

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of the office of DDH-W Chandrawal, [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054.

Audit on the accounts of DDH-W Chandrawal, [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054 for the financial years 2022-23 and 2023-24 has been conducted by the Compliance Audit Party - Delhi Jal Board comprising of Sh. Inder Mohan, Sr.AO/LAO and Sh. Anil Kumar, AO from 27.11.2024 to 06.12.2024 in seven (07) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

The Horticulture Division (East) is looking after the maintenance work of lawn having approximately 165 acres of area under premises of Delhi Jal Board water installations and residential complexes along with other premises. All the water installations are scattered in different corners of East Delhi. There are some major water installations as under:

- Chandrawal WTP No. 1 & 2;
- Residential Complex Chandrawal Water Works No. 1 & 2;
- Sonia Vihar WTP;
- Yamuna Vihar STP and allied;
- Kondli STP and allied;
- RCC wells and BPS including Trans Yamuna Area and allied.

Besides above, there are four major nurseries (Chandrawal Water Works No. 1 & 2, Tahirpur, Kondli and M-15, Mayur Vihar) where different types of trees, shrubs, decorative plants, flowers are being produced are displayed in earthen pots/cement pots at office complexes. There are two prestigious Rose Gardens at Chandrawal No. 2, where different species of Rose from all corner of India are being produced for display purpose only.

This Division participates in the flower competition organized by YWCA Delhi on behalf of Delhi Jal Board and has won number of Trophies.

This Division also undertakes tree plantation work every year where trees and shrubs were planted as per the target provided by Forest Department. It helps in maintaining Green Delhi and Clean Delhi. Tree plantation also abates smell of sewer and other types of air pollution.

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All the above said activities are done only on the land/area of Delhi Jal Board.

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HOO/DDO's/AAO/CASHIERS

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

S. No.	Name of the Head of Office	From - To
1	Sh. Satish Kumar	01.04.2022 to 31.03.2024.

S. No.	Name of the AAO	From - To
1	Sh. Raju Ranjan Singh	01.04.2022 to 31.03.2024.

S. No.	Name of the Cashier	From - To
1	Sh. Jaswant Rai	01.04.2022 to 31.03.2024.

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-23 AND 2023-24

Year	Capital (Rs. in Lakhs)			Revenue (Rs. in Lakhs)		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2022-23	244.12 ✓	107.43 ✓	136.69 ✓	1330.32 ✓	1170.56 ✓	159.76 ✓
2023-24	360.94 ✓	81.02 ✓	279.92 ✓	1432.53 ✓	1134.64 ✓	297.89 ✓

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VACANCY STATEMENT

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	02	00	02
B	01	00	01
C	193	79	114
TOTAL	196	79	117

STATUTORY AUDIT

The statutory audit of the office of DDH-W Chandrawal, [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054 has been conducted by AG (Audit), Delhi up to the financial year 2018-19.

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MAINTENANCE OF RECORDS

The maintenance of records of the office of **DDH-W Chandrawal, [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054** for the period 2022-23 & 2023-24 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

This was the first audit of the Division by the Directorate of Audit, Govt. of NCT of Delhi.

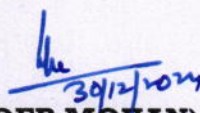
CURRENT AUDIT REPORT (2022 - 2024)

During the course of current audit, 16 audit observation memos including 01 requisition memo highlighting various shortcomings/recoveries to the tune of Rs.19136/- were issued. No observation memo was settled on the spot. Therefore, all the 16 (sixteen) observation memos including 01 (one) Requisition Memo along with recovery amount of Rs.19136/- have been converted into 12 Paras and 04 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
06	19136/-	-----	19136/-	05
Total	19136/-	-----	19136/-	

The internal audit report has been prepared on the basis of information furnished and made available by the office of **DDH-W Chandrawal, [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

PART – I

OLD AUDIT REPORT

NIL



PART - II

CURRENT AUDIT REPORT

(2022-2024)

CURRENT AUDIT REPORT
(2022-23 and 2023-24)

Para No. 01: Reconciliation of Balances in the Bank Accounts for the Financial Years 2022-23 & 2023-24.
(Ref. Observation Memo No. 02 dated: 02.12.2024)

(A) Financial Year 2022-23

During scrutiny of records/copy of the Trial Balance provided by the office of DDH-W Chandrawal [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054, it has been observed that following Bank Accounts exists in the Books of Accounts of the Division, details of which are as under:

Bank Balances as on 31-03-2023			
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank	23,33,890.00	--
2	Bank of India - 711311	--	21,20,704.00
3	Corporation Bank - 4116	--	63,64,75,133.00
4	Corporation Bank A/C 184 (New 510101006070451)	1,47,270.89	--
5	Corporation Bank A/C No. 562 (New 510101006106144)	1,62,194.87	--
6	P.N.B. - 3088 - Civil Lines	--	68,12,051.00
7	P.N.B. - 5151 - Civil Lines	--	8,29,720.00
8	State Bank of India A/c 41437543616	16,17,943.00	--
9	Syndicate Bank - 12261	16,03,753.00	--
10	Syndicate Bank CA - 72 (New 90231010000700)	4,22,503.15	--
	TOTAL	62,87,554.91	64,62,37,608.00

The division was requested to provide the following information/clarification:

1. Copy of Bank statements in r/o of all the above mentioned Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above along with Bank Statement.
3. Reasons for Credit Balance of Rs.64,62,37,608.00 in r/o four Bank Account Ledgers mentioned above and details thereof.
4. Confirmation and details of closed Bank 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. Copy of certificate issued in this regard, if any, may also be provided.
5. Purpose of maintaining each Bank Accounts mentioned above.

(B) Financial Year 2023-24

During scrutiny of records/copy of the Trial Balance provided by the office of DDH-W Chandrawal [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054, it has been observed that following Bank Accounts exists in the Books of Accounts of the Division, details of which are as under:

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Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank Balances as on 31-03-2024					
SCHEDULE BANK					
SBI A/C No. 3265		0.00	30,000.00	0.00	30,000.00
SBI A/C No. 3616	0.00 CR	15,72,75,555.00	15,56,40,933.00	16,34,622.00	0.00
SBI A/C No. 3752		0.00	9,411.00	0.00	9,411.00
SCHEDULED BANK TOTAL	0.00 CR	15,72,75,555.00	15,56,80,344.00	16,34,622.00	39,411.00

It has been observed that all the Ledgers mentioned above are having zero opening Balance. Further, Closing Balances of Banks in the financial Year 2022-23 has not been carried forwarded in the financial year 2023-24.

The division was requested to provide the following information/clarification:

1. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
2. Copy of Bank statements in r/o of all the above mentioned Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs.39,411/- in respect of two Ledgers mentioned above and detailed thereof.
5. Confirmation and detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

In compliance to observation memo dated 02.12.2024, the Division has provided both bank statement and bank reconciliation statement in respect of Corporation Bank A/c No. 184 (New 510101006070451), Corporation Bank A/c No. 562 (New 510101006106144) and Syndicate Bank CA-72 (New 90231010000700) for the financial year 2022-23 and also bank statement in respect of State Bank of India A/c No. 41437543616 for the year ending 31st March, 2023 and for State Bank of India A/c No. 3616 for the year ending 31st March, 2024. It has also been mentioned in the reply that no records were available for the rest of the bank accounts for both the financial years and the Division will pursue the matter with the Delhi Jal Board Headquarter and submit the reply to audit accordingly.

Moreover, since, new bank accounts are opened by the Board in the financial year 2023-24, previous years bank accounts, opened and shown in the Bank Account Ledgers up to the financial year 2022-23, becomes **"non-operative"**.

Since complete information/records has not been provided to audit, the Division may look into the matter and take necessary action to provide the remaining records/information along with reconciliation of the balances in the bank accounts to the audit.

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Para No. 02: Quoted cost abnormally below than the estimated cost
(Ref. Observation Memo No. 03 dated: 02.12.2024)

As per SOP No. 5/3 CPWD Works Manual, 2022 under the heading "Justification of Tenders", the justification statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labour etc. prevailing on the last date of submission of tender. The major items of the entire Schedule costing at least 90% of the overall estimated cost put to tender are analyzed, to work out the justified percentage on this basis. The items to considered for analysis of rates are selected with items having the highest estimated amount and then next lower amount in the descending order and so on, till at least 90% of the estimated cost put to tender is reached.

During examination of the work order register/other records for the audit period i.e. 2022-23 and 2023-24 relating to award of tender by the office of DDH-W Chandrawal [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054, it has been revealed that in most of the cases, work orders were awarded and agreements were executed with the Contractors at the rates very lower than the estimated cost. Cases of tendered amount below the estimated cost are elaborated in the list enclosed as **Annexure-I**.

It was evident from the table that the works were awarded below the estimated cost which ranged between 27% to 95% despite preparation of estimates on prevailing market rates.

Under such circumstances, the genuineness of the product and items supplied and thereafter works executed could not be verified in audit. The possibility of substandard works/non-execution of some part of works could not be ruled out.

Vide observation memo dated 02.12.2024, reasons and justifications of the work orders awarded at much below the estimated cost were called for, however, no reply was submitted to audit.

HOO to furnish the detailed reasons and justifications for awarding the works much below the estimated cost and also to provide the completion certificates along with the proof of additional performance guarantee received in respect of each work orders to audit.

Para No. 03: Non-adjustment of Medical Advances amounting to Rs.1.15
crores

(Ref. Observation Memo No. 04 dated: 02.12.2024)

Policy of DJB for sanction of medical advance stipulates that for settlement of advance, the employees must be required to submit the adjustment bill within a period of one month from the date of discharge from the hospital.

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During scrutiny of the Medical Advance Register/records produced to audit, it was observed that the Division had sanctioned Medical Advances amounting to Rs.1,15,20,934/- to its officers/officials/various Hospitals, however, the same had not been found adjusted as on 31st March, 2024. Hence, delay was noticed ranging from almost two months to more than twenty-four months for settlement of Medical Advances against the stipulated period of 30 days (one month). The details are as under:

Sl. No.	Head of Account	Date of Advance/ Period	Amount (in Rs.)
	2022-23		
1	Advance to Balaji Medical Diagnosis Research Centre	Prior to 01.04.2022	4,89,600
2	Advance to Jeewan Mala Hospital Pvt. Ltd.	Prior to 01.04.2022	2,06,320
3	Advance to Max Super Speciality Hospital, Vaishali	Prior to 01.04.2022	1,31,522
4	Advance to Metro Hospital & Research Institute	Prior to 01.04.2022	5,35,096
5	Advance to Metro Hospital & Heart Institute	Prior to 01.04.2022	12,40,633
6	Medical Advance	As on 31.03.2023	74,68,386
7	Medical Advance to Action Cancer Hospital	Prior to 01.04.2022	1,53,000
8	Medical Advance to Dharamshala Narayan SE Hospital	Prior to 01.04.2022	2,22,361
9	Medical Advance to Fortis Healthcare Ltd.	Prior to 01.04.2022	71,186
10	Medical Advance to Kailash Hospital & Heart Institute	Prior to 01.04.2022	5,39,604
11	Medical Advance to Primus Super Speciality Hospital	Prior to 01.04.2022	1,33,826
		TOTAL (A)	1,11,91,534
	2023-24		
1	Medical Advance	As on 31.03.2024	3,29,400
		TOTAL (B)	3,29,400
		GRAND TOTAL (A) + (B)	1,15,20,934

Record reveals that during the financial year 2022-23, with an opening balance of Rs.54,22,589/- as on 01.04.2022, an amount of Rs.25,05,701/- has been shown as payment under the heading "**Medical Advance**" during the financial year 2022-23, however, only Rs.4,59,904/- has been found adjusted/recovered leaving an unadjusted amount of Rs.74,68,386/- as on 31st March, 2023.

Record also reveals that during the financial year 2023-24, closing balance of Rs.1,11,91,534/- which also includes Medical Advance of Rs.74,68,386/-, shown under the heading "**Advance to Employees**" as on 31st March, 2023, has not been carry forwarded as opening balance as on 1st April, 2023 and an amount of Rs.3,29,400/- has been paid additionally as "**Medical Advance**" during the financial year 2023-24. Therefore, it cannot be ascertained whether an amount of Rs.1.12 crores has been adjusted by the Division during the financial year 2023-24.

The details of some of the advances, not adjusted by the Division, as on 31st March, 2024 are mentioned in **Annexure-II**.

Vide observation memo dated 02.12.2024, the Division was requested to inform/clarify:

- the date on which Medical Advances were released under the above mentioned head of accounts.
- Name of officers/officials to whom the Medical Advances has been released and adjusted during the financial year 2022-23 and 2023-24.
- reasons for not carry forward of the closing balance as on 31st March, 2023 as opening balance for the financial year starting from 01.04.2023.

- d. whether an amount of Rs.1,11,91,534/- has been completely adjusted in the financial year 2023-24, if yes, copy of the requisite documents may be provided to audit along with the reasons for delay in adjustment of these advances.
- e. reasons for non-adjustment of medical advance of Rs.3,29,400/- released in the financial year 2023-24.

No reply was furnished to audit.

The Division may therefore look into the matter and take necessary action to adjust the medical advances at the earliest along with the information clarification as mentioned above in this para under intimation to audit.

Para No. 04: Payment made for Rs.2.29 lakhs without GST No. Bill
(Ref. Observation Memo No. 05 dated: 02.12.2024)

Name of the Contractor	M/s. Garden Glow
Name of Work	Supply of rainy seasonal flowering bulbs at Tahirpur Nursery under DD(H) East Division.
Work order No.	03 dated 27.06.2022
Cost of the work order	Rs.2,28,880/-

The GST Act, 2017, mandates that suppliers issue GST-compliant invoice to recipients for all taxable supplies. The invoice should contain the GSTIN of the supplier and the recipient, the date of issue and the GST amount charged. The recipient is required to verify the invoice and ensure that the GST amount is correctly paid to the suppliers.

During the audit, it was observed that M/s Garden Glow has submitted invoice no. 65 dated 12.07.2022 for Rs.2,28,880/- for supply of items as per work order no. 03 dated 28.06.2022 to the Division without mentioning the GST Number. Also, the Division has released the payment without examining the GST no. on the face of the invoice. Furthermore, record reveals that the Division has issued a letter dated 05.08.2022 in favour of M/s. Agro Traders, who has supplied the items to M/s. Garden Glow, to verify the invoice raised by the vendor, M/s. Garden Glow. Accordingly, M/s. Agro Traders (Supplier), I-1622/B, Vikash Lane, Laxmi Nagar, New Delhi, vide letter dated 05.08.2022, has assured the Division that the bill raised by M/s. Garden Glow is genuine.

However, it has been observed that both M/s. Agro Traders and M/s. Garden Glow does not mention their GST numbers on the sale invoices. This is a clear violation of GST regulations and internal controls. Absence of GST bills makes it difficult to verify the authenticity of the transactions and to ensure whether correct GST has been paid or not.

The Division may therefore look into the matter, obtain the GST number of both the parties and submit the same to the audit. The Division will also ensure that correct amount of GST has been paid and deposited on these transactions.

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**Para No. 05: Excess payment of Non-Productivity Linked Bonus for Rs.19136/-
(Ref. Observation Memo No. 06 dated: 03.12.2024)**

Vide office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023, Office of Assistant Commissioner (LW) and Office of the Dy. Director (L.W.), Delhi Jal Board, Varunalaya "B" Building, Karol Bagh, New Delhi-110005 has issued directions to release Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting year 2021-22 and 2022-23 respectively to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP/MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 2022 and 31st March, 2023 subject to maximum of Rs.7000/-. To calculate Non-PLB (Ad-hoc Bonus) for one day, the average emoluments in a year will be divided by 30.4 which will be multiplied by number of days of bonus granted. An illustration was also made which clarifies that taking the calculation of ceiling of monthly emoluments of Rs.7000/- where actual average emoluments exceeds out to Rs.7000 x 30/30.4 = 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 (ex-Gratia) 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. Therefore, the Division had released extra payment of Rs.19136/- to its staff during these years. The details of payments are enclosed in **Annexure-III**.

Reasons for making the excess payment of Rs.19136/- was called for through observation memo dated 03.12.2024, however, no reply was furnished to audit.

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.19136/- from the officers/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 No. 06: Splitting up of work contracts of same nature
(Ref. Observation Memo No. 07 dated: 03.12.2024)**

As per rule 137 of General Financial Rules, 2017, for the purpose of approval and sanctions, a group of works which forms one project, shall be considered as one work. The necessity for obtaining approval or sanction of higher authority to a project which consists of such a group of work should not be avoided because of the fact that the cost of each particular work in the project is within the powers of such approval or sanction of a

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lower authority. This provision, however, shall not apply in cases of works of similar nature which are independent of each other.

During test check of work order register, maintained in the Division for the year 2022-23 and 2023-24, it was observed that works of similar nature were not grouped to form one project. Most of the works of same nature were executed by treating them differently and separate tenders & work orders were issued. In some cases, it was observed that this was done on the same date with the same agency which was against the provisions of GFRs, 2017. The details are as under:

S. No.	Cases	CA No. & Date	Name of the work	Name of the Agency	Estimated cost (in Rs.)	Tendered amount (in Rs.)
1	a	13 dated 20.09.2022	Providing and displaying of ornamental plant at Yamuna Vihar STP and allied site under DD (H) East Division	M/s. Agni Automation & Security	825423	817250
	B	14 dated 20.09.2022		M/s. Vivek Constr. Co.	825423	817250
	C	15 dated 20.09.2022		M/s. Garden Glow	825423	817250
2	A	19 dated 16.12.2022	Providing and displaying of winter seasonal flower plant under DD (H) East at Mayur Vihar Nursery and allied site	M/s. Pal Constr. Co.	644355	637975
	b	20 dated 16.12.2022		M/s. Garden Paradise	644355	637975
3	a	21 dated 16.12.2022	S/o winter seasonal flowering bulbs at Tahirpur Nursery and allowed site DD (H) East	M/s. Vinod Kr. Associates	261843	259250
	b	22 dated 16.12.2022		M/s. Pal Constr. Co.	261843	259250
4	a	26 dated 16.02.2023	Transplantation and shifting of trees from Chandrawal Water Works No. 02 Package I	M/s. RP Enterprises	1245539	1233207
	b	27 dated 16.12.2023		M/s. RP Enterprises	1245539	1233207
5	a	34 dated 10.03.2023	Upgradation of nursery by providing of decorative foliage shade living plant under DD (H) East Division at Chandrawal Water Works No. 02	M/s. Garden Paradise	115241	114100
	b	35 dated 10.03.2023		M/s. Brij Garden	115241	114100

The Division has awarded the works of the same nature, same area and same date and was executed in piece meal manner in contravention of the provisions of General Financial Rules, 2017. It is pertinent to mention here that by calling for one tender for these works, the Division could have obtained competitive rates.

Audit is of the view that Division authority should have made a holistic assessment of such type of work in advance and club in to one work and comprehensive NIT should be issued. By adopting this practice, DJB will not only save manpower, which was required to prepare bid documents, NITs, estimate cost, justification cost, to evaluate bidder's technical and financial bids & other documents and maintaining of various files/documents at the time of execution of work but also save money in terms of printing of several documents before and after of NIT.

Splitting of works is not allowed unless where it is unavoidable. The purpose of splitting shall under no circumstances be done for evading of E-tender and avoiding the financial power of the sanctioning authority.

The Division may therefore look into the matter and take necessary action for regularization of expenditure under intimation to audit.

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Para No. 07: Non - Maintenance of Cash Book.

(Ref. Observation Memo No. 12 dated: 04.12.2024)

Rule 13 of Receipt & Payment rules provides that all the Govt. Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) *Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3.*
- (ii) *All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.*

However, scrutiny of record reveals that Cash Book has not been maintained by the DDO of the Office of DDH-W Chandrawal [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054 during the audit period as required under Receipt and Payment Rules. Two Registers has been produced to audit, one contains entries pertaining to receipt and payment of imprest money amounting to Rs.4,06,237/- during the financial years 2022-23 and 2023-24 and other register comprises of entries of receipt entered on the Receipt Side (one side) whereas on the Payment side (other side), challan was pasted for deposit of amount instead of making proper entries of receipt and payment required under Receipt and Payment Rules. Cash transactions during the period of audit include Rs.650/- (Duplicate I Card Fees), Rs.33514/- (Medical Subscription), Rs.11792/- (Refund of Medical Advance), Rs.1637/- (Removal/falling/pruning/royalty charges for trees), Rs.904/- (GIS) and Rs.298/- (RTI Fees). Entries in the registers are found without signature and date and the Cash Book was not closed at the end of each month. Even no certificate has not been found recorded in the Cash Book at the end of each month as required under Rule 13 (4) of Receipt & Payment Rules, 1983.

Therefore, in the absence of proper Cash Book, actual receipts and deposits of cash during the audit period could not be ascertained. Non-maintenance of proper Cash Book is a lapse on the part of DDO of the Division and chances of embezzlement of funds cannot be ruled out.

Vide observation memo dated 04.12.2024, reasons for non-maintenance of Cash Book as per Receipt and Payment Rules was called for, however, no reply was furnished to audit.

Necessary steps may therefore be taken by the Division to maintain the Cash Book as required under Receipt and Payment Rules under intimation to audit.

Para No. 08: Booking of excess expenditure amounting to Rs.6.68 lakhs under the heading "Deposit Works"

(Ref. Observation Memo No. 13 dated: 04.12.2024)

Scrutiny of the records for the financial years 2022-23 to 2023-24 reveals the Division has not maintained proper records in respect of unsettled Deposit Works shown

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in the Trail Balance. Total receipt was shown as Rs.75,74,182/- (Credit side) and expenditure as Rs.84,42,543/- (Debit side) in the Trial Balance for the financial year 2022-23.

In addition to above, neither the balances of each Deposit Works have been carry forwarded in the Trial Balance of the Division for the Financial Year 2023-24 nor any details have been provided to audit whether these accounts have been settled or not.

The details of Deposit Works are under:

Financial Year 2022-23

S. No.	Particulars of Heads shown in the Trial Balance	Debit (in Rs.)	Credit (in Rs.)
1	Deposit for deposit work	--	38,535
2	Deposit for deposit work-CWG	--	74,58,577
3	Deposit for deposit works	--	77,070
4	Deposit work in progress-CWG	83,34,267	
5	Deposit work in progress-Project wise	1,08,276	
	TOTAL	84,42,543	75,74,182

Vide observation memo dated 04.12.2024, reasons for booking of excess expenditure of Rs.8,68,361/- (Rs.84,42,543/- - Rs.75,74,182/-) in the books of accounts along with the requisite complete records for final settlement of Deposit Works was called for, however, no reply has been furnished to audit.

The Division may therefore look into the matter and provide the complete details for adjustment of deposit works along with the reconciliation statement with the concerned departments under intimation to audit.

Para No. 09: Non-credit of lapsed deposits (security deposits) amounting to Rs.41.16 lakhs

(Ref. Observation Memo No. 14 dated: 04.12.2024)

As per rule 189 (1)(b) of Receipt and Payment Rules, all deposits or balances, unclaimed for more than three complete accounting years, shall be credited to the Government under the Consolidated Fund keeping necessary notes in the Register of Deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of the deposits and balances, thus lapsing shall be prepared by them and sent to Accounts Officer in accordance with the relevant directions.

As per the data collected from the copy of Trial Balance produced to audit, there is a balance of Rs.62,61,056/- as on 31st March, 2023 under the heading "Security Deposit" unclaimed for so many years (more than three complete accounting years) and still available with the Division. Since three complete accounting years have been concluded

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in respect of Security Deposits received prior to the financial year 2019-20, closing balance as on 31st March, 2020 amounting to Rs.41,15,521/- should have been transferred to the Government Account as per provisions contained in rule 189 (1)(b) of Receipt and Payment Rules. Year-wise details as on 31st March, 2023 are under:

S. No.	Financial Year of receipt of Security Deposit	Opening balance (in Rs.)	Amount Received (in Rs.)	Amount refunded from the Security Deposit (in Rs.)	Closing Balance (in Rs.)
1	2017-18	49,01,944/-	4,28,487/-	22,50,219/-	30,80,212/-
2	2018-19	30,80,212/-	9,87,813/-	1,35,514/-	39,32,511/-
3	2019-20	39,32,511/-	5,98,339/-	4,15,329/-	41,15,521/-
4	2020-21	41,15,521/-	7,74,274/-	NIL	48,89,795/-
5	2021-22	48,89,795/-	13,59,609/-	10,37,757/-	52,11,647/-
6	2022-23	52,11,647/-	10,49,409/-	NIL	62,61,056/-

Records also reveal that neither the closing balances of Rs.62,61,056/- have been carried forwarded in the Trial Balance of the Division for the Financial Year 2023-24 nor any details have been provided to audit to ascertain whether these deposits have been refunded to the concerned agencies or not.

Vide observation memo dated 04.12.2024, reasons for non-credit of closing balances of Security Deposits to the Government account along with the proof for refund of Security Deposits, if any, during the financial year 2023-24 was called for, however, no reply has been furnished to audit.

Necessary steps may therefore be taken by the Division to forfeit the lapsed security deposits and transfer the same to the Government Account under intimation to the audit. The Division may also provide the relevant documents for refunding the amount of Security Deposits to the Contractors/Vendors before the close of the financial year 2023-24.

**Para No. 10: Non refund of Earnest Money amounting to Rs.26.33 lakhs
(Ref. Observation Memo No. 15 dated: 06.12.2024)**

As per rule 170(i) of General Financial Rules, 2017, to safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, bid security (also known as Earnest Money) is to be obtained from the bidders except Micro and Small Enterprises (MSEs) as defined in MSE Procurement Policy issued by Department of Micro, Small and Medium Enterprises (MSME) or are registered with the Central Purchase Organization or the concerned Ministry or Department or Start-ups as recognized by Department of Industrial Policy and Promotion (DIPP).

As per rule 170(ii) of General Financial Rules, 2017, bid securities of the unsuccessful bidders should be returned to them at the earliest after expiry of the final bid validity and latest on or before the 30th day after the award of the Contract.

During scrutiny of Earnest Money Records for the year ending 31st March, 2023 and 31st March, 2024, it was observed that the Division did not refund the Earnest Money

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amounting to Rs.26,32,813/- to the successful bidders. Moreover, the closing balance of Rs.26,32,813/- as on 31st March, 2023 has not been carry forwarded and shown in the financial year 2023-24 as on 01st April, 2023. Therefore, it cannot be ascertained whether the Division has refunded the whole amount of Earnest Money or some of its part during the financial year 2023-24.

Vide observation memo dated 06.12.2024, reasons for non-refund of Earnest Money amounting to Rs.26,32,813/- to the bidders and non-transfer of closing balance of the financial year 2022-23 to the financial year 2023-24 was called for, however, no reply has been furnished to audit.

The Division may therefore look into the matter and take necessary action as per General Financial Rules under intimation to audit.

Para No. 11: Non-utilization of allocated budget of Rs.8.74 crores
(Ref. Observation Memo No. 16 dated: 06.12.2024)

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

In response to requisition memo No. 01(D) dated 27.11.2024, the Division has provided information relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" which reveals the following:

Year	Budget allocated (Revenue)	Funds Received during the year (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-) against allocated budget	% of Excess/ Savings
2022-23	1330.32 lakhs	1170.56 lakhs	1170.56 lakhs	159.76 lakhs	(-) 12.0
2023-24	1432.53 lakhs	1134.64 lakhs	1134.64 lakhs	297.89 lakhs	(-) 20.8
TOTAL (A)	2762.85 lakhs	2305.20 lakhs	2305.20 lakhs	457.65 lakhs	(-) 16.6
Year	Budget allocated (Capital)	Funds Received during the year (Capital)	Expenditure (Capital)	Excess (+) / Savings (-) against allocated budget	% of Excess/ Savings
2022-23	244.12 lakhs	107.43 lakhs	107.43 lakhs	136.69 lakhs	(-) 56.0
2023-24	360.94 Lakhs	81.02 lakhs	81.02 lakhs	279.92 lakhs	(-) 77.6
TOTAL (B)	605.06 lakhs	188.45 lakhs	188.45 lakhs	416.61 lakhs	(-) 68.9
TOTAL (A+B)	3367.91 lakhs	2493.65 lakhs	2493.65 lakhs	874.26 lakhs	(-) 26.0

From the above table, it is gathered that out of the total allocation of **Rs.33.68 crores**, an amount of **Rs.24.94 crores** was incurred for execution of works and for other expenditures under various heads and there were savings worth **Rs.8.74 crores**. The overall percentage of savings was 26.0%.

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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 made in reserve for possible future excesses.

Budget and Expenditure statement of the audit period showed huge savings to the extent of 12.0% to 77.6% in the Revenue and 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 budgets available with them during the financial years 2022-23 and 2023-24. Had they anticipated the same, the budgets 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.

Vide observation memo dated 06.12.2024, reasons for under - utilization of funds amounting to Rs.8.74 crores were called for, however, no reply was furnished to audit.

Since the Division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully, the matter may be looked into by the authorities of the Division for careful framing and utilization of budget in future under intimation to the audit.

Para No. 12: Non-production of records/information.

During the period of conducting the audit, following records/information has not been provided to audit. The same may be produced before the next audit for scrutiny.

- a. Copy of Bank statements in r/o of Bank Ledgers shown in the records for the financial year 2022-23 and 2023-24 except for bank account Nos. Corporation Bank A/c No. 184 (New 510101006070451), Corporation Bank A/c No. 562 (New 510101006106144), Syndicate Bank CA-72 (New 90231010000700), State Bank of India A/c No. 41437543616 and State Bank of India A/c No. 3616.
- b. Reconciliation Statements in r/o of Bank Ledgers as mentioned in the records for the financial year 2022-23 and 2023-24 except for bank account Nos. Corporation Bank A/c No. 184 (New 510101006070451), Corporation Bank A/c No. 562 (New 510101006106144) and Syndicate Bank CA-72 (New 90231010000700).
- c. 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 in respect of financial years 2022-23 and 2023-24. Copy of certificate issued in this regard, if any.



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- d. Purpose of maintaining each Bank Accounts up the financial year 2022-23 and in the financial year 2023-24.
- e. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
- f. Reasons for Credit Balance of Rs.64,62,37,608.00 in r/o four Bank Account Ledgers mentioned for the year ending 31st March, 2023 and details thereof.
- g. GAR 6 (TR 5) Receipt Books and its stock register.
- h. Children Education Allowance Register along with file.
- i. LTC/Leave encashment on LTC Register along with file.
- j. Spouse information (partially).
- k. Fidelity Bond [Cashier].
- l. Files pertaining to outsourcing of staff.
- m. Property Register.
- n. Valuable Register.
- o. Dismantle Register.
- p. Dead Stock Register/Condemnation Files/Registers.
- q. Newspaper and Magazine Register.
- r. Stock Register (Consumable/Non-Consumable).


30/12/2024

(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

DD (H) East,
Chandrawal
Water Works No. 02

ANNEXURE - I

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S.No.	Work Order No. and Date	Name of the work	Name of the Contractor	Amount put to Tender (in Rs.)	Total Awarded Cost (in Rs.)	Difference Amount (in Rs.)	Awarded % rate below the amount put to Tender
		Year 2022-23					
1	01 dated 24.06.2022	Improvement of existing Garden of Chandrawal Water Treatment Plant No.01	M/s. Vivek Constn. Co.	9,69,382	592292	377090	38.9
2	02 dated 24.06.2022	D/O Garden at newly constructed 11.00 MM capacity UGR at Patparganj (Near Aster Public School)	M/s. PLCC	950473	646312	304161	32.0
3	03 dated 27.06.2022	S/O Rainy seasonal flowering bulbs at Tahirpur Nursery under DD (H) East Division	M/s. Garden Glow	341000	228880	112120	32.9
3	04 dated 27.06.2022	Improvement of effluent channel areas at T Point of Dallupura Vasundhra Road Opposite Gate No.11 site Kondli STP	M/s. Dharu Builders	760670	421031	339639	44.6
3	06 dated 04.07.2022	Improvement of existing Garden Near Nursery Toak Area at Kondli STP	M/s. Dinesh Kumar Sharma	821257	482735	338522	41.2
4	08 dated 01.08.2022	Improvement of existing Garden at Mohini BPS Gokulpuri	M/s. Vivek Constn. Co.	765256	440634	324622	42.4
5	09 dated 01.08.2022	Improvement of existing Garden belt area at Yamuna Vihar STP	M/s. Vivek Constn. Co.	917457	472674	444783	48.5
6	10 dated 01.08.2022	Tree and Shrubs Plantation under DD (H) East Division for the year 2022-23 at Kondli STP 45 MGD	M/s. Vivek Constn. Co.	669099	385267	283832	42.4
7	13 dated 20.09.2022	Providing and displaying of ornamental plant at Yamuna Vihar STP and allied site under DD (H) East Division	M/s. Agni Automation & Security	817250	288400	528850	64.7
8	14 dated 20.09.2022	Providing and displaying of ornamental plant at Yamuna Vihar STP and allied site under DD (H) East Division	M/s. Vivek Constn. Co.	817250	133000	684250	83.7
9	15 dated 20.09.2022	Providing and displaying of ornamental plant at Yamuna Vihar STP and allied site under DD (H) East Division	M/s. Garden Glow	817250	195300	621950	76.1
10	17 dated 04.11.2022	Clearing of jungle of different installation under DD (H) East Division	M/s. Pal Constn. Co.	686955	349660	337295	49.1
11	18 dated 04.11.2022	Disposal carriage of malba from Chandrawal Water Work No.01	M/s. Pal Constn. Co.	206060	121597	84463	41.0
12	19 dated 16.12.2022	Providing and displaying of winter seasonal flower plant under DD (H) East at Mayur Vihar Nursery and allied site	M/s. Pal Constn. Co.	637975	198230	439745	68.9
13	20 dated 16.12.2022	Providing and displaying of winter seasonal flower plant under DD (H) East at Mayur Vihar Nursery and allied site	M/s. Garden Paradise	637975	31605	606370	95.0
14	21 dated 16.12.2022	S/O winter seasonal flowering bulbs at Tahirpur Nursery and allied site DD (H) East.	M/s. Vinod Kr. Associates	259250	67150	192100	74.1
15	22 dated 16.12.2022	S/O winter seasonal flowering bulbs at Tahirpur Nursery and allied site DD (H) East.	M/s. Pal Constn. Co.	259250	120955	138295	53.3

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16	23 dated 16.12.2022	S/O Chrysanthemum Plants for DD (H) East Division site at	M/s. Garden Paradise	211600	110124	101476	48.0
17	31 dated 06.03.2023	Clearing of jungle of different installation under DD (H) East Division	M/s. Dalip Kumar	546129	207584	338545	62.0
18	32 dated 06.03.2023	Clearing of jungle of different installation at Kondli under DD (H) East Division	M/s. Dalip Kumar	670625	248198	422427	63.0
19	33 dated 10.03.2023	Providing and displaying Dahlia double under DD (H) East Division at Mayur Vihar Nursery	M/s. Garden Paradise	387450	247950	139500	36.0
20	34 dated 10.03.2023	Upgradation of Nursery by providing of decorative foliage shade living plant under DD (H) East Division	M/s. Garden Paradise	114100	77033	37067	32.5
21	35 dated 10.03.2023	Upgradation of Nursery by providing of decorative foliage shade living plant under DD (H) East Division	M/s. Brij Garden	114100	7999	106101	93.0
Year 2023-24							
1	02 dated 12.09.2023	Compensatory plantation at Yamuna Vihar STP III against Project 760 Nos. Trees in Chandrawal Water Works	M/s. Brij Garden	883538	415351	468187	53.0
2	03 dated 12.09.2023	Disposal carriage of malba from different sites under DD (H) East Division	M/s. Siddart Constn.	234009	112582	121427	51.9
3	04 dated 15.09.2023	Purchasing of different colour seasonal flowering bulbs at Tahirpur Nursery and allied sites DD(H) Division.	M/s. Vinod Kr. Associates	236400	121968	114432	48.4
4	05 dated 21.09.2023	Providing of Basel feeding mixture in Nursery Kondli STP and Chandrawal Water Works No.02.	M/s. Symmetry Design	429938	273441	156497	36.4
5	06 dated 21.09.2023	Purchasing of trees and shrubs for the year 2023-24 DD (H) East Division	M/s. Bhardwaj Constn.	551809	310835	240974	43.7
6	08 dated 16.11.2023	Maintenance of existing garden at Chandrawal Water Treatment Plant No. 01 and staff quarters.	M/s. Pal Constn. Co.	741316	378145	363171	49.0
7	09 dated 16.11.2023	Improvement of existing garden for Nursery Residential complex at Kondli	M/s. Pal Constn. Co.	937548	384488	553060	59.0
8	10 dated 26.12.2023	S/O Poinsettia Plants for decorative office under DD (H) East Division	M/s. Pal Constn. Co.	250000	164000	86000	34.4
9	11 dated 26.12.2023	Upgradation of nursery by basel feeding mixture in Nursery at M-15	M/s. Pal Constn. Co.	127335	70060	57275	45.0
10	12 dated 08.01.2024	S/O different type of plants under DD (H) East Tahirpur Nursery	M/s. Pal Constn. Co.	258000	155970	102030	39.5
11	13 dated 08.01.2024	S/O different size Earthen Pet (Man/ Machine made) at different installations under DD (H) East Division	M/s. Pal Constn. Co.	393000	188410	204590	52.1
12	14 dated 08.01.2024	Clearing of jungle of affluent channel areas at T Point or Dallupura Vasundhara Road Opposite Gate No.II, Kondli STP	M/s. PLCC	97446	42875	54571	56.0

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13	15 dated 08.01.2024	Improvement of existing garden at WW No. II Banglow No. E-2 and other installations under DD (H) East Division	M/s. PLCC	834421	533529	300892	36.1
14	16 dated 17.01.2024	Clearing of jungle of different installation under DD (H) East Division	M/s. Dalip Kumar	686954	284605	402349	58.6
15	17 dated 17.01.2024	S/O decorative foliage shade living plants under DD (H) East at Mayur Vihar Nursery	M/s. Vinod Kr. Associates	530345	354100	176245	33.2
16	18 dated 17.01.2024	Providing of winter seasonal flower pot plant under DD (H) East Division	M/s. Brij Garden	491125	264625	226500	46.1
17	21 dated 26.02.2024	Purchasing of dahlia double kenya variety in different colour at Tahirpur Nursery under DD (H) East Division	M/s. Bhardwaj Constn.	252000	173670	78330	31.1
18	22 dated 26.02.2024	S/O winter seasonal flowering bulbs at Tahirpur Nursery and allied site DD (H) East Division	M/s. VS Constn. Co.	297000	216717	80283	27.0
19	23 dated 04.03.2024	Maintenance of existing compensatory tree plantation at Kondli Residential Areas	M/s. JS Constn.	910241	336880	573361	63.0

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DD(4) East
Chandranand
Water Works No. 02

ANNEXURE-II

Sl. No.	Name of the Officer/Official/Hospital	Date of Advance	Amount (in Rs.)
1	Max Super Speciality Hospital, Patparganj for treatment of Sh. Vijay Pal Singh (D-11554)	12.07.2018	216000
2	Max Super Speciality Hospital, Patparganj for treatment of Sh. Vijay Pal Singh (D-11554)	02.11.2018	273600
3	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	22.11.2018	255514
4	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	03.12.2018	128316
5	Delhi Hospital Society unit Primus Ortho & Spine Hospital for treatment of Sh. Deepanshu (B-10803)	20.12.2018	189592
6	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	15.05.2019	130784
7	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	09.08.2019	214114
8	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	22.08.2019	171814
9	Metro Hospitals & Heart Institute for treatment of Sh. Prem Singh (Pensioner)	02.09.2019	228187
10	Dharamshila Narayana Superspeciality Hospital for the treatment of Sh. Sukhbir Singh (B-8466)	16.06.2020	222361
11	Yatharth Wellness Hospital & Trauma Center for treatment of Sh. Mahipal Singh (B-8405)	21.01.2021	460000
12	Yatharth Wellness Hospital & Trauma Center for treatment of Sh. Mahipal Singh (B-8405)	03.02.2021	189000
13	Yatharth Wellness Hospital & Trauma Center for treatment of wife of Sh. Mahipal Singh (B-8405)	11.05.2021	546300
14	Yatharth Wellness Hospital & Trauma Center for treatment of wife of Sh. Mahipal Singh (B-8405)	21.05.2021	540630
15	Yashoda Hospital and Research Center Ltd. for treatment of Sh. Surender Singh (B-6633)	27.05.2021	230400
16	Metro Hospitals & Heart Institute for treatment of mother of Sh. Vijay Pal Singh (B-10181)	15.06.2021	376070
17	Metro Hospitals & Heart Institute for treatment of mother of Sh. Vijay Pal Singh (B-10181)	22.06.2021	244652
18	Kailash Healthcare Ltd. for treatment of Smt. Suresh Kaur (B-18898)	03.09.2021	110666
19	Max Super Speciality Hospital, Vaishali for treatment of Smt. Amrawati Devi (B-19163)	06.09.2021	117000
20	Kailash Healthcare Ltd. for treatment of Smt. Suresh Kaur (B-18898)	30.09.2021	104973
21	Kailash Healthcare Ltd. for treatment of Smt. Suresh Kaur (B-18898)	14.10.2021	573860
22	Neo Hospital for treatment of Sh. Mahipal Singh (B-8418)	22.10.2021	990000

23	Deep Chand Oncology Services Pvt. Ltd. for treatment of Sh. Omkar Sharma (B-8213)	18.11.2021	237375
24	Kailash Healthcare Ltd. for treatment of Smt. Suresh Kaur (B-18898)	26.11.2021	70443
25	Kailash Healthcare Ltd. for treatment of Smt. Suresh Kaur (B-18898)	06.05.2022	450000
26	Kailash Hospital & Heart Institute for treatment of Sh. Surender Singh (B-6633)	11.07.2022	335770
27	Kailash Hospital & Heart Institute for treatment of Sh. Surender Singh (B-6633)	18.07.2022	300060
28	MGS Super Speciality Hospital for treatment of Sh. Devraj (B-6536)	23.08.2022	225000
29	MGS Super Speciality Hospital for treatment of Sh. Devraj (B-6536)	01.09.2022	261000
30	Yatharth Wellness Hospital & Trauma Center for treatment of wife of Sh. Mahipal Singh (B-8405)	23.09.2022	188667
31	Delhi Heart & Lung Institute for treatment of Sh. Om Prakash (Pensioner)	18.10.2022	125000
32	Dr. BL Kapur Memorial Hospital for treatment of Aslam Hussain Bhisty (D-5780)	21.12.2022	329430
33	Saroj Super Speciality Hospital for treatment of Sh. Lal Dev Rai (B-6335)	31.12.2022	262414
34	Deep Chand Oncology Services Pvt. Ltd. for treatment of Sh. Bed Ram (Pensioner)	13.01.2023	153360
35	Action Cancer Hospital for treatment of Sh. Ramesh Chand (B-10468)	05.02.2024	329400
	TOTAL		9781752

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DD (4) East
Chandranand
Kater No. 02

ANNEXURE - III

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S. No.	Employee Code	Name of the Employee	Amount paid (in Rs.)	Amount admissible (in Rs.)	Extra Payment of Bonus (in Rs.)
1	20006536	Dev Raj	7000	6908	92
2	20008217	Balwanta Singh	7000	6908	92
3	20011078	Rishal Singh	7000	6908	92
4	20005923	Ranbeer Singh	7000	6908	92
5	40015641	Dhoom Singh	7000	6908	92
6	40011561	Ranveer Singh	7000	6908	92
7	20013848	Sukh Ram	7000	6908	92
8	20006335	Lal Dev	7000	6908	92
9	20006548	Ragwinder	14000	13816	184
10	20006602	Amer Jeet Singh	14000	13816	184
11	20006631	Ishwar Singh	14000	13816	184
12	20006633	Surinder Singh	7000	6908	92
13	20006643	Shiv Chander	14000	13816	184
14	20006696	Mani Ram	14000	13816	184
15	20006720	Raj Pal Singh	14000	13816	184
16	20006755	Pappu	14000	13816	184
17	20007142	Ram Singh	14000	13816	184
18	20007390	Sanjay Kumar	14000	13816	184
19	20007531	Purna Nand	14000	13816	184
20	20007869	Harbir Singh	14000	13816	184
21	20007937	Shashi Bhushan	14000	13816	184
22	20007983	Virender Singh	14000	13816	184
23	20007990	Deewan Ram	14000	13816	184
24	20008113	Maha Raj Singh	14000	13816	184
25	20008132	Dharam Pal	14000	13816	184
26	20008213	Omkar Sharma	14000	13816	184
27	20008314	Hira Lal	14000	13816	184
28	20008319	Shiv Swaroop	14000	13816	184
29	20008403	Pooran Singh	14000	13816	184
30	20008404	Parkash Chand	14000	13816	184
31	20008405	Mahi Pal	7000	6908	92
32	20008408	Ramu	14000	13816	184
33	20008424	Rohtash	14000	13816	184
34	20008464	Prem Raj	14000	13816	184
35	20008468	Kiran Pal Sharma	14000	13816	184
36	20009283	Bhagwat Singh	14000	13816	184
37	20009295	Subhash Chand	14000	13816	184
38	20009864	Prem Chand	14000	13816	184
39	20009933	Jaswant Rai	14000	13816	184
40	20009983	Awadesh Kumar Sriwastava	14000	13816	184
41	20010026	Dharam Singh	7000	6908	92
42	20010036	Mustak Ahmad	14000	13816	184
43	20010138	Kuldeep Kumar	14000	13816	184
44	20010169	Shushil Kumar	14000	13816	184
45	20010181	Vijay Pal	14000	13816	184
46	20010308	Rohtash	14000	13816	184
47	20010335	Ashok Kumar	14000	13816	184

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DS(H) East
Chandranal
Water Works No. 02

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48	20010468	Ramesh Chand	14000	13816	184
49	20010489	Attar Singh	14000	13816	184
50	20010490	Raj Singh	14000	13816	184
51	20010635	Sunil Kr. Verma	7000	6908	92
52	20011034	Rajendra	14000	13816	184
53	20011128	Ishwar Singh	14000	13816	184
54	20011158	Veer Singh	14000	13816	184
55	20013100	Tulsi Devi	14000	13816	184
56	20013511	Vinay Kumar	14000	13816	184
57	20015240	Sushil Kumar	14000	13816	184
58	20015387	Satpal Singh	14000	13816	184
59	20015505	Subhash Chand	14000	13816	184
60	20015506	Sanjay	14000	13816	184
61	20015510	Sanjeev Kumar	14000	13816	184
62	20015575	Virender Kumar	14000	13816	184
63	20017690	Rekha	14000	13816	184
64	20017696	Raj Kumari	14000	13816	184
65	20017839	Sonbiri	14000	13816	184
66	20018704	Prakash Wati	7000	6908	92
67	20018706	Sunita	14000	13816	184
68	20018707	Dinesh Kumar	14000	13816	184
69	20018710	Mamta	14000	13816	184
70	20018712	Lajwanti	14000	13816	184
71	20018715	Anita	14000	13816	184
72	20018717	Madhu	14000	13816	184
73	20018719	Firta Devi	14000	13816	184
74	20018725	Suman Sharma	14000	13816	184
75	20018728	Saroj	14000	13816	184
76	20018730	Mukesh	14000	13816	184
77	20018748	Anita	14000	13816	184
78	20018896	Kamlesh	14000	13816	184
79	20018897	Rajesh Devi	14000	13816	184
80	20018940	Babli	14000	13816	184
81	20019167	Mahendri	14000	13816	184
82	20019168	Suresh	14000	13816	184
83	20019254	Deepa	14000	13816	184
84	20019255	Manju Bala	14000	13816	184
85	20019256	Sheela Devi	14000	13816	184
86	20019262	Tara	14000	13816	184
87	20019321	Raj Kumari	14000	13816	184
88	20019329	Laxmi	14000	13816	184
89	20019354	Sonu	14000	13816	184
90	20019358	Roopwati	14000	13816	184
91	20019364	Ramesh	14000	13816	184
92	40004210	Mohd. Rashid	7000	6908	92
93	40005780	Ashlam Husan	7000	6908	92
94	40009444	Braham Singh	14000	13816	184
95	40011556	Babu Ram	7000	6908	92
96	40012519	Sahinder Pal	14000	13816	184
97	40014144	Chander Pal	7000	6908	92

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98	40015232	Mohm. Akram	14000	13816	184
99	40015595	Umar Irshad	14000	13816	184
100	40015626	Sharif Ahmed	14000	13816	184
101	40016244	Daulat Ram	14000	13816	184
102	20013218	Hemwati	14000	13816	184
103	20017531	Munni Devi	14000	13816	184
104	20008421	Ashok Kumar	7000	6908	92
105	20020017	Kapil Kumar	14000	13816	184
106	20010260	DD Tyagi	14000	13816	184
107	20020055	Suresh	14000	13816	184
108	40014151	Chander Shekhar Yadav	14000	13816	184
109	20006618	Ishwar Singh	7000	6908	92
110	20010155	Bhisam Singh	7000	6908	92
111	20018709	Shahnawaz	7000	6908	92
112	20018898	Suresh Kumar	7000	6908	92
113	20008589	Prem Singh	7000	6908	92
114	20020088	Dharmendra Dhama	7000	6908	92
115	20018979	Usha Jaiswal	7000	6908	92
116	20009190	Ramchander	7000	6908	92
117	20020343	Anjana	7000	6908	92
118	20008418	Mahi Pal	7000	6908	92
		TOTAL	1456000	1436864	19136

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PART - III

TEST AUDIT NOTES

(2022- 2024)

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TEST AUDIT NOTES
(2022-23 and 2023-24)

TAN No. 01: Non maintenance of Contractor's Ledger
(Ref. Observation Memo No. 08 dated: 03.12.2024)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWD form 43 as Contractor's Ledger and separate folio or set of folios should be reserved for all the transactions with each Contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the Ledger.

Test check of the records for the period 2022-23 to 2023-24 revealed that the Contractor's Ledger was not maintained in the Division. It could, therefore, not be verified in the audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities, if any, of the Contractor and abstract of transactions relating to works could not be ascertained.

Divisional Accountant has been advised to maintain the Contractor's Ledger in the Division for monitoring the payments of advances and secured advances made to the Contractor as per CPWD Work Manual and compliance shown to the audit party.

TAN No. 02: Non maintenance of Bill Register
(Ref. Observation Memo No. 09 dated: 03.12.2024)

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.

[Signature]

During examination of the records, it was noticed that the Division has not maintained 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 was ensured.

The Division may therefore take necessary steps to maintain the Bill Register as per CPWD Manual and compliance be shown to next audit.

TAN No. 03: Improper maintenance of Pay Bill Registers/ECRs
(Ref. Observation Memo No. 10 dated: 03.12.2024)

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

1. The mandatory page counting certificate is not recorded in the PBRs/ECRs on the first page which is also required to be countersigned by the DDO concerned.
2. Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
3. Bill Numbers are not mentioned in PBRs/ECRs against each entries, without bill number, identification of Bill cannot be ascertained.
4. GAR-18, Abstract of Pay bill was not prepared.
5. No Column for GPF Advance/Withdrawal were found in PBR/ECR.
6. No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
7. Gross total of all relevant columns has not been carried out in the PBRs/ECRs for income tax purposes.
8. Cuttings/over-writings are not initiated by the HOO/DDO after correction.
9. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution, etc.

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.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Pay Bill Registers/ECRs under intimation to the audit.

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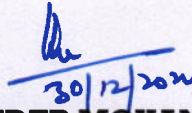
TAN No. 04: Discrepancies in maintenance of Service Books
(Ref. Observation Memo No. 11 dated: 03.12.2024)

During test check of Service Books provided by the office of DDH-W Chandrawal [Now DD(H) East], Delhi Jal Board, Chandrawal Water Works No. 02, Civil Lines, Delhi-110054, following deficiencies are observed:

- (i) **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.
- (ii) **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.
- (iii) **'Home Town' 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.
- (iv) **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.
- (v) **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.
- (vi) **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books.
- (vii) **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 the certificate has been recorded correctly and agrees with LPC. This certificate was not found recorded in most of the Service Books.
- (viii) **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.
- (ix) **Photograph** - Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right-hand corner of the Service Book. However, in several cases, the photographs were not affixed or were very old.
- (x) **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books.

- (xi) Orders of pay fixation on promotion and upgradation were not found written or pasted in the Service Books.
- (xii) Entries of verification of Character and Antecedents of the employees were not found in the Service Books.
- (xiii) Documents in r/o declaration of nominees in gratuity & pension were not found attached in the Service Books.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Service Books under intimation to the audit.


30/12/2024
(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB