

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

Sub.:- Compliance Audit Report on accounts of Executive Engineer (E&M) W&S East, Delhi Jal Board, Chitra Vihar BPS, Laxmi Nagar, Delhi-110091 for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of **Executive Engineer (E&M) W&S East, Delhi Jal Board, Chitra Vihar BPS, Laxmi Nagar, Delhi-110091** for the period 01-04-2022 to 31-03-2024 was audited by the audit Party consisting of Smt. Savita Jain, Sr. A.O./IAO and Sh. Anil Kumar Grover, A.O. w.e.f. 30-09-2024 to 11-10-2024. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

The main functions of the Division is to maintain water supply, repairing electric equipment, installed sewage trolley and maintained sewage pumping station in AC-55 to AC-62 assembly constituencies. Brief details are as under:

IN OFFICE :- To supervise the operation and maintenance planning of technical works in order to ensure regular/uninterrupted water supply to the command area. DDO to have a strict supervision on receipt of drawl of all funds with the assistance of JA. To have administrative and overall control of work and staff of his division. Supervision of O&M work of BPS and tubewells. Supervision work of O&M of SPS/BPS. Administrative duty of Estt section work. Administrative duty of accounts section works.

IN FIELD:- Inspection of site. Execution of works, construction as well as maintenance work of BPS and SPS. Attending meetings interaction with Sr. offices of the department and other department.

LIST OF HOD/HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2022-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh R.K. Rai, EE	01/04/2022 to 31/12/2022
2.	Look after by other EEs	01/01/2023 to 08/05/2023
3.	Sh. Manish Seth, EE	09/05/2023 to till date



Cashier

S.NO.	Name & Designation	Period
01.	Sh. Anil Verma	01/04/2022 to 31/10/2022
02.	Sh. Manoj Kumar Chawla	01/11/2022 to till date

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/ Amt. received	Expenditure	Balance
2022-2023	2068.09	1130.08	938.01	666.50	399.17	267.33
2023-2024	1454.48	537.29	917.19	767.48	143.12	624.36

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
1	A	01	01	00
2	B	07	07	00
3	C	350	251	99

Statutory Audit

Statutory audit of Office of the **Executive Engineer (E&M) W&S East, Delhi Jal Board, Chitra Vihar BPS Laxmi Nagar, Delhi-110091** has been conducted upto 2022-23 by A.G.C.R.(Delhi).

Maintenance of Record :-

The maintenance of record **Executive Engineer (E&M) W&S East, Delhi Jal Board, Chitra Vihar BPS Laxmi Nagar, Delhi-110091** 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-I A
OLD AUDIT REPORT

The audit of the **Executive Engineer (E&M) W&S East, Delhi Jal Board, Chitra Vihar BPS Laxmi Nagar, Delhi-110091** has been conducted for the First time.



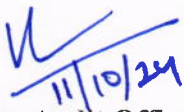
PART-II

CURRENT AUDIT REPORT

During the course of audit, 13 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. Out of 13 memos., 01 record memos have been fully settled. The Division has not submitted the replies of the Memos. Hence, no audit Memo has been settled and all 12 memos have been converted into **10 PARAS and 02 TANS** and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs. 59,524/- has been pointed out and the recovery has not been settled on the spot. Hence, the total recovery of Rs. 59,524/- is incorporated in the current report.


Accounts Officer


11/10/24
Inspecting Audit Officer

PART- 1

(2022-2024)

PART -II
CURRENT AUDIT REPORT
(2022-24)

Audit Para - 01

(Memo No. 05 dated :08/10/2024)

Sub : Loss of Rs. 3,28,199/-due to variation in rates in awarding the work orders for the similar work on the same date..

On test check of Contract Agreement/Work Order register and related records for the audit period 2022-23 and 2023-24, it has been observed that the division has floated tender for the work “**Flushing/Cleaning of underground reservoirs under EE(E&M)-I**” vide single NIT No. 09 dated 06/12/2022 for different areas under the Division by issuing separate work orders with different unit amount as quoted by each firm on the same date or a gap of one or two days resulting in loss of Rs. 3,28,199/- by awarding 15 work orders against the single NIT No. 09 whereas the lowest quoted rate was Rs. 45/ sqm. by M/s Paramount systems for the same works. Details of work orders are as follows:-

S.N o.	WO no. & date	Name of the work & name of the Firm	Qty./Area	Per Unit quoted	Amount (in Rs.)	Amount if awarded on lowest rate of Rs. 45/-	Difference (in Rs.)
1.	144 dt. 15/12/2022	Flushing/Cleaning of ACGR Jagatpuri UGR (R&M Pumping Station) (M/s Arihant Engg. And traders)	4115 Sqm.	59.00	242785-	185175-	57610-
2	145 dt. 15/12/2022	Flushing/Cleaning of Laxmi Nagar UGR and Chitra Vihar UGR (R&M Pumping Station) (m/s Shardanand Const. Pvt. Ltd.)	4076 Sqm.	54.00	220104-	183420-	36684-
3	146 dt. 15/12/2022	Flushing/Cleaning of Kanti Nagar UGR (R&M Pumping Station) (M/s Tushar Enter.)	2200 Sqm.	58.41	128502-	99000-	29502-
4	147 dt. 15/12/2022	Flushing/Cleaning of various LT UGR in AC-61 & 62 under the SD of AE-I (R&M Pumping Station) (M/s Aryan Traders & Engg.)	4054 Sqm.	59.80	242429-	182430-	59999-
5	148 dt. 15/12/2022	Flushing/Cleaning of various LT UGR in AC-58 under the SD of AE-I (R&M Pumping Station) (M/s Super Traders & Engg.)	1991.24 Sqm.	58.00	115492-	89606-	25886-
6	149 dt. 17/12/2022	Flushing/Cleaning of Surajmal vihar UGR (R&M Pumping Station) (M/s Paramount Systems)	5053 Sqm.	45.00	227385-	227385-	0
7.	150 dt. 19/12/2022	Flushing/Cleaning of Geeta Colony UGR (R&M Pumping Station) (M/s	4492 Sqm.	46.00	206632-	202140-	4492-



		Paramount Systems)					
8.	153 dt. 20/12/2022	Improvement of Flushing/Cleaning of UGR at DDA flats Janta BPS, 1024 EWS flats at Pkt-C, 976 SFS flats at Mayur vihar Phase III, Pkt. IV -124 & 176 BPS at Mayur Vihar phase in AC-57 (m/s Dayal Traders)	1592 Sqm.	52.00	82784-	71640-	11144-
9	154 dt. 20/12/2022	Improvement of Flushing/Cleaning of Mayur vihar Phase I, Chilla DDA flats BPS and B blk. Trilok Puri BPS in AC-55 (m/s Shardanand Const. Pvt. Ltd.)	1146.6 78 Sqm.	54.00	61921-	51601-	10320-
10	155 dt. 20/12/2022	Improvement of Flushing/Cleaning of New Kondli BPS and 48- MIG DDA flats UGR at Mahur Vihar Phase III in AC-56 (M/s Devraj Enter.)	2425 Sqm.	50.37	122147-	109125-	13022-
11	156 dt. 20/12/2022	Improvement of Flushing/Cleaning of UGR at 23 block Trilok Puri BPS (M/s Paramount Systems)	5338 Sqm.	45.00	240210-	240210	0
12	157 dt. 20/12/2022	Improvement of Flushing/Cleaning of all various LT BPS UGR under AE (E&M)-II (M/s Bhairon Nath trading Co.)	1771 Sqm.	58.00	102718-	79695-	23023-
13	158 dt. 20/12/2022	Improvement of Flushing/Cleaning of UGR at Gazipur BPS (M/s Devraj Enter.)	4280 Sqm.	47.20	202016-	192600-	9416-
14	159 dt. 20/12/2022	Improvement of Flushing/Cleaning of UGR at Vasundhara Enclave BPS) (M/s M.G. Traders & Engg.)	3474 Sqm.	51.00	177174-	156330-	20844-
15	161 dt. 20/12/2022	Improvement of Flushing/Cleaning of UGR at Mandawali-I BPS (M/s Dayal Traders)	3751 Sqm.	52.00	195052-	168795-	26257-
				TOTAL			3,28,199-

It may be seen from the above if the single tender/work order issued on the lowest rate i.e. Rs. 45/- per sqm, loss of Rs. 3,28,199/- could be avoided.

HOO is advised to float single tender/work order for the similar nature of works in order to avoid loss to DJB



Audit Para-02

(Audit Memo No. 04 dated: 08/10/2024)

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, it is observed that various work orders issued on same date or within a gap of a few days for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single. The details of works awarded for same nature of work on the same date or within a gap of a few days during the year 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	Awarded Amount in (Rs.)
1	26 dated 01/08/2022	Installation of sewage electric trolley on hiring basis at block U Shakarpur (AC-58)	M/s Rudra Alliance	1044032-
2	27 dated 01/08/2022	Installation of sewage electric trolley on hiring basis in WA block Shakarpur (AC-58)	M/s Rudra Alliance	1011992-
3	30 dated 01/08/2022	Operation, watch & ward of Janta DDA flats BPS at Mayur vihar Phase III AC-56	M/s Soni Sales and services	338111-
4	31 dated 01/08/2022	Operation, watch & ward of Pkt. IV 176 BPS at Mayur vihar Phase I AC-57	M/s Soni Sales and services	281930-
5	32 dated 01/08/2022	Operation, watch & ward of LIG flats BPS at Mayur vihar Phase III AC-56	M/s Multifix Buildcon	338818-
6	40 dated 22/08/2022	Deployment of staff for operation watch and ward and minor maintenance of sewage pumping station at buland masjid SPS Shastri Park in AC-61	M/s Gupta Brothers	932707-
7.	44 dated 26/08/2022	Deployment of staff for operation watch and ward and minor maintenance of sewage pumping station at Shastri Park SPS in AC-61	M/s Shardaananand Const. Pvt. Ltd.	932647-
8.	109 dated 17/10/2022	Installation of sewage electric trolley on hiring basis near railway quarter Shreshtha Vihar (STP-SPS)	M/s Sai Trading Corpn.	1026128-
9.	110 dated 17/10/2022	Installation of sewage electric trolley on hiring basis at DAV Public School Shreshtha Vihar (STP-SPS)	M/s Sai Trading Corpn.	1183068-
10	187 dated 19/01/2023	Installation of 50 KVA DG set on hiring	M/s Rudra	499140-

Executive Engineer (E&M)
W&S East,
Delhi Jal Board, Laxmi Nagar,
New Delhi.

		basis for running of sewage trolley at Rishab Vihar (STP-SPS)	Alliance	
11	188 dated 19/01/2023	Installation of 50 KVA DG set on hiring basis for running of sewage trolley at A Block Suraj Mal vihar Market (STP-SPS)	M/s Rudra Alliance	499140-
12	72 dated 19/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at EWS House Sector -C, Mayur vihar Phase III	M/s Shiva Buildcon	664154-
13	73 dated 19/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at SFS flats, Mayur vihar Phase III	M/s Arihant Engineers and traders	664154-
14	74 dated 19/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at LIG flats, Mayur vihar Phase III	M/s Arihant Engineers and traders	664154-
15	76 dated 20/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at MIG flats, Mayur vihar Phase III	M/s Soni Sales and services	664154-
16	78 dated 20/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at EWS House Sector -D, Mayur vihar Phase III	M/s Sai trading corp.	664154-
17	79 dated 20/07/2023	Deployment of staff for operation, watch and ward of booster pumping station at Mix houses kondli gharoli, Mayur vihar Phase III	M/s Gupta Brothers	664154-

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.

Audit Para – 03

(Memo No. 06 dated: 08/10/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs. 59524/- 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. 59524/- 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. 59524/- from the officials as mentioned in the **Annexure “A”** after due verification of facts & figures under intimation to audit.



Audit Para – 04

(Memo No.10 dated: 10/10/2024)

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 by the division 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. NO.	Name of work	Name of Agency	Work Order Amount (in Rs.)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Whether final payment made or pending
1	PROCUREMENT OF HIGH HBEAD SUBMERSIBLE PUMP SET 7.5 HP, 10 HP FOR VARIOUS T/WELLS FOR AC-55 & 56 UNDER AE-II	M/s Gogia Brothers	1025420	20.07.2023	19.08.2023	14.08.2023	Pending
2	IMPROVEMENT BY SITC OF CAPACITIVE TYPE WATER LEVEL INDICATOR AT PKT-IV BP STATION PKT-V BPS MAYUR VIHAR PH-1, PKT-E BPS MAYUR VIHAR PH-II UNDER AE (E&M) II	M/s Balram Associates	973500	20.10.2023	19.11.2023	15.11.2023	Pending
3	IMPROVEMENT BY SITC OF ELECTRONIC PRESSURE TRANSDUCER SYSTEM AT 23	M/s Balram Associates	1321600	15.03.2024	14.04.2024	09.04.2024	Pending



	BLOCK TRILOKPURI BPS.						
4	IMPROVEMENT OF POWER FACTOR OF STANDARD MAKE 5CAPACITOR PANEL A6T KANTINAGAR BPS	M/s Standard Capacitor	988864	20.07.2023	19.08.2023	16.08.2023	Pending
5	IMPROVEMENT OF WATER MEASUREMENT SYSTEM AT 124 MAYUR VIHAR BPS, 176 MAYUR VIHAR BPS AND 8A TRILOKPURI BPS.	M/s Balram Associates	1840800	15.03.2024	14.04.2024	09.04.2024	Pending
6	DEPLOYMENT OF SATAFF FOR OPERATION WATCH AND WARD AND MINOR MAINTENANCE OF SPS AT BULAND MASJID SPS SHASTRI PARK	M/s Mittal Trading Co.	726480	16.11.2023	15.12.2023	11.12.2023	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.



Audit Para – 05

(Memo No. 12 dated: 10/10/2024)

Subject:- Reconciliation of balances in the bank accounts for the financial year 2022-23 and 2023-24

Financial year 2022-23

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

S.No.	Cash and Bank in transit Balance		
		Debit (in Rs.)	Credit (in Rs.)
1.	Allahabad Bank EMD A/c 50448339804	1068100-	
	Corporation Bank Acc No. 026401601000532	2067701.33	
	Corporation Bank 129	157737.08	
	Corporation Bank 4116		1265438665-
	Corporation Bank 4194		459642-
	Deposits from DDA TrilokPuri		2500000-
	SBI 1401		13509123-
	SBI 1402		24624168-
	SBI 1403		27933409-
	SBI account No. 41419742830	1745920-	
	Syndicate Bank Ac. No. 12261	11553450-	
	Syndicate Bank Ac. No. 3--90231010000024	493796.40	
	TOTAL	17086704.81	1334465007-

It was requested to provide the following information/clarification vide Audit Memo. No. 12 dated 10/10/2024 but no information has been provided by the division:

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for credit balance of Rs. 133,44,65,007-- and debit balance of Rs. 1,70,86,704.81 - in r/o above ledgers and details thereof
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.



Executive Engineer (E&M)
W&S East,
Delhi Jal Board, Laxmi Nagar,
New Delhi.

(B) Financial year 2023-24

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

S.No.		Bank and Cash balances		
		Opening balance	Debit (in Rs.)	Credit (in Rs.)
1	SBI A/c No. 2830	0.00	30140769.00	
2.	Non scheduled bank IU-HO-4115	0.00		47786912.00

It has been observed that all the ledgers mentioned above are having Zero balances. Further, Closing balance of Bank for financial year 2022-3 has not been carried forwarded in the FY 2023-24.

It is requested to provide the following information/clarification:

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying forwarded of closing balance from the financial year 2022-23 to the FY 2023-24.
5. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

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

Audit Para – 06

(Memo No. 07 dated: 08/10/2024)

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/closed w.e.f. 01/04/2023.

S. No.	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1.	Union Bank of India (previously Corporation Bank) Karol Bagh, New Delhi	510101006105881	23,85,551.33	Non-Operative/ Closed
2.	Union Bank of India (previously Corporation Bank) Karol Bagh, Delhi	510101006069907	1,18,143.08	Non-Operative/ Closed
3	Canara Bank (previously Syndicate Bank), Rani Jhansi Road, Delhi	90231010000024	10,42,301.40	Non-Operative/ Closed
		TOTAL	35,45,995.81	

It has been revealed that there were Closing Balances amounting to Rs. 35,45,995.81- lying in the above Bank accounts and these accounts are inoperative/closed, at present.

The amount of Rs 35,45,995.81- may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.



Audit Para – 07

(Memo No.11 dated: 10/10/2024)

Subject:- Non-Utilization of funds to the tune of Rs. 2571.22 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 20% 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 Saving
	<u>2022-2023 (A)</u>				
1.	Improvement of existing water works	660.94	375.53	285.41	43.00%
2.	Rainy wells and tube wells	279.31	105.30	174.01	62.00%
3.	Distribution mains and reservoirs	211.01	33.58	177.43	84.00%
4.	Metering and leak management	10.00	00	10.00	100%
5.	IT infrastructure	12.51	00	12.51	100%
6.	Staff quarters and office accommodation	56.00	17.04	38.96	70.00%
7.	STP/SPS	776.32	544.00	232.32	30.00%
8.	R&M Water	103.88	73.28	30.60	29.00%
9.	Stores & Spares	36.00	10.08	25.92	72.00%
10.	RMO	408.23	260.55	147.68	36.00%
11.	R&M-Pump Stn.	56.78	45.48	11.30	20.00%
12.	Chemical Consumption	15.70	00	15.70	100%
13.	R&M Sewer	45.91	9.78	36.13	79.00%
	Total (A)	2672.59	1474.62	1197.97	
	<u>2023-2024 (B)</u>				
1.	Improvement of existing water works	687.45	274.61	412.84	60.00%
2.	Rainy wells and tube wells	211.32	62.92	148.40	70.00%
3.	Distribution mains and reservoirs	117.34	81.01	36.33	31.00%
4.	Metering and leak management	71.84	4.92	66.92	93.00%
5.	IT infrastructure	18.30	00	18.30	100%

Executive Engineer (E&M)
W&S East,
Delhi Jal Board, Laxmi Nagar,
New Delhi.

6.	Staff quarters and office accommodation	13.28	4.84	8.44	64.00%
7.	STP/SPS	155.95	74.17	81.78	52.00%
8	Branch Sewer	179.00	35.82	144.18	81.00%
9	R&M Water	80.01	40.66	39.35	49.00%
10	Stores & Spares	40.01	18.00	22.01	55.00%
11	RMO	432.46	187.75	244.71	57.00%
12	Chemical Consumption	31.76	00	31.76	100%
13	R&M Sewer	129.52	11.32	118.20	91.00%
	Total (B)	2168.24	794.99	1373.25	
	GRAND TOTAL (A) + (B)	4840.83	2269.61	2571.22	

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.

Audit Para – 08

(Memo No.09 dated: 08/10/2024)

Sub: Non-adjustment of medical advances amounting to Rs. 05.38 Lakh.

With reference of OM No. S. 14025/19/2015-MS/ dated 27/05/2015 issued by Delhi Jal Board in which it is laid down that submission of medical claims of medical expenses of a particular spell of illness should ordinarily be preferred within six months from the completion of treatment.

Scrutiny of the medical advance file/information provided by division for the audit period 2022-23 and 2023-24 revealed that medical advances of **Rs. 5,38,502/-** drawn had not been adjusted due to non-submission of adjustment bills. Hence, inordinate delay in adjustment of these advances drawn on medical advance involved the possibility of deferring the refund of government funds lying for prolonged periods with the employees.

The details of advances are as under:

S.No.	Name of employee	Amount (in Rs.)	Date of Advance
1	Sh. Prem Singh, Field Asstt	180385-	26/05/2023
2	Sh Tilak Raj, Field Asstt.	119642-	02/08/2023
3	Smt Sarita, Field Asstt	48690-	02/08/2023
4	Sh . Babu Khan, Field Asstt.	73260-	15/09/2023
5	Sh. Sanjay Kumar, Field Asstt.	296910-	11/01/2023
	TOTAL	5,38,502-	

Above data shows that medical advance taken by the employees of DJB & final bills are not submitted by the officials or any initiative made by the divisions for adjustment of medical advances pending for more than six months. Such delays in adjustments of advances indicate lack of effective control and monitoring and deficient financial management. Similar cases may also be reviewed.

Division may take up the matter on priority basis to settle the above unadjusted advance after due verification of facts and figures and penal interest may be recovered from the concerned official, under intimation to the audit.



Audit Para – 09

(Memo No.13 dated: 10/10/2024)

Sub : Long Terms/Short Terms Advance

During the Scrutiny of Ledger provided for the period 2022-23, it has been observed that following Long Terms Advances/Short Terms Advances paid to Employees/Contractor are lying unsettled for the long period, detail are as under :-

Particulars	Debit Balances (in Rs.)
Advances to Employees	11636647--
Other Advances	10000-
Grand Total	11646647-

Since the Advances granted to employee or contractor are required to settled within stipulated time as per terms and conditions of Loan/Advance granted.

Details of advances paid to employees/contractor was not provided to audit. HOO may take necessary action for timely settle and above advances under intimation to audit.



Audit Para – 10

(Memo No.09 dated: 08/10/2024)

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.	551 dated 03/10/2023	4956/-	General items	M/s Shree Mahaveer Electricals
2.	4531 dated 20/10/2023	987/-	Stationery items	M/s East Delhi Stationery Mart
3.	5169 dated 18/12/2023	2726/-	stationery/General items	M/s Vardhman Stationers and Book Sellers
4.	32733 dated 19/12/2023	1416/-	general items	M/s Bansal Business Corpn.
5.	856 dated 20/12/2023	1180/-	General items	M/s Shree Ganesh Enterprises
6.	1690 dated 12/12/2023	4900/-	general items	M/s Square Electricals
7.	639 dated 30/11/2023	2340/-	General items	M/s Godavari Enterprises

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 NOTES

TAN – 01

(Memo No.02 dated: 04/10/2024)

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.

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



TAN – 02

(Memo No.03 dated: 04/10/2024)

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. Satender Pal, Beldar, Sh Shiv Shankar, Pump Driver, Sh. Gajab Singh, Field Asstt. not pasted at the first page of Service Book which should be duly attested by the HOO.

(4) **Aadhar numbers not mentioned**

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Smt. Savitri Devi, Filed Asstt. , Sh. Charan Singh, Chowkidr etc.

(5) Leave Accounts of Sh. Rajvir Singh Bhati, Smt. Babli, Beldar, Smt. Savitri Devi, Filed Asstt. 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 columns of leave account of Sh. Sateder Pal, Beldar, Sh. Shiv Shankar, Pump Driver, Sh. Charan Singh, chowkidar, etc.

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

(7) Pr. Mark of identification is not mentioned at the first page of service book of Sh. Rajvir Singh Bhati.

(8) GPF/CPF number at the first page of all the service books are not mentioned.

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


11/10/24
Inspecting Audit Officer