

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

Audit Report of Office of Chief Water Analyst, (W&S)-III, STP Okhla, Mathura Road, New Delhi -110025 for the period 2022-23 and 2023-24.

INTRODUCTION

The Compliance Audit Report of **Office of Chief Water Analyst, (W&S)-III, STP Okhla, Mathura Road, New Delhi -110025** for the period 2022-23 and 2023-24 was conducted by the field Audit Party comprising of Sh. Arbind Kumar, Inspecting Audit Officer and Sh. Vinay Arora, AAO. The audit conducted during 07 working days between 06.11.2024 to 19.11.2024 (Excluding 12.11.2024 meeting at Hqr.).

AIMS & OBJECTIVES: -

Office of Chief Water Analyst, (W&S)-III, STP Okhla, Mathura Road, New Delhi -110025 is responsible for testing of sewage sample from sewage treatment plant and other unit of sewage pumping or disposal in surroundings after treatment from Delhi Sewerage System, to perform all its efforts to achieve the characteristics of testing laboratory as per standard. Engaged in testing of waste water, raw sewage and treated sewage samples under Chemical & Biological disciplines, regular improvement in quality management system through getting inputs from complaints, feedback and non-conferences.

HOO/DDO/Accountant/Cashier

The following officers/officials have been served as HOO/DDO/Accountant during 2022 -2023 and 2023-2024: -

Head of the Office (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Sanjay Sharma	Chief Water Analyst	01.04.2022	Till date

List of D.D.O (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Sanjay Sharma	Chief Water Analyst	01.04.2022	Till date

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Smt. Suri Satyawati	AAO	April 2022	August 2023
2.	Sh. Rajeev Kumar	AAO	September 2023	Till date

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Budget & Expenditure of the Department for the period: 2022- 23 & 2023-24

Capital		(Rupees in Lakh)	
Year	Budget	Expenditure	Balance Amt.
2022-23	1769.85 lakhs	1109.99 lakhs	659.86 lakhs
2023-24	1140.53 lakhs	268.61 lakhs	871.92 lakhs

Revenue		(Rupees in Lakh)	
Year	Budget	Expenditure	Balance Amt.
2022-23	691.91 lakhs	502.41 lakhs	189.50 lakhs
2023-24	647.26 lakhs	536.23 lakhs	111.03 lakhs

Vacancy Statement: As on 31.03.2024

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	1	1	0
2	Group – 'B'	4	2	2
3	Group – 'C'	30	25	5
Total		35	28	7

Statutory Audit:-

The Statutory audit of **Office of Chief Water Analyst,(W&S)-III, STP Okhla, Mathura Road, New Delhi -110025** has been conducted by AG (Audit) Delhi up to March 2023

Maintenance of Records:-

The maintenance of record of **Office of Chief Water Analyst,(W&S)-III, STP Okhla, Mathura Road, New Delhi -110025** for the period 2022-23 and 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

Qu

Old Audit Reports & Recoveries :-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
No old Para outstanding for settlement as Directorate of Audit, GNCT Delhi conducted as this is 1st Audit of Office of Chief Water Analyst, (W&S)-III, STP Okhla, Mathura Road, New Delhi -110025					

Current Audit Report :

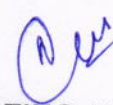
During the course of current audit, **11** Observation Memos including record memo were issued for the period 2022-23 and 2023-24. **No memo** has been settled on the spot. Out of **11** remaining observation Audit Memos, **08** Audit Memos have been converted in to **08 paras** and **03** into TANs.

Details of Current Recovery:-

S. No.	Memo No.	Details of Recoveries [Amount in Rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	06	2852	0	2852	04
2.	09	72440	0	72440	06
3.	10	13184	0	13184	07
Total		88476	0	88476	

Internal Audit report for the period 2022-23 and 2023-24 has been prepared on the basis of information furnished and made available by **Office of Chief Water Analyst, (W&S)-III, STP Okhla, Mathura Road, New Delhi -110025**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


A.A.O.


INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

PART-I

OLD AUDIT REPORT

NIL

Dr.

PART-II

CURRENT AUDIT

REPORT

(2022-23 and 2023-24)

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

PARA 01 :- Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No. 1 Dated: 08.11.2024)

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by **Chief Water Analyst, (W&S)-III, STP Okhla, Delhi-110025**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under:-

Table – “A”

Particulars	Debit Closing (Rs.)	Credit Closing (Rs.)
Allahabad Bank EMD A/c No. 50448339804	4,90,000.00	0.00
Corp Bank -026401601000566	7,53,396.47	0.00
Corp Bank - CA199	5,11,494.30	
Corp Bank - 4116	0.00	5,12,22,342.00
SBI A/C NO. (41437543694)	0.00	19,69,542.00
Syndicate Bank-90231010000989	7,04,405.75	0.00
Syndicate Bank A/C 12261	13,30,258.00	0.00
TOTAL	37,89,554.52	5,31,91,884.00

It was requested to provide the following information: -

1. Copy of Bank statement in r/o of above Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
3. Reason for huge Credit Balance of Rs. **5,31,91,884.00** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c **Rs. 4,94,02,329.48 (Rs. 37,89,554.52 (Dr.) & Rs. 5,31,91,884.00 (Cr)).**
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 the above observations the division could not submit any reply to audit.

Therefore, the division should take the necessary action to reconcile the above-mentioned bank Ledger A/cs and necessary entries may also be incorporated in the concerned Leder account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is more than three months old, then

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necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2022-23.

(A) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by by **Chief Water Analyst, (W&S)-III, STP Okhla, Delhi-110025**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division, detail as under:-

Table – “B”

Particulars	Opening (Rs.)	Debit (Rs)	Credit (Rs)	Debit Closing (Rs)	Credit Closing (Rs.)
Bank/Cash in hand/Petty Cash Balance as on 31-03-2024					
SCHDULE BANK					
Petty Cash	0.00	9764.00	215439.00	205675.00	0.00
SBI A/C NO. 3694	0.00	8,74,59,284.00	8,70,75,842.00	3,83,442.00	0.00

It has been observed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank and Cheque Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24. Therefore, it is requested that provide following information to audit.

1. Reason for non-carry forward of closing balances (As per Table- A above) of Financial Year 2022-23 to Financial Year 2023-24 (Table –B)
2. Copy of Bank statement in r/o of above Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement
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.

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 Ledgers up to the financial year 2022-23 as per details below becomes “**non-operative**”. Status of these “non-operative” banks accounts have not been produced to audit.

The Department/Division may look into the matter and take necessary action for the smooth functioning and better budget control/Expenditure etc. Reconcile all the above said bank Ledger A/cs concerned with the CWA(W&S)-III, STP, Okhla, and necessary entries may also be incorporate in the concerned Ledger account in order tally with the concerned Bank Statement. If any cheque issue entry is old more than three months, then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2023-24.



PARA 02 :- Unsettled Advances Paid to Employees/Staff.

(Ref. Audit Memo No. 2 Dated: 11.11.2024)

(A) Financial Year 2022-23

During the Scrutiny of records/Ledgers provided by **Chief Water Analyst, (W&S)-III, STP Okhla, Delhi-110025**, it has been observed that following **Advances to Employees** were paid to Employees for the LTA and Medical Advance are lying unsettled for the long time, detail as under :-

Table – “A”

Advances to Employees			
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Leave Travel Advance	1,09,955.00	

(B) Financial Year 2023-24**Table – “B”**

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
ADVANCES TO EMPLOYEES					
Medical Advance	0.00	1650244.00	0.00	1650244.00	0.00

Necessary Steps may be taken for settlement of the medical and LTC advance and if already adjusted then necessary entry have been made in the Ledger of Division.

PARA 03 :- Procurement of Goods without using GEM Portal.

(Ref. Audit Memo No. 5 Dated: 13.11.2024)

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 the test check of CA Register and tender file records for the financial year 2022-2024, It has been observed that division had made expenditure of Rs. 1,70,99,214/- on purchases of chemicals, Spectrophotometer, Close Reflux COD Determination, VISI cooler, BOD incubator, Hot Air Oven, Autoclave, Membrane Filter, Glassware etc without using GEM Portal.

Further, during Audit it was observed that in most of purchase file a note regarding “items are not available on GeM” recorded but evidence regarding

purchasing authority visited on GeM website before purchase of items through tendering process i.e printout of GeM portal regarding "items are not available" were not found on file. Some details of payments are as under:

S. No.	S.O No. & date	Name of Vendor	Name. of Supply item.	Amount (Rs)
1	21/28.06.2022	M/s. Gravity Infra Company	Supply of Hot Air Oven.	8,07,120/-
2	22/28.06.2022	M/s. Gravity Infra Company.	Supply of Autoclave.	17,16,900/-
3	25/22.08.2022	M/s. Gravity Infra Company.	Supply of Bio Safety Cabinet.	21,42,880/-
4	26/22.08.2022	M/s. Mazelinov Solutiond.	Supply of UV-VIS Spectrophotometer.	15,45,800/-
5	27/30.08.2022	M/s. Octalabs Technologies Pvt. Ltd.	Supply of UV-VIS Spectrophotometer.	15,22,200/-
6	28/ 31.08.2022	M/s. Beyond	Supply of Close Reflux COD Determination and Measurement System.	24,43,043/-
7	30/13.09.2022	M/s. Krish Biomedicals	Supply of VISI Cooler/Lab Refrigerator.	22,24,300/-
8	31/13.09.2022	M/s. Krish Biomedicals	Supply of BOD Incubator with PLC/Microprocessor	15,04,500/-
9	32/10.10.2022	Chemfusion Chemicals Pvt. Ltd.	Supply of Ferric Chloride.	9,62,880/-
10	40/30.01.2023	Chemfusion Chemicals Pvt. Ltd.	Supply of Ferric Chloride.	9,62,880/-
11	01/17.05.2023	M/s. Agoa Enviro Solution	Supply of Membrane Filter Paper.	5,69,350/-
12	12/11.11.2023	M/s. R.P.D Enterprises	Supply of Glassware.	6,97,361/-
			Total	1,70,99,214/-

The above said data reveals that the Chief Water Analyst, (W&S)-III, STP Okhla has released Rs.1.71 Crores to different vendor as mention in above during the the F.Y. 2022-23 & 2023-2024 without following the codal formalities as mentioned above in the GFRs, 2017.

Had the efforts be made for Procurement of goods through GeM, the Division could have saved some expenditure by more competitive rates of above procured goods. Chief Water Analyst should take necessary action to made purchases through GeM under intimation to Audit.



PARA 04: Excess payment of Non-Productivity Linked Bonus for Rs.2852/-.
(Ref. Audit Memo No.06 dated: 14.11.2024)

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 Rs.7000x30/30.4=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 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. The details are as under:

S. No	Name of the Employee and Designation	Adhoc Bonus for (FY 2021-22)			Adhoc Bonus for (FY 2022-23)			Total Amount to be Recovered (in Rs.)
		Amount paid (in Rs.)	Amount admissible (in Rs.)	Excess Amount Paid (in Rs.)	Amount paid (in Rs.)	Amount admissible (in Rs.)	Excess Amount Paid (in Rs.)	
1	2	3	4	5 (3-4)	6	7	8 (6-7)	9 (5+8)
1	Ritu Grover, A/Chemist	7000	6908	92	7000	6908	92	184
2	Hemlata, A/Chemist	7000	6908	92	7000	6908	92	184
3	Man Singh, Lab. Att.	7000	6908	92	7000	6908	92	184
4	Satish Kumar, Lab. Tec	7000	6908	92	7000	6908	92	184
5	Jawahar, F.A	7000	6908	92	0	0	0	92
6	Gajendra Kumar, ASO	7000	6908	92	0	0	0	92
7	Pushpa, F.A	7000	6908	92	7000	6908	92	184
8	Harish Kumar, F.A	7000	6908	92	0	0	0	92
9	Babu Ram, F.A	7000	6908	92	7000	6908	92	184
10	Lokesh Kumar, Asst. Bact	7000	6908	92	7000	6908	92	184
11	Prem Singh, Driver	7000	6908	92	0	0	0	92
12	Rastriya Jyoti, Lab Asst.	7000	6908	92	7000	6908	92	184

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13	Mukesh Pal, Driver	7000	6908	92	7000	6908	92	184
14	Dinesh Kumar, A/Chemist	7000	6908	92	7000	6908	92	184
15	Biram, F.A	7000	6908	92	7000	6908	92	184
16	Tara, Lab. Asst.	7000	6908	92	7000	6908	92	184
17	Ram Dev, F.A	0	0	0	7000	6908	92	92
18	Ratan Kumar, F.A	0	0	0	7000	6908	92	92
19	Mandeep, F.A	0	0	0	7000	6908	92	92
TOTAL		112000	110528	1472	105000	103620	1380	2852

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.2852/- from the 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 05 :- Non-utilization of funds to the tune of Rs.1832.31 lakh.

(Ref. Audit Memo No. 7 Dated: 14.11.2024)

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 facilities/services included in the annual action plan. The targets fixed for execution of work in the financial year should be fully achieved.

A test check of the records relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue/Non Plan" and "Capital/Plan" revealed the following:

Year	Budget Allocated (Plan/Capital)	Expenditure (Plan/Capital)	Excess (+) / Savings (-)	% of Excess/ Savings
2022-23	1769.85 lakhs	1109.99 lakhs	659.86 lakhs	(-) 37.28
2023-24	1140.53 lakhs	268.61 lakhs	871.92 lakhs	(-) 76.44
TOTAL(A)	2910.38 lakhs	1378.60 lakhs	1531.78 lakhs	(-) 52.63
Year	Budget allocated (Revenue/ Non Plan)	Expenditure (Revenue/ Non Plan)	Excess (+) /Savings (-)	% of Excess/ Savings
2022-23	691.91 lakhs	502.41 lakhs	189.50 lakhs	(-) 27.42
2023-24	647.26 lakhs	536.23 lakhs	111.03 lakhs	(-) 17.15
TOTAL(B)	1339.17 lakhs	1038.64 lakhs	300.53 lakhs	(-) 22.44
Total A+B	4249.55 lakhs	2417.24 lakhs	1832.31 lakhs	(-) 43.11 %

From the above table, it is gathered that out of the total allocation of Rs.4249.55 lakh, an amount of Rs.2417.24 lakh expenditure was incurred for

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execution of works and for other expenditures under various heads and there were savings worth Rs.1832.31 lakh. The overall percentage of savings was 43.11%.

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.

The Budget and Expenditure statement of the audit period showed huge savings to the extent of 37.28% to 376.44% in the 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.

The Division may look into the matter and take necessary action under intimation to audit.

PARA 06: Short recovery of Water Charges amounting to ₹ 72,440/-.

(Ref. Audit Memo No.09 dated: 18.11.2024)

As per clause 31 of contract agreement, the Contractor shall make his own arrangements for water required for the works and nothing extra will be paid for the same. The contractor shall submit necessary proof if the water is arranged by him. The water shall be tested from DJB laboratory before commencement of work and thereafter once in every 3 months till the completion of the work. The cost of testing shall be borne by the contractor. If Employer water is available, it shall be supplied to contractor for construction and drinking purposes and recovery @ 1% of the Gross Amount of Contract Price shall be made.

During the test check of the records provided to audit, it has been observed that no records were found showing Contractor is making his own arrangements for water required for the works, not submitted necessary proof. The Division had not recovered @ 1% of the Gross Amount of Contract Price from the contractor as required under the provisions of the Contract. Details of short recovery of water charges are as under

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S. No	Work/Supply Order No. & Date	Name of the Work	Name of the Contract or/ Firm	Tendered Amount (In ₹)	Gross Amount (In ₹)	Water Charges @ 1% to be deducted (In ₹)	Water charges deducte (In ₹)	Short recovery of water charges (In ₹)	Remarks
1	39 dt. 01.11.22	Purchase of Additional storage capacity of dosing syster at 16 MGD STP Okhla	M/s Mazelinov Solutions	4761300	4761300	47613	0	47613	Recovery on a/c of TDS, GST and Non-production of Labour Report has been made but water charges not deducted.
2	44 dt. 17.03.23	Supply and Installation of Lab Station for Kondli Lab	M/s Agoa Enviro Solution	2482720	2482720	24827	0	24827	
Total				10459237	72440	0	72440		

Necessary steps may be taken to recover the Water Charges amounting to Rs. 72,440/- after due verifications of facts and figures mentioned above under intimation to audit. Other similar cases, if any, may also be reviewed at their own level.

PARA 07 :- Non deduction of TDS amounting to ₹ 13,184/-

(Ref. Audit Memo No. 10 Dated: 18.11.2024)

Under section 194 C of the Income Tax Act, a 'person' may be referred to as someone who enters into a contract with a contractor, to carry out work in exchange for payment. The amount of payment made between the two parties should not be in excess of Rs 30,000 at any given point in time and if the total of all payment or credit amounts given to the contractor by the payer is found to be in excess of Rs.75000 over the course of the financial year, then the payer will be required to ensure that deduction of TDS of 2% of the amount will be deducted from the total payment amount.

On the test check of the records provided to audit, it has been noticed that Department had not deducted TDS @ 2% while making payment to supplier/contractor in Work Order No. 08 dated 11.11.2023. Details are given below.

S. No	Work Order No. & Date	Name of the Work	Name of the Contractor/ Firm	Tendered Amount (In ₹)	Taxable Amount of the bill (in ₹)	TDS @ 2% (in ₹)
1.	08 dt. 11.11.23	Repair of BOD Incubator, Refrigerator, incubators, Oven etc.	M/s Krish Biomedicals	777856	659200	13184
Total (in Rs.)					659200	13184

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Necessary steps may be taken to recover the TDS amounting to ₹ 13,184/- after due verifications of facts and figures mentioned above. Other similar cases, if any, may also be reviewed at their own level and taken action accordingly.

PARA 08 :- Non- maintenance/production of records/information.

(Ref. Record Memos dated: 06.11.2024)

The following records/information for the period 2022-23 and 2023-24 has not been shown /provided to audit:

1. Bank Reconciliation Statements of Allahabad Bank A/c No. 50448339804, Corp. Bank A/c No. 4116, Syndicate Bank A/c No. 12261 and SBI A/C No. 41437543694 .
2. Bank Statements for the F.Y. 2022-23 Allahabad Bank A/c No. 50448339804, Corp. Bank A/c No. 4116, Syndicate Bank A/c No. 12261.
3. Cash Book/Imprest Register.
4. MAS Register/T&P Register/Dismantle Register
5. Dead Stock Register/Condemnation files.

The above records/information may be shown to next audit


INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

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

TAN 01: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.03 dated: 11.11.2024)

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

1. 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
2. Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
3. Bill Numbers are not mentioned in PBRs/ECRs against each entry, without bill number, identification of Bill cannot be ascertained.
4. GAR-18, Abstract of Pay bill was not prepared.
5. No Column for GPF Advance/Withdrawal were found in PBR/ECR.
6. No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
7. Numerous cutting and overwriting were noticed in the ECRs which were not attested by the competent authority.
8. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found **recorded in the ECR.**
9. Gross total of all relevant columns has not been carried out in the ECRs which is required to calculate the Income Tax.

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.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 02: Non maintenance of Bill Register.

(Ref. Audit Memo No.04 dated: 13.11.2024)

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

(Signature)

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.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 03: Discrepancies in Stock Registers.

(Ref. Audit Memo No.08 dated: 14.11.2024)

During the test check of the chemical, Glassware, T & P and Miscellaneous items Stock Registers maintained by the CWA(W&S)-III,DJB, Delhi, the following discrepancies have been noticed:

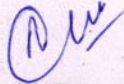
1. Page counting certificate not recorded: Page counting certificate which is required to be given on the first page of the Stock register, has not been recorded. It should be given under signature of the Store in charge.
2. Rule 213(1) and 213(2) of GFRs, 2017 stipulates that physical verification of fixed assets (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 Consumable and Non-Consumable Stock Register, it has been observed that physical verification of consumable and non-consumable items has not been undertaken by the Commission till date.
3. Rule 211 Lists and Accounts (i) The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be

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determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Department. No, Such Annual Store Return has been maintained in this Division.

4. The name of recipients of items is not recorded in the most of Stock registers.
5. Value of goods are not entered in the stock registers.

Chief Water Analyst is advised to take necessary steps for removing above said discrepancies and compliance may be shown to next audit.


INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board