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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 EE (Project) SR -I, DJB, Sector -6, Pocket -7, Rohini, Delhi-110085 for the period 2023-24.

INTRODUCTION

The Compliance Audit Report of Office of EE (Project) SR -I, DJB, Sector - 6, Pocket -7, Rohini, Delhi-110085 for the period 2023-24 was conducted by the field Audit Party comprising of Sh. Arbind Kumar, Inspecting Audit Officer and Sh. Vinay Arora, AAO. The audit conducted during 07 working days between 17.12.2024 to 26.12.2024.

AIMS & OBJECTIVES: -

The Aims and objectives of Division - Office of EE (Project) SR -I, DJB, Rohini, Delhi – entrusted with the work of providing sewerage facilities in un-sewered areas (U/a Colonies and Rural Villages) of Kirari, Mundka (Partly), Rithala (Partly) & Sultanpur Mazra constituency.

HOO/DDO/Accountant/Cashier

The following officers/officials have been served as Ex.Eng./HOO/DDO/Cashier during 2023-2024: -

Head of the Office (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. V.P. Singh	Ex. Engineer	01.04.2023	31.05.2023
2.	Sh. N.K. Sharma	Ex. Engineer	01.06.2023	Till date
List of D.D.O (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. V.P. Singh	Ex. Engineer	01.04.2023	31.05.2023
2.	Sh. N.K. Sharma	Ex. Engineer	01.06.2023	Till date

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Jitender Kumar Jha	AAO	01.04.2023	31.03.2024

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Budget & Expenditure of the Department for the period: 2023-2024**Revenue** (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2023-24	763.76	517.00	246.76

Capital (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2023-24	19203.43	13552.94	5650.49

Vacancy Statement: As on 31.03.2024

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group - 'A'	01	01	0
2	Group - 'B'	17	12	05
3	Group - 'C'	28	12	16
Total		46	25	21

Statutory Audit:-

The Statutory audit of Office of EE (Project) SR -I, DJB, Sector -6, Pocket -7, Rohini, Delhi-110085 has been conducted by AG (Audit) Delhi up to March 2024.

Maintenance of Records:-

The maintenance of record of Office of EE (Project) SR -I, DJB, Sector -6, Pocket -7, Rohini, Delhi-110085 for the period 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries :-

Directorate of Audit, Govt. of NCT Delhi first time conducted audit for the period of 2022-2023 and there were 15 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		No. of Para raised	Paras settled	Para Settled Nos.	
1.	2022-2023	15	0	0	15
	TOTAL	15	0	0	15

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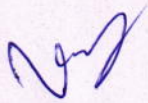
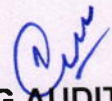
Current Audit Report :

During the course of current audit, 12 Observation Memos including record memo were issued for the period 2023-24. 01 Memo (Memo No. 11) has been settled on the spot. Out of 11 remaining observation Audit Memos, 09 Audit Memos have been converted into 09 paras and 02 into TANs.

Details of Current Recovery:-

S. No.	Memo No.	Details of Recoveries [Amount in Rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	06	1932	0	1932	06
2.	08	37521	0	37521	08
Total		39453	0	39453	

Internal Audit report for the period 2023-24 has been prepared on the basis of information furnished and made available by **Office of EE (Project) SR -I, DJB, Sector -6, Pocket -7, Rohini, Delhi-110085**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


A.A.O.
INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

PART-I

OLD AUDIT REPORT

(2022-2023)

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PARA-01 Transfer of ongoing work/project to other Division.(Memo No. 06 Dated: 15.01.2024).

During the test check of records of the O/o EE(PROJECT) SR-1, Delhi Jal Board, Rohini, Delhi, it has been observed that Work "Providing/Laying 250 mm to 1400 mm dia internal and peripheral sewer line in Begumpur group colonies falling under Rohini WWTP catchment area in Delhi." was awarded to M/s ASCO-TAPI JOINT VENTURE" vide work order no. 08(2018-19) dated 08.02.2019.

Further, it has been observed that the above ongoing work has been transferred from EE(PROJECT) SR-1 to Pr. CE(Dr.) Project-II, vide order No. DJB/Member(Dr.)/2022/445 dated 05.08.2022 after 42 months from Award of Work. However, no reason/justification for transfer of work is available in the records provided by the Department.

Reason for transfer of ongoing work from EE(PROJECT) SR-1 to Pr. CE(Dr.) Project-II may be furnished to audit.

PARA-02 Discrepancies in work "Construction of 5.50 MGD waste water pumping Station (WWPS) at Nangloi WTP for Kamruddin Nagar group of colonies in Mundka Assembly Constituency AC-8, Delhi on DBO Basis with 10 Year operation and Maintenance."
(Memo No. 07 Dated: 15.01.2024).

Name of Work:-	Construction of 5.50 MGD waste water pumping Station (WWPS) at Nangloi WTP for Kamruddin Nagar group of colonies in Mundka Assembly Constituency AC-8, Delhi on DBO Basis with 10 Year operation and Maintenance.
Name of Contractor	M/s GCKC Project and Work Pvt Ltd.
Work Order No.:	06(2021-22) dated 29-03-2022
Amount Put to tender:	Lump sum Basis
Total Cost:	Rs.11,71,81,164/-
Completion Period :	15 Months (i/c 3 Month Trial and run period)
Actual Date of Start :	08-05-2022.

During the scrutiny of records, the following discrepancies has been found, detail as under :-

1. Delay in Start of work

During the test check it has been observed that work "Construction of 5.50 MGD waste water pumping Station (WWPS) at Nagloi WTP for Kamruddin Nagar group of colonies in Mukdka Assembly Constituency AC-8, Delhi on DBO Basis with 10 Year operation and Maintenance." has been started after delay of 30 days. Details are as under:-

S N o.	Work order no,	Name of the work and location	Tendered cost (in Rs.0	Name of contract or	Date of start of work	Actual date of star of work	Dela y(in days)
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1	06(2021-22) dated 29-03-2022	Construction of 5.50 MGD waste water pumping Station (WWPS) at Nangloi WTP for Kamruddin Nagar group of colonies in Mundka Assembly Constituency AC-8, Delhi on DBO Basis with 10 Year operation and Maintenance	11,71,81,164/-	M/s GCKC Project And Works pvt. Ltd	08-04-22	08-05-23	30 days
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It is hereby requested to provide the reason of delay in start of work and action taken by the department.

2. Slow Progress of work.

As per information provided, Contractor has completed physically only 26.13% of civil work as on 31-12-2023 assigned to contract, whereas the work was to be completed within 15 Months (i/c Month Trial and run period) and the said period has already been lapsed on 08-05-2023 & 08-08-2023 (12 months for civil work and 3 months Trial and Run period). EOT, Hindrance report etc. are not found on record provided.

During the scrutiny of 1st R.A. bill dated 16-09-2022, it has been observed that as per bill contractor has completed the work of Topography survey, Soil Investigation and preparation of Hydraulic Design and preparation of layout plan only, neither other information regarding completion of other related civil work/O&M work was found on the record nor any payment other than 1st R.A. Bill being found on record.

The reasons and justification for slow progress may be elucidated to the audit with the supporting documents, if any.

3. Non-Submission of Insurance of equipment and Labour.

As per clause 8.0 and 8.1.5 of the CA that contractor shall produce the polices of insurance and receipt of payment in r/o equipment and labour etc. but the name is not found on record.

The reasons for Non-submission of insurance Certificate may be elucidated to the audit with the supporting documents, if any.

PARA-03 Irregularities in Construction of 5.50 MGD Lift station at Ranhola Village on DBO Basis with 10 years O & M..(Memo No. 08 Dated: 15.01.2024).

Name of Work:-	Construction of 5.50 MGD Lift station at Ranhola Village on DBO Basis with 10 years O & M.
Name of Contractor	M/s Rehman Builders Pvt. Ltd.
Work Order No.:	02(2021-22) dated 02-12-2021
Amount Put to tender:	Lump sum (DBO Basis)
Actual Date of Start :	12-12-2021.



Total Cost:

Rs.15,75,31,732/-

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Amount put to Tender (in Rs.)	Total Cost (InRs.)	Completion Period
Lump Sum (DBO Basis)	1. Civil & E&M =Rs.8,93,78,493/- 2. O & M =Rs.6,81,53,239/- Total cost =Rs.15,75,31,732/-	15 Months

1. **Slow Progress of work.**

As per information provided, Contractor has completed physically only 81% of civil work as on 31-03-2023 assigned to contract, whereas the work was to be completed within 15 Months and the said period is already lapsed on 11-03-2023. EOT, Hindrance report etc. are not found on record provided.

As per clause 10.3 of the CA, in the event of contractor fail to maintain the required progress in terms of clause 10.4. or of the complete the Works and clear the site on or before the stipulated Date of Completion, he shall be without prejudice to any other right of remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated in the CA.

The reasons and justification for slow progress may be elucidated to the audit with the supporting documents, if any.

2. **Non-Submission of Insurance of equipment and Labour.**

As per clause 8.0 and 8.1.5 of the CA that contractor shall produce the polices of insurance and receipt of payment in r/o equipment and labour etc.

As 4th R.A. bill 5 labours has been deployed (2 skilled + 3 unskilled) on the work but Insurance of Labour is not found on the record.

The reasons for Non-submission of insurance Certificate may be elucidated to the audit with the supporting documents, if any.

3. **Non-Submission of Appendix IV,V& VI in r/o Labour deployed.**

As 4th R.A. bill 5 labours has been deployed (2 skilled + 3 unskilled) on the work detail of workmen employed by contractor as per **Appendix-IV, muster Roll -Appendix-V, Register of wages-Appendix-VI** are not available in the record provided by the department. Reason for non-submission of Appendix IV,V& VI in r/o Labour deployed may elucidated to audit.

4. **Non submission of Employment schedule and Equipment use schedule.**

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- Employment schedule :- This shall consist of a chart showing deployment of monthly manpower (including skilled and unskilled labour of various categories) commensurate the Construction schedule.
- Equipment use schedule :- This shall consist of chart showing deployment of monthly construction equipment (under various categories) commensurate with the construction schedule.

The reasons and justification for slow progress and non-compliance of schedules as per prescribed Schedule -III may be elucidated to the audit with the supporting documents, if any.

5. During the test check of the 4th R.A. Bill, it has been observed that payment has been released on 01/03/2023 but Measurement Book, BOQ, Comparisons chart of completed work duly signed by the concerned authority has not been provided with the bill.

The reasons for not attaching the Measurement Book may be elucidated to the audit with the supporting documents, if any.

PARA-04 Discrepancies in work "Providing & laying of 250MM to 1600mm nominal Dia Internal and Peripheral sewer line in Kirari Group of Colonies under Rohini Catchment Area, in Delhi and construction of WWPS at PratapVihar, Premnagar & BhagyaVihar including Rising mains". (Memo No. 09 Dated: 15.01.2024).

Name of Work:- Providing & laying of 250MM to 1600mm nominal Dia Internal and Peripheral sewer line in Kirari Group of Colonies under Rohini Catchment Area, in Delhi and construction of WWPS at PratapVihar, Premnagar & BhagyaVihar including Rising mains.

Work Order No.: 02(2020-21) dated 04-12-2020

Name of Contractor **M/s Larson and Toubro Ltd.**

Completion Period: 48 Months (Including 24 months for Construction of 3 Nos. WWPS).

Amount Put to tender: Rs.3,81,68,17,642/-

Quoted Rate : @ 25.42% above on amount put to tender

Total Cost: Rs.4,79,60,26,066/- (L-1 after negotiation).

Sewer Line work @25.42% above on Account put to tender	Rs.276,83,58,304/-	Rs.347,20,74,985
Construction of WWPS and Rising Main (DBO Basis lump sum)		Rs.87,73,70,137
Electrical & Mechanical of WWPS (DBO Basis lump sum)		Rs.22,17,63,106/-
Operation & maintenance of WWPS & Rising Main for 10 Years (DBO Basis lump sum).		Rs.22,48,17,852/-
Total		4,79,60,26,080/-

During the scrutiny of records, the following discrepancies has been found, detail as under:-

1. 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. However, it was noticed that tenders were accepted much above than the estimated cost,

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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(PROJECT) SR-1, Delhi JalBoard, Rohini, Delhi in r/o the work awarded and executed by the Division reveals that tender of Sewer Line work has been awarded @25.42% above on Account put to tender Rs.276,83,58,304/-above the estimated cost.

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.

2. Slow Progress of work,

As per information provided, Contractor has completed only 61.15% of the total work assigned by Dec. 2023, whereas as per Schedule-III, WORK SCHEDULE(Page-2013,2014 of CA), 80% work was to be completed upto 12th quarter i.e. first day of 34th month and upto the end of 36th month.

Further, it has been observed that no record is available regarding Hindrance report and EOT(Extension of Time) provided by the department.

The reasons and justification for slow progress may be elucidated to the audit .

3. Non-compliance of schedules as per prescribed Schedule –III

The following schedule as prescribed in Schedule –III was not attached alongwith bill :-

- ➔ Employment schedule :- This shall consist of a chart showing deployment of monthly manpower(including skilled and unskilled labour of various categories) commensurate the Construction schedule.
- ➔ Equipment use schedule :- This shall consist of chart showing deployment of monthly construction equipment (under various categories) commensurate with the construction schedule.

The reasons and justification for non-compliance of schedules as per prescribed Schedule –III may be elucidated to the audit with the supporting documents, if any.

As per General condition of the contract, -

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Point no. 15.1 Completion Certificate: -

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. With in 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 form 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 from the Labour Officer as under clause and not until the Works shall have been measured by the Engineer-in-charge.

During the test check of progress reported/status reports of the following work provided by the O/o **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI**, it was noticed that some of the work have been completed 100% completed, however , the completion certificate is not available in the records provided by the department. Details of 100% completer works are as under:-

S No.	Work order no,	Name of the work and location	Tendered cost	Name of contractor	Date of commence ment of work	Stipulated date of completio n of work	Physical progress of work
1	02 (18-19) dated 20.11.2018	Providing sewerage facility in Shiv Enclave group of colonies	34,26,43,393	M/s JaincoBuild con Pvt.Ltd	29.11.18	28.11.20	100%
2	03(2020-2021) dated 24.02.2021	P/L sewerage system in Friends Enclave sector-06, U/A colony in SultanpurMazra AC-10	1,56,48,720	M/s Trans Asia Builders	09.03.21	09.12.21	100%
3	02(2021-22) dated 02/12/2021	Construction of 5.5 MGD lift station at Ranhola Village on DBO Basis with 10 years O & M	15,75,31,732	M/s Rehman Builder Pvt. Ltd	12.12.21	11.03.23	100% civil work complet ed

It is requested to provide the completion certificate of all projects, which are 100 % complete and final payment has been made.

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15.1.2 Immediately after Physical Completion of Works, the Contractor shall apply to the labour officer concerned for issued of clearance certificate against the Contractor under intimation to the Engineer-in-Charge.

On receipt of information from the Contractor, the Engineer -in-Charge shall also write to the labour officer concerned for issue of the clearance certificate. It shall be stipulated in the letter that the clearance certificate be given within a period of 30 days failing which it shall be presumed that there is no labour dispute against the Contract.

During the test check of records, it has been observed that the Contractor has not applied to the labour officer concerned for issued of clearance certificate, which is violation of General Condition of Contract.

PARA-06 Slow progress of work. (Memo No. 11 Dated: 16.01.2024).

As per CPWD manual 2022 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.

During the test check of records of the O/o EE(PROJECT) SR-1, Delhi Jal Board, Rohini, Delhi, it was observed that the contractor has not completed the work within stipulated time frame as per the agreement and are way beyond the targets. Details of such projects are as under:-

Sr. No.	Details of contracts/tenders already in force							Remarks (As on 31.03.2023)
	Work order no	Tendered cost	Name of the work and location	Name of contractor	Date of commencement of work	Stipulated date of completion of work	Physical progress upto March 2023	
1	02(2020-21), 04.12.20	479,60,26,066	Providing and laying of 250 to 1600mm nominal dia internal and peripheral sewer lines in kirari group of colonies under Rohini catchment areas in Delhi and Construction of WWPS at PratapVihar, Prem Nagar, & BhayaVihar, i/c Raising Mains	M/s LARSEN AND TOUBRO LIMITED	19.12.20	18.12.24	48.44%	50 % of work to be completed as per schedule upto March. 2023.
2	06(2018-19) dated 13/09/18	40,65,74,139	Providing & laying of internal & peripheral sewer lines in Kamruddin Nagar Group of colonies falling under Nilothi WWTP in Delhi	M/s Krishna contractor-Sunil Kumar Sharma JV	28.09.18	27.09.20	93.45%	Delayed by more than 2 years
3	06(2021-22) dated 29.03.22	11,71,81,164/-	Construction of 5.50 MGD waste water pumping station (WWPS) at Nangloi W.T.P. for Kamruddin Nagar Group of Colonies in Mundka Assembly Constituency AC-08, Delhi, On DBO Basis with 10 years O&M period	M/s GCKC Projects and works Pvt. Ltd	07.04.22	06.04.23	0 %	Work not started.

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4	03(2022-23) dated 18.01.23	1,53,02,863	Providing and laying Sewerage System in Shahabad Daulatpur extension in Rithala Constituency (Reg.1185)	M/s Vardhman Construction	01.02.23	31.07.23	0%	Work not started after a lapse of 07 months
5	02(2021-22) dated 02/12/2021	15,75,31,732 /-	Construction of 5.5 MGD lift station at Ranhola Village on DBO Basis with 10 years O & M	M/s Rehman Builder Pvt. Ltd	12.12.21	11.03.23	81%	Only 81% of work completed
6	02(2022-23) dated 17.08.2022	23,70,00,000	Construction of 6 MLD STP and other associated /allied appurtenant work on Design ,Build and operate basis at 7620 EWS housing complex developed by DUSIB at Savda Ghewra along with ten years Operation & Maintenance	M/s AYYAPPA INFRA PROJECTS (P) LTD	26.08.22	25.11.23	0%	Work not started after a lapse of 07 months
7	03(2021-2022) dated 21.02.2022	2250000	Consultancy service for the work of construction of dstps, wwps at mohamadpurmajri and providing & laying sewer lines along with other associated/ allied appurtenant work on design, build and operate (dbo) basis in part of kanjhawala group of colonies in delhi	M/s Green Design and Engineering Services Pvt Ltd	22/02/22	21/08/22	75%	Delayed by more than 07 months and only 75% work completed
8	04(2021-2022) dated 21.02.2022	23,00,000	Consultancy service for the work of construction of 4 nos of DSTPs, WWPS and providing & laying sewer lines along with other associated / allied appurtenant work on design, build and operate (DBO) basis in Nizampur and Ghewra group of colonies (GOCs) in Delhi	M/s Green Design and Engineering Services Pvt Ltd	22/02/22	21/08/22	75%	Delayed by more than 07 months and only 75% work completed
9	05(2021-2022) dated 21.02.2022	2700000	Consultancy service for the work of construction of 6 nos of DSTPs, WWPS and providing & laying sewer lines along with other associated/ allied appurtenant work on design, build and operate (DBO) basis in part of Kanjhawala group of colonies (GOCs) in Delhi	M/s Green Design and Engineering Services Pvt Ltd	22/02/22	21/08/22	75%	Delayed by more than 07 months and only 75% work completed
10	01(2022-23) dated 03.08.2022	39,83,577	Providing and fixing barbed wire fencing and RCC post at proposed site for construction of DSTP at village Mohammad purMajri ,Ghewra, GarhiRidhala, Jaunti and other locations in Mundka assembly Constituency	M/s P.Singh & Brothers	07/08/22	06/10/22	0 %	Work not started

Reasons and the circumstances under which the Division did not take appropriate action for getting the execution of work within stipulated period may kindly be furnished alongwith Extension of Time approval, Measurement Book and Hindrance report, if any, to audit.

PARA-07 Delay in start of work. (Memo No. 12 Dated: 16.01.2024).

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During the test check of records of the O/o EE(PROJECT) SR-1, Delhi JalBoard, Rohini, Delhi, it has been observed that work "Providing sewerage system in Friends Enclave sector-06, U/A colony in SultanpurMazra AC-10" has been started after delay of 114 days. Details are as under:-

S N o.	Work order no,	Name of the work and location	Tendered cost	Name of contractor	Date of start of work	Actual date of star of work	Delay(in days)
1	03(2020-2021) dated 24.02.21	Providing sewerage system in Friends Enclave sector-06, U/A colony in SultanpurMazra AC-10	1,56,48,720	M/s Trans Asia Builders	10.03.21	01.07.21	114 days

It is hereby requested to provide the reason of delay in start of work and action taken by the department.

PARA-08 Failure of Division to renew Performance Bank Guarantee/FDR.
(Memo No. 13 Dated: 17.01.2024).

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 (InRs.)	Date of Expiry of validity of FDR/BG
1	M/s Vardhman Constructi on	P/L Sewerage System in Shahabad	41564786096 dated 05.01.2023	State Bank of India	4,60,000	05.07.2023
2		Daulatpur extension in Rithala Constituency	41564783299 dated 05.01.2023	State Bank of India	18,60,000	05.07.2023

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-09 Bank Reconciliation Statement for the Financial Year 2022-23. (Memo No. 01 Dated: 09.01.2024).

During the Scrutiny of records/Ledgers provided by EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI, it has been observed that Total 11 Bank Accounts are being operated in the office, detail as under :-

	EE (Project) SR-I
	Bank Balance

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Group Summary			
1-Apr-22 to 31-Mar-23			
		Bank Balance	
		EE (Project) SR-I	
S.No.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Allahabad Bank EMD A/c 50448339804	2628700.00	
2	CBI-1115		17059000.00
3	Corporation Bank 026401601000567	1972368.78	
4	Corporation Bank - 155	709455.52	
5	Corporation Bank- 4116		188556646.00
6	Corporation Bank- 4132		64008427.00
7	Corporation Bank- 4194		14124099.00
8	SBI A/c No. 41419743298	3773037.00	
9	Syn. Bank-60011-R.Jhasi		5313531.00
10	Syndicate Bank A/c 11 / 101	19101.75	
11	Syndicate Bank A/c 12261	3507200.00	
	Grand Total	12609863.05	289061703.00

It was requested to provide the following information :-

10. Purpose of maintaining each Bank Accounts.
11. Reconciliation Statements and Bank Statement of all the Bank Accounts from S.No.1 to 11
12. Reason for Credit Balance of Bank Account mentioned at Serial Number 2,5,6,7 & 9.
13. Detail of closed A/c either at Unit Level or at Head Quarter level and status of Balances Fund transfer to Head Quarter Bank Account/Related concerned Bank A/c.

EE division office provided the reconciled copy of 3 Banks i.e. **Corporation Bank A/c. 155 ,Corporation Bank 026401601000567, Syndicate Bank A/c No.-101** , wherein cheques payable on account of GIS is showing pending(**Corporation Bank 026401601000567**) for payment from and entries of Rs.678(Rs.226 X 3) recorded in book of accounts are not found in Bank Statement on the cheque clearing dates i.e. 17-03-2023 and 31-03-2023 but same is shown reconciled in the Reconciliation statement. Further, Entries of Rs.147 recorded in the book of accounts are not found in Bank Statement on the clearing dates i.e. 31-03-2023 mentioned in the Reconciliation Statement. Necessary action may be taken for settlement of outstanding payment and reconciliation of above accounts under intimation to Audit.

Remaining 8 Accounts(including un-operatinveaccounts) as mentioned above are required to reconciled with DJB Head Quarter on urgent basis for correctness of balances of Bank Accounts under intimation to Audit.

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(E) Advance to Employees:-

During the Scrutiny of records/Ledgers provided by EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI, it has been observed that following Advances to Employees were paid to Employees for the LTA, Medical Advance, Imprest A/c, Festival Advance etc. are lying unsettled for the long time, detail as under :-

EE (Project) SR-I			
Advances to Employees			
Group Summary			
1-Apr-22 to 31-Mar-23			
		Advances to Employees	
		EE (Project) SR-I	
		1-Apr-22 to 31-Mar-23	
		Closing Balance	
S.NO	Particulars	Debit	Credit
1	Festival Advance		14550.00
2	Imprest Advance	11100.00	
3	Leave Travel Advance	109865.00	
4	Medical Advance	221448.00	
	Grand Total	342413.00	14550.00

Reason for the non-settlement of Advances to Employees may be provided to the audit alongwith recovery detail/settled case if any.

(F) Loan to Employees:-

During the Scrutiny of records/Ledgers provided by provided by EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI, it has been observed that amount against the following Long Terms Advances/Short Terms Advances were received which is showing credit Balance in each Loan Accounts, it means that either excess amount has been received or Interest amount has received which has not been adjusted so far, detail as under :-

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	EE (Project) SR-I		
	Loans to Employees		
	Group Summary		
	1-Apr-22 to 31-Mar-23		
		Loans to Employees	
		EE (Project) SR-I	
S.No.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Cycle Loan		1210.00
2	Motor Car Loan		1500.00
3	Motor Cycle Loan		31774.00
	Grand Total		34484.00

It is requested to provide the Records/Broad sheet alongwith Interest calculation of above said Loans and reasons for non-settlement of Loan Accounts, if any.

(C) Advance to Contractor/Supplier & Other Advance

During the Scrutiny of records/Ledgers provided by provided by **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI**, it has been observed that Advances to Contractor/Supplier has been made which are lying unsettled for the long time, detail as under :-

EE (Project) SR-I		
Advance to Contractor/Supplier		
Group Summary		
1-Apr-22 to 31-Mar-23		
	Advance to Contractor/Supplier& Other Advances	
	EE (Project) SR-I	
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit

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Advance to Supplier-Supplier Wise	140000.00	19/10
Other Advance	3040.00	
Grand Total	143040.00	

Reason for the non-settlement of **Advance to Contractor/Supplier** may be provided to the audit alongwith recovery detail/settled case if any.

No reply has been provided by the department for the above observation. It is requested to settle the above long pending Advance under intimation to Audit.

PARA-11 Non-Deposit of Statutory Deduction, Short Deposit Duties and Taxes. (Memo No. 03Dated: 15.01.2024).

(B) **Non-Deposit of Statutory Deduction:-**

During the scrutiny of records/Ledgers provided by the by **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI,** it has been observed that Statutory Deductions are showing credit balances. Credit balance means short deposit of statutory deduction, detail as under :-

Deductions From Employees {EE (Project) SR-I}		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		3285.00
Grand Total		3285.00

Reason of the above lapse may elucidate to audit after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority.

(B) **Short Deposit Duties and Taxes :-**

During the scrutiny of records/ledgers provided by the **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI,** regarding Duties and Taxes, the Ledgers are credit balances which means the following amount is pending to deposit with the concerned authorities, detail as under :-

Duties and Taxes {EE (Project) SR-I}	
Particulars	1-Apr-22 to 31-Mar-23

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	Closing Balance	
	Debit	Credit
CGST		295.00
SGST		295.00
Grand Total		590.00

It is requested to deposit the long pending Duties and Taxes to the concerned authority under intimation to Audit.

PARA-12 Contractor Payable (Memo No. 04 Dated: 15.01.2024).

During the scrutiny of records/Ledgers provided by **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI,**, it has been observed following amount is showing Debit balance, which mean amount is recoverable from contractor, detail as under :-

EE (Project) SR-I		
Contractor Payable		
Group Summary		
1-Apr-22 to 31-Mar-23		
	Contractor Payable	
	EE (Project) SR-I	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Mazzedaar Events	25356.00	
Grand Total	25356.00	

Reason of the Non-Recovery of amount recoverable from contractor for the long time may elucidate to audit after due verification of facts and figures.

PARA-13 Loss Rs. 8,39,975/- on account of not availing 15% rebate on advertisement.
(Memo No. 05 Dated: 12.01.2024).

During the test check of records/ledger related to expenditure incurred on Advertisement by the O/o of by **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI,** it has been observed that the office has incurred **Rs.55,99,826/-** on Advertisement of publication of tender notice/NIT (Notice Inviting Tender). The department has made payment directly to the concerned Advertisement Agency/media house.

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Newspaper publication /media House provides 15% discount/rebate to Government department on 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 published 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 (2022-23)	Amount of rebate not given by the Agency/Media House (15%)
1	Amar Ujala Publications Ltd.	460596	69089
2	The Indian Express Limited	1283570	192536
3	Front Row Media Pvt. Ltd.	73471	11021
4	Hindustan Media Ventures Limited	375738	56361
5	HT MEDIA LTD.	1882943	282441
6	DainikJagaran(JagranPrakashan Ltd.)	783478	117522
7	PUNJAB KESRI DELHI	50911	7637
8	Advertisment A/c	9257	1389
9	TASSIR	11128	1669
10	THG Publishing Private Limited	528232	79235
11	DainikBhaskar unit of DB Corp. Ltd.	140502	21075
Total		55,99,826	8,39,975

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-14 Monitoring of Fixed Assets/Immovable Property Register (Record Memo No.12 Dated 09-01-2024).

As per GFR guidelines, assets of a government department must be monitored regularly to prevent any kind of loss or damage. The department must maintain an inventory of its assets, and the inventory must be updated on a regular basis. Additionally, the department must conduct regular inspections and audits of its assets to ensure that they are being used efficiently, and that they are secured adequately. The objective of the Assets Monitor is to ensure that the government's assets are being used efficiently, and that they are not wasted, lost, or stolen. Assets Register are mandatory to maintain as per Rule 207 to 223 of GFR Rules,2017.

The following Fixed Assets/Immovable Property Register are exists in the Books of Accounts of provided by O/o **EE(PROJECT) SR-1, DELHI JAL BOARD,ROHINI, DELHI** as on 31-03-2023, detail as under :-

	EE (Project) SR-I
	Fixed Assets
	Group Summary
	1-Apr-22 to 31-Mar-23

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		Fixed Assets	
		EE (Project) SR-I)	
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Buildings & Civil Structure	480562238.00	
2	Furniture and Fixture	57262.00	
3	Office Equipment	6683.00	
4	Vehicles	279000.00	
	Grand Total	480905183.00	

It was requested to provide the **Fixed Assets Register/Immovable**

Property Register as per form GFR-22(See Rule 211 (ii)(a))

Form GFR -22

(see Rule 211 (ii)(a))

Name and Description of Fixed Assets.....

Date	Particulars of Assets	Particulars of Supplier Name and Address, Bill No., Date	Cost of Assets	Location of the Assets	Remarks (User of Assets)
1	2	3	4	5	6

It seems that the department has not maintained the Fixed Assets/Immovable Property Register. It is requested to maintain the Fixed Assets/Immovable Property Register under intimation to audit.

PARA-15 Non-Utilization of funds to the tune of Rs.40,348 lakhs.(Record Memo No.3 Dated 09-01-2024).

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

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facilities/services included in the annual action plan. The target fixed for execution of work in financial year should be fully achieved.

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During the test check of records of total budget and actual expenditure during the period 2022-23 of the O/o **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI**, it has been observed that an amount of Rs.9010.01 lakhs were not utilized and **Saving was between 2.60% to 100% in the schemes as details below:-**

Sr. No.	Head of Account name for the Year 2022-23	Budget Allocated(in Lakh)	Expenditure (in Lakh)	Saving	% of Saving
1	Establishment Expenses (Reveune)	555.75	541.29	14.46	2.60
	Capital Expenditure				
1	IT Infrastructure Digitized Mapping	5.00	1.00	4	80.00
2	STP & Pumping station Including P.M	3266.00	138.39	3127.61	95.76
3	Sewerage Facilities in Rural Villages	699.98	425.24		39.25
4	Sewerage Facilities in Unauthorized Colonies	15000.00	9561.98	5438.02	36.25
5	Deposit Work	165.64	0	165.64	100.00
	Total	19136.62	10126.61	9010.01	47.08

Out of total allocation of funds to the tune of Rs.19136.62 lakh, an expenditure of Rs.10126.61lakh has been made. The overall percentage of Saving were 47.08%.

The division also did not realize that they will not in a position to extract the funds available with them during the financial year 2022-23. 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.

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PART-II

CURRENT AUDIT

REPORT

(2023-24)

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

PARA 01 :- Non-utilization of funds to the tune of Rs.5897.13 lakh.

(Ref. Audit Memo No. 1 Dated: 19.12.2024)

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

A test check of the records relating to total budget and actual expenditure during the period 2023-24 under the head "Revenue/Non Plan" and "Capital/Plan" revealed the following:

Period 2023-2024

(Rs. In lakh)

Sr. No.	Head of Account name for the Year	Budget Fund / Allocated	Expenditure	Saving	% of Saving
1	Establishment Expenses (Reveune)	763.76	517.00	246.76	32.31
	Capital Expenditure				
1	IT Infrastructure Digitized Mapping	1.28	0.00	1.28	100
2	Sewerage Facilities in Unauthorized Colonies	19051.38	13402.29	5649.09	29.65
	Total	19816.42	13919.29	5897.13	29.76

From the above table, it is gathered that out of the total allocation of Rs.19816.42 lakh, an amount of Rs. 13919.29 lakh expenditure was incurred of the Division there were savings worth Rs.5897.13 lakh. The overall percentage of savings was 29.76%.

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

The Budget and Expenditure statement of the audit period showed huge savings to the extent of 29.65% to 100% in the Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus, the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which defeat the very purpose for which the amount was allotted.

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

The Division may look into the matter and take necessary action under intimation to audit.

PARA 02 :- Bank Reconciliation Statement for the Financial Year 2023-24.

(Ref. Audit Memo No. 2 Dated: 19.12.2024)

During the Scrutiny of Trial Balance & Book of Accounts for the financial year 2023-2024 provided by **EE (Project) SR-I, Rohini, Delhi Jal Board**, it has been observed that following Bank Ledgers/Cheque Ledger 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/Cash in hand/Petty Cash Balance as on 31-03-2024					
SCHDULE BANK					
SBI A/C NO. 3298	0.00	1577751781.00	2301972443.00	0.00	724220662.00
SBI A/C NO. 3480	0.00	0.00	3363921.00	0.00	3363921.00
SBI A/C NO. 8581 (REVENUE RECEIPT)	0.00	0.00	68731.00	0.00	68731.00
Total		1,57,77,51,781.00	2,30,54,05,095.00	0.00	72,76,53,314.00

It has been also observed that Closing Balance of Bank and Cheque Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24. Only three bank account details as mentioned above are provided by the Division.

Therefore, it is requested that provide following information to audit.

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

The Department/ Division may look into the matter and take necessary action for the smooth functioning and better budget control/Expenditure and carry

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forwarded all the balances of previous F.Y. 2022-23 to 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the Division and necessary entries may also be incorporate in the concerned Ledger account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements.

PARA 03 :- Short Recovery/Deposit of Statutory Deduction and Duties and Taxes.

(Ref. Audit Memo No. 3 Dated: 19.12.2024)

Short recovery of of Statutory Deduction:-

During the scrutiny of records/Ledgers provided by the by **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI**, it has been observed that Statutory Deductions are showing Debit balances. Debit balance means short recovery of statutory deduction, detail as under :-

Particulars	1-Apr-23 to 31-Mar-24	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions from employee	63507.00	0.00
NPS payable to NPS Cell	24178.00	0.00
Grand Total	87685.00	0.00

Division should take necessary action to recover the Statutory deduction from concerned after due verification of facts and figures and provide reconciled copies of challans of deposit and recovery details of statutory deductions to audit.

(A) Short Recovery of Duties and Taxes:-

During the scrutiny of records/Ledgers provided by the by **EE(PROJECT) SR-1, DELHI JAL BOARD,ROHINI, DELHI**, it has been observed that Duty and Taxes are showing Debit balances. Debit balance means short recovery of duty and taxes, detail as under :-

Duties and Taxes {EE (Project) SR-I}		
Particulars	1-Apr-23 to 31-Mar-24	
	Closing Balance	
	Debit	Credit
CGST	324187.00	0.00
SGST	2012.00	0.00
Grand Total	326199.00	

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Division should take necessary action to recover the duty and taxes from concerned after due verification of facts and figures and provide reconciled copies of challans of deposit and recovery details of duty & taxes to audit.

(B) Short Deposit Building Cess :-

During the scrutiny of records/ledgers provided by the **EE(PROJECT) SR-1, DELHI JAL BOARD, ROHINI, DELHI**, regarding Duties and Taxes, the Ledgers are credit balances which means the following amount is pending to deposit with the concerned authorities, detail as under :-

Duties and Taxes {EE (Project) SR-I}		
Particulars	1-Apr-23 to 31-Mar-24	
	Closing Balance	
	Debit	Credit
Building Cess		1594635.00
IGST		6381.00
Grand Total		1601016.00

Division should take necessary action to deposit Building Cess and GST to concerned authority after due verification of facts and figures and provide copies of challans of deposit of above said Building cess and GST deductions to audit.

PARA 04: Discrepancies noticed in the work –Crossing of Rohtak Road by 450 mm dia HDPE pipe sewer line through HDD method by trenchless technology {Work order No. 02(2023-24)}

(Ref. Audit Memo No. 4 Dated: 19.12.2024)

The work regarding Crossing of Rohtak Road/NH-10 by 450 mm dia HDPE pipe sewer line through HDD method by trenchless technology for connecting Mundka Indl. Area to Mundka Village was awarded to M/s Prarambh Constructions vide Work Order No. 02 dated 07.11.2023 at the tendered cost of Rs. 1,19,62,452/- (26.90 % above). The Schedule date of work start as per Work Order from 17.11.2023 and stipulated date of completion was 4 months i.e **16.03.2024**.

On scrutiny of file of above mention Work order, it has been noticed that work orders was issued on 07.11.2023 with the direction to complete the work in 4 months i.e 16.03.2024. But as per record it seems that the work has not been completed yet. No completion report or progress report of work is available in the file. No payment through RA Bills has been released/recorded in this work order. It is not clear from the records whether the work mentioned above has been completed or not. Division is requested to provide the following information: -

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- a. Whether the work mentioned above has been completed. If yes, provide date of Completion.
- b. Whether any defect is noticed in the above said work, Detail may be provided and what action has been taken by the Division to execute the work within the stipulated period.
- c. Whether work is foreclosed/Rescinded, what action has been taken by the Division?
- d. Reason for not completing the work or any EOT, if granted in the case, the same may be provided to audit.
- e. Work Progress Report of above mention work provided to audit.

The division has not commented on above said query during the audit period. Therefore, The Division should take necessary action to provide the detailed reasons of works not executed in stipulated date and if work is foreclosed/Rescinded copy of necessary approval from competent authority in this regard provide to audit.

PARA 05 :- Avoidable expenditure on advertisements worth Rs.80.69 lakhs.

(Ref. Audit Memo No. 5 Dated: 20.12.2024)

(a) Avoidable Expenditure of Rs.80.69 lakhs for publication of NIT in Newspapers.

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

During the scrutiny of records relating to press publicity of NIT in News Papers of the Division EE(Project) SR-1, Delhi Jal Board, Rohini, Delhi, it has been observed that division authority has incurred an amount of **Rs.80,69,038 /-** on publicity of NIT in News Papers during the Financial Year 2023-24, which was in contravention of the CPWD instructions.

(b) Loss of Rs. 12,10,356/- due to not availing 15% Rebate on Advertisement.

During the scrutiny of records relating to expenditure incurred on Advertisement by the Executive Engineer (Project) SR-1, Delhi Jal Board, Rohini, Delhi, it has been noticed that Releasing Orders of various advertisements in r/o tender/notices etc. to the tune of **Rs.80,69,038 /-** are issued directly to the Media/News Papers agencies instead of Shabdarth (An advertisement agency of Government of NCT of Delhi) and

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payment has also been released to the concerned media agencies/Newspaper Agencies directly by the unit during the Financial Year 2023-24.

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 but no rebate/discount is provided to Delhi Jal Board on Advertisement by the Media House/Advertisement Agency.

'Shabdarth' receive 15% rebate on Advertisement of Print media, however, the division has not published the Advertisement through Shabdarth and published the Advertisement directly through the Advertisement Agencies and not availing 15% discount/rebate. Details of expenditure on Advertisement for the year 2023-2024 are as under:-

S. No.	Name of the Advertisement Agency	Gross Amount (In ₹)
1.	M/sThe Publishing Pvt. Ltd.	1603406
2.	M/s Bennet Coleman & Co. Ltd.	2914226
3.	M/s HT Media Ltd.	1563540
4.	M/s Jagran Prakashan Ltd	654196
5.	M/s Amar Ujala Ltd.	435544
6.	M/s Hindustan Media Ventures Ltd	374040
7.	M/s The Hind Samachar Ltd.	3739
8.	M/s Front Row Media Pvt. Ltd.	90758
9.	M/s The Indian Express Pvt. Ltd.	380318
10.	M/s Vaibhav Publications Pvt. Ltd.	19705
11.	M/s Hamara Samaj	4239
12.	M/s Sahara India Mass Communication	2281
13.	M/s Punjab Kesri Prop.	23046
	Total	80,69,038
(A) Loss for an amounting to Rs. 80,69,038 x 15% = Rs 12,10,356		

Since, the advertising agencies offers discount of 15% for any advertisement through M/s. Shabdarth. The Division may look into the matter and take necessary action under intimation to audit.

PARA 06: Excess payment of Non-Productivity Linked Bonus for Rs.1,932/-.

(Ref. Audit Memo No. 6 Dated: 20.12.2024)

Vide office order No.08 dated 10.11.2023, Office of Assistant Commissioner (LW) and Office of the Dy. Director (L.W.), Delhi Jal Board, Varunalaya "B" Building, Karol Bagh, New Delhi-110005 has issued directions to release Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting year 2022-23 to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP/MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including

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employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 2023 subject to maximum of Rs.7000/-. To calculate Non-PLB (Ad-hoc Bonus) for one day, the average emoluments in a year will be divided by 30.4 which will be multiplied by number of days of bonus granted. An illustration was also made which clarifies that taking the calculation of ceiling of monthly emoluments of Rs.7000/- where actual average emoluments exceeds out to Rs.7000x30/30.4=Rs.6908/-.

During test check of records for the financial year 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus to its staff considering the amount of Rs.7000/- instead of Rs.6908/- in contravention of the office order No.08 dated 10.11.2023 issued by the Headquarter, Delhi Jal Board. The details are as under:

S.No	NAME OF EMPLOYEE	EXGRATIA/BONUS PAID	EXGRATIA/BONUS ELIGIBLE	EXGRATIA/BONUS EXCESS PAID
1	BALA	7000	6908	92
2	BHAGWANT SINGH RAUTELA	7000	6908	92
3	DEEPAK KUMAR	7000	6908	92
4	DILAWAR SINGH	7000	6908	92
5	INDERJEET KAUR	7000	6908	92
6	JAGAT DASS SUMAN	7000	6908	92
7	KAMLESH MANCHANDA	7000	6908	92
8	KANTA YADAV	7000	6908	92
9	MUNI KUMARI	7000	6908	92
10	PROMILA DEVI	7000	6908	92
11	PURAN RAI	7000	6908	92
12	RAJ KUMAR	7000	6908	92
13	RAJVEER SINGH	7000	6908	92
14	RAM DUTT	7000	6908	92
15	RAM SARAN	7000	6908	92
16	ROHIT KUMAR	7000	6908	92
17	SOM DUTT	7000	6908	92
18	SURENDRA SINGH	7000	6908	92
19	VEER SINGH	7000	6908	92
20	VIVEK KUMAR	7000	6908	92
21	NAVIN KUMAR DAGAR	7000	6908	92
	TOTAL	147000	145068	1932

Since, the order No.08 dated 10.11.2023 is very much clear to pay Rs.6908/- instead of Rs.7000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc

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Bonus) for the accounting year 2022-23, necessary steps may be taken to recover Rs.1,932/- from the above mentioned officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

PARA 07 :- Slow progress of works leading to missing the deadlines for completion of works.

(Ref. Audit Memo No. 6 Dated: 20.12.2024)

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% and maximum 10% of Contract Price of, for each month of delay to be computed on per day basis.

Test check of progress reports for the month of March 2024 and Nov. 2024 provided by the Division revealed that progress of some of the works, during the audit period **2023-24**, was very slow and missed the stipulated date of completion by 122 days to 1281days. Detail of some of the works is given below:-

S. No	Name of the Work	Tender Cost (Rs in lakhs)	Date of Start of Work & Completion of Work as per work order	Actual Date of Start & Completion of work.	Physical Achi event of Work up to Nov. 2024. (in %)	Delay in days up to Nov. 2024
2	Construction of 5.50 MGD waste water pumping station (WWPS) at Nangloi W.T.P. for Kamruddin Nagar Group of Colonies in Mundka Assembly Constituency AC-08 Delhi on DBO basis with 10 years O&M.	Civil 618.59 E&M 246.25 O&M 306.97 Total 1171.81	07.04.2022 & 06.04.2023	07.04.2022 & Work in Progress	60% of Civil Work	604 days
3	Providing and laying of sewerage system in Shahabad Extension in Rithala Constituency	153.028	01.02.2023 & 31.07.2023	01.02.2023 & Work in Progress	89.47%	488 days

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4	Construction of 6 MLD STP and other associated/ allied appurtenant work on Design, Build and operate basis at 7620 EWS housing complex developed by DUSIB at Savda Ghewra along with O&M.	Civil 974.53 E&M 681.40 O&M 714.07 Total 2370.00	26.08.2022 & 25.11.2023	25.11.2023 & Work in Progress	88% of Civil work	366 days
5	Crossing of Rohtak Rd/NH-10 by 450 mm dia pipe sewer line through HDD method by trenchless technology opposite/near Metro pillar No 496 and 548 for connecting Mundka Industrial Area to Mundka Village.	119.62	16.11.2023 & 15.03.2024	Work is held up due to underground utility i.e IGL, Defence hot line, High voltage Electrical cable.	2%	260 days
6	Providing and Laying Sewer Line work in Ghewra village Mundka AC	1374.11	01.11.2023 & 31.07.2024	-	47.27%	122 days
	P/L sewer line in kamruddin nagar group of colonies falling under Niloti WWTP Catchment Area in Delhi	4065.74 Revised Cost 4651.52	28.09.2018 & 27.09.2020	28.09.2018 & Work in Progress	99.20% Up to March 2024	1281 days Up to March 2024.

The above data shows that, delay in execution/completion of works, in prescribed time schedule, is from 122 days to 1281 days.

Therefore, Division should take necessary action to the adherence of the provisions of General Conditions of Contract (GCC) of the Delhi Jal Board and Necessary action should be taken to regularise the delay period / provide EOT from Competent Authority.

PARA 08 :- Short-deduction of statutory deductions amounting to Rs.37,521/-.
(Ref. Audit Memo No. 8 Dated: 23.12.2024)

As per Sl. No. 7 (i) of Circular No. 65/39/2018-DOR dated 14.09.2018, Department of Revenue, Ministry of Finance, Govt. of India regarding deductions and deposits of TDS by the DDO under GST & section 51 of CGST Act, 2017 - "The DDO shall prepare the bill based on the expenditure sanction. The expenditure sanction shall contain the (a) Total amount, (b) net amount payable to the contractor/Supplier/Vendor and (c) the 2% TDS amount of GST."

Further, as per section 194C of Income Tax Act, any person responsible for paying any sum to any resident (hereinafter in this section referred to as the contractor for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time

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of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to—

- (i) One percent where the payment is being made or credit is being given to an individual or a Hindu undivided family;
- (ii) Two per cent where the payment is being made of credit is being given to a person other than Hindu undivided family.

And as per order no 17(10)/BOCW/PG/Lab./05/207 dated 16.08.2005 & Section 3 of the Building and Other Construction Workers' Welfare Cess Act, 1996 provides for the levy of cess at a rate of one per cent of the cost of construction incurred by an employer engaged in any construction work. The cess is to be collected by the local authority or the State Government and paid to the Building and Other Construction Workers Welfare Board constituted under the Act. Further, as per section 2(d) "The Building and Other Construction Work" means the constructions, alteration, repairs, maintenance or demolition, streets, roads etc.

During the scrutiny of records of Office of EE (Project) SR-1, Delhi Jal Board, Rohini, Delhi, it has been observed that contractor not submitted invoice (bill) in a GST compliant format duly segregating the 'Amount of work executed excluding GST amount' and 'GST amount'. Further, in some of the cases Division has taken less 18% GST on gross amount while computing the taxable amount for statutory deduction whereas Rate of GST 12 % on account of Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017(inserted on 14/11/2017), provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority or government entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession. Resulting the calculation of the Division had made short deduction of TDS, TDS on GST and Building Cess from the Contractor's bill as per details given in **ANNEXURE-I**.

It is evident from the ANNEXURE-I data that the Division had short deducted taxes of Rs.37,521/- (TDS – 15007/- + GST – 15010/- + Building Cess – 7504/-) from the Contractor's bill. As per above mentioned order/circular/IT Section 194 C, these deductions should be deducted from the bills of the Contractor.

Head of Office may therefore be advised to recover short deduction of taxes amounting to **Rs.37,521/-** after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed at their own level.

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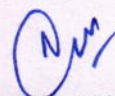
PARA 09 :- Non- maintenance/production of records/information.

(Ref. Record Memos dated: 17.12.2024)

The following records/information for the period 2023-24 has not been shown /provided to audit:

1. Details of Closed Bank Accounts details for the period 2022-2023.
2. Stock Register (Consumable & Non-consumable)
3. Property Register.
4. Cash Book/Imprest Register.
5. MAS Register/T&P Register/Dismantle Register
6. GAR 6 (TR 5) Receipt Books and its stock registers.
7. Dead Stock Register/Condemnation files.

The above records/information may be shown to next audit.



**INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board**

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

TAN 01: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.09 dated: 23.12.2024)

Sub: Improper maintenance of Pay Bill Registers/ECRs.

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

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

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

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 02: Non maintenance of Bill Register.

(Ref. Audit Memo No.10 dated: 23.12.2024)

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

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

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

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

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

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.


INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board