

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

46

Sub.:- Compliance Audit Report on accounts of Office of the Executive Engineer (WB)-1/(C) S&P, Room No. 29, B- building, Delhi Jal Board, New Delhi-110005 for the period 01-04-2023 to 31-03-2024.

INTRODUCTION

The accounts of Office of the Executive Engineer (WB)-1/(C) S&P, Room No. 29, B-building, Delhi Jal Board, New Delhi-110005 for the period 01-04-2023 to 31-03-2024 has been conducted from 13.01.2025 to 22.01.2025 by the audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh.Anand Gupta, Sr. A.O. joined w.e.f. 20-01-2025 to 22-01-2025. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

1. Rejuvenation of assigned water bodies at various location of Delhi by Installation of DSTP's using technologies like Phytocide/SWAB/ Floating Rafter etc.
2. Creation of lakes at DJB installation to recharge the ground water using treated effluent available from the nearby STP's.
3. Supply, installation, testing & commissioning of RO plants at various locations of supply of potable water to deficit areas.

LIST OF HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2023-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Narender Kumar Verma, EE	April 2023 to 22-10-2023
2.	Sh.Rajesh Kumar Bansal, EE	23-10-2023 to till date

Cashier

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

12

BUDGET ALLOTMENT AND EXPENDITURE

45

The details of Allotment of budget and Expenditure incurred for the financial years 2023-2024 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2023-2024	10699.03	8661.94	5037.09	758.30	524.90	33.40

33)C

VACANCY POSITION

Sl No.	Post/Group	Post Sanctioned	Post Filled	Vacant
1	A	00	01	00
2	B	00	08	00
3	C	00	05	00
	TOTAL	00	14	00

Statutory Audit

Statutory audit of Office of the **Executive Engineer (WB)-1/(C) S&P, Room No. 29, B-building, Delhi Jal Board, New Delhi-110005** has been conducted up to 2023-24 by A.G.C.R.(Delhi) and report is still awaited.

Maintenance of Record :-

The maintenance of record **Office of the Executive Engineer (WB)-1/(C) S&P, Room No. 29, B-building, Delhi Jal Board, New Delhi-110005** for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.

W

44

PART-I A
OLD AUDIT REPORT

There were 07 audit paras + 03 TANs are outstanding with the recovery of Rs. 35,537/- in the Office of the Executive Engineer (WB)-1/(C) S&P, Room No. 29, B-building, Delhi Jal Board, New Delhi-110005 for the period 2022-23. Division has not submitted replies of old Paras. Hence, all the 07 audit para+ 03 TANs have been incorporated with current audit report in Part 1.

M

PART-II

CURRENT AUDIT REPORT

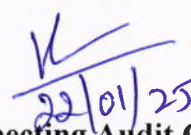
During audit, 16 preliminary audit memos including 01 Record Memos i.e. 01 to 01(M) were issued. Out of 16 Audit Memos., the Division has submitted the replies of Memo. No. 02 and 03, reply of audit memos has been incorporated in the audit paras. Hence, the 16 Audit Memos have been converted into **14 PARAS and 02 TANS** and incorporated in current audit report as part-II.

During current audit, the recovery of Rs. 2,392/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
05	Excess Bonus/Ex gratia payment for Rs.2392/- to officials of DJB	2392-	0	2,392-	05
	TOTAL	2,392-	0	2,392-	

Internal audit report has been prepared based on information furnished and made available by **Office of the Executive Engineer (WB)-1/(C) S&P, Room No. 29, B-building, Delhi Jal Board, New Delhi-110005.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.


Sr. Accounts Officer


22/01/25
Inspecting Audit Officer

PART- 1

(2022-2023)

41

14. EE(C)S&P, Lajpat Nagar(Water Construction).

Para No. 01: Incorrect income tax calculations resulting in recovery of Rs.35,537/-

(Ref. to Audit Memo No. 15 dated: 04.09.2023)

During test check of the income tax calculations for the financial years 2022-23, following shortcomings were observed:

(a) **Sh. Rohit, Asstt. Engineer:** DDO has allowed Rent Rebate for Rs.13734/- u/s 10 of Income Tax Act. On cross verification of facts from the service record, the address shown in the Rent Receipt submitted by Sh. Rohit was found different from the address recorded in his Service Book. Furthermore, neither any proof of payment of rent nor any proof of Change of residence was available in the record. Therefore, the Income Tax of Sh. Rohit is recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income – Rs.1259955/-	Gross Income – Rs.1259955/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.115112/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.115112/-
Less- Standard Deduction – Rs.50000/-	Less- Standard Deduction – Rs.50000/-
Less- Deductions u/s 80 C – Rs.150000/-	Less- Deductions u/s 80 C – Rs.150000/-
Less- Deductions u/s 80CCD(1B) – Rs.50000/-	Less- Deductions u/s 80CCD(1B) – Rs.50000/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.13734/-	Less - Rent Rebate u/s 10 - Rs.Nil
Less - Allowances exempted u/s 10- Rs.27850/-	Less - Allowances exempted u/s 10- Rs.27850/-
Total of Deductions – Rs.414496/-	Total of Deductions – Rs.400762/-
Total taxable income – Rs.845460/-	Total taxable income – Rs.859190/-
Tax on total income – Rs.81592/-	Tax on total income – Rs.84338/-
Health and Education Cess – Rs.3264/-	Health and Education Cess – Rs.3374/-
Tax payable – Rs.84856/-	Tax payable – Rs.87712/-
	Tax Recoverable – Rs.2856/-

(b) **Sh. Pankaj Kumar, Asstt. Engineer** – DDO has allowed rebate u/s 80 C for Rs.150000/-, whereas the documental proof has been attached with the calculation sheet for Rs.126202/-. Tax is therefore recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income – Rs.1557214/-	Gross Income – Rs.1557214/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.157950/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.157950/-
Less- Standard Deduction – Rs.50000/-	Less- Standard Deduction – Rs.50000/-
Less- Deductions u/s 80 C – Rs.150000/-	Less- Deductions u/s 80 C – Rs.126202/-
Less- Deductions u/s 80CCD(1B) – Rs.50000/-	Less- Deductions u/s 80CCD(1B) – Rs.50000/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.Nil	Less - Rent Rebate u/s 10 - Rs. Nil

[Handwritten signature]

Less- Deductions u/s 80CCD(1B) – Rs.50000/-	Less- Deductions u/s 80CCD(1B) – Rs.50000/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.20573/-	Less - Rent Rebate u/s 10 - Rs. Nil
Less - Allowances exempted u/s 10– Rs.33360/-	Less - Allowances exempted u/s 10– Rs.33360/-
Total of Deductions – Rs.417212/-	Total of Deductions – Rs.396639/-
Total taxable income – Rs.682580/-	Total taxable income – Rs.703150/-
Tax on total income – Rs.49016/-	Tax on total income – Rs.53130/-
Health and Education Cess – Rs.1961/-	Health and Education Cess – Rs.2125/-
Tax payable – Rs.50977/-	Tax payable – Rs.55255/-
	Tax Recoverable – Rs.4278/-

(e) **Sh. Rohit, Jr. Engineer** - DDO has allowed Rent Rebate for Rs.20573/- u/s 10 of Income Tax Act. On cross verification of facts from the service record, the address shown in the Rent Receipt submitted by Sh. Rohit was found different from the address recorded in his Service Book. Furthermore, neither any proof of payment of rent nor any proof of Change of residence was available in the record. Therefore, the Income Tax of Sh. Rohit is recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income – Rs.1099785/-	Gross Income – Rs.1099785/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.105479/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs. 105479/-
Less- Standard Deduction – Rs.50000/-	Less- Standard Deduction – Rs.50000/-
Less- Deductions u/s 80 C – Rs.150000/-	Less- Deductions u/s 80 C – Rs.150000/-
Less- Deductions u/s 80CCD(1B) – Rs.1182	Less- Deductions u/s 80CCD(1B) – Rs.1182/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.20573/-	Less - Rent Rebate u/s 10 - Rs. Nil
Less - Allowances exempted u/s 10– Rs.33360/-	Less - Allowances exempted u/s 10–Rs. 33360/-
Total of Deductions – Rs.368394/-	Total of Deductions – Rs.347821/-
Total taxable income – Rs.731400/-	Total taxable income – Rs.751960/-
Tax on total income – Rs.58780/-	Tax on total income – Rs.62892/-
Health and Education Cess – Rs.2351/-	Health and Education Cess – Rs.2516/-
Tax payable – Rs.61131/-	Tax payable – Rs.65408/-
	Tax Recoverable – Rs.4277/-

(f) **Sh. Vishal, Jr. Engineer** - DDO has allowed Rent Rebate for Rs.21634/- u/s 10 of Income Tax Act. On cross verification of facts from the service record, the address shown in the Rent Receipt submitted by Sh. Vishal was found different from the address recorded in his Service Book. Furthermore, neither any proof of payment of rent nor any proof of Change of residence was available in the record. Therefore, the Income Tax of Sh. Vishal is recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income – Rs.1085586/-	Gross Income – Rs. 1085586/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.103994/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.103994/-
Less- Standard Deduction – Rs.50000/-	Less- Standard Deduction – Rs.50000/-

Less- Deductions u/s 80 C – Rs.150000/-	Less- Deductions u/s 80 C – Rs.150000/-
Less- Deductions u/s 80CCD(1B) – Rs.50000	Less- Deductions u/s 80CCD(1B) – Rs.50000/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.21634/-	Less - Rent Rebate u/s 10 - Rs. Nil
Less - Allowances exempted u/s 10– Rs.33360/-	Less - Allowances exempted u/s 10–Rs. 33360/-
Total of Deductions – Rs.416788/-	Total of Deductions – Rs.395154/-
Total taxable income – Rs.668800/-	Total taxable income – Rs.690432/-
Tax on total income – Rs.46260/-	Tax on total income – Rs.50586/-
Health and Education Cess – Rs.1850/-	Health and Education Cess – Rs.2023/-
Tax payable – Rs.48110/-	Tax payable – Rs.52609/-
	Tax Recoverable – Rs.4499/-

(g) **Sh. Abhimanyu Singh, Jr. Engineer** - DDO has allowed Rent Rebate for Rs.20573/- u/s 10 of Income Tax Act. On cross verification of facts from the service record, the address shown in the Rent Receipt submitted by Sh. Abhimanyu Singh was found different from the address recorded in his Service Book. Furthermore, neither any proof of payment of rent nor any proof of Change of residence was available in the record. Therefore, the Income Tax of Sh. Abhimanyu Singh is recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income – Rs.1099785/-	Gross Income – Rs.1099785/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs.105479/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) – Rs. 105479/-
Less- Standard Deduction – Rs.50000/-	Less- Standard Deduction – Rs.50000/-
Less- Deductions u/s 80 C – Rs.150000/-	Less- Deductions u/s 80 C – Rs.150000/-
Less- Deductions u/s 80CCD(1B) – Rs.50000/-	Less- Deductions u/s 80CCD(1B) – Rs.50000/-
Less- Deductions u/s 80 D – Rs.7800/-	Less- Deductions u/s 80 D – Rs.7800/-
Less - Rent Rebate u/s 10 - Rs.20573/-	Less - Rent Rebate u/s 10 - Rs. Nil
Less - Allowances exempted u/s 10– Rs.33360/-	Less - Allowances exempted u/s 10–Rs. 33360/-
Total of Deductions – Rs.417212/-	Total of Deductions – Rs.396639/-
Total taxable income – Rs.682580/-	Total taxable income – Rs.703150/-
Tax on total income – Rs.49016/-	Tax on total income – Rs.53130/-
Health and Education Cess – Rs.1961/-	Health and Education Cess – Rs.2125/-
Tax payable – Rs.50977/-	Tax payable – Rs.55255/-
	Tax Recoverable – Rs.4278/-

Therefore, the recovery of **Rs.35,537/-** (Rs. Thirty five thousand five hundred thirty seven only) towards short deduction of Income Tax in r/o above mentioned Officers may be made & deposited into Govt. A/c, after due verification of facts & figures, under intimation to the Audit. All other similar cases, if any, may also be reviewed and recovery be made under intimation to the audit.

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

(Ref. Audit Memo No. 16 dated: 15.09.2023)

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

Test check of records, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 revealed that many of the tenders have been awarded below the estimated cost. Detail of works, which were awarded more than 25 % below the Estimated Cost, is given below:-

S. No	Name of woks	Estimated cost	Tender cost	Below%
1	Creation of lake at Najafgarh STO under EE(WB)-I Work Order No. 14 (2022-23)	38359775.00	15094571.00	60.65
2	Creation of lake No. -3 at Nilothi STP Phase -2 under EE(WB)-I Work Order No. 15 (2022-23)	37885764.00	14358705.00	62.10
3.	Cleaning and repair of boundary wall of Nehru Nagar Store under ACE(P)-4 Work Order No. 16 (2022-23)	2376046.00	1069458.00	54.99
4	Temporary rejuvenation/cleaning of 08 no. of water bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Nizampur Rasidpur (a), (b), (d), (e) (f), (g), (h) & (k). Work Order No. 18 (2022-23)	4806227.00	2786170.00	42.03
5	Temporary rejuvenation/cleaning of 02 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Madanpur Dabas and Mohammadpur Majri (a) Delhi under ACE(P)-4 Work Order No. 19 (2022-23)	4045677.00	2426597.00	40.02
6	Temporary rejuvenation/cleaning of 04 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Kanjhawla (b), Kanjhawla, Ladpur (a) and Ladpur (c) Delhi under ACE(P)-4 Work Order No. 20 (2022-23)	4674155.00	2701662.00	42.20
7	Temporary rejuvenation/cleaning of 03 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds &	4663538.00	2700188.00	42.10

Less - Allowances exempted u/s 10- Rs.97200/-	Less - Allowances exempted u/s 10- Rs.97200/-
Less - Rebate u/s 24 for interest paid on housing loan - Rs.200000/-	Less - Rebate u/s 24 for interest paid on housing loan - Rs.200000/-
Total of Deductions - Rs.655736/-	Total of Deductions - Rs.631938/-
Total taxable income - Rs.844270/-	Total taxable income - Rs.868060/-
Tax on total income - Rs.81354/-	Tax on total income - Rs.86112/-
Health and Education Cess - Rs.3254/-	Health and Education Cess - Rs.3445/-
Tax payable - Rs.84608/-	Tax payable - Rs.89557/-
	Tax Recoverable - Rs.4949/-

(c) **Sh. Vinod Kumar, Jr. Engineer** - DDO has allowed rebate u/s 80 C for Rs.126182/-, whereas the documental proof has been attached with the calculation sheet for Rs.76182/-. Tax is therefore recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income - Rs.1099785/-	Gross Income - Rs.1099785/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) - Rs.105479/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) - Rs.105479/-
Less- Standard Deduction - Rs.50000/-	Less- Standard Deduction - Rs.50000/-
Less- Deductions u/s 80 C - Rs.126182/-	Less- Deductions u/s 80 C - Rs.76182/-
Less- Deductions u/s 80CCD(1B) - Rs. Nil/-	Less- Deductions u/s 80CCD(1B) - Rs. Nil/-
Less- Deductions u/s 80 D - Rs.7800/-	Less- Deductions u/s 80 D - Rs.7800/-
Less - Rent Rebate u/s 10 - Rs. Nil	Less - Rent Rebate u/s 10 - Rs. Nil
Less - Allowances exempted u/s 10- Rs.33360/-	Less - Allowances exempted u/s 10- Rs.33360/-
Less - Rebate u/s 24 for interest paid on housing loan - Rs. Nil/-	Less - Rebate u/s 24 for interest paid on housing loan - Rs. Nil/-
Total of Deductions - Rs.322821/-	Total of Deductions - Rs.272821/-
Total taxable income - Rs.776970/-	Total taxable income - Rs.826970/-
Tax on total income - Rs.67894/-	Tax on total income - Rs.77894/-
Health and Education Cess - Rs.2716/-	Health and Education Cess - Rs.3116/-
Tax payable - Rs.70610/-	Tax payable - Rs.81010/-
	Tax Recoverable - Rs.10400/-

(d) **Sh. Vipul Sharma, Jr. Engineer** - DDO has allowed Rent Rebate for Rs.20573/- u/s 10 of Income Tax Act. On cross verification of facts from the service record, the address shown in the Rent Receipt submitted by Sh. Vipul Sharma was found different from the address recorded in his Service Book. Furthermore, neither any proof of payment of rent nor any proof of Change of residence was available in the record. Therefore, the Income Tax of Sh. Vipul Sharma is recalculated as under:

Tax calculated by the Department	Tax calculated by the Audit
Gross Income - Rs.1099785/-	Gross Income - Rs.1099785/-
Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) - Rs.105479/-	Less-Exemption u/s 80CCD(2) (NPS- Govt. Contribution) - Rs. 105479/-
Less- Standard Deduction - Rs.50000/-	Less- Standard Deduction - Rs.50000/-
Less- Deductions u/s 80 C - Rs.150000/-	Less- Deductions u/s 80 C - Rs.150000/-

	various locations at Village Kirari & Kirari Suleman Nagar, Kirari & Kirari Suleman Nagar (e) Delhi under ACE(P)-4 Work Order No. 21 (2022-23)			
8	Temporary rejuvenation/cleaning of 03 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Rasulpur (a) & (b) and Sawada (c) Delhi under ACE(P)-4 Work Order No. 22 (2022-23)	4246591.00	2460899.00	42.05
9	Temporary rejuvenation/cleaning of 06 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Ibrahimpur (b), Singhola (b), Tajpur Kalan, Siraspur (b) and Gokulpur (a) Delhi under ACE(P)-4 Work Order No. 23 (2022-23)	4668841.00	2333720.00	50.02
10	Temporary rejuvenation/cleaning of 04 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Kirari & Kirari Suleman Nagar, Kirari & Kirari Suleman Nagar (e) Delhi under ACE(P)-4 Work Order No. 24 (2022-23)	3319419.00	1822361.00	45.10
11	Temporary rejuvenation/cleaning of 05 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Chatesar, Garhi Randhala and Jaunti-3 Delhi under ACE(P)-4 Work Order No. 25 (2022-23)	4706524.00	2350909.00	50.05
12	Temporary rejuvenation/cleaning of 04 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Kirari & Kirari Suleman Nagar, Kirari & Kirari Suleman Nagar (e) Auchandi (a), Naya Bans (d), Punjab Khore, Qutub Garh (a) and Salahpur Mazra (c) Delhi under ACE(P)-4 Work Order No. 26 (2022-23)	4435325.00	2216775.00	50.02
13	Temporary rejuvenation/cleaning of 04 nos of Water Bodies for harvesting rain water and recharging ground water thereof at ponds & various locations at Village Budhpur Mazra (a), (g), (h), Chandpur (a) & (b) and Jatt Khore-2 Delhi under ACE(P)-4 Work Order No. 27 (2022-23)	4734744.00	2366899.00	50.01
14	Providing and fixing the barbed fencing with pillar post of size 125X125 mm into the periphery of Lake No. 01 & 02 of Pappankalan under Dy.SE(WB)-I	706866.00	487808.00	30.99

	Work Order No. 28 (2022-23)			
15	Cleaning of Vegetation and removal of floating material around the periphery of Pappankalan Lake no. 01 & 02 under Dy.SE(WB)-I Work Order No. 29 (2022-23)	832776.00	426465.00	48.79
16	Jungle cleaning at Sonia Vihar WTP for the construction of raw water mini reservoir under ACE(P)-4 Work Order No. 30 (2022-23)	2317649.00	927291.00	59.99

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

Para No.03: Award of work at abnormally above the Estimated Cost.

(Ref. Audit Memo No. 17 dated: 15.09.2023)

As per **Section 2.5 of CPWD Manual**, the Technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the works were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much above than the estimated cost, which indicates towards the very casual approach of the Technical Expert Team while preparing the estimates of the works.

Test check of records, provided by the Unit, in r/o the work awarded and executed by the Division during the period 2022-23 revealed that many of the tenders have been awarded above the estimated cost. Detail of works which were awarded more than 15 % above the Estimated Cost, is given below:-

S. No	Name of woks	Estimated cost	Tender cost	Above%
1	Boring and installation of 150 Nos. of bore wells at Nilothi and Najafgarh area etc. for augmentation of water supply under ACE(P)-4 Work Order No. 03 (2022-23)	341674645.00	440418617.00	28.90
2	Providing laying and jointing treated effluent water rising main from Narela STP for rejuvenation of Tikri Khurd Village Lake. Work Order No. 06 (2022-23)	34931949.00	21175305.00	46.50
3.	P&L HDPE Rising main from Kondli WWTP to Sanjay Lake alongwith construction of Pump House at Kondli WWTP and allied work for rejuvenation of Sanjay Lake I the East Delhi under EE(WB)-I Work Order No. 7 (2022-23)	58884637.00	69578087.00	18.16

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

Para No.04: Slow progress of works leading to missing the deadlines for completion of works.

(Ref. Audit Memo No. 18 dated: 19.09.2023)

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

Test check of progress reports revealed that progress of some of the works, during the audit period 2022-23, was very slow and missed the stipulated date of completion by 01 to 30 months. Detail of some of the works is given below:-

S. No	Name of the Work	Tender Cost (Rs in lacs)	Name of the Contractor	Date of Commencement of work	Stipulated date of completion of work	Date of completion of work & Physical Progress of work	Delay in months till date
1	Rejuvenation of 8 nos. water bodies using floating rafter treatment technology at various locations in Delhi (Phase-I)	1000.73	M/s Aggarwal Construction Co.	12.08.2020	11.11.2020 (03 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	19
2	Rejuvenation of 06 nos. Water Bodies using Phytorid Treatment Technology of Capacity 150 KLD at various locations in Delhi (Phase-II)	478.07	M/s. Tirupati Cement Products	21.10.2019	02.01.2020 (03 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	30
3	Rejuvenation of 06 nos. Water Bodies using Phytorid Treatment Technology of Capacity 300 KLD at various	745.54	M/s Techno Green Environmental solutions	11.11.2019	08.05.2020 (06 Month Civil + 12 Month	Work in progress (Civil-100% and	23

	locations in Delhi (Phase-III).				O&M)	O&M is in process)	
4	Rejuvenation of 06 nos. Water Bodies using Phytorid Treatment Technology of Capacity 400 KLD at various locations in Delhi (Phase-IV).	941.84	M/s Tirupati cement product	21.10.2019	02.04.2020 (06 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	23
5	Rejuvenation of 04 nos. Water Bodies using Phytorid Treatment Technology of Capacity 300 KLD at various locations in Delhi (Phase-V).	569.66	M/s Azad Builders	26.12.2019	29.06.2020 (06 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	21
6	Rejuvenation of 07 nos. Water Bodies using Phytorid Treatment Technology of Capacity 450 KLD (04 Nos.) & 150 KLD (03 Nos.) at various locations in Delhi (Phase-VI).	864.46	M/s P.K. Gupta & co	04.08.2020	03.02.2021 (06 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	13
7	Rejuvenation of 07 nos. Water Bodies using Phytorid Treatment Technology of Capacity 550 KLD (02 Nos.) & 300 KLD (02 Nos.) at various locations in Delhi (Phase-VII).	1280.32	M/s P.K. Gupta & co	23.10.2020	03.02.2021 (06 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	13
8	Rejuvenation of 02 nos. Water Bodies using Phytorid Treatment Technology of Capacity 750 KLD at various locations in Delhi (Phase-VIII).	519	M/s P.K. Gupta & co	19.02.2021	03.02.2021 (06 Month Civil + 12 Month O&M)	Work in progress (Civil-100% and O&M is in process)	13
9	Creation of New Water Body at Sector-25, Rohini	Item rate	M/s Tirupati cement product	08-10-2019	13.02.2023	95%	7
10	Construction of 25 MLD waste water treatment for rejuvenation of Timarpur Oxidation Pond area using Phytorid Technology with Natural Sustainable Treatment process.	Item rate	M/s Ayyappa Infra Projects Pvt.Ltd	02.10.2019 Revised DOS: 10.12.2021	01.04.2021 Revised DOC: 09.06.2023	92%	3
11	Development of Shahdara link drain for recharging ground water table in Delhi under EE(WB)-I	1079.94	M/s. Krishna Contractors	04.02.2022	04.08.2022	54%	13
12	Development of Lake at Iradat Nagar under EE (WB)-I	1102.86	M/s P.K. Gupta & co	24.02.2022	23.08.2022	90%	12
13	Rejuvenation of 10 Nos.	1034.77	M/s	09.03.2022	08.09.2022	30%	12

	water bodies using forced Aeration and Eco-biota Augmentation methods in various parts of Delhi (Phase-XIII)	9 (civil) item rate (E & M)	Aggarwal-Rohanta(JV)				
14	Rejuvenation of Roshnara Lake in Roshnara Garden on DBO Basis	DBO Basis	M/s Rohtash-Rohanta (JV)	15.03.2022	14.03.2023	95%	7
15	Appointment of Consultant for the Consultancy Work of installation of RO Plants and allied works at different locations in Delhi	745	M/s MSV Internation Inc in consortium with M/s BMRV Engineering Consultancy LLP	09.04.2022	05.09.2022 + (12 months)	60%	
16	Appointment of General Consultant for various Consultancy assignments for a period of One year	Item Rate	M/s MSV Internation Inc in consortium with M/s BMRV Engineering Consultancy LLP	09.04.2022	08.04.2023	95%	5
17	P&L HDPE Rising main from Kondli WWTP to Sanjay lake Along with Construction of Pump House at Kondli WWTP and allied work for rejuvenation of Sanjay Lake in East Delhi	588.84	M/s S.S. Engineering corporation JV with Amit Associates	24.06.2022	20.12.2022	65%	10
18	Providing laying and jointing treated effluent water rising main from Narela STP for rejuvenation of Tikri Khurd Village Lake.	349.31	M/s TCPL-TCP(JV)	21.06.2022	20.12.2022	75%	10
19	"Cleaning of Sanjay Lake at East Delhi under EE(WB)-I"	595.75	M/s KNCPI - KRA-JV	26.05.2022	25.09.2022	80%	11
20	"Creation of Lake at Najafgarh STP under EE (W.B)-I (Re-invited) under E.E. (WB)-I"	383.59	M/s MM Enterprises	19.08.2022	18.12.2022	95%	9
21	"Cleaning of Sump and sedimentation tank of water bodies by Super Sucker machine at various locations of North and Northwest part of Delhi under E E (WB)-I"	22.6	M/s Praveen Kumar Jain	20.10.2022	19.04.2023	60%	5
22	Jungle Cleaning at Sonia Vihar WTP for the	23.18	M/s Paras Manik	06.02.2023	07.03.2023	0%	6 (wor

	construction of raw water mini reservoir under ACE (P)-4.						k yet to start)
23	Cleaning of Sump and sedimentation tank of water bodies by Super Sucker machine at various locations Water Bodies located in Delhi under Dy SE(WB)-I	22.61	M/s Sunrise Enterprises	28.02.2023	27.08.2023	0%	1 (work yet to start)
24	Comprehensive Architectural & Landscape Design Consultancy Services etc. for the restoration, conservation and public place making in an ecologically sensitive manner for lakes, water bodies in various districts of Delhi	1469.6	M/s. Arcop Associates Pvt Ltd.	22.02.2023	04 Months + Time Period for Execution of work	20%	3
25	Comprehensive Architectural Consultancy for landscape work at Timarpur Oxidation ponds	86.35	M/s Hazel Earth	12.05.2022	12.08.2023	55%	1
26	Construction of Bore for installation of 23 Piezometer/DWLR at various locations of existing Water Bodies in Delhi under Dy SE (WB)-1	43.38	M/s Soni Tubewell Works	22.02.2023	23.04.2023	15%	5
27	Providing and fixing the barbed fencing with Pillar Post of size 127x127mm along the periphery of Nilothe Lake under ACE(P)-4	49.27	M/s SSP Promoters & Builders Pvt Ltd	20.02.2023	08.04.2023	70%	5
28	Pilot Project for assessment of extraction of Ground Water under managed aquifer recharge through shallow recharge well under A.C.E. (P) - 4	47.46	M/s. Paras Manik	22.03.2023	05.05.2023	0%	4 (work yet to start)

Above data shows that, delay in execution/completion of works, in prescribed time schedule, is from 01 (one) month to 30 (thirty) months.

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

Para No.05: Irregularities in payment of 3rd R.A. Bill for Rs.4,95,65,116/-

(Ref. Audit Memo No. 19 dated: 19.09.2023)

Name of Work: Cleaning of Sanjay Lake at East Delhi under EE(WB)-1

Name of Contractor : M/s KNACPL-KRA JV
Ref. : Issued LOI No. DJB/EE(WB)-1/2022/3409 dated 17.05.2022
Basis Offered rates : Percentage Rate
Amount put to Tender: Rs.5,95,75,215/-
Quoted rate : Rs. 22.22% below
Total awarded Cost : Rs.4,63,37,602/-
Completion Period: 04 months
Head of A/c : Yamuna rejuvenation

D.O.S.: 26.05.2022

D.O.C.: 25.09.2022

Actual D.O.S.: 28.07.22

Actual D.O.C.: Work in progress

(a) Sub.: Non Revision of Revised Administrative approval:

Section 2.3.5 of CPWD works manual stipulates the excess up to 10% of the amount of the administrative approval may be authorized by the officers of the CPWD, up to their respective powers of technical sanction. In case it exceeds this limit, a Revised Administrative approval must be obtained from the authority competent to approve the cost so enhance.

As per Delegation of Financial Powers of Delhi Jal Board Act the excess over awarded cost of up to 10% is in the competency of Dy. S.E.(WB)-I and beyond 10% and upto 20% is in the competency of ACE(P)-4.

On scrutiny of Work Order No.5 (2022-23), the following has been observed:

Name of work	Agreement/ Work Oder Number	Estimated cost (Rs.)	Tender Cost (Rs.)	Actual Exp. till date (Rs.)	Excess payment (Rs.)
Cleaning of Sanjay Lake at East Delhi under EE(WB)-I	W/O No. 05 (2022-23)	5,95,75,214/-	4,63,37,602/-	4,95,65,116/-	32,27,514/-

During scrutiny of the records/files of the EE(C) S&P Division, it was observed that the stipulated period of completion of work was 04 months but as per record the work is in progress till date. However, the total amount, up to 3rd RA bill, vide Vr. No.P-32 dated 29.05.23, has been paid Rs. 49565116/-. Thus the amount paid upto 3rd RA bill exceeds by Rs.3227514/-, whereas no A/A & E/S for the above mentioned excess payment was found in the files/records.

(b) Sub.: Non Approval of Extra Items:

As per 3rd RA bill, extra items were used in the work but no documents in r/o prior approval of the Competent Authority for Extra items were provided. The detail of Extra Items is given as under:

Qty	Description of items	Rate (in Rs.)	Amount(in Rs.)
	Extra item No.-1		

180 per shift	Hire charges of pump set of capacity 4000 litres /hour	936.56	168580.8
	Extra item No.-20		
15067.87 Cum	Filling available excavated earth	219.65	3309657.65
	Extra item No.-21		
2667.31 Cum	Carriage of material by mechanical transport earth for Lead 1 km	131.17	349871.05
	Extra item No.-22		
20952.58 Cum	Carriage of material by mechanical transport manure or sludge for Lead 1 km	114.06	2389851.27
	Extra item No.-26		
2112.37 Cum	Carriage of material by mechanical transport manure or sludge for Lead 5 km	175.50	370720.94

(c) Sub.: Delay in commencement of work –req.

On scrutiny of bills on the subject cleaning of Sanjay Lake at East Delhi Under EE(WB)-1, it has been observed that, as per work order no. 05/2022-23 dated 04.05.2022, the said work was to be commenced on 26.05.2022, whereas the work was actually commenced on 28.07.2022.

(d) Sub.: Non Approval of EOT after 31.05.2023

On scrutiny of record it has been observed that the completion time of the above said work was four month from its commencement date. However, provisionally the time for execution of the said work was extended by the Division till 31.05.2023. Furthermore, no time period was extended beyond 31.05.2023 and the said work is still in progress. No request from the contractor for extension of the time further was found in the record.

(e) Sub.: Payment to the Contractor without obtaining the approval for Deviation of work.

During scrutiny it was observed that there was huge deviation in items and as per schedule, there were 18 components/items, stipulated for work but as per 3rd RA bill, there were 10 items only. Even out of these 10 items, 05 items were extra items. Detail of the few items is given as under:

Description of items	Qty as per schedule	Qty as per 3 rd RA bill	Difference in qty
Item No.1 Deployment of long Boom Machine- Hiring of Crawler mounted type Hydraulic Excavator	4254.11	10037.00	5782.89 (extra)
Carriage of material by mechanical transport (a) manure or sludge, Lead 8K.M.	68065.75	2156.88	65908.87 (less)
Earth work in excavation by mechanical means	121545.95	79050.00	42495.95 (less)

Extra rates for quantities of works, executed in or under foul position, including pumping out water as meter required	121545.95	9018616.65	8897070.7(extra)
--	-----------	------------	------------------

Therefore, the reasons for the above noted discrepancies/anomalies may be elucidated to the Audit.

Para No.06: Improper payment of Salary amounting to Rs.2.79 crore.

(Ref. Audit Memo No. 20 dated: 19.09.2023)

On Perusal of information provided to the Audit vide Annexure-3 & Annexure-4 of communication No. DJB/ACE(P)-4/2023-24/5071 dated 15.09.2023 (Ref. Audit Record Memo No. 01 dated 05.09.2023), it was observed that there was no Sanction Post under any citatory i.e. Group- 'A', 'B' & 'C', whereas, an expenditure of Rs.2.79 crore, was incurred towards salary of 25 employees, during the financial year 2022-23.

Therefore, the reason for the above mentioned huge lapse may be elucidated to the Audit.

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

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

31. Dismantle Register
32. Security Deposit Register
33. Deviation Register of Projects/Works
34. Tender Opening Register & NIT Register
35. Advertisement Register/Files
36. Dead Stock Register
37. List of employees granted any kind of leave for full calendar month during the period of audit.
38. Penalty Register.

The above records/information may be shown to the next Audit.

TAN No.01:Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No. 12 dated: 11.09.2023)

During the test check of Service Book provided by the EE (C), S&P/EE(WB)-I, Delhi Jal Board, Jhandwala, New Delhi, the following deficiencies are observed:-

- (xvi) **Entry of Aadhar Number** was made in most Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (xvii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was got verified in any case.
- (xviii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (xix) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (xx) **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 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.
- (xxi) **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 recorded in the Service Book after ensuring correctness of the entries.
- (xxii) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (xxiii) **Verification for the remaining period** – Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.
- (xxiv) **Leave-Account** – It was observed that, leave account of none of the employees was maintained in prescribed Form-2, under Rule-15. In many Service Books, cutting, Overwriting & use of fluid was seen over various entries of the Leave A/C. Entries should be clear and Order in respect of Special leave should be pasted in the Service Books.
- (xxv) **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 very old.
- (xxvi) **First page of Service Book**, having details of the employee, should be filled up properly and completely. It is observed that many details were formed blank such as Finger Print, Caste, identification marks etc.
- (xxvii) **Impression of finger prints** not found in the first page of the Service books in many cases.
- (xxviii) Orders of pay fixation on promotion and up-gradation were not found written or pasted in the Service Books.
- (xxix) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (xxx) Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.
- (xxxi) Leave records in Service Books not found signed by the HOO.

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

TAN No.02: Improper maintenance of Pay Bill Registers/ECR.**(Ref. Audit Observation Memo No. 14 dated: 13.09.2023)**

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

9. The mandatory page counting certificate recorded on the first page of the PBR/ECR was not signed by Head of Office.
10. **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 filled completely in many cases. Details like Date of Joining, GPF Number, Basic Pay, Address, DOB, details of loan/advances/refunds, details of Govt. Accommodation etc., have not been recorded in the PBR/ECR.
11. **Cutting & Overwriting** – Cutting and overwriting noticed in the PBR/ECR was not attested by the Competent Authority.
12. Past information of employees, who were transferred into the unit, were not found recorded in the PBR/ECR (required to be entered from LPC). This information is required for calculation of Income Tax, GPF/NPS contribution etc.
13. Signatures of competent authority were not found on entries.
14. Grand total of each employee at the end of the year required to assess the Income tax liability but the same was not found in the PBR/ECR.

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

TAN No.03: Non-surrender of savings**(Ref. Audit Memo No. 21 dated: 19.09.2023)**

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.

Further rule 62(2) of the GFRs, 2017 states that the savings as well as the provisions that cannot be profitably utilized shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

On perusal of information provided by Unit (Annexure-3 of reply to the Audit Memo No.-01), it was observed that the Department did not utilize the budget granted to them to its full extent thereby resulting in 24.75% savings under Revenue Head and 67.83% under Capital Head. Even, the funds were not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Head	Budget Allotted (Rs. In Lakh)	Funds used during the year (Rs. In Lakh)	Savings (Rs. In Lakh)	% of savings/un-utilised funds

Revenue Expenditure	443.78	333.93	109.85	24.75%
Capital Expenditure	38370.98	123745.16	26025.82	67.83%

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

24

PART -II
CURRENT AUDIT REPORT
(2023-24)

PARA NO. 01

(Memo No. 15 Dated: 20/01/2025)

Subject:- Shortcomings in execution of work.

Name of the work : Development of Shahdara link drain for recharging ground water table in Delhi under EE (WB)-1.
Work Order No. : 12 (2021-2022) dated 28/01/2022
Estimated cost of Tender/
Amount put to Tender : Rs. 10,79,93,879/-
Name of the Contractor : M/s Krishna Contractor
Awarded Cost : Rs. 7,85,43,948/- (Civil Work)
Completion Period : 04 months
Work awarded : @ 27.27 % below
Actual date of Completion : work -in-progress

1. Delay in start of work

During the test check of records, it has been observed that the above said work was awarded to M/s Krishna Contractor vide work order No. 12 (2021-2022) dated 28/01/2022

S. No.	Work order No. and date	Stipulated date of start of work	Stipulated date of completion of work	Actual date of start of work	Delay in start of work (in Days)
1.	12 (2021-2022) dated 28/01/2022	04/02/2022	03/08/2022	16/05/2022	101 days

H.O.O. is required to attach the hinderance register and justified reasons may be given for delay in start of work under intimation to audit.

2. Delay in completion of work

During the test check of records, it has been observed that the stipulated date of completion of above said work was 03.08.2022 whereas the work is still in progress. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of completion of work	Actual date of completion of work	Delay in Completion of work
1.	12 (2021-2022) dated 28/01/2022	03.08.2022	Work is in progress as on 31.12.2024	28 months and 28 days

M

There is a delay in completion of work even after the stipulated date of completion i.e. 03.08.2022, but no EOT has been approved by the Competent Authority after a lapse of approx. 29 months.

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

As per progress report submitted by the department, the work is still in progress as on 28.02.2025. As per Clause 10.4 of Contract "To ensure good progress during the execution of works, the contractor shall in all cases in which the time allowed for any works, exceeds on month, except for special jobs for any work where a separate programme has been agreed upon, complete the works as per milestone given below:

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

In the above said work, the contractor has failed to achieve the above milestone. H.O.O. may take the action as per above clause under intimation to audit.

4. Short deduction of Compensation for Delay amounting to Rs. 54.51 Lakhs.

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

During the test check of record and running bill for the audit period 2023-24 revealed that the division has withholding payment at 10% of the amount paid after the scheduled date of completion for delay in works instead of 1.5% of contract price per week of delay which will be subject to maximum of 10% of the contract price, this has resulted in short withholding of compensation of delay amounting to Rs. 54.51 Lakhs as per details given below.

As the work is in progress, the compensation for delay amounting to Rs. 54.51 Lakhs to be deducted at the time of making payment to the contractor, if EOT not approved.



(Rs. In Lakhs)

Awar ded cost	Stipulat ed date of Comple tion	Dela y in Mont hs from SDO C up to Dec. 2024	Penalty @ 1.5 % per month for the period mentio ned in Col. 5	Maximum Penalty to be withheld as pr CA provision (10% o the Contract Price as per Col. 3)	Penalty withheld upto last running bill	Short levy of compensation
1	2	3	4	5	6	7
785.43	03/08/20 22	28	329.88	78.54	24.03	54.51

5. Employment of Technical Staff and employees.

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

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



PARA NO. 02

(Memo No. 11 Dated: 17/01/2025)

Subject :- Splitting of similar nature of works.

Section 9.3 of CPWD manual, 2019, stipulates that maintenance works should usually be carried out in Comprehensive maintenance mode. In this mode, all the maintenance works pertaining to Civil, Electrical (excluding standalone operational works and specialized works) & horticulture works are carried out through a single agency by inviting composite tenders. The normal works of up-gradation, special repairs, addition and alteration of civil, E&M services and horticulture should also be clubbed in the composite tenders and executed under a single contract.

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, it is observed that various work orders issued on same date for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single. The details of works awarded for same nature of work on the same date or within a gap of a few days during the year 2023-24. Some example of same nature of work splitting in awarding tender is as under:-

Sl. No.	Work Order No. & date	Nature of Work	Agency/Firm Name	Awarded Amount in (Rs.)
1	06 dated 21/08/2023	O&M of various water bodies located in South West Delhi for 03 months under Dy. SE.(WB)-I	M/s Radhe Shyam	12,79,431-
2	07 dated 21/08/2023	O&M of various water bodies located in various locations in Delhi for 03 months under Dy. SE.(WB)-I	M/s Radhe Shyam	12,79,508-
3	08 dated 21/08/2023	O&M of 05 water bodies located in North & Central district of Delhi for 03 months under Dy. SE.(WB)-I	M/s Radhe Shyam	13,04,274-
4	09 dated 21/08/2023	O&M of various water bodies located in various locations in Delhi for 03 months under Dy. SE.(WB)-I .	M/s Radhe Shyam	10,22,475-



20

5	10 dated 27/09/2023	O & M of various water bodies located in West & South West for 03 months under Dy. SE.(WB)-I	M/s Radhe Shyam	12,05,119-
---	------------------------	--	--------------------	------------

From the above data, it is observed that the similar nature of works were awarded during the same time to the same contractor almost on the same rates. A single tender could have been invited and awarded as the work was of same nature and for the same period, so that more competitive rates could have been received as per provision laid down in CPWD Manual, but the works were splitted into small work orders violating codal provisions.



PARA No. 03

(Audit Memo No. 07 Dated 16.01.2025)

Subject:- Unfruitful expenditure of Rs. 72,98,093/- on account of Advertisement published in different Newspapers.

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

During the test check of records relating to advertisement made by the division through various newspaper agencies and expenditure thereon during the audit period 2023-24, it has been found that there were 12 online tenders/NITs were published in the newspapers. Out of which, 06 NITs/Tenders have been published in the newspapers and the same were not awarded till date. The total expenditure on the above said Six NITs for publishing in the newspaper amounted to Rs. 72,98,093/- which were not awarded leads to unfruitful expenditure. Details of the expenditure is as under:-

S. No.	NIT No.	Date of publication	Expenditure incurred
1.	NIT 01(2023-24)	01.05.2023	21,78,360-
2.	NIT 02(2023-24)	04.05.2023	12,19,999-
3.	NIT 03(2023-24)	23.05.2023	18,27,349-
4.	NIT 05(2023-24)	08.08.2023	10,29,626-
5.	Short NIT 01(2023-24)	15.05.2023	3,00,790-
6.	Short NIT 03(2023-24)	30.05.2023	7,41,969-
	Total		72,98,093-

The expenditure incurred on the press publicity and after publishing in the press the work orders were not issued till date or cancelled which leads to unfruitful expenditure of Rs. 72,98,093/-.

The Expenditure of Rs. 72,98,093/- is irregular and unfruitful. The same may be got regularised from competent authority under intimation to audit and sincere effort must be made for proper Monitoring of NIT before giving press advertisement in the newspapers.

✓

18

PARA NO. 04

(Memo No. 06 Dated: 16/01/2025)

Sub: - Loss of Rs. 16,02,179/- on account of not availing 15% Rebate on Advertisements.

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

During the scrutiny of records and information provided for expenditure incurred on Advertisement by the Division during the audit period 2023-24, it has been observed that the payment of 1,06,81,195/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates i.e. 16,02,179-. The advertisements were published through PR Department of Delhi Jal Board and payment thereof was made by the concerned division.

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

Name of Advertisement Agencies/Media House	Amount Paid in 2023-24)	Amount of Rebate of 15 % not availed by Division
Jagran Prakashan LTD.	829089-	124363-
Front Row Media Pvt. Ltd.	59220-	8883-
Punjab Kesari	29397-	4410-
Vir Arjun Newspaper	2986-	448-
Amar Ujala Publications Ltd.	549692-	82453-
Bennett Coleman &Co.Ltd	2945174-	441776-
Hindustan Media Ventures Limited	640652-	96098-
Virat Vaibhav	15468-	2320-
The Indian Express Pvt. Ltd.	727647-	109147-
HT Media	2625878-	393882-
THG Publishing Pvt. Ltd.	2255992-	338399-
Total	1,06,81,195-	16,02,179-

Effort may be made for availing rebate of 15% on DAVP rates on Advertisements published through PR Department, Delhi Jal Board to reduce the expenditure under intimation to audit.



17

PARA NO. 05

(Memo No. 05 Dated:-14/01/2025)

Sub : Excess Bonus/Ex-gratia Payment for Rs. 2392/- to officials of DJB.

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

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

During the test check of records/information provided by Division for the period 2023-24, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs.6908/- as illustrated above as prescribed limit. Hence, Total of Rs. 2392/- has been in excess of limit prescribed in the above said order, to employees as per **Annexure “A”**.

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs. 2392/- from the officials as mentioned in the **Annexure “A”** after due verification of facts & figures under intimation to audit.



Annexure 'A'

16

S.No	Employee Code	Employee Name	Designation	amount paid for Financial 2022-23	Amount to be paid	Excess amount
1	20006791	BIHOPAL SINGH	Field Asstt	7000	6908	92
2	20016066	Kapil	Field Asstt	7000	6908	92
3	20018458	Vicky	Field Asstt	7000	6908	92
4	20019751	Abhimanyu Singh	JE (C)	7000	6908	92
5	40010958	VIJAY MEENA	Chowkidar	7000	6908	92
6	40010961	PREM CHAND	Chowkidar	7000	6908	92
7	40016803	PREM KUMAR	Chowkidar	7000	6908	92
8	40013172	Charan Singh	Field Asstt	7000	6908	92
9	20019829	Gulab Singh	Field Asstt	7000	6908	92
10	20005853	Umesh Kr. Chopra	ASO	7000	6908	92
11	20019765	Rakesh Kumar	Jr.ASSTT	7000	6908	92
12	20016285	RAVI KUMAR	Field Asstt	7000	6908	92
13	20019831	SANTOSH	PCAMR	7000	6908	92
14	20020080	HIRTIK	PCAMR	7000	6908	92
15	20017134	Manish Dagar	AEO	7000	6908	92
16	20017168	Vinay Kumar Saini	AEO	7000	6908	92
17	20019747	Sachin	Field Asstt	7000	6908	92
18	40008723	Satish Kumar	Field Asstt	7000	6908	92
19	20016300	Chander Shekhar	Field Asstt	7000	6908	92
20	20019745	Gajraj Singh	Junior Asstt.	7000	6908	92
21	20019605	Vinod Kumar	JE (C)	7000	6908	92
22	20019606	Vipul Sharma	JE (C)	7000	6908	92
23	20019607	Rohit	JE (C)	7000	6908	92
24	20019659	Vishal Kumar Singh	JE (C)	7000	6908	92
25	20019886	Vishwas Bansal	JE (C)	7000	6908	92
26	20019639	Vishal	JE (C)	7000	6908	92
				182000	179608	2392

N

PARA NO. 06

(Memo No. 16 Dated:-21/01/2025)

Subject: Payment of final bills not made within the time limit prescribed in CPWD manual.

As per Clause 9 of GCC of CPWD manual provides that final measurement should be recorded within the one month of completion of the work. Final payments for works shall be made:-

- (i) If the tendered value of the work is up to Rs. 1 Crore - 02 months
- (ii) If the tendered value of the work is more than Rs. 1 Crore and up to 10 crores - 03 months
- (iii) If the tendered value of the work exceeds Rs.10 Crore - 06 months

Test check of the progress reports of the works/information provided by the division for the audit period 2023-24 revealed that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:-

Sr. No.	Name of the work	Name of the agency	Stipulated date of start	Stipulated date of completion	Actual date of completion	Final payment pending
1	Providing and fixing of barbed fencing with pillar post of size 127mm x 127mm and other allied works in the periphery of the Dwarka Lake under Dy. S.E.(WB)-I.	M/S Prateek Goyal Associates	10-01-2024	08-02-2024	18-05-2024	3,31,652/-
2	Operation and Maintenance of floating rafter water bodies for the period of 03 Months at various locations in Delhi under Dy. S.E.(WB)-I. (Re-invited).	M/s. Ansh Garg	29-09-2023	29-12-2023	07-04-2024	2,65,271/-
3	REJUVENATION OF 06 NOS. WATER BODIES USING PHYTORID TREATMENT TECHNOLOGY OF CAPACITY 150 KLD	M/s Tirupati Cement Products	03.10.2019	02.01.2020	31.08.2023	27,88,621/-

[Handwritten signature]

	AT VARIOUS LOCATIONS IN DELHI (PHASE-II).					
4	Jungle Cleaning at Sonia Vihar WTP for the construction of raw water mini reservoir under ACE (P)-4.	PARAS MANIK	09-02-2023	07-03-2023	31-08-2023	12,52,324/-
5	Rejuvenation of 07 nos. Water Bodies using Phytoid Treatment Technology of Capacity 450 KLD (04 Nos.) & 150 KLD (03 Nos.) at various locations in Delhi (Phase-VI).	M/s P.K.Gupta & co	04-08-2020	03.02.2021	31.10.2023	21,80,259/-

The Competent authority/HOO may take the proper care of CPWD manual that final payments of the works should be made within the prescribed time limit after completion of the work. Other similar cases may also be reviewed at your own level..

✓

Subject:- Non-Utilization of funds to the tune of Rs.5036.99 Lakhs

As per provisions of contained Under Section 4 & 49 of the CPWD manual, every department while finalizing annual action plan should keep in mind that the budget provisions should be scrupulously prepared and there should not be over allocation leading to unnecessary large savings. Similarly, the funds allocated should be utilized fully under the budget heads for providing the facilities/services included in the annual action plan. The target fixed for execution of work in financial year should be fully achieved.

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

Further, Surrender of savings stipulates that Departments shall surrender to Finance Ministry/deptt., by the dates prescribed by that Ministry/deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year. However, it was observed that huge amount of funds i.e. from 15% to 100% have been found remained unutilized as per details given below:-

Sr. No.	Head of Account	Funds Allocated by DJB (in Lakh)	Expenditure (in Lakh)	Savings (in lakhs)	% of Saving
	2023-2024				
1.	Rejuvenation of water body	9688.95	5653.24	4035.71	41.65%
2.	Imp .of existing Water Works	1000.00	0.00	1000.00	100%
3..	I.T. Infrastructure & Digital mapping	1.28	0.00	1.28	100%
	GRAND TOTAL	10690.23	5653.24	5036.99	

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

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 audit.

PARA NO. 08

(Memo No. 02 Dated:-13/01/2025)

Subject: Award of work abnormally below the estimated cost.

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

During the test check of work order register and Progress Report of the works awarded and executed by the division for the period ended March 2024, it has been found that out of 19 work order issued, 14 work orders were awarded below the estimated cost ranging from 16% to 69.99%. The details of a few works which were awarded more than 32% below the estimated cost are as under:

(Amt. in lakhs)

S.No	Name of work	Estimated cost/Amt. Put to tender	Tendered cost	Below more than 30%
01	Creation of Lake No. 2 and deepening of lake No. 1 at Rohini ,Sec-25 STP under ACE(P)-4 W.O No. 04 (2023-24)	1380.42	414.26	69.99 %
02.	Cleaning of drain located along the periphery of Bhalswa Lake under Dy.SE(WB)-1 W.O No. 05 (2023-24)	11.66	6.48	44.44%
03.	O&M of various WB located in South West Delhi under Dy.SE(WB)-1 W.O No. 06 (2023-24)	20.63	12.79	37.99%
04	O&M od various WB located in Nangal Thakran,Karala,Muneshpur, Mohammadpur Majri in Delhi under Dy.SE(WB)-1 W.O No. 09 (2023-24)	16.48	10.22	37.99%
05	P/F of barbed fencing with pillar post of size 127mmx127mm and other allied works in the periphery of the Dwarka	40.82	27.45	32.75%



	lake under Dy.SE(WB)-1 W.O No. 14(2023-24)			
06	Const. of office building & toilet block at entry gate of Timarpur water body under SE (P) -4 W.O No. 16(2023-24)	38.14	23.51	38.34%
07	Creation of Lake in the premises of Haiderpur WTP under EE (WB)-1 W.O No. 17(2023-24)	257.15	89.36	65.25%
08	O&M of 06 Nos. of WB for 04 months in various District of Delhi under EE(WB)-1 W.O No.18 (2023-24)	29.62	17.74	40.10%

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios, although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.



10

PARA NO. 09

(Memo No. 03 Dated:-13/01/2025)

Sub : Award of work at abnormally above the Estimated Cost.

As per Section 2.5 of CPWD Manual, the Technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the work were prepared by the Technical Expert Engineers of the division on the basis of prevailing Delhi Schedule of Rates

Test check of records provided by the Executive Engineer, WB-I, Delhi Jal Board, Jhandewalan, New Delhi in r/o the work awarded and executed by the Division during the period 2023-24 revealed that the following two tenders have been awarded above the estimated cost ranging from 23 % to 35% above the Estimated Cost/Amt. put to tender as per details given below:

(Rs. In Lakhs)

S. No.	Work order No./ Year	Name of the work	Name of the Contractor	Amount put to tender	Awarded cost	Above %
1.	13(2023-24)	Maintenance of Landscape and Horticulture work at Timarpur Water Body under ACE(P)-4	M/s KBG Engineers	48.90	65.96	35.00%
2.	09 (2023-24)	Construct the overflow system of Nazafgarh Lake by P/L 700 mm dia MS pipe line from Nazafgarh lake to intel of Dwarka lake under SE(WB)	M/s Jai Chanda Infra	33.41	40.93	23.00%

The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates.. However, it was noticed that all the tenders were accepted much above than the estimated cost/Amt. put to tender, which indicates towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

9

PARA NO. 10

(Memo No. 09 Dated:-16/01/2025)

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

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

S.No.	Bank Balance (2022-23)		
		Debit (in Rs.)	Credit (in Rs.)
1.	Allahabad Bank EMD A/c 50448339804	19536667.00	
2.	Corporation Bank 543	2158898.10	
3.	Corporation Bank 136	22238422.01	
4.	Corporation Bank 4116		91058030.00
5.	Corporation Bank 4132		7918100.00
6.	SBI Account No. 41430248834	15559307.00	
7.	Syndicate Bank – 60011-RJhansi		4102530.00
8.	Syndicate Bank Ac. No. 59	125272.00	
9.	Syndicate Bank Ac. No. 12261	10505200.00	
	TOTAL	70123766.11	103078660.00

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

S.No.	Bank Balance 2023-2024	Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1.	Cheques in Transit		161695.00	
2.	SBI account NO. 8834	0.00 (Cr)	3290506.00	

[Handwritten signature]

	TOTAL		3452201.00	
--	--------------	--	-------------------	--

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

It was requested to provide the following information/clarification vide Audit Memo No. 09 dt. 16.01.2025 but no reply has been given by the division. The following information is still awaited:-

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement.
4. Reasons for not carrying the closing balance from the financial year 2022-23 to the FY 2023-24.
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.
6. Reasons for credit balance of Rs. **103078660.00** - and debit balance of Rs. **70123766.11** - in r/o above ledgers ending on 31.03.23 and details thereof.
7. Reason for Debit closing balance of Rs. 1,61,695/- under the head "Cheque in Transit" for the year ending 31.03.2024

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

7

PARA NO. 11

(Memo No. 10 Dated:-17/01/2025)

Sub:- Non- Maintenance of Cash Book.

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the Division during the audit period. Only the challans have been pasted in the rules register.

However, All the cash transactions are being made through Imprest for contingent or day to day expenditure i.e. Computer Consumables, Printing and Stationery, Conveyance, Other Expenses etc. or day to day expenditure, the Cash Book should be maintained for all the payments made through imprest account also.

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



PARA NO. 12 (Memo No. 14 Dated:-20/01/2025)

Subject:-Irregular payment of Salary without sanction of post.

As per information provided by the division regarding post sanction and expenditure incurred under revenue head of account for the audit period 2023-24, it has been observed that there was no sanction post under any category i.e 'A', 'B', 'C' whereas an expenditure of Rs. 3.95 crore was incurred under salary head who were posted in W-II division as per details given below.

Sl No.	Post/Group	Post Sanctioned	Post Filled	Vacant
1	A	00	01	00
2	B	00	08	00
3	C	00	05	00
	TOTAL	00	14	00

In addition to above, the salary of staff of CE (QC) and ACE(P) is also released from this division .

As per remarks given by the division, there is no sanction post as per schedule of establishment and the salary has been paid as per Office Orders issued by Dy. Director (T) .

It is irregular to pay salary in the absence of sanction post in the division. This point has already been raised in the previous audit but no action has been taken till date.

Efforts may be made for sanction of post under this division for making payment of salary under intimation to audit.



PARA NO. 13 (Memo No. 12 Dated:-17/01/2025)

Subject: Purchases made outside GeM and Non-availability of stock entry.

(1) Purchases made outside GeM.

As per Rule 149 of GFR 2017 and subsequent directions by Finance Department, GNCTD vide OM no. F.20.08.2017/866-873 dated 24/06/2017 read with OM dated 24/08/2017, the procurement of Goods and Services by Ministries or Department will be mandatory for goods or services available on GeM.

During test check of records/Vouchers provided by the Division, it has been observed that the purchases are being made outside GeM without any justification/Non-availability certificate on GeM available in records produced to audit which is violation of govt. guidelines. Some instances are as follows:

<u>S. No.</u>	<u>Invoice No. with date</u>	<u>Amount (in Rs.)</u>	<u>Items</u>	<u>Name of Agency</u>
1.	7639 dated 03/08/2023	1740/-	Stationery items	M/s M.K. Enterprises.
2.	0792 dated 22/08/2023	2598/-	A4 copy paper	M/s Vijay Stationary Mart
3.	6517 dated 01/09/2023	1330/-	stationery items	M/s M.K. Enterprises.
4.	9418 dated 04/09/2023	1250/-	stationery items	M/s s M.K. Enterprises
5.	0821 dated 05/09/2023	2508/-	A4 copy paper	M/s Vijay Stationary Mart.
6.	7751 dated 06/09/2023	1990/-	Stationery items	M/s M.K. Enterprises
7.	7978 dated 01.12.2023	1550/-	Stationery items	M/s M.K. Enterprises
8.	1301 dated 24/01/2024	2508/-	A4 copy paper	M/s Vijay Stationary Mart.
9.	1217 dated 01/01/2024	2508/-	A4 copy paper	M/s Vijay Stationary Mart.
10.	1170 dated 18/12/2023	2508/-	A4 copy paper	M/s Vijay Stationary Mart.
11.	8120 dated 21/12/2023	1720/-	stationery items	M/s s M.K. Enterprises

The division should follow the existing rules/guidelines of GFR ,2017 and the above expenditure may be regularized from the competent authority. Other similar cases may be reviewed at your own level.



(2) Non availability of stock entry

Rule 208-Receipt of Goods & Material from private supplier-

While receiving goods and materials from suppliers (1) the office in-charge should refer to the relevant contract terms and follow the prescribed procedures for receiving the materials (2) All materials should be counted, measured and weighted and subjected to visual inspection at the time of received to ensure that there is no damage or deficiencies in the material. Details of the material so received thereafter be entered in the appropriate stock register. The officer in charge of the store should certified that he has actually received the material and recorded the same in appropriate stock.

During the test check of vouchers for the audit period, it has been observed that no stock entry of the goods received which are mentioned in point (1) above was made in the concerned stock register and the above said guidelines has not been followed by the division.. In the absence of stock entry, it is not feasible to check the usage of material properly.

Efforts may be made to maintain the stock Register as per above guidelines under intimation to audit.

✓

PARA NO.14

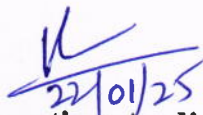
Audit Memo No. 1(A to L) Dated: 22/01/2025

Subject:- Non-production/non-maintenance of records/information.

The following records/information for the audit period have not been provided to Audit:-

1. Reconciliation statement of all bank accounts shown in Trial Balance for the audit period as demanded vide Memo. No. 09 dated 16/01/2025.
2. Bank Statements of all bank accounts shown in the Trial Balance for the audit period as demanded vide Memo. No. 09 dated 16/01/2025.
3. Stock Registers (consumable and non-consumable)
4. Hinderance Register
5. Dead stock Register

The above records may please be shown to next audit.


22/01/25
Inspecting Audit Officer

PART – III

TAN NO. 01

(Memo No. 04 Dated 14/01/2025)

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

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

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

Reasons for above shortcomings may be elucidated to Audit.



TAN NO. 02

(Memo No. 08 Dated 16/01/2025)

Subject: - Shortcomings in maintenance of Service Books.

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

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

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

(2) Re-attestation of Bio-data:

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

(3) Photograph not pasted

Photographs of Sh. Vijay kr. Meena, Chowkidar, Sh. Manish Dagar, JE, Sh. Gulab Singh, Field Assistant and Sh. Charan Singh, Beldar not pasted at the first page of Service Book which should be duly attested by the HOO.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services books.

(5) Leave Accounts of Sh. Vijay kr. Meena, Chowkidar Sh. Charan Singh, Beldar are not prepared in the prescribed proforma as normal ruled paper are attached for leave account.

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

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

