

(21)

**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 (SDW)-XI, Delhi Jal Board, Kilokari SPS, Lajpat Nagar, New Delhi for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of **Office of the Executive Engineer (SDW)-XI, Delhi Jal Board, Kilokari SPS, Lajpat Nagar, New Delhi** for the period 01-04-2022 to 31-03-2024 was test audited by audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f 17-09-2024 to 26-09-2024.

AIMS AND OBJECTIVES

This division has the one number of STP and four numbers of SPSs. The division is operating and maintaining the equipments installed at these STP/SPSs. All the STP/SPSs are either operated by the departmental staff or by hiring of manpower from the outside agency.

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

HOO/DDO

S.NO.	Name & Designation	
1.	Sh. K.S. Rai, EE	April 2022 to July 2023
2.	Sh. Piyush Gupta, EE	August 2023 to till date

Cashier

S.NO.	Name & Designation	Period
NIL (as per information provided by the division)		

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2022-2024 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE		
	Budget Allocated	Expenditure	Balance	Budget Allocated	Expenditure	Balance
2022-2023	✓ 2032.17	✓ 703.70	✓ 1328.47	✓ 1945.94	✓ 1466.16	✓ 479.78
2023-2024	✓ 951.50	✓ 751.48	✓ 210.02	✓ 1134.96	✓ 684.77	✓ 836.72

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VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	01	00	01
02	Group B	16	03	13
03	Group C	108	46	62
	Total	125	49	76

Statutory Audit

Statutory audit of **Office of the Executive Engineer (SDW)-XI, Delhi Jal Board, Kilokari SPS, Lajpat Nagar, New Delhi** has been conducted upto 2023-24 by AGCR(Delhi) but the report is still awaited.

Maintenance of Record :-

The maintenance of record **Office of the Executive Engineer (SDW)-XI, Delhi Jal Board, Kilokari SPS, Lajpat Nagar, New Delhi** for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.



PART-IA

OLD AUDIT REPORT

The audit of the Office of the Executive Engineer (SDW)-XI, Delhi Jal Board, Kilokari SPS, Lajpat Nagar, New Delhi has been conducted for the First time.

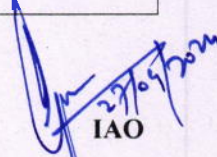


PART-II**CURRENT AUDIT REPORT**

During the course of audit, 13 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. The Division has not submitted the replies of these Memos. Out of 13 memos., 01 record memos. has been fully settled and balance 12 memos have been converted into 08 PARAS and 04 TANS and incorporated in current audit report as part-II.

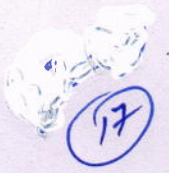
During the course of current audit, recovery of Rs.10212/- has been pointed out as per details below:.

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	Para No.
10	Excess Bonus/Ex-gratia Payment for Rs. 10212/- to officials of DJB.	10212/-	0	10212/-	04
	TOTAL	10212/-	0	10212/-	


IAO

PART 1

(2022-2024)



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PART -II
CURRENT AUDIT REPORT
(2023-24)

Audit Para - 01

(Memo No. 04 dated :18/09/2024)

Subject :- Reg. Splitting of similar nature of works.

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

As per Rule 157 of GFR 2017 "A demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand". Splitting of demand deprives the organizations from achieving the best competitive prices leveraging economies of scale. It is also a violation of para 149(VIII) of GFR2017.

On scrutiny of Contract Agreement Register, Work order Register and Tender Register, it is observed that various work orders issued on same date for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single. The details of work awarded for same nature of work to the same Firm in most cases, on the same date or within a gap of a few days during the year 2022-2023 & 2023-24. Some example of same nature of work splitting in awarding tender is as under:-

Sl. No.	Work Order No. & date	Nature of Work	Agency/Firm Name	Amount in (Rs.)
1	03 dated 06/05/2022	Improvement of external and internal lighting at Andrews Ganj SPS and Mehrauli dispensary	M/s Premier Engg.	1143959-
2	04 dated 06/05/2022	Improvement of external and internal lighting at Nigambodh SPS	M/s Premier Engg.	299376-
3	11 dated 15/06/2022	Improvement and servicing of LT Panel ACB'S' of Set No. 01 to 06 at Mehrauli SPS	M/s Agni Automation & Security	2222102-
4	12 dated 16/06/2022	Improvement and servicing of LT Panel ACB'S' of Set No. 01 to 06 at Andrews Ganj SPS	M/s Agni Automation & Security	2252190-
5	31 dated 02/09/2022	Repairing of pump set no. 06 at Pragati Vihar SPS	M/s Wesmin India pvt. Ltd.	2176746-
6	32 dated 02/09/2022	Repairing/renovation of pump set no. 04 at Mehrauli SPS	M/s Wesmin India pvt. Ltd.	1134582-

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7.	58 dated 10/02/2023	Repairing of pump set no. 04 at Nigambodh SPS	M/s Classic Engg. Motions Pvt. Ltd.	1739320-
8.	60 dated 10/02/2023	Repairing of pump set no. 01 at Nigambodh SPS	M/s Avon Enterprises	1921866-
9.	120 dated 31/03/2023	Repairing/Renovation of Pump Set No. 04 of 20 MGD at PragatiVihar SPS	M/s Wesmin India pvt. Ltd.	3602625-
10	121 dated 31/03/2023	Repairing/Renovation of Pump Set No. 03 at PragatiVihar SPS	M/s Wesmin India pvt. Ltd.	3602625-
11	10 dated 06/06/2023	Repairing /Renovation of 35 HP sewage submersible pump set at Nigambodh SPS	M/s Trikuta systems	407973-
12	11 dated 22/06/2023	Repairing /Renovation of 50 HP sewage submersible pump set at Nigambodh SPS	M/s Trikuta systems	496503-
13.	38 dated 13/09/2023	Providing and fixing of MS platform for common entry & exit at various units at Mehrauli SPS	M/s Chaitanya Const. Co.	625577-
14.	39 dated 13/09/2023	Providing and fixing of MS jail at windows at Mehrauli SPS	M/s Chaitanya Const. Co.	600024-

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

The Executive Engineer may take necessary steps in similar nature of works by clubbing the amount and single tender should be invited .

Subject: Award of work abnormally below the estimated cost.

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

Test check of Work Order/CA register for the works awarded and executed by the division for the audit period revealed that majority of the work orders/tenders were awarded much below the estimated cost/justified cost. The details of a few works which were awarded much below the estimated cost are as under:

(Amt. in Rs.)

S. No.	Work Order No. & dated	Estimated cost	Tendered/ Awarded cost	% of Below estimated cost
1	2	3	4	5
01	45 dated 29/10/2022	1054431-	738104-	29.99%
02.	49 dated 09/12/2022	1197273-	899844-	24.84%
03.	55 dated 10/02/2023	2105070-	1413421-	32.85%
04	57 dated 10/02/2023	1206521-	904980-	24.99%
05	61 dated 10/02/2023	1878173-	1396058-	25.72%
06	74 dated 13/03/2023	1137236-	853001-	24.99%
07	96 dated 21/03/2023	867766-	656493-	24.34%
08	101 dated 24/03/2023	882074-	657378-	25.47%
09	111 dated 27/03/2023	990180-	646994-	34.65%
10	114 dated 28/03/2023	708614-	522563-	26.25%
11	122 dated 31/03/2023	958816-	415531-	56.66%
12.	123 dated 31/03/2023	958816-	389363-	59.39%
13.	39 dated 13/09/2023	965004-	600024-	37.82%

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

Division is required to prepare estimates as per CPWD manual and guidelines issued by DJB from time to time in order to avoid variation in estimates and awarded cost.

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

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

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

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

S. N o.	Name of the work	Name of Agency	Tendered Cost (Amt. In Rs.)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Remarks
1	Repairing /Renovation of 35 HP submersible pump set at NBPH	M/s Trikuta Systems	407973-	06/06/2023	05/10/2023	03/10/2023	Work completed but final bill pending
2	Repairing /Renovation of 50 HP submersible pump set at NBPH	M/s Trikuta Systems	496503-	22/06/2023	21/10/2023	08/10/2023	Work completed but final bill pending
3	Repairing of 20 HP sewage submersible pump set of Modi make at AGPS	M/s Griffing well point india	144727-	05/06/2023	04/08/2023	04/08/2023	Work completed but final bill pending
4	Providing fixing of MS jail at the window of Mehrauli SPS/STP	M/s Chaitanya Const. Co.	600024-	13/09/2023	11/10/2023	10/10/2023	Work completed but final bill pending

The Competent authority/HOO may take the proper care of CPWD manual that final payments of the works should be made within the prescribed time limit after completion of the work.



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Sub : Excess Bonus/Ex-gratia Payment for Rs. 10212/- 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 $\text{Rs.7000} \times 30 / 30.4 = \text{Rs.6907.89}$ (rounded off to Rs.6908/-)”).

During the test check of records/information provided by Division for the period 2022-23 and 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. 10212/- 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. 10212/- 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

EE (SDW)-XI, DELHI JAL BOARD, KILOKARI, LAJPAT NAGAR, NEW DELHI					
BONUS/EX-GRATIA FOR THE YEAR 2021-2022 (FY 2022-23)					
S.No.	Employee Name	Designations	Bonus/Ex-Gratia Amount paid by DJB	Bonus/Ex-Gratia Amount entitled	Difference to be recovered
1	AJAB SINGH	FIELD ASSTT.	7000	6908	92
2	AKSHAY	FIELD ASSTT.	7000	6908	92
3	AMRIT LAL MEENA	HEAD SECURITY GUARD	7000	6908	92
4	ANIL KUMAR	FIELD ASSTT.	7000	6908	92
5	BABU KHAN	SHAFT INCHARGE	7000	6908	92
6	BEENA	FIELD ASSTT.	7000	6908	92
7	BIJENDER KUMAR	FIELD ASSTT.	7000	6908	92
8	BIMLESH	FIELD ASSTT.	7000	6908	92
9	DINESH SINGH	FIELD ASSTT.	7000	6908	92
10	GANENDER SINGH	FIELD ASSTT.	7000	6908	92
11	INDER	FIELD ASSTT.	7000	6908	92
12	JAGDISH	FIELD ASSTT.	7000	6908	92
13	JAI PRAKASH NARAYAN	SHAFT INCHARGE	7000	6908	92
14	KANCHAN LAL MEENA	SECURITY GUARD	7000	6908	92
15	KIRAN PAL	FIELD ASSTT.	7000	6908	92
16	IKRISHNA GOPAL	FIELD ASSTT.	7000	6908	92
17	KRISHNA KUMAR	FIELD ASSTT.	7000	6908	92
18	LAXMI NARAYAN MEENA	SECURITY GUARD	7000	6908	92
19	MAHA SINGH	FIELD ASSTT.	7000	6908	92
20	MAHENDER KUMAR	ELECTRICIAN-II	7000	6908	92
21	MAHESH KUMAR	ELECTRICIAN-II	7000	6908	92
22	MANINDER KUMAR	FIELD ASSTT.	7000	6908	92
23	MUKESH CHAND	FOREMAN ELECTRICAL	7000	6908	92
24	MUKESH KUMAR	FIELD ASSTT.	7000	6908	92
25	NAND LAL BAIRWA	SECURITY GUARD	7000	6908	92
26	NIKAM SIHGH	FIELD ASSTT.	7000	6908	92
27	OM PAL SINGH	FIELD ASSTT.	7000	6908	92
28	OM PRAKASH RAI	ELECTRICIAN-II	7000	6908	92
29	PARAMJIT SOOD	SENIOR ASSTT	7000	6908	92
30	PRAMOD KUMAR MEENA	FITTER MATE	7000	6908	92
31	PREM PAL	FIELD ASSTT.	7000	6908	92
32	RAGHBIR SINGH	FOREMAN ELECTRICAL	7000	6908	92
33	RAJESH	FIELD ASSTT.	7000	6908	92
34	RAJ KUMAR	FIELD ASSTT.	7000	6908	92
35	RAJU	FIELD ASSTT.	7000	6908	92
36	RAJU	FIELD ASSTT.	7000	6908	92
37	RAKESH KUMAR	ELECTRICIAN-II	7000	6908	92
38	REKESH KUMAR	FIELD ASSTT.	7000	6908	92
39	RAM AVTAR MEENA	FOREMAN ELECTRICAL	7000	6908	92
40	RAMESH KUMAR	FITTER MATE	7000	6908	92

41	RANJEET SINGH	FIELD ASSTT.	7000	6908	92
42	RATTAN PAL SINGH	FIELD ASSTT.	7000	6908	92
43	RUPESH SONI	FIELD ASSTT.	7000	6908	92
44	SAMPURNA NAND	SHAFT INCHARGE	7000	6908	92
45	SANDEEP	FIELD ASSTT.	7000	6908	92
46	SANJAY KUMAR	FIELD ASSTT.	7000	6908	92
47	SANJEEV KUMAR	FIELD ASSTT.	7000	6908	92
48	SANJIT MALIK	PCAMR	7000	6908	92
49	SATBIR	FIELD ASSTT.	7000	6908	92
50	SATYABIR SINGH	SHAFT INCHARGE	7000	6908	92
51	SHIV PRASAD	FIELD ASSTT.	7000	6908	92
52	SHESH NARIAN	FIELD ASSTT.	7000	6908	92
53	TARA CHAND	FIELD ASSTT.	7000	6908	92
54	SRIKANT	FIELD ASSTT.	7000	6908	92
55	SRI PAL	FIELD ASSTT.	7000	6908	92
56	SUKHVIR SINGH	FIELD ASSTT.	7000	6908	92
57	SURENDER KUMAR	ELECTRICIAN-II	7000	6908	92
58	SURESH CHANDER	FIELD ASSTT.	7000	6908	92
59	VEER SINGH	FIELD ASSTT.	7000	6908	92
60	VIKASH KUMAR MEENA	JUNIOR ASSTT.	7000	6908	92
61	VIKAS KUMAR	ELECTRICIAN-II	7000	6908	92
		TOTAL			5612-

(A)



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EE (SDW)-XI, DELHI JAL BOARD, KILOKARI, LAJPAT NAGAR, NEW DELHI
BONUS/EX-GRATIA FOR THE YEAR 2022-2023 (FY 2023-24)

S.No.	Employee Name	Designations	Bonus/Ex-Gratia Amount paid by DJB	Bonus/Ex-Gratia Amount entitled	Difference to be recovered
1	AKSHAY	FIELD ASSTT.	7000	6908	92
2	AMRIT LAL MEENA	HEAD SECURITY GUARD	7000	6908	92
3	ANIL KUMAR	FIELD ASSTT.	7000	6908	92
4	BEENA	FIELD ASSTT.	7000	6908	92
5	BIJENDER KUMAR	FIELD ASSTT.	7000	6908	92
6	BIMLESH	FIELD ASSTT.	7000	6908	92
7	DINESH SINGH	FIELD ASSTT.	7000	6908	92
8	GAJENDER SINGH	FIELD ASSTT.	7000	6908	92
9	INDER	FIELD ASSTT.	7000	6908	92
10	JAGDISH	FIELD ASSTT.	7000	6908	92
11	JAI PRAKASH NARAYAN	SHAFT INCHARGE	7000	6908	92
12	KANCHAN LAL MEENA	SECURITY GUARD	7000	6908	92
13	KIRAN PAL	FIELD ASSTT.	7000	6908	92
14	KRISHNA GOPAL	FIELD ASSTT.	7000	6908	92
15	KRISHNA KUMAR	FIELD ASSTT.	7000	6908	92
16	LAXMI NARAYAN MEENA	SECURITY GUARD	7000	6908	92
17	MAHESH KUMAR	ELECTRICIAN-II	7000	6908	92
18	MANINDER KUMAR	FIELD ASSTT.	7000	6908	92
19	MUKESH CHAND	FOREMAN ELECTRICAL	7000	6908	92
20	MUKESH KUMAR	FIELD ASSTT.	7000	6908	92
21	NAND LAL BAIRWA	SECURITY GUARD	7000	6908	92
22	NIKAM SIHGH	FIELD ASSTT.	7000	6908	92
23	OM PRAKASH RAI	ELECTRICIAN-II	7000	6908	92
24	PARAMJIT SOOD	SENIOR ASSTT	7000	6908	92
25	PRAMOD KUMAR MEENA	FITTER MATE	7000	6908	92
26	PREM PAL	FIELD ASSTT.	7000	6908	92
27	RAJESH	FIELD ASSTT.	7000	6908	92
28	RAJ KUMAR	FIELD ASSTT.	7000	6908	92
29	RAJU	FIELD ASSTT.	7000	6908	92
30	RAJU	FIELD ASSTT.	7000	6908	92
31	RAKESH KUMAR	ELECTRICIAN-II	7000	6908	92
32	RAMESH KUMAR	FITTER MATE	7000	6908	92
33	RANJEET SINGH	FIELD ASSTT.	7000	6908	92
34	RATTAN PAL SINGH	FIELD ASSTT.	7000	6908	92
35	RUPESH SONI	FIELD ASSTT.	7000	6908	92
36	SAMPURNA NAND	SHAFT INCHARGE	7000	6908	92
37	SANDEEP	FIELD ASSTT.	7000	6908	92
38	SANJAY KUMAR	FIELD ASSTT.	7000	6908	92
39	SANJEEV KUMAR	FIELD ASSTT.	7000	6908	92
40	SANJIT MALIK	PCAMR	7000	6908	92
41	SATBIR	FIELD ASSTT.	7000	6908	92
42	SHIV PRASAD	FIELD ASSTT.	7000	6908	92

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43	SHESH NARIAN	FIELD ASSTT.	7000	6908	92
44	SRIKANT	FIELD ASSTT.	7000	6908	92
45	SRI PAL	FIELD ASSTT.	7000	6908	92
46	SURENDER KUMAR	ELECTRICIAN-II	7000	6908	92
47	SURESH CHANDER	FIELD ASSTT.	7000	6908	92
48	VEER SINGH	FIELD ASSTT.	7000	6908	92
49	VIKASH KUMAR MEENA	JUNIOR ASSTT.	7000	6908	92
50	VIKAS KUMAR	ELECTRICIAN-II	7000	6908	92
		TOTAL			4600-

(B)

$$(A) + (B) = 5612 + 4600$$

$$= 10,212/-$$

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Audit Para – 05**(Memo No.08 dated: 20/09/2024)****Subject:- Status of closing balances in different bank accounts.**

As per information provided by the Division for the audit period, it has been observed that the following bank accounts were operative in 2022-23 but the same were inoperative w.e.f. 01/04/2023.

S.No.	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1	Canara Bank (previously Syndicate Bank), Rani Jhansi Road, Delhi	90231010000830	2770312.15	Non-Operative
2	Union Bank of India (previously Corporation Bank), Jhandwala, Delhi	510101006070395	3815474.79	Non-Operative
3	Union Bank of India (previously Corporation Bank),, Karol Bagh, Delhi	510101006106411	2157351.21	Non-Operative
		TOTAL	8743138.15	

It has been revealed that there were Closing Balances amounting to Rs. 87,43,138.15- lying in the above Bank accounts and these accounts are inoperative, at present.

The amount of Rs87,43,138.15- may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.

Sub: - Loss of Rs. 169549/- 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 provided expenditure incurred on Advertisement by the Division, it has been observed that the payment of 1130318/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates. The advertisements were published through PR Department of Delhi Jal Board and payment thereof made by the concerned division.

Details of Payments to the concerned media agencies/New Paper Agencies during the Financial Year 2022-2023 & 2023-24 :

2022-2023 & 2023-2024

Name of Advertisement Agencies/Media House	Amount Paid in 2022-23 & 2023-24)	Amount of Rebate of 15 % not availed by Division
JagranPrakashan LTD.	188270-	28241-
Punjab Kesari	11150-	1673-
The Indian Express Pvt.ltd.	237698-	35655-
HT Media	690413-	103562-
Sahara India	2787-	418-
Total (A)	1130318-	169549-

Efforts may be made for availing rebate of 15% on DAVP rates on Advertisements published through PR Department, Delhi Jal Board in order to reduce the expenditure.

Subject:- Non-Utilization of funds to the tune of Rs. 2832.02 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 18.78% to 100% 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 Savings
	<u>2022-2023</u>				
1.	STP, SPS/Rising Main	2032.17	703.70	1328.47	65.37%
2.	R&M (SPS)	41.42	14.00	27.42	66.20%
3.	RMO	84.82	53.50	31.32	36.93%
4.	R&M Store and Spare	15.00	1.02	13.98	93.20%
5.	Power	759.16	646.21	112.95	14.88%
6.	Estt. And other Administrative Expenses	1045.54	751.43	294.11	28.13%
	Total (A)			1808.25	
	<u>2023-2024</u>				
1.	STP, SPS/Rising Main	961.50	751.48	210.02	21.84%
2.	R&M (SPS)	243.00	0.00	243.00	100%
3.	RMO	128.42	34.33	94.09	73.26%
4.	R&M Store and Spare	38.72	12.25	26.47	68.36%
5.	Estt. And other Administrative Expenses	1134.96	684.77	450.19	39.66%
	Total (B)			1023.77	
	GRAND TOTAL (A) + (B)			2832.02	

The division also did not realize that they will not in a position to extract the funds available with them during the financial year 2022-23 & 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.

HOO may take timely action as per GFR and instructions issued in this regard.

(4)

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 on 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.	1173 dated 13/02/2024	770/-	stationery items	M/sS. Jain enterprises
2.	1311 dated 05/02/2024	627/-	stationery items	M/s Uttam Sales Corpn.
3.	1350 dated 06/03/2024	3755/-	stationery/General items	M/s R.V. Stationers
4.	348 dated 28/06/2022	1050/-	stationery items	M/s R.V. Stationers
5.	503 dated 26/07/2022	1240/-	stationery/General items	M/s R.V. Stationers
6.	6876 dated 17/07/2023	1416/-	general items	M/s Juneja Industrial Store

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.

TEST AUDIT NOTE

TAN – 01

(Memo No:02 dated: 18/09/2024)

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 2022-2024, following shortcomings have been noticed: -

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

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-02

(Audit Memo No: 03 dated: 18/09/2024)

Subject :- Shortcomings in maintenance of Cash Book.

During the test check of the Cash Book maintained by the University for the Audit period 2022-2023, following shortcomings have been noticed: -

1. As per Rule 13(ii) of Receipts & Payments Rules "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". The entries recorded in the Cash Book have never been signed/attested by HOO/DDO.
2. As per Rules 13(iv) of Receipts and Payments Rules "At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs. -----(Rupees _____ only) has been physically verified and found correct as per the balance recorded in the Cash Book." The said certificate has not been recorded in the cash book at the close of the month.
3. All the cash transactions are being made through Imprest for contingent or day to day expenditure but no entry for these transactions were made in the Cash Book.
4. Cutting/overwritings are found at many pages but not attested by the DDO in Cash Book.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-03

(Audit Memo No: 09 dated: 20/09/2024)

Subject:- Shortcomings in maintenance of Service Books.

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

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

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

(2) Re-attestation of Bio-data:

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

(3) Photograph not pasted

Photographs of Sh. Ramesh Kumar, Beldar, Sh. Om Parakash, Beldar, Sh. Gajender Singh, Beldar not pasted at the first page of Service Book which should be duly attested by the HOO/HOS.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Sh. Nekam Singh, F.A., Sh. Vikas Kumar, Beldar, Sh. Prem Pal, Beldar.

(5) No GPF/CPF number were mentioned at the first page of service books in most of the cases.

(6) Leave Accounts of Sh. Ramesh Kumar, Beldar, Sh. Surender Kumar, Elect, Sh. Suresh Chander Joshi, Beldar etc. are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account and Entries for leave credited and leave taken are not done in the required/prescribed columns of leave account in respect of most of the employees.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.

TAN-04

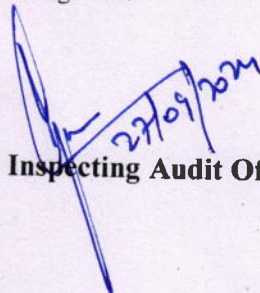
(Audit Memo No: 12 dated: 23/09/2024)

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed:-

1. Only one Stock register is maintained for both Consumable and Non-consumable items. All the items have been shown in oneregister.
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/overwritings are found at many pages but not attested by the DDO/Incharge in stock register.
5. Entries for items purchased with name of the firm/supplier and its amounts are not mentioned in the stock register.
6. Signature of the receiver of the items not obtained in the stock register.

Necessary steps may be taken to remove the above shortcomings and compliance shown to next audit.


Inspecting Audit Officer