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

**AUDIT REPORT OF OFFICE OF THE EE (C), DR-XII, Delhi Jal Board, MU
Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 FOR THE PERIOD
2022-23**

INTRODUCTION

The Internal Audit Report on the accounts of Office of The EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh. Vijay Kumar, AO. The audit was conducted during 10 working days 19/12/2024 to 03-01-2025 Except 30/12/2024 to 31/12/2024 (Earned Leave-A.O. and C.L. Sr.AO)- 9 working Days.

AIMS AND OBJECTIVES

The Aims and objective of this office is to providing sewerage facilities in unsewered area of Najafgarh, Ranhola and Vikaspuri constituency to mitigate the pollution in River Yamuna and alongwith the construction DSTPs in the concerned area.

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

S. No.	Name of the Officer	Period	
		From	To
HOO/DDO			
1.	Sh. Vijay Pal Sharma	01-04-2023	31-03-2024
S. No.	Name of the Officer	Period	
		From	To
AAO			
1.	Sh. Jitender Kumar Jha	01-04-2023	31-03-2024
Cashier			
1.	Smt. Babli Devi, Sr. Asstt.	01-04-2023	31-08-2023
2	Sh. Pramod, Sr.Asstt.	01.09.2023	31.03.2024


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Expenditure of the Department for the period
2022-23

(Amount in Lakh)

1. Budget detail

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Capital (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2023-24	✓ 22250.44	✓ 16527.12	✓ 16527.12	NIL	5723.32

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Revenue (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2023-24	✓ 485.13	✓ 444.07	✓ 444.07	NIL	41.06

Vacancy Statement of regular staff as on 31.03.2024 :

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	01	01	NIL
B	10	08	02
C	26	20	06

Statutory Audit:

The Statutory audit of the Office of The EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 has been conducted upto 2018 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 for the period 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.


Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	2022-23	12	0	0	12

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
₹ 38634/-					

Signature of I.A.O.

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

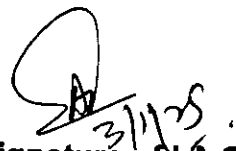
Current Audit Report

During the course of current audit, 18 observation Memos were issued to the Office of The EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 for the period 2023-24. The audit Memos have been converted into 13 Audit Paras and 02 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
4	6	2208/-	NIL	2208/-	PARA-04

Internal audit report has been prepared on the basis of information furnished and made available by the Office of The EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 for the period 2023-24. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


 Signature of I.A.O

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

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. 06: Review of Register of Measurement Books.

(Ref. Audit Memo No. 10 dated: 05.01.2024)

As per para 7.13 of CPWD Works Manual, measurement books (MBs) are required to be reviewed by Divisional Account (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement Books in use in the Sub Divisions to the Divisional Office from time to time so that at least once a year the entries recorded in each of the book are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks, if any, should be recorded and communicated to the Assistant Engineers concerned.

Test check of the Measurement Books registers maintained for the period 2022-23, revealed that Measurement Books were neither reviewed by the **Divisional Accountant nor the Assistant Engineers** submitted the Measurement Books in the Divisional Office. Thus, the provisions of manual, in respect of review of Measurement Books, were not adhered to, which indicates that there is no monitoring at the division level to check the receipt and issuance of Measurement Books to sub division.

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

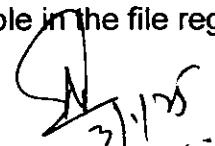
21. EE(C) DR-XII, Pitampura (Water Construction).)

PARA-01 Slow progress of work. (Audit Memo No. 01 Dated: 03.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that the work of "Providing house sewer connections from nearest DJB manholes to individual house in colonies Budh Vihar Phase-1, Krishan Vihar, Vijay Vihar, Pooth Kalan, Mangeram park etc." was awarded to M/s K. Construction Company (vide Work Order No. 09 dated 20.03.2023) at the tender cost of Rs. 16,00,82,886/- which was 14.61% below the estimate cost of Rs. 18,74,72,639/-. The stipulated date of start of work was 29.03.2023 and stipulated date of completion of work is 28.03.2024.

The above work was to be completed in 01 year but only **10.46 %** of work has been completed till date after a lapse of more than 6 months. As per "Scrutiny Performa for administrative approval for estimate", no expected hindrance was anticipated by the department in completion of work like approval from any other authority like MCD, Traffic Police, NHAI etc. However, the reason for the delay could not be verified as per the record furnished to audit.

Further, Technical Committee meeting held on 17.02.2023 directed that Geo-Tagging of all sewer connections be done. However, no record is available in the file regarding Geo-tagging of sewer connections.


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The matter may be looked into under intimation to Audit.

PARA-02 Delay in start of work. (Audit Memo No. 02 Dated: 03.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that most of the work has been started after delay of 20 days to 6 months as per details attached.

The Department may take appropriate action in this matter under intimation to Audit.

PARA-03 Non- Maintenance of Cash Book. (Audit Memo No. 33 Dated: 03.10.2023)

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of EE(Civil), Drainage -XII, Pitampura, New Delhi during the audit period.

Non-maintenance of cash book is a lapse on the part of DDO of the Division. Necessary steps to maintain a cash book in accordance with Rule- 13 of Receipt & payment Rules should be taken.

It is requested to maintain the Cash Book under intimation to Audit.

PARA-04 Failure of Division to renew Performance Bank Guarantee/FDR. (Audit Memo No. 04 Dated: 04.10.2023)

It would be appropriate to take reasonable amount of Performance Bank Guarantee valid up to warranty period for due performance of the contract. The validity of the Bank Guarantees needs to be carefully monitored and whenever extension in the delivery period is granted, the validity of Bank Guarantee should also be appropriately extended so as to protect the Government Interest.

Test check of records made available to audit it revealed that validity of BG/FDR from S.No.1 to 4 are expired/time barred and are not renewed by the contractor, detailed as under :-

S. No.	Name of Vender	Name of work	FDR/BG No. with date of issue	Name of Issuing Bank	Amount of FDR/BG (In Rs.)	Date of Expiry of validity of FDR/BG
1	KRA-KIPL-JV	Ranhola GOC	20545BG000017	Karnataka Bank Ltd.	49,60,599/-	19.08.2023
2			21545BG000046	Karnataka Bank Ltd.	1,44,51,000/-	14.09.2023
3	Jainco Buildcon Pvt. Ltd.	Kazipur	46261GP001441622	HDFC Bank Ltd.	73,60,654/-	20.08.2023
4		Keshopur	184BG01222900003	Yes Bank Ltd.	46,14,000	07.09.2023

Reasons for non-renewal of FDR/BG is not provided, Division may take appropriate action for timely renewal of FDR/BG to safeguard the interest of Government.

PARA-05 Award of work at abnormally above the Estimated Cost. (Audit Memo No. 06

Dated: 04.10.2023)

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 work were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much above than the estimated cost, which indicates towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

Test check of records provided by the EE(Civil), Drainage -XII, Pitampura, New Delhi in r/o the work awarded and executed by the Division during the period 2022-23 reveals that tender has been awarded above the estimated cost. Detail of works which were awarded more than 15% above the Estimated Cost, is given below:

S. No.	work order No.	Name of the Contractor	Tendered cost	Award Cost	Above %	Name of the work and location
1	Nit No-03(2022-23) Reinvite/ CA no-04(2022-23)/ Work Order no-06(2022-23)	Mahavira Buildcon Pvt. Ltd.	136357740	194037064	42.3	Providing/Laying 900mm dia Rising Main from Avantika SPS to Rithala STP.
2	Nit No-02(2022-23) Reinvite/ CA no-05(2022-23)/ Work Order no-07(2022-23)	Jainco Buildcon Pvt. Ltd.	175482997	251449586	43.29	Providing & Laying 900mm dia Rising Main from Uttam Nagar SPS to Keshopur STP.

The reasons and justification for awarding of work abnormally above (more than 15%) the estimated cost may be elucidated to the audit with the supporting documents, if any.

PARA-06 Abnormal delay in Execution/Completion of work and Extension of time/Compensation for Delay. (Audit Memo No. 05 Dated: 04.10.2023)

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,

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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 progress reported/status reports of the following work provided by the EE(Civil), Drainage -XII, Pitampura, New Delhi, it was noticed that 20 works were awarded by this division, the date of completions has been elapsed but there were still incomplete and yet under work-in progress status. Though, the delay in these work were from 01 Months to 28 months, Detail as per **Annexure-I** (enclosed).

Reason for delay in Execution/Completion of with the supporting document / extension of time/compensation etc. was called for, reply is awaited. Division may take necessary action as per CPWD Manual/Contract/agreement under intimate to Audit.

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PARA-07 Wrong Pay Fixation- Recovery of Rs. 38634/-(Thirty Eight Thousand Six Hundred Thirty Four Only). (Audit Memo No. 07 Dated: 05.10.2023)

While scrutiny of service record provided by the office of EE(Civil), Drainage - XII, Pitampura, New Delhi, it has been observed that pay fixation order no. 62 dated 16.03.2022 in r/o **Shri Pawan Kumar**, Assistant Engineer (Civil) issued at the time of promotion to the post of Assistant Engineer (Civil) on Adhoc basis is not in order.

The pay of **Shri Pawan Kumar**, Assistant Engineer (Civil) working in EE(Civil), Drainage -XII, Pitampura, New Delhi, is re-fixed as under:-

S. No.	Date	Pay fixed by Department	Pay fixed as per rule	Remarks
1	01.04.2020	56900 (Level-07)	56900 (Level-07)	
2	01.04.2020	58600(Level-08)	58600(Level-08)	Grant of 2 nd MACP
3	01.07.2020	58600 (Level-07)	58600 (Level-07)	Annual Increment
4	01.07.2020	60400(Level-08)	60400(Level-08)	Pay fixed under FR(22)(1)(a)(1)
5	01.01.2021	62200	62200	Annual Increment
6	02.12.2021	63300(Level-09)	63300(Level-09)	Placement in next higher stage as promoted to the post of Assistant Engineer
7	01.01.2022	65200	63300	Irregular Annual Increment granted
8	01.07.2022	65200	65200	Annual Increment
9	01.01.2023	67200	65200	
10	01.07.2023	67200	67200	Annual Increment (DNI 01.07.2024)

Accordingly, the pay of **Shri Pawan Kumar**, Assistant Engineer (Civil) may be re-fixed as explained above and recovery of Rs. 38,634/-(Thirty Eight Thousand Six Hundred Thirty Four Only) may be made from the official concerned after verification of facts and figures under intimation to the Audit .

PARA-08 Award of work without obtaining EMD. (Audit Memo No. 08 Dated: 05.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that NIT No. 02/EE(C)Dr XII/2021-22 dated 22.12.2021 was published in newspapers on 23.12.2021 .

As per rule 170(i) of GFR, 2017, "To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders except Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organisation or the concerned Ministry or Department. The bidders should be asked to furnish bid security along with their bids. Amount of bid security should ordinarily range between two percent to five percent of the estimated value of the goods to be procured. The amount of bid security should be determined accordingly by the Ministry or Department and indicated in the bidding documents. The bid security may be accepted the form of Account Payee Demand accepted in the form of Account Payee Demand Draft, Fixed Deposit Receipt, Banker's Cheque or Bank Guarantee from any of the Commercial Banks or payment online in an acceptable form, safeguarding the purchaser's interest

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in all respects. The bid security is normally to remain valid for a period of forty-five day beyond the final bid validity period."

However, the department has not obtained the EMD from the bidder at the time of inviting Bids. Further, the work was awarded to M/s Nand And Son's-Bamrah Pipes-Raj Engineering Company JV being L-1 at Rs. 12,83,53,540.66/- which was 5.87% below the tender cost of Rs. 13,63,57,740/-. A letter of Intent was issued to M/s Nand And Son's-Bamrah Pipes-Raj Engineering Company JV vide no. DHB/EE@DR.XII/2022/ 7209-7216 dated 10.03.2022 for depositing irrevocable Performance Guarantee initially valid upto stipulated date of completion plus 60 days beyond that within 15 days from the issue of date of LOI but the same was not submitted by the agency. The agency replied through e mail and has shown inability to execute the work on its quoted rates.

As no EMD was obtained from the bidder at the time of Bid, department failed to confiscate the amount.

Further, the department prepares fresh justification of Rates as there is much fluctuation in Rates of DI/MS pipe and other building materials also in the market and re-invite the bid. Further, the Department has made expenditure on publishing of NIT in newspaper and Clause of EMD was inserted in the NIT.

Reason for not obtaining the EMD may be elucidated to the Audit.

PARA-09 Shortcoming in procurement of Office Furniture (Audit Memo No. 09 Dated: 06.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that office has procured furniture for the Office of CE(DR)Pr-III. Requisition dated 06.06.2022 was received from the office of CE(DR)Pr-III for procurement of 18 nos. of Chairs i.e. visitors, 01 Computer table and 03 nos. of Computer Chairs.

It is pertinent to mention that as per "Scrutiny Performa for Administrative Approval of Estimate", the Department procured the furniture by stating that "A request from CE(DR)Pr-III was received vide letter no. DJB/CE(Dr)Pr.-III/2022/333 dated 06.06.2022 for procured of furniture for the staff in the office of CE(DR)Pr-III.

Further scrutiny of records, it has been observed that the Department has procured the extra/excess items. Details of extra/excess items are as under:-

Sr. No.	Name of Item	Amount	Quantity to be procured as per requisition	Actual Quantity Procured	No. of Extra Items
1	Revolving Chair	49998	0	2	2
2	Office/Visitor Chair	153000	18	18	0
3	Steel Office Table	20100	0	1	1
4	Office/Visitor Chairs	11000	0	4	4
5	Revolving Chari With Arms	14500	0	1	1
6	Steel table with storage	17900	3	1	0
7	Computer table	15500		2	0
8	Revolving chair with Arms	7000	3	3	0

Reason of procurement of extra/excess items may be elucidated to the Audit.

PARA-10 Loss Rs. 11,01,235/- on account of not availing 15% rebate on advertisement.
(Audit Memo No. 10 Dated: 06.10.2023)

During the test check of records related to expenditure incurred on Advertisement by the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that the office has incurred Rs. 73,41,564/- on Advertisement of publication of tender notice/NIT(Notice Inviting Tender). The department has make payment directly to the concerned Advertisement Agency/media house.

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

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

Sr. No.	Name of Advertisement Agency/ Media House	Amount Paid (F.Y. 2022-23)	Amount of rebate not given by the Agency/Media House(15%)
1	Bennett Coleman & Co. Ltd.	1762161	264324
2	H.T. Media Ltd.	2010526	301579
3	Hindustan Media Venture Ltd.	402773	60416
4	India Express Newspaper	1522746	228412
5	Amar Ujala Publication Pvt. Ltd.	484337	72651
6	Danik Jagran	556023	83403
7	Punjab Kesari Delhi	24461	3669
8	Millemmum Post	43254	6488
9	The Publishing Pvt. Ltd.	529278	79392
10	Hamara Samaj	3076	461
11	Action India	2929	439
Total		73,41,564	11,01,235

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

Reason for non publishing the Advertisement through Shabdarth may be furnished to audit.

PARA-11 Transfer of ongoing work/project to other Division. (Audit Memo No. 11 Dated: 06.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that Work " Providing/Laying 150mm dia SW pipe for making

House Sewer connection from existing manhole to the edge of building line of consumer end in areas falling under Budh Vihar GOC" was awarded to M/s Trans Asia Builder vide work order no. 01 dated 06.05.2022.

Further, it has been observed that the above ongoing work has been transferred from EE(Civil), Drainage -XII to AEE(M)-06 vide order No. DJB/EE©Dr.XII/2022/1560 dated 26.09.2022 after 4 months from Award of Work. However, no reason for transfer of work is available in the records provided by the Department

Reason for transfer of ongoing work from EE(Civil), Drainage -XII to AEE(M)-06 may be furnished to audit.

PARA-12 Decrease / Increase in scope of work without getting approval of deviation.
(Audit Memo No. 12 Dated: 06.10.2023)

During the test check of records of the O/o EE(Civil), Drainage -XII, Pitampura, New Delhi, it has been observed that the work of "Providing and Laying 200 mm to 1100 mm nominal dia internal and peripheral sewer line in Ranhola group of colonies under Nilothi catchment area in Delhi" was awarded to M/s KRA-KIPL JV (vide Work Order No. 05 dated (2018-19) .

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

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

Decrease/Increase in scope of work shows that the division did not prepare estimates as per actual site requirement.

Details of work which was executed above estimate:-

Sr. No.	Name of Work	Quantity of work Scheduled	Amount of Scheduled Work	Quantity of work actually executed	Amount of execute work
1	Providing, laying and jointing of class SN8 structure wall polyethylene piping system with non smooth external annular corrugated and smooth internal surface for non pressure underground sewerage and drainage application for 300 mm internal diameter/345 mm outer diameter	1804 mtr	31,71,612	56297 mtr	9,89,75,949

As per above table, an expenditure of Rs. 31,71,612/- has to be made on the work "Providing, laying and jointing of class SN8 structure wall polyethylene piping system with

non smooth external annular corrugated and smooth internal surface for non pressure underground sewerage and drainage application for 300 mm internal diameter/345 mm outer diameter" as per work order. Total 1804 mtr pipe of Dia 300 mm has to be used. However, the 56297 mtr pipe of Dia 300 mm amounting Rs. 9,89,75,949/- has been used till date.

Hence an amount of Rs.9,58,04,337/- (Rs. 9,89,75,949/- – Rs. 31,71,612/-) which is 3020.6 % excess than estimate accorded/sanctioned by the division.

In view of the position of explained above, it seems that estimates are not prepared as per actual requirement of the work .

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

21. EE(C) DR-XIV, Najafgarh (Water Construction).)

PARA-01 Bank Reconciliation Statement for the Financial Year 2022-23. (Audit Memo No. 01 Dated: 30.10.2023)

During the Scrutiny of records provided by **Executive Engineer(C), DR-XIV, Delhi Jal Board, Najafgarh, New Delhi**, it has been observed that Total 17 (Seventeen) Bank Accounts are being operated in the office, detail as under :-

EE (C) DR-XIV			
SNO	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Canara Bank-4783	1081140.00	
2	CBI-1115	15981927.00	
3	Corp.Bank-166	9384662.88	
4	Corporation Bank-026401601000578	196857.11	
5	SBI A/C NO. 40465923737	69742.00	
6	SBI A/C NO.-41437543571	9135233.00	
7	SBI HOLDING A/C NO.-41079060087	1219.00	
8	Syndicate Bank 15/140	301073.50	
9	Syndicate Bank A/c 12261	14075900.00	

PART-II
CURRENT AUDIT REPORT (2023-24)

EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034.

PARA-01 (Audit Memo No.01 Dated: - 19/12/2024)

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

During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034**, It has been observed that following Bank Ledger Balances are exists in the Book of Accounts of the Division, detail as under :-

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank/Cheque-in-Transit Balance as on 31-03-2024					
SCHEDULE BANK					
SBI A/C NO.41005367118		0.00	4419654.00		4419654.00
ALLAHABAD BANK/INDIAN BANK EMD NC 50448339804		3905818.00	1487165.00	2418653.00	
CHEQUES IN TRANSIT		477787.00	477787.00		
SBI A/C NO.- 3298		32076742.00	32076742.00		
SBI A/C NO.- 3480	0.00 CR	1736241079.00	2670060761.00		933819682.00
SBI A/C NO.- 40465914111(AMRUT)	0.00 CR	147597652.00	165352352.00		17754700.00
SCHEDULE BANK TOTAL:	0.00 CR	1920299078.00	2873874461.00	2418653.00	955994036.00

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

1. Reason for non carry forward of closing balances for the Financial Year 2022-23 to Financial Year 2023-24.
2. Copy of Bank Ledgers, Bank Statement and Reconciliation Statements in r/o of Bank Ledgers with the Bank Statement.
3. Certificate of Confirmation of Balances exists as on 31-03-2024.
4. Detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ) Bank Account/Related concerned Bank A/c.
5. Purpose of maintaining each Bank Accounts.

The above mention information/record was called for but Division did not submitted any reply, Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information as mentioned above and carry forward the closing balance of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit

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PARA-02 (Audit Memo No. 02 Dated 19/12/2024)

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

A: Statutory/Others Deductions.

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		735347.00	790463.00		55116.00
OTHER DEDUCTIONS		69440.00	543948.00		474508.00
DEDUCTIONS FROM EMPLOYEES TOTAL:					529624.00

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

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

Division did not submitted any reply. Division/Department may take necessary action for carry forward of balances of F.Y. 2022-23 to F.Y. 2023-24 and submit the copies of deposit challan in case of Credit Balance and reason for excess deposit in case of Debit Balance after verifying the fact and figure of the account to the Audit.

B. Duties and Taxes.

During the Test Check of Trial Balance, it has been observed that Duties and Taxes are showing Debit/Credit balances. Debit Closing means that Excess deposit of Duties of Taxes over the Duties and Tax Due and Credit closing balance means short deposit of Duties and Taxes /Balance amount due to be deposited with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
CGST		16088609.00	15678703.00	409906.00	
IGST		5241.00	6886.00		1645.00
SGST		21124327.00	17873226.00	3251101.00	
GST DEDUCTION TOTAL:	0.00 CR	37218177.00	33558815.00	3661007.00	1645.00

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

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

Reason of the above lapse may elucidate to audit after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes with the concerned authorities in case of Credit Balance and refund status in r/o Debit Balance and provide updated Ledger duly carry forward of balances of F.Y. 2022-23 to F.Y.2023-24

PARA-03 (Audit Memo No.03 Dated 19/12/2024).

Sub : Accumulation of Deposit from Contractors

During the test check of Trial Balance/Head of Accounts, it has been observed that Deposit from Contractor are showing Debit and Credit Closing Balance. Debit Closing Balance means refund has been paid in excess of Deposit received from Contractor and Credit Closing Balance means that amount is being deposited by the contractor as Security or amount is withheld for particulars pupose which is liable to refund after completion of work/Defect Liability period, Detail as under :-

DEPOSITS FROM CONTRACTORS (F.Y. 2023-24)					
PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
AMOUNT WITH HELD FROM CONTRACTOR		47846232.00	38145920.00	9700312.00	
EMD		1487165.00	3886318.00		2399153.00
SECURITY DEPOSIT		59409397.00	37950937.00	21458460.00	
DEPOSITS FROM CONTRACTORS TOTAL:	0.00 CR	108742794.00	79983175.00	31158772.00	2399153.00

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

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

No reply is submitted by the Division, Department/Division may look into matter and submit the Workwise detail of Contractors/EMD/Security Deposit received from contracts with the current status of completion of work , defect liability, Penalty likely to be to be imposed by the Division etc. with the reason for non-releasing of Security Deposit may be furnished to the Audit.

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PARA-04 (Audit Memo No.06 Dated : 24-12-2024).

Sub : Excess Bonus/Ex-gratia Payment for Rs.2208/- to officials of DJB.

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

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

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

S.NO.	Type of payment in the F.Y. 2023-24	Name of Employee	Bank A/c No.	Bonus paid	Bonus Due	Difference
1	EX-GRATIA	Smt. Neeti Saini	J.E. (Civil)	7000/-	6908	92
2	EX-GRATIA	Smt. Asha Sharma	A.S.O.	7000/-	6908	92
3	EX-GRATIA	Sh. Pramod	Sr. Asstt.	7000/-	6908	92
4	EX-GRATIA	Smt. Jyoti	Jr. Asstt.	7000/-	6908	92
5	EX-GRATIA	Smt. Naresh Kumari	PCAMR	7000/-	6908	92
6	EX-GRATIA	Sh. Pawan Kumar	Field Assistant(SG)	7000/-	6908	92
7	EX-GRATIA	Sh. Billa	Field Assistant	7000/-	6908	92
8	EX-GRATIA	Sh. Rishi Prakash Jamdagni	Field Assistant	7000/-	6908	92
9	EX-GRATIA	Sh. Ranga Swami	Field Assistant	7000/-	6908	92
10	EX-GRATIA	Sh. Maheshwar Rai	Field Assistant	7000/-	6908	92
11	EX-GRATIA	Sh. Bijender Singh	Field Assistant	7000/-	6908	92
12	EX-GRATIA	Sh. Chhotan Singh	Field Assistant	7000/-	6908	92
13	EX-GRATIA	Smt. Hemlata	Field Assistant	7000/-	6908	92
14	EX-GRATIA	Smt. Krishna	Field Assistant(SG)	7000/-	6908	92
15	EX-GRATIA	Sh. Sangram Singh	Field Assistant	7000/-	6908	92
16	EX-GRATIA	Sh. Thakur Dass	Field Assistant	7000/-	6908	92
17	EX-GRATIA	Sh. Shyam dev	Field Assistant	7000/-	6908	92
18	EX-GRATIA	Sh. Jai Krishan	Field Assistant	7000/-	6908	92
19	EX-GRATIA	Sh. Surender Kumar	PCAMR	7000/-	6908	92
20	EX-GRATIA	Sh. Divakar Goyal	A.S.O.	7000/-	6908	92
21	EX-GRATIA	Sh. Krishan Pal	Field Assistant	7000/-	6908	92
22	EX-GRATIA	Sh. Dinesh Kumar	Field Assistant	7000/-	6908	92
23	EX-GRATIA	Smt. Vijay Kumari	Sr. Assistant	7000/-	6908	92
24	EX-GRATIA	Smt. Sulekha	Sr. Assistant	7000/-	6908	92
		TOTAL				2208

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The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.2208/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-05 (Audit Memo No. 07 Dated 26 -12-2024)

Sub : Irregularities in the work of Construction of 100 KLD DSTP at Armed Forces preparatory Institute at Jharoda Kalan including 5 Year O & M.

Name of Work:- Construction of 100 KLD DSTP at Armed Forces preparatory Institute at Jharoda Kalan including 5 Year O & M.
Work Order No.: 04 (2023-24) dated 01-12-2023
Name of Contractor M/s Enviro Water Solutions
Amount Put to tender Lump Sum Basis
Type of Project Deposit Work
Estimated Cost Rs.1,60,88,174/-
Amount Received on 27/06/23 Rs.1,60,88,174/- from Education Deptt., GNCTD on a/c of Deposit work
Justification of Rates approved Rs.1,29,78,334/-
Total Cost(Tender) of Project Rs.97,77,000/-

S.No.	Particular of work	Rate with Tax
1	Designed engineering and submission of drawing	Rs.5,00,000/-
2	Capital Cost of DSTP	Rs.62,97,000/-
3	All in all Operation and Maintenance cost for 5 Year	Rs.29,80,000/-
	Total cost of project	Rs.97,77,000/-

Completion Period 2 Months
Total Payment made Rs.67,97,000/- (2nd & Final Bill)
Date of Start of work 07/12/2023
Date of Actual Start of work 03/01/2023
Date of Completion of Capital Work 06/02/2023
Date of Actual Completion 22/03/2024

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

1. Non-Refund of Excess Deposit Amount to Education Department, Govt. of NCT of Delhi :-

As per estimate of Delhi Jal Board Rs.1,60,88,174/- has been deposited by the Education Department, Government of NCT whereas tender cost as per above work order is Rs.97,77,000/- and balance amount of Rs.63,11,174/- was to be refund in excess of Tender cost to Education Department, which can be utilized by Education Department for another project but same has not been refunded by the Delhi Jal Board to Education Department.

Reason for non-refund of Rs. 63,11,174/- was called for but no reply is submitted. Department/Division may take necessary action in r/o refund the balance amount to Education Department, GNCTD under intimation to Audit

2. Delay in start of work :- During the test check of records of the EE(C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034, it has been observed that work has been started after delay of 27 days. Reason for Delay start of work was called for but no reply is submitted by Division. Department/Division may submit the justification to delay in start of work to Audit.

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

As per clause 17.7 & 17.8 of General Conditions of the Contract, the Contractor shall submit by 4th and 19th of every month, to the Engineer-in-Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively In case of non-observation of above conditions, the contractor shall be liable to pay to DJB a sum not exceeding Rs. 1000/- for each default or materially incorrect statement.

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

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement Clause -17 was called for but no reply is submitted by the Division, Department/Division may look into the matter and take necessary action in this regard under intimation to Audit.

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

As per Clause 7.2.1 of General conditions of Contract, the contractor shall enter the online progress reports in the format of project management system (for quality monitoring, physical and financial progress monitoring) on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/other report/site photographs with date of submission by 8th and 23rd of every month. The Engineer-in-Charge shall verify the entries made. No payment shall be released if the progress has not been entered at the prescribed frequency and in the prescribed format. During the test check of Audit, it was revealed that the Division had not adhered to the Codal provision. Online progress report is not being submitted by the contractor and payment is being passed for payment without submission of progress report.

Department/Division may look into the matter and take necessary action under intimation to Audit.

5. **Delay in Completion of Capital Work :-**

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NIT, 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. As per information available vide 2nd R.A. Bill, work has been actually completed on 22/03/2024 which is delayed by 1 Month 16 Days and EOT has not been available on record however, EOT @10% to the tune of Rs.6,29,700/- has been withheld from the Bill.

Approval of EOT/ Reason for Delay of work , Levy of Compensation for delay was called for but no reply is submitted in this regards. Department/Division may look into the matter and take necessary as per terms and conditions of Contract under intimation to Audit.


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6. Completion Certificate (15.1)

As per clause 15.1.1 Within 10 days of the Physical Completion of the work, the Contractor shall give notice of such completion to the Engineer-in-charge. Within 30 days 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:

- (i) to be rectified by the contractor and /or
- (ii) for which payment will be made at reduce rates, shall be issued.

Provided that no Completion Certificate shall be issued, nor shall the Works be considered to be completed until the Contractor shall have removed from the Site all scaffolding, surplus materials, rubbish and all huts and sanitary arrangements required for his/their work people on the Site and cleaned off the dirt form site, shall have obtained clearance form the Labour Officer as under clause and not until the Works shall have been measured by the Engineer-in-charge. In case, the Contractor fail to submit the completion plan as aforesaid, he shall be liable to pay a minimum sum equivalent to 2.5% of the Contract Price or as may be fixed by the Engineer-in-Incharge concerned.

Division is requested to provide the Completion Certificate to the Audit.

PARA-06 (Audit Memo No. 08 Dated : 26-12-2024).

Sub :- Non- Maintenance of Proper Cash Book for Financial Year 2023-24.

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained properly by the DDO of EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 during the audit period. It is evident from the Ledger of Imprest A/c has been recouped/utilized for payment/ Purchase of items by the Division but Cash Book/Petty Cash Book Entries has not been authenticated by Authority concerned. It has been noticed that Receipts entries are made on the Receipt side in the Cash Book but on the payment side simply challan is pasted on Payment Side instead of making payment entry and balance cash in Hand on each day of transaction. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. GAR-6 Receipt has not been issued by the Division.

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

Reason for Non-maintenance of proper Cash Book was called for but no reply has been submitted. Department/Division may look into the matter and take necessary action for proper maintenance of Cash Book as per rule.


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PARA-07 (Audit Memo No. 09 Dated : 02-01-2025)**Sub : Failure of Division to renew Performance Bank Guarantee.**

In order to safeguard of the Government Interest, it would be appropriate to take reasonable amount of Performance Bank Guarantee valid up to warranty period for due performance of the contract. The validity of the Bank Guarantees needs to be carefully monitored and whenever extension in the delivery period is granted, the validity of Bank Guarantee should also be appropriately extended so as to protect the Government Interest.

During the test check of records made available to audit, it revealed that validity of Performance Bank Guarantee (PBG) not renewed timely to protect government interest. Details of PBG expired/time barred is as under:

S. No.	Name of the Contractor	Name of Contractor	Amount of Bank Guarantee (In Rs)	Date of Validity of Bank Guarantee
1.	M/s KRA-KIPL-JV	Rithala GOC	1,18,68,870	21-07-24
2	Green Design	Rithala STP	7,90,000	30-06-23
		Palla GOC	67,500	31-03-24
4	Parveen Kumar Jain	Shikarppur	35,80,000	30-06-24
		Shikarppur	10,00,000	24-01-23
		Vikaspur GOC	18,27,000	10-09-24
		Vikaspur GOC	20,00,000	10-03-24
6	Fatham Driller	Uttam Nagar	5,17,436	31-05-23
7	Shiva & Co.	Punjabi Bagh	11,11,078	28-06-24
8	K. Construction Co.	Budh Vihar	48,02,500	07-11-24
		Budh Vihar	45,64,959	07-11-24

Reason for Non-renewal of Performance Guarantee/Bank Guarantee was called for but no reply has been submitted, Department/Division may look into the matter and take necessary action for renewal of Performance Guarantee/Bank Guarantee under intimation to Audit.

PARA-08 (Audit Memo No. 10 Dated 02/01/2025).**Sub : Delay/Slow progress of works leading to missing the deadlines for completion of works.**

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NTT, 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.

During the test check of progress reported/status reports of the following work provided by of EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034, it was noticed that 8 project are still in work-in-progress status, in most of cases date of completions has been elapsed and progress is not upto mark. Detail of all project is as under :-

S.no	Name of the work and location	Nit no/Contract Aggrement no./Work Order no-	Name of the contractor	Stipulated date of completion	Actual Date of completion	Physical progress of work(in %)	Delay in execution of work up to as on date.
1	Providing & Laying 200mm to 1100mm Nominal dia internal and peripheral sewer line in Ranhola GOC under Nilothi Catchment area in delhi.	CA.no-05(2018-19)/ Work Orderno-05(2018-19)	Kra-Kipl-JV	16.03.2022	Work in Progress	94.97	1024 Days (2 Year, 9 Months, 18 Days)
2	Providing & Laying 900mm dia Rising Main from Uttam Nagar SPS to Keshopur STP.	CA no-05(2022-23)/ Work Orderno-07(2022-23)	Jainco Buildcon Pvt. Ltd.	16.05.2023	Work in Progress	70.52	718 Days (1 year, 11 months, 18 days)
3	P/L/J internal and peripheral sewer line in Kazipur GOC under the command of proposed STP at Kazipur.	CA no-02(2022-23)/ Work Orderno-06(2021-22)(Work Transferred from other Division i.e EE(C)DR-XV	Jainco Buildcon Pvt. Ltd.	04.07.2023	Work in Progress	95.44	549 Days (1 year, 5 months, 30 days
4	P/L 280mm to 900mm Nominal dia sewer line in Vikas puri falling under Nilothi WWTPS Catchment area in delhi.	Ca no-03(2018-19)/ Work Orderno-03(2018-19)	Raj Con Build Ltd.- JV	28.05.2021	Work in Progress	98.5	1316 days (3 years, 7 months, 6 days)
5	Providing & Laying and jointing internal and peripheral sewer line in Sarangpur GOC under the command of proposed STP at Sarangpur.	CA no-01(2022-23)/ Work Orderno-07(2021-22)(Work Transferred from other Division i.e EE@DR-XV	Jainco Buildcon Pvt. Ltd.	04.07.2023	Work in Progress	88.13	549 Days (1 year, 5 months, 30 days
6	P/L/J internal & Peripheral Sewer line in Shikarpur GOC under the command of proposed STP at Shikarpur.	CA no-02(2022-23)Work Order no-04(2022-23)(Work Transferred	Jainco Buildcon Pvt. Ltd.	15.10.2023	Work in Progress	90.1	446 days (1 year, 2 months, 19 day)

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		from other Division i.e EE@DR-XV					
7	Desilting of 1000mm size and above diameter Peripheral Trunk Sewer lines in the command of Keshopur STP with vaccum Super sucker and jetting cum suction machines with water recycling technology.	Ca.no-02(2022-23)/ Work Orderno-02(2022-23)	Fathom Drillers	14.09.2022	Work in Progress	100	842 days (2 years, 3 months, 20 days)
8	Desilting of 900mm size and above sized Punjabi Bagh Trunk Sewer lines in the command of Nilothi STP with vaccum Super sucker and jetting cum suction machines with water recycling technology.	Ca no-06(2022-23)/ Work Orderno-08(2022-23)	Shiva and Company	14.02.2022	Work in Progress	27.53	1054 days (2 years, 10 months, 20 days)
9	Providing house sewer connections from nearest DJB manholes to individual house in colonies Budh Vihar Phase-I Krihan Vihar, Vijay Vihar, Pooth kalan, mangeram park etc.	Ca no-07(2022-23)/ Work Orderno-09(2022-23)	K. Constuction Company	28.03.2024	Work in Progress	79.66	281 days (9 months, 6 days)

Reason for delay in Execution/Completion of work with the supporting document / extension of time/Hindrance and compensation was called for but no reply is submitted by the Division. Department/Division may look into the matter and take necessary action as per terms and condition of contract under intimation to Audit.

PARA-09 (Audit Memo No.11 Dated : 02-01-2025)

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

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

During the test examination of records/C.A. Register relating to award of tender EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 , revealed that in the following cases, agreements executed and work orders were awarded to the contractors at the rates very lower than the estimated cost/justified cost. It is 27% below of tender amount from Justified Cost is as under :-

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As per table below , there was huge variation between the Justified cost and tendered amount below 27% which raises questions towards the quality & quantity of the works and also towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

S.No.	Name of work	Amount put to tender	Work order no. and date		Awarded cost	% below
			W.O.No.	W.O.Date		
1	Providing and Fixing Barbed Wire Fencing around the Land taken over for construction of Decentralized Sewage treatment Plant and SPS at village Tajpur, Sungerpur and Palla in Narela AC-01 M/s Prateek Goyal Associates	2069864	03(2023-24)	21-11-23	1510793	27% below

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

1. Whether the work mentioned above has been completed. If yes, provide Date of Completion.
2. What is progress of work.
3. Total Payment made to contractor till date.
4. Whether Addl. Performance Guarantee has been obtained from the above said contractor whose bid is more than 25% below the justified cost as per DJB Circular DJB/CEO/2022/D-1338 Dated 21-04-2022. Please provide the detail thereof.
5. Whether work is fore closed/Rescinded, what action has been taken by the Division.
6. Whether any defect is noticed in the above said works, Detail may be provided and what action has been taken by the Division.
7. Reason for variation in estimated cost and Actual Expenditure in r/o Above said work.

No reply has been submitted by the Division. Department/Division may look into the matter and submitted the requisite information/ documents under intimation to Audit.

PARA-10 (Audit Memo No.12 Dated : 02-01-2025).

Subject: Huge Savings under various Heads.

During the test check of budget and expenditure details provided by the Division for the audit period 2023-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry/Deptt/Head Quarter, by the dates prescribed by that Ministry/Deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year However, it was observed

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that huge amount of funds i.e. from 8.46% to 25.72% have been found retained unutilized as per details given below:-

Financial Year	Head of Account	Budget Allocation	Fund Allocation	Expenditure	Balance Fund	Balance Budget	(In Lakhs)
							Saving %
2023-24	Capital	22250.44	16527.12	16527.12	NIL	5723.32	25.72
2023-24	Revenue	485.13	444.07	444.07	NIL	41.06	8.46

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated saving notice in the Grant of Appropriation controlled by them. However, in the above mentioned case, same was not done.

Reasons for Non-Utilization of fund/budget, higher provision of budget for the work as compared to expenditure and Non surrender of budget/fund balances may be elucidated to Audit.

PARA-11 (Audit Memo No.13 Dated : 02-01-2025).

Sub : Transfer of ongoing work/project from Other Division

All the Execution of the work may be executed in the same division, which has been entrusted for planning, frame work, terms and conditions, , preparation of tendering and final Execution of work, it may have chances of deviation/improper implementation and management of project, breach of terms and conditions of contract signed by the original entrusted division. Frequent transfer of ongoing project from one division to another division is not appropriate in r/o Planning and Execution of Work.

During the test check of records of EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 , it has been observed that following running projects/works were transferred from EE(C)DR-XV to EE(C)DR-XII, Detail as under :-

S.no	Name of the work and location	Nit no/Contract Agreement no./Work Order no-	Tendered cost	Awarded Cost	Name of the contractor	Actual Date of completion
1	P/L/J internal and peripheral sewer line in Kazipur GOC under the command of proposed STP at Kazipur.	Nit no-1(2021-22)/CA no-02(2022-23)/ Work Order no-06(2021-22)(Work Transferred from other Division i.e	283058523	245355128	Jainco Buildcon Pvt. Ltd.	Work in Progress

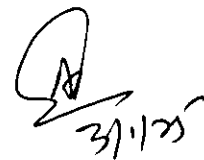
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		EE(C)DR-XV				
2	Providing & Laying and jointing internal and peripheral sewer line in Sarangpur GOC under the command of proposed STP at Sarangpur.	Nit no-01(2021-22)/CA no-01(2022-23)/ Work Order no-07(2021-22)(Work Transferred from other Division i.e EE©DR-XV	748335432	632268606	Jainco Buildcon Pvt. Ltd.	Work in Progress
3	P/L/J internal & Peripheral Sewer line in Shikarpur GOC under the command of proposed STP at Shikarpur.	Nit no-01(2021-22)/CA no-02(2022-23)Work Order no-04(2022-23)(Work Transferred from other Division i.e EE©DR-XV	196094308	168601886	Jainco Buildcon Pvt. Ltd.	Work in Progress

Reason for transfer of ongoing work from EE(C),DR-XV to EE (C) DR-XII was called for but no reply submitted by Division.

Frequent transfer of ongoing project from one division to another division is not appropriate to avoid the deviation in r/o Planning and Execution of Work, which may cause improper implementation and management of project. Delhi Jal Board may look into the matter and necessary step in this regards and submit the reason for transfer of ongoing project EE(C),DR-XV to EE (C) DR-XII.



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PARA-12 (Audit Memo No.14 Dated : 02-01-2025)

Sub : Deviation in quantities of agreement items amounting to Rs.26.21 Crore .

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

On the test check of Quantity of work. It is revealed that as per schedule of quantities/ Completion Report items were executed above the estimated quantities. However, reasons for the same have been not recorded in M.B. The increase schedules of quantities of works after award of works are against spirit of CPWD manual. Detail as per Completion/Deviation Report is as under :-

1. Estimated Cost	: Rs.192,43,10,477/-
2. Tender Cost	: Rs.177,13,27,794/-
3. Quoted Rate	: 7.95% Below
4. Total Payment made upto 57 th R.A. Bill	: Rs.174,53,98,987/-
5. Completion Period	: 36 Months
6. Physical Progress of Work	: 94.97%

Deviation of Quantity in some Items, detail is as under :-

S. No	Item No.	Brief of Item	Schedule quantities	Executed quantities	Type of Quantity	Excess Quantity in Times	Deviation in Times	excess(+)/ Saving(-)	
								Ratee in Rs.	Rs.
1		3	4	5	6	7		8	9
1	4	Demolishing brick work manually	30	6594.1	Cum	6564.1	219.80	842.75	5531895.28
2	6	Earth Work in Excavation by Mechanical	175946.4	302621.81	Cum	126675.41	1.72	125.95	15954767.9
3	8	Providing and erecting 2.5 meter height barricating	3000	4100	MTR	1100	1.37	1577.05	1734755
4	14	Centring and Shuttering Including	3706.9	15246.93	sqm	11540.03	4.11	193.95	2238188.82
5	18	Steel reinforcement for RCC work	348727	509453	kg	160726	1.46	56.6	9097091.6
6	20	Brick work with common burnt clay fps	15	406.77	CUM	391.77	27.12	4970.3	1947214.43

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7	21	12 MM Cement Plaster of Mix 1:4	200	2534.75	sqm	2334.75	12.67	180.85	422239.538
8	22	Neat Cement punning	200	1554.74	sqm	1354.74	7.77	42.6	57711.924
9	23A(ii)	300 MM Internal Dia Meter/345 MM outer	1804	87005.11	mtr	85201.11	48.23	1758.1	149792071
10	23B(V)	HDPE 630 MM outer Dia	86	536.23	MTR	450.23	6.24	10111.7	4552590.69
11	24A(ii)	358 MM outer Dia DWC HDPE Pipe	1804	81058.92	MTR	79254.92	44.93	76.6	6070926.82
12	29	Providing Laying and jointing	34116	50684.28	MTR	16568.28	1.49	327.05	5418655.97
13	30	Providing and Laying	20196.92	43283.52	MTR	23086.6	2.14	761.85	17588526.2
14	38	Constructing Brick masonry circular	8499	10353	each	1854	1.22	7804	14468616
15	45	filling available excavated earth	76358.22	276352.41	cum	199994.19	3.62	125.75	25149269.4
16	58 (IV)	Dismantalling old SWP Pipe	19700	61247.56	cum	41547.56	3.11	45.3	1882104.47
17	58(v)	Dismantalling old SWP Pipe	500	3525.38	Cum	3025.38	7.05	47.85	144764.433
						Total Deviation			262051399

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

Department/Division may look into the matter and take necessary action with regards to Reason and justification for Deviation of quantity/ non preparation of realistic estimate of quantities to the Audit.

PARA-13 (Record Memo 1 to 1(N),Audit Memo 1 to 14)

Sub : Non-production of records/information.

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

- I. Property Register as per form GFR-22/Fixed Assets Register
- II. Reconciliation of Bank Ledger with Bank Statement. Certificate of Confirmation of Balance in Bank Ledgers.
- III. Unsettled Loan and Advances.
- IV. Challans of deposit of Statutory Deduction/Duties and Taxes.
- V. Stock Registers/Inventory Register.
- VI. GAR-6(Receipt Book).

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

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

TAN-01 (Audit Memo No.04 Dated 19-12-2024)

Sub : Improper maintenance of ECR/PBR.

During test-check of ECRs/PBRs for the audit period 2023-2024, it has been observed that the ECRs/PBRs have not been in prescribed format i.e GAR-17. The following discrepancies were also noticed: -

1. Amount of Arrear and Bonus has not been entered in the ECR/PBR in some of cases.
2. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the ECRs/PBRs.
3. Every entry in the ECR/PBR should be authenticated by DDO, but it was observed that entries in the ECRs/PBRs were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
4. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found in any cases. Details like Date of Joining, GPF/PRAN No, Basic pay, Address, DOB, details of loan/advances/refunds, Govt. Accommodation etc. were not recorded in the ECRs/PBRs, which is incorrect.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the ECRs/PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the ECRs/PBRs.
7. Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
8. Details of Govt. Accommodation i.e. Address, Type of Government Accommodation, has not been mentioned in ECRs/PBRs.

Reasons for above mentioned discrepancies was called for and Division has not submitted any reply. Department/Division may take necessary steps to remove the above said discrepancies and compliance be shown to the next Audit

TAN-02 (Audit Memo No.05 Dated 19-12-2024).

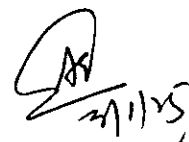
Sub :- Discrepancies in maintenance of Service Books.

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

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


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- (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iv) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (v) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (vi) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (vii) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (viii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the Upper right hand side corner of the Service Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.
- (ix) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (x) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in most of the service books.



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

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

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



Signature of I.A.O

Name of I.A.O. : Anand Gupta