

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of the office of Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085.

Audit on the accounts of Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085 for the financial years 2022-23 and 2023-24 has been conducted by the Compliance Audit Party – Delhi Jal Board comprising of Sh. Inder Mohan, Sr.AO/IAO and Sh. Anil Kumar, AO from 21.10.2024 to 29.10.2024 in seven (07) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Civil maintenance wing works under the division of EE (Civil) Plant WW-HP of Delhi Jal Board and committed for:

1. Look after all the civil works in the different units of following installations-
 - Haiderpur Water Works Phase-I;
 - Haiderpur Water Works Phase-II;
 - Bawana Water Treatment Plant;
 - Bawana Raw Water Pump House;
 - Dwarka Water Treatment Plant;
 - Khyala Under Ground Reservoir;
 - Delhi Cantt. Booster Pumping Station;
 - Varun Niketan Staff Quarters.
2. Civil maintenance works included all the civil renovation/repair works, maintaining sanitation of building and roads of Water Treatment Plants only and staff quarters as per the requirement raised by E&M counterpart or by the residents of the staff quarters.
3. Any minor new construction works as required by the E&M counterpart only in the water treatment plants and reservoirs.
4. Maintaining sewer network in the staff quarters and drainage system in the treatment plants.
5. Routine day to day civil maintenance works.

HOO/DDO's/AAO/CASHIERS

The following officers/officials have served as Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Assistant Accounts Officer/Cashier during the period 2022-23 & 2023-24.

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S. No.	Name of the Head of Office	From - To
1	Sh. B.L. Kuru	April, 2022 to October, 2023
2	Sh. Narender Singh	November, 2023 to March, 2024

S. No.	Name of the AAO	From - To
1	Sh. Ranjeet Kumar	April, 2022 to March, 2024

S. No.	Name of the Cashier	From - To
1	Sh. Krishan Dabas	April, 22 to March, 2024

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-23 AND 2023-24

Year	Capital (Rs. in Lakhs)			Revenue (Rs. in Lakhs)		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2022-23	1410.00	351.25	1058.75	43.00	0.00	43.00
2023-24	1108.09	519.41	588.68	57.50	23.65	33.85

VACANCY STATEMENT

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	Since this Division is a newly created Division split from the Division EE (Civil) Plant at Chandrawal Water Works, the sanctioned and vacant posts are under consideration of the Administration.	Additional charge with EE (Civil) Plant, Chandrawal WW	Since this Division is a newly created Division split from the Division EE (Civil) Plant at Chandrawal Water Works, the sanctioned and vacant posts are under consideration of the Administration.
B		01	
C		09	

STATUTORY AUDIT

The statutory audit of the office of **Dy. SE Civil (P) - HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085** has not been conducted by AG (Audit), Delhi.

MAINTENANCE OF RECORDS

The maintenance of records of the office of **Dy. SE Civil (P) - HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085** for the period 2022-23 & 2023-24 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

This was the first audit of the Division by the Directorate of Audit, Govt. of NCT of Delhi.

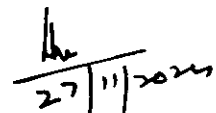
CURRENT AUDIT REPORT (2022 - 2024)

During the course of current audit, 13 audit observation memos including 01 requisition memo highlighting various shortcomings/recoveries to the tune of Rs.276/- were issued. No observation memo was settled on the spot. Therefore, all the 13 (thirteen) observation memos including 01 (one) Requisition Memo along with recovery amount of Rs.276/- have been converted into 09 Paras and 04 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
12	276/-	-----	276/-	07
Total	276/-	-----	276/-	

The internal audit report has been prepared on the basis of information furnished and made available by the office of **Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085.** The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

PART – I

OLD AUDIT REPORT

Dy. SE Civil (P) - HP,
[Now EE (Civil) Plant WW-HP],
Delhi Jal Board, Haiderpur Water Worker
Haiderpur, Delhi-110085.

Audit Report - 2022-23 & 2023-24

NIL

PART – II

CURRENT AUDIT REPORT

(2022-2024)

CURRENT AUDIT REPORT **(2022-23 and 2023-24)**

Para No. 01: Excess expenditure of Rs.8.33 lakhs due to abnormal/huge deviations in the quantities of the work
(Ref. Observation Memo No. 02 dated: 22.10.2024)

Section 4.2.1 (2) of CPWD Manual, 2014 stipulates that the detailed estimate of quantities should be complete and as comprehensive as possible and should be supported by detailed drawings, preliminary structural plans, preliminary lay out drawings, detailed drawings and/or specifications for various components of work involved etc. as applicable.

An estimate was prepared for providing steel girder for 10 Nos. Tube Wells at Dwarka WTP on the basis of requisition received from EE (E & M), Nangloi dated 22.04.2023 for above said work after a visit carried out by CE - WW. Record reveals that a direction was issued for proper functioning of newly bored tub wells by providing steel girders on urgent basis.

Accordingly, estimates have been framed for Rs.14,06,739/- with 1% contingency on basis of DSR -2021/DJB approved rate. The work was awarded to M/s. Sunil Kumar Mittal at the total awarded cost of the work is Rs.6,67,324/- which was 52% below the amount put to tender i.e. Rs.13,90,258/-. The proposal was approved by Dy. SE Civil c/o EE (C) Plant, WW-HP on 12.10.2023 and concurred by the AO (E&M) - I dated 13.10.23.

Test check of the final bill/records reveals that the quantities executed compares to the quantities of BOQ as per agreement are having huge deviations and due to this, the cost of the project increased by Rs.833067.52. The details are as under:

S. No.	Item No. & description	Quantity as per BOQ	Work done by the Contractor	Excess quantity executed	Rate as per agreement (in Rs.)	Excess Expenditure (in Rs.)
1	2.8.1 earth work in excavation by mechanical means(hydraulic)	53.54	184	130.46	218.00	28440.28
2	10.2- Structural steel work riveted bolted or welded in built up	1598.75	2136.76	538.01	111.95	60230.44
3	Development of tube well in accordance with Is-2800	100	968	868	857.60	744396.80
					TOTAL	833067.52

It is evident from the above table that the excess expenditure of Rs.8.33 lakhs has been more than the actual awarded cost of the work i.e. Rs.6.67 lakhs. Moreover, reasons for deviations between the estimated quantity of works and their cost of actual execution which leads to excess expenditure of Rs.8.33 lakhs were not found in the records made available to audit.

HOO to provide the reasons for deviations in quantity resulting in excess expenditure of Rs.8.33 lakhs along with proper justification and supporting documents after due verification of facts and figures under intimation to audit.

HOO to provide the reasons for the excess expenditure of Rs.8.33 lakhs with proper justification and supporting documents and with due verification of facts and figures under intimation to audit.

Para No. 02: Quoted cost abnormally below than the estimated cost
(Ref. Observation Memo No. 03 dated: 22.10.2024)

As per SOP No. 5/3 CPWD Works Manual, 2022 under the heading "Justification of Tenders", the justification statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labour etc. prevailing on the last date of submission of tender. The major items of the entire Schedule costing at least 90% of the overall estimated cost put to tender are analyzed, to work out the justified percentage on this basis. The items to considered for analysis of rates are selected with items having the highest estimated amount and then next lower amount in the descending order and so on, till at least 90% of the estimated cost put to tender is reached.

During examination of the records for the audit period i.e. 2022-23 and 2023-24 relating to award of tender by the office of Office of Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085, it has been revealed that in most of the cases, agreements were executed and work orders were awarded to the Contractors at the rates very lower than the estimated cost. Cases of tendered amount below the estimated cost are elaborated in the list enclosed as **Annexure-I**.

It was evident from the table that the works were awarded below the estimated cost which ranged between 26.4% to 52% despite preparation of estimates on prevailing market rates.

Under such circumstances, the genuineness of the product and items supplied and thereafter works executed could not be verified in audit. The possibility of substandard works/non-execution of some part of works could not be ruled out.

Vide observation memo dated 22.10.2024, reasons and justifications of the work orders awarded at much below the estimated cost was called for, however, no reply was submitted to audit.

HOO to furnish the detailed reasons and justifications for awarding the works much below the estimated cost and also to provide the completion certificates along with the proof of additional performance guarantee received in respect of each work orders to audit.

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**Para No. 03: Non-utilization of budget to the tune of Rs.17.25 crores
(Ref. Observation Memo No. 04 dated: 24.10.2024)**

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

In response to requisition memo No. 01(D) dated 21.10.2024, the Division has provided information relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" which reveals the following:

Year	Budget allocated (Capital)	Expenditure (Capital)	Excess (+) / Savings (-)	% of Excess/Savings
2022-23	1410.00 lakhs	351.25 lakhs	1058.75 lakhs	(-) 75.1
2023-24	1108.09 lakhs	519.41 lakhs	588.68 lakhs	(-) 53.1
TOTAL (A)	2518.09 lakhs	870.66 lakhs	1647.43 lakhs	(-) 65.4
Year	Budget allocated (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-)	% of Excess/Savings
2022-23	43.00 lakhs	0.00	43.00 lakhs	(-) 100.0
2023-24	57.50 lakhs	23.65 lakhs	33.85 lakhs	(-) 58.9
TOTAL (B)	100.50 lakhs	23.65 lakhs	76.85 lakhs	(-) 76.5
TOTAL (A+B)	2618.59 lakhs	894.31 lakhs	1724.28 lakhs	(-) 65.9

From the above table, it is gathered that out of the total allocation of **Rs.26.19 crores**, an amount of **Rs.8.94 crores** was incurred for execution of works and for other expenditures under various heads and there were savings worth **Rs.17.25 crores**. The overall percentage of savings was **65.9%**.

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

Budget and Expenditure statement of the audit period showed huge savings to the extent of **53.1% to 100.0%** in the Revenue and Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which defeat the very purpose for which the amount was allotted.

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

Vide observation memo dated 24.10.2024, reasons for under - utilization of funds amounting to Rs.17.25 crores was called for, however, no reply was furnished to audit.

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Since, the Division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully, the matter may be looked into by the authorities of the Division for careful framing and utilization of budget in future under intimation to the audit.

Para No. 04: Discrepancies in Work Order No. 25 (2022-23)
(Ref. Observation Memo No. 05 dated: 24.10.2024)

a. Payment made in excess of the awarded amount

Test check of the record in respect of following work reveals major inconsistency between the tendered amount and actual payment made to the Contractor:

Name of work	Construction of office complex for newly created division of EE (C) plant, WW-HP at Haiderpur WW.
Name of the Contractor	M/s. Swastik Construction Company
Work order No.	25(2022-23)
Amount put to tender	Rs.47,67,136/-
Award of tender	Rs.38,75,205/-
Awarded % rate	18.71% below
Actual work done and payment made	Rs.46,33,253/-
Excess payment (46,33,253 - 38,75,205 = 7,58,048)	Rs.7,58,048/-

The above detail indicates that the Division has incurred extra expenditure of Rs.7.58 lakhs which is against the spirit of transparency, healthy competition and unfair to other bidders participated in the bidding process. Tender was awarded at a rate significantly lower than the estimated cost i.e. at Rs.38,75,205/- compared to the estimated cost of Rs.47,67,136/- and the final payment for Rs.46,33,253/- was made which is very near to the to the estimated cost of Rs.47,67,136/- raising concerns about the tendering process.

b. Expenditure on extra items without prior approval of the Competent Authority

In the work order mentioned above, it was mentioned that the approval for extra items will be obtained prior to incurring the expenditure.

However, it was observed that expenditure on extra items valued at Rs.1,50,554.21 was incorporated into the work without obtaining the prior approval from the competent authority.

HOO to provide the reasons for increase of scope of work resulting in excess payment of Rs.7.58 lakhs including extra items of Rs.1.51 lakhs executed in the above stated work after award of the work after due verification of facts and figures under intimation to the audit.

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Para No. 05: Reconciliation of Balances in the Bank Accounts for the Financial Years 2022-23 & 2023-24.
(Ref. Observation Memo No. 06 dated: 24.10.2024)

(A) Financial Year 2022-23

During scrutiny of records/copy of the Trial Balance provided by the office of Dy. SE Civil (P) - HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085, it has been observed that following Bank Accounts exists in the Book of Accounts of the Division, details of which are as under:

Bank Balances as on 31-03-2023			
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank EMD Account 50448339804	5,23,110.00	--
2	Union Bank (Corp. Bank) - 510101006070565	21,00,834.50	--
	TOTAL	26,23,944.50	--

The Division is requested to provide the following information/clarification:

1. Copy of Bank statements in r/o of all the above mentioned Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
3. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ) Bank Account/Related concerned Bank A/c.
4. Purpose of maintaining each Bank Accounts.

(B) Financial Year 2023-24

During scrutiny of records/ copy of the Trial Balance provided by the office of Dy. SE Civil (P) - HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085, it has been observed that following Bank Accounts exists in the Book of Accounts of the Division, details of which are as under:

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank Balances as on 31-03-2024					
SCHEDULE BANK					
SBI A/C No. 8867	0.00	0.00	16,66,551.00	0.00	16,66,551.00
SBI A/C No. 8869	0.00 CR	6,11,79,512.00	1,17,34,737.00	4,94,44,775.00	
SCHEDULED BANK TOTAL	0.00 CR	6,11,79,512.00	1,34,01,288.00	4,94,44,775.00	16,66,551.00

It has been observed that all the Ledgers mentioned above are having zero opening Balance. Further, Closing Balances of Banks in the financial Year 2022-23 has not been carried forwarded in the financial year 2023-24.

The Division is therefore requested to provide the following information/clarification:

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1. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
2. Copy of Bank statements in r/o of all the above mentioned Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs.16,66,551/- in respect of Ledgers mentioned above and detailed thereof.
5. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

Vide observation memo dated 24.10.2024, the Division was requested to furnish information / clarification in respect of Bank Ledger Accounts for both the financial years 2022-23 and 2023-24, however, no reply was furnished to audit.

Moreover, since, new bank accounts are opened by the Board in the financial year 2023-24, previous years bank accounts, opened and shown in the Bank Account Ledgers up to the financial year 2022-23, becomes **"non-operative"**.

The Division may therefore look into the matter and take necessary action to reconcile the balances in the bank accounts under intimation to the audit.

Para No. 06: Non - Maintenance of Cash Book.

(Ref. Observation Memo No. 07 dated: 25.10.2024)

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

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

However, scrutiny of record reveals that Cash Book has not been maintained by the DDO of the office of Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085 during the audit period as required under Receipt and Payment Rules. Two Registers has been produced to audit for the audit period, one register contains the entries pertaining to receipt and payment of imprest money and other register comprises one entry of receipt entered on the Receipt Side (one side) whereas on the Payment side (other side), challan was pasted for deposit of amount instead of making proper entries of receipt and payment required under Receipt and Payment Rules. Entries in the registers are found without signature and date and the Cash Book was not closed at the end of the month. Even no certificate has not been

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found recorded in the Cash Book at the end of each month as required under Rule 13 (4) of Receipt & Payment Rules, 1983.

Therefore, in the absence of proper Cash Book, actual receipts and deposits of cash during the audit period could not be ascertained. Non-maintenance of proper Cash Book is a lapse on the part of DDO of the Division and chances of embezzlement of funds cannot be ruled out.

Vide observation memo dated 25.10.2024, reasons for non-maintenance of Cash Book as per Receipt and Payment Rules was called for, however, no reply was furnished to audit.

Necessary steps may therefore be taken by the Division to maintain the Cash Book as required under Receipt and Payment Rules under intimation to audit.

**Para No. 07: Excess payment of Non-Productivity Linked Bonus for Rs.276/-
(Ref. Observation Memo No. 12 dated: 28.10.2024)**

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

During test check of records for the financial years 2022-23 and 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus (ex-Gratia) to its staff considering the amount of Rs.7000/- instead of Rs.6908/- in contravention of the office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 issued by the Headquarter, Delhi Jal Board. Therefore, the Division had released extra payment of Rs.276/- to its staff during the financial year 2023-24. The details of payments made to the employees are as under:

S. No.	Employee Code	Name of the Employee	Amount paid (in Rs.)	Amount admissible (in Rs.)	Extra Payment of Bonus (in Rs.)
1	--	Ajay	7000	6908	92
2	--	Arjun	7000	6908	92
3	--	Rajesh	7000	6908	92
		TOTAL	21000	20724	276

Reasons for making the excess payment of Rs.276/- was called for through observation memo dated 28.10.2024, however, no reply was furnished to audit.

Since, the order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 are very much clear to pay Rs.6908/- instead of Rs.7000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting years 2021-22 and 2022-23, necessary steps may be taken to recover Rs.276/- from the officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

Para No. 08: Expenditure on advertisements worth Rs.8.82 lakhs
(Ref. Observation Memo No. 13 dated: 28.10.2024)

a. Avoidable Expenditure of Rs.8.82 lakhs for publication of NIT in News Papers

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

During the scrutiny of records relating to press publicity of NIT in News Papers of the Division, it was observed that division authority has incurred an amount of Rs.8,81,726/- on publicity of NIT in News Papers, which was in contravention of the CPWD instructions.

b. Loss of Rs.1.32 lakhs on account of not availing 15% rebate on advertisement

As per the information provided by the office of Dy. SE Civil (P) – HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085, it has been observed that the Division has incurred Rs.8,81,726/- on Advertisements for publication of tender notices/NITs (Notice Inviting Tender). The department has made the payment directly to the concerned Advertisement Agency/Media House.

Newspaper publication/Media Houses provides 15% discount/rebate to Government department on DAVP rates for publication of Advertisement, however, no rebate/discount was found provided to Delhi Jal Board on the Advertisements by Media House/ Advertisement Agency.

As per letter No.F.44(3)/2015-16/DIP/Advt./2015-16/14-18 dated 28.10.2015 addressed to HODs of all Departments, Autonomous Bodies, Boards, Corporations of Govt. of NCT of Delhi, it was mentioned that the Directorate of Information and Publicity, Govt. of NCT of Delhi has registered a Society titled "Shabdarth". Since, 12.08.2015, the



"Shabdarth" started releasing day-to-day tenders/notices published by various departments/autonomous bodies of GNCTD.

Shabdarth receives 15% rebate on Advertisements in Print media, however, the Division, instead of publishing the advertisements through Shabdarth, publish the same directly through the Advertisement agencies and therefore not availing 15% discount/rebate. The details are as under:

S. No.	Name of Advertisement Agency/ Media House	Amount Paid	Amount of rebate not given by the Agency/Media House (15%)
	Year 2023-24		
1	M/s. Bennet Coleman & Co. Ltd.	319847.00	47977.00
2	M/s. Indian Express Ltd.	291061.00	43659.00
3	M/s. Jagran Prakashan Ltd.	212340.00	31851.00
4	M/s. Amar Ujala Publications Ltd.	58478.00	8772.00
	TOTAL	881726.00	132259.00

Vide observation memo dated 28.10.2024, reasons for incurring expenditure on Press Publicity and reasons for not availing the rebate of Rs.1,32,259/- as well as publishing of advertisements directly through Media Houses was called for, however, no reply was furnished to audit.

Since, the Division has incurred the avoidable expenditure of Rs.8.82 lakhs on publication of NIT in newspapers, not availed the discount of 15% which works out to Rs.1.32 lakhs on the publication of advertisements and also published the advertisements directly through the agencies instead of taking the services of M/s. Shabdarth, the matter may be taken up with the PR Section, DJB(HQ) for regularization of expenditure under intimation to the audit.

Para No. 09: Non-production of records/information.

During the period of conducting the audit, following records/information has not been provided to audit. The same may be produced before the next audit for scrutiny.

- Copy of Bank statements in r/o of Bank Ledgers shown in the records for the financial year 2022-23 and 2023-24.
- Reconciliation Statements in r/o of Bank Ledgers as mentioned in the records for the financial year 2022-23 and 2023-24.
- Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ) Bank Account/ Related concerned Bank A/c in respect of financial years 2022-23 and 2023-24.
- Purpose of maintaining each Bank Accounts up the financial year 2022-23 and in the financial year 2023-24.
- Reason for Credit Balance of Rs.16,66,551/- in respect of Ledgers for the FY 2023-24 mentioned in this report.

- f. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
- g. GAR 6 (TR 5) Receipt Books and its stock register.
- h. Spouse information (partially).
- i. Fidelity Bond (Cashier).
- j. Fixed Assets Register
- k. Property Register.
- l. Dead Stock Register/Condemnation Files/Registers.
- m. Stock Register (Consumable/Non-Consumable).


27/11/2024
(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

ANNEXURE - I

S.No.	Work Order No. and Date	Name of the work	Name of the Contractor	Amount put to Tender (in Rs.)	Total Awarded Cost (in Rs.)	Difference Amount (in Rs.)	Awarded % rate below the amount put to Tender
		Year 2022-23					
1	02 dated 06.08.2022	Facelifting and renovation of deteriorate boundary wall of Varun Niketan Staff Colony Complex, Haiderpur.	M/s. Sunil Kumar Mittal	24,67,094	1569812	897282	36.4
2	06 dated 13.09.2022	Renovation of deteriorate UGR at Khyala Ph-II under Dy. SE (C) Haiderpur.	M/s. JPS Associates	1517397	1071586	445811	29.4
3	07 dated 13.09.2022	Restoration of damaged stone boundary wall at different locations at Bawana Water Treatment Plant.	M/s. Mahatab Alam	1909986	1303756	606230	31.7
4	08 dated	Annual/Special repair of Raw Water Pump House and office complex at RWPH Bawana	M/s. Mahatab Alam	1852026	1303271	548755	29.6
5	09 dated 20.09.2022	Cleaning of sewer lines and allied repair works at Varun Niketan, Haiderpur.	M/s. Mahatab Alam	629430	436069	193361	30.7
6	10 dated 20.09.2022	Facelifting and renovation of deteriorate boundary wall of Narayana BPS under Dy. SE (C) P, Haiderpur.	M/s. Sunil Kumar Mittal	1350843	850761	500082	37.0
7	11 dated 23.09.2022	Annual repair of Clear Water Pump House and Canteen Block at Haiderpur WW-II.	M/s. Mool Chand	3689679	2534441	1155238	31.3
8	13 dated 27.09.2022	Restoration of damaged stone boundary wall and chambers at Cantt BPS.	M/s. Hunny Enterprises	2293821	1376522	917299	40.0
9	18 dated 15.12.2022	Renovation and repairing of front office, staff room and allied civil works of Cantt. BPS.	M/s. Hunny Enterprises	1321138	706809	614329	46.5
10	20 dated 19.12.2022	Strengthening / Renovation of Clarifier No. 1 at Water Treatment Plant, Bawana.	M/s. Lokesh	2079287	1045499	1033788	49.7
11	21 dated 19.12.2022	Construction of parking shed near Admin Block at Haiderpur WW-I.	M/s. NR Contractor	448401	317871	130530	29.1
12	26 dated 30.12.2022	Annual/spcial repair of Filter Houses at Haiderpur Water Works No.I.	M/s. Swastik Construction Co.	4945032	3208831	1736201	35.1
13	27 dated 30.12.2022	Repair and renovation of stone boundary wall at different locations at Haiderpur Water Works.	M/s. Ishwar Singh	2460322	1544590	915732	37.2
14	28 dated 30.12.2022	Construction of walkway along stone boundary wall for security from Neelkanth Apartment to Entry Gate of Haiderpur WW.	M/s. Ishwar Singh	2065288	1515715	549573	26.6
15	30 dated 05.01.2023	Special repair/renovation of Automation Building and Store Room at Haiderpur WW-II.	M/s. Shyam Pahwa	2894983	2119996	774987	26.8
16	35 dated 02.02.2023	Construction of store room for T/Wells and renovation of existing 20 Nos. old T/Wells rooms at Haiderpur WW.	M/s. Rudhra Infra	1638635	1173263	465372	28.4
17	36 dated 02.02.2023	Replacement of damaged kerb stone and painting of kerb stone at Haiderpur WW	M/s. Prateek Goel Associates	916071	563567	352504	38.5

40 dated 13.03.2023	Replacement of damaged slabs of chambers of UGRs and Re-construction of Dry Chlorination Shed at Haiderpur WW-I.	M/s. Rudhra Infra	1559748	1073107	486641	31.2
19 41 dated 13.03.2023	Construction of Scrap Yard Shed and other allied civil work at office of CWPB Office at Haiderpur WW-I.	M/s. Rudhra Infra	2183464	1528643	654821	30.0
20 42 dated 20.03.2023	Annual repair & maintenance of Raw Water & Recycling Plant at Bawana WTP.	M/s. Nirvesh Const. Co.	2221060	1532087	688973	31.0
	Year 2023-24					
1 02 dated 06.07.2023	Providing and laying of new sewer line of 300 mm dia in Khayala UGR	M/s. Hunny Enterprises	2405077	1371134	1033943	43.0
2 05 dated 14.09.2023	Providing Laying 150 mm dia MS Water line for the conveyance system of 04 Nos. balance tube wells at Dwarka WTP.	M/s. Radhe Shyam	2206045	1500331	705714	32.0
3 06 dated 13.10.2023	Providing Griders and Platform for tubewells at Dwarka WTP.	M/s. Sunil Kumar Mittal	1390258	667324	722934	52.0
4 08 dated 25.10.2023	Repair and renovation of existing Rain Water Harvesting Structures at Haiderpur Water Works and Varun Niketan Staff Colony.	M/s. Rudhra Infra	1533226	952133	581093	37.9
5 09 dated 25.10.2023	Day to day miscellaneous civil maintenance works at Staff Qtrs. of Varun Niketan Staff Colony, Haiderpur.	M/s. Mahatab Alam	989447	659071	330376	33.4
6 13 dated 12.03.2024	Strengthening of civil structures and required civil works of Bawana WTP.	M/s. Jai Prakash Kaushik	1942730	1430432	512298	26.4
7 14 dated 14.03.2024	Construction of chamber on sluice valve of 1000 mm dia rising main and road restoration of pits at various locations on Rising Main of Bawana, WTP.	M/s. Manoj Kumar	493216	343328	149888	30.4
8 16 dated 15.03.2024	Strengthening of Filter Bed No. 03 & 04 of Filter House including required civil works at Bawana WTP under EE (C) Plant, WW-HP.	M/s. Lokesh	1165751	835960	329791	28.3
9 17 dated 16.03.2024	Renovation of Delhi Canit. Booster Pumping Station under EE(C) Plant, WW-HP	M/s. Jai Prakash Kaushik	1182204	823169	359035	30.4
10 18 dated 16.03.2024	Removal of sediments from sedimentation tank No.02 (Pump House Side) including required works at RWPH Bawana.	M/s. Jai Prakash Kaushik	2474223	1526596	947627	38.3

PART - III

TEST AUDIT NOTES

(2022- 2024)

TEST AUDIT NOTES
(2022-23 and 2023-24)

TAN No. 01: Non maintenance of Contractor's Ledger
(Ref. Observation Memo No. 08 dated: 25.10.2024)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWD form 43 as Contractor's Ledger and separate folio or set of folios should be reserved for all the transactions with each Contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the Ledger.

Test check of the records for the period 2022-23 to 2023-24 revealed that the Contractor's Ledger was not maintained in the Division. It could, therefore, not be verified in the audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities, if any, of the Contractor and abstract of transactions relating to works could not be ascertained.

Divisional Accountant has been advised to maintain the Contractor's Ledger in the Division for monitoring the payments of advances and secured advances made to the Contractor as per CPWD Work Manual and compliance shown to the audit party.

TAN No. 02: Non maintenance of Bill Register
(Ref. Observation Memo No. 09 dated: 25.10.2024)

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

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

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

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

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

The Division may therefore take necessary steps to maintain the Bill Register as per CPWD Manual and compliance be shown to next audit.

TAN No. 03: Improper maintenance of Pay Bill Registers/ECRs
(Ref. Observation Memo No. 10 dated: 25.10.2024)

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

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

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

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Pay Bill Registers/ECRs under intimation to the audit.

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TAN No. 04: Discrepancies in maintenance of Service Books.
(Ref. Observation Memo No. 11 dated: 28.10.2024)

During test check of Service Books provided by the office of Dy. SE Civil (P) - HP, [Now EE (Civil) Plant WW-HP], Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi-110085, following deficiencies are observed:

- (i) **Entry of Aadhar Number** was not made in most of the Service Books as per the instructions circulated by Pr. Secretary (Finance), Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (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 should be issued to him/her in the prescribed form (Form 24). However, the services of Government Servant were verified in any case.
- (iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. However, entry for home town declaration was not found in most of the Service Books.
- (iv) **GPF Account Number** is to be entered on the right hand top of page 01 by means of a rubber stamp as soon as the official is admitted to GPF. This number was not found mentioned in some of the Service Books.
- (v) **Practical guidelines on the maintenance of Service Book** - Instructions/guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee was to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs. These guidelines were not followed in most of the Service Books.
- (vi) **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books.
- (vii) **In 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. This certificate was not found recorded in most of the Service Books.
- (viii) **Leave-Account** - It was observed that the leave account of none of the employees was maintained in prescribed Form-2 under Rule-15 of CCS (Leave) Rules, 1972. In many Service Books, cuttings, over-writings & use of fluid was seen over various entries of the Leave account. Leave records in Service Books not found signed by the HOO. Entries should be clear and orders in respect of Special Leave should be pasted in the Service Books.
- (ix) **Photograph** - Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, in several cases, the photographs were not affixed or was very old.
- (x) **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books.

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- (xi) Orders of pay fixation on promotion and up-gradation were not found written or pasted in the Service Books.
- (xii) Entries of verification of Character and Antecedents of the employees, were not found in the Service Books.
- (xiii) Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Service Books under intimation to the audit.


27/11/2024
(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB