

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of the office of Executive Engineer (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048.

Audit on the accounts of Executive Engineer (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048 for the financial years 2022-23 and 2023-24 has been conducted by the Compliance Audit Party - Delhi Jal Board comprising of Sh. Inder Mohan, Sr.AO/LAO and Sh. Anil Kumar, AO from 08.10.2024 to 18.10.2024 in eight (08) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Office of the Executive Engineer (E&M) M-10, Greater Kailash-I is responsible for providing drinking water to the residents of its catchment area, through various Booster Pumping Stations and Tubewells, Repair and Maintenance of various Booster Pumping Stations and Tubewells to maintain the smooth water supply in its catchment area.

HOO/DDO's/AO/CASHIERS

The following officers/officials have served as Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Assistant Accounts Officer/Cashier during the period 2022-23 & 2023-24.

S. No.	Name of the Head of Office	From - To
1	Sh. Atul Kumar Saxena	01.04.2022 to 31.08.2022
2	Sh. B.N. Gupta	01.09.2022 to 28.02.2023
3	Sh. Sanjay Khanna	01.03.2023 to 30.06.2023
4	Sh. Saurabh Kumar Patel	01.07.2023 to till date

S. No.	Name of the AAO	From - To
1	Sh. Mukesh Kumar	01.04.2022 to February, 2023
2	Smt. Satyawathi	March, 2023 to August, 2023
2	Sh. Ashok Kumar Mishra	September, 2023 to till date

S. No.	Name of the Cashier	From - To
	NIL	

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-23 AND 2023-24

Year	Capital (Rs. in Lakhs)			Revenue (Rs. in Lakhs)		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2022-23	1504.79	1007.75	497.04	7927.10	7472.02	455.08
2023-24	1195.28	538.81	656.47	8557.81	7072.84	1485.84

VACANCY STATEMENT

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	Recently, re-structuring has been done in Delhi Jal Board and establishment schedule is being framed. Therefore, details regarding sanctioned and posts could not be provided.		
B			
C			
TOTAL			

STATUTORY AUDIT

The statutory audit of the office of **Executive Engineer (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048** has been conducted by AG (Audit), Delhi up to the financial year 2023-24.

MAINTENANCE OF RECORDS

The maintenance of records of the office of **Executive Engineer (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048** for the period 2022-23 & 2023-24 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

This was the first audit of the Division by the Directorate of Audit, Govt. of NCT of Delhi.

CURRENT AUDIT REPORT (2022 - 2024)

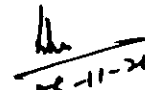
During the course of current audit, 20 audit observation memos including 01 requisition memo highlighting various shortcomings/recoveries to the tune of Rs.18,17,903/- were issued. No observation memo was settled on the spot. Therefore, all the 20 (twenty) observation memos including 01 (one) Requisition Memo along with

recovery amount of Rs.18,17,903/- have been converted into 16 Paras and 04 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
09	17,55,200	-----	17,55,200	06
20	62,703	-----	62,703	15
Total	18,17,903	-----	18,17,903	

The internal audit report has been prepared on the basis of information furnished and made available by the office of **Executive Engineer (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


06-11-2024

(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

PART - I

OLD AUDIT REPORT

NIL

PART – II

CURRENT AUDIT REPORT

(2022-2024)

CURRENT AUDIT REPORT **(2022-23 and 2023-24)**

Para No. 01: Discrepancies in work order No. 53 dated 21.8.2023
(Ref. Observation Memo No. 02 dated: 08.10.2024)

S. No.	Particulars	Amount (in Rs.)
1	Name of the contractor: M/s. Mittal Trading Co.	
2	Name of work: SITC of submersible pump set and all allied E/M equipments at G-8/13, Malviya Nagar, Gautam Nagar and Azad Apartment Malviya Nagar under AC 43.	
3	Work order No. 53 dated 21.8.2023.	
4	Total cost of the work.	933498/-
	Total (including GST)	933498/-

During test check of the file containing contract agreement and work order No.53 dated 21.8.2023, it has been observed that the office of EE (E&M) W&S South-I [Now EE (E&M) M-10], Delhi Jal Board had issued work order to M/s. Mittal Trading Co. for SITC of Sub. Pump set and all allied E&M equipments at G-8/13, Malviya Nagar, Gautam Nagar and Azad Apartment, Malviya Nagar. On scrutiny of the records, it is noticed that the site of G-8/13, Malviya Nagar was shifted to G-Block, Malviya Nagar and finally shifted from G-Block, Malviya Nagar to Begumpur Masjid, Malviya Nagar.

However, the Contractor has submitted the bill in the Division for Rs.9,33,498/- for completing the above said work by **showing sites as G-8/13 Malviya Nagar, Gautam Nagar and Azad apartment, Malviya Nagar** instead of showing any work done at the **newly shifted site i.e. Begumpur Masjid , Malviya Nagar, New Delhi.**

Moreover, the payment to the Contractor of Rs.9,33,498/- was also released showing the work details as SITC of Submersible Pump Set and all allied E&M equipments at G-8/13, Malviya Nagar, Gautam Nagar and Azad apartment, Malviya Nagar, New Delhi.

Vide observation memo dated 08.10.2024, the Division was requested to provide the reasons for incurring an expenditure of Rs.9,33,498/- on the work at site - G-8/13, Malviya Nagar, Gautam Nagar and Azad apartment, Malviya Nagar in place of site - Begumpur Masjid , Malviya Nagar, New Delhi was called for, however, no reply has been furnished to audit.

The Division may therefore look into the matter and take necessary action for submitting the details of work orders/corrected bills for the newly shifted site i.e. Begumpur Masjid, Malviya Nagar where the actual work was done, after due verification of facts and figures.

Para No. 02: Revenue loss of Rs.14000/- due to non-taking of scrap of dismantle material in the work order.
(Ref. Observation Memo No. 03 dated: 09.10.2024)

S. No.	Particulars	Amount (in Rs.)
1	Name of the contractor: M/s. A.S. Enterprises	
2	Name of work: Repairing/renovation of Kirloskar make 11 KV HT Panel (7 panel board) at Sarai Kale Khan BPS.	
3	Work order no. 240 dated 12.03.2024	
4	Total cost of the work.	1408212
	Total (including GST)	1408212

During test check of the file pertaining to work order No. 240 dated 12.3.24, it was observed that the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, while preparing the NIT for the work "Repairing/renovation of Kirloskar make 11 KV HT Panel (7 panel board) installed at Sarai Kale Khan BPS", did not consider dismantle scrap value worth Rs.14000/-. Justification of rates analysis/estimates for the above stated work shows a dismantle scrap value of Rs.14000/-, which was approved by the competent authority, however, not considered at the time of preparing the NIT No.25/EE(EM)M-10(23-24). This shows an inadequate review and verification of the NIT documents which results in revenue loss of Rs.14000/- to the exchequer.

Vide observation memo dated 09.10.2024, the Division was requested to provide the reasons for the above discrepancy in the NIT No.25/EE(EM)M-10(23-24) resulting in revenue loss of Rs.14000/- to the Government was called for, however, no reply has been furnished to audit.

The Division may look into the matter and conduct a thorough review of the above stated work in order to identify the potential revenue loss of Rs.14000/- due to non-inclusion of scrap value. If discovered, the Division may recover the loss from the concerned vendor after due verification of facts and figures under intimation to the audit.

Para No. 03: Non adjustment of Medical Advances amounting to Rs.89.43 lakhs
(Ref. Observation Memo No. 04 dated: 09.10.2024)

Policy of DJB for sanction of medical advance stipulates that for settlement of advance, the employees must be required to submit the adjustment bill within a period of one month from the date of discharge from the hospital.

During scrutiny of the Medical Advance Register produced to audit which was maintained in the Division w.e.f. the year 2017, it was observed that the Division had sanctioned Medical Advances amounting to Rs.89,43,194/- to its officers/officials from the year 2017, however, the same had not been found adjusted as on 31st March, 2024. Hence, delay was noticed ranging from twelve months to seventy-five months for

settlement of Medical Advances against the stipulated period of 30 days (one month). The details are as under:

Sl. No.	Name of the Officer/Official	Date of Advance	Amount (in Rs.)
1	Sh. Virender Singh (PPO No.P-11301)	08.12.2017	360000
2	Smt. Premwati (Emp Code 40013988) - 1st Time		196700
3	Smt. Premwati (Emp Code 40013988) - 2nd Time		377000
4	Sh. JP Garg (PPO No. P-9142)	17.12.2018	271500
5	Sh. JP Garg (PPO No. P-9142)		295000
6	Sh. Virender Singh (PPO No.P-11301)		310300
7	Sh. Jai Chand (PPO No. 7096)	03.10.2019	198000
8	Smt. Rani Devi (PPO No. 15129)	12.02.2020	180000
9	Sh. Rattan Kumar (PPO No. 12477)		180000
10	Sh. Rattan Kumar (PPO No. 12477)		600000
11	Sh. Rattan Kumar (PPO No. 12477)	31.03.2020	360000
12	Sh. Jagdish (PPO No. 12225)	19.05.2020	180000
13	Sh. Lulu Ram (PPO No. P-13216)		162000
14	Sh. Nanua (PPO No. 15366)	22.07.2022	1030000
15	Sh. Nanua (PPO No. 15366)	30.08.2022	1030000
16	Sh. Raju (PPO No. D-14158)	26.09.2022	179000
17	Sh. Raju (PPO No. D-14158)	14.11.2022	174000
18	Sh. Raju (PPO No. D-14158)	25.11.2022	294000
19	Sh. Davinder Bhushan (PPO No. 16236)	16.01.2023	620000
20	Sh. Kashi Nath (PPO No. 19179)	27.01.2023	135000
21	Sh. Nanua (PPO No. 15366)	31.03.2023	178000
22	Sh. Nanua (PPO No. 15366)	28.04.2023	269000
23	Sh. Bale Ram (PPO No. 8962)		1363694
	TOTAL		8943194

In response to observation memo dated 09.10.2024, the Division has replied that the process for adjusting the advances has been initiated by the Division. As and when, advance of Rs.89,43,194/- on account of Medical Advances will be adjusted, audit may be informed accordingly.

The Division may therefore look into the matter and take necessary action to adjust the medical advances at the earliest under intimation to audit.

Para No. 04: Reconciliation of Balances in the Bank Accounts for the Financial Years 2022-23 & 2023-24.

(Ref. Observation Memo No. 05 dated: 10.10.2024)

(A) Financial Year 2022-23

During scrutiny of records provided by the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, it has been observed that following Bank Accounts exists in the Book of Accounts of the Division, details of which are as under:

[Signature]

Bank Balances as on 31-03-2023			
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank EMD Account 50448339804	75,47,300.00	
2	Corporation Bank - 122 (Now UBIN A/c No.510101006069834	3,63,254.04	
3	Corporation Bank - 524 (Now UBIN A/c No.510101006105806	10,28,659.68	
4	Corporation Bank - 4115	62,144.00	
5	Corporation Bank - 4116		192,70,15,320.00
6	S.B.I. - 1401		1,59,87,455.00
7	S.B.I. - 1402		2,39,19,166.00
8	S.B.I. - 1403		2,74,95,902.00
9	SBI A/c No. 41437543435		13,80,13,836.00
10	Syndicate Bank - 53 (Now Canara Bank) - 902310000511	9,84,939.13	
11	Syndicate Bank A/c - 12261	96,39,718.00	
	TOTAL	1,96,26,014.85	213,24,31,679.00

Division was requested to provide the following information/clarification:

1. Copy of Bank statements in r/o of all the above mentioned Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
3. Reasons for Credit Balance of Rs.213,24,31,679.00 in r/o Ledgers mentioned above and details thereof.
4. Confirmation and 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.
5. Purpose of maintaining each Bank Accounts.

(B) Financial Year 2023-24

During scrutiny of records provided by the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, it has been observed that following Bank Accounts exists in the Book of Accounts of the Division, details of which are as under:

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank Balances as on 31-03-2024					
SCHEDULE BANK					
SBI A/C No. 3345	0.00	0.00	77,38,341.00	0.00	77,38,341.00
SBI A/C No. 3435	0.00 CR	133,09,62,790.00	130,04,90,877.00	3,04,71,913.00	
SBI A/C No. 8581 (Revenue Receipt)		0.00	3,269.00		3,269.00
SCHEDULED BANK TOTAL	0.00 CR	133,09,62,790.00	130,82,32,487.00	3,04,71,913.00	77,41,610.00

It has been observed that all the Ledgers mentioned above are having zero opening Balance. Further, Closing Balances of Banks in the financial Year 2022-23 has not been carried forward in the financial year 2023-24.

The Division was requested to provide the following information/clarification:

1. Reasons for not carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
2. Copy of Bank statements in r/o of all the above mentioned Ledgers.

3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs.77,41,610/- in respect of Ledgers mentioned above and detailed thereof.
5. Confirmation and 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.

In response to observation memo dated 10.10.2024, the division has submitted the consolidated reply for both the years stating that the matter will be taken up with the DJB Head Quarter and audit will be informed as and when the queries of audit will be cleared.

Moreover, since, new bank accounts are opened by the Board in the financial year 2023-24, previous years bank accounts, opened and shown in the Bank Account Ledgers up to the financial year 2022-23, becomes "**non-operative**".

The Division may therefore look into the matter and take necessary action to reconcile the balances in the bank accounts under intimation to the audit.

Para No. 05: Deposits amounting to Rs.1.50 crores lying with the Division.
(Ref. Observation Memo No. 06 dated: 10.10.2024)

According to Para 15.4.1. of CPWD Accounts Code, any deposit lying unclaimed for more than three complete financial years, is required to be credited to the government accounts as lapsed deposit.

Scrutiny of the trial balance and ledger accounts for the year 2022-23 reveals that an amount of Rs.1.50 crores was lying as on 31.03.2023 and the amount has not been carry forwarded to the next financial year 2023-24.

The Division has not provided any record in this regard and therefore audit cannot examine and comment on the amount of deposits lying in the Division and credited into the Government Accounts as per rule.

The details of deposits under various heads are as under:

F.Y.2022-23

S. No.	Head of account	Credit balance (as on 31.03.2023) [in Rs.]
1	Security Deposit	1,19,93,670
2	EMD	18,23,076
3	Deposit for deposit works	12,43,150
	Total	1,50,59,896

In response to observation memo dated 10.10.2024, the Division has replied that the matter will be taken up with the competent authority at DJB HQ level for settlement of various deposits lying in the ledgers of the Division for the period 2022-23 and 2023-24 and the compliance will be intimated to audit accordingly.



The Division may therefore look into the matter and take necessary action to adjust the deposits lying in the books of accounts under intimation to audit.

Para No. 06: Non deduction of TDS (GST) amounting to Rs.17.55 lakhs on payment to vendors.

(Ref. Observation Memo No. 09 dated: 14.10.2024)

As per Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, it was decided that the TDS on GST would be made operational w.e.f. 01.10.2018 @2% which is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than Rs.2,50,000/-. Similar notifications have been issued by respective State Governments.

During test check of the contract agreement register and the records for payment made to the vendors during the financial year 2022-23 and 2023-24 by the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, it was noticed that the Division had released the payments to the vendors for different purposes without statutory deduction of TDS (GST) amounting to Rs.17,55,200/- in contravention of the above mentioned notification. The details of the payment are enclosed (**Annexure-I**).

In response to observation memo dated 14.10.2024, the Division has replied that all the tenders on account of deployment of operational staff in this Division in all the constituencies i.e. AC-41, AC-42, AC-43, AC-54, AC-48, AC-50 and AC-51 are processed and executed as per the guidelines issued by the DJB Head Quarter from time to time. The Division has no directions for deducting of GST on the payment of the contractors for deployment & labour. The Division may seek the clarification from DJB Head Quarter again and if needed from GST department for TDS (GST) on payment of vendors. Outcome of the clarification will be informed to audit accordingly.

Since, the Division has not followed the Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, recovery of Rs.17,55,200/- (Rs.6,82,910/- + Rs.10,72,290/-) on account of non-deduction of TDS (GST) may be made from the vendors after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed on the same lines and compliance be shown to audit.

Para No. 07: Splitting up of work contracts of same nature

(Ref. Observation Memo No. 10 dated: 14.10.2024)

As per rule 137 of General Financial Rules, 2017, for the purpose of approval and sanctions, a group of works which forms one project, shall be considered as one work. The necessity for obtaining approval or sanction of higher authority to a project which consists of such a group of work should not be avoided because of the fact that the cost of each particular work in the project is within the powers of such approval or sanction of a

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lower authority. This provision, however, shall not apply in cases of works of similar nature which are independent of each other.

During test check of contract agreement registers, maintained in the Division for the year 2022-23 and 2023-24, it was observed that works of similar nature were not grouped to form one project. Most of the works of same nature were executed by treating them differently and separate tenders & work orders were issued. In some cases, it was observed that this was done on the same date with the same agency which was against the provisions of GFRs, 2017. The details are as enclosed (**Annexure-II**).

The Division has awarded the works of the same nature, same area and same date and was got executed in piece meal manner in contravention of the provisions of General Financial Rules, 2017. It is pertinent to mention here that by calling for one tender for these works, the Division could have obtained competitive rates.

In response to the observation memo dated 14.10.2024, the Division has replied that this Division pertains to the works of E&M of the area comes under M-10. All the works mentioned in the observation memo pertains to essential services which were to be provided for smooth functioning of the BPS/SPS/Tubewells etc. of the catchment area. These works are urgent in nature and could not be postponed. All the works pertains to the different assembly constituencies and hence splitting of the works are done as per technical requirement of each assembly constituency of the Division.

Since, the expenditure was incurred in violation of rules of GFRs, 2017, reply is not tenable. The Division may therefore look into the matter and take necessary action for regularization of expenditure under intimation to audit.

Para No. 08: Procurements of items without GEM.

(Ref. Observation Memo No. 11 dated: 14.10.2024)

As per rule 149 of the General Financial Rules, 2017, the procurement of goods and services by Ministries/Departments will be made mandatory for goods and services available on GeM.

During test check of the records, it has been observed that the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048 had procured some of the items during the period of audit i.e. in the financial years 2022-23 and 2023-24 for day to day maintenance of various Tube Wells and Booster Pumping Stations, installed in their Assembly Constituencies, without using the GEM portal as required under rule 149 of General Financial Rules, 2017. Therefore, the Division has incurred some amount of expenditures in contravention of the rules. The details of few procurements are elaborated as under:

[Signature]

S. No.	C.A. No. & Date	Name of Vendor	Name of Work	Amount (in Rs.)
	2022-23			
1	03 dated 21.04.22	M/s. Bansal Traders	Procurement of Hardware items for various t/wells in Malviya Nagar AC.	128030
2	61 dated 21.06.22	M/s. Ariffin Well Point I Pvt. Ltd.	Procurement of 5 HP dewatering pump set for MBR BPS at GK-1 AC 80	92400
3	105 dated 30.7.22	M/s. ABS Electric Company	Procurement of spare of 250 HPPEI make IRS at Deer Park BPS.	444159
4	112 dated 4.8.22	M/s. Mittal Trading Company	Procurement of 5 HP submersible pup set for various tube wells under Malviya Nagar constituency.	212400
5	198 dated 3.11.22	M/s. SMJ Electrical P vt. Ltd.	Procurement of tyre coupling at deer park bps in Malviya Nagar constituency.	484708
7	211 dated 12.12.22	M/s. A.G. Product.	Procurement of 6 MGD Horizontal split casing centipugal pump at Deer Park BPS.	1119230
8	239 dated 2.1.23	M/s. Paramount System	Procurement of 20 HP submersible sewage pump set at Arjun Nagar SPS.	223020
9	327 dated 21.3.23	M/s. Ujjain Engg. And traders.	Procurement of tyre coupling and spare for various BPS under GK Constituency.	487340
	2023-24			
10	35 dated 18.7.23	M/s. Raj Engg. Company.	Procurement of various hardware items for various tube wells in Malviya Nagar.	229215
11	107 dated 4.12.23	M/s. A.S. Enterprises	Procurement of spares Kirloskar make 250 HP at Deer Park BPS.	187757
12	152 dated 2.1.24	M/s. K.S. Trading Construction	Procurement of ball bearing for various pump sets in sewage pumping station and bps in GK constituency.	641540
13	186 dated 12.2.24	M/s. Gupta Brothers	Procurement of single core copper wire of various SPS/BPS, AC Jungpura.	289478
14	222 dated 6.3.24	M/s. A.M. System	Procurement of sodium prochlorite solution for various tube wells and BPS under M-10	1104775

In response to the observation memo dated 14.10.2024, the Division has replied that this Division pertains to the works of E&M of the area comes under M-10. All the procurement of materials as mentioned in the observation memo was made for smooth functioning of the BPS/SPS/Tubewells etc. of the catchment area. Such procurements are of urgent in nature and could not be postponed. However, at present, the Division is following the GeM guidelines for procurement of materials as per requirement of the area. Further, the observations of audit are noted for future compliance.

Since, the expenditure was incurred in violation of rules of GFRs, 2017, reply is not tenable. The Division may therefore look into the matter and take necessary action for regularization of expenditure under intimation to audit.

Para No. 09: Non-obtaining of Performance Security - Rs.5.28 Lakhs.
(Ref. Observation Memo No. 12 dated: 15.10.2024)

As per rule 171 of General Financial Rules, 2017, to ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be for an amount of five (5) to ten (10) per cent of the value of the contract.

During test check of the records, it has been observed that the Division has not obtained the Performance Bank Guarantee or Security Deposit @ 5% of the value of the contract from the successful bidders. Therefore, the Division has not been following rule 171 of the GFRs, 2017 scrupulously. Some of the cases wherein the condition for receipt of

performance security/bank guarantee was incorporated either in the work order or in the agreement executed between the Division and the Contractor are elaborated as under:

S. No.	Work Order No. & date	Name of Vendor	Name of the work	Contract period as per Work Order	Contractual Amount (in Rs.)	Performance Security @ 5%
1	359 dated 13.12.2022	M/s. MG Traders & Engineers		75 days	902700/-	45135/-
2	559 dated 25/03/2023	M/s. Raj Engineering Co.	STC OF LT distribution and protection system	30 days	780263/-	39013/-
3	223 dated 02.08.2022	M/s. Powersure Technologies	Providing/ fixing of capacititive type digital water level indicator	30 days	1261656/-	63083/-
4	462 dated 18.03.2023	M/s. Powersure Technologies	Providing/ fixing of capacititive type digital water level indicator	30 days	1097931/-	54897/-
5	388 dated 02.02.2023	M/s. Mittal Trading Co.	Electrification of water and sewer store	30 days	447881/-	22394/-
6	816 dated 22.03.2023	M/s. APU Engineering Enterprises	Renovation of various tube wells	30 days	498887/-	24943/-
7	216 dated 30.07.2022	M/s. Mittal Trading Co.	Renovation/ improvement of internal and external lighting system	30 days	642156/-	32108/-
8	346 dated 09.12.2022	M/s. Mittal Trading Co.	Improvement of lighting system	30 days	485688/-	24284/-
9	134 dated 21.06.2022	M/s. Sharma Engineering Enterprises	Repair and rewinding of Skope Make Submersible Pump Set	30 days	380643/-	19032/-
10	381 dated 19.12.2022	M/s. Deepak Enterprises	Flushing/ cleaning of UGR's of various BPS	-	460737/-	23037/-
11	373 dated 17.12.2022	M/s. Premier Engineering Company	Flushing/ cleaning of BPS/UGR's.	-	330321/-	16516/-
12	63 dated 13.09.2023	M/s. Mittal Trading Co.	Lowering/ lifting of submersible pump sets and allied accessories for maintenance of various tube wells	120 days	613600/-	30680/-
13	360 dated 13.12.2022	M/s. Deepak Enterprises	Providing of mechanical lifting arrangement for various tube wells	75 days	904470/-	45224/-
14	337 dated 02.11.2022	M/s. Vikram Engineering Enterprises	Repair/ rewinding of BS make submersible pump set for various tube wells	30 days	369037/-	18452/-
15	113 dated 05.12.2023	M/s. Aqua Mech Systems	Improvement of Chlorination system at various sites/ tube wells	30 days	478006/-	23900/-
16	40 dated 24.07.2023	M/s. Deepak Enterprises	Providing of mechanical lifting arrangement for various tube wells	60 shifts	902700/-	45135/-
			TOTAL		10556646/-	527833/-

Non receiving of Performance Bank Guarantee/Performance Security of Rs.5.28 lakhs would expose the Division's financial risks in cases where the Contractor defaults in executing the works. Further, non-receipt of Performance Bank Guarantee/Performance Security also diluted the financial safeguards available to the Division in case of default on the part of Contractor.

Vide observation memo dated 15.10.2024, reasons for non-obtaining of Performance Bank Guarantee/Performance Security worth Rs.5.28 Lakhs was called for, however, no reply was furnished to audit.

The Division may therefore look into the matter and take necessary action as per General Financial Rules under intimation to audit.

Para No. 10: Non-maintenance of records of Earnest Money Deposit (EMD), Tender Fees collection and Performance Guarantee (PG).
(Ref. Observation Memo No. 13 dated: 15.10.2024)

During the financial years 2022-23 and 2023-24, the Division had executed 421 contract agreements and 314 contract agreements respectively, however, proper records of Earnest Money Deposit (EMD), details of Tender Fees collected and records of

Performance Guarantee (PG)/Security, which were received from various Contractors at the time of bidding and after award of work, has not been maintained. It has also been observed that:

- a. the collection of EMD and Tender fees were not properly documented in the work files produced to audit.
- b. no evidence of PGs, obtained from contractors, was found in these work files.
- c. no evidence of regular reconciliation of receipt and refund of EMDs, Tender Fees and PG amounts with the departments was found in the financial records.

Therefore, lack of maintenance of these critical records raises concerns about the Division's ability to track the receipts and refunds/adjustments of EMDs and PG amounts made to the Contractors. This also increases the risk of overpayment and misappropriation of funds.

In response to observation memo dated 15.10.2024, the Division has replied that the observation of audit has been noted for future compliance.

Necessary steps may therefore be taken by the Division to maintain the records of Earnest Money Deposit, Tender Fee collection and Performance Guarantee under intimation to audit.

**Para No. 11: Award of work at the rates abnormally above the estimated cost
(Ref. Observation Memo No. 16 dated: 16.10.2024)**

As per section 2.5 of CPWD Works Manual, 2014, the "Technical Sanction" amounts to a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the works were prepared by the Technical Expert Engineers of the Division on the basis of prevailing Delhi Schedule of Rates.

Test check of records, provided by the Division in respect of works awarded and executed by the Division during the period 2022-23 and 2023-24 revealed that most of the tenders i.e. 121 Contract Agreement [28.7%] out of 421 in the financial year 2022-23 and 73 Contract Agreement [23.2%] out of 314 in the financial year 2023-24, have been awarded above the estimated cost which indicates lackadaisical approach of the Technical Expert Team while preparing the estimates of the works.

Details of works which were awarded more than 30% above of the estimated cost are attached herewith as **Annexure - III**.

Vide observation memo dated 16.10.2024, reasons for awarding of works abnormally above (more than 30%) the estimated cost was called for, however, no reply has been furnished to the Audit.



The Division may therefore look into the matter and inform the reasons for awarding of works abnormally above the estimated cost to audit.

Para No. 12: Non - Maintenance of Cash Book.

(Ref. Observation Memo No. 17 dated: 16.10.2024)

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, scrutiny of record reveals that Cash Book has not been maintained by the DDO of the office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048 during the audit period as required under Receipt and Payment Rules. Two Registers has been produced to audit for the audit period wherein receipts entries were found entered on the Receipt Side (one side) without mentioning the date of receipt whereas on the Payment side (other side), challans were pasted instead of making proper entries of Payment required under Receipt and Payment Accounts. Entries in the registers are found without signature and date and the Cash Book was not closed at the end of the month.

Therefore, in the absence of proper Cash Book, actual receipts and deposits of cash during the audit period could not be ascertained. Non-maintenance of proper Cash Book is a lapse on the part of DDO of the Division and chances of embezzlement of funds cannot be ruled out.

In response to the audit observation memo dated 16.10.2024, the Division has replied that the observation of audit has been noted for future compliance.

Necessary steps may therefore be taken by the Division to maintain the Cash Book as required under Receipt and Payment Rules under intimation to audit.

Para No. 13: Non-obtaining of additional performance security amounting to Rs.3.76 lakhs

(Ref. Observation Memo No. 18 dated: 16.10.2024)

Vide circular No. DJB/CEO/2022/D-1338 dated 21-04-2022 issued from the office of Chief Executive Officer, Delhi Jal Board, it has been decided that if L-1 is more than 25% below than the justified cost, the bid will be considered as a bid on unworkable rates. If unworkable rates are received, the L-1 shall have to submit as additional Performance

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Guarantee i.e difference between the 25% less amount of justified rate and his quoted rate to Delhi Jal Board and only after the additional Performance Guarantee is submitted, the contract would be executed".

During test check of records, it has been observed that following work orders were issued on the rates quoted more than @ 25% below on the amount put to tender. Hence additional Performance Guarantee is to be obtained from the Contractors. However, the Division has not obtained additional Performance Guarantee amounting to Rs.3,75,514/- from the Contractors as required vide the above mentioned Circular. Details are as under:

S. No.	Name of the work	Justified Cost (in Rs.)	25% less Justified Cost (in Rs.)	L-1 Quoted Cost (in Rs.)	Difference between 25% less Justified Cost and L-1 Quoted Cost (in Rs.)	Amount of additional PG obtained by the Division (in Rs.)	Amount of additional PG to be obtained (in Rs.)
1	Procurement of 20 HP submersible sewage pump set [Work Order No.385 dated 02.01.2023]	353363	265022	223020	42002	Nil	42002
2	Renovation/improvement of internal lighting system at Bottling Plant [Work Order No.15 dated 04.05.2022]	1098647	823985	823556	429	Nil	429
3	Hiring/installation of sewage electric trolley [Work Order No.339 dated 02.11.2022]	276120	207090	141777	65313	Nil	65313
4	Strengthening of various tube well in AC-50 [Work Order No.581 dated 31.03.2023]	462784	347088	297950	49138	Nil	49138
5	Hiring/installation of sewage electric trolley [Work Order No.296 dated 30.08.2022]	276120	207090	126378	80712	Nil	80712
6	Hiring/installation of sewage electric trolley [Work Order No.220 dated 30.07.2022]	546560	409920	272000	137920	Nil	137920
						TOTAL	375514

Vide observation memo dated 16.10.2024, reasons for execution of contracts without obtaining the additional performance guarantee worth Rs.3.76 lakhs from the Contractor was called for, however, no reply has been furnished to audit.

The Division may therefore look into the matter, review the above stated works and ensure the satisfactory completion of these works in all respects. For the existing running works, necessary steps may be taken to recover the additional performance guarantee as per the terms and conditions of the work order/agreements under intimation to audit.

**Para No. 14: Non-utilization of budget to the tune of Rs.30.94 crores
(Ref. Observation Memo No. 19 dated: 16.10.2024)**

As per provisions contained under section 48 and 49 of the CPWD Manual, 2014, every Department while finalizing the annual action plan should keep in mind that the budget provision 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 for facilities/services included in the

annual action plan. The targets fixed for execution of work in financial year should be fully achieved.

In response to requisition memo No. 01(D) dated 08.10.2024, the Division has provided information relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" which reveals the following:

Year	Budget allocated (Capital)	Expenditure (Capital)	Excess (+) / Savings (-)	% of Excess/Savings
2022-23	1504.79 lakhs	1007.75 lakhs	497.04 lakhs	(-) 33.0
2023-24	1195.28 lakhs	538.81 lakhs	656.47 lakhs	(-) 54.9
TOTAL (A)	2700.07 lakhs	1546.56 lakhs	1153.51 lakhs	(-) 42.7
Year	Budget allocated (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-)	% of Excess/Savings
2022-23	7927.10 lakhs	7472.02 lakhs	455.08 lakhs	(-) 5.7
2023-24	8557.81 lakhs	7072.84 lakhs	1484.97 lakhs	(-) 17.4
TOTAL (B)	16484.91 lakhs	14544.86 lakhs	1940.05 lakhs	(-) 11.8
TOTAL (A+B)	19184.98 lakhs	16091.42 lakhs	3093.56 lakhs	(-) 16.1

From the above table, it is gathered that out of the total allocation of **Rs.191.85 crores**, an amount of **Rs.160.91 crores** was incurred for execution of works and for other expenditures under various heads and there were savings worth **Rs.30.94 crores**. The overall percentage of savings was **16.1%**.

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

Budget and Expenditure statement of the audit period showed huge savings to the extent of **5.7% to 54.9%** in the Revenue and Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which defeat the very purpose for which the amount was allotted.

The Division therefore did not realize that they will not be in a position to extract the funds available with them during the financial years 2022-23 and 2023-24. Had they anticipated the same, the funds could have been surrendered well in time so that the same could have been utilized by some other Division / Project of DJB in the GNCTD.

In response to the observation memo dated 16.10.2024, the Division has replied that the observation of audit has been noted for further compliance.

Since, the Division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully, the matter may be looked into by the authorities of the Division for careful framing and utilization of budget in future under intimation to the audit.

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**Para No. 15: Excess payment of Non-Productivity Linked Bonus for Rs.62703/-
(Ref. Observation Memo No. 20 dated: 18.10.2024)**

Vide office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023, Office of Assistant Commissioner (LW) and Office of the Dy. Director (L.W.), Delhi Jal Board, Varunalaya "B" Building, Karol Bagh, New Delhi-110005 has issued directions to release Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting year 2021-22 and 2022-23 respectively to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP/MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 2022 and 31st March, 2023 subject to maximum of Rs.7000/-. To calculate Non-PLB (Ad-hoc Bonus) for one day, the average emoluments in a year will be divided by 30.4 which will be multiplied by number of days of bonus granted. An illustration was also made which clarifies that taking the calculation of ceiling of monthly emoluments of Rs.7000/- where actual average emoluments exceeds out to $\text{Rs.7000} \times 30 / 30.4 = \text{Rs.6908/-}$.

During test check of records for the financial years 2022-23 and 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus (ex-Gratia) to its staff considering the amount of Rs.7000/- instead of Rs.6908/- in contravention of the office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 issued by the Headquarter, Delhi Jal Board. Therefore, the Division had released extra payment of Rs.62703/- to its staff during these years. The details of payments are enclosed in **Annexure-IV**.

In response to the observation memo dated 18.10.2024, the Division has replied that the excess payment of non-productivity linked bonus for Rs.62,703/-, paid to the DJB employees has been taken up for examination of facts and figures, as and when the recovery is established, the same will be deducted from the salary of the employees and accordingly, audit may be informed for compliance.

Since, the order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 are very much clear to pay Rs.6908/- instead of Rs.7000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting years 2021-22 and 2022-23, necessary steps may be taken to recover Rs.62,703/- from the officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

Para No. 16: Non-production of records/information.

During the period of conducting the audit, following records/information has not been provided to audit. The same may be produced before the next audit for scrutiny.

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- a. Copy of Bank statements in r/o of Bank Ledgers shown in the records for the financial year 2022-23 and 2023-24.
- b. Reconciliation Statements in r/o of Bank Ledgers as mentioned in the records for the financial year 2022-23 and 2023-24.
- c. Confirmation and 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 in respect of financial years 2022-23 and 2023-24.
- d. Purpose of maintaining each Bank Accounts up the financial year 2022-23 and in the financial year 2023-24.
- e. Reasons for credit balance of Rs.213,24,31,679.00 in the year 2022-23 and credit balance for Rs.77,41,610/- in respect of ledgers mentioned in this report.
- f. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
- g. GAR 6 (TR 5) Receipt Books and its stock register.
- h. Expenditure Control Register
- i. Children Education Allowance Register along with file.
- j. LTC/Leave encashment on LTC Register along with file.
- k. Spouse information (partially).
- l. Files pertaining to outsourcing of staff.
- m. Property Register.
- n. Dead Stock Register/Condemnation Files/Registers.
- o. Newspaper and Magazine Register.
- p. Stock Register (Consumable/Non-Consumable).



(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

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EE (E&M) W&S South - I,
[Now EE (E&M) M-10],
Delhi Jal Board,
Greater Kailash-I,
New Delhi-110048.

Audit Report - 2022-23 & 2023-24

PART - III

TEST AUDIT NOTES

(2022- 2024)

TEST AUDIT NOTES **(2022-23 and 2023-24)**

TAN No. 01: Non maintenance of Contractor's Ledger
(Ref. Observation Memo No. 07 dated: 11.10.2024)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWD form 43 as Contractor's Ledger and separate folio or set of folios should be reserved for all the transactions with each Contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the Ledger.

Test check of the records for the period 2022-23 to 2023-24 revealed that the Contractor's Ledger was not maintained in the Division. It could, therefore, not be verified in the audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities, if any, of the Contractor and abstract of transactions relating to works could not be ascertained.

Divisional Accountant has been advised to maintain the Contractor's Ledger in the Division for monitoring the payments of advances and secured advances made to the Contractor as per CPWD Work Manual and compliance shown to the audit party.

TAN No. 02: Non maintenance of Bill Register
(Ref. Observation Memo No. 08 dated: 11.10.2024)

As per Section 10.1 (1) of CPWD Manual, 2014, the payments made in Divisional Offices are made on receipt of the bills from the various Sub-Divisions. A consolidated record of all the bills received from Sub-Divisions in respect of works/supplies should be maintained in one register known as Register of Bills in the Divisional Office in the form given at Appendix-12

Further as per Section 10.1 (2) of CPWD Manual, 2014, the bills should be entered in the register strictly in order of receipt i.e. the bills received first should be entered before the bills received afterwards. The payment of the bills should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills that have been received before, except under the written orders of the Divisional Officer.

Further as per Section 10.1 (3) of CPWD Manual, 2014, the Divisional Accountant should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch. The register should be submitted to the Executive Engineer every week for his perusal and he will record in the register cases in which these instructions have not been followed.

During examination of the records, it was noticed that the Division has not maintaining the Bill Register which is violation of Section 10.1 of CPWD Manual, 2014.

In the absence of the same, it is not clear as to how the settlement of payment records were ensured.

The Division may therefore take necessary steps to maintain the Bill Register as per CPWD Manual and compliance be shown to next audit.

TAN No. 03: Discrepancies in maintenance of Service Books.
(Ref. Observation Memo No. 14 dated: 16.10.2024)

During test check of Service Books provided by the Office of EE (E&M) W&S South - I, [Now EE (E&M) M-10], Delhi Jal Board, Greater Kailash-I, New Delhi-110048., following deficiencies are observed:

- (i) **Entry of Aadhar Number** was not made in most of the Service Books as per the instructions circulated by Pr. Secretary (Finance), Govt. of NCT of Delhi vide No.F.3(03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015.
- (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 should be issued to him/her in the prescribed form (Form 24). However, the services of Government Servant were verified in any case.
- (iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. However, entry for home town declaration was not found in most of the Service Books.
- (iv) **GPF Account Number** is to be entered on the right hand top of page 01 by means of a rubber stamp as soon as the official is admitted to GPF. This number was not found mentioned in some of the Service Books.
- (v) **Practical guidelines on the maintenance of Service Book** - Instructions/guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee was to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs. These guidelines were not followed in most of the Service Books.
- (vi) **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books.
- (vii) **In 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. This certificate was not found recorded in most of the Service Books.

(viii) **Leave-Account** – It was observed that the leave account of none of the employees was maintained in prescribed Form-2 under Rule-15 of CCS (Leave) Rules, 1972. In many Service Books, cuttings, over-writings & use of fluid was seen over various entries of the Leave account. Leave records in Service Books not found signed by the HOO. Entries should be clear and orders in respect of Special Leave should be pasted in the Service Books.

(ix) **Photograph** - Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, in several cases, the photographs were not affixed or was very old.

(x) **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books.

(xi) Orders of pay fixation on promotion and up-gradation were not found written or pasted in the Service Books.

(xii) Entries of verification of Character and Antecedents of the employees, were not found in the Service Books.

(xiii) Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Service Books under intimation to the audit.

TAN No. 04: Improper maintenance of Pay Bill Registers/ECRs.
(Ref. Observation Memo No. 15 dated: 16.10.2024)

During test check of Pay Bill Registers/ECRs for the period from 2022-23 and 2023-24, the following shortcomings have been noticed:

- a) The mandatory page counting certificate is not recorded in the PBRs/ECRs on the first page which is also required to be countersigned by the DDO concerned.
- b) Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
- c) Bill Numbers are not mentioned in PBRs/ECRs against each entries, without bill number, identification of Bill cannot be ascertained.
- d) GAR-18, Abstract of Pay bill was not prepared.
- e) No Column for GPF Advance/Withdrawal were found in PBR/ECR.
- f) No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
- g) Gross total of all relevant columns has not been carried out in the PBRs/ECRs for income tax purposes.
- h) Cuttings/over-writings are not initiated by the HOO/DDO after correction.
- i) Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution, etc.

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Actually, columns in the ECR are not matched with Pay Bill Register[PBR] (GAR-17). Bill No., other detail of GPF, Aadhar No., NPS Accounts, Abstract of bill are not found in ECR maintained in the Division of Delhi Jal Board. Other details like columns for details of Employee, detail of Arrear, if any, GPF advance/GPF withdrawn and other related information are missing. DDO's signature column was not found in ECR.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Pay Bill Registers/ECRs under intimation to the audit.


06-11-2024

(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB