Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

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

Sub.:- Compliance Audit Report on accounts of Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085 for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of **Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085** 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. 14-10-2024 to 23-10-2024. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

CWA (W &S) -II is a division under the umbrella of Quality Control Division of Delhi Jal Board and committed for:-
(Quality Control Laboratories running under the division of CWA (W&S)-II: QCL-Haiderpur, Plant Lab. W.T.P. HP-I & II, WTP Bawana, WTP Nangloi, WTP Dwarka, STP Keshopur, Nilothi, Pappankalan etc.)
1. Supply of potable and wholesome drinking water to consumers of West, North-West and other part of Govt. of NCT Delhi.
2. Checking Water Quality from water treatment plants upto consumers' end as per norms laid down in IS 10500: 2012.
3. Maintaining process control of different water treatment plants as per national and international norms.
4. Maintaining process control of various Sewage Treatment Plants as per national and international norms.
5. Maintaining quality of final treated effluent as per norms/ guidelines laid down by Central Pollution Control Board
6. Procuring different type of chemical, media, instruments and other accessories required to run above works.
7. Providing trainings to students (School, College, etc.) related to process control and quality monitoring (Physically, Chemically and microbiologically).
8. Collecting water samples from the command areas (West, North-west and North district) for ascertaining the water quality till consumers end etc.

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

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Gyan Pratap Singh, CWA	01/04/2022 to 31/03/2024

Cashier

S.NO.	Name & Designation	Period
01.	Sh. Devender Sharma, Jr. Assistant	01/04/2022 to 31/03/2024

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)

	CAPITAL			REVENUE		
Year	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2022-2023	691.39	183.05	508.34	106.24	53.18	53.06
2023-2024	1057.49	434.59	622.90	117.18	39.02	78.16

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VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
1	A	01	01	00
2	B	39	28	11
3	C	172	142	30

Statutory Audit

Statutory audit of **Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085** has been conducted up to 2017-18 by A.G.C.R.(Delhi).

Maintenance of Record :-

The maintenance of record **Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085** 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.

Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
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PART-I A

OLD AUDIT REPORT

The audit of the **Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085** has been conducted for the First time.

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PART-II

CURRENT AUDIT REPORT

During the course of audit, 13 preliminary audit memos including 01 Record Memos i.e. 01 to 01(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 09 **PARAS and 03 TANS** and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs. 25,116/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
06	Excess Bonus Ex gratia payment for Rs. 25116 - to officials of DJB	25116-	0	25116-	05

Internal audit report has been prepared on the basis of information furnished and made available by **Office of the Chief Water Analyst (W&S)-II, Delhi Jal Board, Water Works, Haiderpur, Delhi-110085.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.

25/10/24

Accounts Officer **Inspecting Audit Officer**

Chief Water Analyst W&S-II
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PART- 1

(2022-2024)

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PART –II
CURRENT AUDIT REPORT
(2022-24)

Audit Para - 01 **(Memo No. 03 dated :15/10/2024)**

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 onthe 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	08 dated 22/10/2022	SITC of one no. Chlorinator (10 kg/hr) at Trewith alied work at WTP Bawana	M/s Perfect Engg. Corpn.	976314-
2	09 dated 22/10/2022	SITC of one no. Chlorinator (40 kg/hr) at Trewith alied work at WTP Haiderpur-II	M/s Perfect Engg. Corpn.	2480430-
3	11 dated 22/12/2022	Repair, servicing & replacement of required spare parts of 05 Nos(mehto make) chlorinator 40kg/hr. capacity at pre chl & post chl. at WTP HP-I	M/s Akko Indstrical Services	2460300-
4	12 dated 22/12/2022	Repair, servicing & replacement of required spare parts of 03 Nos leak detector system (mehto make) capacity at prechl & post chel at WTP HP-I	M/s Akko Indstrical Services	1200060-
5	14 dated 06/02/2023	Repair, servicing & replacement of required spare parts of 03 Nos Absorption system (mehto make) with vetilling of caushing & allied work at pre chl. & post chl. (North & South) at WTP HP-I	M/s Akko Indstrical Services	2226660-
6	15 dated 06/02/2023	Repair, servicing & replacement of required spare parts of 03 Nos Chlorinator (mehto make) 40 kg/hr capacity at pre chl. & post chl. (North & South) at WTP HP-II	M/s Akko Indstrical Services	1874430-

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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 .

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Audit Para-02 **(Audit Memo No. 12 dated: 22/10/2024)**

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. Most of the purchases have been made through E-tender. Date of last purchase of the items werealso not mentioned in the record. Some instances are as follows:

S.No.	C.A no. and date	Amount (in Rs.)	Items	Name of Agency
1.	17 dated 03/03/2023	22,51,900-	Procurement of Digital Burettes for CWA(W&S) II division	M/s Rishab Enterprises
2.	18 dated 04/03/2023	20,76,800-	Supply of Jar test for CWA(W&S) II division	M/s Icon instruments Company.
3.	21 dated 20/03/2023	21,61,400 -	Supply of closed COD and COD vials for laboratories under CWA(W&S) II division	M/s Beyond
4.	05 dated 15/06/2023	19,15,200 -	Supply of DPD powder sachet for division	M/s Beyond.
5.	06 dated 15/06/2023	19,82,400 -	Supply of BOD Incubator for division	M/s Beyond.
6.	07 dated 15/06/2023	15,31,596-	Supply of laboratories glasswares	M/s Vinay Brothers.
7.	10 dated 20/06/2023	14,53,760-	Supply of Hot Air oven for division	M/s Agoa Enviro Solution
8.	20 dated 13/03/2024	24,52,276-	Supply of Autoclave for division	M/s Icon Instruments
9.	21 dated 13/03/2024	22,00,700-	Supply of water bath for division	M/s Icon Instruments
10.	23 dated 15/03/2024	24,54,400-	Supply of Analytical Balance for division	M/s Beyond.

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

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Audit Para – 03 **(Memo No. 05 dated: 16/10/2024)**

Sub: - Loss of Rs. 1,83,915 /- 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 12,26,098 /- 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

Name of Advertisement Agencies/Media House	Amount Paid in 2022-23)	Amount of Rebate of 15 % not availed by Division
Front Row Media	44100-	6615-
Amar Ujala Publications Ltd.	62412-	9362-
The Indian Express Pvt. Ltd.	485098-	72765-
Total (A)	**591610-**	**88742-**

2023-2024

Name of Advertisement Agencies/Media House	Amount Paid in 2023-24)	Amount of Rebate of 15 % not availed by Division
The Indian Express	242549-	36382-
Bennett Coleman &Co.Ltd	307238-	46086-
Hindustan Media Ventures Limited	58241-	8736-
Front Row Media	26460-	3969-
Total (A)	**634488-**	**95173-**

GRAND TOTAL = (A) + (B) = 88,742- + 95,173-= 1,83,915-

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.

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Audit Para – 04 **(Memo No.09 dated: 21/10/2024)**

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

As per information provided by the division vide audit memo no. 01 (H) dt. 14.10.2024 revealed that final payments of some of the works have not been made till date after the lapse of considerable period. The details of works are as follows-

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 of pending
1	Supply of Muffle Furnance for STP. Keshopur . CA NO.12- 29.09.2023	M/s icon Instruments Company	7,61,100	29.09.2023	27.12.2023	21.11.2023	Pending
2	Supply of Automatic Composite sampling unit for STP. Keshopur CA NO.11 20.06.2023	M/s Agoa Enviro Solution	24,63,840-	14.06.2023	01.09.2023	15.12.2023	Pending
3	Supply of Desktop, Computer.multifunctonal printer, UPS, microsoft office and antivirus . CA No. 19/26.02.2024	M/s Krishna Enterprises	14,59,800-	26.02.2024	17.02.2024	12.03.2024	Pending
4	Braodband services at quality control laboratories . haiderpur qater treatment plant. WO No. 14.21.12.23	M/s Sky Pack Network	76,464-	21.12.2023	22.12.2023	22.12.2023	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.

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Audit Para – 05 **(Memo No. 06 dated: 16/10/2024)**

Subject :-Excess Bonus/Ex-gratia Payment for Rs. 25,116/- to officials of DJB.

As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board, Bonus was payable as under:-

" The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000 -(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000 - (where actual emoluments exceeds out to Rs.7000x30/30.4=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. 25,116 - 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. 25,116 - from the officials as mentioned in the **Annexure "A"** after due verification of facts & figures under intimation to audit.

ANNEXURE - 'A'

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DELHI JAL BOARD: GOVT. OF NCT OF DELHI
OFFICE OF CWA(W&S)-II
HAIDERPUR WATER PLANT,
NEW DELHI-110085.

Subject:- Details of all Employees for ex-gratia for the year 2022-23 & 2023-24

Sr. No.	Name of Employees	Designation	Bonus Paid 2022-23	Bonus Paid 2023-24	Amount to be recovered (in Rs.)
1.	AJAB SINGH	CHLORINE OPT.	7000	7000	184
2.	AJAB SINGH	FIELD ASSTT.	7000	7000	184
3.	AJAY KUMAR GUPTA	SHIFT INCHARGE	7000	7000	184
4.	AJEET SINGH	FIELD ASSTT.	7000	7000	184
5.	AKHILESH KUMAR	V/ DRIVER	7000	7000	184
6.	AKHILESHWAR PARSAD	FIELD ASSTT.	7000	NIL	92
7.	AMRISH KUMAR SHARMA	ASSTT. CHEMIST	7000	7000	184
8.	ANAND KUMAR	ASSTT. FILTER/SUPERVISIOR	7000	7000	184
9.	ANAND SINGH	FIELD ASSTT.	7000	7000	184
10.	ANIL KUMAR	CHLORINE OPT.	7000	7000	184
11.	ANIL KUMAR	FIELD ASSTT.	7000	7000	184
12.	ANIL KUMAR	FILTER/SUPERVISIOR-II	7000	7000	184
13.	ANIL KUMAR	FILTER/SUPERVISIOR-II	7000	7000	184
14.	ANKIT NARWAR	LAB ASSISTANT	7000	7000	184
15.	ANNAPURNA SHARMA	LAB ASSISTANT	7000	7000	184
16.	ARJUN SINGH	FIELD ASSTT.	7000	7000	184
17.	ARPIT	JUNIOR ASSISTANT	7000	7000	184
18.	ASHISH NARANG	FIELD ASSTT.	7000	7000	184
19.	ASHOK KUMAR	CHLORINE OPT.	7000	7000	184
20.	ATESH KUMAR	FIELD ASSTT.	7000	7000	184
21.	ATUL SHARMA	FIELD ASSTT.	7000	7000	184
22.	AARTI	A.S.O.	NIL	7000	92
23.	BABU LAL	ELECTRICIAN-II	7000	7000	184
24.	BADAN PAL	ELECTRICIAN-II	7000	NIL	92
25.	BADRI PRASAD	FILTER/SUPERVISIOR-II	7000	7000	184
26.	BALBIR SINGH	FILTER/SUPERVISIOR-II	7000	7000	184
27.	BALRAJ DHARA	FILTER/SUPERVISIOR-II	7000	7000	184
28.	BAVNEET KUMAR	FIELD ASSTT.	7000	7000	184
29.	BHAGMAL SINGH	ELECTRICIAN-II	7000	NIL	92

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30.	BISHAMBER NATH	ELECTRICIAN-II	7000	7000	184
31.	CHANDA	FIELD ASSTT.	7000	7000	184
32.	CHANDER SHEKHAR	FILTER/SUPERVISIOR-II	7000	7000	184
33.	CHHATTAR PAL	FIELD ASSTT.	7000	7000	184
34.	CHHOTU RAI	V/ DRIVER	7000	NIL	92
35	DEEPAK KUMAR	FILTER/SUPERVISIOR-II	7000	7000	184
36.	DEVENDER SHARMA	JUNIOR ASSISTANT	7000	7000	184
37.	DHARMBIR SINGH	CHLORINE OPT.	7000	NIL	92
38.	DINESH KUMAR MAURYA	LAB ATTENDENT	7000	7000	184
39.	DINESH KUMAR SHARMA	ELECTRICIAN-II	NIL	7000	92
40.	GOURAV	FIELD ASSTT.	7000	7000	184
41.	GOBIND LAL	FIELD ASSTT.	7000	7000	184
42.	GULAB CHAND	LAB ATTENDENT	7000	7000	184
43.	GEETA DEVI	FIELD ASSTT.	NIL	7000	92
44.	HANS RAJ DHARA	SHIFT INCHARGE	7000	7000	184
45.	HARGYAN SINGH	ELECTRICIAN-II	7000	7000	184
46.	HARIOM	FIELD ASSTT.	7000	7000	184
47.	INDER SINGH	FIELD ASSTT.	7000	7000	184
48.	JAGAT SINGH	FIELD ASSTT.	7000	7000	184
49.	JAI BHAGWAN	FIELD ASSTT.	7000	7000	184
50.	JAI BHAGWAN	SENIOR ASSISTANT	7000	7000	184
51.	JITENDER KUMAR	FIELD ASSTT.	7000	7000	184
52.	JITENDER RAI	V/ DRIVER	7000	7000	184
53.	JOGINDER SINGH	D-MATE	7000	7000	184
54.	KALAWATI	FIELD ASSTT.	7000	7000	184
55.	KALUA PAL	FILTER/SUPERVISIOR-II	7000	7000	184
56.	KAMAL KISHORE	ASSISTANT CHEMIST	7000	7000	184
57.	KAUSHAL KUMAR	ASSISTANT CHEMIST	7000	7000	184
58.	LAL JI	FIELD ASSTT.	7000	NIL	92
59.	LOKESH KUMAR	FIELD ASSTT.	7000	7000	184
60.	MAHENDER PRATAP SINGH	ELECTRICIAN-II	7000	7000	184
61.	MAHENDER SINGH	FIELD ASSTT.	7000	7000	184
62.	MAHENDER SINGH	FIELD ASSTT.	7000	7000	184
63.	MANISH	FIELD ASSTT.	7000	7000	184
64.	MANISH KUMAR	FIELD ASSTT.	7000	7000	184
65.	MOHAN RAM	FILTER/SUPERVISIOR-II	7000	7000	184
66.	MONIKA SINGH	LAB ASSISTANT	7000	7000	184
67.	MUKESH KUMAR	FILTER SUPERVISIOR-II	7000	7000	184
68.	MUKESH KUMAR	FIELD ASSTT. (BULK	NIL	7000	92
69.	MANISH KUMAR	JUNIOR ASSTT.	NIL	7000	92
70.	MAHIPAL	ELECTRICIAN-II	NIL	7000	92
71.	NAND KISHORE	ELECTRICIAN-II	7000	7000	184
72.	NARAIN SINGH	FIELD ASSTT.	7000	7000	184

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73.	NARENDER SINGH DANGI	E-MATE	7000	7000	184
74.	NARESH KUMAR	ELECTRICIAN-II	7000	7000	184
75.	NARESH KUMAR	FIELD ASSTT.	7000	7000	184
76.	OMBIR SINGH	FIELD ASSTT. (BULK)	7000	7000	184
77.	OMKAR	FIELD ASSTT. (BULK)	7000	7000	184
78.	OMPRAKASH	FIELD ASSTT. (BULK)	7000	7000	184
79.	PARDEEP KUMAR SHARMA	FIELD ASSTT. (BULK)	7000	7000	184
80.	PRADEEP KUMAR	ELECTRICIAN-II	7000	7000	184
81.	PRAMJEET	FIELD ASSTT. (BULK)	7000	7000	184
82.	PRAVEEN KAUSHIK	FIELD ASSTT. (BULK)	7000	7000	184
83.	PREM CHAND	FIELD ASSTT. (BULK)	7000	7000	184
84.	PUSHPENDER KUMAR	FILTER SUPERVISOR GR-I	7000	7000	184
85.	RRAVEEN	ELECTRICIAN-II	NIL	7000	92
86.	POONAM PHULORIA	ASSTT. CHEMIST	NIL	7000	92
87.	RAHUL ARORA	FIELD ASSTT. (BULK)	NIL	7000	92
88.	RADHEY SHYAM	CHLORINATOR OPERATOR	7000	7000	184
89.	RAHUL KUMAR	SENIOR ASSISTANT	7000	7000	184
90.	RAJENDER	FIELD ASSTT. (BULK)	7000	7000	184
91.	RAJENDER SINGH	FILTER SUPERVISOR GR-II	7000	7000	184
92.	RAJESH KUMAR PARCHA	CHLORINATOR OPERATOR	7000	7000	184
93.	RAJ KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
94.	RAKAM PAL	ASSISTANT FILTER SUPERVISOR	7000	7000	184
95.	RAKESH KUMAR	CHLORINATOR OPERATOR	7000	7000	184
96.	RAKESH KUMAR	VEHICLE DRIVER	7000	7000	184
97	RAJPAL SINGH	FIELD ASSTT. (BULK)	7000	7000	184
98.	RAM ADHAR	FIELD ASSTT. (BULK)	7000	7000	184
99.	RAMBIR	ELECTRICIAN-II	7000	7000	184
100.	RAM CHANDEDR	FIELD ASSTT. (BULK)	7000	7000	184
101.	RAM CHARAN	FIELD ASSTT. (BULK)	7000	7000	184
102.	RAM IKBAL MEHTO	SHIFT INCHARGE	7000	7000	184
103.	RAM JIYAI	FIELD ASSTT. (BULK)	7000	7000	184
104.	RAM KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
105.	RAM KUMAR MEHTO	FIELD ASSTT. (BULK)	7000	NIL	92
106.	RAM NIWAS	FIELD ASSTT. (BULK)	7000	7000	184
107.	RAM SEWAK	FIELD ASSTT. (BULK)	7000	7000	184
108.	RAVI DUTT SHARMA	FIELD ASSTT. (BULK)	7000	7000	184
109.	RAVINDER MALHOTRA	LAB TECHNICIAN	7000	7000	184
110.	ROHTASH KUNWAR	ELECTRICIAN-II	7000	7000	184
111.	SAJID ALI	FIELD ASSTT. (BULK)	7000	7000	184
112.	SANDEEP KUMAR	FIELD ASSTT. (BULK)	7000	7000	184

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113.	SANJEEV KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
114.	SATISH KUMAR	CHLORINATOR OPERATOR	7000	7000	184
115.	SHEELA	FIELD ASSTT. (BULK)	7000	7000	184
116.	SHIV KUMAR	ASSISTANT CHEMIST	7000	7000	184
117.	SHIV SHANKAR RAI	FIELD ASSTT. (BULK)	7000	7000	184
118.	SOHAN BIR SINGH	FIELD ASSTT. (BULK)	7000	7000	184
119.	SUDARSHAN SINGH RAWAT	ASSISTANT CHEMIST	7000	7000	184
120.	SUKHRAM	FILTER SUPERVISOR GR-II	7000	7000	184
121.	SUMAN LATA	ASSISTANT BACTERIOLOGIST	7000	7000	184
122.	SUNIL KUMAR	CHLORINATOR OPERATOR	7000	7000	184
123.	SUNIL KUMAR	VEHICLE DRIVER	7000	7000	184
124.	SURAJ GIRI	FIELD ASSTT. (BULK)	7000	7000	184
125.	SURENDER KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
126.	SURENDER KUMAR	CHLORINATOR OPERATOR	7000	7000	184
127.	SURESH KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
128.	SURESH KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
129.	SURENDER KUMAR	ELECTRICIAN-II	NIL	7000	92
130.	SANDEEP SINGH	FIELD ASSTT. (BULK)	NIL	7000	92
131.	TARUN KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
132.	TEEKA RAM	FILTER SUPERVISOR GR-II	7000	NIL	92
133.	TIKKAM SINGH	FIELD ASSTT. (BULK)	7000	NIL	92
134.	TULA RAM	ELECTRICIAN-II	7000	7000	184
135.	UMESH DUTT	CHLORINATOR OPERATOR	7000	7000	184
136.	UMESH KUMAR	CHLORINATOR OPERATOR	7000	7000	184
137.	UMESH PRASAD	ASSISTANT CHEMIST	7000	7000	184
138.	VIJAY KUMAR	SENIOR ASSISTANT	7000	NIL	92
139.	VIJAY PAL	CHLORINATOR OPERATOR	7000	7000	184
140.	VINESH KUMAR	FIELD ASSTT. (BULK)	7000	7000	184
141.	VINOD KUMAR	SHIFT INCHARGE	7000	7000	184
142.	VINOD KUMAR DUBEY	ASSISTANT CHEMIST	7000	7000	184
143.	YASH PAL SINGH	FILTER SUPERVISOR GR-II	7000	7000	184
144.	YOGENDER	LAB ATTENDENT	7000	7000	184
145.	YOGESH	FIELD ASSTT. (BULK)	7000	7000	184
146.	YUNUS	FIELD ASSTT. (BULK)	7000	7000	184
147.	ZULFIQUAR AHMAD	FIELD ASSTT. (BULK)	7000	7000	184
				TOTAL	**25116-**

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Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

Audit Para – 06 **(Memo No. 07 dated: 18/10/2024)**

Subject:- **Non-Utilization of funds to the tune of Rs. 1262.46 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 41% 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
	2022-2023 (A)				
1.	R&M Plant maintenance	19.39	2.12	17.27	89%
2.	RMO – Water Bulk	86.85	51.06	35.79	41%
3.	Water Quality Control	691.39	183.05	508.34	74%
	Total (A)	**797.63**	**236.23**	**561.40**	
	2023-2024 (B)				
1.	R&M Plant maintenance	52.05	0.65	51.40	99%
2.	RMO – Water Bulk	65.13	38.37	26.76	41%
3.	Water Quality Control	816.49	432.74	383.75	47%
4.	Improvement of existing water works	225.00	1.85	223.15	99%
5.	IT infrastructure	16.00	0	16.00	100%
	Total (B)	**1174.67**	**473.61**	**701.06**	
	GRAND TOTAL (A) + (B)	**1972.30**	**709.84**	**1262.46**	

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.

Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

(5)

Audit Para – 07 **(Memo No.08 dated: 18/10/2024)**

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.	Corporation Bank/Union Bank of India, Karol Bagh, New Delhi	510101006106179	1,87,619.04	Non-Operative/Closed
2.	Corporation Bank/Union Bank of India, Jhandewalan, New Delhi	510101006070484	9,01,621.50	Non-Operative/Closed
3	Syndicate Bank/Canara Bank, Rani Jhansi Road, Delhi	90231010000733	5,74,906.60	Non-Operative/Closed
		TOTAL	**16,64,147.14**	

It has been revealed that there were Closing Balances amounting to Rs. 16,64,147.14- lying in the above Bank accounts and these accounts are inoperative/closed, at present.

The amount of Rs. 16,64,147.14 may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.

Audit Para – 08 **(Memo No.10 dated: 21/10/2024)**

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

(A) Financial year 2022-23

During the scrutiny of Trial Balance provided by the division for the period 2022-23, 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.	Cash in transit	10,656.00	
2.	Cheque in transit	3,000.00	
3.	Corporation Bank 4116		59,81,99,796.00
4.	Corporation Bank 565	1,50,061.04	
5.	Corporation Bank 187	5,09,932.50	
6.	SBI A/c 41437543683	36,69,745.00	
7.	Syndicate Bank Ac. No. 12261	12,25,424.00	
8.	P.N.B. 3088- Civil lines		68,814.00
9.	Syndicate Bank Ac. No. 75/733	5,74,906.60	
	Total	61,43,725.14	59,82,68,610.00

It was requested to provide the following information/clarification vide Audit Memo. No. 10 dated 21/10/2024 but no reply was given by the Division :

1. Purpose of maintaining each bank account.
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for credit balance of Rs. 59,82,68,610.00 and debit balance of Rs. 61,43,725.14 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.

(B) Financial year 2023-24

During the scrutiny of Trial Balance provided by the division for the period 2023-24, 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.	Cash and Bank in transit Balance			
		Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1.	Cheque in Transit		10,660-	
2.	SBI account NO. 3683	0.00 (Cr)		18,71,333-
3.	Allahabad Bank (EMD Account) 50448339804	0.00 (Cr)	1,66,300-	
4.	Non-schedule Bank IU-HO-4115	0.00 (Cr)		35,62,258--

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It was requested to provide the following information/clarification vide Audit Memo. No. 10 dated 21/10/2024 but no reply was given by the Division :

1. Purpose of maintaining each bank account.
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying 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.

H.O.O./ D.D.O 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.

Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

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Audit Para – 09 **(Memo No.13 dated: 22/10/2024)**

Sub:-Non-adjustment of medical advances amounting to Rs.2,57,840-.

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 Register provided by division for the audit period 2022-24, it has been noticed that medical advances of **Rs. 2,57,840/-** 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	Advance issued in the name of hospital
1	Smt. Shyamo devi Field Asstt	94,320-	08/05/2023	Fortis Hospital , Shalimar Bagh
2	Sh. Harish Kumar.	1,63,520-	251.02.2024	Max heathcare, Shalimar Bagh.
	TOTAL	**2,57,840-**		

Above data shows that medical advance taken by the employees of DJB and cheque issued in the name of concerned hospital & 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.

Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

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TEST AUDIT NOTES

TAN – 01 **(Memo No.02 dated: 15/10/2024)**

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. Jai Bhagwan, Field Asstt., Sh Sehdev Kumar ACWA, Sh. Bavneet singh, Field Astt. 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. Sh. Ajab Singh, Ch. Operator, Sh. Pradeep Kr. Sharma, Field Asstt. , Sh. Dinesh Kr. Maurya etc.

(5) Leave Accounts of Sh Sehdev Kumar ACWA , Sh. Ajab Singh, Ch. Operator, Sh. B. K. Parashar, Chemist 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. Jai Bhagwan, Field Asstt., Sh. Bavneet Singh, Field Asstt. etc.

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

(7) 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.

Chief Water Analyst W&S-II
Delhi Jal Board, Haiderpur,
New Delhi.

TAN – 02 **(Memo No.04 dated: 16/10/2024)**

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.
5. Index has not been prepared in the ECR/PBR.

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

TAN – 03 **(Memo No.11 dated: 22/10/2024)**

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register provided by the Division for the audit period, 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 one register.
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. Index has not been maintained in the register.
5. Amounts of the items purchased are not mentioned in the stock register.

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

25/10/24
Inspecting Audit Officer