

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

Subject: Audit report of the office of Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025.

Audit on the accounts of Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025 for the financial year 2023-24 has been conducted by the Compliance Audit Party – Delhi Jal Board comprising of Sh. Inder Mohan, Sr.AO/IAO and Sh. Anil Kumar, AO from 09.12.2024 to 27.12.2024 (09 working days) (16th to 20th December, 2024 – on Earned Leave). The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

The Division of EE (SDW) – II looks after the treatment of sewage water that comes to the Okhla Sewage Treatment Plants from various sewage pumping stations. The Division is responsible for operation and maintenance of various installations like bar screen, rake classifier, primary settling tank, final settling tank, transformers, gears, pumps, motors, HT and LT panel at STP to maintain the quality parameters of effluent and supply the treated effluent for irrigation and horticulture purposes to many agencies of Delhi.

The Division of EE (SDW) – II looks after the operation and maintenance of following STP and SPS:

1. 12 MGD STP
2. 45 MGD STP
3. 37 MGD STP
4. 16 MGD STP
5. Batla House SPS
6. Effluent Pump House
7. 30 MGD STP
8. 124 MGD STP (under commissioning stage)
9. Tertiary treatment plant at 30 MGD
10. Effluent filling point
11. Main control room and staff quarters.

The 37 MGD STP is under demolition stage and 12 MGD STP AND 45 MGD STP is going to be demolished soon as the new 124 MGD STP plant is going to be operational soon.

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HOO/DDO's/AAO/CASHIERS

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

S. No.	Name of the Head of Office	From - To
1		
2	Sh. Anil Kumar	December, 2023 to till date

S. No.	Name of the AAO	From - To
1		
2	Sh. Rajiv Srivastava	September, 2023 to till date

S. No.	Name of the Cashier	From - To
	NIL	

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2023-24

Year	Capital (Rs. in Lakhs)			Revenue (Rs. in Lakhs)		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2023-24	33299.86	32373.53	927.33	2662.26	951.80	1710.46

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Memo file

VACANCY STATEMENT

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	01	01	00
B	05	02	03
C	350	70	280
TOTAL	356	73	283

STATUTORY AUDIT

The statutory audit of the office of Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025 has been conducted by AG (Audit), Delhi up to the financial year 2020-21.

MAINTENANCE OF RECORDS

The maintenance of records of the office of Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025 for the period 2023-24 was found satisfactory subject to observations made in Current Audit Report.

1.

OLD AUDIT REPORT

There were 07 (seven) outstanding audit paras with the outstanding recoveries of Rs.1,351/- in respect of **Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025**. No reply has been submitted by the Division and therefore, 07 (seven) paras along with recovery of Rs.1,351/- have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2022-23	07	1,351/-	Nil	--	07 (01, 02, 03, 04, 05, 06 & 07)	1,351/-
	TOTAL	07	1,351/-	Nil	--	07	1,351/-

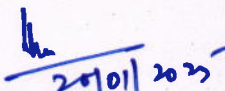
CURRENT AUDIT REPORT (2023 - 2024)

During the course of current audit, 17 audit observation memos including 01 requisition memo highlighting various shortcomings/recoveries to the tune of Rs.1,16,80,003/- were issued. No observation memo was settled on the spot. Therefore, all the 17 (seventeen) observation memos including 01 (one) Requisition Memo along with recovery amount of Rs.1,16,80,003/- have been converted into 13 Paras and 04 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2023-2024)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
03	8,372/-	--	8,372/-	02
05	3,35,747/-	--	3,35,747/-	04
17	1,13,35,884/-	--	1,13,35,884/-	12
Total	1,16,80,003/-	--	1,16,80,003/-	

The internal audit report has been prepared on the basis of information furnished and made available by the office of **Executive Engineer (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


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

50

EE (SDW)-II,
Delhi Jal Board,
STP Okhla, Mathura Road,
New Delhi-110025.

Audit Report - 2023-24

PART - I

OLD AUDIT REPORT

(2022-23)

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.

Old Audit Report-

Part I

08. EE(SDW)-II, Okhla (Sewerage Bulk).

Para No.01: Deployment of Skilled/Unskilled Workers without using GEM Portal for Rs. 1.65 Crore.

(Ref. Audit Memo No.03 dated: 12/09/2023)

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 records pertaining to expenditure incurred on hiring of **Skilled/Unskilled Worker** on outsourced basis, it has been observed that during the audit period, the STP, Okhla has incurred total expenditure of Rs. 1.65/- crore on account of hiring of **Skilled/Unskilled Worker**, without using GEM Portal.

No record of non-availability of the services of worker on GeM has been made available to audit. Therefore, the expenditure of Rs. 1.65 Crore incurred from 01.04.2022 to 31.03.2023 is irregular in respect of deployment of skilled/unskilled workers. The details of payments are as under:

S. No.	Work Order No. & date	Name of Vendor	No. of Workers	Contract of hiring period	Amount (Rs)
1	211 dated	M/s Mittal	06	6M	772500/-

TAN 03: Irregular provision of Budget/non-surrender of savings.

(Audit Memo No. 05 Dated: 29.01.2024)

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(E&M)/WC-II/TYR, DJB, Chandrawal, Delhi-54 has not utilized the budget granted to its full extent thereby resulting in savings ranging from **32.26% to 91.47%** 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
Distribution Mains & Reservoir	523.68	312.85	210.83	40.26 %
EAP	16234.74	1385.11	14849.63	91.47 %
2 nd MGD Dwarka	2500.00	833.51	1666.49	66.66 %
TOTAL	19258.42	2531.47	16726.95	

Revenue (2022-23)

(Rupees in Lakh)

Head of Account	Total Budget Allotted	Funds used during the year	Savings	% of savings/ un-utilized funds
Salary & other misc. expenses	261.25	176.98	84.27	32.26 %
TOTAL	261.25	176.98	84.27	32.26 %

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	29/10/2022	Trading Company			(01/11/22 to 30/04/23)	
2	217 dated 31/03/2022	M/s Mittal Trading Company	14		6M (01/05/22 to 31/10/22)	1395000/-
3	213 dated 31/03/2022	M/s Mittal Trading Company	08		6M (01/05/22 to 31/10/22)	1014000/-
4	193 dated 26/10/2022	M/s Mittal Trading Company	12		6M (01/11/22 to 30/04/23)	1584000/-
5	212 dated 31/03/2022	M/s Mittal Trading Company	11		6M (01/05/22 to 31/10/22)	1393500/-
6	211 dated 31/03/2022	M/s Sudhir Electricals	15		6M (01/05/22 to 31/10/22)	1435434/-
7	189 dated 26/10/2022	M/s Mittal Trading Company	11		6M (01/11/22 to 30/04/23)	1452000/-
8	01 dated 25/04/2022	M/s Mittal Trading Company	18		6M (01/05/22 to 31/10/22)	2154000/-
9	08 dated 21/06/2022	M/s Royal India (International)	10		6M (01/7/22 to 31/12/22)	1549241/-
10	10 dated 21/06/2022	M/s Royal India (International)	10		6M (01/7/22 to 31/12/22)	1549241/-
11	216 dated 31/03/2022	M/s Mittal Trading	06		6M (01/05/22 to	726000/-

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		Company		31/10/22)	
12	208 dated 27/10/2022	M/s Mittal Trading Company	04	6M (01/11/22 to 30/04/23)	510000/-
13	209 dated 27/10/2022	M/s Mittal Trading Company	04	6M (01/11/22 to 30/04/23)	492000/-
14	214 dated 31/03/2022	M/s Mittal Trading Company	04	6M (01/05/22 to 31/10/22)	487200/-
				TOTAL	16514116/-

The above said data reveals that the STP, Okhla has released Rs.119.80 lakhs to M/s. Mittal Trading Co., Rs. 30.98 lakh to M/s Royal India (International) and Rs. 14.35 lakh to M/s Sudhir Electrical which also includes Service Charge @ 10% to 15% for the F.Y. 2022-23 without following the codal formalities as mentioned above in the GFRs, 2017. Had the efforts be made for hiring the Workers through GeM, the Department could have saved some expenditure on payment of service charges which is normally 0.1 % during the financial year 2022-2023. Reasons for non-hiring of Workers through GeM may therefore be clarified to audit.

Para No.02: Non-obtaining of Performance Bank Guarantee Rs. 4.95 Lakhs.

(Ref. Audit Memo No.04 dated: 12/09/2023)

Performance Security (Rule 171 of GFR 2017): To ensure due performance of the contract, performance security [or Performance Bank Guarantee (PBG) or Security Deposit (SD)] is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five (5) to ten (10) per cent of the value of the contract as specified in the bid documents [The value has been reduced to three (3) percent till 31.03.2023.

The performance security will be forfeited and credited to the procuring entity's account in the event of a breach of contract by the contractor. It should be refunded to the contractor without interest, after he duly performs and completes the contract in all respects but not later

than 60(sixty) days of completion of all such obligations including the warranty under the contract.

During scrutiny of records pertaining to deployment of **Skilled/Unskilled Workers** in the STP, Okhla, it has been observed that Performance Bank Guarantee or Security Deposit was not obtained from the successful bidder. Details of Successful Bidder is as under.

S. No.	Work Order No. & date	Name of Vendor	No. of Workers	Contract of hiring period	Amount (Rs)	Performance Bank Guarantee should be obtained @3%.
1	211 dated 29/10/2022	M/s Trading Mittal Company	06	6M (01/11/22 to 30/04/23)	772500/-	23175
2	217 dated 31/03/2022	M/s Trading Mittal Company	14	6M (01/05/22 to 31/10/22)	1395000/-	41850
3	213 dated 31/03/2022	M/s Trading Mittal Company	08	6M (01/05/22 to 31/10/22)	1014000/-	30420
4	193 dated 26/10/2022	M/s Trading Mittal Company	12	6M (01/11/22 to 30/04/23)	1584000/-	47520
5	212 dated 31/03/2022	M/s Trading Mittal Company	11	6M (01/05/22 to 31/10/22)	1393500/-	41805
6	211 dated 31/03/2022	M/s Sudhir Electricals	15	6M (01/05/22 to 31/10/22)	1435434/-	43063/-
7	189 dated 26/10/2022	M/s Trading Mittal Company	11	6M (01/11/22 to 30/04/23)	1452000/-	43560/-
8	01 dated 25/04/2022	M/s Trading Mittal	18	6M (01/05/22 to	2154000/-	64620/-

		Company		31/10/22)		
9	08 dated 21/06/2022	M/s Royal India (International)	10	6M (01/7/22 to 31/12/22)	1549241/-	46477/-
10	10 dated 21/06/2022	M/s Royal India (International)	10	6M (01/7/22 to 31/12/22)	1549241/-	46477/-
11	216 dated 31/03/2022	M/s Trading Company Mittal	06	6M (01/05/22 to 31/10/22)	726000/-	21780/-
12	208 dated 27/10/2022	M/s Trading Company Mittal	04	6M (01/11/22 to 30/04/23)	510000/-	15300/-
13	209 dated 27/10/2022	M/s Trading Company Mittal	04	6M (01/11/22 to 30/04/23)	492000/-	14760/-
14	214 dated 31/03/2022	M/s Trading Company Mittal	04	6M (01/05/22 to 31/10/22)	487200/-	14616/-
				TOTAL	16514116/-	495423/-

Non receiving of Performance Bank Guarantee of Rs. 4.95 lakh would expose the Division financial risks in cases where contractor default in executing the works. Further non receiving of Performance Bank Guarantee seriously diluted the financial safeguard available to the Division in case of default on the part of contractor. Reasons for non obtaining of performance Bank Guarantee of Rs.4.95 Lakhs may be elucidated to audit.

Para No.03: Splitting of Purchases.

(Ref. Audit Memo No.05 dated: 12/09/2023)

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 GFR2017.

On scrutiny of Contract Agreement Register, Work order Register and Tender Register it is observed that same nature of work CEO DJB grants approval for hiring of manpower on outsource basis for six months instead of making a consolidated agreement. The Divisions executed 14 agreements for hiring of manpower whereas 11 times work order issued to same agencies i.e M/s Mittal trading Company. It is also 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. The details of work awarded for same nature of work in different occasion during the year 2022-2023 is as under :-

S. No.	Work Order No. & date	Name of work	Name of Vendor	Contract of hiring period	Amount (Rs)
1	211 dated 29/10/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/11/22 to 30/04/23)	772500/-
2	217 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/05/22 to 31/10/22)	1395000/-
3	213 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/05/22 to 31/10/22)	1014000/-
4	193 dated 26/10/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/11/22 to 30/04/23)	1584000/-
5	212 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/05/22 to 31/10/22)	1393500/-
6	211 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Sudhir Electricals	6M (01/05/22 to 31/10/22)	1435434/-
7	189 dated 26/10/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/11/22 to 30/04/23)	1452000/-
8	01 dated 25/04/2022	Deployment of manpower for various running work at STP	M/s Mittal Trading	6M (01/05/22 to	2154000/-

		Okhla.	Company	31/10/22)	
9	08 dated 21/06/2022	Deployment of manpower for various running work at STP Okhla.	M/s Royal India (International)	6M (01/7/22 to 31/12/22)	1549241/-
10	10 dated 21/06/2022	Deployment of manpower for various running work at STP Okhla.	M/s Royal India (International)	6M (01/7/22 to 31/12/22)	1549241/-
11	216 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/05/22 to 31/10/22)	726000/-
12	208 dated 27/10/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/11/22 to 30/04/23)	510000/-
13	209 dated 27/10/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/11/22 to 30/04/23)	492000/-
14	214 dated 31/03/2022	Deployment of manpower for various running work at STP Okhla.	M/s Mittal Trading Company	6M (01/05/22 to 31/10/22)	487200/-

Details of some Work orders issued for same nature of works during 2022-2023.

Sl. No.	Work Order No. date	Nature of Work	Vendor Name	Amount in (Rs.)
1.	32 dated 16/07/2022	Renovation & Fabrication work.	Gupta Brothers.	223037/-
2.	33 dated 16/07/2022	Renovation & Fabrication work	Gupta Brothers.	775040/-
3.	34 dated 16/07/2022	Renovation & Fabrication work	Gupta Brothers.	525280/-
4.	35 dated 16/07/2022	Renovation & Fabrication work	Gupta Brothers.	966448/-
5.	36 dated 16/07/2022	Renovation & Fabrication work	Gupta Brothers.	788480/-
6.	60 dated 18/08/2022	Renovation of PST No. 3 with allied work. At 37 MGD STP Okhla	Sanjay Sales Corporation	1072901/-
7.	61 dated 18/08/2022	Renovation of PST No. 3 with allied work. At 37 MGD STP Okhla	Super Trader & Engineers	1142854/-
8.	90 dated 03/09/2022	Repairing work	Instant Trade Corporation	3437504/-
9.	91 dated 03/09/2022	Repairing work	Instant Trade Corporation	1244286/-
10.	103 dated 23/09/2022	Renovation and fabrication work.	Prime India Associate	693698/-
11.	104 dated 23/09/2022	Renovation and fabrication work.	Prime India Associate	430169/-

12.	105 dated 23/09/2022	Renovation and fabrication work.	Prime India Associate	855885/-
13.	116 dated 03/10/2022	Renovation and fabrication work.	Prime India Associate	869731/-
14.	117 dated 03/10/2022	Renovation and fabrication work.	Prime India Associate	686117/-
15.	130 dated 11/10/2022	Renovation and fabrication work.	M. K. Engineering Co.	850131/-
16.	131 dated 11/10/2022	Renovation and fabrication work.	M. K. Engineering Co.	962933/-
17.	144 dated 14/10/2022	Renovation and fabrication work.	Super System Engineers	1066142/-
18.	145 dated 14/10/2022	Renovation and fabrication work.	Super System Engineers	1372463/-
19.	146 dated 14/10/2022	Renovation and fabrication work.	Aryan Traders & Engineers	751896/-

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 irregularities may be elucidated to Audit.

Para No.04: Delay in completion of work of Construction of 564 MLD (124MGD) Wastewater Treatment Plant (WWTP).

(Ref. Audit Memo No.08 dated: 13/09/2023)

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.**

As per information provided by EE (SDW-II), STP, regarding progressive report of Physical & Financial Performance Sewer Treatment Plant up to 12.09.2023, it is notice that Works related to Construction of 564 MLD (124MGD) Wastewater Treatment Plant (WWTP) with effluent Standard of BOD-10 mg/l at Okhla under YAP (III) works are not completed in time although stipulated date of completion of these work have been already passed . Details of work progress report is as under:-

Sl.No.	Name of work	Schedule date of completion	Percentage of Work Execution up to as on date	Delay in execution of work up to as on date.
1.	Construction of 564 MLD (124MGD) Wastewater treatment (WWTP) with effluent Standard of BOD-10 mg/l or better and power generation on DBO basis at Okhla under YAP (III) (PackageO)	18.12.2022	64.72%	269 days.

Above data shows that execution of works delay for completion in prescribed time schedule from 269 days. The delay is mainly EPCA ban on construction activities by Hon'ble NGT and due to COVID-19 complete lockdown and scheduled date of completion extended from 18.12.2022 to 18.06.2023. In spite of six month extension of schedule date of completion of project only 64.72% works executed as on date and 35.28% work is still pending for completion of project. The above delay indicates lack of proper monitoring for execution of works. Reasons for of above delay may be elucidated to audit.

Para No.05: Incorrect Income Tax calculation, resulting in recovery of Rs.1351/-

(Ref. Audit Memo No.10 dated: 14/09/2023)

During test check of the Income Tax calculations for the financial years 2022-23, following shortcomings have been observed:-

- Mr. Dharambir Singh, Field Asst.:** Officer has drawn Salary Arrear payment of Rs. 35570/- during the period whereas at the time of calculation of I- Tax DDO add the amount as Rs. 32070/- in gross salary. Tax is, therefore, recalculated as under:-

Tax calculated by DDO	Tax calculated by the Audit
Gross Income – Rs.982419/-	Gross Income – Rs.985919/-
Less – Standard Deduction – Rs.50000/-	Less – Standard Deduction – Rs.50000/-
Less – Deductions u/s 80 C – Rs.122712/-	Less – Deductions u/s 80 C – Rs.122712/-
Less – Deductions u/s 80CCD(1B) – Nil	Less – Deductions u/s 80CCD(1B) – Nil
Less – Deduction under Sec-10 HRA- 32031/-	Less – Deduction under Sec-10 HRA- 32031/-
Less – Deductions u/s 80 D – Rs.3000/-	Less – Deductions u/s 80 D – Rs.3000/-
Total of Deductions – Rs.207243/-	Total of Deductions – Rs.207243/-
Total taxable income – Rs.774676/-	Total taxable income – Rs.778176/-
Tax on total income – Rs.67436/-	Tax on total income – Rs.68135/-
Health and Education cess – Rs.2697/-	Health and Education cess – Rs.2725/-
Tax payable – Rs.70133/-	Tax payable – Rs.70860/-
	Tax Recoverable – Rs.727/-

(2) **Mr. Phool chand, Field Asst.:** Officer has drawn Salary Arrear payment of Rs. 29522/- during the period whereas at the time of calculation of I- Tax DDO add the amount as Rs. 26522/- in gross salary. Tax is, therefore, recalculated as under:-

Tax calculated by DDO	Tax calculated by the Audit
Gross Income – Rs.775504/-	Gross Income – Rs.778504/-
Less – Standard Deduction – Rs.50000/-	Less – Standard Deduction – Rs.50000/-
Less – Deductions u/s 80 C – Rs.125184/-	Less – Deductions u/s 80 C – Rs.125184/-
Less – Deductions u/s 80 D – Rs.3000/-	Less – Deductions u/s 80 D – Rs.3000/-
Total of Deductions – Rs.178184/-	Total of Deductions – Rs.178184/-
Total taxable income – Rs.597320/-	Total taxable income – Rs.600320/-
Tax on total income – Rs.31964/-	Tax on total income – Rs.32564/-
Health and Education cess – Rs.1279/-	Health and Education cess – Rs.1303/-
Tax payable – Rs. 33243/-	Tax payable – Rs. 33867/-

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	Tax Recoverable – Rs.624/-
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DDO may therefore take necessary action to recover the income tax of Rs.1351/- from the above said officers/officials after due verification of facts and figures under intimation to the audit.

Para No.06: Irregularities in maintenance of Receipt Records.

(Ref. Audit Memo No.13 dated: 15/09/2023)

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

During the test check of the Receipt Record maintained at STP, Okhla, DJB, following irregularities have been issued.

- No proper receipt/TR-5 issued to remitter.
- As per record receipt/TR-5 issued to remitter after 2-3 days later after deposition of DD/Cash in R&I Branch.
- Receipt Challan has been prepared for deposit in Bank after 20-30 days delay.
- During test checked of Receipt Challan it is noticed that the Serial. No. of Challan is not maintained in continuity.
- Reconciliation Statement of Bank and Division of receipts not made monthly basis.

Details of some challan is as under.

Sl. No. Of receipt register	Date of receipt of Cash/DD	Date of entry in Receipt Register	Amount	Date of Challan Prepared for HQ DJB Deposit	Amount of Consolidated challan Deposited at HQ DJB	Remarks
1.	28/03/2022	01/04/2022	3000/-	18/04/2022	117450/-	As per Receipt

37
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						Register Sl. No. 1 to 19 from 01/04/2022 to 11/04/2022 deposited vide challan no. 782625 dt 18/04/2022 .
11	02/04/2022	08/04/2022	21000/-	18/04/2022	----Do----	----Do---
31	21/04/2022	27/04/2022	35000/-	04/05/2022	241462/-	As per Receipt Register Sl. No. 20 to 33 from 12/04/2022 to 27/04/2022 deposited vide challan no. 782630 dt 04/05/2022
65	31/05/2022	06/06/2022	35000/-	23/06/2022	264489/-	As per Receipt Register Sl. No. 65 to 77 from 06/06/2022 to 26/06/2022 deposited vide challan no. 782636 dt 23/06/2022

From above data it is revealed that Bank Reconciliation of receipt account not made by monthly basis. Due to non-reconciliation of receipts and proper maintenance of receipt record as

per receipt and payment rule embezzlement / fraudulent of cash cannot be ruled out. Reason for above mentioned lapses elucidated to Audit.

Para No.07: Non- maintenance/production of records/information.

(Ref. Record Memo dated: 05/09/2023)

Following records/information for the period of audit from the year 2022-23 has not been shown / provided to audit:

- Expenditure Control Registers.
- Children Education Allowance Register
- Property registers.
- Govt. A/c Cash-Book
- AMC files of all machinery and equipment's.
- RTI RECORDS.
- Penalty Register
- Fidelity Bond filed by Cashier.
- Dead Stock Register.
- OTA Register.

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

TAN No. 01: Improper maintenance of Pay Bill Registers.

(Ref. Audit Memo No.02 dated: 06/09/2023)

During test-check of PBRs for the audit period 2022-2023, it has been observed that the PBRs have not been in prescribed format i.e GAR-17. The following discrepancies were also noticed:

- The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the PBR.



- Every entry in the PBR should be authenticated by DDO, but it was observed that entries in the PBR were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
- **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 PBRs, which is incorrect.
- **Cutting & Overwriting** – Cutting and overwriting noticed in the PBRs which were not attested by the competent authority.
- Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc.
- Gross total of all relevant columns for income tax purposes has not been carried out in the PBRs.
- Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
- Details of Govt. Accommodation not mention in PBR.
- Pay Bill Abstract GAR-13 prescribed as per receipt and payment not maintained in PBR.

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

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

(Ref. Audit Memo No.07 dated: 13/09/2023)

During the test check of Service Books of the employees of O/o the Ex. Engineer (SDW-II) STP Okhla, Mathura Road, Delhi. the following discrepancies have been noticed:

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

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•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 which were test checked by the audit.

•In the service book of the female govt. officers/officials, child care leave account should be maintain separately but at the time of scrutiny of service book of female govt. officers/officials child care leave account found not maintained in some of cases i.e Smt. Shakuntala, F/Asstt. and leave account and other relevant entries in most of the service book have not been maintain properly.

•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.

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

TAN No. 03: Non deduction of income tax on average basis

(Ref. Audit Memo No.09 dated: 14/09/2023)

As per the Income Tax Act, every employer should deduct income tax at source on average basis in monthly installments on the salaries disbursed by him/her, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the Pay Bill Registers and Income Tax records for the audit period, it has been observed that in most of the cases, tax has not been deducted on average basis and maximum amount of annual tax has been found deducted in the last quarter. Some of the instances for the financial year 2022-23 are as under:

S. No.	Name	Months

32/56/c

		03/22	04/22	05/22	06/22	07/22	08/22	09/22	10/22	11/22	12/22	01/23	02/23
1	Sh. K. C. Meena, Addl. Chief Engg	15000	15000	15000	15000	22000	22000	22000	22000	22000	22000	40000	124685
2	Smt. Anju Srivastav, P.S	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	40000	59667
3	Sh. Sapna Maini, Draft Man.	20000	20000	20000	20000	20000	20000	20000	20000	20000	20000	30000	76002
4	Sh.Dev Raj Bhadana, FCM										30000	30000	37094
5	Sh. Raj Singh, Fitter Mate										15000	15000	31302
6	Md. Salimuddin, Field Asst.										15000	15000	33278
7	Sh. Suresh Chand. Field Asst.										10000	10000	30413
8	Sh. Sharvan Kumar, Fitter Mate										20000	20000	40879

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

TAN No. 04: Non-surrender of savings

(Ref. Audit Memo No.11 dated: 14/09/2023)

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.

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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 the STP, Okhla, DJB has not utilized the budget granted to them to its full extent thereby resulting in savings ranging from 11.63% 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:

(Amount in Lakh.)

Head	Revised Budget Allotted	Funds used during the year	Savings	% of savings/un-utilised funds
2022-23(Establishment)				
OT Allowances	89.10	59.7	29.4	33%
Gratuity	183.25	161.20	22.05	12%
Wages to Muster Roll	27.94	22.47	5.47	19.57%
Other Estt. Expenditure	7.02	0.95	6.07	86%
Other Contractual Staff	306.57	269.02	37.55	12%
Oil & Soap to Staff	32.90	4.22	28.68	87%
Computer Consumables	0.56	0.32	0.24	43%
Telephone & Telex	1.41	0.70	0.71	50%
Fuels and Oil	1.02	0.37	0.65	64%
Vehicle Hire Charges	0.42	0	0.42	100%
Travelling & conveyance	3.34	1.51	1.83	55%
2022-23 (Works)				
STP/SPS/R.main	5062.91	4473.84	589.07	11.63%
IT	29.05	19.50	9.55	32.87

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

TAN No. 05: Discrepancies in maintenance of Stock Registers.

(Ref. Audit Memo No.12 dated: 14/09/2023)

During the test check of the Stock Register maintained at STP, Okhla, DJB, following discrepancies have been noticed:

- The mandatory page counting certificate duly signed by the HOO was not recorded on the first page of the Stock Registers.
- Consumable and non consumable stock register should be maintained separately. On scrutiny of Stock register it is noticed that Division not maintained non consumable and consumable stock register separately.
- Rule 213(1) and 213(2) of GFRs, 2017 stipulates that physical verification of fixed assets (non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of non consumable Stock register for the year 2022-2023, it has been observed that physical verification has not been undertaken by the Division till date.
- As per guideline for maintaining the non-consumable stock register entry for non- consumables item should be made as placement to the concerned branch and in stock register the progressive total should be maintained. On scrutiny of non-consumable stock register, it has been noticed that in most of items issuing to concerned branch/unit of the non consumable goods not shown in register and balance as progressive total also not shown .
- During test checked of stock register it is noticed that Division maintained per year new stock register but previous year closing balance of non consumable items not taken as opening balance in current year.
- Cost of items should be mentioned stock register for use at the time of condemnation as when required. During test checked of stock register it is noticed that items voucher no. , cost and vendor name not mentioned in stock register.
- Signature of Branch in charge should be made after issuing the consumable & non consumables goods on prescribed column but during test check of stock registers, it is noticed that in most of items shown as non issued or signature not made by branch in charge after issuing /placement the goods to the concerned branch at non consumable register.
- The Annual Store Return on obsolete form has not been provided to the audit.

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

09. EE(SDW)-IV, Kondli (Sewerage Bulk).

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.

30/12

EE (SDW)-II,
Delhi Jal Board,
STP Okhla, Mathura Road,
New Delhi-110025.

Audit Report - 2023-24

PART - II

CURRENT AUDIT REPORT

(2023-2024)

CURRENT AUDIT REPORT **(2023-24)**

Para No. 01: Discrepancies in opening/closing balances of Bank Accounts operated in the Division for the Financial Year 2023-24.
(Ref. Observation Memo No. 02 dated: 13.12.2024)

During scrutiny of records provided by the office of EE (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025, it has been observed that following Bank Accounts & Cheques in Transit Ledger exists in the Book of Accounts of the Division for the year ending 31st March, 2023, details of which are as under:

Banks and Cheques in Transit Balances as on 31-03-2023			
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank EMD A/c 50448339804	1,03,09,094.00	
2	Canara Bank-4783		3,17,68,183.00
3	Cheques in Transit	81,000.00	
4	Corporation Bank 026410601000582	84,30,012.54	
5	Corporation-4116		105,07,58,054.00
6	Corporation Bank A/c 169	5,01,198.30	
7	Corporation Bank A/c No. 19633	7,038.00	
8	SBI A/c No. 41430248732	13,69,22,906.00	
9	Syndicate Bank-60011-R.Jhansi		2,96,66,347.00
10	Syndicate Bank 077	11,55,623.76	
11	Syndicate Bank A/c 12261	79,99,104.00	
	TOTAL	16,54,05,976.60	111,21,92,584.00

However, during the financial year 2023-24, none of the above mentioned accounts/ ledger exists in the records produced to audit and only one new Bank Account exists in the Book of Accounts of the Division, details of which are as under:

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank Balances as on 31-03-2024					
SCHEDULE BANK					
SBI A/C No. 8732	0.00 CR	307,88,80,443.00	304,60,46,072.00	3,28,34,371.00	--
SCHEDULED BANK TOTAL	0.00 CR	307,88,80,443.00	304,60,46,072.00	3,28,34,371.00	--

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

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

- Reasons for not carry forward of closing balances in Banks and Cheques in Transit Balances from the Financial Year 2022-23 to the Financial Year 2023-24.
- Copy of Bank statements in r/o of all the above-mentioned Bank Ledgers.
- Reconciliation Statement in r/o of Ledgers mentioned above.

4. Reasons for **Credit Balance** of Rs. 111,21,92,584.00 in r/o three Bank Account Ledgers mentioned above for the year ending 31st March, 2023 and details thereof.
5. Reason for closing balance under the head "**Cheques in Transit**" amounting to Rs.81,000.00 for the year ending 31st March, 2023.
6. Confirmation and details of closed Bank A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ) Bank Account/Related concerned Bank A/c in respect of Bank Ledgers for the year ending 31st March, 2023. Copy of certificate issued in this regard, if any, may also be provided.
7. Purpose of maintaining the Bank Account mentioned above.

No reply has been furnished to the audit. The Division has only provided bank statement in respect of State Bank of India A/c No. 41430248732 for the year ending 31st March, 2024. It has also been informed that no records were available in the Division for the rest of the bank accounts and the Division will pursue the matter with the Delhi Jal Board Headquarter and submit the reply to audit accordingly.

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

Since complete information/records have not been provided to audit, the Division may look into the matter and take necessary action to provide the remaining records/information along with reconciliation statement of the balances in the bank accounts to the audit.

Para No. 02: Excess payment of Non-Productivity Linked Bonus for Rs.8372/-
(Ref. Observation Memo No. 03 dated: 13.12.2024)

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 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 $\text{Rs.7000} \times 30 / 30.4 = \text{Rs.6908/-}$.

During test check of records for the financial year 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus (ex-Gratia) 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. Therefore, the

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Division has released extra payment of Rs.8372/- to its staff during the financial year 2023-24. The details of payments are enclosed in **Annexure-I**.

Reasons for making the excess payment of Rs.8,372/- were called for through observation memo dated 13.12.2024, however, no reply was furnished to audit.

Since, the order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 are very much clear to pay Rs.6,908/- instead of Rs.7,000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting years 2022-23, necessary steps may be taken to recover Rs.8,372/- from the officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

Para No. 03: Non-adjustment of Medical Advances amounting to Rs.18.72 lakhs

(Ref. Observation Memo No. 04 dated: 13.12.2024)

Policy of DJB for sanction of medical advance stipulates that for settlement of advance, the employees must be required to submit the adjustment bill within a period of one month from the date of discharge from the hospital.

During scrutiny of the Ledger Account of Medical Advance, it was observed that the Division had sanctioned Medical Advances amounting to Rs.18,71,722/- to its officers/officials/various Hospitals, however, the same had not been found adjusted as on 31st March, 2024. Hence, delay was noticed ranging from three months to more than nine months for settlement of Medical Advances against the stipulated period of 30 days (one month). The details are as under:

Sl. No.	Name of the Officer/Official/Hospital	Date of Advance	Amount (in Rs.)
1	RLKC Metro Hospitals and Heart Institute for treatment taken by Smt. Jaywati	14.06.2023	153000
2	Deep Chand Oncology Services Private Ltd. for treatment taken by Sh. Chiranji	11.07.2023	818415
3	Jeewan Hospital & Nursing Home Pvt. Ltd. for treatment taken by Smt. Mumtaj	11.08.2023	72000
4	Deep Chand Oncology Services Private Ltd. for treatment taken by Sh. Parkash	17.08.2023	210168
5	Escorts Heart Institute & Research Centre Ltd. for treatment taken by Sh. Hari Chand	24.11.2023	19639
6	Metro Hospitals and Heart Institute for treatment taken by Sh. Narain Singh	26.12.2023	598500
	TOTAL		1871722

The Division may therefore look into the matter and take necessary action to adjust the medical advances at the earliest under intimation to audit.

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Para No. 04: Non deduction of TDS (GST) amounting to Rs.3.36 lakhs on the payment to various vendors.

(Ref. Observation Memo No. 05 dated: 23.12.2024)

As per Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, it was decided that the TDS on GST would be made operational w.e.f. 01.10.2018 @2% which is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than Rs.2,50,000/-. Similar notifications have been issued by respective State Governments.

During test check of the contract agreement register and the records for payment made to the vendors during the financial year 2023-24 by the office of EE (SDW)-II, Delhi Jal Board, it was noticed that the Division had released the payments to the vendors for different purposes without statutory deduction of TDS (GST) amounting to Rs.3,35,747/- in contravention of the above mentioned notification. The details of the payment are enclosed (**Annexure-II**).

Vide observation memo dated 23.12.2024, reasons for non-deduction of TDS (GST) amounting to Rs.3,35,747/- from the vendors has been called for, however, no reply has been furnished to audit.

Since, the Division has not followed the Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, recovery of Rs.3,35,747/- on account of non-deduction of TDS (GST) may be made from the vendors after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed on the same lines and compliance be shown to audit.

Para No. 05: Discrepancies in the bills of the Contractor for expenditure incurred towards deployment of staff at STP Okhla.

(Ref. Observation Memo No. 06 dated: 23.12.2024)

During test check of the records produced to audit in respect of the following work orders, various discrepancies have been observed. Justification of the Division reveals minimum wages, staff strength, contractor profit margins and EPF/ESI contributions in detail and accordingly the estimates were prepared. However, these mandatory bifurcations are missing in the bills submitted by the Contractor in the Division. Case wise details are as below:

Case 1

Work order No.	02 dated 28.04.2023
Name of the work	Deployment of staff for running, operation and minor maintenance of Batla House SPS. Skilled staff - 01 No. and Beldar/Sweeper - 02 Nos. in each shift (Total 03 shifts) with 01 No. Skilled staff and 01 No. Unskilled staff as rest reliever.
Name of the Contractor	M/s Gupta Brothers

Record reveals the following justification of rates in the work order no. 02 dated 28.04.2023 for Rs.14,68,800/- (Rs.2,44,800 x 6):

S. No.	Particulars	Quantity	Rate (in Rs.)	Amount (in Rs.)
A1	Skilled Staff	04	20357/-	81428.00
A2	Unskilled Staff	07	16792/-	117544.00
A3	Total			198972.00
	C.P. @ 15% on A3			29845.80
	Total			228817.80
	EPF @ 13% on Rs.1,65,000/- (Rs.15,000/- x 11)			21450.00
	ESI @ 3.25% on A3			6466.59
	Total			256734.39
	Total rounded off			256734/-

However, the details of the payments made to the Vendor during the financial year 2023-24 in respect of above-mentioned work order are as under:

Period	Total bill paid (in Rs.)	Remarks
01.05.2023 to 31.05.2023 (1 st RA Bill paid dated 30.06.2023)	244800	Break-up of EPF, ESI and Contractor's Profit has not been mentioned separately in each RA Bill.
01.06.2023 to 30.06.2023 (2 nd RA bill paid dated 25.07.2023)	244800	
01.07.2023 to 31.07.2023 (3 rd RA bill paid dated 11.08.2023)	244800	
01.08.2023 to 31.08.2023 (4 th RA bill paid dated 20.09.2023)	244800	
01.09.2023 to 31.09.2023 (5 th RA Bill paid dated 04.11.2023)	244800	
01.10.2023 to 31.10.2023 (6 th RA bill paid dated 06.12.2023)	244800	
01.11.2023 to 15.01.2024 (7 th RA bill paid dated 11.07.2024)	612000	
Total	2080800	

Case 2

Work Order No.	01 dated 28.04.2023
Name of the work	Deployment of staff for running, operation and minor maintenance of Effluent Pump House, Okhla.
Name of the Contractor	M/s. Gupta Brothers

Record reveals the following justification of rates in the work order No. 01 dated 28.04.2023 for Rs.15,81,000/- (Rs.2,63,500 x 6):

S. No.	Particulars	Quantity	Rate (in Rs.)	Amount (in Rs.)
A1	Skilled staff	04	20357/-	81428.00
A2	Unskilled staff	08	16792/-	134336.00
A3	Total			215764.00
	C.P. @ 15% on A3			32364.60
	Total			248128.60
	EPF @ 13% on Rs.180000/- (Rs.15000 x 12)			23400.00
	ESI @ 3.25% on A3			7012.33
	Total			278540.93
	Total rounded off			278541/-

However, the details of the payments made to the Vendor during the financial year 2023-24 in respect of above-mentioned work order are as under:

Period	Total bill paid (in Rs.)	Remarks
01.05.2023 to 31.05.2023 (1 st RA Bill paid dated 30.06.2023)	263500	Break-up of EPF, ESI and Contractor's Profit has not been mentioned separately in each RA Bill.
01.06.2023 to 30.06.2023 (2 nd RA bill paid dated 25.07.2023)	263500	
01.07.2023 to 31.07.2023 (3 rd RA bill paid dated 21.08.2023)	263500	
01.08.2023 to 31.08.2023 (4 th RA bill paid dated 20.09.2023)	263500	
01.09.2023 to 30.09.2023 (5 th RA Bill paid dated 14.11.2023)	263500	
01.10.2023 to 31.10.2023 (6 th RA bill paid dated 06.12.2023)	263500	
01.11.2023 to 15.01.2024 (7 th RA bill paid dated 15.07.2024)	658750	
Total	2239750	

Case 3

Work Order No.	190 dated 26.10.2022
Name of the work	Engagement of contractual staff for screening/clearing of bar screen at Okhla STP by deploying unskilled staff - 01 No. in each shift at 12 MGD, 37 MGD, 45 MGD and 16 MGD each with 01 No. unskilled staff as rest reliever.
Name of the Contractor	M/s. Mittal Trading Company

Record reveals the following justification of rates in the work order no. 190 dated 26.10.2022 for Rs.22,08,000/- (Rs.3,68,000 x 6):

S. No.	Particulars	Quantity	Rate (in Rs.)	Amount (in Rs.)
A1	Un-Skilled staff	18	16506/-	297108.00
A2	Total			297108.00
	C.P. @15% on A2			44566.20
	Total			341674.20
	EPF @ 13% on Rs.2,70,000/- (Rs.15000 x18)			35100.00
	ESI @ 3.25% on A2			9656.01
	Total			386430.21
	Total rounded off			386430/-

However, the details of the payments made to the Vendor during the financial year 2023-24 in respect of above-mentioned work order are as under:

Period	Total bill paid (in Rs.)	Remarks
01.03.2023 to 31.03.2023 (5 th RA Bill paid dated 13.04.2023)	368000	Break-up of EPF, ESI and Contractor's Profit has not been mentioned separately in each RA Bill.
01.04.2023 to 30.04.2023 (6 th RA bill paid dated 12.05.2023)	368000	
Total	736000	

Case 4

Work order No.	191 dated 26.10.2022
Name of the work	Deployment of staff for running operation and minor maintenance of Molar band STP by deploying the skilled staff 01 No. and unskilled staff 02 Nos. in each shift with 01 No. skilled and 01 No. unskilled staff as rest reliever for running operation and minor maintenance of pump, motor, panel, bar screen, starter.
Name of the Contractor	M/s Gupta Brothers

Record reveals the following justification of rates in the work order no. 191 dated 26.10.2022 for Rs.14,34,000/- (Rs. 2,39,000/- x 6):

S. No.	Particulars	Quantity	Rate (in Rs.)	Amount (in Rs.)
A1	Skilled staff	04	20019/-	80076.00
A2	Unskilled staff	07	16506/-	115542.00
A3	Total			195618.00
	C.P. @15% on A3			29342.70
	Total			224960.70
	EPF @ 13% on Rs.1,65,000/- (Rs.15000 x 11)			21450.00
	ESI @ 3.25% on A3			6357.59
	Total			252768.29
	Total rounded off			252768/-

However, the details of the payments made to the Vendor during the financial year 2023-24 in respect of above-mentioned work order are as under:

Period	Total bill paid (in Rs.)	Remarks
01.03.2023 to 31.03.2023 (5 th RA Bill paid dated 13.04.2023)	239000	Break-up of EPF, ESI and Contractor's Profit has not been mentioned separately in each RA Bill.
01.04.2023 to 30.04.2023 (6 th RA bill paid dated 12.05.2023)	239000	
Total	478000	

Case 5

Work Order No.	192 dated 26.10.2022
Name of the work	Deployment of staff for running/operation of pump sets at Harkesh Nagar drain at STP Okhla by deploying semi-skilled staff 01 No. and unskilled staff 01 No. in each shift with 01 No. semi-skilled and 01 No. unskilled staff as rest reliever.
Name of the Contractor	M/s. Mittal Trading Company

Record reveals the following justification of rates in the work order no. 192 dated 26.10.2022 for Rs.10,26,000/- (Rs.1,71,000 x 6):

S. No.	Particulars	Quantity	Rate (in Rs.)	Amount (in Rs.)
A1	Skilled 04 nos.	04	18187/-	72748.00
A2	Unskilled 04	04	16506/-	66024.00
A3	Total			138772.00
	C.P. @ 15% on A3			20815.80
	Total			159587.80
	EPF @ 13% on Rs.1,20,000/- (Rs.15000 x 8)			15600.00
	ESI @ 3.25% on A3			4510.00
	Total			179697.89
	Total rounded off			179698/-

However, the details of the payments made to the Vendor during the financial year 2023-24 in respect of above-mentioned work order are as under:

Period	Total bill paid (in Rs.)	Remarks
01.03.2023 to 31.03.2023 (5 th RA Bill paid dated 13.04.2023)	171000	Break-up of EPF, ESI and Contractor's Profit has not been mentioned separately in each RA Bill.
01.04.2023 to 30.04.2023 (6 th RA bill paid dated 12.05.2023)	171000	
Total	342000	

Therefore, it cannot be verified in the audit how much amount has been charged by the Vendors for ESI, EPF and for Contractor's Profit and on what basis, the Division has verified and released the payments to the Vendors in above mentioned five cases.

The Division may therefore look into the matter and furnish the records / requisite documents showing payments of EPF and ESI by the Division and deposits of same by the Contractor with the concerned authorities, charged in the above-mentioned five cases. Other similar cases may also be reviewed on the same lines and compliance be shown to audit.

Para No. 06: Discrepancies in the work order of M/s. Suez India Pvt. Ltd.
(Ref. Observation Memo No. 07 dated: 23.12.2024)

- a. Name of the firm - M/s. Suez India Pvt. Ltd.
- b. Name of work - Operation and maintenance of new 30 MGD STP Okhla, Phase - VI for 10 years.
- c. Contract Agreement No. 183 (2022-23) EE(SDW)II
- d. Awarded cost - Rs.106,27,42,912/- (inclusive 12 % GST)
- e. Time period - 10 years O&M from the date of start of work.
- f. Head of Account - RMO (STP)

Following payments were released by the Division during the financial year 2023-24 to M/s. M/s. Suez India Pvt. Ltd.

S. No.	Period / Month	Amount paid to contractor (in Rs.)
1	January, 2023	13455284.00
2	February, 2023	13455284.00
3	March, 2023	13455284.00
4	April, 2023	13455284.00
5	November, 2023	10312577.00

During test check of the contract agreement No.183 (2022-23)/EE(SDW) and work order file, following discrepancies mainly due to non-compliance of terms and conditions of the Contract were observed:

- i. The Division has not been creating Reserve Funds from the payments made to the Contractor as mentioned in point No. 65 of the Special Conditions of the Contract Agreement which states that *"DJB shall deduct Rs.1 lakh from each monthly bill towards reserve funds. The reserve funds shall be maintained by DJB and shall be made available to the contractor for major repair works of Rs. 5 lakhs and above. 75% of the unused reserve fund accumulated with DJB will be released on annual basis to the contractor. The balance fund will be released within 1 month of the expiry of the contract."*
- ii. Furthermore, bank guarantee, issued by MUFG Bank Ltd, in favour of DJB for Rs.2,84,66,328/-, was found expired on 30.12.2023 (Valid from 31.10.2022 to 30.12.2023) which means that the work has been going on without renewal of the bank guarantee and without any performance guarantee in the records for the above stated work, therefore, violating clause no. 3.4 of tender document/contract agreement.
- iii. As per records, main contractor, M/s. Suez India Pvt. Ltd. has engaged 04 (four) various sub-contractors namely M/s. Angular Projects, M/s. SDS Securities P. Ltd., M/s. Angad Floritec and M/s. Nagi Enterprises for execution of the contract. However, formal approval has not been found obtained from the competent authority / found in the records prior to engagement as sub-contractor in contravention of point no. 10 (A-General) of the contract agreement.

HOO to take necessary action by creating reserve fund from the payments made to the Contractor, obtain valid performance bank guarantee and also obtain necessary documents evidence/approval for allowing the sub-contractors, all as per terms and conditions of the agreement.

4.

Para No. 07: Non-obtaining of Performance Security- Rs.7.54 Lakhs.
(Ref. Observation Memo No. 12 dated: 24.12.2024)

As per rule 171 of General Financial Rules, 2017, to ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five (5) to ten (10) per cent of the value of the contract.

During test check of the records, it has been observed that the Division had not obtained the Performance Security/Guarantee @ 5% of the value of the contract from the successful bidders. Therefore, the Division has not been following rule 171 of the GFRs, 2017 scrupulously. Some of the cases wherein the condition for receipt of performance security/guarantee @ 5% of the value of the contract was incorporated in the agreement executed between the Division and the Contractor and the Division has not obtained performance security/guarantee @ 5% of the value of the contract are elaborated as under:

S. No.	Work Order No. & date	Name of Vendor	Name of the work	Contract period as per Work Order	Contractual Amount (in Rs.)	Performance Security @ 5% (in Rs.)
1	20 dated 29.05.23	M/s. Goodwill Enterprises	Renovation/strengthening of regulating system of bypass canal of grit chamber at 45 MGD STP Okhla.	30 days	1011661	50583
2	23 dated 30.05.23	M/s. Aryan Builders	Renovation/strengthening of FST (Final Settling Tank) with allied works at 12 MGD STP Okhla	30 days	1038542	51927
3	298 dated 28.02.23	M/s. Manju Narang	Renovation/strengthening of MS pipe line of set no. 6 with other allied works at EPH Okhla	30 days	1064644	53232
4	124 dated 29.02.24	M/s. Super Traders and Engineers	Renovation of Helical Gear Box installed at 12 MGD STP Okhla.	30 days	842520	42126
5	134 dated 16.03.24	M/s. B. S. Enterprises	Renovation of coarse bar screen no. 1 and other allied works at 16 MGD STP Okhla.	15 days	1074744	53737
6	76 dated 04.12.23	M/s. Mehar Enterprises	Renovation /strengthening of clarisettler with other allied works at Molar Band STP	30 days	578672	28934
7	15 dated 29.05.23	M/s. Sanjay Sales Corporation	Improvement of conveyer belt unit at 45 MGD STP Okhla.	30 days	748002	37400
8	285 dated 07.02.23	M/s. Deepak Enterprises	Renovation of PST (primary settling tank) capacity 15 MGD with allied works at 12 MGD STP Okhla.	30 days	1281600	64080
9	304 dated 17.03.23	M/s. A S Engineers	Repairing of leakage in effluent line feeding to Inderprastha Park.	30 days	1000012	50000
10	381 dated 19.12.22	M/s. Sanjay Sales Corporation	Procurement and fixing of rotating parts of aeration by fabrication/making as per sample at 45 MGD STP Okhla.	30 days	1124540	56227
11	297dated 28.02.23	M/s. Super System Engineers	Providing/fixing of MS Jall for safety purpose with allied works at sump well of EPH Okhla.	30 days	2333108	116655
12	36 dated 02.06.23	M/s. Arun Engineers and Contractors	Renovation of C.I. sluice gates installed at inlet channel of PSTS at 45MGD STP Okhla.	30 days	1030848	51542
13	311 dated 31.03.23	M/s. Parth Sharma	Removal of sludge from sludge thickener at molar ban STP under EE (SDW) II.	06 months	255600	12780
14	301 dated 02.11.22	M/s. Mittal Trading Company	Renovation/strengthening sluice gates installed at inlet of aeration unit of 45 MGD STP Okhla.	30 days	1238764	61938
15	79 dated 04.12.23	M/s. VS Engineering Company	Providing /fixing of collapsible shutter at various buildings at SDW Okhla.	30 days	456867	22843
TOTAL					15080124	754004

Non receipt of Performance Bank Guarantee/Performance Security of Rs.7.54 lakhs would expose the Division's financial risks in cases where the Contractor defaults in

executing the works. Further, non-receipt of Performance Bank Guarantee/Performance Security also diluted the financial safeguards available to the Division in case of default on the part of Contractor.

The Division may therefore furnish the reasons for non-obtaining of Performance Bank Guarantee/Performance Security worth Rs.7.54 Lakhs to the audit.

Para No. 08: Procurements of services worth Rs.3.41 crores without using GEM Portal

(Ref. Observation Memo No. 13 dated: 24.12.2024)

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 test check of the records, it has been observed that the office of EE (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025, had incurred huge expenditures amounting to Rs.3.41 crores on deployment of staff/hiring of items in the financial year 2023-24 without using the GEM portal as required under rule 149 of General Financial Rules, 2017. Therefore, the Division has engaged these services during the period of audit in contravention of the rules. The details of expenditures are enclosed in **Annexure-III**.

Vide observation memo dated 24.12.2024, reasons for non-adherence to the rules of GFRs, 2017 along with the supporting documents showing non-availability of these services on Gem Portal at the time of occurrence has been called for, however, no reply has been furnished to audit.

The Division may therefore look into the matter and take necessary action for regularization of expenditure under intimation to audit.

Para No. 09: Non - Maintenance of Cash Book as per R&P Rules.

(Ref. Observation Memo No. 14 dated: 24.12.2024)

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

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

However, scrutiny of record reveals that Cash Book has not been maintained by the DDO of the Office of EE (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025 during the audit period as required under Receipt and Payment Rules although cash transactions are being done in the Division in the form of receipts on account of Medical Subscription (Rs.1,13,550/-), fees for duplicate I. Card (Rs.200/-), refund of

4

medical advance (Rs.9780/-) etc.. One Register has been produced to audit for the audit period wherein date-wise details of receipts were found entered and challans were found pasted for deposit of the same instead of making proper entries required under Receipt and Payment Rules. No certificate regarding verification of cash balance at the end of each month as required under rule 13(4) of Receipt and Payment Rules, 1983 has been found recorded in the Register produced to audit. Even no entry was attested by the Head of Office as a token of check.

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

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

**Para No. 10: Award of work at abnormally below than the estimated cost
(Ref. Observation Memo No. 15 dated: 24.12.2024)**

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

During examination of the records for the audit period i.e. for 2023-24 relating to award of tender by the office of EE (SDW)-II, Delhi Jal Board, it has been revealed that in most of the cases, work orders were issued to the Contractors and agreements were executed at the rates very lower than the estimated cost. Cases of tendered amount for more than 26% below of the estimated cost are reproduced in **Annexure - IV**.

It was evident from the table that the works were awarded between 26.0% to 46.2% below the estimated cost although the estimates were prepared on the market rates.

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

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

187c

**Para No. 11: Non-utilization of allocated budget of Rs.26.38 crores
(Ref. Observation Memo No. 16 dated: 26.12.2024)**

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 financial year should be fully achieved.

In response to requisition memo No. 01(D) dated 09.12.2024, the Division has provided information relating to total budget and actual expenditure during the period 2023-24 under the head "Revenue" and "Capital" which reveals the following:

Year	Budget allocated (Capital)	Funds Received during the year (Capital)	Expenditure (Capital)	Excess (+) / Savings (-) against allocated budget
2023-24	33299.86 lakhs	32372.53 lakhs	32372.53 lakhs	927.33 lakhs
Year	Budget allocated (Revenue)	Funds Received during the year (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-) against allocated budget
2023-24	2662.26 lakhs	951.80 lakhs	951.80 lakhs	1710.46 lakhs
TOTAL (Capital + Revenue)	35962.12 lakhs	33324.33 lakhs	33324.33 lakhs	2637.79 lakhs

From the above table, it is gathered that out of the total allocation of **Rs.359.62 crores**, an amount of **Rs.333.24 crores** were incurred for execution of works and for other expenditures under various heads and there were savings worth **Rs.26.38 crores**.

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

Budget and Expenditure statement of the audit period showed some savings in the Revenue and Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus, the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which 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 budgets available with them during the financial year 2023-24. Had they anticipated the same, the budgets 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.

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

h.

Para No. 12: Short recovery of Rs.1.14 crores towards treated effluent supplied to CPWD

(Ref. Observation Memo No. 17 dated: 26.12.2024)

During the course of audit, it has been observed that the Division has been supplying treated affluent (unfiltered water supply) to Unfiltered Water Supply Division (UWSD) of CPWD and raising the claims on monthly basis on account of energy and operation & maintenance charges. Record reveals that the Division raised the following claims from the financial year 2023-24 onwards to CPWD who paid these claims on regular basis, however, claims for some of the months have not been received in the Division resulting in short recovery of Rs.1,13,35,884/- on account of above stated water supply. Besides this, confirmation was also awaited from AO (Tr.), DJB in respect of receipts for the total value of Rs. Rs.5,40,76,397/- for some of the months. The details are as under:

Month and Year/Period	Total Claim (in Rs.)	Remarks of Audit
March, 2023	2266541.00	CPWD has paid the claim of the Division for the month of March and April, 2023, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.50,12,656/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
April, 2023	2746115.00	
May, 2023	2900990.00	CPWD has paid the claim of the Division for the month of May and June, 2023, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.54,70,722/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
June, 2023	2569732.00	
July, 2023	1484439.00	Confirmation of receipt for the month from the month of July to September, 2023, total amounting to Rs.54,98,321/- is received.
August, 2023	1950942.00	
September, 2023	2062940.00	
October, 2023	2182625.00	CPWD has paid the claim of the Division from the month of October to December, 2023, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.69,39,137/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
November, 2023	2582307.00	
December, 2023	2174205.00	
January, 2024	1872320.00	CPWD has paid the claim of the Division for the month of January, 2024, however, confirmation of receipts from AO (Tr.), DJB amounting to Rs.18,72,320/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
February, 2024	1943010.00	CPWD has paid the claim of the Division for the month of February and March, 2024, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.41,20,311/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
March, 2024	2177301.00	
April, 2024	3166505.00	CPWD has paid the claim of the Division for the month of May to 15 th June, 2024, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.91,45,526/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
May, 2024	3606076.00	
01.06.2024 to 15.06.2024	2372945.00	CPWD has paid the claim of the Division for the period 15 th June to 30 th June, 2024, however, confirmation of receipts from AO (Tr.), DJB for the amount Rs.59,04,885/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB.
15.06.2024 to 30.06.2024	5904885.00	
July, 2024	4164860.00	CPWD has paid the claim of the Division for the month of July, 2024, September and October, 2024, however, confirmation of receipts from AO (Tr.), DJB for the total amounting to Rs.1,56,10,840/- is awaited. Hence, audit could not verify the receipts credited in the accounts of DJB. Here, the Division has failed to add the claim for the month of August, 2024 which is Rs.33,41,184/-.
August, 2024	3341184.00	
September and October, 2024	11445980.00	
November, 2024	7994700.00	

From the above data and also as per the record produced to audit, the total amount due up to 30.11.2024 was mentioned as Rs.79,94,700/- whereas it should be Rs.1,13,35,884/- (Rs.33,41,184/- + Rs.79,94,700/-). Moreover, payments of CPWD, which are not confirmed by the Division, are worked out to Rs.5,40,76,397/- (Rs.50,12,656/- + Rs.54,70,722/- + Rs.69,39,137/- + Rs.18,72,320/- + Rs.41,20,311/- + Rs.91,45,526/- + Rs.59,04,885/- + Rs.1,56,10,840/-).

The Division may therefore recover Rs.1,13,35,884/- from the concerned agency and show compliance to the audit. Necessary action may also be taken for confirmation of

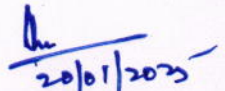
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receipts from AO (Tr.), DJB valuing to Rs.5,40,76,397/- pending since long under intimation to audit.

Para No. 13: Non-production of records/information.

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

- a. Reasons for not carry forward of closing balances in Banks and Cheques in Transit Balances from the Financial Year 2022-23 to the Financial Year 2023-24.
- b. Copy of Bank statements in r/o of Bank Ledgers shown in the records for the financial year 2022-23.
- c. Reconciliation Statements in r/o of Bank Ledgers as mentioned in the records for the financial year 2022-23 and 2023-24.
- d. Confirmation and details of closed Bank A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ) Bank Account/Related concerned Bank A/c in respect of Bank Ledgers for the year ending 31st March, 2023. Copy of certificate issued in this regard, if any.
- e. Purpose of maintaining each Bank Accounts in the financial year 2023-24.
- f. Reasons for **Credit Balance** of Rs. 111,21,92,584.00 in r/o three Bank Account Ledgers mentioned above for the year ending 31st March, 2023 and details thereof.
- g. Reason for closing balance under the head "**Cheques in Transit**" amounting to Rs.81,000.00 for the year ending 31st March, 2023.
- h. GAR 6 (TR 5) Receipt Books and its stock register.
- i. Expenditure Control Register
- j. Children Education Allowance Register along with file.
- k. LTC/Leave encashment on LTC Register along with file.
- l. Spouse information (partially).
- m. Property Register.
- n. Dead Stock Register/Condemnation Files/Registers.
- o. Stock Register (Consumable/Non-Consumable).
- p. T&P Register, Dismantle Register, M&S Register
- q. Valuable Register & Penalty Register


20/01/2025

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

ANNEXURE - I

157c

S. No.	Employee Code	Name of the Employee	Amount paid (in Rs.)	Amount admissible (in Rs.)	Extra Payment of Bonus (in Rs.)
1	20007176	Satya Pal	7000	6908	92
2	20008819	Bhavesh Kumar	7000	6908	92
3	40011952	Rajni Gurditta	7000	6908	92
4	20008301	Rakesh Kumar	7000	6908	92
5	20007314	Sapna Maini	7000	6908	92
6	20007188	Guru Swami	7000	6908	92
7	20007497	Kanhiya Lal	7000	6908	92
8	20010425	Mohan Singh	7000	6908	92
9	20015431	Mukesh Kumar	7000	6908	92
10	40015346	Ashok Kumar	7000	6908	92
11	40015735	Jeet Pal Singh	7000	6908	92
12	20005438	Hukum Singh	7000	6908	92
13	20006919	Ashok Kumar	7000	6908	92
14	20007032	Rajender Singh	7000	6908	92
15	20007141	Del Singh	7000	6908	92
16	20007181	Ram Veer Singh	7000	6908	92
17	20007883	Salimuddin	7000	6908	92
18	20008129	Satbir Singh	7000	6908	92
19	20008514	Suresh Chand	7000	6908	92
20	20008617	Prakash Chand	7000	6908	92
21	20008704	Raj Kumar	7000	6908	92
22	20008802	Dharambir Singh	7000	6908	92
23	20009141	Phool Chand	7000	6908	92
24	20009984	Anil Kumar	7000	6908	92
25	20009999	Randhir Singh	7000	6908	92
26	20010281	Anil Kumar	7000	6908	92
27	20013155	Anil Kumar	7000	6908	92
28	20013159	Bhim Singh	7000	6908	92
29	20015209	Rohitash Kumar	7000	6908	92
30	20015257	Suresh Chand	7000	6908	92
31	20015261	Shyam Veer Singh	7000	6908	92
32	20015263	Gulshan Tyagi	7000	6908	92
33	20015264	Ominder Singh	7000	6908	92
34	20015298	Anwar	7000	6908	92
35	20015299	Rajender Prasad	7000	6908	92
36	20015300	Veer Singh	7000	6908	92
37	20015435	Narender	7000	6908	92
38	20015437	Satish Singh	7000	6908	92
39	20015439	Manoj Kumar Sharma	7000	6908	92
40	20015441	Rajveer Singh	7000	6908	92
41	20015449	Raj Pal Singh	7000	6908	92
42	20015563	Vijay Kumar	7000	6908	92
43	20017584	Abdul Wahid	7000	6908	92
44	20017588	Shakuntla	7000	6908	92
45	20018720	Ramesh Basnet	7000	6908	92
46	20009645	Sharvan Kumar	7000	6908	92
47	20007385	Satya Prasad	7000	6908	92

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48	20007691	Raj Singh	7000	6908	92
49	20008158	Ajab Singh	7000	6908	92
50	20015262	Om Prakash	7000	6908	92
51	20015284	Kiran Pal	7000	6908	92
52	20015296	Satish Kumar	7000	6908	92
53	20015429	Bhogender Yadav	7000	6908	92
54	20015432	Ram Kishor	7000	6908	92
55	20017503	Rishi Raj	7000	6908	92
56	20017567	Afsar Ali	7000	6908	92
57	20017601	Babita	7000	6908	92
58	40015551	Akhtar Ali	7000	6908	92
59	20007282	Satish Chand	7000	6908	92
60	20007492	Dev Raj Bhadana	7000	6908	92
61	20008753	Surender Pal Singh	7000	6908	92
62	20009230	Hans Raj Singh	7000	6908	92
63	20009247	Ravinder Kumar	7000	6908	92
64	20017888	Mohit Chauhan	7000	6908	92
65	20019808	Neeraj Kumar	6417	6333	84
66	20019848	Ravi Kumar	7000	6908	92
67	20019536	Abdul Aziz	7000	6908	92
68	20019547	Prem Kumar Mishra	7000	6908	92
69	20007980	Mohd. Sharif	7000	6908	92
70	20008459	Chatter Pal Singh	7000	6908	92
71	40011562	Daya Chand	7000	6908	92
72	20006229	Nagandra Mehto	7000	6908	92
73	20020128	Pawan Rawat	7000	6908	92
74	20019459	Praveen Kumar Singh	7000	6908	92
75	20013156	Rajveer	7000	6908	92
76	20015287	Pawan Kumar	7000	6908	92
77	20015427	Mahesh Kumar	7000	6908	92
78	20018009	Neelam	7000	6908	92
79	20009489	Dwarka Parsad	7000	6908	92
80	20018173	Prashant Vashisht	7000	6908	92
81	20009584	Jai Prakash Sharma	7000	6908	92
82	20010117	Om Kumar Sharma	7000	6908	92
83	20010195	Ashok Kumar	7000	6908	92
84	20005967	Raj Kumar	7000	6908	92
85	20006208	Nanak Chand	7000	6908	92
86	20007716	Arun	7000	6908	92
87	20007970	Mehar Chand	4667	4606	61
88	20008010	Bishan Lal Arya	5250	5181	69
89	20009026	Ravinder Kumar	7000	6908	92
90	20010317	Raj Pal	7000	6908	92
91	20013158	Ajay Kumar	5833	5756	77
92	20005930	Nirmal	5833	5756	77
		TOTAL	637000	628628	8372

ANNEXURE - II

Sr. No.	Work Order No. and Date / Date of Payment	Name of the Contractor	Name of the work	Total cost of the work	TDS (GST) amount to be recovered @ 2%
1	189 dated 26.10.2022	Mittal Trading Company	Deployment of staff for running operation and minor maintenance of Batla House SPS - 6th / Final Bill.	242000	4840
2	189 dated 26.10.2022	Mittal Trading Company	Deployment of staff for running operation and minor maintenance of Batla House SPS - 5th RA Bill.	242000	4840
3	208 dated 27.10.2022	Mittal Trading Company	Engagement of sweeper for cleaning of the premises of 12, 45, 37 & 16 MGD STP Okhla (6th/final bill)	85000	1700
4	208 dated 27.10.2022	Mittal Trading Company	Engagement of sweeper for cleaning of the premises of 12, 45, 37 & 16 MGD STP Okhla (5th RA bill)	85000	1700
5	193 dated 26.10.2022	Mittal Trading Company	Deployment of staff for running operation and minor maintenance of EPH Okhla - 6th / Final Bill.	264000	5280
6	193 dated 26.10.2022	Mittal Trading Company	Deployment of staff for running operation and minor maintenance of EPH Okhla - 5th RA Bill.	264000	5280
7	31.05.2023 (Date of Payment)	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla 3rd RA Bill.	246753	4935
8	31.05.2023 (Date of Payment)	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla 2nd RA Bill.	246753	4935
9	31.05.2023 (Date of Payment)	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla 3rd RA Bill.	246753	4935
10	248 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla 2nd RA Bill.	246753	4935
11	209 dated 27.10.2022	Mittal Trading Company	Engagement of contractual staff for screening at interconnection of 1200 mm dia pipe at duct No. 02 of STP Okhla - CA No. 167 (2022-23) - 6th Final Bill.	82000	1640
12	209 dated 27.10.2022	Mittal Trading Company	Engagement of contractual staff for screening at interconnection of 1200 mm dia pipe at duct No. 02 of STP Okhla - CA No. 167 (2022-23) - 5th RA Bill.	82000	1640
13	23.06.2023 (Date of payment)		Deployment of contractual staff for round the clock and smooth operation at Effluent filling point at Okhla STP (6th / Final Bill)	120195	2404
14	23.06.2023 (Date of payment)		Deployment of contractual staff for round the clock and smooth operation at Effluent filling point at Okhla STP (5th RA Bill)	120536	2411
15	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Batla House SPS. CA No. 02 - 2023-24 (RA Bill No. 01 for May, 2023)	244800	4896
16	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24 (RA Bill No. 01 for May, 2023)	263500	5270
17	04 dated 28.04.2023	Gupta Brothers	Engagement of contractual staff for screening of interconnection of 1200 mm dia pipe at duct No.02 of STP Okhla (6th Final Bill) [CA No.04-2023 24]	86500	1730
18	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for running operation and minor maintenance of Molar Band STP (May, 2023 to October, 2023 [4th RA Bill]	240800	4816
19	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for running operation and minor maintenance of Molar Band STP (May, 2023 to October, 2023 [3rd RA Bill]	240800	4816
20	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS (6th Final Bill)	244800	4896
21	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24 (6th Final Bill)	263500	5270
22	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for screening/ cleaning of bar screen at Okhla STP (May 2023 to October, 2023) (4th RA bill August, 2023)	374000	7480
23	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for screening/ cleaning of bar screen at Okhla STP (May 2023 to October, 2023) (3rd RA bill)	374000	7480
24	22.01.2024 (Date of payment)		Deployment of staff for running operation of pumpsets at Harkesh Nagar drain at STP Okhla (May 2023 to October, 2023 (01.08.2023 to 31.08.2023)	174000	3480

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25	22.01.2024 (Date of payment)		Deployment of staff for running operation of pumpsets at Harkesh Nagar drain at STP Okhla (May 2023 to October, 2023 (01.07.2023 to 31.07.2023))	174000	3480
26	05 dated 28.04.2023	Gupta Brothers	Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla [CA No.05 - 23-24] [5th Bill]	86500	1730
27	04 dated 28.04.2023	Gupta Brothers	Engagement of contractual staff for screening of interconnection of 1200 mm dia pipe at duct No.02 of STP Okhla (5th Final Bill) [CA No.04-2023-24]	86500	1730
28	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24	263500	5270
29	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS	244800	4896
30	06 dated 28.04.2023	Gupta Brothers	Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at STP Okhla (5th RA Bill - 01.09.2023 to 30.09.2023)	124342	2487
31	06 dated 28.04.2023	Gupta Brothers	Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at STP Okhla (4th RA Bill - 01.08.2023 to 31.08.2023)	123317	2486
32	06 dated 28.04.2023	Gupta Brothers	Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at STP Okhla (3rd RA Bill - 01.07.2023 to 31.07.2023)	118745	2375
33	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24 [4th RA Bill - 01.08.2023 to 31.08.2023]	263500	5270
34	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24 [3rd RA Bill - 01.07.2023 to 31.07.2023]	263500	5270
35	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS (CA No. 02 - 2023-24) [4th RA Bill - 01.08.2023 to 31.08.2023]	244800	4896
36	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS (CA No. 02 - 2023-24) [3rd RA Bill - 01.07.2023 to 31.07.2023]	244800	4896
37	05 dated 28.04.2023	Gupta Brothers	Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla [CA No.05 - 23-24] [3rd and 4th Bill]	173000	3480
38	04 dated 28.04.2023	Gupta Brothers	Engagement of contractual staff for screening of interconnection of 1200 mm dia pipe at duct No.02 of STP Okhla (3rd and 4th RA Bill) [CA No.04-2023-24]	173000	3480
39	04 dated 28.04.2023	Gupta Brothers	Engagement of contractual staff for screening of interconnection of 1200 mm dia pipe at duct No.02 of STP Okhla (2nd RA Bill) [CA No.04-2023-24]	86500	1730
40	04 dated 28.04.2023	Gupta Brothers	Engagement of contractual staff for screening of interconnection of 1200 mm dia pipe at duct No.02 of STP Okhla (1st RA Bill) [CA No.04-2023-24]	86500	1730
41	05 dated 28.04.2023	Gupta Brothers	Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla [CA No.05 - 23-24] [2nd RA Bill]	86500	1730
42	05 dated 28.04.2023	Gupta Brothers	Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla [CA No.05 - 23-24] [1st RA Bill]	86500	1730
43	06 dated 28.04.2023	Gupta Brothers	Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at STP Okhla (2nd RA Bill)	118267	2365
44	06 dated 28.04.2023	Gupta Brothers	Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at STP Okhla (1st RA Bill)	118744	2375
45	22.01.2024 (Date of payment)		Deployment of staff for running operation of pumpsets at Harkesh Nagar drain at STP Okhla (May 2023 to October, 2023 (2nd RA Bill)	174000	3480
46	22.01.2024 (Date of payment)		Deployment of staff for running operation of pumpsets at Harkesh Nagar drain at STP Okhla (May 2023 to October, 2023 (1st RA Bill)	174000	3480
47	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for screening/cleaning of bar screen at Okhla STP (May 2023 to October, 2023) (2nd RA bill)	374000	7480

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48	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for screening/ cleaning of bar screen at Okhla STP (May 2023 to October, 2023) (1st RA Bill)	374000	7480
49	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for running operation and minor maintenance of Molar Band STP (May, 2023 to October, 2023 [2nd RA Bill]	240800	4816
50	22.01.2024 (Date of payment)	Gupta Brothers	Deployment of contractual staff for running operation and minor maintenance of Molar Band STP (May, 2023 to October, 2023 [1st RA Bill]	240800	4816
51	02 dated 28.04.2023	Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS (CA No. 02 - 2023-24) [2nd RA Bill]	244800	4896
52	01 dated 28.04.2023	Gupta Brothers	Deployment of staff for running operation and minor maintenance of Effluent Pump House. CA No. 01 - 2023-24 [2nd RA Bill]	263500	5270
53	248 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla 4th RA Bill.	246753	4935
54	248 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla 5th RA Bill.	246753	4935
55	16.02.2024 (Date of payment)	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla 4th RA Bill.	246753	4935
56	16.02.2024 (Date of payment)	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla 5th RA Bill.	246753	4935
57	190 dated 26.10.2022	Mittal Trading Company	Deployment of contractual staff for screening/ cleaning of bar screen at Okhla STP, 5th RA Bill.	368000	7360
58	190 dated 26.10.2022	Mittal Trading Company	Deployment of contractual staff for screening/ cleaning of bar screen at Okhla STP, 6th/Final Bill.	368000	7360
59	192 dated 26.10.2022		Deployment of staff for running/operation of pumps sets at Harkesh Nagar Drain at STP Okhla (5th RA Bill)	171000	3420
60	192 dated 26.10.2022		Deployment of staff for running/operation of pumps sets at Harkesh Nagar Drain at STP Okhla (6th/Final Bill)	171000	3420
61	249 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 37 STP Okhla (2nd RA Bill)	246753	4935
62	249 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 37 STP Okhla (3rd RA Bill)	246753	4935
63	249 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 37 STP Okhla (4th RA Bill)	246753	4935
64	249 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 37 STP Okhla (5th RA Bill)	246753	4935
65	247 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP Okhla (2nd RA Bill)	246753	4935
66	247 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP Okhla (3rd RA Bill)	246753	4935
67	247 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP Okhla (4th RA Bill)	246753	4935
68	247 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP Okhla (5th RA Bill)	246753	4935
69	191 dated 26.10.2022	Mittal Trading Company	Deployment of contractual staff for running, operation and minor maintenance of Molar Band STP (5th RA Bill)	239000	4780
61	191 dated 26.10.2022	Mittal Trading Company	Deployment of contractual staff for running, operation and minor maintenance of Molar Band STP (6th / Final Bill)	239000	4780
62	239 dated 02.01.2023	Harshanjali Infrasonolutions	Hiring of excavator loader and dumper for shifting of floating materials and other misc. works for Batla House SPS	582000	11640
63	16.02.2024 (Date of payment)	Harshanjali Infrasonolutions	Hiring of excavator loader and damper for shifting of material and grit at STP Okhla (3rd / Final Bill)	485000	9700
64	16.02.2024 (Date of payment)		Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla (01.09.2022 to 30.09.2022) [5th RA Bill]	81200	1624

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65	16.02.2024 (Date of payment)		Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla (01.10.2022 to 31.10.2022) [6th RA Bill]	81200	1624
66	250 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla (CA No. 213 - 2022-23 [6th/Final Bill])	246753	4935
67	248 dated 02.02.2023	Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla (CA No. 214 - 2022-23) [6th/Final Bill]	246753	4935
68	27.03.2024 (Date of payment)		Deployment of contractual staff for round the clock and smooth operation of treated effluent filling point at Okhla STP (6th/Final Bill)	127237	2545
69	05 dated 28.04.2023	Gupta Brothers	Engagement of sweeper for cleaning of the premises of 12, 45, 37 and 16 MGD STP Okhla [CA No.05 - 23-24] [6th / Final Bill - 01.10.2023 to 31.10.2023]	86500	1730
			Total		335747

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ANNEXURE - III

S. No.	Work Order No. & Date	Name of Vendor	Name of Work	Period of work order	Amount (in Rs.)
1	01 dated 28.04.2023	M/s. Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Effluent Pump House Okhla	06 months (01.05.2023 to 31.10.2023)	1581000
2	02 dated 28.04.2023	M/s. Gupta Brothers	Deployment of staff for running, operation and minor maintenance of Batla House SPS	06 months (01.05.2023 to 31.10.2023)	1468800
3	03 dated 28.04.2023	M/s. Gupta Brothers	Deployment of staff for running/operation of pump sets at Harkesh Nagar Drain at STP Okhla	06 months (01.05.2023 to 31.10.2023)	1044000
4	04 dated 28.04.2023	M/s. Gupta Brothers	Engagement of contractual staff for screening at interconeciton of 1200 mm dia pipe at Duct No. 02 of STP Okhla	06 months (01.05.2023 to 31.10.2023)	519000
5	05 dated 28.04.2023	M/s. Gupta Brothers	Engagement of sweeper for cleaning of the STP premises of 12, 37, 45 & 16 MGD STP Okhla	06 months (01.05.2023 to 31.10.2023)	519000
6	06 dated 28.04.2023	M/s. Gupta Brothers	Deployment of contractual staff for round the clock & smooth operation of treated effluent filling point at Okhla STP	06 months (01.05.2023 to 31.10.2023)	780000
7	07 dated 28.04.2023	M/s. Gupta Brothers	Deployment of contractual staff for running, operation and minor maintenance of Molar Band STP	06 months (01.05.2023 to 31.10.2023)	1444800
8	08 dated 28.04.2023	M/s. Gupta Brothers	Engagement of un-skilled workers for cleaning of bar screens at 12, 37, 45 & 16 MGD STP Okhla	06 months (01.05.2023 to 31.10.2023)	2244000
9	84 dated 05.12.2023	M/s. Soni Sales & Services	Hiring of low emission, silent/compact DG set for Batla House SPS	90 days	244260
10	64 dated 05.07.2023	M/s. Harshanjali Infrasonolutions	Hiring of excavator loader and dumper for shifting of material and grit at STP Okhla	72 days	1432800
11	67 dated 28.08.2023	M/s. Shiva Buildtech	Deployment of contractual staff for running, operation and maintenance of 37 MGD STP Okhla	06 months	1446051
12	68 dated 28.08.2023	M/s. Satkar Electricals	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla	06 months	1411416

13	69 dated 28.08.2023	M/s. Shiva Buildtech	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla	06 months	1469142
14	70 dated 28.08.2023	M/s. Shiva Buildtech	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP Okhla	06 months	1463369
15	122 dated 28.02.2024	M/s. Samanya Infrastructure (P) Ltd.	Hiring of Excavator loader and dumper for shifting of floating material and grit from STP Okhla	72 days	1440000
16	135 dated 16.03.2024	M/s. Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 37 MGD STP Okhla	06 months	1437102
17	136 dated 16.03.2024	M/s. Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 45 MGD STP Okhla	06 months	1431102
18	137 dated 16.03.2024	M/s. Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of 16 MGD STP Okhla	06 months	1425102
19	138 dated 16.03.2024	M/s. Mittal Trading Company	Deployment of contractual staff for running, operation and maintenance of main control room and 12 MGD STP at SDW Okhla	06 months	1419102
20	100 dated 09.02.2024	M/s. Mittal Trading Company	Deployment of staff for running, operation and minor maintenance of Effluent main control room and 12 MGD STP at SDW Okhla	06 months	1710000
21	101 dated 09.02.2024	M/s. Mittal Trading Company	Deployment of staff for running, operation and minor maintenance of Batla House SPS	06 months	1576800
22	102 dated 09.02.2024	M/s. Mittal Trading Company	Deployment of staff for running/operation of pump sets at Harkesh Nagar Drain at STP Okhla	06 months	1059000
23	103 dated 09.02.2024	M/s. Mittal Trading Company	Engagement of contractual staff for screening at interconneciton of 1200 mm dia pipe at Duct No. 02 of STP Okhla	06 months	534000
24	104 dated 09.02.2024	M/s. MK Electricals	Engagement of sweeper for cleaning of the STP premises of 12, 37, 45 & 16 MGD STP Okhla	06 months	501504

25	105 dated 09.02.2024	M/s. Mittal Trading Company	Deployment of contractual staff for round the clock & smooth operation of treated effluent filling point at Okhla STP	06 months	795000
26	106 dated 09.02.2024	M/s. Gupta Brothers	Deployment of contractual staff for running, operation and minor maintenance of Molar Band STP	06 months	1455000
27	107 dated 09.02.2024	M/s. Gupta Brothers	Engagement of un-skilled workers for cleaning of bar screens at 12, 37, 45 & 16 MGD STP Okhla	06 months	2232000
			TOTAL		34083350

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ANNEXURE - IV

S.No.	CA No. & Date	Name of the work	Name of the Contractor	Justified cost (in Rs.)	Tender amount (in Rs.)	Difference Amount (in Rs.)	Tendered amount below justified cost (in %)
1	44 dated 09.06.2023	Rewiring / electrification of Type I staff quarters with other allied works at SDW Okhla Phase-II	M/s. Gupta Brothers	2206125	1362859	843266	38.2
2	46 dated 09.06.2023	Providing/fixing of lighting in building premises Lab cum Dispensary at STP Okhla	M/s. Mittal Trading Company	565901	417740	148161	26.2
3	48 dated 09.06.2023	Rewiring / electrification of Type I staff quarters with other allied works at SDW Okhla Phase-III	M/s. Mittal Trading Company	2206125	1187424	1018701	46.2
4	50 dated 17.06.2023	Providing/fixing of MS for safety purpose with allied works at boundry wall of FST at 37 MGD STP Okhla	M/s. Chaitanya Construction Co.	1238292	828360	409932	33.1
5	51 dated 17.06.2023	Providing/fixing of cable trays and clamps at Aeration unit of 45 MGD STP Okhla	M/s. Chaitanya Construction Co.	1756740	1286200	470540	26.8
6	52 dated 17.06.2023	Strengthening/overhauling of 500 mm dia at sludge pump house at 45 MGD STP Okhla	M/s. Chaitanya Construction Co.	1036394	764286	272108	26.3
7	53 dated 17.06.2023	Fabrication and fixing of safety pathway structure at Final Settling Tank No.02 and other allied works at 16 MGD STP Okhla	M/s. Chaitanya Construction Co.	1872660	1232038	640622	34.2
8	68 dated 04.12.2023	Renovation/strengthening of FST final settling tank No.02 along with allied works at 45 MGD STP Okhla	M/s. MK Engineering Company	1045209	770021	275188	26.3
9	74 dated 12.12.2023	Renovation/strengthening of grit removal unit No.02 with allied works at 37 MGD STP Okhla	M/s. MK Engineering Company	716024	530056	185968	26.0
10	75 dated 12.12.2023	Renovation/strengthening of helical gear boxes model No. VH3-M225 with all other allied works at 45 MGD STP Okhla	M/s. MK Engineering Company	1943393	1412696	530697	27.3
11	76 dated 12.12.2023	Renovation/repairing of 06 nos. CI gates with other allied works at 37 MGD STP Okhla	M/s. Sanjay Sales Corporation	1165840	728060	437780	37.6
12	78 dated 14.12.2023	Providing and fixing of protector with other accessories at Aeration chamber of 16 MGD STP Okhla	M/s. Sanjay Sales Corporation	1105070	810070	295000	26.7
13	79 dated 14.12.2023	Providing/fixing of 04 nos. rotating propeller with other allied works at Aeration Chamber of 37 MGD STP Okhla	M/s. Sanjay Sales Corporation	1074980	771720	303260	28.2
14	81 dated 14.12.2023	Providing/fixing of wooden gate with allied works at entrance of Okhla STP	M/s. VS Engineering Company	783520	541620	241900	30.9
15	104 dated 29.02.2024	Renovation of grit chamber No.02 any other allied works at 16 MGD STP Okhla	M/s. Deepak Enterprises	1034388	755566	278822	27.0

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16	105 dated 29.02.2024	Renovation/strengthening of rack classifier and detritator with other allied works at 12 MGD STP Okhla	M/s. Gupta Brothers	783992	547520	236472	30.2
17	121 dated 16.03.2024	Repairing/strengthening of street lighting system at 16 MGD STP Okhla	M/s. Mittal Trading Company	789896	554815	235081	29.8
18	122 dated 16.03.2024	Repairing/strengthening of street lighting system for Aeration of 16 MGD STP Okhla	M/s. Mittal Trading Company	533213	374347	158866	29.8

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PART - III

TEST AUDIT NOTES

(2023- 2024)

TEST AUDIT NOTES **(2023-24)**

TAN No. 01: Non maintenance of Contractor's Ledger
(Ref. Observation Memo No. 08 dated: 23.12.2024)

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

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

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

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

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 maintained 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 was ensured.

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

TAN No. 03: Discrepancies in maintenance of Service Books
(Ref. Observation Memo No. 10 dated: 23.12.2024)

During test check of Service Books provided by the Office of EE (SDW)-II, Delhi Jal Board, STP Okhla, Mathura Road, New Delhi-110025, following deficiencies are observed:

- (i) **Entry of Aadhar Number** was not made in most of the Service Books as per the instructions circulated by Pr. Secretary (Finance), Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
 - (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement** - As per rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification should be issued to him/her in the prescribed form (Form 24). However, the services of Government Servant were verified in any case.
 - (iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. However, entry for home town declaration was not found in most of the Service Books.
 - (iv) **GPF Account Number** is to be entered on the right hand top of page 01 by means of a rubber stamp as soon as the official is admitted to GPF. This number was not found mentioned in some of the Service Books.
 - (v) **Practical guidelines on the maintenance of Service Book** - Instructions/guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee was to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs. These guidelines were not followed in most of the Service Books.
 - (vi) **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books.
 - (vii) **In case of Transfer** - Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month / year. The new office should verify whether certificate has been recorded correctly and agrees with LPC. This certificate was not found recorded in most of the Service Books.
 - (viii) **Leave-Account** - It was observed that the leave account of none of the employees was maintained in prescribed Form-2 under Rule-15 of CCS (Leave) Rules, 1972. In many Service Books, cuttings, over-writings & use of fluid was seen over various entries of the Leave account. Leave records in Service Books not found signed by the HOO. Entries should be clear and orders in respect of Special Leave should be pasted in the Service Books.
 - (ix) **Photograph** - Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, in several cases, the photographs were not affixed or was very old.
 - (x) **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books.
 - (xi) **Orders of pay fixation on promotion and up-gradation** were not found written or pasted in the Service Books.
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(xii) Entries of verification of Character and Antecedents of the employees, were not found in the Service Books.

(xiii) Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.

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

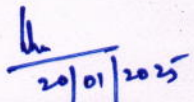
TAN No. 04: Improper maintenance of Pay Bill Registers/ECRs.
(Ref. Observation Memo No. 11 dated: 23.12.2024)

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

- a) 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.
- b) Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
- c) Bill Numbers are not mentioned in PBRs/ECRs against each entry, without bill number, identification of Bill cannot be ascertained.
- d) GAR-18, Abstract of Pay bill was not prepared.
- e) No Column for GPF Advance/Withdrawal were found in PBR/ECR.
- f) No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
- g) Gross total of all relevant columns has not been carried out in the PBRs/ECRs for income tax purposes.
- h) Cuttings/over-writings are not initiated by the HOO/DDO after correction.
- i) Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution, etc.

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

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


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