

18

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

Audit Report of Office of Office of SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005 for the period 2022-23 and 2023-24.

INTRODUCTION

The Compliance Audit Report of Office of SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005. 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 (From 23.11.2024 to 02. 12.2024 on Earned Leave). The audit conducted during 08 working days between 20.11.2024 to 02.12.2024 (08 working days) Excluding 27.11.2024 at Hqr for necessary correction in the Old Audit Report.

AIMS & OBJECTIVES: -

Office of SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005 is responsible for Supervisory control of the offices of EE(Plg.) DR and Colony. One Executive Engineers i.e EE (Plg.) DR and EE (Plg.) Colony is working under SE (Plg.) DR & Col.

Works of EE (Plg.) DR are :-

1. Dealing with application for calculation of IFC for sewer for sewer received on OBPS portal.
2. Payment of Third-Party Inspection works of DJB to M/s Rites Ltd.
3. Scrutiny of Sewerage schemes received from development agencies.
4. Scrutiny and checking of estimates of cost greater than 15 Cr. of Rising mains, STP/SPS etc.

Works of EE (Plg.) Col.

1. Payment of Third-Party Inspection works of DJB to M/s Rites Ltd.
2. Scrutiny and checking of estimates of cost greater than 15 Cr. Of sewer network.
3. Works related to Enlistment of Contractors.

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. Rajeev Kumar Gupta	Superintendent Engineer	01.04.2022	31.03.2024

20/11

17

List of D.D.O (Smt./Shri/Ms.)

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Munish Kumar	Executive Engineer	01.04.2022	31.03.2024

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Anjani Kumar Shrivastava	AAO	April 2022	31.03.2024

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

Revenue (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2022-23	546.41 lakhs	536.01 lakhs	10.40 lakhs
2023-24	561.70 lakhs	552.38 lakhs	09.32 lakhs

Capital (Rupees in Lakh)

Year	Budget	Expenditure	Balance Amt.
2022-23	399.60 lakhs	155.68 lakhs	243.92 lakhs
2023-24	453.73 lakhs	261.43 lakhs	192.30 lakhs

Vacancy Statement: As on 31.03.2024

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	3	2	1
2	Group – 'B'	19	7	12
3	Group – 'C'	30	11	19
Total		52	20	32

Statutory Audit:-

The Statutory audit of Office of SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005 has been conducted by AG (Audit) Delhi up to March 2023.

NY

16

Maintenance of Records:-

The maintenance of record of **Office of SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005** for the period 2022-23 and 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

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 SE (Plg.) Drainage & Col. 1 st , floor,Varunalaya, Phase I, Jhandewalan, Delhi-110005.					

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.	07	3952	0	3952	
Total		3952	0	3952	

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 SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005.** 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

15

PART-I

OLD AUDIT REPORT

NIL

15

14

PART-II

CURRENT AUDIT

REPORT

(2022-23 and 2023-24)

PM

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

PARA 01 : Loss of Rs.1,53,717/- due to not availing 15% Rebate on Advertisement.

(Ref. Audit Memo No.01 dated: 22.11.2024)

During the scrutiny of records relating to expenditure incurred on Advertisement by the Office of SE (Plg.) Dr & Col., DJB, Jhandewalan, New Delhi, it has been noticed that Releasing Orders of various advertisements in r/o tender/notices etc. to the tune of Rs.10,24,783/- are issued directly to the Media/News Papers agencies instead of Shabdarth (An advertisement agency of Government of NCT of Delhi) and payment has also been released to the concerned media agencies/Newspaper Agencies directly by the unit during the Financial Year 2022-23.

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 but no rebate/discount is provided to Delhi Jal Board on Advertisement by the Media House/Advertisement Agency.

'Shabdarth' receive 15% rebate on Advertisement of Print media, however, the department has not published the Advertisement through Shabdarth and published the Advertisement directly through the Advertisement Agencies and not availing 15% discount/rebate. Details of expenditure on Advertisement for the year 2022-23 and 2023-24 are as under:-

F.Y. 2022-23		
S. No.	Name of the Advertisement Agency	Gross Amount (In ₹)
1.	M/s Hindustan Media Venture Limited	75702
2.	M/s HT Media Ltd.	369635
3.	The Times Group	475298
4.	M/S Jagran Prakashan Ltd	104148
	Total	1024783
Loss for an amounting to Rs. 1024783x 15% = Rs. 1,53,717		

F.Y. 2023-24		
S. No.	Name of the Advertisement Agency	Gross Amount (In ₹)
NIL		

Since, the advertising agencies offers discount of 15% for any advertisement through M/s. Shabdarth. The Division may look into the matter and take necessary action to publish the advertisement through Shabdarth and rebate of 15% of DAVP rate may also be obtained in future under intimation to audit.

(Signature)

12

PARA 02 :- Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No.02 dated: 22.11.2024)

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005. 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.)
Corp Bank -026401601000550 (Now UBI 6020)	1083.65	0.00
Corp Bank – 143 (Now UBI 0042)	14040.60	0.00
Corp Bank – 180 (Now UBI 0417)	55483.49	0.00
SBI A/C NO. (41437543537)	232783.00	0.00
Syndicate Bank-90231010000192 (Now Canara)	190.00	0.00
Corp Bank - 4116	0.00	17,12,38,078.00
Corp Bank - 4132	0.00	64,46,897.00
SBI -1403	0.00	137348.00
SBI - 1404	0.00	8966759.00
TOTAL	303580.74	186789082.00

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.18,67,89,082.00 in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c Rs. 18,64,85,501.26 (Rs.3,03,580.74 (Dr.) & Rs.18,67,89,082.00 (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.

The department should take necessary action to reconcile the above said bank Ledger A/cs and necessary entries may also be incorporate 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 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 2022-23.

12

11

(B) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by by SE (Plg.) Drainage & Col. 1st, floor, Varunalaya, Phase-I, Jhandewalan, Delhi-110005, 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					
SBI A/C NO. 3537	0.00	73517449.00	63768046.00	9749403.00	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.

Division has not commented on confirmation of balance and non-carry forwarding of balances from the Financial Year 2022-23 to 2023-24.

The Department/Division may look into the matter and necessary action for the smooth functioning and better budget control/Expenditure etc. and carry forwarded all the balances of previous F.Y. 2022-23 to 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the Division and necessary entries may also be incorporate in the concerned Ledger 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 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.

AM

10

PARA 03 :- Non-adjustment of Medical Advance amounting to Rs. 10,38,010/-.

(Ref. Audit Memo No.03 dated: 26.11.2024)

With reference of OM No. S. 14025/19/2015-MS/ dated 27/05/2015 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.

During the scrutiny of Ledger for the year 2022-2023 provided by the Division, it has been observed that a **medical advance of Rs. 10,38,010/-** has been pending as opening and Closing Balance. This closing balances not forwarded as opening balances for the financial year 2023-2024.

Reason for non-forwarding of closing balance for the financial year 2022-2023 as opening balances for the financial year 2023-2024 elucidated to audit. Further, No initiative has been made by the division for adjustment of medical advance pending for long time. Such delays in adjustments of advances indicate lack of effective control and monitoring and deficient financial management. Hence, inordinate delay in adjustment of the advances drawn on medical involved the possibility of deferring the refund of government funds lying for prolonged periods with the employee.

Division Should take necessary action for settlement of above medical adjustment and if already settled necessary entry should be made in ledger and shown to next audit.

PARA 04: Irregularities noticed in the Third-Party Inspection Report and Inspections were carried out without obtaining necessary EOT.

(Ref. Audit Memo No.05 dated: 26.11.2024)

As per General Terms and Conditions (Scope of Work) of Contract Agreement, The third party inspection shall carry out random and periodical checks has been done of various water & sewerage civil as well as E&M projects of DJB costing more than Rs. 1 crore at different locations across Delhi. The tests are being conducted & work executed as per specification on Contract Agreement of individual work for which the inspection is being carried out. Further, the TPIA shall submit Photographic evidence of work progress be submitted in the inspection reports and also uploaded on DJB Project Management System. The final inspection report submitted within 3 months of completion of work need to clearly bring out that all defects, discrepancies noticed during execution of the work have been rectified and work completed is as per applicable specifications & contract agreement of the work.

During the test check the record related to the third party inspection of works in DJB assigned to M/s Rail India Technical and Economics Services (RITES LTD.). It has been observed that :

- (a) Third party inspection report with photographic evidence of work progress has not been uploaded on DJB Project Management System.

2/11

9

- (b) Copy of terms and condition of as per contract agreement of work's which inspection is being carried out not available to ascertain that inspection report findings are as per specification of work.
- (c) Monthly work progress report of work's inspection is being carried out is not available with payment bill of TPIA.
- (d) SE (Plg.)-DR. & Col. releases payment to TPIA on the basis of verification by the concerned division, however in most of cases as per work order issued to TPIA for inspection stipulated date of completion of work lapse. No evidence available with payment bill that concerned division had obtained necessary EOT from competent authority. Details of some such cases are as under :

Sl. No.	Name of work	Date of work order issued for TPI to RITES LTD.	Date Start of work	Date of completion of work	Date of Inspection for which payment released to RITES LTD.	Amount (in Rs.)
1.	Construction of 318/22 MLD (70MGD) sewage pumping station Barrage at Kalyanpuri Delhi.	31.01.2013	20.12.2012	19.12.2014	19.09.2022	286560/-
2.	Providing & laying 280 mm to 600 mm nominal dia internal sewer line in the Maidangarhi and saidulajab.	30.09.2013	21.09.2013	20.09.2015	19.09.2022	280565/-
3.	Providing & laying an independent rising main of 1000 mm dia from Mandawali SPS to STP Kondli.	21.09.2016	16.09.2016	15.03.2019	19.09.2022	265278/-
4.	Providing & laying 250 mm to 700 mm dia internal and peripheral sewer line in Sangam Vihar.	20.06.2018	25.05.2018	24.05.2020	05.12.2022	89508/-
5.	Providing sewerage system in Lakhi Ram Park U/A colony in Kirai.	22.10.2018	17.10.2028	16.04.2019	22.03.2023	120448/-
6.	P/L sewerage services in Bakkarwala RSC (Loknaya Puram)	18.03.2019	17.03.2019	16.09.2020	31.08.2022	162260/-
7.	Providing & laying of internal and peripheral sewer line in Kamruddin Nagar..	15.10.2018	28.09.2018	27.09.2020	22.08.2022	244529/-
8.	Making of outfall arrangement by P/L 710 mm dia (OD) HDPE pipe sewer line from Malka Ganj Chowk to UTS near Daulat Ram College.	05.07.2018	14.07.2018	12.04.2019	24.09.2021	138051/-
9.	Shifting of 2400 mm dia brick barrel near foot over bidge at DDU marg New Delhi.	25.02.2029	26.01.2019	25.04.2019	13.01.2022	48162/-
10.	Providing and laying 280 mm to 500 mm nominal dia internal sewer line in Chhattarpur village.	05.03.2019	28.02.2019	27.02.2020	11.05.2021	156361/-
11.	Providing and laying internal and peripheral sewer line of 280 mm to 700 mm dia in Gautam Puri Awas. Under Okhla	07.08.2019	20.06.2019	19.09.2020	23.06.2022	223750/-

Above data shows that date of completion of work as per contract agreement of work ranging from 2014 to 2020 but the division has releases TPI charges for the inspection period of 2021 to 2023 without evidence/approval of EOT which is affect

NM

not only violating the provisions but also defeating the achievements fixed the public interest. Necessary steps may be taken by SE (Plg.) DR & COL to remove the above discrepancies under intimation to audit.

PARA 05 :- Excess payment of Non-Productivity Linked Bonus for Rs.3956/-
(Ref. Audit Memo No.07 dated: 28.11.2024)

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 exceed 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	Poonam Raheja, A.S.O	7000	6908	92	0	0	0	92
2	Geeta Anand, DM-1	7000	6908	92	0	0	0	92
3	Vijay Arora, DM-II	7000	6908	92	0	0	0	92
4	Pankaj, F.A	7000	6908	92	7000	6908	92	184
5	Ankit Tyagi, J.A	7000	6908	92	7000	6908	92	184
6	Dharmendra Singh, J.A	7000	6908	92	7000	6908	92	184
7	Meena, PCMAR	7000	6908	92	7000	6908	92	184
8	Abhishek Vatsa, DM-II	7000	6908	92	7000	6908	92	184
9	Maya Devi, F.A	7000	6908	92	0	0	0	92
10	Meena, F.A	7000	6908	92	7000	6908	92	184
11	Bimla, S.A	7000	6908	92	7000	6908	92	184
12	Sushil Kumar Sharma, A.S.O	7000	6908	92	7000	6908	92	184
13	Omwati, A.S.O	7000	6908	92	7000	6908	92	184
14	Charanjeet, D.M-II	7000	6908	92	0	0	0	92
15	Sanjay Shrivastav, A.S.O	7000	6908	92	7000	6908	92	184

16	Sunil Kumar, Dm-II	7000	6908	92	0	0	0	92
17	Tilak Raj, F.A	7000	6908	92	7000	6908	92	184
18	Ishu, J.A	7000	6908	92	7000	6908	92	184
19	Sona Devi, F.A	7000	6908	92	7000	6908	92	184
20	Nitish, S.A	7000	6908	92	7000	6908	92	184
21	Dharampal, F.A	0	0	0	7000	6908	92	92
22	Neeru, PCAMR	0	0	0	7000	6908	92	92
23	Aman Chaudhary, JE ©	0	0	0	7000	6908	92	92
24	Smar Chaudhary, PCMAR	0	0	0	7000	6908	92	92
25	Imran Ahmad, A.S.O	0	0	0	7000	6908	92	92
26	Kashmir Singh, Dm-II	0	0	0	7000	6908	92	92
27	Savita Arora, A.S.O	0	0	0	7000	6908	92	92
28	Urmil Devi, F.A	0	0	0	7000	6908	92	92
29	Arjun Kumar, F.A	0	0	0	7000	6908	92	92
TOTAL		140,000	1,38,160	1840	1,61,000	1,58,884	2116	3956

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.3956/- 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 06: Non-utilization of funds to the tune of Rs.434.12 lakh.

(Ref. Audit Memo No.09 dated: 28.11.2024)

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:

EE(Plg.)-DR

Year	Budget Allocated (Plan/Capital)	Expenditure (Plan/Capital)	Excess (+) / Savings (-)	% of Excess/ Savings
2022-23	158.00 lakhs	37.01 lakhs	119.49 lakhs	(-) 75.63
2023-24	68.68 lakhs	1.04 lakhs	67.04 lakhs	(-) 97.61
TOTAL(A)	226.68 lakhs	38.05 lakhs	186.53 lakhs	(-) 82.29
EE(Plg.)-Col.				
Year	Budget allocated (Plan)	Expenditure (Plan)	Excess (+) /Savings (-)	% of Excess/ Savings
2022-23	241.60 lakhs	118.67 lakhs	122.93 lakhs	(-) 50.88
2023-24	385.05 lakhs	260.39 lakhs	124.66 lakhs	(-) 32.37
TOTAL(B)	626.65 lakhs	379.06 lakhs	247.59 lakhs	(-) 39.51

[Signature]

6

Total A+B	853.33lakhs	417.11 lakhs	434.12 lakhs	(-) 50.87 %
-----------	-------------	--------------	--------------	-------------

From the above table, it is gathered that out of the total allocation of Rs.853.33 lakh, an amount of Rs. 434.12 lakh expenditure was incurred in Plan head of the Division there were savings worth Rs.434.12 lakh. The overall percentage of savings was 50.87%.

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 39.51% to 82.29% 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 07 :- Non maintenance of Cash Book as per Rule 13 of Receipt and Payment Rules for Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No.10 dated: 29.11.2024)

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

AM

5

However, during Scrutiny of imprest register record of DDO SE (Plg)- Dr. & Col., DJB, 1st Floor, Varunalaya Phase-I, Jhandewalan, New Delhi-05, it reveals that Cash withdrawn on account of imprest but expenditure details not maintained properly. Further, It is also evident from the Receipt Cash Book register that Division received Enlistment Fee, performance guarantee, RTI fee/ medical subscription from employee and other various purpose have been deposited in Bank Account, but Cash Book not been maintained as per rule. 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.

HOO/DDO advised that Cash Book should be maintained as per Rule 13 of Receipt and Payment Rules and shown to next audit.

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

(Ref. Record Memos dated: 20.11.2024)

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

1. Bank Reconciliation Statements and Bank Statements of Corp. Bank A/c No. 4116, 4132, 1403 and SBI – 1404.
2. Cash Book/Imprest Register.
3. MAS Register/T&P Register/Dismantle Register
4. 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**

4

TAN 01: Non maintenance of Bill Register.

(Ref. Audit Memo No.04 dated: 26.11.2024)

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

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 02: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.06 dated: 26.11.2024)

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. Bill Numbers are not mentioned in PBRs/ECRs against each entry, without bill number, identification of Bill cannot be ascertained.

NW

3. GAR-18, Abstract of Pay bill was not prepared.
4. No Column for GPF Advance/Withdrawal were found in PBR/ECR.
5. No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
6. Numerous cutting and overwriting were noticed in the ECRs which were not attested by the competent authority.
7. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found **recorded in the ECR**.
8. 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 03: Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No.08 dated: 28.11.2024)

During test check of Service Books provided by the office of SE (Plg.)- Dr. & Col., DJB, 1st Floor, Varunalaya Phase-I, Jhandewalan, New Delhi-05., following deficiencies are observed: -

- (i) **Photograph** - The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases. On test check the latest attested Photograph of officials/officer in respect of Smt. Omwati (Sr. Asst.), Smt. Meena (PCAMR), Sh. Raju Gupta (A.O), Sh. Kashmir Singh (DM), Sh. Sanjay Srivastav (ASO) has been not found in Service Book.
- (ii) **Annual Verification of Service**-The provisions of SR199 and 202 require that "Every step in a government servant's official life must be recorded in his Service Book and each entry must be attested by the Head of his Office...." (SR199) and that "It shall be the duty of every Head of Office to initiate action to show the Service Books to the Government servants under his administrative control every year The Government servants shall inter alia ensure that their services have been duly verified and certified as such...." (SR 202). On scrutiny of Service Book of the Divisions it was observed that Annual verification of service has been not done in all cases.

N.Y.

2

- (iii) **Entry of Important Information**-In respect of newly appointed officials' entry regarding important information date of joining /regularization of service, medical fitness record and hometown declaration record should be entered in service book with attestation of HOO. On scrutiny of service book of newly appointed officials Smt. Ishu(Jr. Asst).
- (iv) **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-I/Pr. AO/2017-26 dated 10/09/2015.
- (v) **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.
- (vi) **'Hometown' declaration** under LTC scheme is to be kept in the Service Book. However, entry for hometown declaration was not found in most of the Service Books.
- (vii) **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.
- (viii) **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.
- (ix) **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.

DN/

- (x) **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. Leave Record in respect Smt. Meena (PCAMR) updated up to 31.12.2021 and 31.12.2019.

Reason for above Discrepancies elucidated to audit.


INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board