

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

Audit Report of Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi -110096 for the period 2023-24.

INTRODUCTION

The Compliance Audit Report of **Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi 110096** 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 27.12.2024 to 06.01.2025.

AIMS & OBJECTIVES:-

The Aims and objectives of Division - **Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi 110096** is - the treatment of 90 MGD sewage generated from various areas of eastern part of Delhi. This Division comprises of total 08 Nos. of Sewage Pumping Station, at which raw sewage is being collected from various locations- Jagriti SPS, Kalyanpuri SPS, Mandawali SPS, Geeta Colony SPS, Dallupura SPS, Kondli Gharoli SPS, Preet Vihar SPS and New Kalyanpuri SPS. Each SPS has its own catchment area and the raw sewage of each respective SPSs comes to the Phase - I, II, III & IV Sewage Treatment Plant, Kondli. This division puts in all its efforts to ensure that any kind of untreated wastage does not enter Yamuna River due to Kondli STP. The treatment of raw inlet sewage has to be maintained by this division as per NGT, DPCC Norms. In addition to above, a Sludge Management Plant is also established and working under this division. The main purpose of this sludge management plant is to convert the sludge (generated during treatment of sewage) into ash.

HOO/DDO/Accountant

The following officers/officials have been served as Ex. Eng./HOO/DDO/Cashier during 2023-24:-

Head of the Office/D.D.O (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Bhushan Verma	Ex. Engineer	01.04.2023	08.05.2023
2.	Sh. Rohit Kumar	Ex. Engineer	09.05.2023	17.05.2023
3.	Sh. Ashish Kumar Gupta	Ex. Engineer	18.05.2023	31.03.2024

(4)

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Kaushal Kishore Singh	AAO	01.4.2023	31.03.2024

List of Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Bale	Cashier	01.4.2023	31.03.2024

Budget & Expenditure of the Department for the period : 2023 - 2024

Revenue (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2023-24	6423.78	6053.26	370.52

Capital (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2023-24	8961.34	6356.96	2604.38

Vacancy Statement: As on 31.03.2024.

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant	Remarks
1	Group – 'A'	1	1 +1*	0	*1 EE (SDW) IV working as CDC
2	Group – 'B'	30	30	0	
3	Group – 'C'	173	100	73	
Total		204	131 +1*	73	

Statutory Audit:-

The Statutory audit of the Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi 110096 has been conducted by AG (Audit) Delhi up to March 2024.



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Maintenance of Records:-

The maintenance of record of **Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi 110096** 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 11 audit para outstanding in the previous Audit Report as per the following details:-

Sl. No.	Period	Details of outstanding paras			Outstanding Para Numbers
		No. of Para raised	Paras settled	Para Settled Nos.	
1.	2022-2023	11	0	0	11
	TOTAL	11	0	0	11

Current Audit Report :

During the course of current audit, **15** Observation Memos including record memo were issued for the period 2023-24. **No memo** has been settled on the spot. Out of **15** remaining observation Audit Memos, **12** Audit Memos have been converted into 12 paras and **03** 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.	07	11040	Nil	11040	06

Internal Audit report for the period 2023-24 has been prepared on the basis of information furnished and made available by **Office of Executive Engineer (SDW) - IV, Delhi Jal Board, Kondli, Delhi 110096**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


A.A.O.


AUDIT OFFICER
Compliance Audit Party (DJB)

PART-I

OLD AUDIT REPORT

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PARA 01 :- Non-observation of Terms & Condition of Letter of Intent/ Work Order.

(Ref. Audit Memo No. 1 Dated: 30.10.2023)

The work regarding repairing /servicing of HT Panel Board at Jagriti SPS was awarded to M/s Premier Engineering Company vide letter of Intent dated 17-07-2022 with the direction to start the work immediately and to be completed within minimum possible period. Audit observed that :

10. After taking the approval of Competent Authority i.e. CE (SDW) for emergent work, letter of intent was issued to M/s Premier Engineering Company vide letter No. 1568 dated 17-07-2022 with the direction to start the work immediately subject to follow the Terms & Conditions of LOI. The firm started the work and completed the work on same day i.e 17-07-2022. On the basis of actual work done submitted by the firm, an estimate amounting to Rs. 3,24,500/- has been framed on 25-11-2022. Administrative approval of Rs. 3,24,500/- in favour of M/s Premier Engineering Company for actual work done on urgent basis without call of tender was taken on 17-02-2023. Thereafter work order was issued vide letter dated 25-02-2023. Division took 07 months to issue the confirmatory work order after completion of work. The delay indicates lack of proper monitoring during the execution of work. Further, the division issued work order for Rs.3,24,500/- on the same quantity and rates as prescribed by the firm. The division had not follow the prescribed instructions of CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic.
11. As per Terms and Condition No. 5 of Letter of Intent dated 17-07-2022, the EMD shall be deposited as per rule. But it is not clear from the records that EMD was submitted by the contractor or not. If submitted, copy of the same may be provided to the Audit.
12. As per Terms and Condition No. 6 of Letter of Intent, the firm has to enter into the contract agreement with the department on a non-judicial stamp paper of Rs.50/-. It was observed that the Division had not entered into the agreement with the contractor within the stipulated period (Date of agreement is 27-02-2023) whereas the work was completed on 17-07-2022. In such case, how the Division ensured compliance of terms and conditions of agreement in event of any breach of contract.

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13. As per Terms & Condition No. 6 of LOI, the contractor shall deposit Performance Guarantee @ 8% of the tendered value. There is no record available in the file which shows Performance Guarantee was submitted by the firm. Copy of the same, if available, may please be provided to audit.

14. As per Terms & Condition No. 9 of LOI, the dismantled material shall be returned to the department, if any. Details of the same may be provided to Audit.

Reasons for non-implementation of the codal provisions of LOI may be elucidated to Audit.

PARA 02 :- Award of work on below rates in comparison to the estimated cost during the year 2022-23.

(Ref. Audit Memo No. 2 Dated: 31.10.2023)

As per Para of SOP No. 5/3 CPWD Works Manual 2022 reg. Justification of Tenders (Refer Para no. 3) the Justification Statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labour etc. The major items of the entire Schedule costing at least 90% of the overall estimated cost put to tender are analyzed, to work out the justified percentage on this basis the items to considered for analysis of rates are selected with items having the highest estimated amount, and then next lower amount in the descending order and soon, till at least 90% of the estimated cost put to tender is reached, however, examination of records relating to award of tender by Division EE (SDW) – IV, DJB, Kondli, New Delhi 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. Some examples of 12.52 % to 36.20 % below of tender amount from estimated cost is as under :-

S. No.	Work Order No. & Date	Name of the work	Name of the contractor	Estimated cost/ Amt. put to tender (in ₹)	Tendered Amount (in ₹)	Tendered Amount Below estimated cost
3.	01 dt. 05.05.22	Procurement of various furniture items for the swage pumping stations and for office of EE(SDW)-IV	M/s Supera Systems Pvt. Ltd.	2010878	1580620	21.40
4.	02 dt. 26.05.22	Renovation of Electrification System at Dallupura SPS	M/s ZTP Corporation	350432	278747	20.46
5.	07 dt. 23.06.22	Hiring of Tripper at 45 Mgd STP Kondli Ph-IV	M/s Avinav Traders	1552500	1350000	13.04
6.	09 dt. 05.07.22	Deployment of staff for operation of filling point for sale of effluent from STP Chilla	M/s Dayal Traders	990392	631890	36.20
7.	28 dt. 31.10.22	Deployment of staff for operation of filling point for sale of effluent from STP Chilla	M/s Zaara Enterprises	1001326	762915	23.81
8.	53 dt. 29.03.23	Renovation/Repairing of Foundation of Set No. 2 & 3 and other allied works at Kalyanpuri, SPS	M/s Dayal Traders	460641	402970	12.52

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As per table above, there was huge variation between the estimated cost and tendered amount ranging between 12.52 % to 36.20 % which indicates that the work was not executed as per specification nor the quality was maintained by getting execution of work at very lower rates.

Reasons for acceptance of tender at below cost of 12.52 % to 36.20 % from estimated cost may be elucidated to audit.

PARA 03 :- Shortcomings in making payment to the Contractor/Firm.

(Ref. Audit Memo No. 3 Dated: 01.11.2023)

As per CPWD Manual 2022 Para 1.1, the following different forms of contract/ bills are used for payment depending upon the nature of work:

- | | |
|---------------------|---------------------------------|
| 19. CPWD Form 7 : | Percentage Rate Tender Document |
| 20. CPWD Form 8 : | Item Rate Tender Document |
| 21. CPWD Form 9 : | Supply of Materials |
| 22. CPWD Form 10 : | Piece Work |
| 23. CPWD Form 11A : | Work Order |
| 24. CPWD Form 12 : | Lump sum Contract Document |

The various forms of Bills and Vouchers used for making payments are given in **Annexure -1** of **SOP** document. The authorized forms of bill to be used for payment of contractors/suppliers and their utility are described below:-

- | | |
|--------------------|----------------------|
| (j) Form CPWA 24 : | First and Final Bill |
| (k) Form CPWA 26 : | Running Account Bill |
| (l) Form CPWA 28 : | Hand Receipt Form |

Scrutiny of Vouchers provided to Audit, it has been observed that Division is passing the bills by making entry on the backside of Invoice/Bill of the Contractor/Firm. No prescribed Form for First & Final Payment (CPWA 24) and Running Account Bill (CPWA 26) are being used by the Division. This is the violation of above cited provisions of CPWD Manual. Form CPWA 24 should be used for making payment both to Contractors for work and to suppliers when a single payment is made for a job/contract on its completion and Form CPWA 26 should be used for all running and final bill payment.

Further, it is also observed that in most of the cases, officers of the division are putting signature without date. In absence of date, assurance of time frame activities/progress of works could not be ascertained.

Reasons for above shortcomings may be elucidated to Audit.

PARA 04 :- Loss of Rs.1,60,051/- due to not availing 15% Rebate on Advertisement.

(Ref. Audit Memo No. 4 Dated: 01.11.2023)

During the scrutiny of records relating to expenditure incurred on Advertisement by the Executive Engineer (SDW) – IV, DJB, Kondli, New Delhi, it has been noticed that Releasing

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Orders of various advertisements in r/o tender/notices etc. to the tune of Rs. 10,67,009/- are issued directly to the Media/News Papers agencies instead of Shabdarth (An advertisement agency of Government of NCT of Delhi) and payment has also been released to the concerned media agencies/Newspaper Agencies directly by the unit during the Financial Year 2022-23.

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 2022-23 are as under:-

S. No.	NIT No.	Name of the Works	Name of the Advertisement Agency	Bill No. & Date	Gross Amount (In ₹)
1.	22 (2021-22)	Rehabilitation up gradation	M/s HT Media Ltd.	RO No. 8122 dt. 25.02.22	320229
2.	-do-	-do-	M/s Amar Ujjala	RO No. 466 dt. 28.02.22	65641
3.	-do-	-do-	M/s THG Publishing Pvt. Ltd.	1929135 dt. 25.02.22	275121
4.	26 (2021-22)	Bar Screen Kondli Channel SPS	M/s Jagran Prakashan Ltd.	330,828 to 834 dt. 29.03.22	88760
5.	02 (2022-23)	Bar Screen Dallupura SPS	M/s Indian Express	UP 10306581 dt. 07.05.22	242558
6.	-do-	-do-	M/s Hindustan Media Venture Ltd	RO No. 790 dt. 07.05.22	64310
7.	18 (2021-22)	Deployment of Staff 45 Mgd	M/s Punjab Kesari, Delhi	PKD0008332 dt. 15.01.22	10390
Total Amount					1067009
Amount of rebate not given by Agency/ Media House (15% of 1067009) = ₹ 160051					

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It is pertinent to mention that some Advertisements for tender notice are published in All Edition (All India) of Newspaper whereas same tenders are also published on Government e-platform, therefore, extra expenditure is being spent on All India advertisement.

The Division was requested to offer their comments. Reply of Division is still awaited.

PARA 05 :-Delay in execution of agreements

(Ref. Audit Memo No. 5 Dated: 02.11.2023)

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 audit, it was observed that the Division had not entered into the agreement with the contractor within the stipulated period and in some of the cases even the work had been commenced before award of the work. In such cases, how the Division ensured compliance of terms and conditions of agreement in event of any breach of contract. The details of few works are as under:

S. No	Work Order No. & Date	Name of the Contractor/Firm	Tendered Amount (In ₹)	Date of award of work	Date of start of work	Actual Date of completion of work	Actual date of execution of agreement	Delay in execution of Agreement
1.	23 dt. 28.09.22	M/s Chandra Builders	1482906	28.09.22	05.11.22	21.01.23	03.11.22	36days
2.	LOI dt. 20.05.22 (W.O. No. 06)	M/s Chandra Builders	2841216	20.05.22	30.06.22	20.10.22	23.06.22	34 days

Above data shows that the timely action had not been taken for the preparation of the agreements for execution of work. As such, in the absence of contract agreement no proper contract management possible according to the drawings, design, specifications and quality of works.

Reasons and the circumstances under which the Division did not take appropriate action for getting the agreement for execution within stipulated period may kindly be furnished to audit.

PARA 06 :-Discrepancies noticed in the work – Modification of electrical system of newly renovated DJB Lab including office complex and other allied works at Kondli STP.

(Ref. Audit Memo No. 6 Dated: 02.11.2023)

The work regarding Modification of electrical system of newly renovated DJB Lab including office complex and other allied works at Kondli STP was awarded to M/s Premier Engineering Company vide Work Order No. 08 dated 24-06-2022. The work is to be completed as a whole on turnkey basis within

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30 days. The work of electrification of the second half of Kondli Lab got delayed due to held up of civil work. An email regarding non-availability of workable site due to civil work was received from the Contractor on 25-07-22. The civil work got completed on 12.10.22. After that the work of electrification restarted by the firm and was completed on 28-10-2022. However the supply of all the items were received by the division as per the work order deadline. The bill for the said work was submitted by the firm on 13.12.2022. As the work got delayed on part of department due to held up of work for around four months by civil work. Keeping in view of the delay of 81 days the case was submitted for approval of EOT without levy of penalty on 18.03.23. As the delay is attributing on the part of civil work i.e. departmental delay EOT up to 28.10.22 was granted on 21.03.23. Audit observed that :

4. As per Clause 5.1 of Contract/agreement, as soon as possible after the contract is concluded the contractor shall submit a Time & Progress Chart for each milestone and get it approved by the Department. The Chart indicates the forecast of the dates of commencement and completion of various trades of sections of the work and may be amended as necessary by agreement between Engineer -in-charge and the contractor and further ensure good progress during the execution of the work and complete the work as per millstone given in schedule 'F'. But there is no such Time & Progress Chart available in the records.
5. As per SOP No. 5/25 regarding EOT & Rescheduling of Mile Stones, the contractor may apply to the Engineer-in-charge within 14 days in writing for extension of time as per Annexure 36 or Annexure 37, as the case may be, stating the grounds that hindered the execution of the work. Based on correspondence related to hindrances in the work, the Engineer-in-charge may also grant EOT even if the contractor has not applied under Clause 5. Extension of time is to be granted and millstones rescheduled by the competent authority strictly as per the terms of the contract. Engineer-in-charge submits the rescheduling proposal within 2 weeks from the date of receipts of proposal. Authority under Clause 5 for revision of millstones decides the rescheduling proposal in 2 weeks of receipt of proposal. The Engineer-in-charge promptly decides any extension as per Clause 2 & 5 and intimates the contractor and the authority for extension of item under Schedule F. But this procedure is not being followed by the department. On 25-07-22, the contractor intimated the division that the work is pending due to non-availability of workable sites. But no action was taken to make available site clear by the division. No EOT was granted during the execution of work and the work was completed on 28-10-2022. Final bill for the said work was submitted by the firm on 13.12.2022. Thereafter EOT up to 28.10.22 was granted on 21.03.23. Division took 8 months to grant the EOT whereas promptly decision should be taken for extension as per Clause 2 & 5 and intimated the contractor and the authority for extension of item under Schedule F.
6. The work was held-up due to non-availability of the site. The Employer shall be responsible to the Contractor for acquiring and providing physical possession of the Site free from all encroachments and encumbrances and free access thereto for the execution of the contract. No steps were taken to make the site available for execution of work.

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7. Supply of the items was made at site by the executing firm but no stock entry was made/shown in the Invoice/Bill.

Reasons for above discrepancies may be furnished to Audit.

PARA 07 :-Non-observation of codal provision of GFR - Splitting of works.

(Ref. Audit Memo No. 7 Dated: 03.11.2023)

As per Rule 157 of GFR 2017 "A demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand". Splitting of demand deprives the organizations from achieving the best competitive prices leveraging economies of scale. It is also a violation of para 149 (viii) of GFR 2017.

On scrutiny of Contract Agreement Register, Work order Register and Tender Register it is observed that various work orders issued on same date for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single. Details of work awarded for same nature of work in different occasion and splitting in awarding tender during the year 2022-2023 are as under:-

Sl. No.	Work Order No. & date	Nature of Work	Vendor Name	Amount in (Rs.)
1	10 dt 06/07/22	Repairing/Renovation of M & P make 8 Mgd capacity Pump of electric motor pump at Mandawali SPS.	M/S Sarvottam Sales and Services	297624/-
2	11 dt. 06/07/22	Repairing/Servicing of M & P make 8.5 Mgd capacity Pump of electric motor pump at Kondli Gharoli SPS.	M/S Sarvottam Sales and Services	297624/-
3	12 dt. 11/07/22	Repairing/Renovation of M & P make 4 Mgd capacity Pump at Dallupura SPS.	M/S Sarvottam Sales and Services	263424/-
4	13 dt. 11/07/22	Repairing/Renovation of M & P make 2.5 Mgd capacity of electric motor pump at Dallupura SPS.	M/S Sarvottam Sales and Services	209451/-
5	20 dt. 23/09/22	Repairing/Renovation of M & P make 8 Mgd capacity Pump of electric motor pump at Mandawali SPS.	M/S Sarvottam Sales and Services	328038/-
6	21 dt. 23/09/22	Repairing/Renovation of M & P make 7 Mgd capacity Pump of electric motor pump at Geeta Colony SPS.	M/S Sarvottam Sales and Services	380095/-
7	22 dt. 23/09/22	Repairing/Servicing of M & P make 2.5 Mgd capacity pump at Dallupura SPS.	M/S Sarvottam Sales and Services	212885/-
8.	39 dt. 08/02/23	Repairing/Renovation of M & P make 5.5 Mgd capacity pump at Mandawali SPS	M/S Sarvottam Sales and Services	331153/-
9.	40 dt. 08/02/23	Repairing/Renovation of M & P make 8 Mgd capacity pump at Kalyanpuri SPS	M/S Sarvottam Sales and Services	438604/-
10.	41 dt. 08/02/23	Repairing/Renovation of M & P make 12.5 Mgd capacity pump at Kalyanpuri SPS	M/S Sarvottam Sales and Services	459230/-

Above Data is evident that a single tender could have been invited and awarded as the work was of same nature and for the same period, but the work was split in to small packages violating codal provisions. Reasons for above discrepancies may be elucidated to Audit.

PARA 08: Delay in scrutiny of Tender documents and award of work.

(Ref. Audit Memo No. 8 Dated: 03.11.2023)

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As per SOP No. 4/1 (11.11) of CPWD Work Manual – 2022 regarding Processing of E-Tendering, top priority should be given to decide the award of work on receipt of tenders. In order to minimize chances of delay, the time limit for processing of bids is given in maximum time allowed for scrutiny and disposal in days from date of opening of Financial Bid as laid down in ANNEXURE – 17 is up to 7 to 15 working days for processing the tenders by different authorities. The time schedule for processing the tenders is strictly adhered and if any officer is unable to follow the same, he/she invariably give reasons for delay in respect of tenders falling within his/her powers of acceptance or while forwarding the tenders to the higher authorities competent to accept it. In case, of tender falling beyond the financial powers of the NIT approving authority, **details like validity period of the tender, time already taken for scrutiny and balance period available** should be prominently indicated while forwarding the tenders to the higher authority.

During the Audit, it was revealed that the Division had not adhered to the codal provisions and taken extra time for scrutiny of tender documents and award of work in projects. The details of few cases/works are as under:

S. No	Work Order No. & Date	Name of the Work	Tendered Amount (In ₹)	Date of opening of tender	Date of opening of Financial Bid	Date of award of work	Time taken for scrutiny of tender document and award of work
1.	14 dt. 12 07-22	Removal of accumulated floating material from wet sump and intake channel of Dallupura SPS	588786	10.05.22	11.05.22	12.07.22	62 Days
2.	06 dt. 23/06/22	Fabrication supply, fixing, testing, commissioning of bar screen in the sewage in coming chamber at Kondli SPS	2841216	13.04..22	06.05.22	23/06/22	48 Days

Above data is evident the time taken ranged from 48 to 62 days after opening of financial bid for scrutiny & award of work. maximum time allowed for scrutiny and disposal in days from date of opening of financial Bid as laid down in ANNEXURE – 17 is up to 7 to 15 days not being observed for processing the tenders by different authorities.

Reasons for not following the time limit prescribed as Annexure-17 of SOP CPWD Work Manual – 2022 may be elucidated to audit.

Para No.09 : Bank Reconciliation Statement for the financial year 2022-2023.

(Ref. Audit Memo No. 11 Dated: 03.11.2023)

During the scrutiny of records provided to audit, it has been observed that Total 03 (Three) Bank Accounts are being operated in the Division EE (SDW) – IV, DJB, Kondli, New Delhi and showing Balances as on 31.03.2023 . Details of Bank balance is as under :-

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S' No.	Particular of Bank Account	Debit/withdrawal (Rs.)	Credit/Deposit (Rs.)	Closing Balance as on 31/03/23 (Rs.)
1.	A/C No. 510101006070328 Union Bank of India	Not provided	Not provided	8294027.00
2.	A/C No. 90231010000771 Canara Bank	Not provided	Not provided	8061426.00
3.	A/C No.510101006106357 Union Bank of India	Not provided	Not provided	865991.00

Division has failed to submit details of Transaction/Expenditure along with copy of monthly reconciliation statements of above Bank Accounts and purpose/reason of operating of multiple numbers of Bank Accounts also not intimated to audit. Further, utilization of balances of above Bank Account is not shown to Audit.

Necessary steps may be taken for reconciliation of bank statements and shown to audit.

Para No.10 : Slow progress of works leading to missing the deadlines for completion of works.

(Ref. Audit Memo No. 12 Dated: 06.11.2023)

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 provided by EE (SDW)-IV,DJB, Kondli, Delhi-96 regarding progressive report of Physical & Financial Performance of works vide letter dated 02/11/2023, it has been noticed that the following works are not yet completed although stipulated date of completion of this work have been already passed . Details of work progress report is as under:-

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S.No.	Work Order No. & Date	Name of Work	Actual date of start of work	Schedule date of Completion of work	Date of completion of work & Percentage of work execution as on date	Delay in execution of work as on date
1.	02 dt.26/07/8	Rehabilitation and up gradation of Kondli, Phase-I, II & III WWTPs with effluent standards of BOD-10 mg/l, TSS-10 mg/l or better under YAP(III) (package-K3).	10/08/18	09/02/22	Work in progress (96%)	636 Days

It is clear from the above that there is delay in execution of works for 636 days. The above delay indicates the lack of proper monitoring for execution of works.

Necessary action should be taken to avoid the delay in execution of work.

Para No.11 : Non- maintenance/production of records/information.

(Ref. Record Memos dated: 27/10/2023)

The following records/information for the period 2022-23 has not been shown /provided to audit:

- 18.AMC files of all machinery and equipment's.
- 19.Medical & LTC Advance Register
- 20.Dead Stock Register.
- 21.Stock Register (Consumable & Non-consumable)
- 22.Imprest Register/records.
- 23.Dismantle Register.
- 24.MB stock issue register

The above records/information may be shown to next audit

TAN 01: Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No.09 dated: 03/11/2023)

During the test check of Service Books of the employees of O/o EE (SDW) – IV,DJB, Kondli, New Delhi, the following discrepancies have been noticed:

1. 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.



2. 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.
3. Leave Account is not being maintained properly, not in prescribed format in most of service books.
4. 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. However, the same was not found in most of the service books.
5. 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 the above discrepancies may be elucidated to the audit.

TAN 02: Irregular provision of Budget/non-surrender of savings.

(Ref. Audit Memo No.10 dated: 03/11/2023)

As per Rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year 2022-23. Further Rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that Office of EE (SDW) – IV,DJB, Kondli, New Delhi has not utilized the budget granted to its full extent thereby resulting in savings ranging from 23.29% to 100% from allotted budget. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Capital (2022-23)

(Rupees in Lakh)

Head of Account	Total Budget Allotted	Funds used during the year	Savings	% of savings/ un-utilized funds
IT Infrastructure	11.40	0.50	10.90	95.61%
Yamuna Action Plan (YAP) - III	5263.96	3372.29	1891.67	35.94%

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Staff Qtrs & Office Accommodation	3.03	0	3.03	100 %
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Revenue (2022-23)**(Rupees in Lakh)**

Head of Account	Total Budget Allotted	Funds used during the year	Savings	% of savings/ un-utilized funds
Spares & Store consumption	1.35	0	1.35	100%
S.P.S. (R & M)	16.49	9.25	7.24	43.91 %
Telephone Telex, fax	2.80	1.54	1.26	45.00 %
Travelling & Conveyance	0.73	0.56	0.17	23.29 %
Other Expenses	3.13	1.70	1.43	45.69 %

It is clear from the above statement that division has not been done proper planning at the time of incurring expenditure throughout the year.

Necessary steps may be taken to maximum utilize of budget or surrender the budget within time so that budget may be utilized by another division.

TAN 03 : Improper maintenance of ECR/PBR.**(Ref. Audit Memo No.13 dated: 06/11/2023)**

During test-check of ECRs/PBRs for the audit period 2022-2023, 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. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the ECRs/PBRs.
2. 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.
3. **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, PAN etc. were not recorded in the ECRs/PBRs, which is incorrect.
4. **Cutting & Overwriting** – Cutting and overwriting noticed in the ECRs/PBRs which were not attested by the competent authority.
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 not mention in ECRs/PBRs.

Reasons for above mentioned discrepancies may be elucidated to the audit.

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PART-II

CURRENT AUDIT REPORT

(2023 to 2024)

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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-observation of Instructional Order for procurement of propriety spares/equipments/repairs.

(Ref. Audit Memo No. 2 Dated: 31.12.2024)

As per Instructional Order dated 06.09.2012 of CEO, DJB, in the cases of procurement of propriety spares/equipments/repairs –the division will prepare estimates based on rates quoted by manufacturer and recommend its approval by the Competent Authority. All details, such as make, model, S. No. of existing equipment, date of previous purchase, previous price, stock position, justification of purchase and quantities included in estimate would be clearly mentioned in the proposal before seeking approval from the competent authority. Further, for such procurement/repairs, the AE would do 100 % checking and the EE would do atleast 50 % checking. This would be certified on the back of invoice against that procurement/repair. But this procedure is not being followed by the Division. No certificate was recorded on the back of Invoice. Details of such few cases are as under :-

S. No.	Work Order No. & Date	Description	Name of the Contractor	Awarded cost (In Rs.)
1.	19 dt. 04.09.23	Repairing/Servicing/Overhauling of M & P make 4 MGD capacity pump set No. 5 at Dallupura SPS	M/s Sarvottam Sales and Services	305083
2.	20 dt. 04.09.23	Servicing/Renovation of LT Panel and other allied works at Dallupura SPS	M/s Premier Engineering Company	322866
3.	18 dt. 21.08.23	Repairing/Servicing/Overhauling of 1800 MM Sluice Gate at main inlet sump of Jagriti SPS	M/s Bharat Industrial Corporation	767236
4.	17 dt. 21.08.23	Servicing/Overhauling of Penstock Gate No. 1 at Kalyanpuri SPS	M/s ASM Hydraulic Engineers	493210
5.	14 dt. 16.08.23	Servicing/Overhauling/Dehydration of 630 KVA Transformer at Kondli SPS	M/s S.C. Associates	359835

Executive Engineer of the division should take necessary action to fulfil the instructional order of CEO, DJB under intimation to Audit.

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

(Ref. Audit Memo No. 3 Dated: 01.01.2025)

During the Scrutiny of Bank Reconciliation Statement for the month of march 2022-2023 and trial balance & books of Accounts for the year 2023-2024 by the office of **EE (SDW)- IV, Delhi Jal Board, Kondli, Delhi -110096**. it has been observed that closing balance bank account maintained during the financial year 2022-2023 not carry forward

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to the financial year 2023-2024. Details of closing balances for the financial year 2022-2023 as per Bank statement provided by the division is as under :

	EE (SDW)- IV		
	Bank Balance		
	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
4	Corporation Bank – 171 (Account No. 510101006070328 Union Bank of India)		80,61,426.71
5	Corporation Bank- 00584 (Account No. 510101006070328 Union Bank of India)		47,31,578.67
11	Syndicate Bank A/c 79 (Canara Bank Account No. 90231010000771)		8,56,831.50
	Grand Total		1,36,49,836.21

Closing Balance details for the financial year 2023-2024 is 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					
CASH IN HAND					
PETTY CASH	0.00	0.00	393381.00	0.00	393381.00
SCHEDULE BANK					
SBI A/C NO. 8798	0.00	1295162607.00	1691377593.00	0.00	396214986.00
SBI	0.00	0.00	10585363.00	0.00	10585363.00
NON SCHEDULE BANK					
IU-HO-4115	0.00	3910731.00	17194473.00		13283742.00
TOTAL	0.00	1299073338.00	1719550810.00	0.00	420477472.00

From the above details of closing balances, It has been also observed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank and Cheque Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24. Credit balances for the year 2022-2023 of Rs. 1,36,49,836.21/- has not been reflected as opening balances of 2023-2024. Therefore, it is requested that provide following information to audit.

- Reason for non-carry forward of closing balances of Financial Year 2022-23 to Financial Year 2023-24
- Copy of Bank statement in r/o of above Ledgers.
- Reasons of Credit Balances during the financial year Rs. 420477472/-

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

The Department/ Division may look into the matter and take necessary action for the smooth functioning and better budget control/Expenditure etc. and carry 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 incorporated in the Ledger account in order tally with the Bank Statement concerned. 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. 4 Dated: 01.01.2025)

(A) Short recovery of Statutory Deduction:-

During the scrutiny of records/Ledgers provided by the by **EE (SDW)- IV, Delhi Jal Board, Kondli, Delhi -110096**, 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.Contribution payable to NPS Cell employer's Contribution	1127520.00	0.00
CPF Loan Deduction	121074.00	0.00
Other Deduction	133321.00	
Grand Total	1381915.00	0.00

(B) Short Deposit Statutory Contribution :-

During the scrutiny of records/ledgers provided by the **EE (SDW)- IV, Delhi Jal Board, Kondli, Delhi -110096**, regarding Statutory deduction, the Ledgers are credit balances which means the following amount is pending to deposit with the concerned authorities, detail as under :-

Particulars	1-Apr-23 to 31-Mar-24	

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	Closing Balance	
	Debit	Credit
C.P.F. Deduction from Employees	0.00	782086.00
D.R.F Deduction	0.00	66800.00
G.I.S Deduction	0.00	137202.00
GPF Deduction	0.00	9856500.00
GPF Loan Deduction	0.00	542500.00
LIC Deduction	0.00	571598.00
Grand Total	0.00	11956686.00

(C) Short Deposit of Duties and Taxes:-

During the scrutiny of records/Ledgers provided by the by **EE (SDW)- IV, Delhi Jal Board, Kondli, Delhi -110096**, it has been observed that Duty and Taxes are showing Credit balances. Credit balances 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		3153418.00
TDS Contractors		8266432.00
TDS- Employees		3007500.00
TDS Others		98931.00
CGST		3795603.00
SGST		3796003.00
IGST		80358.00
Grand Total	0.00	22198245.00

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

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PARA 04 :- Non-adjustment of Contingent and Medical Advance amounting to Rs.42,83,270/-.

(Ref. Audit Memo No. 5 Dated: 01.01.2025)

Rule 118 of Receipt and Payment Rules stipulates that moneys drawn on abstract contingent (AC) bills for payment of advance to suppliers of stores should be adjusted within a period of one month from the date of drawl by submission of detailed bill.

AND

With reference of OM No. S. 14025/19/2015-MS/ dated 27/05/2015 in which it is laid down that submission of medical claims of medical expenses of a particular spell of illness should ordinarily be preferred within six months from the completion of treatment.

During the scrutiny of Advance register provided by the Division, it has been observed that Advance payment made to contractor and medical advance payment made to their employee not adjusted after lapses of more than six months. Details of Advances are as under :-

Sl. No.	Name of employee/vendor	Date of Avance/Type of Advance payment.	Amount of Advance	Delay up to 31 st Dec. 2024.
1.	M/s. A. S. Enterprises	19.05.2022 Contingent Advance	1666429.00	31 months
2.	Sh. Pardeep Singh, Mali	17.10.2022 Medical Advance	546472.00	26 months
3.	M/s. A. S. Enterprises	21.10.2022 Contingent Advance	165200.00	26 months
4.	Sh. Pardeep Singh, Mali	01.11.2022 Medical Advance	448159.00	26 months
5.	M/s. A. S. Enterprises	25.09.2023 Contingent Advance	377010.00	15 months
6.	Sh. Gunand, Pensioner	25.01.2024 Medical Advance	10,80,000.00	11 months
		Total	42,83,270.00	

The division had sanctioned the contingent and medical advance amounting to Rs. **42,83,270.00** but the same has not been adjusted as on date due to non-submission of adjustment bill. No initiative has been made by the division for adjustment of advance pending for 31 months to 11 months. Such delays in adjustments of advances indicate lack of effective control and monitoring and deficient financial management. Hence, inordinate delay in adjustment of the advances drawn on contingent and medical involved the possibility of deferring the refund of government funds lying for prolonged periods with the employee.

Division should take necessary action to settle the above medical and contingent advance after due verification of facts and figure under intimation to audit.

PARA 05 :- Non-observation of Terms & Condition of Letter of Intent/ Contract Agreement.

(Ref. Audit Memo No. 6 Dated: 02.01.2025)

The work regarding Repairing/strengthening of penstock gates installed at M-Junction Kondli STP was awarded to M/s Sushma Enterprises vide letter of Intent dated 26.05.23 (Confirmatory Work Order No. 16 dt. 19.08.23 for ₹ 21,95,130/-) to carry over the said work on emergency basis in the interest of departmental works and services after getting approval of CE (SDW). The work was started on 26.05.23 and completed on 12.06.23. Audit observed that:-

1. As per Clause 8 of Contract – “Within 10 days of the completion of the work, the contractor shall give notice of such completion to the Engineer-in-charge and within 30 days of the receipt of such notice the Engineer-in-charge shall inspect the work and if there is no defect in the work shall furnish the contractor with a final certificate of completion”. But the Division had not adhered to the Codal provision. No completion certificate was found in record, if available, the same may be provided to audit.
2. As per Terms & Condition No. 7 of Letter of Intent dated 26.05.23, the procurement vouchers shall be provided against the material used for execution of work along with tax invoice. Scrutiny of the vouchers submitted by the firm revealed that there is no documentary evidence in support of Item No. 4 – Fabrication of supporting structure by using M.S. Channel, M. S. Plate and other material i/c fixing of RCC on both sides of vertical wall and Item no. 9- hiring charges of hydraulic jack, chain blocks, rope etc.

It has been further noticed that procurement proof of Item - Heavy duty electric motors for drive of gate, gear Box for drive of spindle, control panel for drive of gate submitted by the firm i.e Invoice No. 07 dated 24.06.2023 is beyond the date of completion of work as the work has already been completed on 12.06.23. Certificate has also been recorded by JE and AE putting signature without any date - “All items of this bill defaced against W.O. No. 16 dated 19.08.23” which is irregular.

Executive Engineers should look into the matter for implementation of codal provision of Contract Agreement /Terms & Condition of Letter of Intent under intimation to Audit.

PARA 06 :- Excess payment of Non-Productivity Linked Bonus for Rs.11,040/-.

(Ref. Audit Memo No. 7 Dated: 02.01.2025)

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,

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Karol Bagh, New Delhi-110005 has issued directions to release Non-Productivity Linked Bonus [PLB] (Adhoc Bonus) for the accounting year 2021-22 and 2022-23 respectively to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP/MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 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 2023-2024 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. Details are as under :

Payment Date & Bonus period	Total No. of official paid to Bonus @ Rs. 7000/-	Bonus Amount Eligible @ Rs. 6908/- each	Total Amount of Recovery should be made	Remarks
2023-2024/ 2022-2023	120*7000 = 8,40,000/-	120*6908 = 8,28,960/-	11040/-	Details of Employee attached as Annexure-"A"
		Total	11040/-	

Necessary steps may be taken to recover excess payment of Non-Productivity Linked Bonus amounting to **Rs. 11,040/-** for the after due verifications of facts and figures mentioned above. Other similar cases may also be reviewed at their own level.

PARA 07 :- Deployment of Skilled/Unskilled Workers without using GEM Portal.

(Ref. Audit Memo No. 8 Dated: 02.01.2025)

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries / Departments will be made mandatory for goods and services available on GeM.

During the test check of CA Register and records pertaining to expenditure incurred on Deployment of **Skilled/Unskilled Worker** on outsourced basis, it has been observed that during the audit period, SDW-IV, Kondli has procured manpower without using Gem Portal.

No record of non-availability of the services of worker on GeM has been made available on record. The details are as under:

S. No.	W.O No. & date	Name of Vendor	Name. of Work	Amount (Rs)
1.	28/31/10/2022	Zarra Enterprises	Deployment of staff for operation of filling point for sale of effluent from 09 MGD STP Chilla for the period Nov. 2022 to April 2023.	7,62,915/-
2.	03/30.05.2023	M. G. Traders & Engineers	Deployment of staff for operation of filling point of sale of Effluent from 9 MGD STP, Chilla. Reckoning of the work w.e.f 01.06. 2023.	10,61,496/-
			Total	18,24,411/-

The above said data reveals that the SDW-IV, Kondli has released Rs.18.24 lakhs to vendor as mention in above table which also includes vendor profit Service Charge @ 15% during the financial year 2023-2024 without following the codal formalities as mentioned above in the GFRs, 2017. Whereas the vendor profit including transaction charges ranging 3.85% to 7 % as per OM No.F.6/1/2023-PPD dated 06.01.2023 Government of India Ministry of Finance Department of Expenditure Procurement Policy Division.

Had the efforts be made for hiring the Workers through GeM, the Division could have saved some expenditure on payment of service charges including profit. Division should take necessary action to use GeM portal for hiring of manpower under intimation to audit. Expenditure incurred without using Gem Portal may be regularised from Competent Authority.

PARA 08: Delay in scrutiny of Tender documents and award of work.

(Ref. Audit Memo No. 09 Dated: 03.01.2025)

As per SOP No. 4/1 (11.11) of CPWD Work Manual – 2022 regarding Processing of E-Tendering, top priority should be given to decide the award of work on receipt of tenders. In order to minimize chances of delay, the time limit for processing of bids in given in maximum time allowed for scrutiny and disposal in days from date of opening of Financial Bid as laid down in ANNEXURE – 17 is up to 7 to 15 working days for processing the tenders by different authorities. The time schedule for processing the tenders is strictly adhered and if any officer is unable to follow the same, he/she invariably give reasons for delay in respect of tenders falling which his/her powers of acceptance or while forwarding the tenders to the higher authorities competent to accept it. In case, of tender falling beyond the financial powers of the NIT approving authority, **details like validity period of the tender, time already taken for scrutiny and balance period available** should be prominently indicated while forwarding the tenders to the higher authority.

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During the Audit, it was revealed that the Division had not adhered to the codal provision and taken extra time for scrutiny of tender documents and award of work. The details of few cases/works are as under:

S. No	Work Order No. & Date	Name of the Work	Tendered Amount (In ₹)	Date of opening of tender	Date of opening of Financial Bid	Date of award of work	Time taken for scrutiny of tender document and award of work
1.	01 dt. 26.05.23	M/s M.G. Traders & Engineers	301602	17.02.23	03.03.23	26.05.23	84 days
2.	26 dt. 18.09.23	M/s Gogia Brothers	788004	17.07.23	14.08.23	18.09.23	35 days

Above data is evident the time taken ranged from 35 to 84 days after opening of financial bid for scrutiny & award of work. Maximum time allowed for scrutiny and disposal in days from date of opening of financial Bid as laid down in ANNEXURE – 17 is up to 7 to 15 days not being observed for processing the tenders by different authorities.

Executive Engineers of the division should look into the matter to follow the time limit prescribed as Annexure-17 of SOP CPWD Work Manual – 2022 .

Para 09 : Non maintenance of Cash Book and irregularities in maintenance of Receipt Records.

(Ref. Audit Memo No. 10 Dated: 03.01.2025)

A. Non Maintenance of Cash Book

All receipts and payments by cash/draft/cheques shall be entered in the cash book immediately after the transaction takes place on the basis of voucher prepared by the cashier/concerned officer or official and approved by the competent authority. The cash book shall be closed and balanced daily at the end of the day. The closing balance of previous day shall be taken as opening balance on the next day. On scrutiny of receipt register records of Division, it is observed that no cash/DD/Cheque entry has been made in Cash book amount received in Division on account of sale of effluent water, medical subscription from employee and RTI fee etc.

DDO/HOO of the division should take necessary action to maintain the Cash-Book as per prescribed format of receipt and payment rule under intimation to audit.

B. Irregularities in maintenance of Receipt Records.

All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Pay-in-slip in Form GAR 1 (using perforated duplicates for carbon copying) shall be used for the purpose. Moneys received as aforesaid shall not be utilised to meet departmental expenditure

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except as authorized in sub-rule (2) nor otherwise kept apart from the accounts of the Government.

During the test check of the Receipt Record maintained at SDW-IV, Kondli, DJB, following irregularities have been issued.

- No proper receipt/TR-5 issued to remitter.
- As per record no receipt/TR-5 issued to remitter for deposition of Cheque/DD/Cash in Account/ R&I Branch of Division.
- Receipt Challan has been prepared for deposit in Delhi Jal Board (HQ) after 08-44 days delay.
- No Bank receipt available in Division as amount credited in DJB Receipt Bank Account.
- Date of encashment of cheque does not mention in receipt/valuable register.
- Bank Reconciliation Statement of Receipt not done by the Division nor any record made available to audit that reconciliation has been done by the DJB (HQ).
- Printed Receipt No. issued from stock not in sequel no. nor any note in this regard noted in valuable / receipt register.

Details of some challan is as under.

Sl. No.	Diary No, & Date of receipt of Cash/DD in Division	Amount	Challan No, & Date of Challan Prepared for HQ DJB Deposit	Delay in preparing Challan.
1.	42000/12.02.2024	10000/-	777708/14.03.2024	31 days
2.	4395/26.02.2024	20000/-	759787/14.03.2024	17 days
3.	4493/06.03.2024	17500/-	759787/14.03.2024	08 days
4.	3892/12.01.2024	50000/-	777705/30.01.2024	18 days
5.	3143/17/11/2023	10000/-	782095/01.12.2024	14 days
6.	2963/01.11.2023	10000/-	782097/21.11.2023	20 days
7.	1354/05.07.2023	7000/-	753277/18.08.2023	44 days
8.	---/09.05.2023	21000/-	782092/23.05.2023	14 days

From above data it is revealed that Division take 08 to 44 days only for preparation of challan to deposit in DJB (HQ) for further deposition in Bank Account. Bank Reconciliation of receipt account has not been done by the Division on monthly basis.

Reason for non-reconciliation and delay in deposition of govt. money in DJB Bank Account were asked but no reply given by the Division.

The Division should take necessary action to deposit the govt. receipt in Bank Account and same may be reconciled on monthly basis.

Para 10 : Slow progress of works leading to missing the deadlines for completion of works.

(Ref. Audit Memo No. 13 Dated: 06.01.2025)

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

CAW

completion of work shall be considered as an essential factor of contract management.

As per information provided by Division EE (SDW)-IV,DJB, Kondli, Delhi-96 vide letter dated 04/01/2025 regarding progressive report of various works monitored by the Division, it has been noticed that the following works are not yet completed although stipulated date of completion of this work have been already passed . Details of work progress report is as under:-

S.No.	Work Order No. & Date	Name of Work	Actual date of start of work	Schedule date of Completion of work	Date of completion of work & Percentage of work execution as on date	Delay in execution of work as on date
1.	02 (2018-19) dt.26/07/18	Rehabilitation and up gradation of Phase-I, II & III STP Kondli	29/08/18	28/08/21	Work in progress (98%)	1161 Days
2.	16 (2022-23) dt. 10/08/22	Rehabilitation and up gradation of Phase- IV STP Kondli	06/09/22	05/11/23	Work in progress (98.15 %)	424 Days

Above data shows that execution of works delay for completion in prescribed time schedule from 424 days to 1161 days. The above delay indicates the lack of proper monitoring for execution of works.

Necessary action should be taken to regularise the delay period / provide EOT from Competent Authority.

Para 11 : Non-utilization of funds to the tune of Rs. 2974.90 lakh.

(Ref. Audit Memo No. 14 Dated: 06.01.2025)

As per Rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year 2023-24. Further Rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

During the test check of records, it has been observed that Office of EE (SDW) – IV, DJB, Kondli, New Delhi has not utilized the budget granted to its full extent thereby resulting in savings ranging from 41.93% to 100% from allotted budget. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Capital (2023-24)

(Rupees in Lakh)

Head of Account	Total Budget / fund Allotted	Funds used during the year	Savings	% of savings/ un-utilized funds
IT Infrastructure	10.70	10.69	0.01	0.09%

Chw

STP/SPS i/c Rising Main	4623.05	3833.41	789.64	17.08 %
YAP - III I	4327.26	2512.86	1814.40	41.93 %
Staff Qtrs & Office Accommodation	0.33	0.00	0.33	100 %
Total (A)	8961.34	6356.96	2604.38	29.06 %

(Rupees in Lakh)

Revenue (2023-24)

Head of Account	Total Budget Allotted	Funds used during the year	Savings	% of savings/ un-utilized funds
Establishment & other Admn. Exp.	2034.88	1862.78	172.10	8.46 %
Power	3143.56	3139.72	3.84	0.12 %
Fuel Consumed	0.02	0	0.02	100 %
Store & Spare consumption	0.33	0	0.33	100 %
R & M SPS	168.09	31.40	136.69	81.32 %
RMO Disposal Works	0.12	0	0.12	100 %
RMO Sewer Bulk	1076.78	1019.36	57.42	5.33 %
Total (B)	6423.78	6053.26	370.52	5.77 %
G.TOTAL (A + B)	15385.12	12410.22	2974.90	(-) 19.34 %

From the above table, it is gathered that out of the total allocation of Rs. 15385.12 lakh, an amount of Rs. 12410.22 lakh was incurred for execution of works and for other expenditures under various heads and there were savings worth Rs. 2974.90 lakh. The overall percentage of savings was 19.34 %.

Budget and Expenditure statement of the audit period showed huge savings to the extent of 41.93% to 100% in the Capital outlay and 81.32 % to 100 % in Revenue Head 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 defeats the very purpose for which the amount was allotted.

The Division therefore did not realize that they will not be in a position to extract the funds available with them during the financial years 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.

(M)

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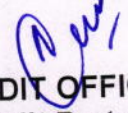
Para 12 : Non- maintenance/production of records/information.

(Ref. Record Memos dated: 27.12.2024)

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

1. Bank Statement & Reconciliation statement for the year 2023-2024.
2. Bank Closure report for the financial year 2022-2023.
3. Stock Register (Consumable & Non-consumable)
4. Property Register.
5. Imprest Register.
6. MAS Register/T&P Register/Dismantle Register
7. Dead Stock Register/Condemnation files.

The above records/information may be shown to next audit


AUDIT OFFICER
Compliance Audit Party (DJB)

(6)

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

TAN 01: Discrepancies in making payment to the Contractor/Firm.

(Ref. Audit Memo No.01 dated: 30/12/2024)

As per CPWD Manual 2022 Para 1.1, the following different forms of contract/bills are used for payment depending upon the nature of work:

- | | |
|--------------------|---------------------------------|
| 1. CPWD Form 7 : | Percentage Rate Tender Document |
| 2. CPWD Form 8 : | Item Rate Tender Document |
| 3. CPWD Form 9 : | Supply of Materials |
| 4. CPWD Form 10 : | Piece Work |
| 5. CPWD Form 11A : | Work Order |
| 6. CPWD Form 12 : | Lump sum Contract Document |

The various forms of Bills and Vouchers used for making payments are given in **Annexure -1 of SOP** document. The authorized forms of bill to be used for payment of contractors/suppliers and their utility are described below:-

- | | |
|--------------------|----------------------|
| (a) Form CPWA 24 : | First and Final Bill |
| (b) Form CPWA 26 : | Running Account Bill |
| (c) Form CPWA 28 : | Hand Receipt Form |

Scrutiny of Vouchers provided to Audit, it has been observed that Division is passing the bills by making entry on the backside of Invoice/Bill of the Contractor/Firm. No prescribed Form for First & Final Payment (CPWA 24) and Running Account Bill (CPWA 26) are being used by the Division. This is the violation of above cited provisions of CPWD Manual. Form CPWA 24 should be used for making payment both to Contractors for work and to suppliers when a single payment is made for a job/contract on its completion and Form CPWA 26 should be used for all running and final bill payment.

DDO of the Division should take necessary action to use of prescribed bill format as per CPWD manual for payment of contractors under intimation to audit.

TAN 02: Non maintenance of Bill Register

(Ref. Audit Memo No.11 dated: 03/01/2025)

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

(Signature)

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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.

TAN 03 : Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.12 dated: 03/01/2025)

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

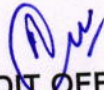
1. The mandatory page counting certificate is not recorded in the PBRs/ECRs on the first page which is also required to be countersigned by the DDO concerned
2. Bill Numbers are not mentioned in PBRs/ECRs against each entry, without bill number, identification of Bill cannot be ascertained.
3. GAR-18,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

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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.


AUDIT OFFICER
Compliance Audit Party (DJB)