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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th LEVEL, "C" WING, DELHI SECRETARIAT,
NEW DELHI – 110002**

Audit Report of Jt. Director of Revenue, Jal Board, Jhandewalan, New Delhi, for the period 2022-23 & 2023-24.

Audit on the accounts of **Jt. Director of Revenue, Jal Board, Jhandewalan, New Delhi**, for the financial years 2022-23 & 2023-24 has been conducted by the Audit Party comprising of Sh. Kundan Singh Bisht, A.O. and Sh. Hari Ram, A.A.O. from 21.10.2024 to 05.11.2024 (08 working days). The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Delhi Jal Board is providing services regarding supply of drinking water, collection, treatment and disposal of sewerage in Delhi. Water and sewer connections are sanctioned for this purpose. Water bills are issued to the consumers on regular intervals for the services provided.

Billing, Collection & other consumer activities are being carried out through customized software called Revenue Management System (RMS) since 2012. Presently, M/s Wipro Ltd. is System Integrator / implementing agency for RMS 2.0 is providing technical support services for operation and maintenance of RMS 2.0.

Role & Functions of Revenue Department, DJB:

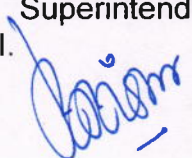
The Revenue Department of Delhi Jal board is responsible for billing and collection of water/sewer charges and other related activities in respect of 28.5 lac active consumers along with sanction of new water/sewer connections.

The main responsibilities of the Revenue Department are: -

1. Sanctioning of water and sewerage connections.
2. Ensuring that all connections are metered and billed.
3. Revenue collections from the consumers.
4. Maintaining the database of existing consumers.
5. Regularisation of water Connections.
6. Grievances Redressal (for grievances related to Revenue Department).

For billing and revenue collections, the entire Delhi is divided in 40 Zones (including 05 of the Zones under PPP (Public Private Partnership) Projects. Billing is carried out on the spot by the Meter Readers through android based Hand-Held device. Meter Readers are on the pay roll of ZRO offices. As such, ZRO offices are responsible for meter reading, billing, recovery & collection of bills at their Cash Counters.

Cash counters of ZRO offices facilitate payment of water bills to the consumers in cash, cheques, demand draft and POS machines. Cash and other instruments (cheques and demand draft etc.) so collected in the ZRO offices are picked up by SBI on daily basis. Subsequently the collection so picked up by the SBI is reflected as credit entry in SBI's bank account pertaining to the ZRO concerned. These Zones are functioning under direct control & supervision of respective Superintending Engineers (Maintenance) and Superintending Engineers (Project)-I & II.



Besides this, DJB also facilitates payment of water bills through various online modes like NEFT /RTGS, Payment gateways, Bharat Bill Payment Service (BBPS) which are monitored by the office of Director (Revenue) at HQ. Online payment so collected by the through various modes are reflected as credit entry in the respective bank accounts. Respective Banks send auto generated daily MIS through email showing summarised total collection and number of transactions in a particular day with further detail of each and every transaction.

Accounts department of Revenue HQ reconciles the online collection on the basis of MIS and Bank Statement as per instructional order issued by Member (Finance) dated 03.10.22 vide copy enclosed.

Contract management with various service providers such as M/s. Wipro and Banks etc. are done by the office of Director (Revenue) at HQ.

H.O.D/H.O.O/DDO's/CASHIERS

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

S. No.	Head of the Department	Designation	Period
01	Sh. P.Krishnamurthy	CEO, DJB	01.04.2022 to 30.06.2023
02	Sh. A. Anbarasu	CEO, DJB	01.07.2023 to 31.03.2024

S.No.	Head of Office	Designation	Period
01	Ms. Akriti Sagar	Director	01.04.2022 to 28.04.2022
02	Sh. Bans Raj	Director	29.04.2022 to 24.06.2022
03	Sh. Amit Kumar Jain	Director	27.06.2022 to 19.10.2022
02	Sh. Gurpreet Singh	Director	19.10.2022 to 31.03.2024

S.No.	DDO	Designation	Period
01	Sh. Naresh Kumar	Jt. Director	01.04.2022 to 30.06.2022
02	Sh. Shekhar Kumar	Jt. Director	01.07.2022 to 06.12.2022
03	Sh. S. K. Sharma	Jt. Director	07.12.2022 to 31.03.2024

S.No.	Cashier	Designation	Period
01	NIL		

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-24

REVENUE

(Rs. In lakh)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
01.	2022-23	2634.91 ✓	2027.67 ✓	607.24 ✓	23.05%
02.	2023-24	3419.88 ✓	2977.06 ✓	442.82 ✓	12.95%

CAPITAL

(Rs. In lakh)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1.	2022-23	1334.47	1032.25	302.22	22.65%
2.	2023-24	2668.41	714.08	1954.33	73.24%

VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	10	06	04
2	B	22	17	05
3	C	73	36	37

STATUTORY AUDIT

The statutory audit of **Jt. Direct of Revenue, Jal Board, Jhandewalan, New Delhi** has been conducted by AG (Audit), Delhi, up to the year 2021-22.

MAINTENANCE OF RECORDS

The maintenance of records of **Jt. Direct of Revenue, Jal Board, Jhandewalan, New Delhi**, for the period 2022-23 & 2023-24, was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

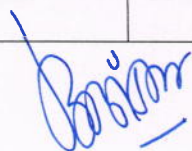
The audit **Jt. Direct of Revenue, Jal Board, Jhandewalan, New Delhi**, has been done first time by Directorate of Audit, Govt. of NCT of Delhi. Hence, there is no outstanding old para.

CURRENT AUDIT REPORT (2022 - 2024)

During the course of current audit, **07** Audit Observation Memos and **01** Audit Record Memo, highlighting various shortcomings/irregularities were issued. All **08** Audit Memos, including **01** Record Memo, have been converted into **05** Paras and **03** TANs, which have been incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recovery (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
06	8372/-	Nil	8372/-	03
Total	8372/-		8372/-	



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The Internal Audit Report has been prepared on the basis of information furnished and made available by **Jt. Direct of Revenue, Jal Board, Jhandewalan, New Delhi**. Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



AUDIT OFFICER
Compliance Audit Party (DJB)

PART – I

OLD AUDIT REPORT

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PART – II

CURRENT AUDIT REPORT

(2022-23&2023-24)

CURRENT AUDIT REPORT

(2022-23 & 2023-24)

PARA NO. 01:- Irregularities in Engagement/hiring of Data Entry Operators/ Computer Operator & Co-Ordinator Manager.

(Ref: Audit Observation Memo No. 02, dated 29.10.2024)

As per Rule 149 of GFR-2017, "the procurement of Goods or Services by Ministries or Departments will be mandatory for Goods or Services available on GeM". Further, GeM was implemented by the Govt. of India w.e.f. 1st July, 2017.

On scrutiny of records provided by the Unit/Division it has been observed that the Department engaged/outsourced the above-mentioned staff through the below mentioned agencies, on nomination basis, without following the provisions of General Financial Rules:-

Sl. No.	Name of the Agency	Period of engagement		Remarks
		From	To	
01.	M/s NICSI	02/05/2017	31/03/2019	Contract was initially awarded for a period from 02/05/2017 to 17/01/2018 & it was extended further one time.
02.	M/s BESIL	01/04/2019	29/02/2024	Contract was initially awarded for a period from 01/04/2019 to 31/03/2020 & it was extended further six time.
03.	M/s ICSIL	01/03/2024	28/02/2025	Two numbers of Draft Contract Agreements (e-Stamp Certificate No. IN-DL49879442729416W & IN-DL49880268415118W, dated 26/02/2024, signed by an authority of M/s ICSIL only, in advance (appears that it has been prepared by M/s ICSIL), are placed on the file. Contract Agreement has not been executed with M/s ICSIL even after eight months of award/commencement of the work.

As per Rule 139(vi) of GFR-2017, execution of Contract Agreement or Work Award should be done before commencement of the work.

On scrutiny of records provided by the Unit/Division it has been observed that the above-mentioned two agencies i.e. M/s NICSI & M/s BESIL denied to execute the Contract Agreement and accordingly Department did not execute Contract Agreement with both of the above-named agencies.

As per Rule 171 of GFR-2017, to ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract.

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Performance Security should be for an amount of five to ten per cent of the value of the contract as specified in the bid documents.

On scrutiny of records provided by the Unit/Division it has been observed that, none of the above-mentioned agencies was asked by the Department to deposit the Performance Security as per the provision of the General Financial Rules.

An Audit Observation Memo (Memo No. 02) was issued to the Unit to give the reasons for the above noted anomalies but no reply was given by the Division.

It is, therefore, advised to the Division to give the reasons for the above noted anomalies. The Division is further advised for strict adherence/compliance of the provisions of the GFR in future.

PARA NO. 02: - Non-surrender of savings.

(Ref: Audit Observation Memo No. 05, dated 30.10.2024)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial 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.

Further rule 62(2) of the GFRs, 2017 states that the savings, as well as the provisions that cannot be profitably utilized, shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

On perusal of information provided by Department, it has been observed that the Department has not utilized the budget granted to its full extent thereby resulting in saving under Capital Head in the financial years 2022-23 & 2023-24. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Financial Year	Head	Budget Allotted (Rs. In Lakh)	Funds used (Rs. In Lakh)	Savings (Rs. In Lakh)	savings/ unutilised funds
2022-23	Revenue Expenditure	2634.91 ✓	2027.67 ✓	607.24 ✓	23.05%
	Capital Expenditure	1334.47 ✓	1032.25 ✓	302.22 ✓	22.65%
2023-24	Revenue Expenditure	3419.88 ✓	2977.06 ✓	442.82 ✓	12.95%
	Capital Expenditure	2668.41 ✓	714.08 ✓	1954.33 ✓	73.24%

An Audit Observation Memo (Memo No. 05) was issued to the Unit to give the reasons for non-surrender of the savings, but no reply was furnished by the Unit.

The department may, therefore, take necessary steps to follow the rules/instructions issued for surrender of savings and show the compliance to the Audit.

PARA NO. 03: - Excess payment of Non-Productivity Linked Bonus for Rs.8372/-.

(Ref:Audit Observation Memo No. 06, dated 30.10.2024)

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, issued directions to release Non-Productivity Linked Bonus [PLB] (Adhoc 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", 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 & 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus to its staff @ Rs.7000/- per employee, 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. Details are as under: -

Bill No., Bill code and Bonus period	Total Amount Paid as Bonus	Total Amount of Bonus as per rule	Total No. of official paid to Bonus @ Rs. 7000/-	Excess amount paid.	Total Amount of Recovery should be made
14,15,17/101& 301/2022-2023	3,15,000/-	3,10,860/-	45	4,140/-	4,140/-
Nil	3,22,000/-	3,17,768/-	46	4,232/-	4,232/-
			Total	8,372/-	8,372/-

An Audit Observation Memo (Memo No. 06) was issued to the Unit to give the reasons for making overpayment of Non-Productivity Linked Bonus but no reply was furnished by the Division.

Head of Office may therefore take necessary action to recover Rs.8,372/-, as per list attached as **Annexure-A**, after due verification of facts and figures, under intimation to the Audit.



PARA NO. 04: (A) Non- Maintenance of Cash Book for Financial Year 2022-23 & 2023-24.

(Audit Observation Memo No.07 (A) & (B), dated 04.11.2024)

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, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of the **Office of Jt. Director (Revenue) Varunalaya Phase-II, Jhandewalan, New Delhi**, during the audit period. It is evident from the Ledger of Other Expenses that Imprest A/c utilized for payment/purchase items by the Division, RTI fee and cash received from employees of DJB, for various purposes, have been deposited in Bank Account, but no Cash Book has been maintained by the Division as per rule. As per information provided by the Division, the amount of Imprest Money utilized & Other Receipt (Cash), during the financial year 2022-23 & 2023-24, is as under:-

Financial Year	Imprest Money Utilized	Other Receipts (Cash)
2022-23	Rs.1,44,923/-	Rs.37,078/-
2023-24	Rs.1,77,394 /-	Rs.31,341/-

Every entry was required to be entered in the Cash Book and these entries were to be signed by DDO. Balances should be attested by the DDO/HOO at the end of each month.

An Audit Observation Memo (Memo No. 7 {A}) was issued to the Unit to give the reasons for non-maintenance of Cash Book, but reply furnished by the Unit i.e. **Cash Book is not being maintained due to implementation of Tally/FMS**, which is not convincing/tenable.

Head of Office may, therefore, take necessary action to maintain the Cash Book as per Receipt and Payment Rules and show the compliance to the Audit.

(B) Non-Issuance of Receipt to the payer on account of receiving Govt. money.

As per clause (a) of sub-rule (1) of Rule 19 being observed, the Head of Office, where money is received on behalf of the Government, must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion, authorize any other officer, subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him.

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On Scrutiny of record it is found that, no receipt, as per rule, was issued to payer at the time of receiving cash/cheque, during the financial year 2022-23 & 2023-24.

An Audit Observation Memo (Memo No. 07 {B}) was issued to the Unit to give the reasons for Non-Issuance of Receipt to the payer on account of receiving Govt. money. In response, the Division informed that no TR-5 is being issued & Government receipts are being deposited vide challans. The reply furnished by the Division is not tenable.

Head of Office may, therefore, take necessary action to issue a proper receipt to the payer, as per Rules and show the compliance to the Audit.

Para No. 05: Non-production of Records

The Unit was requested to provide records/information through various Audit Record Memos. A reminder was also issued to the Unit provide the records/information vide Audit Record Memo No. 01(J), dated 28.10.2024. In spite that, following records/information was not provided to the Audit. The same may therefore be produced to next audit.

1. Payment Files and Bills related to M/s Wipro Ltd., engaged by Delhi Jal Board as System Integrator for RMs 2.0.
2. Advertisement files.
3. Tender file for hiring/outsourcing Meter Readers/Meter Inspector.
4. LTC/TA/Conveyance Allowance/Children Education Allowance/Newspaper & Telephone Reimbursement Register.
5. All Stock Registers (Consumable/Non-Consumable).
6. Property Register.
7. Dead Stock Register/Condemnation Files/Register.
8. ZRO wise break-up of Revenue Receipts (sought vide Audit Record Memo No. 01(H).
9. Information regarding total number of cases of waiving-off the Water Bills during the financial year 2022-23 & 2023-24.
10. File/record pertaining to waiving-off the Water Bills for the period from 01/04/2022 to 31/03/2024.
11. Copy of Bank statements in r/o all Bank Accounts.
12. Reconciliation Statements in r/o Ledgers with Bank Statement.
13. Confirmation and detail of closed Bank Accounts 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.
14. Purpose of maintaining each Bank Accounts.



PART – III

TEST AUDIT NOTES

(2022- 2023

&

2023-24)

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TEST AUDIT NOTES

(2022-23 & 2023-24)

TAN No.01: -Improper maintenance of Pay Bill Register/ECR.

(Ref: Audit Observation Memo No. 03, dated 29.10.2024)

During test-check of PBR/ ECR for the audit period 2022-23 &2023-24, the following discrepancies have been noticed: -

- a. The mandatory page counting certificate to be recorded on the first page of the PBR/ECR has not been recorded/signed by Head of Office.
- b. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like GPF Number, Address, D.O.B., details of loan/advances/refunds, detail of Govt. Accommodation, spouse information, Aadhar No., PAN No. etc., have not been recorded in the PBR/ECR.
- c. Cutting and overwriting noticed in the PBR/ECR and the same have not been attested by the Competent Authority.
- d. Past information of employees, who have been transferred into the unit, was not found recorded in the PBR/ECR (required to be entered from LPC). This information is required for calculation of Income Tax, GPF/NPS contribution etc.
- e. Signatures of competent authority were not found on entries.
- f. Grand total of each employee at the end of the year, required to assess the Income tax liability, was not found in the PBR/ECR.

Therefore, necessary steps may be taken by the Department to remove the above said shortcomings/deficiencies and compliance be shown to the next Audit.

TAN No. 02: - Shortcomings in maintenance of Service Books

(Ref: Audit Observation Memo No. 04, dated: 30.10.2024)

During the test check of Service Books provided by the Division, the following deficiencies/shortcomings are observed: -

- (i) As per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, entry of Aadhar Number has not been made in Service Books.
- (ii) 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 be issued to him in the prescribed form (Form 24). However, it has been observed that the service has not been got verified in any case.

- (iii) Under LTC scheme, 'Hometown Declaration' is to be kept in the Service Book of the Govt. Servant. However, it has been seen that Hometown Declaration has not found in Service Book in many cases.
- (iv) GPF Account Number is to be entered on the right-hand top of page no. 01 of the Service Book, as soon as the official is admitted to GPF. However, it has been observed that GPF A/c number is not mentioned in any Service Book.
- (v) Instructions/ guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee 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.
- (vi) Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (vii) In case of transfer, a 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.
- (viii) Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.
- (ix) 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 are not affixed or are very old.
- (x) First page of Service Book, having details of the employee, should be filled up properly and completely. It is observed that many details are formed blank such as Fingerprint, Caste, identification marks etc.
- (xi) Order of pay fixation on promotion and up-gradation not found written or pasted in some of the Service Books.
- (xii) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
- (xiii) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.
- (xiv) Leave records in Service Books were neither maintained in a proper manner nor found signed by the HOO.
- (xv) Forma-3 under Rule 54 (12) i.e., Details of Family has not been found in the Service Book in many cases.

Therefore, necessary steps may be taken by the Department to remove the above said shortcomings/deficiencies and compliance be shown to the next Audit.



TAN No.3:- Non-filling up of the vacant posts of Group- A,B & C employees.

(Ref: Audit Observation Memo No. 08, dated: 05.11.2024)

As per information provided by the Unit/Division, the following sanctioned posts are laying vacant as on date: -

Sl. No.	Group of post	No. of posts sanctioned	No. of posts filled	No. of posts vacant
01.	Group-A	10	06	04
02.	Group-B	22	17	05
03.	Group-C	73	36	37

Therefore, necessary steps may be taken by the Department to fill-up the mentioned vacant posts of Group-B & Group-C employees, under intimation to the Audit.

