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**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4thFLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub.:- Compliance Audit Report on accounts of Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005 for the period 01-04-2023 to 31-03-2024.

INTRODUCTION

The accounts of Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005 for the period 01-04-2023 to 31-03-2024 was audited by the audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f. 19-12-2024 to 01-01-2025. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

Construction of Water related project works in the Union Territory of Delhi

LIST OF HOD/HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2022-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Pravin Kumar sharma, EE	08/03/2022 to 24/01/2024
2.	Sh. Ranvir Singh, EE	25/01/2024 to till date

Cashier

S.NO.	Name & Designation	Period
	NA (As information provided)	

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2022-2024 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2023-2024	14180.40	9393.12	4787.28	386.07	361.08	24.99

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VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
1	A	01	01	00
2	B	13	04	09
3	C	14	09	05
	TOTAL	28	14	14

Statutory Audit

Statutory audit of Office of the **Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005** has been conducted upto 2021-22 by A.G.C.R.(Delhi).

Maintenance of Record

The maintenance of record **Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005** for the period 01-04-2023 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.



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PART-I A

OLD AUDIT REPORT

There were 07 audit paras outstanding with the recovery NIL in the Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005 for the period 2022-23 Division has not submitted reply of old Paras and all the paras have been incorporated with current audit report in Part I.

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PART-II

CURRENT AUDIT REPORT

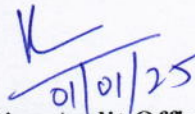
During the course of audit, 15 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. Out of 15 memos., 01 memos (memo. No. 01 record memo.) has been fully settled. The Division has not submitted the replies of Audit Memos. and all 14 memos have been converted into 10 PARAS (Memo. No. 10 & 11 merged) and 03 TANS and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs. 5038/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
04	Excess Bonus/Ex-gratia Payment for Rs. 1748/- to officials of DJB	1748-	0	1748-	04
13	Recovery of Rs. 3290/- on account of short deduction of License Fees .	3290-	0	3290-	07
	TOTAL	5038-	0	5038-	

Internal audit report has been prepared on the basis of information furnished and made available by Office of the Executive Engineer (Project) W-VIII Delhi Jal Board, A Building, Jhandewalan New Delhi-110005. The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.


Accounts Officer


01/01/25
Inspecting Audit Officer



PART- 1

(2022-2023)

PART-I (2022-23) (33)

15. EE(W)C-IV Now EE project-VIII, Ashok Vihar Now Jhandewalan (Water Construction).

Para No. 01: Award of work at abnormally below the Estimated Cost.

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(Ref. to Audit Observation Memo No. 04 dated: 29.09.2023)

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 below than the estimated cost, which raises questions towards the quality & quantity of the works, awarded by the Division and also towards a very casual & unrealistic approach while preparing the estimates of the works.

Test check of records, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 reveals that the following tender has been awarded more than 25 % below the Estimated Cost:-

S. No	Name of work	Estimated cost	Tender cost	Below%
1.	Construction of approach roads and path ways for proper watch & ward of tube wells at Sonia Vihar Work Order No. 03 (2022-23)	14151211.00	10541237.00	25.51

Therefore, a detailed justification for awarding of works **abnormally below (more than 25%)** the estimated cost/ incorrect calculation of the Estimated Cost, may be furnished to the Audit.

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Para No.02: Award of work at abnormally above the Estimated Cost.

(Ref. Audit Memo No. 05 dated: 29.09.2023)

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, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 reveals 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 woks	Estimated cost	Tender cost	Above%
1.	P/L 600 mm dia water line for disposal klot waste water from Bhagirathi WTP to Gazipur drain Work Order No. 01 (2022-23)	13375141.00	20865220.00	56.00
2.	Providing and laying of 700 mm dia water main connecting recycling plant to pressure sand filter at Chandrawal Water Works Plant-I Work Order No. 06 (2022-23)	6947359.00	8746725.00	25.90
3.	Replacement of transmission mains (Shahdara, G.K, & Jal Vihar main) emanating from Bhagirathi WTP. Work Order No. 05 (2022-23)	2196708807.00	2719305832.00	23.79
4.	Shifting of 900 mm dia Kirokari Main at nearby culvert near Peer Baba Pahadi. Work Order No. 06 (2022-23)	4381877.00	5157031.00	17.69
5.	P/L/J 1500-1200-900-700-450 mm dia water mains to interconnect the existing water mains with newly constructed MBR at Mohammadpur village, Palla. Work Order No. 07(A) (2022-23)	13959937.00	17868719.00	28.00

Therefore, a detailed justification for awarding of works **abnormally above (more than 15%)** the estimated cost/ incorrect calculation of the Estimated Cost, may be furnished to the Audit.

Para No.03: Execution of work without obtaining Additional Performance Guarantee from the contractor.

(Ref. Audit Memo No. 06 dated: 05.10.2023)

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As per Circular No. DJB/CEO/2022/D-1338 dated 21.04.2022, issued by Chief Executive Officer, Delhi Jal Board, "if the rate quoted by the L-1 bidder is more than 25% below then the Justified Cost, the bid will be considered as a bid on unworkable rates. If unworkable rates are received, the L-1 bidder shall have to submit the difference between the 25% less amount of Justified Rate and his Quoted Rate, as Additional Performance Guarantee to Delhi Jal Board and only after the Additional Performance Guarantee is submitted, the contract would be executed."

On scrutiny of the records/files pertaining to the work-Replacement of Transmission Main (Shahdara, G.K. & Jal Vihar Main) emanating from Bhagirithi WTP, it was observed that the Justified Cost of the Work is Rs.393,47,44,814/- , whereas the cost quoted by the L-1 bidder i.e. M/s. Trenchless Engineering Services Pvt. Ltd. In JV with M/s Technocraft Construction Pvt. Ltd. and M.s L.R. Sharma & Co. is Rs.271,93,05,832/- i.e. 30.89% below then the Justified Rate. However, no document/information in connection with obtaining Additional Performance Guarantee was found in the record provided to the Audit.

Therefore, the Division may take an action as per circular dated 21.04.2022 and compliance of the same may be intimated to the Audit.

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Para No. 04: Irregularities in payment of 1st/2nd/3rd and Final R A Bills dated:28.03.23 for Rs.2,32,19,860.78.

(Ref. Audit Memo No. 07 dated: 05.10.2023)

Name of Work: External Development and other allied works at Mayapuri UGR.

Name of Contractor :M/s Rahul builders

Ref. : Work Order No.01 (2021-22)

Amount put to Tender:Rs.2,12,13,938/-

Quoted rate :Rs. 26.89% below

Total awarded Cost :Rs.1,55,09,510/-

Completion Period: 06 months

D.O.S.: 17.01.2022

D.O.C.: 16.07.2022

Actual D.O.S.: 24.01.2022

Actual D.O.C.: 09.01.2023

(A) Payment to the Contractor without obtaining the approval for Deviation of work.

(i) As per Latest Delegation of Financial Powers to various authorities of DJB issued on dated 09.11.22, S. No. 4 therein states about the authority to which the power is delegated in cases of **Deviation in quantities of agreement items**, but the Unit did not adhere to this order.

On comparison of **BOQ and 1st /2nd/3rd & Final RA bills dated 28.03.23**, it was observed that there was a huge deviation in items mentioned in the BOQ and 3rd & Final RA bill but no approval was sought from the authority competent to it. Detail of the items is given as under:

Description of items	Qty as per schedule(BOQ)	Qty as per 3 rd RA bill	Difference in qty
Item No.2 Earth work in excavation by mechanical means	2883.90	3643.70 cum	759.8(extra)
Item No.2 Extra for every additional lift of 1.5m	961.85 cum	1537cum	575.15(extra)
Item No.8 Providing and laying in position machine batched and machine mixed design mix M-25 grade cement concrete	74.85 cum	204.90 cum	130.05(extra)
Item No.9	35995.80 kg	28371.85	7623.95(less)

Steel reinforcement for R.C.C. work		kg.	
Item No.10 Filling available excavated earth sides of foundations etc. in layers not exceeding 20cm in depth	2040.45 cum	5102 cum	3061.55(extra)
Item No.11 Structural steel work riveted, bolted or welded	1265kg	1688.77kg	423.77(extra)
Item No.29(a) Road work	3.42 cum	21.61cum	18.19(extra)
Item No.64(b) Providing and laying 60mm thick factory made cement concrete paver block of approved shape	2600sqm	662.23sqm	1937.77(less)

(ii) Item no. 4, 5, 11(a), 22, 23 & 29(b) mentioned in the BAQ were not found done/executed in the 3rd & Final RA bill dated 28.03.23.

(B) As per clause 15.1 of GCC of DJB, "Within 10 days of the physical completion of the work, the Contractor shall give notice of such completion to the Engineer-in-Charge. Within 30days of the receipt of such notice, the Engineer-in-Charge shall inspect the Works and if there is no defect in the work, shall furnish the Contractor with a Completion Certificate, otherwise a provisional certificate of Physical Completion indicating defects."

On scrutiny of the bill, it has been observed that the date of completion of work was 09.01.2023, whereas the Completion Certificate was issued on 20.06.2023 i.e. after more than five months. , Moreover, no reason for delay in issuance of Completion Certificate has been found in the record provided to the Audit.

Therefore, a detailed justification for above mentioned discrepancies may be furnished to the Audit.

(P.S.)

(2b)

Para No. 05: Discrepancies/Shortcomings noticed in the work – “Installation of Tube wells in flood plain of Palla and other suitable locations for augmentation of water supply.”

(Ref. Audit Memo No. 09 dated: 06.10.2023)

Name of Contractor :M/s Nalanda Engicon Pvt. Ltd.

Ref. : Work Order No.04 (2020-21)

Amount put to Tender: Rs.40,48,95,141/-

Quoted rate : Rs.40,48,95,141/-

Total awarded Cost : Rs.40,48,95,141/-

E&M : (item rate basis) :Rs.16,17,55,000/-

O&M : (item rate basis) :Rs.13,78,99,861/-

Total package cost: :Rs.70,45,50,002/-

Completion Period: 18months

D.O.S.: 31.03.2021

D.O.C.: 30.09.2022

Actual D.O.S.: 22.09.2021

Actual D.O.C.: Work in Progress

- i) **Payment to the Contractor without obtaining the approval for Deviation of work C-1(Construction of Tube well Building)/Unrealistic estimates of Quantities in Work C-1(Construction of Tube well Building)**

Sl. No. 4 of latest Delegation of Financial Powers to various authorities of DJB, issued on dated 09.11.22, states about the authority to which the power is delegated in cases of **Deviation in quantities of agreement items**, but the Unit did not adhere to this order.

On comparison of **BOQ and 8th RA Bills dated: 26.07.23**, it was observed that there was a huge deviation in items mentioned in the **BOQ (in C-1) and 8th R ABill** but no approval was sought from the authority competent to it, as per the record provided to the Audit by the Unit. Detail of the items is given as under:

Description of items	Qty. as per schedule(BOQ)	Qty as per 8 th RA bill	Difference in Qty
Item No.1/C-1 Earth work in excavation by mechanical means(Hydraulic)	54.0	5301.04	5247.04 (extra)
Item No.3/C-1	8.10 cum	38.30cum	30.20 (extra)

Providing and lying in position specified grade of reinforced cement			
Item No.5/C-1 Reinforced cement converted work in walls	5.00 cum	169.250 cum	164.25 (extra)
Item No.6/C-1 All works above plinth level up to V level	2.42cum	319.810cum	317.39 (extra)
Item No.7/C-1 Boring providing and installation bored cast –in-situ	40 mtr.	6248mtr	6208 (extra)
Item No.10(b)/C-1 Suspended floors, roofs landings, and valconies and access platform	37.82sq.mt	1905.38 sq.mt	1867.56 (extra)
Item No.10(c)/C-1 Lintels, beams, plinth beams, girders, bressumers and cantilevers	31.76 sq.mt	1699.91sqm	1668.15 (extra)
Item No.10(e)/C-1 Columns, pillars Piers, Abutments, Posts and struts	22.45sqm	2143.63sqm	2121.18 (extra)
Item No.11/C-1 Thermo-Mechanically Treated bars of grade Fe-500D or more	3493.60kg.	161927.20kg	15843.4 (extra)
Item No.13/C-1 Structural steel work in single section	88.9kg	3446.08kg	3357.18 (extra)
Item No.16/C-1 Providing and fixing M.S. grills of required pattern in frames of windows etc.	43.20kg	1572.48kg	1529.28 (extra)
Item No.28/C-1 1:4 (1cement:4coarse sand)	42.00sqm	1285.84sqm.	1243.84 (extra)
Item No.32/C-1 Painting with synthetic enamel paint of approved brand and manuf.	8.10sqm	3819.79sqm	3811.69 (extra)
Item No.32/C-1 Supplying and stacking of good earth at site	5.00cum	100cum	95.00 (extra)

(ii) Inordinate delay in commencement of work:

10.4.1 The time allowed for execution of the works as specified in the Special Conditions of Contract or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the **Works shall commence from the 10th calendar day or such time period as mentioned Work Order**. Where the Contractor commits default in commencing the execution of the works, the Employer shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the earnest money & performance guarantee absolutely.

On scrutiny of the Work Order/8th RA Bill, it was observed that there was a considerable delay of about 6 months in commencement of the work.

(iii) In ordinate delay in completion of work:

On scrutiny of record and information provided to the Audit by the Unit, it was observed that, period for completion of above mentioned work was allotted 18 months from the actual date of start (DOS) i.e. **22.09.2021 (D.O.C.21.03.2023)**, but only 33% of the total work has been completed so far.

Therefore, a detailed justification for above mentioned discrepancies may be furnished to the Audit.

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Para No. 06: Slow progress of works leading to missing the deadlines for completion of works.

(Ref. Audit Memo No. 11 dated: 06.10.2023)

As per Clause 10.3.1 of the General Conditions of Contract of the Delhi Jal Board, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he Shall, without prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete. Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis.

Test check of progress reports revealed that progress of some of the works, during the audit period 2022-23, was very slow and missed the stipulated date of completion by 03 to 58 months. Detail of some of the works is given below:-

S. No	Name of the Work and Location	Tendered Cost (in lacs)	Name of the contractor	Date of Commencement of work	Stipulated Date of Completion of Work	Date of Completion of work	Delay till date (in months)
01.	Construction of 37.10 M.L. capacity Master Balancing Reservoir (MBR) / BPS at Palla .	3554.63	M/s SNS Techno Corp Pvt. Ltd. (lead partner) in J.V. with M/s Mohini Electricals Ltd.	30.10.2018	29.10.2020	Work in progress	35
02.	P/L/J of 700 mm dia water main from Wazirabad village to Wazirabad Plant (recycling).	84.65	M/s Anand Enterprises	10.08.2018	09.12.2018	Work in progress	58
05.	Construction of approach roads and path ways for proper watch & ward of tube wells at Sonia Vihar .	141.51	M/s K. R. Construction Co	09.08.2022	08.02.2023	Work in progress	8
08.	Replacement of left out portion of Pitampura main and North-West Delhi main from Haiderpur WTP-I to MU-Block Pitampura UGR and OHT Pushpanjali Enclave.	1890.74	M/s Tirupati Cement Products.	01.10.2019	31.03.2021	Work in progress	30
09.	Replacement of left out portion of 1100 mm dia West Delhi main and 900 mm dia Khyala main from Haider Pur WTP-I to Khyala UGR & BPS.	4337.70	M/s L. R. Sharma & Co.	10.11.2020	09.11.2022	Work in progress	11
10.	Installation of tube wells in flood plains of Palla and other suitable locations for augmentation of water supply.	4048.95	M/s Nalanda Engicon Pvt. Ltd.	30.03.2021	29.09.2022	Work in progress	12
13.	Shifting of 900mm dia Kirlokari Main at nearby culvert near Peer Baba Pahadi, Wazirabad WTP	43.82	M/s Ashish Associates	16.03.2023	15.06.2023	Work in progress.	3
14.	Construction of Chamber for sluice valve in DDA park near IGL Gas Station at Janakpuri, Restoration of road at Patel Nagar BPS & installation of Reflective Signage Board at Mayapuri UGR.	8.74	M/s Deepak allied traders & Engineers	20.03.2023	19.04.2023	Work in progress.	5

15.	P/L/J 1500-1200-900-700-450 mm dia water mains to interconnect the existing water mains with newly constructed MBR at Mohammadpur village, Palla.	139.59	M/s Vardhman Construction Co.	11.04.2023	10.07.2023	work order issued.	3
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Above data shows that, the delay in execution/completion of works, in prescribed time schedule, is from 03 (three) month to 58 (fifty-eight) months.

Therefore, reasons for non-adherence of the provisions of General Conditions of Contract (GCC) of the Delhi Jal Board be elucidated to the Audit and necessary directions may be given as per General Conditions of the Contract.

Para No. 07: Non-execution of work due to non-availability of site.

(Ref. Audit Memo No. 12 dated: 09.10.2023)

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As per para 4.1 of General Conditions of Contract, Delhi Jal Board, "the Site shall comprise the real estate described in Special Conditions of Contract in respect of which the right of way shall be provided by the Employer to the Contractor. The Employer shall be responsible to the Contractor for acquiring and providing physical possession of the Site free from all encroachments and encumbrances and free access thereto for the execution of the contract."

On scrutiny/perusal of the information provide to the Audit by the Department it had been seen that the work of the following contracts/tenders was held-up due to non-availability of the sites:-

Sl. No.	Name of the Contract/Tender	Name of the Agency/ firm	Value of Contract/ Tender
01.	P/L of 700 mm dia water main connecting recycling plant to pressure sand filter at Chandrawal Water Works Plan-I	M/s Ashish Associates	Rs.69,47,359/-
01.	Shifting of 900 mm dia Kirokari Main at nearby culvert near Peer Baba Pahadi, Wazirbad WTP	M/s Ashish Associates	Rs.43,81,877/-

Therefore, reasons for non-adherence of the provisions of General Conditions of Contract (GCC) of the Delhi Jal Board be elucidated to the Audit and necessary steps be taken to make the sites available for execution of work.

TAN No.01:Improper maintenance of Pay Bill Register/ECR.

(Ref. Audit Memo No. 02 dated: 27.09.2023)

During test-check of PBR/ ECR for the audit period 2022-23 the following discrepancies were noticed:-

15. The mandatory page counting certificate to be recorded on the first page of the PBR/ECR has not been recorded/signed by Head of Office.
16. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like Date of Joining, GPF Number, Basic Pay, Address, DOB, details of loan/advances/refunds, detail of Govt. Accommodation etc., have not been recorded in the PBR/ECR.
17. Cutting and overwriting noticed in the PBR/ECR have not been attested by the Competent Authority.
18. Past information of employees, who have been transferred into the unit, was not found recorded in the PBR/ECR (required to be entered from LPC). This information is required for calculation of Income Tax, GPF/NPS contribution etc.
19. Signatures of competent authority were not found on entries.
20. Grand total of each employee at the end of the year, required to assess the Income tax liability, was not found in the PBR/ECR.

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

TAN No. 02: Deficiency in maintenance of Service Books.

(Ref. Audit Memo No. 03 dated: 27.09.2023)

During the test check of Service Books provided by the EE (W) C-IV/EE (Project)-VIII, Delhi Jal Board, Jhandewalan, New Delhi, the following deficiencies was observed:-

- (xxxii) As per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, entry of Aadhar Number has not been made in Service Books
- (xxxiii) 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, it has been observed that the service has not been got verified in any case.

- (xxxiv) Under LTC scheme, 'Home Town Declaration' is to be kept in the Service Book of the Govt. Servant. However, it has been seen that Home Town Declaration has not found in Service Book in many cases.
- (xxxv) GPF Account Number is to be entered on the right hand top of page no. 01 of the Service Book, as soon as the official is admitted to GPF. However, it has been observed that GPF A/c number is not mentioned in any Service Book.
- (xxxvi) Instructions/ guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee 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.
- (xxxvii) Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (xxxviii) In case of transfer, a 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.
- (xxxix) Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.
- (xl) During scrutiny of the Service Books it has been observed that, leave account of none of the employees has not been maintained in Prescribed Form-2, under Rule-15. In many Service Books, cutting, Overwriting & use of fluid has been seen over various entries of the Leave A/C. Entries should be clear and order in r/o of Special leave should be pasted in the Service Books.
- (xli) 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 are not affixed or are very old.
- (xlii) First page of Service Book, having details of the employee, should be filled up properly and completely. It is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.
- (xliii) Order of pay fixation on promotion and up-gradation not found written or pasted in some of the Service Books.
- (xliv) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (xlv) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.
- (xlvi) Leave records in Service Books not found signed by the HOO.

(xvii) Forma-3 under Rule 54 (12) i.e. Details of Family has not been found in the Service Book in any case.

(xlviii) It has been observed that Leave Accounts have not been completed up-to-date. For example in case of Sh. Neeraj Raghav, Asstt. Engineer (C), EL A/c has been maintained up to 31.12.2021 & HPL A/c up to 31.12.2022 and similarly, HPL A/c of Sh. Devender Singh, Jr. Engineer (C) has not been maintained since his joining the service.

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

TAN No. 03: Improper maintenance of Register of Measurement Books.

(Ref. Audit Memo No. 08 dated: 05.10.2023)

As per para 7.3 of CPWD Works Manual that **Register of Measurement Books** should be maintained as per instructions below:

- (1) All the Measurement Books belonging to a Division should be numbered serially. A register should be maintained in form CPWA 92 showing the serial number of each book, on receipt, Sub-Division to which it is issued, the date of issue, date of return to the Divisional Office and date of its record after the required review in the Division Office has been completed.
- (2) A similar register should be maintained in the Sub-Divisional Office showing the names of persons, i.e. Assistant Engineer/Junior Engineer, to whom the Measurement Books are issued.

On scrutiny of Register of Measurement Books for the audit period 2022-23, it has been found that the same is not maintained in form CPWA 92, resulting non-availability of required information therein.

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

TAN No.04: Non-surrender of savings

(Ref. Audit Memo No. 10 dated: 06.10.2023)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial 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.

Further rule 62(2) of the GFRs, 2017 states that the savings, as well as the provisions that cannot be profitably utilized, shall be surrendered to the Govt. immediately they are foreseen

without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

On perusal of information provided by Department, it has been observed that the Department has not utilized the budget granted to its full extent thereby resulting in 25.31% saving under Capital Head. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Budget Allotted (Rs. In Lakh)	Funds used during the year (Rs. In Lakh)	Savings (Rs. In Lakh)	% of savings/ unutilised funds
Capital Expenditure	7601.25	5677.14	1924.11	25.31%

The department may therefore take necessary steps to follow the rules/instructions issued for surrender of savings and show the compliance to the next Audit.

PART -II
CURRENT AUDIT REPORT
(2023-24)

Audit Para - 01

(Memo No. 07 dated : 26/12/2024)

Subject: Short recovery of Compensation charges/Liquidated damages amounting to Rs. 702.21 lakhs

As per Clause 10.3.1 of Contract, in the event, the contractor fails to maintain the required progress in terms of clause 10.4 of the Contract, compensation for delay of works shall be 1.5 % of contract price, for each month for delay to be computed on per day basis subject to maximum of 10% of Contract price.

During the scrutiny of following works/running bills for the audit period i.e 2023-24 revealed that the division has not withholding payment at 10% of the amount paid after the scheduled date of completion for delay in works instead of 1.5 % of contract price per week of delay which will be subject to maximum of 10% of the contract price, this has resulted in short withholding of liquidated damages as calculated below:

(Rs. In lakhs)								
S. N o.	Name of the work	Awarded cost	Stipulated date of Completion	Delay in Months from SDOC upto March 2024	Penalty @ 1.5 % per month for the period mentioned in Col. 5	Maximum Penalty to be withheld as per CA provision (10% of the Contract Price as per Col. 3)	Penalty withheld upto last running bill	Short levy of penalty
1	2	3	4	5	6	7	8	9
1.	Replacement of left out portion of Pitam Pura main and North-West main from Haiderpur WTP-I to MU block Pitampura UGR and OHT Pushpanjali Enclave (W.O. No. 02/2019-20)	1943.50	31/03/2021	24	699.66	194.35	12.65	181.70
2.	P/L of 700mm dia water main connecting recycling plant to pressure sand filler at Chandrawal Water Works Plant-I (W.O. No. 04/2022-23)	87.47	21.12.2022	15	19.68	8.74	1.29	7.45
3.	Replacement of left out portion of 1100 mm dia west Delhi main and 900 mm dia Khayala main from Haider pur WTP -I To khayala UGR & BPS. (W.O. No. 01/2020-21)	5283.31	09.11.2022	16	1267.99	528.33	15.27	513.06
						TOTAL		702.21

In the above said works, delay in execution has already exceeded 15 to 24 months (works still in progress) warranting a penalty of 10 % of the contract price.

H.O.O may take necessary action alongwith Justification for deducting the penalty for delay in execution of work of Rs. 702.21 as above as per clause of the tender under intimation to audit. Other similar cases may be reviewed at your own level.



Audit Para-02 (Audit Memo No. 10 dated: 30/12/2024 & Memo. No. 11 dated 31/12/2024)

(A) Shortcomings in execution of work

Name of the work : Replacement of left out portion of Pitam Pura main and North-West main from Haiderpur WTP-I to MU block Pitampura UGR and OHT Pushpanjali Enclave.
Work Order No. : W.O. No. 02/2019-20 dated 12.09.2019
Amount put to Tender : Rs. 18,90,74,399/-
Name of the Contractor : M/s Tirupati Cement Products.
Awarded Cost : Rs. 19,43,49,575/-excluding GST (Civil Work)
Completion Period : 18 months.
Work awarded : @ 2.79 % above
Actual date of Completion : 31.03.2021

1. Delay in Start of work.

During the test check of records, it has been observed that the stipulated date of start of above said work was 01/10/2019 whereas the work was started delay i.e. on 12.02.2020. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of start of work	Actual date of start of work	Delay in start of work
1.	02 (2019-2020) dated 12/09/2019	01/10/2019	12/02/2020	04 months and 11 days

There is a delay in start of work for 04 months and 11 days. Reasons for late start of work may be elucidated to the audit.

2. Delay in completion of work

During the test check of records, it has been observed that the stipulated date of completion of above said work was 31.03.2021 whereas the work is still in progress. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of completion of work	Actual date of completion of work	Delay in Completion of work
1.	02 (2019-2020) dated 12/09/2019	31.03.2021	work is still in progress as on 26.12.2024	45 months

There is a delay in completion of work for 45 months from the stipulated date of completion i.e. 31/03/2021, but no EOT has been approved by the competent authority even after a lapse of approx. 45 months. Reasons for late completion and details of any penalty/compensation of late completion imposed on Contractor, as per relevant clause of Agreement, may be elucidated to the audit.

3. Slow progress of works leading to missing the milestones for Completion of works.

As per progress report submitted by the department, the work is still in progress as on 31/03/2024. As per Clause 10.4 of Contract "To ensure good progress during the execution of works, the contractor shall in all cases in which the time allowed for any works, exceeds on month, except for special jobs for any work where a separate programme has been agreed upon, complete the works as per milestone given below:



- (i) 1/8th works in 1/4th time
- (ii) 3/8th works in 1/2th time
- (iii) 3/4th works in 3/4th time
- (iv) Full works in full time

In the above said work, the contractor has failed to achieve the above milestone. Appropriate Action for non achievement of milestone may be taken and compliance be shown to audit.

4. Compensation for Delay

As per Clause 10.3.1 of Contract, in the event, the contractor fails to maintain the required progress in terms of clause 10.4 of the Contract, compensation for delay of works shall be 1.5 % of contractor price, for each month for delay to be computed on per day basis subject to maximum of 10% of Contract price.

As the work is in progress, the compensation for delay as per above Clause must be deducted at the time making payments to contractor, if EOT not approved.

5. Employment of Technical Staff and employees

The contractor shall deploy a qualified engineer for supervision of work as per Clause 3.8 of the Contract, where the contractor fails to comply the qualified engineer as aforesaid, he shall be liable to pay a sum of Rs. 20000/- per week of default in case of Graduate engineer and Rs. 10000/- per week of default in case of Diploma Holder. The technical staff of the contractor should be available on site on full time basis to take instructions.

During the test check of bills, it has been observed that only a degree of the engineer is attached with the RA bill. No deployment letter from the contractor for the concerned work was found available in the records provided.

The deployment letter may be obtained from the contractor otherwise penalty may be deduced as per contract clause and compliance may be shown to audit.

6. Non-conducting the Hydro Test

Test Check of above work, it is revealed that the division has withheld @2% for hydro testing amounting to Rs. 4,44,979/- only in the 7th and 9th running bill dt. 25.05.22 and 30.03.2024. As per progress report of March'2024, 99 % Physical work has been completed but no hydro testing was done by the contractor. The total work of replacement of water pipe line in the prescribed area was in a length of 10.50 KM.

Non-conducting the hydro testing of 10 KM (99% of total work)/ from start of work to till date (approx. four and a half yr.) is not justified and may take appropriate action for hydro testing of the above work.



(B) Shortcomings in execution of work

Name of the work : Replacement of left out portion of 1100 mm dia West Delhi and 900 mm dia Khyala main from Haiderpur WTP-I to Khyala UGR & BPS.
Work Order No. : W.O. No. 01/2020-21 dated 26.10.2020
Amount put to Tender : Rs. 43,37,69,540/-
Name of the Contractor : M/s L. R. Sharma & Co.
Awarded Cost : Rs. 52,83,31,300/-
Completion Period : 24 months.
Work awarded : @ 21.80 % above
Actual date of Start : 10.11.2020
Actual date of Completion : 09.11.2022

1. Delay in Start of work.

During the test check of records, it has been observed that the stipulated date of start of above said work was 10/11/2020 whereas the work was started delay i.e. on 15.03.2021. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of start of work	Actual date of start of work	Delay in start of work
1.	01 (2020-2021) dated 26/10/2020	10/11/2020	15.03.2021	124 days

There is a delay in start of work for 124 days. Reasons for late start of work may be elucidated to the audit.

2. Delay in completion of work

During the test check of records, it has been observed that the stipulated date of completion of above said work was 31.03.2021 whereas the work is still in progress. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of completion of work	Actual date of completion of work	Delay in Completion of work
1.	01 (2020-2021) dated 26/10/2020	09.11.2022	work is still in progress upto Dec. 2024	25 months

There is a delay in completion of work for 25 months from the stipulated date of completion i.e. 09/11/2022, but no EOT has been approved by the competent authority even after a lapse of approx. 25 months. Reasons for late completion and details of any penalty/compensation of late completion imposed on Contractor, as per relevant clause of Agreement, may be elucidated to the audit.

3. Slow progress of works leading to missing the milestones for Completion of works.

As per progress report submitted by the department, the work is still in progress as on Dec. 2024. As per Clause 10.4 of Contract "To ensure good progress during the execution of works, the contractor shall in all cases in which the time allowed for any works, exceeds on month, except for special jobs for any work where a separate programme has been agreed upon, complete the works as per milestone given below:

- (i) 1/8th works in 1/4th time
- (ii) 3/8th works in 1/2th time



- (iii) 3/4th works in 3/4th time
- (iv) Full works in full time

In the above said work, the contractor has failed to achieve the above milestone. Reasons for non achievement of milestone may please be elucidated to audit.

4. **Compensation for Delay**

As per Clause 10.3.1 of Contract, in the event, the contractor fails to maintain the required progress in terms of clause 10.4 of the Contract, compensation for delay of works shall be 1.5 % of contractor price, for each month for delay to be computed on per day basis subject to maximum of 10% of Contract price.

As the work is in progress, the compensation for delay as per above Clause must be deducted at the time making payments to contractor, if EOT not approved.

5. **Employment of Technical Staff and employees**

The contractor shall deploy a qualified engineer for supervision of work as per Clause 3.8 of the Contract, where the contractor fails to comply the qualified engineer as aforesaid, he shall be liable to pay a sum of Rs. 20000/- per week of default in case of Graduate engineer and Rs. 10000/- per week of default in case of Diploma Holder. The technical staff of the contractor should be available on site on full time basis to take instructions.

During the test check of bills, it has been observed that only a degree of the engineer is attached with the RA bill. No deployment letter from the contractor for the concerned work was found available in the records provided. Reasons for non-obtaining the deployment letter from the contractor may be elucidated to audit.

Audit Para – 03

(Memo No. 06 dated: 23/12/2024)

Subject: Considerable delay in execution of works.

According to Section 28.1(1) of CPWD Manual, "At the time of issuing Notice Inviting Tenders for a particular work, the Engineer-in-Charge should specify, the time allowed for completion of the work consistent with the magnitude and urgency of the work". 28.1(2) states that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor. The section 28.1(5) further specify that the work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be essence of the contract).

As per Section 29 of CPWD Manual The work shall be proceeded with all due diligence on the part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). The time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor, and shall be reckoned from theth day (as mentioned in the NIT) after the date on which the letter of acceptance is given to the contractor. If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. The tender accepting authority shall review the progress of work each month with all the concerned disciplines including the contractor. If an extension of time has been granted by the competent authority for genuine hindrances, he should re-schedule the milestones appropriately for the work. In all cases, a copy of the letter granting extension of time will be endorsed to the concerned Audit/Accounts Officer. While doing so, it should be made clear in the endorsement whether the Chief Project Manager/ Project Manager/Superintending Engineer has decided to levy or not to levy compensation or liquidated damages. (Modified vide OM DG/MAN/255 dt. 7.12.2012).

As per 33.1 Clause 2 of CPWD Forms no. 7 and 8 and clause 16 of the CPWD Form no. 12 (Modified vide OM DG/MAN/255 dt. 7.12.2012) (1) These clauses refer to recovery of compensation from the contractor for delays and defaults on his part. This clause can be divided mainly into three parts, viz.: (a) Observation of time allowed for completion of the work. (b) Payment of compensation by contractor for non-commencement, not finishing in time or slow progress during execution. (c) The decision of the Chief Project Manager/Project Manager/Superintending Engineer regarding compensation payable by the contractor shall be final. (2) As already explained under section 29 of this Manual relating to extension of time to contractors and imposition of compensation for delayed performance, time allowed for completion of the work is essence of the contract on the part of the contractor. The date for commencement of the work starts from the stipulated date that is mentioned in the letter of acceptance to the contractor. (3) For slow performance or delay in the completion of the work, compensation, subject to a maximum of 10% of the tendered value, is recoverable.

The compensation for slow progress or non-completion of work in stipulated time, at the rates specified therein, is an "agreed compensation" under clause 2, which the contractor has to pay in case of default. Therefore, there is no choice for the Engineer-in-charge but to recover the same at the rates mentioned in clause 2 of the contract, if the progress of the work is slow or the work is not completed in stipulated time. In case the contractor feels aggrieved, he may appeal to the Chief Project Manager/Project Manager/Superintending Engineer against such recovery, who may uphold the recovery at the original rates or at reduced rates or completely waive off the same depending upon the merits of each case. In such cases the decision of the Chief Project Manager/Project Manager/ Superintending Engineer shall be final and out of purview of the Arbitration clause. (5) In case the contractor does not achieve a particular milestone as stipulated under clause 5 of the agreement, or as re-scheduled, the amount shown against that milestone shall be withheld automatically and without any notice



to the contractor, and may be adjusted against the compensation that may be levied at the final grant of extension of time. However, if the contractor catches up with the progress of the work on the subsequent milestone(s), the withheld amount shall be released to him. In case the contractor fails to make up the delay in the subsequent milestone(s), the amount mentioned against each milestone missed shall also be withheld. No interest shall be payable on the withheld amount.

During the test check of Physical & Financial Progress Report for the period ended March 2024, it has been revealed that there is delay in most of the works ranging from 08 months to 35 months. Some instances are given below:-

S.N o.	Name of the work	Name of Contractor	Awarded Cost (IN LAKHS)	Stipulated date of completion	Actual date of completion	Delay in Months/days
1.	Construction of 37.10 ml capacity master balancing reservoir (MBR) BPS at palla. (W.O. No.04/2018-19)	M/s SNS Techno Corpn. Pvt. Ltd. in JV with M/S Mohini Electricals Ltd.	3376.90	29/04/2021	Work in Progress as on 31/03/2024	35 months approx.
2.	P/L of 700mm dia water main connecting recycling plant to pressure sand filler at Chandrawal Water Works Plant-I (W.O. No. 04/2022-23)	M/s Ashish Associates	87.47	21/12/2022	Work in Progress as on 31/03/2024	15 months and 10 days
3.	Replacement of left out portion of Pitam Pura main and North-West main from Haiderpur WTP-I to MU block Pitampura UGR and OHT Pushpanjali Enclave (W.O. No. 02/2019-20)	M/s Tirupati Cement Products	1943.50	31/03/2021	Work in Progress as on 31/03/2024	24 months
4.	P/L/J 1500-1200-900-700-450 mm dia water main to interconnect the existing water main with newly constructed MBR at Mohammad pur village, Palla (W.O. No. 07A/2022-23)	M/s Vardhman Construction Co.	178.69	10/07/2023	Work in Progress as on 31/03/2024	8 months and 21 days

Division may take necessary effort for timely completion of work . Other similar cases may also be reviewed.

Audit Para – 04

(Memo No.04 dated: 23/12/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs. 1748/- to officials of DJB.

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

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

During the test check of records/information provided by Division for the period 2022-23 and 2023-24, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs. 6908/- as illustrated above as prescribed limit. Hence, Total of Rs. 1748/- has been in excess of limit prescribed in the above said order, to employees as per **Annexure “A”**.

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs. 1748/- from the officials as mentioned in the **Annexure “A”** after due verification of facts & figures under intimation to audit.

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EX-GRATIA BILL FOR THE PERIOD OF 2022-23 (FY 2023-24)					
EE PROJECT, W-VIII, DELHI JAL BOARD, JHANDEWALAN, N. DELHI					
S. No.	Name of Employee	Desgn.	Ex- gratia 2022-23 paid	Ex -gratia entitlement	Difference to be recovered (in Rs.)
1	ARUN KUMAR	DRAFTSMAN	7000.00	6908.00	92.00
2	BIMLA	BELDAR	7000.00	6908.00	92.00
3	DEVENDER SINGH	JE	7000.00	6908.00	92.00
4	DHARAM BEER	BELDAR	7000.00	6908.00	92.00
5	ISHWAR DAYAL	BELDAR	7000.00	6908.00	92.00
6	ISHWAR SINGH	SR. ASSTT.	7000.00	6908.00	92.00
7	MAHESH KUMAR	PCAMR	7000.00	6908.00	92.00
8	MAHINDER PAL	DM-I	7000.00	6908.00	92.00
9	MANOJ KUMAR	JE	7000.00	6908.00	92.00
10	NARESH KUMAR	BELDAR	7000.00	6908.00	92.00
11	RAHUL	PCAMR	7000.00	6908.00	92.00
12	RAJA CHAND	CHOWKIDAR	7000.00	6908.00	92.00
13	RENU	DM	7000.00	6908.00	92.00
14	SEEMA MEENA	JE	7000.00	6908.00	92.00
15	SHAKUNTLA	SWEEPER	7000.00	6908.00	92.00
16	SUMAN	BELDAR	7000.00	6908.00	92.00
17	SURESH PAL	BELDAR	7000.00	6908.00	92.00
18	VIJENDER SINGH	BELDAR	7000.00	6908.00	92.00
19	VIPIN KUMAR	JR. ASSTT.	7000.00	6908.00	92.00
				TOTAL	1748.00



Audit Para – 05

(Memo No. 08 dated: 26/12/2024)

Sub: - Loss of Rs. 250291/- on account of not availing 15% Rebate on Advertisements.

Newspaper publication/media House provided 15% discount/rebate to the Government department agency i.e. 'Shabdarth' (An advertisement agency of Government of NCT of Delhi) at DAVP rates for publication of Advertisement.

During the scrutiny of records provided expenditure incurred on Advertisement by the Division, it has been observed that the payment of 16,68,607/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates. The advertisements were published through PR Department of Delhi Jal Board and payment thereof made by the concerned division.

Details of Payments to the concerned media agencies/New Paper Agencies during the Financial Year 2023-24 :

2023-2024

Name of Advertisement Agencies/Media House	Amount Paid in 2023-24	Amount of Rebate of 15 % not availed by Division
Hindustan Media Ventures Limited	122551-	18383-
HT Media	562678-	84402-
Sahara India Mass Communication	2328-	349-
Jagran Prakashan LTD.	174837-	26226-
Front Row Media	22050-	3307-
Tasir Urdu Daily	3785-	568-
The Indian Express Pvt. Ltd.	242549-	36382-
Bennett Coleman & Co. Ltd	537829-	80674-
Total	1668607-	250291-

Efforts may be made for availing rebate of 15% on DAVP rates on Advertisements published through PR Department, Delhi Jal Board in order to reduce the expenditure.



Audit Para – 06

(Memo No. 12 dated: 31/12/2024)

Subject:- Discrepancies in opening/closing balances of Bank Accounts operated in the Division for the financial year 2023-24.

During scrutiny of records provided by the Division, it has been observed that following bank accounts exists in the book of accounts of the division for the year ending 31st March 2023, details of which are as under:-

S.No.	Cash and Bank in transit Balance		
		Debit (in Rs.)	Credit (in Rs.)
1.	Allahabad Bank EMD A/c 50448339804	3215002.00	
	Corporation Bank 135	1721747.80	
	Corporation Bank 4116		189020050.00
	Corporation Bank 026401601000540	1893825.36	
	SBI 40465917269	1.00	
	SBI 41437543934	8452285.00	
	SBI (Holding) account No. 41079062029	401905.00	
	Syndicate Bank - 58	8754.25	
	Syndicate Bank Ac. No. 12261	28898992.00	
	TOTAL	44592512.41	189020050.00

During the scrutiny of Trial Balance for the financial year 2023-24 provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as under:-

S.No.	2023-2024	Cash and Bank in transit Balance		
		Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1	SBI account NO. 41079062029	0.00 (Cr)	1,762.00	
2.	Allahabad Bank (EMD Account) 50448339804	0.00 (Cr)	21,000.00	
3.	SBI A/c No. 3934	0.00 (Cr)		3,40,32,493.00
	TOTAL		22762.00	3,40,32,493.00

It has been observed that the Ledger mentioned above for the year ending 31st March 2024 is having zero opening balance. Further, closing balances of Banks in the financial year 2022-23 has not been brought forward in the financial year 2023-24.

It was requested to provide the following information/clarification vide audit memo no.12 dt. 31.12.24 but no reply/information has been provided to audit:-

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying forwarded of closing balance from the financial year 2022-23 to the FY 2023-24.

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5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.
6. Reasons for credit balance of Rs. 3,40,32,493.00 - and debit balance of Rs. 22762.00 - in r/o above ledgers and details thereof.

The H.O.O./ DDO of the division may look into the matter and take necessary action for reconciliation of bank balances with the Headquarter, Delhi Jal Board under intimation to audit.



Audit Para – 07

(Memo No.13 dated: 31/12/2024)

Sub:- Recovery of Rs. 3290/- on account of short deduction of License Fees .

In pursuance of the Delhi Jal Board, Government of NCT of Delhi Office Order no. 83 dated 11/03/2024, the flat rate of License fee for the type-I of Kondli Government Accommodation in has been revised to Rs. 370/- w.e.f. 01/07/2020 and Rs. 440/- w.e.f. 01-07-2023. During the test check of Pay Bill register and information provided by the Division for the audit period , there is a short deduction of License fee to the tune of Rs. 3290 /- in respect of Sh. Rahul, PCAMR as per details given below:-

S. No.	Name & Design.	Period	License fee Deducted	License fees To be deducted	Short Deducted amount	Month	Recovery
1	Sh. Rahul, PCAMR.	06/2023	200-	370-	170-	01	170-
		07/23 to 07/24	200-	440-	240-	13	3120-
		TOTAL					3290-

The official has now been transferred to ZRO, East –I, Preet vihar Division w.e.f. 01/08/2024.

HOO may take up the matter with ZRO, East –I, Preet vihar Division to recover the amount of Rs. 3290/- from the above official after due verification of facts and figures and License fees may be revised @ Rs. 440/- p.m. w.e.f. August'2024 . Other such similar type of cases may be reviewed at HOO Level and recovery thereof under intimation to audit.



Audit Para – 08

(Memo No.15 dated: 31/12/2024)

Subject:- Non-Utilization of funds to the tune of Rs. 4739.54 lakhs.

As per provisions of contained Under Section 4 & 49 of the CPWD manual, every department while finalizing annual action plan should keep in mind that the budget provisions 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 the facilities/services included in the annual action plan. The target fixed for execution of work in financial year should be fully achieved.

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., 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 20% to 100% have been found remained unutilized as per details given below:-

Sr. No.	Head of Account	Budget Allocated(in Lakh)	Expenditure (in Lakh)	Savings (in lakhs)	% of Saving
	2023-2024 (Capital)				
1.	Distributin mains and reservoirs	700.00	311.14	388.86	56%
2.	I.T.Infrastructure & Digital mapping	7.13	4.36	2.77	39%
3.	Improvement of existing water works	7177.94	5739.19	1438.75	20%
4.	Rainey wells and tubeells in urban area	1579.74	617.78	961.96	61%
5.	Raw Water Arrangment	344.91	163.87	181.04	52%
6.	Replacement of old distribution and trunk transmission system	4031.82	2380.87	1650.95	41%
7.	Water Conservation mission RWH	115.21	0.00	115.21	100%
	Total	13956.75	9217.21	4739.54	

The division also did not realize that they will not in a position to extract the funds available with them during the financial year 2023-24. Had they anticipated the same the fund could have been surrendered will in time so that the same could have been utilized by some other division/project of DJB on the GNCTD.

HOO may take timely action as per GFR and instructions issued in this regard.

Audit Para – 09

(Memo No.05 dated: 23/12/2024)

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 work were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates

Test check of records provided by the division in r/o the works awarded and executed by the Division during the period 2023-24 revealed that tender were awarded above the estimated cost. Detail of works which were awarded ranging from 21.80 % to 28.00 % above the Estimated Cost/Amt. put to tender, is given below:

S. No.	Name of the work	Name of the Contractor	Amount put to tender	(Rs. In Lakhs)	
				Awarded cost	Above %
1.	P/L of 700 mm dia water main connecting recycling plant to pressure sand filler at Chandrawal Water Works Plant-I	M/s Ashish Associates	69.47	87.47	25.91%
2.	Replacement of left out portion of 1100 mm dia West Delhi main and 900 mm dia Khyala main from Haiderpur WTP-I to Khyala UGR and BPS	M/s L.R. Sharma and Co.	4337.70	5283.31	21.80%
3.	Replacement of transmission mains Shahdara, G.K. AND Jal Vihar main emanating from Bhagirathi WTP	M/s Trenchless Engineering Services Pvt. Ltd. , lead partner in JV with M/S Technocraft Const. and M/S L.R. Sharma and Co.	21967.09	27193.00	23.78%
4.	P/L/J 1500-1200-900-700-450 mm dia water main to interconnect the existing water main with newly constructed MBR at Mohammad pur village, Palla	M/s Vardhman Construction Co.	139.60	178.69	28.00%

The above 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 all the tenders were accepted much above than the estimated cost/Amt. put to tender, which indicates towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

Division is required to prepare estimates as per CPWD manual and guidelines issued by DJB from time to time in order to avoid variation in estimates and awarded cost

Audit Para – 10

(Memo No.09 dated: 30/12/2024)

Subject:- Non-production of records/information.

The following records/information for the audit period i.e. 2023-24 have not been provided to Audit till date :-

1. Details for works completed but payment not yet made
2. Bank statement and reconciliation statement in r/o bank accounts shown in the audit memo no. 12 dt. 31.12.24
3. Hindrance Register.

The above records may please be shown to next Audit.



TEST AUDIT NOTES

TAN – 01

(Memo No.02 dated: 23/12/2024)

Subject :- Shortcomings in maintenance of Pay Bill Register/ECR.

During the test check of the PBR/ECR maintained by the Division for the Audit period 2023-2024, following shortcomings have been noticed: -

1. Page counting certificate is not mentioned on the first page of the register.
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR/ECR.
3. Each and every entry made in the PBR/ECR should be signed/attested by the DDO but no entry is found signed/attested.
4. Cutting/overwritings are found at many pages but not attested by the DDO in PBR/ECR.
5. No index has been prepared at the beginning of the ECR.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.



TAN – 02

(Memo No.03 dated: 23/12/2024)

Subject:- Shortcomings in maintenance of Service Books.

During the test check of Service Books maintained by the Division, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in any of the case.

(3) Photograph not pasted

Photographs of Sh. Ranvir singh , AE, Smt. Suman, Beldar, Smt. Shakuntla, Sweeper not pasted at the first page of Service Book which should be duly attested by the HOO.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Sh. Rakesh Dua, AE, Sh. Raja Chand, Chowkidar, Sh. Arun Kumar, DM etc.

(5) Leave Accounts of Sh. Ishwar Singh, Sr. Asstt., Sh. Arun Kumar, DM, Smt. Bimla, Beldar are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account and Entries for leave credited and leave taken are not done in the required columns of leave account of Sh. Naresh Kumar, Beldar, Sh. Rakesh Dua, AE, Sh. Raja Chand, chowkidar etc.

(6) Service Verification entries have not been done in most of the Service Books.

(7) Pr. Mark of identification is not mentioned at the first page of service book of Sh. Ranvir Singh, AE.

(8) GPF/CPF number of most of the employees at the first page of the service books are not mentioned.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.



TAN – 03

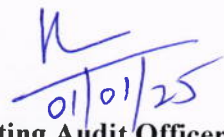
(Memo No.14 dated: 31/12/2024)

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed:-

1. Only one Stock register is maintained for both Consumable and Non-consumable items in a simple ruled register. All the items have been shown in register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that physical verification for the audit period were not undertaken in the register.
3. Page Counting certificate is not recorded at the first page of Stock register.
4. Cutting/overwritings are found at many pages but not attested by the DDO/Incharge in stock register.
5. Amounts of the items purchased are not mentioned in the stock register.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.


01/01/25
Inspecting Audit Officer