E.E (C)DR-XI,
Room No. 303, Phase-I,
Delhi Jal Board, Jhandewalan,
New Delhi.

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DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th FLOOR,DELHI SECTT.
I.P.ESTATE,NEW DELHI

Sub.:- Compliance Audit Report on accounts of Office of the Executive Engineer (C) DR-XI, Phase –I,, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005 for the period 01-04-2023 to 31-03-2024.

INTRODUCTION

The accounts of Office **of the Executive Engineer (C) DR-XI, Phase –I, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005 for the period 01-04-2023 to 31-03-2024** was audited by the audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh.Anand Gupta, Sr. A.O. w.e.f. 23-01-2025 to 06-02-2025. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

This is construction division for the laying of Sewer line network, rehabilitation of sewer line network, rehabilitation of sewerage plants and the other sewer project work assigned by Higher Authority.

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

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. P,K Kapil, EE (C)	01.04.2023 to 31.03.2024

Cashier

S.NO.	Name & Designation	Period
1.	Sh. Rajender Pal, ASO	01.04.2023 to 31.01.2024
2.	Sh. Hari Mohan Meena,ASO	01.02.2024 to till date

BUDGET ALLOTMENT AND EXPENDITURE

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

(Amount in Lakh)

	CAPITAL			REVENUE		
Year	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2023-2024	5453.54	3942.22	1511.32	439.83	362.45	77.38

-11/c

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VACANCY POSITION

Sl No.	Post/Group	Post Sanctioned	Post Filled	Vacant
1	A	01	01	NIL
2	B	13	04	09
3	C	35	03	32
	TOTAL	**49**	**08**	**41**

Statutory Audit

Statutory audit of Office of the **Executive Engineer (C) DR-XI, Phase –I, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005** has been conducted upto2023-24 by A.G.C.R.(Delhi) and report is still awaited.

Maintenance of Record :-

The maintenance of record of office of the **Executive Engineer (C) DR-XI, Phase – I, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005** for the period 01-04-2023 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.

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PART-I A

OLD AUDIT REPORT

There were **03 audit paras + 06 TANs** are outstanding with NIL in the **Office of the Executive Engineer (C) DR-XI, Phase –I,, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005** for the period 2022-23. Division has not submitted replies of old Paras. Hence, all the 03 audit para+ 06 TANs have been incorporated with current audit report in Part 1.

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PART-II

CURRENT AUDIT REPORT

During the course of audit, 13 preliminary audit memos including 01 Record Memos i.e. 01 to 01(M) were issued. The 13 Audit Memos have been converted into **10 PARAS and 03 TANS** alongwith the **recovery of Rs.1196-** and incorporated in current audit report as part-II.

During current audit, the recovery of Rs. 1,196/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
04	Excess Bonus/Ex gratia payment for Rs.1196/- to officials of DJB	1196-	0	1196-	06
	TOTAL	**1196-**	**0**	**1196-**	

Internal audit report has been prepared on the basis of information furnished and made available by **Executive Engineer (C) DR-XI, Phase –I, Room No. 303, Delhi Jal Board, Jhandewalan, New Delhi-110005.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.

Sr. Accounts Officer

06/02/25
Inspecting Audit Officer

E.E (C)DR-XI,
Room No. 303, Phase-I,
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New Delhi.

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PART- 1

(2022-2023)

20. EE(C) DR-XI, Jhandewalan ((**Water Construction**).

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Para No.01: Award of work at abnormally above the Estimated Cost.

Para - 01

(Ref. Audit Observation Memo No. 03 dated: 29.12.2023)

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 reveals 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 (Rs.)	Tender cost (Rs.)	Above%
1.	Providing laying & jointing 800 mm dia. DI additional rising main for carrying sewage from Interceptor pump house Rithala to Rohini Sec-25 STP, 300 mm dia. DI rising main for transferring raw sludge from STP Sec-25 Rohini to Rithala STP bio-digester and steel truss bridge.	4,92,82,004.00	6,43,13,015.00	30.50

The reply furnished by the Unit is not tenable. Therefore, a detailed justification for awarding of work, **abnormally above (more than 15%)** the estimated cost/ incorrect calculation of the Estimated Cost, may be furnished to the Audit.

Para No.02: Irregularities in the tender of Consultancy Services for P/L Sewerage System & Construction of DSTP at Jheemarpura (Part of Salahpur GOC) Bawana AC.

Para-02

(Ref. Audit Observation Memo No. 04 dated: 02.01.2024)

During the scrutiny of tender file of Consultancy Services for P/L Sewerage System & Construction of DSTP at Jheemarpura (Part of Salahpur GOC) Bawana AC, it has been observed as under:-

Tender for hiring the above mentioned service was initiated on 28/12/2021. In response, two bidders, namely M/s Green Design & Engineering Services Pvt. Ltd & M/s CC Patel & Associates Pvt. Ltd participated in the tender. But due to not fulfilling all eligibility criteria, M/s CC Patel & Associates Pvt. Ltd was declared disqualified by the chnical Evaluation Committee and therefore, decision of re-inviting bids for the same was taken.

Accordingly bids were invited at second occasion on 14.03.2022 and at this occasion too, only two bidders, namely M/s Green Design & Engineering Services Pvt. Ltd and M/s TTI Consulting Engineers Pvt. Ltd & M/s CC Patel & Associates Pvt. Ltd (JV) participated in the said tender. After having been qualified by the TEC, the Financial Bids of both the above mentioned bidders were opened and against the **Estimated Cost** of **Rs.9,43,803/-,** following rates were quoted by the participating bidders:-

Sl. No.	Name of the firm	Quoted Rate	Remarks
01.	M/s TTI Consulting Engineers Pvt. Ltd & M/s CC Patel & Associates Pvt. Ltd (JV)	Rs.15,11,021/-	L-1
02.	M/s Green Design & Engineering Services Pvt. Ltd	Rs.35,00,000/-	L-2

Since, L-1 bidder's quoted rate i.e. Rs.15,11,021/-, was much higher than the Department's **Justified/Suggestive Cost i.e. Rs.10,01,783/-,** Department scheduled a rate negotiation with the L-1 bidder but the said bidder refused to negotiate the rate quoted by him.

In view of the above, Department again decided to re-invite the bids for the above mentioned work and accordingly, at third occasion, bids were re-invited in the month of April, 2022. At this occasion, only a **single bidder**, namely M/s Green Design & Engineering Services Pvt. Ltd participated in the tender and he quoted the rate of Rs.33,00,000/- against **Department's Suggestive/Justified Cost of Rs19,13,512/-.** Under the prevailing circumstances, Department scheduled a Cost Negotiation with the bidder and bidder offered a discount of 5% on the rate quoted by him. The discounted rate was still much higher than the Justified Rate, a Price/Rate Negotiation was again scheduled with the bidder on 21.09.2022 and this time the bidder offered the **discounted rate of Rs/-.19,09,000/-.** Accordingly, the said work was awarded to the above mentioned **single bidder** i.e. M/s Green Design & Engineering Services Pvt. Ltd for Rs. 19,09,000/- vide Work Order No. 4 (2022-23), dated 19.12.2022.

Keeping in view the above facts & circumstances, the following has been observed by the Audit:-

- The Justified/Suggestive Rate for the above mentioned work was calculated by the Department as **Rs.10,01,783/- in the month of March, 2022**, whereas, the same was **sharply raised-up to Rs.19,13,512/- in the month of May, 2022 i.e. within a very short span of about two months.**

- When the bids for the above mentioned work were invited second time, L-1 bidder i.e. M/s TTI Consulting Engineers Pvt. Ltd & M/s CC Patel & Associates Pvt. Ltd (JV) had quoted the rate of Rs.15,11,021/-, the same were rejected by the Department on the ground that the quoted rate is not within the Suggestive/Justified Cost/Rate. But at the next occasion, the said work was awarded to M/s Green Design & Engineering Services Pvt. Ltd, **a single bidder**, for **Rs.19,09,000/-,** inspite of knowing the fact that, at previous occasion, one of the bidders i.e. M/s TTI Consulting Engineers Pvt. Ltd & M/s CC Patel &

Associates Pvt. Ltd (JV), had offered the cost of **Rs.15,11,021/-** for execution of the said work.

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Therefore, a detailed justification, for the above mentioned anomalies, may be furnished to the Audit.

Para-03

Para No. 03:Discrepancies/Shortcomings noticed in the work – "Providing Laying and joining 800mm dia. D1 additional Rising main for carrying Sewage from Interceptor pump house Rithala to Rohini Sec-25 STP, 300 mm dia. D1 Rising main for transferring raw sludge from STP Sec-25 Rohini STP bio-digesters and steel truss bridge."

(Ref. Audit Observation Memo No. 11 dated: 05.01.2024)

Name of Contractor : M/s Neeraj Infra Pvt. Ltd.

Ref. : Work Order No.01 (2022-23) dated;06.04.22

Amount put to Tender: Rs.4,92,82,004/-

%age above/below: 30.50%

Total Cost:Rs.6,43,13,015/-(i/c all taxes and GST)

Completion Period: 06 months

Head of Account: Sewage Treatment Plants &Pumping /Stations including R/Mains

D.O.S.:	25.04.2022
D.O.C.:	24.10.2022
Actual D.O.S.:	25.04.2022
Actual D.O.C.:	Work in Progress

i) **Payment to the Contractor without obtaining the approval for Deviation of work**:

Sl. No. 4 of latest Delegation of Financial Powers to various authorities of DJB, issued on dated 09.11.2022, states about the authority to which the power is delegated in cases of **Deviation in quantities of agreement items**, but the Unit did not adhere to this order.

On comparison of **BOQ and 3rd RA Bills dated: 28.03.23,** it was observed that there was a huge deviation in items mentioned in the **BOQ** and **3rd R ABill** but no approval was sought from the Competent Authority, as per the record provided to the Audit by the Unit.
Detail of the items is given as under:-

Description of items	Qty. as per schedule(BOQ)	Qty as per 8th RA bill	Difference in Qty
Item No.3 Demolition cement concrete manually /by mechanical means including disposal	10.00cum	79.62 cum	69.62cum
Item No.5 Earth work in excavation by mechanical means	2969.065 cum	3479.96cum	510.90cum
Item No.6 Extra for every additional lift of 1.5m	414.654cum	985.55 cum	570.89 cum
Item No.35 Construction of bundh with filled up earth in empty(PVC)	70000.00 per bag	136400 per bag	66400 per bag
Item No.36 Pumping out water by providing pumpset @4000 liters	50.00 per day	5859 per day	5809 per day
Item No.37 20.1Providing, driving with hydraulic piling rigs with power units	168.00 Mtr.	379.62 Mtr	211.62 Mtr.
Item No.41 Structural steel work riveted bolted or welded	73500kg	80023.70kg	6523.7kg

(ii) In ordinate delay in completion of work:

On scrutiny of record and information provided to the Audit by the Unit, it was observed that, period for completion of above mentioned work was allotted 06 months from the actual date of start (DOS) i.e. **25.04.2022 (D.O.C. *24.10.2022)*** but the work has not been completed within the stipulated time and still in progress.

Therefore, a detailed justification for above mentioned discrepancies may be furnished to the Audit.

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N No.01:Improper maintenance of Pay Bill Register/ECR.

(Ref. Audit Observation Memo No. 02 dated: 29.12.2023)

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

- The mandatory page counting certificate to be recorded on the first page of the PBR/ECR has not been recorded/signed by Head of Office.
- 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 GPF Number, Aaddress, details of loan/advances/refunds, detail of Govt. Accommodation etc., have not been recorded in the PBR/ECR.
- Signatures of competent authority were not found on entries.
- Grand total of each employee at the end of the year, required to assess the Income tax liability, was not found in the PBR/ECR.

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

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

(Ref. Audit Observation Memo No. 05 dated: 04.01.2024)

During the test check of Service Books provided by the Unit/Division, the following deficiencies are observed:-

- 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, entry of Aadhar Number has not been made in Service Books.

- 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, it has been observed that the service has not been got verified in any case.

- Under LTC scheme, 'Home Town Declaration' is to be kept in the Service Book of the Govt. Servant. However, in many cases, Home Town Declaration has not been found in Service Book.

- GPF Account Number is to be entered on the right hand top of page no. 01 of the Service Book, as soon as the official is admitted to GPF. However, it has been observed that GPF A/c number is not mentioned in any 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.

- 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.
- In case of transfer,a 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.

- 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 GPF Number, Aaddress, details of loan/advances/refunds, detail of Govt. Accommodation etc., have not been recorded in the PBR/ECR.

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- 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.

- In case of transfer,a 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.

- Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.

- During scrutiny of the Service Books,it has been observed that, leave account of none of the employees has not been maintained in Prescribed Form-2, under Rule-15. In many Service Books, cutting, Overwriting & use of fluid has been seen over various entries of the Leave A/C. Entries should be clear and order in r/o of Special leave should be pasted in the Service Books.

- 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 are not affixed or are very old.

- First page of Service Book, having details of the employee, should be filled up properly and completely. It is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.

- Order of pay fixation on promotion and up-gradation not found written or pasted in some of the Service Books.

- Entries of verification of character and the antecedents of the employees, not found in many Service Books.

- Documents in r/o declaration of nominees in gratuity& pension are not found attached in the Service Books.

- Leave records in Service Books not found signed by the HOO.
- Form-3 under Rule-54 (12) i.e. Details of Family has not been found in the Service Book in many cases.

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

TAN No. 03: Non-filling up of the vacant posts of Group-B & Group-C employees.

(Ref. Audit Observation Memo No. 06 dated: 04.01.2024)

As per information provided by the Unit/Division, the following sanctioned posts are laying vacant as on date:-

Sl. No.	Group of post	No. of posts sanctioned	No. of posts filled	No. of posts vacant
01.	Group-B	13	02	11
02.	Group-C	35	04	31

Therefore, necessary steps may be taken by the Department to fill-up the mentioned vacant post under intimation to the Audit.

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TAN No.04: Non-surrender of savings

(Ref. Audit Observation Memo No. 08 dated: 05.01.2024)

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.

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 Department, it has been observed that the Department has not utilized the budget granted to its full extent thereby resulting in 36.68% saving under Capital Head. Even, the funds are 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/ unutilised funds**
Capital Expenditure	7772.79	4921.52	2851.27	**36.68%**

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.

TAN No. 05:Improper maintenance of Register of Measurement Books.

(Ref. Audit Observation Memo No. 09 dated: 05.01.2024)

As per para 7.3 of CPWD Works Manual that **Register of Measurement Books** should be maintained as per instructions below:

- All the Measurement Books belonging to a Division should be numbered serially. A register should be maintained in form CPWA 92 showing the serial number of each book, on receipt, Sub-Division to which it is issued, the date of issue , date of return to the Divisional Office and date of its record after the required review in the Division Office has been completed.
- A similar register should be maintained in the Sub-Divisional Office showing the names of persons, i.e. Assistant Engineer/Junior Engineer, to whom the Measurement Books are issued.

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On scrutiny of Register of Measurement Books for the audit period 2022-23, it has been found that the same is not maintained in form CPWA 92, resulting non-availability of required information therein.

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

TAN No. 06: Review of Register of Measurement Books.

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

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

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

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

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PART –II
CURRENT AUDIT REPORT
(2023-24)

PARA No. 01 **(Audit Memo No. 11Dated : 31/01/2025)**

Subject: Unfruitful Expenditure of Rs. 39.60 Lakh on consultancy work due to foreclosed of work.

Name of the work-	**Providing Consultancy services for up-gradation of 70 MGD STP at Coronation Pillar" .**
Work Order No.-	02 (2020-2021) dated 26/02/2021
Estimated cost of Tender/ Amount put to Tender -	Rs. 183.54 lakhs+ GST at prevailing rates
Name of the Contractor -	M/s Green Design & Engineering Services Pvt. Ltd
Awarded Cost -	Rs. 49,50,000/-+ GST at prevailing rates
Completion Period-	09 months
Status of work -	work foreclosed
Date of foreclosed-	30.06.2023

During the test check of records, it has been observed that the stipulated date of completion of above said work was 04.12.2021 whereas the work was foreclosed on 30.06.2023. The detail is as under:-

S. No.	Work order No. and date	Stipulated date of completion of work	Actual date of completion of work	foreclosed of work after SDOC
1.	**02** (2020-2021) dated 26/02/2021	04.12.2021	Work foreclosed on 30.06.2023.	19 months

There is a delay in completion of work even after the stipulated date of completion i.e. 04/12/2021 and the work was foreclosed after the lapse of 19 months.

Audit observed that the estimate amounting to Rs. 1016.81 crore including construction civil and E&M Capex and O&M for 12 years was prepared by consultant M/s Green Design & Engineering Services Pvt. Ltd. Which were approved by the Board (DJB) on 26.10.2021 and tender for the work of "Up-gradation of 70 MGD STP at coronation pillar and laying of Rising Main from Coronation Pillar to Upstream of Wazirabad in Delhi" was invited on 08.02.2022 which was cancelled by the work Advisory Committee due to quoted cost was Rs. 1287 crore against the estimated cost of Rs. 1016.80 crore and recommended to re-invite the tender which was approved by the Hon'ble Minister/Chairman DJB on 10.02.2023.

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Before re-inviting tender, it was observed by the department that the water flow in river Yamuna was not assured in and in summer season available flow in river Yamuna would not be adequate enough for proper dilution of the discharged treated effluent from proposed TTP at coronation piller and it was decided by the DJB in 166th Board meeting vide resolution No. 1359 held on 13.06.2023 to drop the proposal of Up-gradation of 70 MGD STP at Coronation Pillar and laying of Rising Main from Coronation pillar to Upstream of Wazirabad and the contract of M/s Green Design Engineering services Pvt. Ltd. Was closed on 30.08.2023 by the Competent Authority i.e. Member (Drainage) and the total payment of Rs. 39,60,000/- was made to the contractor.

Hence, the expenditure of Rs. 39,60,000/- incurred on this work leads to unfruitful expenditure and there is a lack of proper planning in execution of main work. And awarding of consultancy work before exonerates the possibility of execution of main work which is lapse on the deptt.

The Expenditure of Rs. 39,60,000/- is irregular and unfruitful. The same may be got regularised from competent authority under intimation to audit.

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PARA No. 02 **(Audit Memo No. 10 Dated 31/01/2025)**

Sub- Inordinate Delay in execution/completion of work Project leads.

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 progress report provided by the division for the audit period 2023-24 regarding progress and completion of Various Work/Project, it has been observed that consultancy Works are not completed in time although stipulated date of completion of these consultancy work have been passed two to three year ago. Detail of the works is given below:-

Sl. No.	Name of work	Actual date of start	Schedule date of completion	Percentage of work execution up to as on date 31.12.2024	Expenditure incurred on consultancy services up to 31.12.2024	Delay in completion/execution of work upto 31.12.2024.
1.	Consultancy Services for providing and laying sewerage system and construction of Decentralized STP at Punjab Khor and Jat Khor for pan of Salahpur GOC. W.O. No. 15 (2021-22)	03.03.2022	02.07.2022	70%	19.25 Lacs	30 months
2.	Consultancy Services for providing and laying sewerage system and construction of Decentralised STP at Auchandi and Qutubgarh Bajitpur GOC. W.O. No. 24 (2021-22)	06.04.2022	05.08.2022	70%	41.30 Lacs	29 months
3.	Consultancy Services for construction of DSTP in Bajitpur Thakran Village including providing and laying sewerage lin in pooth Khurd and Bajitpur GOC at Bawana AC. W.O. No. 16 (2021-22)	12.03.2022	11.07.2022	50%	11.25 Lacs	30 months
4.	Consultancy Services for Construction of DSTP at Salahpur Majra village including providing and laying sewerage line in Pooth Khurd and Salahpur GOC at Bawana AC. W.O. No. 17 (2021-22)	12.03.2022	11.07.2022	50%	11.25 Lacs	30 months

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5.	Consultancy Services for providing and laying sewerage system and construction of Decentralised STP in Jheemarpura (part of Salahpur GOC) in Bawana AC. W.O. No. 04 (2022-23)	28.12.2022	27.03.2023	50%	9.55 Lacs	21 months
Total					92.60 Lacs	

It is pertinent to mention here that the main projects for which consultancy work were awarded are not finalized/awarded till date.

The expenditure incurred on consultancy work amounting to Rs. 92.60 lakhs may lead to unfruitful/ wasteful expenditure in the absence of award of main project.

The above data indicates the lack of proper monitoring for execution of works and slow progress of work of the division.

H.O.O./ Office In-charge may make efficient efforts for award of main projects as early as possible.

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PARA No. 03 **(Audit Memo No. 08 Dated 30.01.2025**

Subject:- Unfruitful expenditure of Rs. 74,25,957/- 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 theiron during the audit period 2023-24, it has been found that there were 06 online tenders/NITs were published in the newspapers. Out of which, 05 NITs/Tenders have been published in the newspapers and the same were not awarded till date. The total expenditure on the above said five NITs for publishing in the newspaper amounted to Rs. 74,25,957/- which were not awarded leads to unfruitful expenditure. Details of the expenditure is as under:-

S. No.	NIT No.	Expenditure incurred
1.	NIT 01(2023-24)	13,95,228-
2.	NIT 02(2023-24)	3,50,129-
3.	NIT 04(2023-24)	14,78,700-
4.	NIT 05(2023-24)	12,86,041-
5.	NIT 06(2023-24)	Tender has been cancelled Advertisement cost not paid till date.
6.	NIT 01(2022-23)	14,63,619- (Work not awarded till date)
7.	NIT 01(2022-23)	14,52,240- (Work not awarded till date)
	Total	74,25,957-

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. 74,25,957/-.

The Expenditure of Rs. 74,25,957/- 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.

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PARA No. 04 **(Audit Memo No. 09 Dated 31.01.2025**

Subject:-Non-Utilization of budget to the tune of Rs. 1511.32 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 18% to 70% have been found remained unutilized as per details given below:-

Sr. No.	Head of Account	Budget Allocated(in Lakh)	Expenditure (in Lakh)	Savings (in lakhs)	% of Saving
	2023-2024				
1	STPs, SPSs & Rising main	800.32	239.58	560.74	70%
2	YAP-III	4117.26	3367.54	749.72	18%
3	I.T Infrastructure & Digital mapping	2.44	1.10	1.34	55%
4	Sewerage facilities in U/A colonies	186.32	58.60	127.72	69%
5	Trunk Sewer, Peripheral Sewer	347.20	275.40	71.80	21%
	Total	**5453.54**	**3942.22**	**1511.32**	

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.

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PARA No. 05 **(Audit Memo No. 03 Dated 24/01/2025)**

Sub: - Loss of Rs.11,63,984/- 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 expenditure incurred on Advertisement by the Division during the audit period 2023-24, it has been observed that the payment of 77,59,896/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates i.e. 11,63,984-. 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.	673641-	101046-
Front Row Media Pvt. Ltd.	48510-	7276-
Punjab Kesari	11378-	1707-
Amar Ujala Publications Ltd.	339170-	50876-
Bennett Coleman &Co.Ltd	2913478-	437022-
Hindustan Media Ventures Limited	337797-	50669-
HT Media LTD.	1857325-	278599-
THG Publishing Pvt. Ltd.	1320580-	198087-
Vaibhav Publication P. Ltd.	15468-	2320-
Indian Express P. Ltd.	242549-	36382-
Total (A)	**77,59,896-**	**11,63,984-**

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.

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PARA No. 06 **(Audit Memo No. 04 Dated 27/01/2025)**

Sub :-Excess Bonus/Ex-gratia Payment for Rs. 1196/- 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 Rs.7000x30/30.4=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. 1196/- 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. 1196/- from the officials as mentioned in the **Annexure "A"** after due verification of facts & figures under intimation to audit.

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Annexure –"A"

S.No	Employee Code	Employee Name	Designation	Amount paid for Financial 2022-23	Amount to be paid	Excess amount
1	20008163	Veena Verma	ASO	**7000**	6908	92
2	20011074	Subhash	Field Asstt	**7000**	6908	92
3	20013134	Usha	Field Asstt	**7000**	6908	92
4	20012011	Satya Prakash	Asstt. Filter	**7000**	6908	92
5	20009588	Hari Mohan Meena	ASO	**7000**	6908	92
6	20013531	Surender Kumar	ASO	**7000**	6908	92
7	20006248	Jagdish Narayan Meena	Daftry cum record keeper	**7000**	6908	92
8	20010948	Avdesh kumar	Field Asstt	**7000**	6908	92
9	20017490	Harish Chander	Field Asstt	**7000**	6908	92
10	20019727	Lata Sharma	Jr.ASSTT	**7000**	6908	92
11	20004921	Rajinder Pal	S.O.	**7000**	6908	92
12	20016931	Lekh Ram	Vehicle Driver	**7000**	6908	92
13	20019727	Lata Sharma	Jr.ASSTT	**7000**	6908	92
			Total	**91000**	**89804**	**1196**

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PARA No. 07 **(Audit Memo No. 05 Dated 29/01/2025)**

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

During scrutiny of Trial balance/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**	6015000.00	
	Corporation Bank 026401601000576	227384.58	
	Corporation Bank 120001	6002503.00	
	Corporation Bank 164	738708.48	
	Corporation Bank 19633		141751425.00
	Corporation Bank 4116		214517504.00
	Corporation Bank 4132		34091491.00
	Corporation Bank 4194		3917860.00
	SBI Account No. 41437543491	8036068.00	
	Syndicate Bank –60011-RJhansi		7570918.00
	Syndicate Bank Ac. No. 9	14951.45	
	Syndicate Bank Ac. No. 12261	9563523.50	
	TOTAL	**30598139.01**	**401849198.00**

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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.	**2023-2024**	**Bank in transit Balance**		
		Opening Balance	**Debit (in Rs.)**	**Credit (in Rs.)**
1	SBI account No.3491	0.00 (Cr)		11774843.00
2.	SBI account No.8581			120542.00
	TOTAL			**11895385.00**
	Non Schedule Bank IU-HO-4115			**473158396.00**

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.

In this regard, it was requested to provide the following information/clarification vide audit memo no. 05 dt. 29.01.2025 but no reply has been given by the division:

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 F.Y. 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. **401849198.00** and debit balance of Rs. **30598139.01** in r/o above ledgers ending on 31.03.23 and details thereof.
7. Reasons for credit closing balance of Rs. **11895385.00** under the bank Accounts of Schedule bank and Rs. **473158396.00** under the Non- Schedule Bank 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 intimation to audit.

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PARA No. 08 **(Audit Memo No. 07 Dated 29/01/2025)**

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.

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.

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PARA No. 09 **(Audit Memo No. 06 Dated 29/01/2025)**

Subject: 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 GeM available in records produced to audit which is violation of govt. guidelines. Some instances are as follows:-

S.No.	Invoice No. with date	Amount (in Rs.)	Items	Name of Agency
1.	1106 dated 21/11/2023	2967/-	Stationery tems	M/s Vijay Stationary Mart
2.	0810 dated 28/08/2023	1568/-	A4 copy paper	M/s Vijay Stationary Mart
3.	136 dated 13/06/2023	4956/-	Steel Almirah	M/s Unicon Furnishers
4.	137 dated 20/06/2023	4956/-	Steel Almirah	M/s Unicon Furnishers.
5.	0233 dated 15/03/2023	1097/-	Crockery items	M/sVijay Stationary Mart.
6.	945 dated 24/03/2023	1000/-	Computer items	M/s C-Solutions
7.	0321 dated 12.04.2023	2095/-	Stationery items	M/s Vijay Stationary Mart
8.	651 dated 11/05/2023	2242/-	Computer item	M/s Jain Stationary Mart.
9.	0196 dated 09/03/2023	1337/-	A4 copy paper	M/s Vijay Stationary art.
10.	0415 dated 08/05/2023	1099/-	A4 copy paper	M/sVijay Stationary Mart.

The division should follow the existing rules/guidelines/GFR and above expenditures not made through GeM may be regularized from the Competent Authority. Other similar cases may also be reviewed.

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PARA No. 10 **(Audit Memo01(A To L) dated23.01.2025)**

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

The following records/information for the audit period i.e.2023-24 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.05 dated 29/01/2025.
2. Bank Statements of all bank accounts shown in the Trial Balance for the audit period as demanded vide Memo. No.05 dated 29/01/2025.
3. Dead stock register.
4. Hindrance register.

The above records may please be shown to next Audit.

06/02/25
Inspecting Audit Officer

~~TEST AUDIT NOTE~~

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TEST AUDIT NOTE
PART-III

TAN No. 01 **(Audit Memo No. 02Dated 24/01/2025)**

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. Index has not been prepared on the first page of the PBR/ECR.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

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TAN NO. 02 **(Audit Memo No. 12 Dated 03/02/2025)**

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.

(1) 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

Photograph is not pasted in most of the cases. Photograph of Govt. Employee must be pasted on 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 Account are not prepared in the prescribed proforma which should be prepared in the prescribed proforma.
(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.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

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TAN NO. 03 **(Audit Memo No. 13 Dated 03/02/2025)**

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register maintained by Division for the audit period 2023-24, the following shortcomings have been noticed:-

1. Only one Stock register is maintained for both Consumable and Non-consumable items. Consumable and Non-consumable items should be entered in separate registers.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (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 stock register, it has been observed that physical verification for the audit period were not undertaken in the register.
3. Page Counting certificate is not recorded at the first page of Stock register.
4. Cutting/over-writings are found at many pages but not attested by the DDO/In-charge in stock register.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.

06/02/25

Inspecting Audit Officer