

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

**Audit Report in r/o Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi
FOR THE PERIOD 2022-23 & 2023-24**

INTRODUCTION

The Internal Audit Report on the accounts of Office of **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi** was conducted by the field Audit team comprising of Sh. Anand Kumar Gupta, Sr. AO and Sh. Vijay Kumar, AO. The audit was conducted during 7 working days Date of Inspection **05-11-2024 to 22-11-2024 except 07-11-2024 (GH Chhatt Puja), 12-11-2024, 13-11-2024 (Audit Hq), 15-11-2024 (GH Guru Nanak Birthday), 18-11-2024 (DJB HQ Audit)- (Total 9 working Days)**.

AIMS AND OBJECTIVES

AO (F&G) section is the DDO for finance wing of DJB HQ and act as PAO for DJB HQ. This section is dealt with Establishment and finance matter of all DJB HQ officials.

The General aims & Objective are as follows: Work related to Finance wing & Dy. Director (D)/ (T) Establishment including pensioners Medical Bills, Policy matter of Imprest of DJB & establishment related work of Sr. Officer dealt in F&G section. Salary of M/Roll & Contractual Employee, Bills of Work of Policy related to HQ i.e. AC (D), PRO/AC (W)/AC (B), EE (EDP)/AC (Training) /CCR/ AC (G)/AC (GAB), Security staff payment, Imprest & Telephone reimbursement of DJB HQ

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

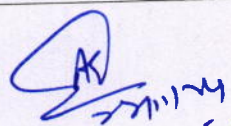
The following information/record may be provided for the audit period F.Y.22-23, 23-24.

1. LIST OF HOO/DDO:

S. No	Name	From – To
1.	Ms. Suneeta Chugh	01-04-2022 to 31-12-2022
2.	Sh. R.S. Bhardwaj	01-01-2023 to 31-03-2024

2. LIST OF AAO :

S. No	Name	From – To
1.	Sh. Dipendra Kumar	01.04.2022 to 22.08.2023
2.	Sh. Raju Gupta	01.04.2022 to 31.05.2022
3.	Sh. Joginder Kr. Yadav	01.09.2022 to 28.02.2023
4.	Sh. Anuj kumar Pathak	01.10.2023 to 31.03.2024



3. **LIST OF CASHIER :**

S. No	Name	From – To
1.	Sh. Jagdish Prasad Sati	01.04.2022 to 31.03.2024

4. **Vacancy Statement**

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	9	7	2
B	41	34	7
C	122	51	71

5. **Budget detail**

Capital (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	✓ 2288.00	✓ 554.65	✓ 554.65	NIL	1733.35
2023-24	✓ 1293.82	✓ 371.17	✓ 371.17	NIL	922.65

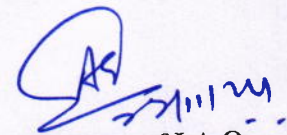
Revenue (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	✓ 63418.00	✓ 58981.00	✓ 58981.00	NIL	4437.00
2023-24	✓ 67622.25	✓ 63877.14	✓ 63877.14	NIL	3745.11

Statutory Audit:

AGCR Audit of Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi has been conducted upto 2023-24.

Maintenance of Records:

The maintenance of record of the of Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.



Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

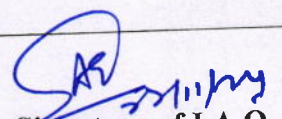
PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
NIL					

Details of Old Recoveries

Details of Recoveries					
S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/Regularized	Balance
NIL					


Signature of I.A.O

Name of Sr.A.O. : Anand Kumar Gupta

Current Audit Report

During the course of current audit, 11 observation Memos were issued to the Office of The **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi** for the period 2022-23 & 2023-24. The Audit Memos/Record Memo have been converted into 12 Audit Paras.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
5	7	14,444/-	NIL	14,444/-	PARA-05

Internal audit report has been prepared on the basis of information furnished and made available by the **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


 Signature of I.A.O

Name of Sr.A.O. : Anand Kumar Gupta

PART-II
CURRENT AUDIT REPORT (2022-23 & 2023-24)

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI:
DELHI SECTRIAT, 4TH LEVEL
I.P. ESTATE, NEW DELHI-110002

PARA : 01 (Audit Memo No.1 Dated: - 08/11/2024)

Sub : Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.
(A) Financial Year 2022-23.

During the Test Check of the Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi.** It has been observed that following Bank Ledger balances are exists in the Book of Accounts of the Division, detail as under :-

Bank/Cheque-in-Transit Balance as on 31-03-2023			
		Debit	Credit
1	Cheques in Transit	5071260.00	
2	Corp.Bank (Now UBI) 501/ 105571	449929.70	
3	Corp Bank (Now UBI) 70522 /191	466787.30	
4	Corporation Bank- 4116		10279485381.00
5	Corporation Bank -SB-19633	2057248.00	
6	SBI A/c No. 41437543718	16286901.00	
7	Syn. Bank-60011-R.Jhasi		152120403.00
8	Syndi Bank (Now Canara Bank) 12261		2420118.00
9	Syndicate Bank C/A (Now Canara Bank) 0917	5937017.68	
	Grand Total	30269143.68	10434025902.00

It was requested to provide the following information/documents :-

1. Copy of the Reconciliation Statements in r/o Balances mentioned above alongwith Ledgers and Bank Statement.
2. Reason for Credit Balance Rs. **10434025902/-** in r/o Ledgers mentioned above and detailed thereof.
3. Certificate of Balances having Debit Balances as mentioned above.
4. 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.
6. Reason for non adjustment of "Cheques in Transit" for Rs. 5071260/- in r/o Imprest Paid to officer/official of DJB.

Division has submitted the Reconciliation Statement in r/o Bank Account Mentioned at S.No.2,3 & 9 only and stated that these Bank accounts are currently Non-operative, requisite details of other Banks have not been provided. Further some entries exists in the accounts are old and beyond 3

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months cheque validity(Corporation Bank(Now UBI) 501/105571 are still to reconciled in the Books of Accounts and some entries has been shown reconciled in the month of Apr-2023(Syndicate Bank(Now Canara Bank)-0917) but Bank statement for verification has not been provided.

Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information/documents as mentioned above to the Audit.

(B) Financial Year 2023-24

During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi**, It has been observed that following Bank Ledger Balances 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/Cheque-in-Transit Balance as on 31-03-2024					
SCHEDULE BANK					
CHEQUES IN TRANSIT		120.00	0.00	120.00	
SBI A/C NO.- 3718	0.00 CR	6479979334.00	5441858109.00	1038121225.00	
SCHEDULE BANK TOTAL:	0.00 CR	6479979454.00	5441858109.00	1038121345.00	

It has been noticed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24.

1. Reason for non carry forward of closing balances for the Financial Year 2022-23 (As per Table- A above) to Financial Year 2023-24 (Table –B).
2. Copy of the Reconciliation Statements in r/o Balances mentioned above alongwith Ledgers and Bank Statement.
3. Certificate of Balances having Debit Balances as mentioned above.
4. 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.
6. Reason for non adjustment of “Cheques in Transit A/C ” duly carry forward of previous balance of F.Y. 2022-23 and New Entry in F.Y. 2023-24 in r/o Imprest Paid to officer/official of DJB.

The above mention information/record was called for but Division did not submitted any reply, Division/Department may look into the matter and take necessary action for Reconciliation of all Bank Account as mentioned above along with requisites information as mentioned above and carry forward the closing balance of F.Y. 2022-23 to F.Y. 2023-24 under intimation to the Audit.

(C) CASH IN HAND/CASH IN TRANSIT

During the test check of books of Accounts of **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi** are showing the following Debit/Credit Cash Balances :-

Cash-in-Hand		
1-Apr-2022 to 31-Mar-2023		
Particulars	Closing Balance	
	Debit	Credit
Cash in Transit	817340.00	
Petty Cash		304055.00
Grand Total	817340.00	304055.00

1. Reason for Credit Balance of 304055/- in r/o Ledgers mentioned above and detailed thereof.
2. Reason for non deposit of Cash exists in "CASH-IN-TRANSIT" into the authorized Bank.

No information/confirmation has been provided by the Division. Division/Department may look into the matter and take necessary action for Reconciliation of all Cash/Cash in Transit under intimation to the Audit.

PARA-02 (Audit Memo No. 2 Dated : 08-11-2024)

Sub : Unsettled Loan & Advances Paid to Employees/Staff/Contractor.

a) Financial Year 2022-23 (Advance to Employees Staff/Contractor):-

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided **Head of Office, Finance and General, Delhi Jal Board, 4th Floor, Varunalaya Phase-II, Jhandewalan, New Delhi**, it has been observed that following Advances to Employees/Contractor were paid to Employee for the LTAs, Computer Advance, Medical Advance, Festival Advance, Imprest A/c & other advance etc. are lying unsettled for the long time, detail as under :-

Table – "A"

Advances to Employees/Contractor/Imprest A/c			
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
		3048560.00	
1	Advance to Supplier-Kendriya Bhandar		875002.00
2	Advance to Supplier-NISCI		72000.00
3	Advance Water Digest Pvt Ltd		264955.00
4	Computer Loan		47478.00
5	Cycle Loan		
6	Festival Advance	171624.00	
7	House Building Loan		702357.00

8	Imprest Advance	393511.00	
9	Leave Travel Advance	1992195.00	
10	Medical Advance	6015757.00	
11	Motor Car Loan		584712.00
12	Motor Cycle Loan		545439.00
13	Other Advances	48468650.30	
14	Tour & Travel Advance	9452043.00	
	Grand Total	69542340.30	3091943.00

Reason for the non-settlement of Advances to Employees was called for alongwith recovery detail/settled case if any. But Division did not submitted any reply. Division may look into the matter and take necessary action for settlement of above Advances under intimation to Audit.

b) Financial Year 2023-24 (Advance to Employees Staff/Contractor):-

As per Trial Balance/Books of Accounts of F.Y. 2023-24, the following Unsettled Loan & Advances Paid to Employees/Staff/Other Advances accounts were having Debit Balance/ Credit Balance in the F.Y. 2023-24, which was need to settled, detail as under :-

"Table- B"

Particulars	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
LOANS, ADVANCES & DEPOSITS					
IMPREST ADVANCE		17500.00	5000.00	12500.00	
LEAVE TRAVEL ADVANCE		656151.00	3344.00	652807.00	
MEDICAL ADVANCE		3128205.00	239913.00	2888292.00	
COMPUTER LOAN		4000.00	3000.00	1000.00	
HOUSE BUILDING LOAN		15000.00	180000.00		165000.00
OTHER ADVANCES		0.00	5584.00		5584.00
LOANS, ADVANCES & DEPOSIT Total	0.00 CR	3820856.00	436841.00	3554599.00	170584.00

Further, It is also noticed that closing balance of Loan and Advance for the Financial Year 2022-23(Table-A) has not been carry forward to the Financial Year 2023-24 (Table-B) by the Division.

It was requested to provide the Ledgers duly carry forward/brought forward of balances in r/o ledgers mentioned above and reason for non-settlement of Loan and Advance with the settlement detail. No reply is submitted by the Division. Division/Department may look into the matter and take necessary action for settlement of Advances as mentioned above and carry forward the balances of F.Y. 2022-23 to F.Y. 2023-23 under intimation to Audit.

C) Investment in Subsidiaries and Joint Ventures (F.Y. 2022-23)

During the test check of Books and Accounts, it has been observed that Rs.30 Crore was invested in FDR on 06-03-2009 in State Bank of India vide cheque Ch. No. :052437 paid to State Bank of India DjB A.c on a/c transfered of fund to DjB to Bank vide approval of Dir(F&A) dt. 6.3.09 which is continuously showing Debit balance of

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Rs.30 Crore without adding any interest in the ledger of "Investment in Fixed Deposits-Investment Wise" and appearing the Assets Side of the Books of Accounts, detail as under

Investment in Subsidiaries and Joint Ventures	
F&G	
1-Apr-2022 to 31-Mar-2023	
Closing Balance	
Particulars	
	Debit
	Credit
Investment in Fixed Deposits-Investment Wise	300000000.00
Grand Total	300000000.00

The following information/documents was called for to provided :-

1. Reason for non adding any interest earned on FDR to ledger balance of "Investment in Fixed Deposits-Investment Wise" since 2009.
2. Maturity Date of FDR.
3. Confirmation of current balance in the said FDR.
4. If FDR is closed in which Bank Accounts it is being credited.

Division did not submitted any reply in this regards, Deparment/Division may look into matter and provide the requisite information/documents to Audit.

PARA-03 (Audit Memo No. 3 Dated : 08-11-2024)

Sub : **Short/Excess Deposit of Statutory Deductions/Other Deduction/Duties and Taxes.**

(A)

I. Non-Deposit of Statutory Deduction/Other Deduction (F.Y. 2022-23):-

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the Division it has been observed that Statutory Deductions/Other Deductions are showing Debit and credit balances in the ledger accounts. Debit Balance stand for Excess amount has been deposited/paid to concerned authority and credit balance stand for short deposit/Liable to deposit of Statutory Deduction/Other Deductions with the Concerned Authority , detail as under

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		1044928.50
C.P.F.-II Deduction	14187.00	
D.R.F.Deductions		71193.00
G.I.S.Deductions		72217.00
GPF Deductions		5745820.00
GPF Loan Deduction		697273.00
GSLIS Deductions		25980.00

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L.I.C Deductions	6831.00	
Other Deductions	1186279.00	
Society Deduction	76527.00	
WITH HELD OF GRATUITY		256809.00
Grand Total	1283824.00	7914220.50

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority in case of Credit Balance and reason for excess payment of statutory payment in r/o Debit Balances showing above. But Division did not submitted any reply.

Division/Department may look into the matter and take necessary action for submission of proof of deposit with concerned Authority and reason for excess payment of statutory deductions to the Audit.

(B) **(i) Non-Deposit of Statutory Deduction (F.Y. 2023-24):-**

During the Test Check of records/Ledgers. it has been observed that Statutory Deductions are showing Debit/credit balances. Debit Closing Balance means that Excess amount has been deposited with the concerned authority and Credit closing balance means short deposit of statutory deduction/Balance amount to be deposited with the concerned authority, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		14779824.00	15239698.00		459874.00
D.R.F.DEDUCTIONS		692000.00	595800.00	96200.00	
G.I.S.DEDUCTIONS		1117854.00	940991.00	176863.00	
GPF DEDUCTIONS		60942191.00	51377391.00	9564800.00	
GPF LOAN DEDUCTION		2482672.00	2082004.00	400668.00	
L.I.C DEDUCTIONS		217063.00	197187.00	19876.00	
OTHER DEDUCTIONS		20065.00	311785.00		291720.00
DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	80251669.00	70744856.00	10258407.00	751594.00

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions/Refund application and status of refund may be elucidated to Audit.

It has been observed that closing balances of above ledgers exists in Books of Accounts and elaborated in the Financial Year 2022-23 has not been carried forwarded to Book and Accounts as mentioned in Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year 2022-23 to the current financial year i.e. 2023-24.

Division did not submitted any reply. Division/Department may take necessary action for carry forward of balances of F.Y. 2022-23 to F.Y. 2023-24 and submit the copies of deposit challan in case of Credit Balance and reason for excess deposit in case of Debit Balance after verifying the fact and figure of the account to the Audit.

(C) **Short and Excess Deposit of Duties and Taxes(F.Y.2022-23)**

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23, it has been observed that Duties and Taxes are showing Debit and Credit Balances

in the Ledger a/c under Duties and Taxes. Credit balances in the ledger accounts stand for short deposit of Duties and Taxes/ Liable to Deposit with the concerned authority and Debit Balance stands for excess deposit of Duties and Taxes with the concerned Department/Authority, detail as under :-

Duties and Taxes		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
DVAT	878538.00	
TDS-Contractors	252015.00	
TDS-Employees		2104003.00
Grand Total	1130553.00	2104003.00

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said Duties and Taxes with the concerned authority in r/o Credit Balances and refund status of balance in r/o Debit Balances.

Division/Department may take necessary action to submit the copies of deposit challan after verifying the fact and figure of the account to the Audit.

(D) Excess/Short Deposit Duties and Taxes(F.Y.2023-24)

During the Test Check of records/Books and Accounts regarding Duties and Taxes, It is observed that Ledger are showing Credit Balances in the Ledger a/c and Credit Closing Balance mean that Duties and Taxes are short deposit/Liable to depositwith the concerned Authorities, Detail as under :-

PARTICULARS	OPEN ING (Rs.)	DEBIT (Rs.)	CRED.T (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
CGST		221052.00	663377.00		442325.00
IGST		27840.00	124940.00		97100.00
SGST		221052.00	663377.00		442325.00
TDS-CONTRACTORS		3408036.00	4876565.00		1468529.00
TDS-EMPLOYEES		26068757.00	28153021.00		2084264.00
TDS-CONTRACTORS		3408036.00	4876565.00		1468529.00
		33354773.00	39357845.00	0.00	6003072.00

Reason of the above lapse was called for after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes with the concerned authorities.

It has been observed that closing balances of above ledgers exists in Books of Accounts for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts for the Financial Year 2023-24, reason for not carry forward of closing balance of the previous financial year 2022-23 to the current financial year i.e. 2023-24.

Reason of the above lapse may elucidate to audit after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes with the concerned authorities and updated Ledger duly carry forward of balances of F.Y. 2022-23 to F.Y.2023-24.

PARA-04 (Audit Memo No. 6 Dated 14-11-2024).

Sub : Accumulation of Deposit from Contractors.

I. During the Test Check of the Trial Balance/Ledger for the **Financial Year 2022-23**, it has been observed that following Deposits are showing in the Books of Accounts for the Long Time, detail as under :-

<i>Deposits From Contractors (F.Y. 2022-23)</i>		
Particulars	Closing Balance	
	Debit	Credit
Amount with Held From Contractor		3052325.00
EMD	3030528.00	
Performance Gurantee		419992.00
Security Deposit		118932.00
Grand Total	3030528.00	3591249.00

Reason for accumulation of EMD, Security Deposit and Withheld from Contractor and Non-Refund of EMD, Security Deposit, Withheld Amount after verification of facts and figures was called for but no reply is submitted in this regards.

II. During the Test Check of the Trial Balance/Ledger for the **Financial Year 2023-24**, it has been observed that following Deposits are showing in the Books of Accounts for the Long Time, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CRED.T (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
AMOUNT WITH HELD FROM CONTRACTOR		0.00	490340.00		490340.00
EMD		830000.00	1250000.00		420000.00
DEPOSITS FROM CONTRACTORS TOTAL:	0.00 CR	830000.00	1740340.00		910340.00

It has been observed that closing balances of above ledgers exists in Books of Accounts for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts for the Financial Year 2023-24.

Reason for Huge accumulation of EMD, Security Deposit and Withheld from Contractor and Non-Refund of EMD, Security Deposit, Withheld Amount after verification of facts and figures Non carry forwarded of Balance of Ledger from 2022-23 to 2023-24 was called for but no reply is submitted by the Division.

Department/Division may look into matter and submit the Workwise detail of Contractors/EMD/Security Deposit received from contracts with the current status of completion of work , defect liability, Penalty likely to be to be imposed by the Division etc. with the reason for non-releasing of Security Deposit may be furnished to the Audit.

PARA-05 (Audit Memo No.07 Dated : 14-11-2024).

Sub : Excess Bonus/Ex-gratia Payment for Rs. 14444/- 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/Bills for the Financial Year 2022-23 & 2023-24, It has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Delhi Jal Board instead of Rs.6908/- as illustrated above as prescribed limit. Hence Rs.92 (7000-6908) has been in excess of limit prescribed in the above said order, Detail of employees who have paid the Bonus @7000/- provided is as under :-

Bonus due for Financial Year 2021-22 & 2022-23 paid in the Financial Year 2022-23 & 2023-24, detail as under :-

SNo.	F.Y.	Name of Employee	Designation	Bonus Paid (Rs.)	Bonus Due (Rs.)	Difference
1	2021-2022	BHARAT SINGH RAWAT	ASSISTANT SECTION OFFICER	7000	6908	92
2	2021-2022	JAGDISH PRASAD SATI	ASSISTANT SECTION OFFICER	7000	6908	92
3	2021-2022	JEEVAN SINGH RAWAT	DAFTY CUM RECORD KEEPER	7000	6908	92
4	2021-2022	NARENDER KUMAR	DAFTY CUM RECORD KEEPER	7000	6908	92
5	2021-2022	JAGMOHAN SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
6	2021-2022	JAGDISH SINGH SAHNI	ASSISTANT SECTION OFFICER	7000	6908	92
7	2021-2022	YASH PAL	ASSISTANT SECTION OFFICER	7000	6908	92
8	2021-2022	JASVINDER KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
9	2021-2022	RAJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
10	2021-2022	PRAKASH CHAND AGARWAL	FIELD ASSISTANT (DIST)	7000	6908	92
11	2021-2022	SUDHA RANI	ASSISTANT SECTION OFFICER	7000	6908	92
12	2021-2022	BALWANT SAMANT	ASSISTANT SECTION OFFICER	7000	6908	92

13	2021-2022	VEENA KHURANA	ASSISTANT SECTION OFFICER	7000	6908	92
14	2021-2022	GIRIJA KAPOOR	ASSISTANT SECTION OFFICER	7000	6908	92
15	2021-2022	YASHVIR SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
16	2021-2022	LALLAN PRASAD	PCAMR	7000	6908	92
17	2021-2022	JASVINDER SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
18	2021-2022	UPENDER RAM	FIELD ASSISTANT (DIST)	7000	6908	92
19	2021-2022	PRADEEP KUMAR ASHT	ASSISTANT SECTION OFFICER	7000	6908	92
20	2021-2022	HARI PRAKASH	PUMP DRIVER	7000	6908	92
21	2021-2022	SHASHI BALA	FIELD ASSISTANT (DIST)	7000	6908	92
22	2021-2022	AMAR NATH	PUMP DRIVER	7000	6908	92
23	2021-2022	ASHA SEXANA	ASSISTANT SECTION OFFICER	7000	6908	92
24	2021-2022	BALJEET SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
25	2021-2022	DEEPAK	FIELD ASSISTANT (DIST)	7000	6908	92
26	2021-2022	Md. Asad Ahmad	ASSISTANT SECTION OFFICER	7000	6908	92
27	2021-2022	SHER SINGH	PUMP DRIVER	7000	6908	92
28	2021-2022	MANJU RANI	ASSISTANT SECTION OFFICER	7000	6908	92
29	2021-2022	MANEESHWAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
30	2021-2022	HARI NIWAS	FIELD ASSISTANT (DIST)	7000	6908	92
31	2021-2022	GAJENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
32	2021-2022	SIKANDER MEHTO	FIELD ASSISTANT (DIST)	7000	6908	92
33	2021-2022	TINKOO	ASSISTANT SECTION OFFICER	7000	6908	92
34	2021-2022	PRAMOD KUMAR GUPTA	ASSISTANT SECTION OFFICER	7000	6908	92
35	2021-2022	MAN MOHAN SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
36	2021-2022	RAJIV KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92

37	2021-2022	ASHUTOSH	ASSISTANT SECTION OFFICER	7000	6908	92
38	2021-2022	JOGINDER KUMAR YADAV	ASSISTANT SECTION OFFICER	7000	6908	92
39	2021-2022	NAND KISHOR	ASSISTANT FITTER	7000	6908	92
40	2021-2022	DEV KISHOR	ASSISTANT SECTION OFFICER	7000	6908	92
41	2021-2022	YOGESH KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
42	2021-2022	SHAKUNTALA	FIELD ASSISTANT (DIST)	7000	6908	92
43	2021-2022	DEEPA GROVER	SENIOR ASSISTANT	7000	6908	92
44	2021-2022	AMIT MISHRA	SENIOR ASSISTANT	7000	6908	92
45	2021-2022	Akash Deep	SENIOR ASSISTANT	7000	6908	92
46	2021-2022	SUMIT	PCAMR	7000	6908	92
47	2021-2022	SATISH KUMAR	JUNIOR ASSISTANT	7000	6908	92
48	2021-2022	DEEPAK GUPTA	SENIOR ASSISTANT	7000	6908	92
49	2021-2022	VINOD KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
50	2021-2022	DEEPAK SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
51	2021-2022	USHA	FIELD ASSISTANT (DIST)	7000	6908	92
52	2021-2022	JYOTI	SENIOR ASSISTANT	7000	6908	92
53	2021-2022	ATUL KUMAR	SENIOR ASSISTANT	7000	6908	92
54	2021-2022	JAI BHAGWAN	SENIOR ASSISTANT	7000	6908	92
55	2021-2022	VISHAL	SENIOR ASSISTANT	7000	6908	92
56	2021-2022	DEEPAK BADAL	SENIOR ASSISTANT	7000	6908	92
57	2021-2022	SHEKHAR	SENIOR ASSISTANT	7000	6908	92
58	2021-2022	DEEPAK	SENIOR ASSISTANT	7000	6908	92
59	2021-2022	ANKUR KANWARIA	SENIOR ASSISTANT	7000	6908	92
60	2021-2022	ROHIT PAL	SENIOR ASSISTANT	7000	6908	92
61	2021-2022	NAVEEN SHARMA	JUNIOR ASSISTANT	7000	6908	92
62	2021-2022	SHASHI	FIELD ASSISTANT (DIST)	7000	6908	92
63	2021-2022	PRAVEEN KUMAR	JUNIOR ASSISTANT	7000	6908	92

64	2021-2022	Aakash Pandey	JUNIOR ASSISTANT	7000	6908	92
65	2021-2022	RAHUL THAPLIYAL	JUNIOR ASSISTANT	7000	6908	92
66	2021-2022	SHAILENDER KUMAR	JUNIOR ASSISTANT	7000	6908	92
67	2021-2022	YUGDEEP BHARDWAJ	JUNIOR ASSISTANT	7000	6908	92
68	2021-2022	PRETAM SINGH	PCAMR	7000	6908	92
69	2021-2022	JYOTI SHARMA	JUNIOR ASSISTANT	7000	6908	92
70	2021-2022	HARI OM PAL	JUNIOR ASSISTANT	7000	6908	92
71	2021-2022	SHAILENDRA SINGH	JUNIOR ASSISTANT	7000	6908	92
72	2021-2022	VIJAY KUMAR	PCAMR	7000	6908	92
73	2021-2022	NAVEEN KUMAR GUPTA	ASSISTANT SECTION OFFICER	7000	6908	92
74	2021-2022	ANIL KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
75	2021-2022	RAMESH	FIELD ASSISTANT (DIST)	7000	6908	92
76	2021-2022	RAJESH SHARMA	SENIOR ASSISTANT	7000	6908	92
77	2021-2022	RAJA RAM	PCAMR	7000	6908	92
78	2021-2022	VINOD KUMAR GUPTA	SENIOR ASSISTANT	7000	6908	92
79	2021-2022	Ram Bir Singh	ASSISTANT SECTION OFFICER	7000	6908	92
80	2021-2022	RAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
81	2021-2022	NEETU	DRAIN SWEEPER	7000	6908	92
82	2022-2023	JAGDISH PRASAD SATI	ASSISTANT SECTION OFFICER	7000	6908	92
83	2022-2023	NARENDER KUMAR	DAFTY CUM RECORD KEEPER	7000	6908	92
84	2022-2023	JAGDISH SINGH SAHNI	ASSISTANT SECTION OFFICER	7000	6908	92
85	2022-2023	YASH PAL	ASSISTANT SECTION OFFICER	7000	6908	92
86	2022-2023	RAJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
87	2022-2023	PRAKASH CHAND AGARWAL	FIELD ASSISTANT (DIST)	7000	6908	92
88	2022-2023	SUDHA RANI	ASSISTANT SECTION OFFICER	7000	6908	92
89	2022-2023	BALWANT SAMANT	ASSISTANT SECTION OFFICER	7000	6908	92

90	2022-2023	YASHVIR SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
91	2022-2023	LALLAN PRASAD	PCAMR	7000	6908	92
92	2022-2023	JASVINDER SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
93	2022-2023	UPENDER RAM	FIELD ASSISTANT (DIST)	7000	6908	92
94	2022-2023	PRADEEP KUMAR ASHT	ASSISTANT SECTION OFFICER	7000	6908	92
95	2022-2023	HARI PRAKASH	PUMP DRIVER	7000	6908	92
96	2022-2023	SHASHI BALA	FIELD ASSISTANT (DIST)	7000	6908	92
97	2022-2023	AMAR NATH	PUMP DRIVER	7000	6908	92
98	2022-2023	BALJEET SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
99	2022-2023	Md. Asad Ahmad	ASSISTANT SECTION OFFICER	7000	6908	92
100	2022-2023	SHER SINGH	PUMP DRIVER	7000	6908	92
101	2022-2023	ANUJ KUMAR PATHAK	ASSISTANT ACCOUNTS OFFICER	7000	6908	92
102	2022-2023	MANJU RANI	ASSISTANT SECTION OFFICER	7000	6908	92
103	2022-2023	MANEESHWAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
104	2022-2023	HARI NIWAS	FIELD ASSISTANT (DIST)	7000	6908	92
105	2022-2023	SATISH	FIELD ASSISTANT (DIST)	7000	6908	92
106	2022-2023	SIKANDER MEHTO	FIELD ASSISTANT (DIST)	7000	6908	92
107	2022-2023	TINKOO	ASSISTANT SECTION OFFICER	7000	6908	92
108	2022-2023	PRAMOD KUMAR GUPTA	ASSISTANT SECTION OFFICER	7000	6908	92
109	2022-2023	MAN MOHAN SINGH	ASSISTANT SECTION OFFICER	7000	6908	92
110	2022-2023	ASHUTOSH	ASSISTANT SECTION OFFICER	7000	6908	92
111	2022-2023	NAND KISHOR	ASSISTANT FITTER	7000	6908	92
112	2022-2023	NAVEEN	FIELD ASSISTANT (DIST)	7000	6908	92
113	2022-2023	DEV KISHOR	ASSISTANT SECTION OFFICER	7000	6908	92

114	2022-2023	YOGESH KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
115	2022-2023	SHAKUNTLA	FIELD ASSISTANT (DIST)	7000	6908	92
116	2022-2023	SEEMA RANI	SENIOR ASSISTANT	7000	6908	92
117	2022-2023	AMIT MISHRA	SENIOR ASSISTANT	7000	6908	92
118	2022-2023	Akash Deep	SENIOR ASSISTANT	7000	6908	92
119	2022-2023	SUMIT	PCAMR	7000	6908	92
120	2022-2023	SATISH KUMAR	JUNIOR ASSISTANT	7000	6908	92
121	2022-2023	DEEPAK GUPTA	SENIOR ASSISTANT	7000	6908	92
122	2022-2023	VINOD KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
123	2022-2023	DEEPAK SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
124	2022-2023	USHA	FIELD ASSISTANT (DIST)	7000	6908	92
125	2022-2023	JAI BHAGWAN	SENIOR ASSISTANT	7000	6908	92
126	2022-2023	VISHAL	SENIOR ASSISTANT	7000	6908	92
127	2022-2023	DEEPAK BADAL	SENIOR ASSISTANT	7000	6908	92
128	2022-2023	Naved Alam Ansari	SENIOR ASSISTANT	7000	6908	92
129	2022-2023	DEEPAK	SENIOR ASSISTANT	7000	6908	92
130	2022-2023	ANKUR KANWARIA	SENIOR ASSISTANT	7000	6908	92
131	2022-2023	BHUPENDER	SENIOR ASSISTANT	7000	6908	92
132	2022-2023	NAVEEN SHARMA	JUNIOR ASSISTANT	7000	6908	92
133	2022-2023	SHASHI	FIELD ASSISTANT (DIST)	7000	6908	92
134	2022-2023	PRAVEEN KUMAR	JUNIOR ASSISTANT	7000	6908	92
135	2022-2023	Aakash Pandey	JUNIOR ASSISTANT	7000	6908	92
136	2022-2023	Ravendra Kumar	JUNIOR ASSISTANT	7000	6908	92
137	2022-2023	RAHUL THAPLIYAL	JUNIOR ASSISTANT	7000	6908	92
138	2022-2023	SHAILENDER KUMAR	JUNIOR ASSISTANT	7000	6908	92
139	2022-2023	YUGDEEP BHARDWAJ	JUNIOR ASSISTANT	7000	6908	92
140	2022-2023	PRETAM SINGH	PCAMR	7000	6908	92
141	2022-2023	JYOTI SHARMA	JUNIOR ASSISTANT	7000	6908	92
142	2022-2023	HARI OM PAL	JUNIOR ASSISTANT	7000	6908	92

143	2022-2023	SHAIENDRA SINGH	JUNIOR ASSISTANT	7000	6908	92
144	2022-2023	VIRENDER SINGH	PCAMR	7000	6908	92
145	2022-2023	ASHISH KUMAR	PCAMR	7000	6908	92
146	2022-2023	MANISH KUMAR JINJHOT	PCAMR	7000	6908	92
147	2022-2023	TARUN YADAV	PCAMR	7000	6908	92
148	2022-2023	NIKHIL KUMAR SINGH	PCAMR	7000	6908	92
149	2022-2023	VIJAY KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
150	2022-2023	SATPAL	PCAMR	7000	6908	92
151	2022-2023	MAHESH	JUNIOR ASSISTANT	7000	6908	92
152	2022-2023	VILSON	JUNIOR ASSISTANT	7000	6908	92
153	2022-2023	NAVEEN KUMAR GUPTA	ASSISTANT SECTION OFFICER	7000	6908	92
154	2022-2023	RAJA RAM	PCAMR	7000	6908	92
155	2022-2023	Ram Bir Singh	ASSISTANT SECTION OFFICER	7000	6908	92
156	2022-2023	RAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
157	2022-2023	NEETU	DRAIN SWEEPER	7000	6908	92
					TOTAL	14444

The H.O.O. may review the above irregularity and necessary steps should be taken for recovery of excess amount to the tune of Rs. 14444/- paid to the officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-06 (Audit Memo No.08 Dated 20-11-2024).

Sub : Irregularities in the work

Name of Work:- Regarding Listing, reconciliation and preparation of Fixed Assets Register (FAR) of Delhi Jal Board.

Work Order No.: 19(2021-22) dated 28-01-2022
Name of Contractor M/s S.K. Patodia & Associates
Amount Put to tender: Rs.1,79,00,000/-
Quoted Rate: @ 32.99% below on amount put to tender
Total Cost: Rs.1,46,78,000/-
Completion Period: Six Months
Total Payment made Rs.88,06,800/- Upto 4th R.A. Bill
Date of Start of work 07/02/2022
Date of Actual Start of work : 07/02/2022
Date of Completion 07/08/2022
Date of Actual Completion : Work-in Progress (upto 5th Mile stone till 4th R.A. Bill.

During the scrutiny of records of the above work, the following has been observed :-

- Delay/ Slow progress of works leading to missing the deadlines for Completion of works :-** As per CPWD manual Para 5.6.2 The Engineer in Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management. Further, as per Clause 10.3.1 of General Conditions of Contract of NIT, if the contractor fails to maintain the required progress in terms of clause 10.4 or to complete the work and clear the site on or before the completion, he shall, without prejudice to any other right or remedy available under the law to the employer, on account of such breach, pay as agreed compensation the amount calculated at the rates stipulated below or as the engineer-in-Charge (whose communication in writing shall be final binding) may communicate on the Contract Price for every completed day/month (as applicable) that the progress remains below that specified in clause 10.4 or that the Works remains incomplete. Provided that the same provision shall also apply to items or group of items for which a separate period of completion from that provided under clause 10.04 has been specified. Compensation for delay of Works shall be @1.5% of Contract Price, for each month of delay to be computed on per day basis.

As per condition No.36 of CA/NIT Documents/Scope of work, Penalties for Non-performance Compensation for delay of works shall be 1.5% of Contract Price, for each month of delay to be computed on per day basis. Provided always that the total amount of compensation for delay to be paid under this condition shall not exceed 10% of the Contract :

S.No.	Actual date of start of work	Schedule date of Completion of work	Date of completion of work & Percentage of work execution as on date	Delay in execution of work as on date
1.	07/02/2022	07/08/2022	Work in progress	834 Days (2 Years 3 Month 11 Days)

The above delay indicates that lack of proper monitoring/Planning for execution of works. Reason for Delay and non imposition penalty as per above clause was called for but no reply is submitted by the Division.

Division/Department may look into the matter and take necessary action for imposition of penalty @ 10% of the Contract i.e. Rs.14,67,800/- (10% of Rs.1,46,78,000/-) for Non-performance Compensation for delay of works after the due verification of facts and figure under intimation to Audit.

- Non Re-Validation of Performance Guarantee :-** On the test check of record it has been observed work of the agency is still under work-in-progress but validity of Performance Guarantee of Rs.14,67,800/- has already been expired on 02-02-2024, which has not been revalidated till now to safeguard the interest of the Department.

Reason for Non-revalidation of the Performance Guarantee was called for but not reply is submitted by the Division.

Division may look into the matter and take necessary action for renewal of Performance guarantee in order to safe guard the interest of Delhi Jal Board..

3. **Milestone, and Payment to contractor :-**

The following milestones were prescribed for payment, detail as under :-

S.No.	Milestone	Paym
1	Inspection Report	10%
2	Listing of all Assets upon submission of signed listing report by concerned division head except	20%
3	Coding of all Fixed assets as mentioned in Scope of Work	10%
4	Historical valuation of listed assets along with depreciation calculation	20%
5	Coding and valuation of all underground assets	20%
6	Submission of Final Report	20%

Payment to the tune of Rs. Rs.88,06,800/- has been made vide 4th R.A. Bill Plus Gst amount to tune of Rs.10,56,816/- has been made upto 5th mile stone **Coding and valuation of all underground assets.**

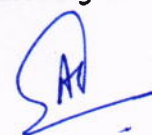
The following clause/Condition of C.A./Scope of work was incorporated in order to fulfil the purpose of work:-

- **As per Condition No.08 :-** The Fixed Assets as per Physical Verification is to be reconciled with the Fixed Asset recorded in the accounting system of respective division. Discrepancies between physical Assets and recorded assets, if any, is to be reconciled and necessary details of rectification entries to be passed by the unit has to be made out separately and given along with the report.
- **As per Condition No.12 :-** Fixed Assets Register shall be prepared for all assets with cut-off date 31/03/2022.
- **As per Condition No.-14 :-** The fixed assets includes all type of Land, Industrial & Non — Industrial buildings, Barrage, Staff Quarters, Miscellaneous Civil Structures, Water Treatment & Sewage Treatment Plants, Rainey Wells, Water Supply Lines, Sewer Lines (hereinafter termed as Water & Sewer Networks), Water Supply Booster Pumping Stations (BPS), On-Line BPS, Sewage Pumping Stations (SPS), Deep Bore Hand Pumps (DBHPs), Public Water Hydrants, Tube Wells, Office Equipments, Computers & Computing Systems, Office use Furniture, Vehicles (all types including Water Tankers), Tools & Plants, Horticulture, Holiday Home at Mussorie (State of Uttaranchal), Muradnagar Headwork's (State of Uttar Pradesh) Raw Water Supply Lines, Capital Works in Progress (CWIP) etc.

- **As per Condition No.15 :** 'Labeling will be done on all assets categorized under Furniture & Fixtures, IT Assets, Plant & Machineries and Equipments.
- **As per condition No.16 :** In labeling bar-coded self adhesive white labels will be used. Coding should not be hand written.
- **As per condition No.24 :-** All electronic items such as computers and peripherals, Typewriters/ Photocopiers, slide projectors, cameras, fax machine, EPBAX systems etc. should be physically verified and listed under suitable heads.
- **As per Condition No.29 :-** Fixed Assets Registers so prepared shall be reconciled with the financial records such as General Ledger and Balance Sheet. All constraints and limitations shall be exhaustively explained so that management is able to establish satisfactory improvements and controls going forward on sustained basis. The successful bidder shall also suggest the accounting treatment of the difference, if any, between the book value of the assets and the value as per Asset Register and shall be given along with the report as instructed in sample template provided in Annexure-II attached to the NIT. The accounting treatment should be as per the requirement of accounting standards issued by ICAI or other valid accounting principle recognized in India.
- **As per Condition No.25 :-** Physical verification of the Fixed Assets has to be carried out in such a manner that it shall include details of the entire asset available with the DJB. For this purpose any asset class, which is not specified in the above-mentioned assets is deemed to be included in the scope of work.
- **As per Condition No.26 :** Physical verification report of all the division should be confirmed by respective division heads.
- **As per Condition No.30 :-** For the purpose of monitoring and assessing the progress of the entire project adhering to the given timeline for its completion, the Director (Finance) will be appointed as Project Incharge by the DJB.

Most of Divisions has booked the Fixed Assets in the Capital work Head of the Account, which is not giving the correct picture of Fixed Assets (Item wise), therefore, work of conversion of CWIP (Capital work in Progress) into identical Fixed Assets was entrusted to above mentioned Contractor in r/o 7 category of 117 Division.

As per condition No.12 of CA, Fixed Assets Register shall be prepared for all assets with cut-off date 31/03/2022 but Fixed Assets Register, Physical Verification report was not provided. Moreover, Reconciliation with the financial records such as General Ledger and Balance Sheet for proper monitoring of Fixed



Assets has not been incorporated in the Books of the A.O.(F&G) and other Divisions audited upto Financial Year 2023-24.

Since Rs.88,06,800/- (4th R.A. Bill) Plus Gst amount to tune of Rs.10,56,816/- upto 5th for covered work completion upto Mile stone - **Coding and valuation of all underground assets and requisition**, but Fixed Assets Register and Physical Verification report has not been provided by any Division audited upto the Financial Year 2023-24.

It was requested to provided the position of work completed in r/o 7 category of 117 Divisions with documentary evidence of work completed in order to justify the payment made to contractor and fulfil the condition as mentioned above alongwith requisites document and reason for non-incorporation of fixed assets in the Books of Accounts after due verification/ reconciliation of fixed assets. Division did not submitted any reply.

Division may look into the matter and provided the requisite documents work completed in r/o 7 category of 117 Divisions and reason for non-incorporation of fixed assets in the Books of Accounts after due verification/ reconciliation of fixed assets to Audit

PARA-07 (Audit Memo No.09 Dated : 20-11-2024)

Sub : Irregularities in Procurement of Printing and Stationery of Rs.24,99,165/- (F.Y. 2022-23) and Rs.57,37,322/- (F.Y. 2023-24)

As per Delegation of financial power to Head of Department and Head of Office of Government of NCT of Delhi,2008, Head of Office is competent to purchase of Stationery items upto Rs.10,000/- Per Annum and Head of Department is competent to purchase of Stationery Item upto 5,00,000/-

During the Scrutiny of records provided by the O/o A.O.(F&G), Delhi Jal Board, it has been observed that total expenditure on Printing and Stationery has been made to the tune of **Rs.24,99,165/- (F.Y. 2022-23) and Rs.57,37,322/- (2023-24)** by the splitting the quantity/amount in small quantities of items and paid through Imprest (Amount Payable to Staff) to avoid to approval of next higher Authority. Head Office has procured the Stationery items beyond the limit of Rs.10,000/-as per Delegation of Financial power.

1. **As per Rule 149 of GFR**, Government e-Market place (GeM). DGS&D or any other agency authorized by the Government will host an online Government e-Marketplace (GeM) for common use Goods and Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

GFR rule 149(viii)- A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

2. The Department has not procured the the above items from GeM. All the above mentioned items were procured from open market. Hence there is violation of Rule 149 of GFR2017 and violation of O.M. F.20/08/2017/866-873)JSexp.(dated 26.04.2017 vide which attention stipulates that the procurement of Goods and Services by Ministries or Department will be mandatory for Goods and Services .available of GeM

Department has frequently procured the Stationery and Printing Items from the local market / Imprest A/c in small quantities/ in small value without observing the GEM Provision as per GFR rule 149 and other provision of GFR 158 to 163

Department /Division may look into the matter and explain the reason for violation of GFR for procuring of **Printing and Stationery of Rs.24,99,165/- (F.Y. 2022-23) and Rs.57,37,322/-** from the local market / Imprest A/c in small quantities / in small value frequently without observing the GEM Provision as per GFR rule 149 and other provision of GFR rule- 158 to 163.

PARA-08 (Audit Memo No.10 Dated : 20-11-2024).

Sub: Irregularities in procurement in Expenditure Head - "Other Expenses" Rs. 20,08,897/- (F.Y. 2022-23) and Rs.13,78,306/- (F.Y. 2023-24)

During the Scrutiny of records provided by O/o A.O.(F&G), Delhi Jal Board, it has been observed that total Expenditure on Other Expenses has been made to the tune of **Rs. 20,08,897/- (F.Y. 2022-23) and Rs.13,78,306/- (F.Y. 2023-24)** by the splitting the quantity/amount in small quantities of items and paid through Imprest (Amount Payable to Staff) to avoid to approval of higher Competent Authority. Division did not submit any reply.

Department /Division may look into the matter and explain the reason for violation of GFR for procuring of **Other Expenses" Rs. 20,08,897/- (F.Y. 2022-23) and Rs.13,78,306/- (F.Y. 2023-24)** from the local market / Imprest A/c in small quantities / in small value frequently without observing the GEM Provision as per GFR rule 149 and other provision of GFR rule- 158 to 163.

PARA-09 (Audit Memo No.11 Dated : 20-11-2024).

Sub : R.R. Charges Payable Rs.5,22,25,549/- as on 31-03-2024 (Debit)

During the Scrutiny of records provided by A.O. (F & G), Delhi Jal Board, it has been observed that the R.R. Charges Payable Ledger is showing Debit Balance of **Rs.5,22,25,549/- as on 31-03-204** and it is continuously showing Debit Balance since 31.3.2005 paid to Commissioner, MCD via Syndicate Bank C/A (now Canara Bank)0917.

Debit Balance means excess payment has been made or without making the necessary payable/due entry in the Books of Accounts.

Reason for above Lapse was called for alongwith Documentary Proof of actual due of R.R. Charges Payable but no reply is submitted by Division.

(9)

Department/Division may look into the matter and take necessary action for refund of R.R. Charges, if paid excess, and necessary rectification in the Books of Accounts of Division in r/o R.R. Charges Payable, if actual due, with documentary proof to Audit.

PARA-10 (Audit Memo No.12 Dated 22-11-2024)

Sub : Irregularities in the work

Name of Work:- Hiring/Engagement of 710 (665 Unarmed + 29 Armed + 16 Supervisors) Security Personnel's from DGR sponsored Security Agencies for period of 2 Years.

Work Order No.: Individual Letter of Intent Issued Dated 21-03-2022 to the following 14 Security Agencies :-

S.No.	Name of Security Agency	Seniority No.
1	Col. Pankaj Sharma Security Agency	6022
2	Lt. Col. Pramod Singh Atri Security Agency	6072
3	Gp Capt Sanjay Sukla Security Agency	6117
4	Capt Paramvir Singh Security Agency	5929
5	Brig. Laove Verma Security	6496
6	Col. Lokesh Security Agency	5854
7	Lt. Col. Jaswant Singh Security Agency	6463
8	Lt. Col. Hans Raj Security Agency	6261
9	GP Capt Syamanundar Security Agency	5904
10	Air Cmde Rajeev Pandey Security Agency	5700
11	Air Cmde Xavier Security Agency	5764
12	Lt. Col. Rakhal Chandra Rout Security Agency	6528
13	Maj Dushyant Chopra Security Agency	3928

Amount Put to tender: Tender/e-procurement not Conducted, Letter issued to Individual Security Agencies sponsored by DGR, Ministry of Defence, GOI.

Quoted Rate: Basis Minimum Wages per Day, Perks + 10% Services Charges (fixed).

1. Rs.1871.48- (Rs.1441.81(Wages) + 144.82(Service Charge) + 285.48(GST) for Security Guard
2. Rs.1897.65- (Rs.1461.98(Wages) + 146.20(Service Charge) + 289.47(GST) for SG/Gunman.
3. Rs.2321.66- (Rs.1788.65(Wages) + 178.86(Service Charge) + 354.15(GST) for Security Supervisor.

Financial Implication : Rs.83,41,08,668

Total Payment made Payable by concerned Division/Unit where personnel deployed

Completion Period: 2 Years

Date of Start of work 01-04-2022
Date of Completion 31-03-2024

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During the scrutiny of records of the above work, the following has been observed :-

1. **Deployment of Skilled/Unskilled Workers without using GeM Portal :-** 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.

Further as OM No.28(75)/2020-D(Res-1), GOI, Ministry of Defence (Department of Ex-Servicemen Welfare) Dated 13-05-2021 regarding "Guidelines for operation functioning of DGR Empanelled Ex-Service (ESM) Security Service", Clause 7(e) - **GeM Vendor Code**. It will be mandatory for Security Agency to be registered with GeM as a "Vendor" and acquire a unique vendor code. The bid code will be submitted to DGR for obtaining Empanelment Certificate. The Vendor Code will also be endorsed on the Empanelment Certificate issued under the aegis of DGR. A self attested email copy from GeM to the proprietor (ESM officer/ Applicant) duly confirming his registration with GeM will be submitted to DGR at the time of Empanelment.

During the test check of records pertaining to the Contract were executed for **Hiring/Engagement of 710 (665 Unarmed + 29 Armed + 16 Supervisors) Security Personnel's from DGR sponsored Security Agencies for period of 2 Years** instead of procurement through GeM Portal.

Reason for violation of rule 149 of the General Financial Rules, 2017 for not hiring of personnel from the Gem Portal was called for but no reply is submitted in the regards.

Department/Division may look into the matter provide the reasons for violation of rule 149 of the General Financial Rules, 2017 with regards to **Deployment of Skilled/Unskilled Workers without using GeM Portal**

2. **Non-observance of terms and Condition of GFR with regards to Limited Tender :-**

-> **As per Rule 158 of GFR, 2017-** Purchase of goods by obtaining bids. Except in cases covered under Rule 154, 155, and 156(1), Ministries or Departments shall procure goods under the powers referred to in Rule 147 above by following the standard method of obtaining bids in:

- (i) Advertised Tender Enquiry
- (ii) Limited Tender Enquiry
- (iii) Two-Stage Bidding
- (iv) Single Tender Enquiry
- (v) Electronic Reverse Auctions

-> **As per Rule 159 E-Publishing**



i) It is mandatory for all Ministries/ Departments of the Central Government, their attached and Subordinate Offices and Autonomous /Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on the Central Public Procurement Portal (CPPP)

→ As per Rule 160 of GFR-2017 regarding E –Procurement :-

- (i) It is mandatory for Ministries/ Departments to receive all bids through e-procurement portals in respect of all procurements.
- (ii) Ministries/ Departments which do not have a large volume of procurement or carry out procurements required only for day-to-day running of offices and also have not initiated e-procurement through any other solution provided so far, may use e-procurement solution developed by NIC. Other Ministries/ Departments may either use e-procurement solution developed by NIC or engage any other service provider following due process.

→ As per Rule 162 Limited Tender Enquiry :-

- (i) This method may be adopted when estimated value of the goods to be procured is up to **Rupees Twenty five Lakhs**. Copies of the bidding document should be sent directly by speed post/registered post/courier/ email to firms which are borne on the list of registered suppliers for the goods in question as referred under Rule 150 above. The number of supplier firms in Limited Tender Enquiry should be more than three. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

Further, an organization should publish its limited tender enquiries on Central Public Procurement Portal (CPPP) as per Rule 159. Apart from CPPP, the organizations should publish the tender enquiries on the Department's or Ministry's web site.

(ii) The unsolicited bids should not be accepted. However Ministries/ Departments should evolve a system by which interested firms can register and bid in next round of tendering.

(iii) Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees twenty-five Lakhs, in the following circumstances.

- (a) The competent authority in the Ministry or Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.

urgent and any additional expenditure involved by not procuring through advertised

(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

(c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

(iv) Sufficient time should be allowed for submission of bids in Limited Tender Enquiry cases.

CEO, DJB has approved (9/N)- the proposal as proposed by Member(A), administrative approval to engage 652 Security Personnel through Security Agencies empanelled and sponsored by DGR w.e.f. 01-02-2022 for a period of two years on contract basis for the Security of DJB installations is approved subject to strict compliance of all codal formalities, provisional of GFR,FRSR,DFPR, CPWD Manual, floating e-tender/**GeM and extent instructions** with respect to due diligence and financial prudence issued from time to time by various authorities like CVC,FD etc.

As per note at 20/N of the file, it was proposed that Technical & Financial Bids may be invited from DG&R sponsored 42 Security Agencies for limiting tendering by **issue of Notice** for inviting limited tenders only, for deployment of Security personnel in DJB initially for period of one year later on it was decided to hire the security personnel for two year. **But DJB has not published its limited tender enquiries on Central Public Procurement Portal (CPPP) as per GFR 162 (i) /Rule 159. Apart from CPPP, the organisations should publish the tender enquiries on the Department's or Ministry's web site. Which is violation of provision of GFR 161(i)/GFR Rule 159.**

Reasons for non publishing of e-procurement enquiries on Central Public Procurement Portal (CPPP) as per Rule 159,162 of GFR,2017 was called for but no reply is submitted by the Division.

Department/Division may look into the matter and submitted the reasons for not taking action as per approval of CEO/ violation of GFR rule -162(i)/Rule-159 for not published its limited tender enquiries on Central Public Procurement Portal (CPPP).

PARA-11 (Record Memo 1 to 1(O), Audit Memo 1 to 12)

Sub : Non-production of records/information.

Following records/information for the period of audit from the year 2022-23 TO 2023-24 has not been shown / provided to audit:

- I. File of work Development of New Accounting Software and preparation of financial statement as on 31-03-2022,31-03-2023, 31-03-2024(W.O.-20 Dt.04-02-2022, CA-20 (2021-22),

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- II. Property Register as per form GFR-22/Fixed Assets Register.
- III. Reconciliation of Bank Ledger with Bank Statement. Certificate of Confirmation of Balance in Bank Ledgers.
- IV. Unsettled Loan and Advances and status of investment in Subsidiaries and Joint Ventures.
- V. Detail of R.R.Charges Payable as on 31-03-2024(Debit)-Audit Memo-11.
- VI. Stock Registers/Inventory Register.

PARA – 12 (Record Memo-1 (C)

Subject: Huge Savings under various Heads.

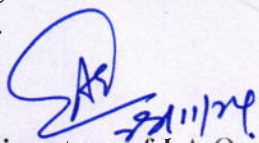
During the test check of budget and expenditure details provided by the Division for the audit period 2022-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 As per Rule 62(2) of GFR 2017, savings as well as 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/Head Quarter, 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/Budget Booked 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 Budget/funds i.e. from 5.54% to 75.75% have been found retained unutilized as per details given below:-

In Lakhs							
Financial Year	Head of Account	Budget Allocation	Fund Allocation	Expenditure	Balance Fund	Balance Budget	Saving %
2022-23	Capital	2288.00	554.65	554.65	NIL	1733.35	75.76
2023-24	Capital	1293.82	371.17	371.17	NIL	922.65	71.31
2022-23	Revenue	63418.00	58981.00	58981.00	NIL	4437.00	7.00
2023-24	Revenue	67622.25	63877.14	63877.14	NIL	3745.11	5.54

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds/Budget before the close of financial year, all the anticipated saving notice in the Grant of Appropriation controlled by them. However, in the above mentioned case, same was not done.

Reasons for Non-Utilization of fund/budget, higher provision of budget for the work as compared to expenditure and Non surrender of budget/fund balances.

A.O.


Signature of I.A.O.

Name of I.A.O. : Anand Gupta

**PART-III
(TEST AUDIT NOTE)**

TAN-01 (Audit Memo No.04 Dated : 08-11-2024).

Sub : Improper maintenance of ECR/PBR.

During test-check of ECRs/PBRs for the audit period 2022-23 & 2023-2024, it has been observed that the ECRs/PBRs have not been in prescribed format i.e GAR-17. The following discrepancies were also noticed: -

1. Amount of Arrear and Bonus has not been entered in the ECR/PBR in some of cases.
2. The mandatory page counting certificate duly signed by the HOO/DDO was not recorded on the first page of the ECRs/PBRs.
3. Every entry in the ECR/PBR should be authenticated by DDO, but it was observed that entries in the ECRs/PBRs were not signed by the DDO. Hence, the authenticity and correctness of the information entered/recorded cannot be justified.
4. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found in any cases. Details like Date of Joining, GPF/PRAN No, Basic pay, Address, DOB, details of loan/advances/refunds, Govt. Accommodation etc. were not recorded in the ECRs/PBRs, which is incorrect.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the ECRs/PBRs. This information is required for calculation of Income Tax, GPF contribution etc.
6. Gross total of all relevant columns for income tax purposes has not been carried out in the ECRs/PBRs.
7. Withdrawal /Advance payment details of GPF not mentioned in Pay bill Register.
8. Details of Govt. Accommodation i.e. Address, Type of Government Accommodation, has not been mentioned in ECRs/PBRs.

Reasons for above mentioned discrepancies was called for but no reply is submitted by the Division. Division may look into the matter and take necessary action to complete the PBR as suggestive above under intimation to Audit.

TAN-02 (Audit Memo No.05 Dated : 14-11-2024)

Sub :- Discrepancies in maintenance of Service Books.

During the test check of Service Books of the employees of the Division, the following discrepancies have been noticed :-

- (ii) **Non-inclusion of Aadhaar** (Unique Identification) number in Service Book of Government Servant - As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number.

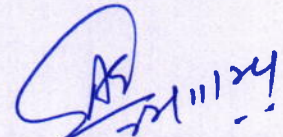
However, it has been observed that Aadhaar Number has not been recorded in most of service books.

- (iii) **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 be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iv) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (v) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (vi) **In the 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.
- (vii) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (viii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the Upper right hand side corner of the Service Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.
- (ix) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (x) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted

officer. However, the same was not found attached/pasted in most of the service books.

- (xi) Service Book is required to be shown to the officer/official every year and signature of the officer/official concerned is obtained. But this procedure is not being followed by the department.

Reasons for above mentioned discrepancies was called for but no reply is submitted by the Division. Division may look into the matter and take necessary action to complete the SERVICE BOOKs as suggestive above under intimation to Audit



Signature of I.A.O

Name of I.A.O. : Anand Gupta