

30

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

**AUDIT REPORT OF OFFICE OF THE EE(W) C-VIII Now EE, (E&M) WC-I, Delhi
Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088FOR THE PERIOD
2023-24**

INTRODUCTION

The Internal Audit Report on the accounts of Office of The EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088 was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh. Vijay Kumar, AO. The audit was conducted during 17-03-2025 to 28-03-2025 except 21/03/2025- Audit HQ (9 working Days).

AIMS AND OBJECTIVES

EE(E&M) WC-I is the name of Unit under the SE(E&M) WC, DJB. This Unit execute the Electrical and Mechanical work of ongoing projects such as Palla, Bijwasan, Rajokari UGR/BPS. This unit observe the quality, quantity as per work order/ specifications. After measurement with that party inspection of site payment release to the Contractor.

The following officers have served as HOD/ HOO / DDO / Cashier during 2023-24:

| S. No. | Name of the Officer | Period | |
|-----------------------|--|------------|-----------|
| | | From | To |
| 1. HOO/DDO | | | |
| 1. | Rakesh Kumar, Ex. Engineer(E&M)WC-I | 01-04-2022 | Till Date |
| 2. AAO/Cashier | | | |
| 1. | Ranjeet Kumar, AAO | 01-04-2022 | Till Date |

4. Vacancy Statement of regular staff as on 31.03.2024

| Group | Sanctioned Post | Filled Post | Vacant Post |
|-------|-----------------|-------------|-------------|
| A | 01 | 01 | Nil |
| B | 15 | 05 | 10 |
| C | 20 | 06 | 14 |
| Total | 36 | 12 | 24 |

29

Expenditure of the Department for the period
2023-24

(Amount in Lakh)

1. Budget detail

| Capital (In Lakhs) | | | | | |
|----------------------------|------------------------------|----------------------------|--------------------|-------------------------|---------------------------|
| Year | BUDGET ALLOCATION | FUND ALLOCATION | EXPENDITURE | BALANCE FUND | BALANCE BUDGET |
| 1 | 2 | 3 | 4 | 5 (3-4) | 6 (2-4) |
| 2023-24 | 523.88 | 369.46 | 369.46 | 0 | 88.26 |

| Revenue (In Lakhs) | | | | | |
|---------------------------|------------------------------|----------------------------|--------------------|-------------------------|---------------------------|
| Year | BUDGET ALLOCATION | FUND ALLOCATION | EXPENDITURE | BALANCE FUND | BALANCE BUDGET |
| 1 | 2 | 3 | 4 | 5 | 6 |
| 2023-24 | 444.38 | 419.17 | 419.17 | 0 | 25.26 |

Statutory Audit:

The Statutory audit of the Office of EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088 has been conducted upto 2021-22 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the the EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088 for the period 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

(R)

(A)
28/3/2025

Signature of I.A.O
 Name of A.O. : Anand Kumar Gupta

PART - I

OLD AUDIT REPORT

| S.No. | Period | Details of outstanding Paras | | | Outstanding Para Numbers |
|-------|---------|------------------------------|---------------|-------------------|--------------------------|
| | | Opening balance | Paras Settled | Para Settled Nos. | |
| 1 | 2022-23 | 6 | 0 | 0 | 6 |
| | | | | | |

Details of Old Recoveries

| S. No. | Period | Recovery of Para No. | Details of Recoveries [Amount in rupees] | | |
|--------|--------|----------------------|--|-------------------------------|---------|
| | | | Raised | Amount Recovered/ Regularized | Balance |
| NIL | | | | | |

Signature of I.A.O

Name of Sr.A.O. : Anand Kumar Gupta

27

Current Audit Report

During the course of current audit, 15 observation Memos(including 01 Record Memo) were issued to the Office of **EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088** for the period 2023-24. The audit Memos have been converted into 10 Audit Paras and 02 TANs.

Details of Current Recovery:

| S.No. | Memo No. | Details of Recoveries [amount in rupees] | | | Incorporated in Para No. |
|-------|----------|---|-------------------|-----------|--------------------------|
| | | Raised | Recovered on Spot | Balance | |
| 1 | 06 | Rs.1104/- | 0 | Rs.1104/- | PARA-04 |
| | TOTAL | Rs.1104 | 0 | Rs.1104/- | |

Internal audit report has been prepared on the basis of information furnished and made available by the Office of **EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088** for the period 2023-24. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

28/3/25.



Signature of I.A.O
Name of Sr.A.O. : Anand Kumar Gupt

26



GOVT. OF NCT OF DELHI : DELHI JAL BOARD
O/o THE ACCOUNTS OFFICER (BUDGET & ACCOUNTS)
VARUNALAYA PHASE-II, KAROL BAGH,
NEW DELHI 1100052

No. DJB/AO(B&A)/Compliance Audit /2024/ 493 Dated: 14/06/24

Subject: Compliance Audit report in/r/o Delhi Jal Board, GNCTD, Varunalaya Phase-2,
Jhandewalan, Karol Bagh, New Delhi for the period 2018-19 to 2022-23

In reference to the letter received from the O/o Directorate of Audit, Govt. of NCT of Delhi, Delhi Sachivalaya vide No. F.No.37(01)/LFA/2018-23/2860-2861 dated 31.05.2024, Compliance Audit Report division wise is hereby enclosed.

In this connection, you are requested to take immediate action to furnish the reply with suitable documents as asked in the said compliance report to Audit party on top priority under intimation to this office.

Encls: as above

EE (E&M) WC-I, Haiderpur, Varun Niketan
(Water Bulk)

Sd/-
Accounts Officer (B&A)

Copy for kind information to:

1. Member (Fin.)
2. Director (F&A)
3. Jt. Director (F&A)-II
4. Dy. Director (F&A)-I
5. Inspecting Officer (Compliance Audit)

Ex. Enq (E&M) WC-I
Dairy No. 385
Date 24-6-24

Accounts Officer (B&A)

Ranjeet Kumar
AAO (E&M) WC-I
Delhi Jal Board

| | Allotted | during the year | utilized funds |
|---|----------|-----------------|----------------|
| Imp. Of Existing Works-B Water | 2520.00 | 678.70 | 1841.30 |
| Staff Qtrs. & off. Accommodation plant | 21.66 | 2.63 | 19.03 |
| Metering & Leak Management | 95.60 | 47.04 | 48.56 |
| IT Infrastructure-Water | 33.34 | 5.18 | 28.16 |
| Raw Water Arrangement | 300 | 224.16 | 75.84 |

Revenue (2022-23)

(Rupees in Lakh)

| Head of Account | Total Budget Allotted | Funds used during the year | Savings | % of savings/ un-utilized funds |
|-------------------------------|-----------------------|----------------------------|---------|---------------------------------|
| Fuels Consumed | 0.01 | 0.00 | 0.01 | 100% |
| Chemicals Ccnsumptions | 0.01 | 0.00 | 0.01 | 100% |
| Stores & Spares Consuptions | 7.48 | 0.00 | 7.48 | 100% |
| Building & Road | 0.24 | 0.00 | 0.24 | 100% |
| Intake Pumps | 0.24 | 0.00 | 0.24 | 100% |
| Maintenance of various plants | 449.72 | 194.27 | 255.45 | 56.80% |
| River Works | 0.46 | 0.20 | 0.26 | 56.52% |

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

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

4. EE (E & M) WC-I, Haider Pur, Varun Niketan (Water Bulk)

PARA 01:- Slow progress of works leading to missing the deadlines for Completion of works.

(Ref.: Audit Memo No.-01 Dated: 17/01/2024)

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NIT, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he shall, without

61418

Division is requested to look into the matter and take an appropriate action under intimation to Audit.

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

(Ref. Record Memos dated: 21/11/2023)

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

7. AMC files of all machinery and equipment.
8. Dead Stock Register.
9. Stock Register (Consumable & Non-consumable)
10. Imprest Register/records.
11. Dismantle Register.

The above records/information may be shown to next audit

TAN 01: Irregular provision of Budget/non-surrender of savings.

(Audit Memo No. 06 Dated: 29.11.2023)

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

During the test check of records, it has been observed that Office of EE (E&M)-II, DJB, Wazirabad Water Works, New Delhi has not utilized the budget granted to its full extent thereby resulting in savings ranging from 25.28% to 100% from allotted budget. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Capital (2022-23)

(Rupees in Lakh)

| Head of Account | Total Budget | Funds used | Savings | % of savings/un- |
|------------------------|---------------------|-------------------|----------------|-------------------------|
|------------------------|---------------------|-------------------|----------------|-------------------------|

24

prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete.

Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis.

As per information provided by EE (WC),-I,DJB, Haiderpur, Delhi-110088 regarding progressive report of Physical & Financial Performance of works vide letter dated 12/01/2024, it has been noticed that the following works are completed very late/not yet completed fully although stipulated date of completion of these work have already been passed . Details of work progress report is as under:-

| S.No. | Name of Work | Actual date of start of work | Schedule date of Completion of work | Date of completion of work & Percentage of work execution as on date | Delay in execution of work as on date |
|-------|---|------------------------------|-------------------------------------|--|---------------------------------------|
| 1. | Construction of 12.4 ML Capacity of UGR/BPS at Mayapuri | 31/01/17 | 14/08/18 | 05/05/22 | 1359 Days |
| 2. | Construction of 12.40ML Cap UGR & BPS at Siraspur | 22/03/19 | 21/03/21 | 28/12/22 | 647 Days |
| 3. | Construction of 9.1ML Capacity of UGR/BPS at Bijwasan l/c modification of CT-4 as MBR | 10/06/19 | 09/03/21 | Work in progress & 66% | 673 Days |
| 4. | Construction of 5.8ML capacity of UGR/BPS at Rajokari | 10/06/19 | 09/03/21 | Work in progress & 59% | 673 Days |
| 5. | Construction of 37.10ML master | 30/10/18 | 29/10/20 | Work in progress | 1170 Days |

| S.No. | Name of Work | Actual date of start of work | Schedule date of Completion of work | Date of completion of work & Percentage of work execution as on date | Delay in execution of work as on date |
|-------|--|------------------------------|-------------------------------------|--|---------------------------------------|
| | balance reservoir and booster pumping station at Palla | | | & 47.50% | |

Above data shows that execution of works delay for completion in prescribed time schedule from 647 days to 1170 days. The above delay indicates that lack of proper monitoring for execution of works.

Division is requested to look into the matter and necessary action on the aforesaid matter.

PARA 02 :- Failure of Division to renew Performance Bank Guarantee.

(Ref.: Audit Memo No.-02 Dated: 17/01/2024).

In order to safeguard of the Government Interest, it would be appropriate to take reasonable amount of Performance Bank Guarantee valid up to warranty period for due performance of the contract. The validity of the Bank Guarantees needs to be carefully monitored and whenever extension in the delivery period is granted, the validity of Bank Guarantee should also be appropriately extended so as to protect the Government Interest.

During the test check of records made available to audit, it revealed that validity of Performance Bank Guarantee (PBG) not renewed timely to protect government interest. Details of PBG expired/time barred is as under:

| S. No. | Name of the Work | Name of the Contractor | Amount of Bank Guarantee (In Rs) | Date of Validity of Bank Guarantee |
|--------|--|--|----------------------------------|------------------------------------|
| 1. | Construction of 9.1 ML capacity of UGR/BPS at Bijwasan I/C modification of CT-4 at MBR | M/S Mohini Electricals Ltd | 29,10,000 | 30/09/23 |
| 2 | Construction of 5.8 ML capacity of UGR/BPS at Rajokari | M/S Mohini Electricals Ltd | 20,68,573 | 30/09/23 |
| 3 | Construction of 37.10 ML Balance Reservoir and Pumping station at Palla | M/S SNS Techno Corp. Ltd. (Lead Partner) JV M/S Mohini Electricals Ltd. | 28,08,292 | 31/12/23 |

Necessary steps may be taken after due verifications of facts and figures mentioned above.

PARA 03:- Non-observation of Terms & Condition of NIT/ Work Order.

(Ref.: Audit Memo No.-03 Dated:18/01/2024)

Name of Work : Construction of 37.10 ML capacity Master Balancing Reservoir (MBR)/BPS at Palla.

Total Package Cost : Rs. 459596000.00
 Civil Work : Rs. 337690271.00
 E&M Work : Rs. 93609729.00
 O&M Work : Rs. 28296000.00
 Work Order No. : 04 (2018-19)
 Completion period : 24 Months + 3 Months for trial run and 10 Years for O&M.
 Date of Start : 30/10/2018
 Date of Completion : 29/10/2020
 (Stipulated)
 Status of work as on date : Work in Progress (47.50%)

Some discrepancies are found in the work as under:

5. **Employment of technical staff and employee:** As per Clause of 3.8 of general condition of Contract/NIT, The Contractor shall employ a qualified graduate engineers for supervision of the work costing above Rs 50 Lakhs, Where contractor fail to employ the qualified, he shall be liable to pay a sum of Rs 20000/- (Rs Twenty Thousand Only) per week of default. The technical staff of the contractor should be available at site on full time basis to take instructions.
6. **Work Programme Schedule:** As per Clause of 3.9 of general condition of Contract/NIT, The Contractor shall with in 10 days from the date of work order submit a detailed programme for completion of works within the stipulated period in specified format, as categorised below and covering all major activities.
 - Bar Chart for Contract price Rs One Crore to Three Crore Only
 - Bar Chart and PERT Chart for contract price above Rs Three Crore Only
 Non submission of above shall attract liquidated damages as described below:
 - For project with Contract price less than 100 Crore – Rs 1000/- per day
 - For project with contract price more than 100 Crore – Rs 5000/- per day


 Ranjeet Kumar
 AAO (E&M)
 Delhi Jal Board

It shall be the responsibility of the contractor to upload the approved work programme schedule in the PMS (Project Monitoring System). The Contractor shall ensure that the time schedule as laid down in the aforesaid work programme schedule is adhered to provided that on failure to achieve milestone requisite action shall be taken as per the provisions.

7. Electricity for Construction of Work : As per Clause of 3.15 of general condition of Contract/NIT, The Contractor shall arrange on his own, the electricity/power connection of required capacity for carrying out the works only and pay all the charges towards security installation, consumption of electricity/power till completion date.

8. Submission of monthly record of labour : As per Clause of 17.7 of general condition of Contract/NIT, The Contractor shall submit by the 4th and 19th of every month, to the Engineer in charge a true statement showing in respect of the second half of the proceeding month and the first half of the current month respectively. Failing which the contractor shall be liable to pay to employer a sum not exceeding Rs. 1000/- for each default or materially incorrect statement.

9. As per clause of 7(i)(d) of Special Conditions & Specifications of Work Contract/NIT
: It is mention that PERT/Bar charts will reflect delivery time of the equipment at site in conjunction with readiness of civil structure and commissioning of the equipment.

No record is available regarding aforesaid observations in the files provided to the Audit. Kindly look into the matter and necessary steps may be taken in this regard.

PARA 04: - Discrepancies in execution of Work.

(Ref.: Audit Memo No.-04 Dated:18/01/2024)

Name of Work : Construction of 12.4 ML Capacity of UGR/BPS at Mayapuri.

Tender Cost (E&M Work) : Rs. 612.14 Lakh

Work Order No. : 10 (2016-17)

Date of Start : 31/01/2017

Date of Completion : 14/08/2018

(Stipulated)

Status of work as on date : Completed on 05/05/2022

22
4157
PARA 03:- Non-observation of Terms & Condition of NIT/ Work Order.

(Ref.: Audit Memo No.-03 Dated:18/01/2024)

Name of Work : Construction of 37.10 ML capacity Master Balancing Reservoir (MBR)/BPS at Palla.

Total Package Cost : Rs. 459596000.00
Civil Work : Rs. 337690271.00
E&M Work : Rs. 93609729.00
O&M Work : Rs. 28296000.00
Work Order No. : 04 (2018-19)
Completion period : 24 Months + 3 Months for trial run and 10 Years for O&M.
Date of Start : 30/10/2018
Date of Completion : 29/10/2020
(Stipulated)
Status of work as on date : Work in Progress (47.50%)

Some discrepancies are found in the work as under:

5. Employment of technical staff and employee: As per Clause of 3.8 of general condition of Contract/NIT, The Contractor shall employ a qualified graduate engineers for supervision of the work costing above Rs 50 Lakhs, Where contractor fail to employ the qualified, he shall be liable to pay a sum of Rs 20000/- (Rs Twenty Thousand Only) per week of default. The technical staff of the contractor should be available at site on full time basis to take instructions.
6. Work Programme Schedule: As per Clause of 3.9 of general condition of Contract/NIT, The Contractor shall with in 10 days from the date of work order submit a detailed programme for completion of works within the stipulated period in specified format, as categorised below and covering all major activities.
 - Bar Chart for Contract price Rs One Crore to Three Crore Only
 - Bar Chart and PERT Chart for contract price above Rs Three Crore OnlyNon submission of above shall attract liquidated damages as described below:
 - For project with Contract price less than 100 Crore – Rs 1000/- per day
 - For project with contract price more than 100 Crore – Rs 5000/- per day


Ranjeet Kumar
AAO (E&M) - 1
Delhi Jar Board

It shall be the responsibility of the contractor to upload the approved work programme schedule in the PMS (Project Monitoring System). The Contractor shall ensure that the time schedule as laid down in the aforesaid work programme schedule is adhered to provided that on failure to achieve milestone requisite action shall be taken as per the provisions.

7. Electricity for Construction of Work : As per Clause of 3.15 of general condition of Contract/NIT, The Contractor shall arrange on his own, the electricity/power connection of required capacity for carrying out the works only and pay all the charges towards security installation, consumption of electricity/power till completion date.

8. Submission of monthly record of labour : As per Clause of 17.7 of general condition of Contract/NIT, The Contractor shall submit by the 4th and 19th of every month, to the Engineer in charge a true statement showing in respect of the second half of the proceeding month and the first half of the current month respectively. Failing which the contractor shall be liable to pay to employer a sum not exceeding Rs. 1000/- for each default or materially incorrect statement.

9. As per clause of 7(i)(d) of Special Conditions & Specifications of Work Contract/NIT

It is mention that PERT/Bar charts will reflect delivery time of the equipment at site in conjunction with readiness of civil structure and commissioning of the equipment.

No record is available regarding aforesaid observations in the files provided to the Audit. Kindly look into the matter and necessary steps may be taken in this regard.

PARA 04: - Discrepancies in execution of Work.

(Ref.: Audit Memo No.-04 Dated:18/01/2024)

Name of Work : Construction of 12.4 ML Capacity of UGR/BPS at Mayapuri.

| | |
|---------------------------------|-------------------------|
| Tender Cost (E&M Work) : | Rs. 612.14 Lakh |
| Work Order No. | 10 (2016-17) |
| Date of Start | 31/01/2017 |
| Date of Completion (Stipulated) | 14/08/2018 |
| Status of work as on date | Completed on 05/05/2022 |



Some discrepancies are found in the work as under:

21

- 1. Reporting, inspection and checking of works:** As per Clause of 7.2.1 of general condition of Contract/NIT, It is mention that the Contractor shall enter the online progress reports in the format of project management system (for quality monitoring, physical and financial progress monitoring) on 1st and 15th of every month during the Contract. The Contractor shall have to upload DPR/Other report/Bar or PERT chart/site photographs, amongst others, with date of submission by 8th and 23rd of every month. The Engineer in charge shall verify the entries made. No payment shall be released if the progress has not been entered at the prescribed frequency and in the prescribed format. Further, as per clause of 7.2.3 of general condition of Contract/NIT, The stages of inspections for S.E./C.E. are given as under:
 - up to 3rd running bill
 - 4th to 6th running bill
 - 7th to 9th running bill
 - And so on.

The Engineer in Charge shall upload in PMS the observations made by the SE/CE during the inspections made by them.

- 2. As per clause of 17(ii) of Special Conditions & Specifications of Work Contract/NIT,** It is mention that the Contractor shall arrange at his own cost inspection of works by electrical inspector of Delhi Government and submit necessary reports in original, well with in time.
- 3. Completion Certificate:** As per Clause of 15.1 of general condition of Contract/NIT, It is mention that within 10 (Ten) days of the physical completion of the work, the contractor shall give notice of such completion to the Engineer in Charge with in 30 (Thirty) days of the receipt of such notice, the Engineer in Charge shall inspect the works and if there is no defect in the work, shall furnish the contractor with a completion certificate.
- 4. Under duties of Contractor,** it is mention that all E&M equipments shall be painted at least once a year and at the time of handing over as per original colour. However, white washing including painting of civil structure will be carried every 3 years and at the time of handing over.

No record is available regarding aforesaid observations in the files provided to the Audit. Division is requested to look into the matter and necessary steps may be taken in this regard.

PARA 05 :- Shortcomings in making payment to the Contractor/Firm.

(Ref.: Audit Memo No.-05 Dated:18/01/2024)

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

| | |
|---------------------|---------------------------------|
| 13. CPWD Form 7 : | Percentage Rate Tender Document |
| 14. CPWD Form 8 : | Item Rate Tender Document |
| 15. CPWD Form 9 : | Supply of Materials |
| 16. CPWD Form 10 : | Piece Work |
| 17. CPWD Form 11A : | Work Order |
| 18. CPWD Form 12 : | Lump sum Contract Document |

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

- (g) Form CPWA 24 : First and Final Bill
- (h) Form CPWA 26 : Running Account Bill
- (i) Form CPWA 28 : Hand Receipt Form

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

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

Division is requested to look into the matter and necessary action on the aforesaid matter.

PARA 06:- Irregular provision of Budget/non-surrender of savings.

(Audit Memo No.-06 Dated: 18/01/2024)

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

During the test check of records, it has been observed that Office of EE (WC)-I, DJB, Haiderpur, Delhi-110088 has not utilized the budget granted to its full extent thereby resulting in savings ranging from 34.05% to 100% from allotted budget. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

| Revenue (2022-23) | | (Amount in Lakh) | | |
|-------------------------------|-----------------------|----------------------------|---------|---------------------------------|
| Head of Account | Total Budget Allotted | Funds used during the year | Savings | % of savings/ un-utilized funds |
| Establishment | 291.59 | 192.30 | 99.29 | 34.05% |
| Other Administrative Expenses | 10.11 | 2.77 | 7.34 | 72.60% |

| Capital (2022-23) | | (Amount in Lakh) | | |
|--|-----------------|----------------------------|---------|---------------------------------|
| Head of Account | Budget Allotted | Funds used during the year | Savings | % of savings/ un-utilized funds |
| Imp. Of Existing Water Works | 550.00 | 125.43 | 424.57 | 77.19% |
| Water Supply in Urban Village | 37.71 | 0.00 | 37.71 | 100% |
| Yamuna River Rejuvanation (Water Bodies) | 2848.33 | 75.78 | 2772.55 | 97.34% |
| GOI AMRUT | 450.00 | 286.14 | 163.86 | 36.41% |

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

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


 Ranjeet Kumar
 AAO (E&M) WC-I
 Delhi Jal Board

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

(Ref. Record Memos dated: 11/01/2024)

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

12. AMC files of all machinery and equipment.
13. Dead Stock Register.
14. Stock Register.
15. Bank Reconciliation statement of Accounts.
16. Dismantle Register.
17. Long/Short term advance register.

The above records/information may be shown to next audit

5. EE (E & M) WC-TYR SONIA VIHAR (Water Bulk)

Para No.01: "Discrepancies in awarding the work- "Plugging of leakage from air valve in 1500 mm dia G.K. Main under Sonia Vihar WTP at Vhijrabad Village.

(Ref. Audit Observation Memo No. 02 dated: 11.01.2024)

During the scrutiny of the file related to award of work- "Plugging of leakage from air vale in 1500 mm dia G.K. Main under Sonia Vihar WTP at Vhijrabad Village, following discrepancies have been noticed:-

3. Spot Quotations were invited telephonically from three agencies i.e. M/s. Vasant Kumar, M/s. Jai Dhari Maa Construction & M/s. Isa Infra. The Rates Quoted must be firm & fixed, but all the above mentioned three bidders quoted tentative/approximate cost. Tentative/approximate cost means it may vary in future, but upto what extent, may not be ascertained. The said work was awarded to the bidder who had quoted the lowest tentative/approximate cost i.e. M/s Isa Infra.
4. It is mandatory for the bidder to be registered with the GST Department and mention his GST number on quotation submitted by him. But one of the participating bidders i.e. M/s Vasant Kumar did not mention his GST number in the quotation submitted by him, but still his bid was considered.
5. The complaint/information about the above mentioned work was given by the Foreman (Rising Mains) on 27/10/2022 and Letter of Intent was given to M/s Isa Infra on dated 27/10/2022, whereas, the Indian Non Judicial Stamp Paper, in which Contract Agreement was executed with the said firm, had been issued by the Notary on 10/10/2022 i.e. about 17 days earlier to the award of work.

Therefore, a detailed Clarification/justification with regard to the above discrepancies maybe may be given to the Audit.

Annexure- "A"

Recovery Detected

Remaining Recoveries

| Sector | Name | Recovery Detected | | | | Remaining Recoveries | | | |
|---------------|------------------------------|---|--|--|---------------------|----------------------|------------------------------------|----------------------------------|---------------------------------|
| | | (i) No. of preliminary objection memo issued (Observation + Record Memo). | ii) No. of object on settled on the spot | Remaining paras included in current report | Personal recoveries | Reconciliation | Estimate ed/assu mptive recoveries | Contractor/firm based recoveries | Recoveries effected on the spot |
| Water Bulk | EE(C)Plant WWI | 12 | 0 | 11 | 1 | 0 | 0 | 0 | 0 |
| Water Bulk | EE(E&M)-I | 12 | 0 | 11 | 1 | 0 | 0 | 0 | 0 |
| Water Bulk | EE(E&M)-II | 12 | 0 | 11 | 1 | 0 | 0 | 0 | 0 |
| Water Bulk | EE(E&M) WC-TYR WC-I- S.Vihar | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 |
| Water Bulk | EE(E&M)-III | 10 | 0 | 5 | 4 | 0 | 0 | 895090 | 0 |
| Water Bulk | EE(E&M) WC-II/TYR | 10 | 0 | 9 | 1 | 0 | 0 | 0 | 0 |
| Water Bulk | EE(E&M)-IV | 13 | 1 | 7 | 5 | 12361 | 0 | 0 | 0 |
| Sewerage Bulk | EE(SDW)-IV | 14 | 0 | 11 | 3 | 0 | 0 | 0 | 0 |
| Sewerage Bulk | EE(SDW)-V | 11 | 0 | 10 | 1 | 0 | 0 | 0 | 0 |
| Sewerage Bulk | EE(SDW)-VI | 31 | 0 | 15 | 5 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | |
|--------------|---------------------|-----|---|-----|----|-------|---|---|---------|-------|---|---|
| Maintenance | EE (North west)-I | 20 | 0 | 14 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE (North west)-II | 10 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE (North west)-III | 18 | 0 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE(SW)-II | 14 | 1 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE(WEST)-I | 16 | 0 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Head Quarter | Delhi Jal Board | 41 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | 504 | 6 | 330 | 53 | 86532 | 0 | 0 | 1223568 | 11010 | 2 | 0 |
| | | | | | | | | | | | | 8 |


Ranjeet Kumar
 AAO (F&M)
 Delhi Jal Board

| | | | | | | | | | | | | | | |
|-----------------------|--------------------------------------|----|---|----|---|-------|---|---|------|---|---|---|---|------|
| Sewerage Bulk | EE(SDW)-VII | 12 | 0 | 12 | 0 | 0 | 0 | 0 | 5038 | 0 | 0 | 0 | 0 | 5038 |
| Sewerage Bulk | EE(SDW)-IX | 22 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water construction | EE(C)S&P | 21 | 0 | 7 | 3 | 35537 | 0 | 0 | 0 | 0 | 0 | 7 | 0 | 0 |
| Water construction | EE(W)C-IV Now EE project-VIII | 12 | 0 | 7 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water construction | EE(W)C VIII/project (W)-IX | 8 | 0 | 3 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water construction | EE(External Aided Project)-I | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water construction | EE(External Aided Project)-III | 18 | 2 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Construction | EE(C) DR-II | 24 | 0 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Construction | EE(C) DR-XI | 11 | 0 | 3 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Construction | EE(C) DR-XII | 12 | 0 | 12 | 0 | 38634 | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 |
| Drainage Construction | EE(C) DR-XIV | 14 | 1 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Construction | EE(Project) SR-I | 25 | 0 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Drainage Construction | EE(Project) SR-II | 12 | 0 | 9 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE Central-I | 20 | 0 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE (East)-II | 15 | 1 | 11 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Maintenance | EE (North East)-I | 14 | 0 | 12 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(17)

PART-II
CURRENT AUDIT REPORT (2023-24)

EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088.

PARA-01 (Audit Memo No.01 Dated: - 18/03/2025).

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

During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088**, It has been observed that following Bank Ledger Balances are exists in the Book of Accounts of the Division, detail as under :-

| Particulars | Opening (Rs.) | Debit (Rs.) | Credit (Rs.) | Debit Closing (Rs.) | Credit Closing (Rs.) |
|--|----------------|--------------------|--------------------|---------------------|----------------------|
| Bank Balance as on 31-03-2024 | | | | | |
| SCHEDULE BANK | | | | | |
| SBI A/C NO.- 3832 | 0.00 CR | 74565808.00 | 71844065.00 | 2721743.00 | |
| SBI A/C NO. 40866811766 (AMRUT) | 0.00 CR | 13552290.00 | 12114131.00 | 1438159.00 | |
| SBI HOLDING ACCOUNT NO- 41145770796 | | 52584.00 | 17529.00 | 35055.00 | |
| AMRUT -SBI HOLDING ACCOUNT NO- 41145770796 | | 0.00 | 1420630.00 | | 1420630.00 |
| ESCROW A/C NO 510101006071324 | | 1396564.00 | 1396564.00 | | |
| SCHEDULE BANK TOTAL: | 0.00 CR | 89567246.00 | 86792919.00 | 4194957.00 | 1420630.00 |

It was noticed that all Bank Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24, the following information/records was called for but no reply has been submitted by the Division :-

1. Reason for non carry forward of closing balances for the Financial Year 2022-23 to Financial Year 2023-24.
2. Reason for credit balance of Rs.14,20,630/-
3. Copy of Bank Ledgers, Bank Statement and Reconciliation Statements in r/o of Bank Ledgers with the Bank Statement.
4. Certificate of Confirmation of Balances exists as on 31-03-2024.
5. Detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

The above mention information/record was called for but Division did not submitted any reply, Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information as mentioned above duly carry forward the closing balance of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit

(16)

PARA-02 (Audit Memo No. 02 Dated :18/03/2025)

Sub : Excess Deposit of Duties and Taxes (F.Y. 2023-24):-

During the Test Check of Trial Balance, it has been observed that Duties and Taxes are showing Credit Closing Balance. Credit Closing means that amount Payable/short deposit of Duties of Taxes, Detail as under :-

| PARTICULARS | OPENING (Rs.) | DEBIT (Rs.) | CREDIT (Rs.) | DEBIT CLOSING (Rs.) | CREDIT CLOSING (Rs.) |
|-----------------|---------------|-------------------|-------------------|---------------------|----------------------|
| BUILDING CESS | | 313678.00 | 320319.00 | | 6641.00 |
| TDS-CONTRACTORS | | 596699.00 | 640715.00 | | 44016.00 |
| TDS-EMPLOYEES | | 633161.00 | 678161.00 | | 45000.00 |
| CGST | | 286566.00 | 290072.00 | | 3506.00 |
| SGST | | 286566.00 | 290072.00 | | 3506.00 |
| TOTAL | | 2116670.00 | 2219339.00 | | 102669 |

It was noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above along with status of deposit/copies of challans of Duties and Taxes with the concerned authorities after due verification of facts and figures may elucidate to audit

Division did not submitted any reply. Division/Department may take necessary action for carry forward of balances of F.Y. 2022-23 to F.Y. 2023-24 and submit the copies of deposit challan in case of Credit Balance after verifying the fact and figure of the account to the Audit.



PARA-03 (Audit Memo No.03 Dated 18/03/2025).

Sub : Deposit from Contractors.

During the test check of Trial Balance/Head of Accounts, it has been observed that Deposit from Contractor are showing Credit Closing Balance and Credit Closing Balance means that amount is being deposited by the contractor as Security or amount is withheld for particulars purpose which is liable to refunded after completion of work/Defect Liability period, Detail as under :-

| DEPOSITS FROM CONTRACTORS (F.Y. 2023-24) | | | | | |
|--|---------------|-------------|--------------|---------------------|----------------------|
| PARTICULARS | OPENING (Rs.) | DEBIT (Rs.) | CREDIT (Rs.) | DEBIT CLOSING (Rs.) | CREDIT CLOSING (Rs.) |
| SECURITY DEPOSIT | | 1476988.00 | 2452616.00 | | 975628.00 |
| DEPOSITS FROM CONTRACTORS | 0.00 CR | 1476988.00 | 2452616.00 | | 975628.00 |
| TOTAL: | | | | | |

It was noticed that all Ledgers mentioned above having zero opening Balance, it means that Closing Balances for financial Year 2022-23 has not been carried forwarded to the Financial Year 2023-24.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for accumulation of Security Deposit / Non-Refund of Security Deposit, after verification of facts and figures may be elucidated to the Audit.

No reply is submitted by the Division, Department/Division may look into matter and submit the Workwise detail of Contractors/Security Deposit received from contracts with the current status of completion of work , defect liability, Penalty likely to be imposed by the Division etc. with the reason for non-releasing of Security Deposit may be furnished to the Audit.

(14)

PARA-04 (Audit Memo No.06 Dated : 20-03-2025).

Sub : Excess Bonus/Ex-gratia Payment for **Rs.1104/-** 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 (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, 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 $Rs.7000 \times 30/30.4 = Rs.6907.89$ (rounded off to Rs.6908/-)".

During the test check of Records/Bills for the Financial Year 2023-24, It has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Delhi Jal Board instead of Rs.6908/- as illustrated above as prescribed limit. Hence Rs.92 (7000-6908) has been in excess of limit prescribed in the above said order, Detail of employees who have paid the Bonus @7000/- provided is as under :-

| S.NO. | Type of payment in the F.Y. 2023-24 | Name of Employee | Bank A/c No. | Bonus paid | Bonus Due | Difference |
|-------|-------------------------------------|--------------------|---------------------------|------------|-----------|------------|
| 1 | EX-GRATIA | Amrit Singh | DRAUGHTSMAN GRADE-III | 7000 | 6908 | 92 |
| 2 | EX-GRATIA | Chanderkala | PCAMR | 7000 | 6908 | 92 |
| 3 | EX-GRATIA | Puneet Rajan | ASSISTANT SECTION OFFICER | 7000 | 6908 | 92 |
| 4 | EX-GRATIA | Vijay Kumar | ASSISTANT SECTION OFFICER | 7000 | 6908 | 92 |
| 5 | EX-GRATIA | NIHAR GARG | SENIOR ASSISTANT | 7000 | 6908 | 92 |
| 6 | EX-GRATIA | Rinku | FIELD ASSISTANT | 7000 | 6908 | 92 |
| 7 | EX-GRATIA | Sunil Kumar Ram | FIELD ASSISTANT | 7000 | 6908 | 92 |
| 8 | EX-GRATIA | Ram Singh | FIELD ASSISTANT | 7000 | 6908 | 92 |
| 9 | EX-GRATIA | DEEPAK | Junior Engineer (E&M) | 7000 | 6908 | 92 |
| 10 | EX-GRATIA | DILEEP KUMAR DUBEY | Junior Engineer (E&M) | 7000 | 6908 | 92 |
| 11 | EX-GRATIA | NADEEM AHMED | Junior Engineer (E&M) | 7000 | 6908 | 92 |
| 12 | EX-GRATIA | Saroj Devi | PCAMR | 7000 | 6908 | 92 |
| | | TOTAL | | | | 1104/- |

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.1104/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.



PARA-05 (Audit Memo No. 07 Dated : 25-03-2025).

Sub :- Non- Maintenance of Cash Book for Financial Year 2023-24.

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 properly by the DDO of **EE, (E&M) WC-I, Delhi Jal Board, 12/4, Varun Niketan, Pitam Pura, Delhi-110088** during the audit period. It is evident from the Ledger of Imprest A/c has been recouped/utilized for payment/ Purchase of items by the Division but Cash Book/Petty Cash Book Entries has not been authenticated by Authority concerned. It has been noticed that Receipts entries are made on the Receipt side in the Cash Book but on the payment side simply challan is pasted on Payment Side instead of making payment entry and balance cash in Hand on each day of transaction. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. GAR-6 Receipt has not been issued by the Division. Balances should be attested by the DDO/HOO at the end of each month.

Reason for Non-maintenance of proper Cash Book was called for but no reply is submitted by the Division. Department/Division may look into the matter and take necessary action for maintenance of Cash under intimation to Audit.

PARA-06 (Audit Memo No.08 Dated : 26/03/2025).

Sub : Irregularities in the work

Name of Work:- **Construction, Supply, Execution, Erection/Installation and Commissioning of 5.8 ML Capacity UGR/BPS at Rajokari..**

Work Order No.: 01 (2019-20)

Name of Contractor M/s Mohini Electricals Ltd.

Quoted Rate : E & M work- Rs. 7,39,43,624/-
O & M work- Rs. 2,70,00,000/-

Total Cost : Rs.10,09,43624/-

Discount @6.75% : Rs. 68,13,695/-

Net Cost : Rs. 9,41,29,929/-

Completion Period : 21 Months (18 months for construction +3 months for trial run and

commissioning with 10 years O & M i/c DLP)

Total Payment made Rs.3,47,06,464/- (RA-22)

Date of Start of work 10.06.2019

Date of Completion 09.03.2021

Date of Actual Completion : work in Progress (93%)

EOT granted upto : 16.10.2022 (vide no. 6293 letter dated 30.03.2022)

During the test check of records of the above work, the following has been observed :-

1. Non-Compliance of Laws and Non submission of Labour Record. :-

As per point no.17.5 & 17.7 of General Contract Conditions, The Contractor shall submit by the **4th and 19th of every month** to the Engineer-in-charge, a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively :

- (i) The number of labourers employed by him on the work,
- (ii) Their working hours,
- (iii) The wages paid to them

(iv) The accident that occurred during the said fortnight showing the circumstances

under which they happened and the extent of damage and injury caused by them, and

(v) The Number of female workers who have been allowed maternity benefit according

to clause 17.9 and the amount paid to them.

Failing which the Contractor shall be liable to pay to Employer a sum not exceeding **Rs. 1000/-** for each default or materially incorrect statement.

During the test check works, it has been observed that Contractor **has not submitted the detail of deployed staff and other requisite information/records of wages paid to labour in the following bills:-**

| RA Bill no. dated | Period of Labour reports | No. of labours deployed | Complete Statement as per contract condition 17.5 & 17.7 status | Remarks |
|--|--------------------------|---|---|--|
| RA-11 (E)/E&M/2023-24 dated 27.06.2023 | 16.06.2023-19.06.2023 | Engg-1, Welder-1 Skilled-2,Unskilled-2 | NO | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |



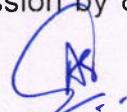
| | | | | |
|--|---|---|----|--|
| RA- 09(E)/E&M/2023-24 dated 29.05.2023 | 01.05.2023-15.05.2023 & 15.05.2023-27.05.2023 | Engg-1, Welder-1 Skilled-2, Unskilled-2 | NO | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |
| RA-12 (E)/E&M/2023-24 dated 14.07.2023 | 01.06.2023-15.06.2023 & 15.06.2023-22.06.2023 | Engg-1, Welder-1 Skilled-2, Unskilled-2 | NO | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |
| RA-10 (E)/E&M/2023-24 dated 27.06.2023 | 16.06.2023-19.06.2023 | Engg-1, Welder-1 Skilled-2, Unskilled-2 | NO | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |

The Details and declarations submitted by the Contractor is found incomplete and not as per required information as per terms and conditions of the Contract. Compliance in r/o Labour Laws, ESI, EPF has not been ensured by the contractor and Division.

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement in r/o Labour Laws and detail of penalty imposed by Division was called for alongwith documentary evidence of compliance of labour laws, ESI, EPF etc. but no reply is submitted. Department may take necessary action to remove the above said discrepancies under the intimation to Audit. Similar cases may also be review accordingly,

2. Non-submission of online progress report :-

As per Clause 7.2.1 of General conditions of Contract, the contractor shall enter the online progress reports in the format of project management system (for quality monitoring, physical and financial progress monitoring) on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/other report/site photographs with date of submission by 8th and 23rd of



every month. The Engineer-in-Charge shall verify the entries made. No payment shall be released if the progress has not been entered at the prescribed frequency and in the prescribed format. During the test check of Audit, it was revealed that the Division had not adhered to the Codal provision. Online progress report is not being submitted by the contractor and payment is being passed for payment without submission of progress report.

Reason for Non-submission of online progress report may elucidated to Audit.

3. Shortcomings in making payment to the Contractor/Firm.

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

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

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

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

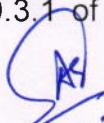
Scrutiny of Vouchers provided to Audit, it has been observed that Division is not using the prescribed Form for Running Account Bill (CPWA 26). This is the violation of above cited provisions of CPWD Manual.

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

Reason for above lapses may elucidated to Audit.

4. Slow progress/delay of works leading to missing the deadlines for Completion of works.

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General



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

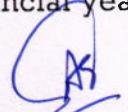
As per information provided by EE (E & M)WC-1,DJB, Pitampura, Delhi-110088 regarding physical progressive report of the project , it has been noticed that above said work is still under progress and completed only 93% of the work till date whereas the Date of Completion of project was 09.03.2021, it is delayed by more than 4 Years as on date. The above delay indicates that lack of proper monitoring for execution of works. The work is still under work-in-progress but EOT has been granted upto 16.10.2022 (vide Letter no. 6293 I dated 30.03.2022). Approval of EOT beyond 17.10.2022 to till date has not been attached/provided.

Reason for delay in Execution/Completion of work with the supporting document / extension of time/Hindrance and compensation was called for but no reply submitted, The Department is requested to look into the matter and take necessary action under intimation of Audit.

PARA-07 (Audit Memo No.09 Dated : 26-03-2025).

Subject: Non-surrender of savings

During the test check of budget and expenditure details provided by the Division for the audit period 2023-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 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/Dept/Head Quarter, by the dates prescribed by that Ministry/Dept. before the close of the financial year, all



(8)

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 5.68% to 16.84% have been found retained unutilized as per details given below:-

94

| Revenue (Non-Plan) | | | | | | |
|--------------------|-----------------|-----------------|----------------------|--------------|----------------|-----------------|
| Head of Account | Budget allotted | Fund Allocation | Expenditure Incurred | Fund Balance | Budget Balance | Saving Budget % |
| 1 | 2 | 3 | 4 | 5(3-4) | 6 (2-4) | |
| Capital Head | 523.88 | 369.46 | 369.46 | 0 | 88.26 | 16.84% |
| Revenue Head | 444.38 | 419.17 | 419.17 | 0 | 25.26 | 5.68% |

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds before the close of financial year, all the anticipated saving notice in the Grant of Appropriation controlled by them. However, in the above mentioned case, same was not done.

Reasons for Non-Utilization of fund/budget, higher provision of budget for the work as compared to expenditure and Non surrender of budget/fund balances may be elucidated to Audit.

PARA-08 (Audit Memo No.10 Dated :- 26/03/2025)

Sub : Delay/Slow progress of works leading to missing the deadlines for completion of works.

As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NIT, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he shall, without prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete. Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis.

During the test check of progress reported/status reports of the following work provided by of EE (C), DR-XII, Delhi Jal Board, MU Block, Near Twin Tanki, Pitam Pura, New Delhi-110034 , it was noticed that 8 project are still in work-in-progress status, in

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(7)

most of cases date of completions has been elapsed and progress is not upto mark. Detail of all project is as under :-

| S.no | Name of the work and location | Nit no/Contract Aggrement no./Work Order no- | Name of the contractor | Stipulated date of completion | Actual Date of completion | Physical progress of work(in %) |
|------|--|--|-----------------------------|---|---------------------------|---------------------------------|
| 1. | Construction of 37.10 ML Capacity Master Balance Reservoir & Booster Pumping station at Palla | 04 (2018-19) | M/s Mohini Electricals Ltd. | 29-10-2020 Extended 29-04-2021 Provisional EOT 31-03-2025 | Work in progress | 95% |
| 2. | Construction, supply, execution, erection/ installation and Commissioning of 9.1 ML Capacity UGR/BPS at Bijwasan I/C Modification of CT-4 as MBR | 02(2019-20) | M/s Mohini Electricals Ltd. | 09-09-2021 (Revalidated) 1 st EOT 09-01-2023, Provisional EOT 30-06-2025 | Work in progress | 88.5 % |

Reason for delay in Execution/Completion of work with the supporting document / extension of time/Hindrance and compensation was called for but no reply submitted, The Department is requested to look into the matter and take necessary action under intimation of Audit.

PARA-09 (Audit Memo No.11 Dated : 26/03/2025)

Sub : Non-Compliance of Laws and Non submission of Labour Record. :-

As per point no.17.5 & 17.7 of General Contract Conditions, The Contractor shall submit by the **4th and 19th of every month** to the Engineer-in-charge, a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively :-

- i. The number of labourers employed by him on the work,
- ii. Their working hours,
- iii. The wages paid to them
- iv. The accident that occurred during the said fortnight showing the circumstances
 - a. under which they happened and the extent of damage and injury caused by them, and
- v. The Number of female workers who have been allowed maternity benefit according

(6)

a. to clause 17.9 and the amount paid to them.

Failing which the Contractor shall be liable to pay to Employer a sum not exceeding **Rs. 1000/-** for each default or materially incorrect statement.

During the test check works, it has been observed that following Contractors have not submitted the detail of deployed staff and other requisite information/records of wages paid to labour in the following bills:-

| S. N o. | Contractor Name & RA Bill no. dated alongwith work details | Period of Labour reports | No. of labours deployed | Complete Statement as per contract condition 17.5 & 17.7 status | Remarks |
|---------|---|---|--|---|--|
| 1 | M/s Mohini Electricals Ltd. RA-13 (E)/P-46(U)/ E&M/2022-23 dt. 30/03/2023 Construction of 37.10 ML Capacity Master Balance Reservoir & Booster Pumping station at Palla | 16.03.2023 - 25.03.2023 | Engg-1, Welder-1 Skilled-3 Unskilled-3 | NO | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |
| 2 | M/s Mohini Electricals Ltd. RA-15 (E) / P-46(U) / E&M/2023-24 dt. 29/05/2023 Construction of 37.10 ML Capacity Master Balance Reservoir & Booster Pumping station at Palla | 01.04.2023- 15.04.2023, 15.04.2023- 30.04.2023 01.05.2023- 15.05.2023, 15.05.2023- 26.05.2023 | Engg-1, Welder-1 Skilled-2 Unskilled-2 | No | Date of Submission of Report not mentioned, wages details, ESI, EPF and other requisites records not submitted |

The Details and declarations submitted by the Contractor is found incomplete and not as per required information as per terms and conditions of the Contract. Compliance in r/o Labour Laws,ESI,EPF has not been ensured by the contractor and Division as per terms and condition of Contract clause mentioned above.

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement in r/o Labour Laws and detail of penalty imposed by Division was called for alongwith documentary evidence of compliance of labour laws, ESI, EPF etc. but no reply is submitted. Department may take necessary action to remove the above said discrepancies under the intimation to Audit. Similar cases may also be review accordingly

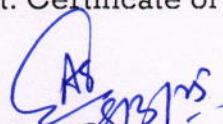
(5)

PARA-10 (Record Memo 1 to 1(N), Audit Memo 1 to 11)

Sub : Non-production of records/information.

Following records/information for the period of audit from the year 2023-24 has not been shown / provided to audit:

- I. Property Register as per form GFR-22/Fixed Assets Register
- II. Reconciliation of Bank Ledger with Bank Statement. Certificate of Confirmation of Balance in Bank Ledgers.
- III. Stock Registers/Inventory Register.
- IV. GAR-6(Receipt Book).


Signature of I.A.O.

Name of I.A.O. : Anand Gupta

(4)

PART-III
(TEST AUDIT NOTE)

TAN-01 (Audit Memo No.04 Dated 18-03-2025)

Sub : Improper maintenance of ECR/PBR.

During test-check of ECRs/PBRs for the audit period 2023-2024, it has been observed that the ECRs/PBRs have not been in prescribed format i.e GAR-17. The following discrepancies were also noticed: -

1. Amount of Arrear and Bonus has not been entered in the ECR/PBR in some of cases.
2. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the ECRs/PBRs.
3. Every entry in the ECR/PBR should be authenticated by DDO, but it was observed that entries in the ECRs/PBRs were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
4. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found in any cases. Details like Date of Joining, GPF/PRAN No, Basic pay, Address, DOB, details of loan/advances/refunds, Govt. Accommodation etc. were not recorded in the ECRs/PBRs, which is incorrect.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the ECRs/PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the ECRs/PBRs.
7. Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
8. Details of Govt. Accommodation i.e. Address, Type of Government Accommodation, has not been mentioned in ECRs/PBRs.

Reasons for above mentioned discrepancies was called for but no reply submitted by the Division. Necessary steps may be taken by the Department to remove the above said discrepancies and compliance be shown to the next Audit.

A handwritten signature in blue ink, appearing to read 'RA 28/3/25'.

(3)

TAN-02 (Audit Memo No.05 Dated 18/03/2025).

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of the Division, the following discrepancies have been noticed :-

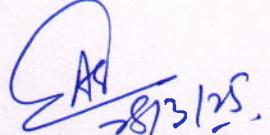
- (i) **Non-inclusion of Aadhaar** (Unique Identification) number in Service Book of Government Servant - As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in most of service books.
- (ii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.** - As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iii) **'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.
- (iv) **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.
- (v) **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.
- (vi) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (vii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the Upper right hand side corner of the Service

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Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.

- (viii) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (ix) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted officer. However, the same was not found attached/pasted in most of the service books.
- (x) Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.

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



Signature of I.A.O
Name of I.A.O. : Anand Gupta