Returns-cum-Challans has not been submitted by the contractor.

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement Clause -17 was called for but no reply is submitted by the Division.

Department may take necessary action to remove the above said discrepancies under the intimation to Audit. Similar cases may also be review accordingly,

2. **Non-submission of online progress report :-**

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/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. During the test check of Audit, it was revealed that the Division had not adhered to the Codal provision. Online progress report is not being submitted by the contractor and payment is being passed for payment without submission of progress report.

3. **<u>As per Point no. 3.9 Work Program Schedule: -</u>**

The Contractor shall within 10 days from the date of Work Order submit a detailed program for completion of Works within the stipulated period, in specified format, as categorized below, and covering all major activities:-

- Bar Chart : for contract price Rs. 1,00,00,000- Rs. 3,00,00,000
- Bar Chart and PERT Chart : for contract price > Rs. 3,00,00,000

Non-submission of above shall attract liquidated damage as described below:

For Project with contract price < Rs. 1,00 Crore: Rs. 1000/- per day

For Project with contract price > Rs. 1,00 Crore: Rs. 5000/- per day

During the test check of Records, it has been observed that the Contractor has not submitted detailed program for completion of Works within the stipulated period, in specified format, which attract penalty of Rs.89,000/- (01-06-23 to 29-08-2023 = to 31.10.2023= 89 days @ Rs. 1,000/- per day), as per records submitted by the department.

The Department is requested to look into the matter and take necessary action under intimation of Audit.

4. **Deviation in quantities of agreement items amounting to Rs.21.24 lakh without recording specific reason.**

Division has prepared the estimate of the works and amount of estimate of each works taken in to NITs put to tender. The engineer in-charge shall prepare schedule of quantities of work after physical visit of site so that during the execution of work quantities do not vary. The estimate cost of work was drawn on the basis of bill of quantity and their rate on DSR. As per CPWD Works Manual schedules of quantities of works prepared very judiciously and base on site conditions . Any deviations made in quantities approval of Competent Authority for deviations in quantities required with reasons and same should have been recorded in the deviation statement.

On Scrutiny of the **Work Order No. 10 dated 29-05-2023** "Trapping of sewage inflow of storm water drain by providing and fixing penstroke gate in 6X 2200 mm dia S.W. drain chamber opposite ESI Hospital sec-15 Rohini under EE(M)-13 inn ACE (M)-3". It is revealed that as per schedule of quantities/ Completion Report items were executed less and above the estimated quantities. However, reasons for the same have been not recorded in deviation statement. The increase /decrease schedules of quantities of works after award of works are against spirit of CPWD manual. Detail as per Completion/Deviation Report is as under :-

S.No.	Particulars	Amount and Percentage	% Excess(+) % Saving( )
1	**Tender Cost**	**Rs.1,26,15,228/-**	
2	**Amount and % of Increased Expenditure (Excess)**	**Rs.12,61,670.09**	**+10.10%**
3.	**Amount and % of Decrease Expenditure (Saving)**	**Rs.13,92,231.57**	**(11.15%)**
4	**Total Payment made**	**Rs.1,24,84,666/-**	

Extract of Deviation of some Items is as under :-

S. No	Item No.	Brief of item	Schedule quantities	Executed quantities	Type of Quantity	Excess Quantity in Times	₹ Rs.	excess(+)/ Saving(-) Rs.
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**
1	3	Demoloshing Brick work	5	31.97	CUM	**6.4**	1698.45	45807.197
2	9	Hire Charges of Crane	20	29	Each	**1.45**	9365.55	84289.95

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3	10	hire charges of Generator	480	600	hour	**1.25**	401.4	48168
4	15	Brick Work with common burnt clay	39.48	66.18	cum	**1.68**	6882	183749.4
5	16	12 mm Cement Plater of mix 1 :4	141	446.65	SQMT	**3.17**	307.25	93910.963
6	23	Provinding and Laying in position of ready Mixed M-25 Grade concrete	25.56	42.47	cum	**1.67**	8683.8	146843.06
7	24	Steel Inforcement of R.C.C. work	2556	4791.5	kg	**1.88**	89.65	200412.58
8	26	Providing of steel truss welded section	200	2230.2	kg	**11.15**	81.95	166374.89
9	5	Earth work in excavtion	2083.4	472.8	cum	**0.23**	205.45	-330897.77
10	7	Providing of site market NP# RCC 1400 MM Dia pipe with HDPE Lining	50	0	mtr	**0**	14717.3	-735865
11	8	Lowering laying and jointing in trenches NP# RCC Pipe 1400 dia with HDPE Linging	50	0	mtr	**0**	1150.3	-57515
12	1	Provinding and fixing 2.0 M high MS Sheet bEEIXssingf with frame	300	100	per mtr. Of 2.0 meter height	**0.33**	294.55	-58910
13	11	Provinding of leak proof roka IN 150 MM DIA TO 300 Dia	120	0	each	**0**	764.5	-91740
14	13	Providing fixing and constructing of pre-case RCC M-40 Grade circular manhole	1	0	each	**0**	42796	-42796
15	14	Extra Per Mtr. Depth of 5 Ft internal circular manhole	3.82	0	meter	**0**	16763	-64034.66

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16	20	Making Arrangement for shoring/support to sides of trench	50	0	sqmt	0	1383.45	-69172.5
17	21	filling available excavted each (excluding rock) in trench	1666.72	472.8	cum	0.28	253.95	-303195.98
18	22	Providing and laying in position cemene concreate	21	0	cum	0.00	7365.15	-154668.15
19	32(ii)	carriage of material by mechanical transport ii) Earth	416.68	0	cum	0.00	271.45	-113107.79

Reason and justification for Deviation of quantity/ non preparation of realistic estimate of quantities was called for but no reply is submitted.

Department/Division may look into the matter and take necessary action with regards to requested information in r/o Point No.1 to 4, Adjustment of deviation of Increased / Decreased Expenditure without justification of quantity/ non preparation of realistic estimate to the Audit.

PARA-15 (Audit Memo No. 17 Dated 01-11-2024)

Sub : Irregularities in ZRO-NW-II Sector-6, Rohini, Delhi and EE,NW-II

The following Aim and Objective /procedure/points has been explained and noticed in r/o ZRO-NW-II,Sector-06, Rohini, detail as under

a) raise the Bills on the basis of water meter reading.
b) Receive the payment from customer against the Bills raised.
c) Receive the payment as authorized by EE, North West-II, M-3
d) Updation of Cash/Cheque payment on Delhi Jal Board Bill Server(RMS).
e) Handover the Cheque/Cash received from customer to the Authroised agency I.e. **M/s CMC Ltd** for deposit of Cheque /Cash into the Authorized Banks i.e.
1. Union Bank Account No.51001010060900725 upto 30-06-2023 and
2. State Bank of India Account No. 41515405872 w.e.f. 01-07-2023 onward.
f) Reconciliation of Cheque /Cash received on day to day basis and send the statement to EE, North West-II,M-3, Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085 for making necessary entries and B & A Branch, DJB HQ for necessary Reconciliation.
g) Prepared the statement of Cheque dishonor and making necessary updation of records in R.M.S r/o cancellation of cheque/reverse payment with the penalty of Rs.200 for dishnonour of cheque on Delhi Jal Board Bill Server(RMS), **if the payment pertained the same ZRO**.
h) Transfer the dishonored cheque to the concerned ZRO, if the cheque is pertained to other ZRO but deposited in ZRO-North West-II because there is

no authorization for making cheque cancellation/Reverse payment entry on the Delhi Jal Board Bill Server((RMS).

i) Rectification of Bills on the basis of objection raised by the Customer.

The following Procedure/Discrepancies observed :-

1. **Collection of Cash/Cheque** :-
   a) Cheque/Cash are being collected at the counter of ZRO-NW-II and Credit of the same amount instantly on the RMS (Delhi Jal Board Bill Server) against concerned K.No. (Connection Number).
2. **Entries Cash/Cheque in the Cash Books of ZRO, Hand over of Cash/Cheque to M/s CMS Ltd. and finally Deposit of Cash/Cheque into the Authorised Bank.**
   a) After Cash/Cheque Collection at ZRO Office on RMS, Entry of collection of Cash/Cheques are being entered in the Cash Book by the ZRO,NW-II manually.
   b) Cash/Cheques are being handover to the Authorised Agency - **M/s CMS against a paper receipt,** entrusted for deposit of Cheque/Cash into the Concerned Authorized Bank.
   c) M/s CMS deposits the Cash and Cheque into two Authorised Bank, detail as under :-

S.No.	Period	Name of Bank
1	01-04-2023 to 30-06-2023	**Union Bank Account No.510010100609007** **25**
2	**30-06-2023 to 31-03-2024.**	**State Bank of India Account No. 41515405872**

3. **Preparation of Reconciliation Statement of Cheque collection and deposit into the bank by ZRO** :-

   a) Further, ZRO, NW-II prepares the reconciliation statement on the daily basis in r/o Cheques/Cash collected and handover of Cash/Cheque to **M/s CMS Ltd.** , which has been authorized to deposited Cash/Cheque into the Authorised Bank.
   b) On reconciliation with accredited Bank, Encashment date of cheques are being specified in the reconciliation statement.
   c) The said reconciliation statement are being forwarded to Division i.e. EE,M-3, North West-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085 for making necessary entries in the Books of Accounts Division/Delhi Jal Board HQ.

4. **Entries of Revenue Receipt** :-
   It is observed that entries of **Revenue Earned (Income from Water Bills)** on the basis of Bills raised by the ZRO are not being recorded/entered in the Books of Accounts of EE, North West-II,M-3, Delhi Jal Board, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085.

   ZRO-NW-II/EE,M-3,NW-II was requested to provide the information/ record/Ledger duly reconciled statement regarding **Booking of Revenue Receipt** in the Books of Delhi Jal Board/DOR/EE,M-3,NW-II and How much Revenue Receipt have been booked on account of Revenue generated during the current Financial Year 2023-24 in r/o ZRO-NW-II, Sector – 6 , Rohini, Delhi, but reply in this regards not received.

ZRO/EE,M-3,NW-II may look in the matter and provide the detail of concerned authority who is booking the Revenue Receipt as Income in the Books of Delhi Jal Board alongwith detail of Revenue Earned and Outstanding Recoverable amount as on 31-03-2024.

5. **Entries Cash/Cheque in the Books of EE,M-3,NW-II.**

As pointed at S.No.3(c) that entries of **Cash/Cheque** collected by the ZRO-NW-II, Sector-6, Rohini, Delhi are being booked/entered in the Books of Accounts by EE,M-3, North West-II, H Block, Near Western Yamuna Canal, Sector-15, Rohini, New Delhi-110085.

During the **Transition Period** between Handover of Cash/Cheque to the Authorized Agency **M/s CMS** and further Deposit of Cash/Cheque into the Authorised Bank as mentioned at point No.2(C), entries of same are being kept in two Ledger Accounts : -

1. **Cash-in-Transit,**
2. **Cheque-in-Transit**

When the amount is accredited into the Authorised banks, Entries are being placed in the Ledger- **Cash-in-Transit and Cheque-in-Transit** are being nullified by making transfer entries of Cash/Cheque to the concerned Bank Accounts from **Cash-in-Transit and Cheque-in-Transit.**

During the test check of record provided by ZRO, EE,M-3,NW-II that there is significance difference in the Books of ZRO and EE,M-3,NW-II, Detail as under :-

Particulars of Ledger/bank Account	Balances as per **EE,M-3,NW-II**	Balances as per **ZRO, NW-II**	Difference	Remarks
CHEQUE-IN TRANSIT, ZRO NW-II	14518149.80	262936.00	14255213.80	Balances not matched
CASH IN TRANSIT ZRO NW-II	1190188.00	80395.00	1109793.00	Balances not matched
CORP. A/C NO-4858/ROHINI(EE, M3-NW-II) merged with Union Bank Account No.510101006099725 (Bank Statement provided by ZRO)	68964905.43 (As on 19-02-24 (As per Ledger EE,M-3,NW-II)	720040.00 As on 30-06-23 (Bank Statement)	68244865.43	As per ZRO,NW-II statement, Union Bank was operated till 30-06-2023. but EE,M-3 has made entries into Union Bank/Corporation Bank upto 19-02-2024. Entries of SBI were made in the Union Bank instead of concerned SBI A/c. In fact SBI not

				opened in Books of Accounts of EE,NW-II
SBI A/C No. 41515405872	Account Not Created in the Books of EE,M-3,NW-II	Balance - Nil - (As on 31-03-2024 as per Bank Statement	All the collection received by ZRO,NW-II were being deposited into the SBI A/c No.41515405872 for the period w.e.f. 30-06-23 to 31-03-2024 and amount credited into SBI A/c were being auto sweep Transfer to another Account No.0041515518581 on regular basis.	Entry of SBI A/c 41515405872 were not found in the Books of accounts of EE,M-3,NW-II. Entries of SBI Account are being made into Union Bank/ Corporation Bank upto 19-02-2024, whereas Union Bank/ Corporation Bank was closed w.e.f. 30-06-2024). Moreover, entries of Auto sweep Entry transferred to Account No.0041515518581 were not booked in any account by the Division.

Entries in the Ledger of Cheque-in-Transit / Cash-in Transit are not being made correctly/completely upto 31-03-2024.

Reason for above mentioned lapses alongwith copies of Ledgers duly completed/rectified was called for but no reply is submitted. EE,NW-II,M-3/Department may look in the matter and take necessary action/

a) To rectify the Books of Accounts/concerned Ledger as per actuals entries/balances held in each Ledger of Division/ZRO.
b) Reason for hiring of **M/s CMC Ltd** for collection of Cash/Cheque and deposit of same to the Authorised Bank, whether ZRO office was not able to handle the work of Cash/Cheque Deposit into the Authorised Bank directly.
c) SBI Account No. 41515405872 pertain to ZRO may be created in the Books of Account of Division in consultation with DJB HQ and entries pertained to State Bank of India may be transferred from Union Bank/Corporation Bank in order to rectify the Books of Accounts of Division, and action with regards to entries of Auto sweep amount to Account No.0041515518581 may also be incorporated in in the Books of Account of Division under intimation to Audit.

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6. **Entries of Dishonour cheques** :- During the test cheque of record/Bank Statements/Delhi Jal Board Server(RMS), the following have been noticed :-

i. As per ZRO,NW-II, customer can deposited cheques in any of the ZRO office in Delhi. When customer deposit the cheque at ZRO Office against K.No.(Connection Number) of any ZRO, credit are being granted against the concerned K.No. .(Connection Number) immediately on receipt of cheque.

ii. If the cheque is dishonoured by the Bank and pertained to same ZRO then cheque cancellation entry with the penalty of Rs.200 can be made by ZRO on RMS system.

iii. In case of K.No. belongs to other than ZRO,NW-II but deposited at ZRO,NW-II then ZRO,NW-II is not authorized to make cancellation entries alongwith imposing of penalty of Rs.200/- on RMS in r/o dis-honored Cheque.

iv. Due to Lack of authorization of making cancellation entry/penalty at ZRO-NW-II Level (where the cheque deposit), it has left only one option to send the original cheque to concerned ZRO for cancellation & imposing of penalty. Due to gap of communication/poor management system, Delhi Jal Board may loose money on account of dishonour cheque, if the cheque is lost in transit or cheque cancellation entry is not being made by the other ZRO in which concerned K.No. is exists because credit were initially granted at the time of deposit but reverse credit/ cancellation entry on accounts of dishonour cheque cannot be confirmed on RMS.

Reason for not making entries of cheque dishonour/cheque cancellation entries in the book of Accounts of EE,M-3,NW-II and poor management system on account cheque dishonor/ non-authorization of cancellation of cheque in case of two different ZRO involved was asked to Audit but no reply is submitted by the Division/ZRO.

Department/Division/ZRO may look into the matter and create full proof system on account of Dishonour Cheques and Reverse Credit/Cancellation on account of Cheque Dishonour in order to avoid loss to Delhi Jal Board.

7. **Huge Outstanding Payment** :- During the test check of Bill No.396116787284 against K.No.3966662910 in r/o Executive Engineer RPD-1 (Now RPD-13), DDA Flats (Occupied Flats-2016), Sec-4 Rohini, Delhi. It has observed that consumer has total liability of **Rs.2,62,85,707/-** as on 19-10-2024 on account of Late payment charges/Bill segment and customer did not bother to deposing the Bill due and no serious action by Delhi Jal Board for recovery huge due recoverable from the Customers.

It has observed that Consumer has deposited the cheque of Rs.18,34,575/- on 01-04-2024 which was dishonoured by the Bank and cancellation entries are being made on 24-04-204, therefore no payment being paid by the consumer, hence total liability of **Rs.2,62,85,707/-** is due from Executive Engineer RPD-1 (Now RPD-

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13), DDA Flats (Occupied Flats-2016), Sec-4 Rohini, Delhi as on 19-10-2024

Last payment as per Bill is shown paid Rs.2,35,40,268/- as on 31-12-2022.

Since no payment is being received from the consumer. But Consumer is continuously enjoying the rebate of Rs.2.73 to 3.52 Lakhs on account of water used ,<=20 Ltr per Month.

Reason for Non- Recovery of huge payment from against the K.No. K.No.3966662910 was called for but no reply is submitted by the Division/ZRO. **Delhi Jal Board/Division/ZRO may look in the matter and action for recovery of outstanding dues from the Consumers. Other similar case with action taken and total liability may be elucidated to Audit.**

PARA-16 (**Audit Memo No. 18 Dated 04-11-2024).**

Sub : Irregularities in Hiring of Water Tanker.

The procedure has been notices from the files of Contract Agreement and other documents :-

1. The rates for hiring of Tanker are being issued by the Dy. SE(T), M-3, Delhi Jal Board, Government of NCT of Delhi on monthly basis stating that approved rates are on the basis Circular Dated 30-03-2022(Copy not provided), Detail as under :-

S.No.	Capacity of Tanker	Proposed rates (Rs.) Rate per Day (w.e.f. 01-04-2022)	Fuel reimbursement
1	2 KL	Rs.1470/-	@ 8 km per KG/Liter
2	3-3-99 KL	Rs.1646/-	@ 6 km per KG/Liter
3	4-6 KL	Rs.2174/-	@ 5 km per KG/Liter
4	8KL & above	Rs.2700/-	@ 3.5 km per KG/Liter

2. Selection procedure for hiring of Water Tanker is based on application received from individual contractor alongwith documents of vehicle stating permit, fitness, Insurance, Tax, Pollution control certificate & driving license (As applicable). The documents are being checked by the concerned JE of the concerned division'
3. Monthly Estimate of each water tanker is being prepared by the Concerned division on the basis of type/capacity of vehicle/fuel rates.
4. Work Order is being issued by the Dy. SE, (T)M-3 on the basis of estimate submitted by the Division.
5. The Payment are being made to contractor on the monthly basis after verification of actual plying of vehicle in the prescribed area on the basis of GPS Trackers on Hired MS/SS being monitor through app/application.

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The following observation has been made :-

1. Division has hired the 110 water Tanker in in ACE(M-3) vide Sanction Order No.DJB/Dy.SE(T)/M-3/2022-23/34&45 Dated 29-04-2023 for the period - 01-05-2023 to 31-05-2023 with the condition to run 16 Hours Days at the total cost as mentioned in work order.
2. Division has hired the 96 water Tanker in in ACE(M-3) vide Sanction Order No.DJB/Dy.SE(T)/M-3/2022-23/628-639 Dated 31-03-2023 for the period - 01-04-2023 to 30-4-2023 with the condition to run 16 Hours Days at the total cost as mentioned in work order.
3. Splitting of work has been observed in violation of Rule 157 of GFR,2017, Division has hired water Tankers on the regular basis for the full financial Year in some of the cases but sanction of DY. SE(T),M-3 has been issued on the monthly basis, which is violation of Rule 157 of GFR,2017 which says ;- "A demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand".
4. Selection of Tanker was on the basis of selection basis. Selection procedure for hiring of Water Tanker is based on application received from individual contractor alongwith documents of vehicle stating permit, fitness, Insurance, Tax, Pollution control certificate & driving license (As applicable). The documents are being checked by the concerned JE of the concerned division. Sanction are issued by Dy. SE/ACM on monthly basis. Total Expenditure of Tanker for the Financial Year 2023-34 was booked to the tune of Rs. 21,87,86,868/- under the Head of Account CWIP - PROVIDING WATER SUPPLY IN UNAUTHORIZED COLONIES GENERAL PURPOSE(TANKERS/POL/O&M ETC. No Tender process has been adopted for the hiring of Water Tanker.
5. No EMD or Performance Guarantee has been obtained from the Contractor, which is volition of Rule 171 of GFR,2017.
6. Order Book record for deployment of Tanker has not been found on record, Some of Sanction order for the month of Apr-23 & May-23 has been provided. Log Book of Water filling station not provided.
7. The Test Check Record it is observed that TDS u/s 194 has not been deducted from the Bills :-

S.No.		
1	DL-1LAE-4899	M/s Raj Bala
2	DL-1LAE-4861	M/s Raj Bala
3	DL-1L-AG-6662	M/s Raj Bala
4	DL-1L-AG-6687	M/s Raj Bala
5	DL-1L-AH-7286	M/s Raj Bala
6	DL-IL-AH-7685	M/s Raj Bala
7	DL-1L-AG-8354	M/s Raj Bala
8	DL-1L-MA-9613	M/s Raj Bala
9	DL-1L-AE-4629	M/s Raj Bala
10	DL-1L-AE-4367	M/s Raj Bala
11	DL-1L-AF-3110	M/s Manisha
12	DL-1L-AL-4199	M/s Vijender

13	DL-1L-AJ-6895	M/s Surender Kumar
14	DL-1L-AE-4653	M/s Rahul Khatri

Reason for above lapse on account of non observation of GFR,2017 was called for but no reply is submitted by the Division. Department/Division may look into the matter and submit the reason for non-observation of clause of GFR,2017 under intimation to Audit.

PARA-17 (Record Memo 1 to 1(Q), Audit Memo 1 to 17)

Sub : Non-production of records/information.

Following records/information for the period of audit from the year 2022-23 TO 2023-24 has not been shown / provided to audit:

I. Property Register as per form GFR-22/Fixed Assets Register
II. Reconciliation of Bank Ledger with Bank Statement. Certificate of Confirmation of Balance in Bank Ledgers.
III. Unsettled Loan and Advances
IV. Information of Physical Progress/Work-in-progress/payment made against each contract /MPR.
V. Stock Registers/Inventory Register.
VI. Log Book and History sheet of Government Vehicles & List of hired Tanker Vehicle, Log Book of Water filling station.

PARA – 18 (Record Memo-1 (C)

Subject: Huge Savings under various Heads.

During the test check of budget and expenditure details provided by the Division for the audit period 2022-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry/Deptt/Head Quarter, by the dates prescribed by that Ministry/Deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year However, it was observed that huge amount of funds i.e. from 12% to 53% have been found retained unutilized as per details given below:-

Sr. No	Head of Account				
		Budget Allocation	Exp.	Balance	Saving %

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1	**Capital Head**	**13136.77**	***9789.81***	**~~3347.59~~** 3346.96	**25.48%**
2	**Revenue Head**	**5980.29**	**4959.18**	**1021.11**	**17.07%**

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

A.O.

4/11/24

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

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PART-III
(TEST AUDIT NOTE)

TAN-01 (Audit Memo No.05 Dated 21-10-2024).

Sub : Improper maintenance of ECR/PBR.

During test-check of ECRs/PBRs for the audit period 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 and Division has submitted that Dealing Assistant were directed to adhere to direction in toto failing which strict acton will be taken against the dealing assistant. Although noted for future.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to the next Audit

TAN-02 (Audit Memo No.06 Dated 21-10-2024)

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 :-

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

(ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.

(iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.

(iv) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c numberwas not mentioned in some Service Books.

(v) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.

(vi) **Leave-Account** – It was observed that, leave account are not maintained properly.

(vii) **Photograph**: The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the 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.

(viii) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.

(ix) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in most of the service books.

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

Reasons for above mentioned discrepancies was called for and Division replied that The Dealing Assistant were directed to adhere the direction in toto failing which strict acton will be taken against the dealing assistant. Although noted for future.

Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to the next Audit.

4/11/24

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