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

AUDIT REPORT OF OFFICE OF THE EE, SDW-I, Kilokari SPS, Lajpat Nagar, New Delhi-24 FOR THE PERIOD 2022-23 & 2023-24

INTRODUCTION

The Internal Audit Report on the accounts of Office of **EE, (E&M),M-5, W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035** 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 **20/09/2024 to 01/10/2024 Except 25/09/2024 (Audit HQ) (Total 7 working Days).**

AIMS AND OBJECTIVES

Prime responsibilities of this division:

This division is maintaining water supply & sewage pumping through O&M of tubewells BPS & SPS, in seven assembly constituency.

1. Sadar Bazar AC-19
2. Chandni Chowk AC-20
3. Matia Mahal AC-21
4. Ballimaran AC-22
5. Karol Bagh AC-23
6. Patel Nagar AC-24
7. Rajender Nagar AC-39

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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:

Sr.No.	Name	From to
1.	Sh.R.K. Rai, Sh.Gaurav Yadav,	2022-23
2.	Sh.Pardeep Goswami, Sh.Ved Prakash Pandey	2023-24

2. LIST OF AAO:-

Sr.No.	Name	From to
1.	Sh.Vijay Grover, Sh.Vikash Singh	2022-23
2.	Sh.Vikash Singh	2023-24

3. LIST OF CASHIER:

Sr.No.	Name	From to
1.	Sh.Mahender Kumar	2022-23
2.	Sh.Shishender	2023-24

4. Vacancy Statement 2022-23

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	01	0	01
B	20	07	13
C	616	198	418

5. Vacancy Statement 2023-24

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	01	01	Nil
B	20	08	12
C	616	165	451

6. Budget Detail:

Group	Capital			Revenue		
Year	Budget Allocated	Expenditure Made	Balance	Budget allotted	Expenditure made	Balance
2022-23	3898.10	2046.00	1852.1	2624.73	1733.47	891.26
2023-24	1397.14	989.01	408.13	2695.50	1751.03	944.47

Statutory Audit:

The Statutory audit of the Office of The of **EE, (E&M), M-5 , W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035 by ACGR** has not been provided.

Maintenance of Records:

The maintenance of record of the Office of of **EE, (E&M),M-5, W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

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Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

Current Audit Report

During the course of current audit, 12 observation Memos were issued to the Office of The **EE, (E&M),M-5, W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035** for the period 2022-23 & 2023-24. The audit Memos have been converted into **10** 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	
8	10	35236	0	35236	PARA-08
10	12	19050	0	19050	PARA-10

Internal audit report has been prepared on the basis of information furnished and made available by the **EE, (E&M),M-5, W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035.** The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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Signature of I.A.O

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

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

PARA-01 (Audit Memo No.1 Dated: - 24/09/2024).

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 for the Financial Year 2022-23 provided by the **EE, (E&M) W&S Central/North, Kanhaiya Nagar(Near Metro Station), Delhi-110035** , 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	Allahabad Bank	1405060.00	
2	Corporation Bank-0125	2699165.08	
3	CORPORATION BANK 026401601000528	3009877.77	
4	Corporation Bank- 4116		1679718125.00
5	S.B.I.-1401		29471434.00
6	S.B.I-1402		32297470.00
7	S.B.I.-1403		28646096.00
8	SBI A/C NO-3038		87932421.00
9	Syndicate Bank-040	199159.46	
10	Syndicate Bank A/c 12261	16630039.00	
	Grand Total	**23943301.31**	**1858065546.00**

It was requested to provide the following information :-

1. Copy of Ledger Accounts of All Ledgers mentioned above from S.NO.1 to 10
2. Copy of Bank statement in r/o of above Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs. **1858065546/- in r/o** Ledgers mentioned above and detailed thereof.
5. Confirmation of Ledger Balances as mentioned above.
6. 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.
7. Purpose of maintaining each Bank Accounts

Division did not submit 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 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 **EE, (E&M) W&S Central/North, Kahhaiya Nagar(Near Metro Station), Delhi-110035** , 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		727476.70	693851.70	33625.00	
SBI A/C NO.- 3016		243329.00	243329.00		
SBI A/C NO.- 3038	0.00 CR	922871864.00	914083821.00	8788043.00	
SCHEDULE BANK TOTAL:	**0.00 CR**	**923842669.70**	**915021001.70**	**8821668.00**	

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 Bank Ledgers alongwith Bank Statement.
3. Reconciliation Statements in r/o of Bank Ledgers with the Bank Statement.
4. Confirmation of Balances.
5. 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.

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.

PARA-02 (Audit Memo No. 2 Dated : 24/09/2024).

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

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

During the Test Check of Trial Balance for the Financial Year 2022-23 provided by the Division, it has been observed that following Advances to Employees/Contractor were paid to Employees/Contractor for the LTA, Cycle Loan, Fan Loan, Motor Car Loan, Medical Advance, Festival Advance, Imprest A/c etc. Are lying unsettled for the long time, detail as under :-

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Table – "A"

	Advances to Employees/Contractor/Supplier/Other Advance		
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Advance to Contractor-Contractor Wise	241275.00	
2	Cycle Loan		6815.00
3	Fan Loan	7295.00	
4	Leave Travel Advance	1233259.00	
5	Medical Advance	9490240.00	
6	Motor Car Loan	24500.00	
7	Motor Cycle Loan		153566.00
	Grand Total	**10996569.00**	**160381.00**

Reason for the non-settlement of Advances to Employees//Contractor/Supplier/Other Advance and booking of Medical Advance directly to Staff Medical Reimbursement was called for audit alongwith recovery detail/settled case if any

Division may look into the matter and take necessary action for settlement of above Advances under intimation to Audit.

b) <u>Financial Year 2023-24</u>

As per Trial Balance 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.)**
ADVANCES TO EMPLOYEES					
MEDICAL ADVANCE		2320220.00	485028.00	1835192.00	
DEPOSIT WITH OTHERS		142410.00	0.00	142410.00	
Total	**0.00 CR**	**2462630.00**	**485028.00**	**1977602.00**	

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.

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PARA-03 (Audit Memo No. 3 Dated : 24/09/2024)

Sub : **Excess Deposit/Non-Deposit of Statutory Deduction/Duties and Taxes**

(A)

I. **Non-Deposit of Statutory 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 are showing credit balances in the ledger accounts and credit balance means short deposit/Liable to deposit of statutory deduction, detail as under:- "TABLE-A"

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		74721.00
Other Deductions		394782.00
Society Deduction		18000.00
Grand Total		**487503.00**

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 with the concerned authority. 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 the concerned Authority 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 credit balances. Credit closing balance means short deposit of statutory deduction/Balance amount to be deposited with the concerned authority, detail as under :- "TABLE-B"

PARTICULARS	**OPENING (Rs.)**	**DEBIT (Rs.)**	**CREDIT (Rs.)**	**DEBIT ClOSING (Rs.)**	**CREDIT ClOSING (Rs.)**
C.P.F.DEDUCTIONS		1667099.00	1839212.00		172113.00
DEDUCTIONS FROM EMPLOYEES TOTAL:	**0.00 CR**	1667099.00	1839212.00		172113.00

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 with the concerned authority.

It has been observed that closing balances of above ledgers exists in Books of Accounts and elaborated in Table – A (for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts as mentioned in Table-B 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.

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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 after verifying the fact and figure of the account to the Audit.

(C) Excess/Short 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 . Duties and Taxes showing Debit Balance Mean that Excess Duties and Tax has been deposited and credit balances in the ledger accounts means that short deposit/Liable to deposit with the concerned Authorities, detail as under

"TABLE – "C"

Duties and Taxes		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
TDS-Employees		7000.00
W.C.T	5404.00	
Grand Total	**5404.00**	**7000.00**

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

During the Test Check of records/Books and Accounts regarding Duties and Taxes, the Ledger is showing Debit Balance and Debit Balance Mean Excess deposited with the concerned Authorities, detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT ClOSING (Rs.)	CREDIT ClOSING (Rs.)
TDS-CONTRACTORS		7074820.00	7053770.00	21050.00	
TOTAL		7074820.00	7053770.00	21050.00	

Reason of the above lapse was called in r/o of Point No. C &D after due verification of facts and figures and provide documentary evidence for deposit of Duties and Taxes and refund applied, if any.

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.

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 take necessary action for refund of Duties and Taxes in case of Debit Balance, copies of deposit challans of Duties and Taxes with the concerned authority in case of Credit Balance to the Audit.

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PARA-04 (Audit Memo No. 6 Dated 27/09/2024)

Sub : Huge Deposit from Contractors.

During the Test Check of the Trial Balance/Ledger for the Financial Year 2022-23 & 2023-24, it has been observed that Huge Deposit are showing in the Books of Accounts for the Long Time, detail as under :-

Deposits From Contractors (F.Y. 2022-23)		
Particulars	**Closing Balance**	
	Debit	Credit
Amount with Held From Contractor		1056988.00
E.M.D		13593543.00
Security Deposit		35351887.00
Grand Total		**50002418.00**

DEPOSITS FROM CONTRACTORS *(F.Y. 2023-24)*					
PARTICULARS	**OPENING (Rs.)**	**DEBIT (Rs.)**	**CREDIT (Rs.)**	**DEBIT ClOSING (Rs.)**	**CREDIT ClOSING (Rs.)**
SECURITY DEPOSIT		21689078.00	5991329.00	15697749.00	
DEPOSITS FROM CONTRACTORS TOTAL:	**0.00 CR**	**21689078.00**	**5991329.00**	**15697749.00**	

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 non refund of Deposit from Contractors alongwith contractor-wise detail of amount received with works detail as per Terms and condition of work/Contract etc. with the present status of works and outstanding deposit as on 31-03-2024 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.7 Dated 27-09-2024)

Sub : **Award of work on below rates in comparison to the Justified Cost during the Year 2022-23 & 2023-24.**

As per Section 2.5 of CPWD Manual, the Technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data. The estimates of the work were prepared by the Technical Expert Engineers of the division on

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the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost, which raises questions towards the quality & quantity of the works, awarded by the Division and also towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

During the test examination of records/C.A. Register relating to award of tender by **EE, (E&M) W&S Central/North,** revealed that in the following cases, agreements executed and work orders were awarded to the contractors at the rates very lower than the estimated cost/justified cost. Some examples of 25 % to 61 % below of tender amount from Justified Cost is as under :-

S. no.	Year	CA No.	Date	Work Order No.	Name of Contractor	Name of Work	Estimated Cost	Approved Cost/ Tender cost	Below %
1	2023 -24	121	09-01-2023	120	MITTAL TRADING CO.	INSTALLATION OF 25 HP PUMP SET FOR SUPPLYMNETARY ARRANGEMENT AT MAING SEWER LINE AT JANKI DAS PANDAV NAGAR IN AC-39	1197000	472416	-60.53%
2	2023 -24	104	27-07-2023	100	PARAMOUNT SYSTEM	SITC ONLINE BOOSTER AT ARYA SAMAJ ROAD IN AC-23 KAROL BAGH AREA.	984441	735966	-25.24%
3	2023 -24	110	27-07-2023	102	HYDORCON ENGINEERS	INSTALLATION OF 25 HP PUMP SET FOR SUPPLYMENTARY ARRANGEMENT AT MAIN SEWER LINE AT SKV SCHOOL NEAR SATYAM COMPLEX RANJEET NAGAR IN AC-24.	1417500	480600	-66.10%
4	2023 -24	253	18-01-2024	230	RAJ ENGG. CO.	MAINTAINING OF WATER SUPPLY BY PROCUREMENT OF MANUAL HOIST CHAIN PULLEY BLOCK FOR VRIOUS TUBE WELLS IN PATEL NAGAR CONSTITUENCY IN AC-24.	261440	144479	-44.74%
5	2023 -24	318	15-03-2024	354	DEEPAK ENTERPRISES	RENOVATION OF SET NO. 01 AND 02 ALLIED MECHANICAL WORKS AT SARAI PHOOS BPS.	1045053	750128	-28.22%
8	2022 -23	356	12-12-2022	359	PARAMOUNT SYSTEM	SIC OF E&M EQUIPMENT FOR VARIOUS NEWLY BORE TUBE WELLS IN DELHI CANTT.	1564227	1101412	-29.59%
9	2022 -23	385	26-12-2022	364	BALRAM ASSOCIATES	SUPPLY OF 5 HP SUBMERSIBLE PUMP SETS FOR VARIOUS TUBE WELLS IN BALLIMARAN AREA IN AC-22.	647651	472000	-27.12%
10	2022 -23	423	06-01-2023	431	MITTAL TRADING CO.	INSTALLATION OF 25 HP PUMP SETS FOR SUPPLYMENTARY ARRANGEMENT AT MAIN SEWER LINE AT MADHAV SETU RANJEET NAGAR IN AC-24.	1017000	441000	-56.64%
11	2022 -23	515	31-03-2023	462	AVON ELECTRICAL	IMPROVEMENT OF MAIN LT PANEL INTALLED AT PAHARI DHEERAJ NEW PUMP HOUSE BY REPLACEMENT OF EXISTING OLD AND FAULTY PANEL.	1770148	1218840	-31.14%

As per table above, there was huge variation between the Justified cost and tendered amount ranging between 25 % to 61 % which raises questions towards the quality & quantity of the works and also towards un-realistic approach of the Technical Expert Team while preparing the estimates of the works.

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Division was requested to provide the following information but no reply submitted by the Division :-

1. Whether all the work mentioned above has been completed. If yes, provide Date of Completion.
2. Total Payment made to contractor till date.
3. Whether Addl. Performance Guarantee has been obtained from the above said contractor whose bid is more than 25% below the justified cost as per DJB Circular DJB/CEO/2022/D-1338 Dated 21-04-2022. Please provide the detail thereof.
4. Whether any work is fore closed/Rescinded, what action has been taken by the Division.
5. Whether any defect is noticed in the above said works, Detail may be provided and what action has been taken b=y the Division.
6. Reason for variation in estimated cost and Actual Expenditure in r/o Above said work.

Division did not submitted any reply with regards to points raised from S.No. 1 to 6. Audit observation was towards un-realistic approach of the Technical Expert Team in preparing the preliminary estimates of the works. Division may look into the matter the submit the requisite information to the Audit.

PARA-06 (Audit Memo No. 08 Dated 30-09-2024).

Sub: 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.

During the test check of records pertaining to the expenditure incurred on hiring of Skill/Unskilled Worker on outsourced basis, it has been observed that following works have been processed on account of hiring of Skilled/Unskilled Workers, without using GeM Portal.

No record of non-availability of services of skilled/unskilled worker on GeM has been made available to Audit. Therefore, the following expenditure incurred in F.Y.2022-23 & 2023-24 is irregular in respect of deployment of Skilled/unskilled workers. The details of payments are as under:-

Sr. No.	Work Order No. And Date	Name of Contractor (Firm)	Name of work	Tender Cost (Rs.)
1.	13,21-04-22	M/s P.K. Electrical	Deployment of Staff for various E&M installation in Chandni Chowk & Jama Masjid 10 Nos. unskilled staff for 123 Days	9,93,883.05
2.	448, 31-03-22	M/s Soni Sales & Service	Deployment of Staff on various tube wells in PaharGanj Area 12 Nos. unskilled staff for 120 Days 11/04/22 to 08-08-2022	11,54,315.23
3.	406,29-11-22	M/s Soni Sales & Service	Deployment of Staff on various tube wells in PaharGanj Area 12 Nos. unskilled staff for 120 Days 30-12-2022 to 28-04-2023	11,78,148.96
4.	172,21-12-21	M/s Gogia Brothers	Deployment of Staff on various tube wells in Karol Bagh Area 11 Nos. unskilled staff for 115 Days 21-12-2021 to 14-04-2022	9,36,619.62

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5.	206, 01-01-22	M/s Gupta Brothers	Deployment of Unskilled Labour for E&M Installaton at Chander Shekhar Azad Colony BPS & Anand Pavat OLB. 08 Nos. unskilled staff for 155 Days 02-01-22 to 05-06-2022	9,88,441.20
6.	322,05-02-22	M/s Goodwill Enterprises	Deployment of Unskilled Labour for E&M at Shahazada Bagh BPS ans Sarai Basti OLB. 08 Nos. unskilled staff for 155 Days 29-01-22 to 02-07-2-23	9,96,030.00
7.	446, 31-02-22	M/s Arihant Engineers and Traders	Deployment of Staff for E&M Installaton at Multani Dhanda BPS under AE(E&M)-II 05 Nos. unskilled staff for 180 Days 11-04-2022 to 07-10-2022	7,29,457.00
8.	427,29-03-22	M/s Gupta Brothers	Deployment of Staff for E&M Installation in Ballimaran area under AE(E&M)-II 10 Nos. unskilled staff for 120 Days 01-05-2022 to 28-08-2022	9,69,642/-
9.	318,04-02-22	M/s Shiva Buildtech	Deployment of unskilled staff for ward and watch of EE(E&M)W&S/CN 08 Nos. unskilled staff for 90 Days 01-02-2022 to 01-05-2022	5,77,899.36
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Reasons for non-hiring of Workers through GeM was called for but no reply is submitted. Further necessary steps may be taken for procuring of goods / hiring of manpower through GeM under intimation to audit. The expenditure incurred is in violation of Rule-149 of GFR-2017 may be regularized from the Competent Authority.

PARA-07 (Audit Memo No. 09 Dated 30-09-2024)

Sub: Non-Compliance of Labour Law Etc.

1. As per clause 19D of General Conditions of the Contract, the Contractor shall submit by 4th and 19th of every month, to the Engineer-in-Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively In case of non-observation of above conditions, the contractor shall be liable to pay to DJB a sum not exceeding Rs.200/- for each default or materially incorrect statement.
2. Clause 19B, Payment of Wages :- The contractor shall pay to labour employed by him either directly or through sub-contractors, wages not less than fair wages as defined in the D.J.B. Contractor's Labour Regulations or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970 and the contras Labour (Regulation and Abolition) Central Rules, 1971, the contractor shall comply with or cause to be complied with the DELHI JAL BOARD contractor's Labour Regulations made by Government from time to time in regard to payment of wages, wage period, deductions from wages recovery of wages not paid and deductions unauthorized made, maintenance of wage books or wage slips, publication of scale of wages and other terms of employment, inspection and submission of periodical returns and all other matters of the like nature or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970. and

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the Contract Labour (Regulation and Abolition) Central Rules, 1971, wherever applicable. The Engineer-in-Charge concerned shall have the right to deduct from the moneys due to the contractor any sum required or estimated to be required for making good the loss suffered by a worker or workers by reason of non-fulfillment of the conditions of the contract for the benefit of the workers, non-payment of wages or of deductions made from his or their wages which are not justified by their terms of the contract or non- observance of the Regulations. However, on test check of record, it is observed that some Contractors did not submitted the relevant Record.

During the test check works, it has been observed that compliance of the terms and condition of above mentioned terms and condition of the contract in r/o Labour Laws has not been complied in the following Contracts. Contractor is ready to deposit the penalty amount instead of compliance of terms and condition of Contract, detail of penalty recovered from the bills of contactor is as under :-

S.No.	Work Order No. & Date	Name of Contractor	Name of Work	Penalty Imposed for non-filing of Labour Record
1.	13,21-04-22	M/s P.K. Electrical	Deployment of Staff for various E&M installation in Chandni Chowk & Jama Masjid 10 Nos. unskilled staff for 123 Days	3200 (4 Invoices)
2.	448, 31-03-22	M/s Soni Sales & Service	Deployment of Staff on various tube wells in PaharGanj Area 12 Nos. unskilled staff for 120 Days 11/04/22 to 08-08-2022	3800 (6 Invoices)
3.	406,29-11-22	M/s Soni Sales & Service	Deployment of Staff on various tube wells in PaharGanj Area 12 Nos. unskilled staff for 120 Days 30-12-2022 to 28-04-2023	5000 2 Invoices)
4.	172,21-12-21	M/s Gogia Brothers	Deployment of Staff on various tube wells in Karol Bagh Area 11 Nos. unskilled staff for 115 Days 21-12-2021 to 14-04-2022	1600 (2 Invoices)
5.	206, 01-01-22	M/s Gupta Brothers	Deployment of Unskilled Labour for E&M Installaton at Chander Shekhar Azad Colony BPS & Anand Pavat OLB. 08 Nos. unskilled staff for 155 Days 02-01-22 to 05-06-2022	2200 (3 Invoices)
6	322,05-02-22	M/s Goodwill Enterprises	Deployment of Unskilled Labour for E&M at Shahazada Bagh BPS ans Sarai Basti OLB. 08 Nos. unskilled staff for 155 Days 29-01-22 to 02-07-2-23	1600 (3 Invoices)
7	446, 31-02-22	M/s Arihant Engineers and Traders	Deployment of Staff for E&M Installaton at Multani Dhanda BPS under AE(E&M)-II 05 Nos. unskilled staff for 180 Days 11-04-2022 to 07-10-2022	3000 (4 Invoices)

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8	427,29-03-22	M/s Gupta Brothers	Deployment of Staff for E&M Installation in Ballimaran area under AE(E&M)-II 10 Nos. unskilled staff for 120 Days 01-05-2022 to 28-08-2022	2000 (Invoices)
9	318,04-02-22	M/s Shiva Buildtech	Deployment of unskilled staff for ward and watch of EE(E&M)W&S/CN 08 Nos. unskilled staff for 90 Days 01-02-2022 to 01-05-2022 Penalty of Non submission of LR	1600 (4 Invoices)

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement was called for but no reply is submitted by the Division.

As per records/Bills provided, It is observed that Division did not obtained the requisite documents in r/o Actual Labour deployed on the work but charged the Penalty for non-filing of requisites as per provision in the terms and condition of the contract. Since the penalty amount for non-furnishing of Labour Record is very low, hence, contractors did not bother to submit the requisite record, however, they are ready to deposit the nominal penalty imposed for such kind of default. Division may look into the matter and ensure to obtain the detail of Actual Labour deployed on the work, documentary evidence of Payment of Minimum Wages and other requisites documents as per rule under intimation to Audit.

PARA- 08 (**Audit Memo No.10 Dated : 30-09-2024).**

Sub : Excess Bonus/Ex-gratia Payment for Rs.35,236/- 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 :-

S. No.	F.Y.	Name of Employee	Employee Designation	Bonus Paid (Rs.)	Bonus Due (Rs.)	Overpayment
1	(2022-23)	AJIT KUMAR	PUMP DRIVER	7000	6908	92
2	(2022-23)	AKHLESH KUMAR	FITTER MATE(DIST)	7000	6908	92
3	(2022-23)	ANIL KUMAR	PUMP DRIVER	7000	6908	92
4	(2022-23)	ANIL RAI	ASSISTANT SECTION OFFICER	7000	6908	92
5	(2022-23)	ANKIT KUMAR SHRIVASTAV	JUNIOR ENGINEER (E&M)	7000	6908	92
6	(2022-23)	ANKUSH SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92

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7	(2022-23)	ANWAR SULTAN	FIELD ASSISTANT (DIST)	7000	6908	92
8	(2022-23)	ASHOK KUMAR	FIELD ASSISTANT (BULK)	7000	6908	92
9	(2022-23)	ASHOK KUMAR	PUMP DRIVER	7000	6908	92
10	(2022-23)	ASHWANI KUMAR CHITAURIA	ASSISTANT SECTION OFFICER	7000	6908	92
11		BASANT KUMAR	DAFTRI	7000	6908	92
12	(2022-23)	BABU KHAN	PUMP DRIVER	7000	6908	92
13	(2022-23)	BALAM SINGH BISHT	ASSISTANT SECTION OFFICER	7000	6908	92
14	(2022-23)	BALJORA SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
15	(2022-23)	BAL KISHAN	FITTER MATE(DIST)	7000	6908	92
16	(2022-23)	BHANU PARTAP SINGH	PUMP DRIVER	7000	6908	92
17	(2022-23)	BHUDEV KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
18	(2022-23)	BHUSHAN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
19	(2022-23)	BHUWANESHWAR SINGH	PUMP DRIVER	7000	6908	92
20	(2022-23)	BIJENDER KUMAR	PUMP DRIVER	7000	6908	92
21	(2022-23)	BUDH SINGH	FITTER MATE(DIST)	7000	6908	92
22	(2022-23)	CHANDER PAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
23	(2022-23)	CHANDER PAL VERMA	PUMP DRIVER	7000	6908	92
24	(2022-23)	CHANDER PAL	PUMP DRIVER	7000	6908	92
25	(2022-23)	DAL CHAND	PUMP DRIVER	7000	6908	92
26	(2022-23)	DAMYANTI DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
27	(2022-23)	DAVENDER KUMAR	PUMP DRIVER	7000	6908	92
28	(2022-23)	DEVENDAR KUMAR	PUMP DRIVER	7000	6908	92
29	(2022-23)	DEVENDER SINGH	FITTER MATE(BULK)	7000	6908	92
30	(2022-23)	DEV KUMAR	PUMP DRIVER	7000	6908	92
31	(2022-23)	DHARAM PAL	FIELD ASSISTANT (DIST)	7000	6908	92
32	(2022-23)	DHARAMVIR SINGH	PUMP DRIVER	7000	6908	92
33	(2022-23)	DHEERAJ YADAV	SENIOR ASSISTANT	7000	6908	92
34	(2022-23)	DINESH KUMAR	PUMP DRIVER	7000	6908	92
35	(2022-23)	DINESH KUMAR	PUMP DRIVER	7000	6908	92
36	(2022-23)	DINESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
37	(2022-23)	DULI CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
38	(2022-23)	FARHAT ALI KHAN	PUMP DRIVER	7000	6908	92
39	(2022-23)	GAJRAJ SINGH	FIELD ASSISTANT (BULK)	7000	6908	92

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40	(2022-23)	GARIBA RAM	FIELD ASSISTANT (BULK)	7000	6908	92
41	(2022-23)	GIAN CHAND	VEHICLE DRIVER	7000	6908	92
42	(2022-23)	GIRI RAJ SINGH	PUMP DRIVER	7000	6908	92
43	(2022-23)	GULSHAN KUMAR	PUMP DRIVER	7000	6908	92
44	(2022-23)	HANSRAJ PAL	JUNIOR ASSISTANT	7000	6908	92
45	(2022-23)	HARI PRAKASH	FITTER MATE(DIST)	7000	6908	92
46	(2022-23)	HARPAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
47	(2022-23)	HEMANT KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
48	(2022-23)	INDERJEET SINGH	PUMP DRIVER	7000	6908	92
49	(2022-23)	INDER PAL	PUMP DRIVER	7000	6908	92
50	(2022-23)	ISHWAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
51	(2022-23)	JAGAN NATH	FIELD ASSISTANT (DIST)	7000	6908	92
52	(2022-23)	JAGAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
53	(2022-23)	JAGAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
54	(2022-23)	JAGDISH SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
55	(2022-23)	JAI PARKASH	PUMP DRIVER	7000	6908	92
56	(2022-23)	JAI PARKASH	PUMP DRIVER	7000	6908	92
57	(2022-23)	JEET LAL KASHYAP	PUMP DRIVER	7000	6908	92
58	(2022-23)	JITENDER RAI	FIELD ASSISTANT (DIST)	7000	6908	92
59	(2022-23)	JITENDER TYAGI	SENIOR ASSISTANT	7000	6908	92
60	(2022-23)	KALI CHARAN	PUMP DRIVER	7000	6908	92
61	(2022-23)	KAMAL KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
62	(2022-23)	KAMAL SINGH	PUMP DRIVER	7000	6908	92
63	(2022-23)	KESH RAM	FIELD ASSISTANT (DIST)	7000	6908	92
64		KUWAR PAL	JUNIOR ENGINEER (E&M)	7000	6908	92
65	(2022-23)	KRISHAN KUMAR	PUMP DRIVER	7000	6908	92
66	(2022-23)	KRISHNA TIWARI	PUMP DRIVER	7000	6908	92
67	(2022-23)	KULDEEP KUMAR	FITTER MATE(DIST)	7000	6908	92
68	(2022-23)	LAKHAN SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
69	(2022-23)	LAXMI	FIELD ASSISTANT(SEWER)	7000	6908	92
70	(2022-23)	MADAN PAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
71	(2022-23)	MAHABIR	FIELD ASSISTANT (DIST)	7000	6908	92

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72	(2022-23)	MAHESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
73	(2022-23)	MAHESH PAL	FIELD ASSISTANT (DIST)	7000	6908	92
74	(2022-23)	MAM CHAND	PUMP DRIVER	7000	6908	92
75	(2022-23)	MANGAT RAM	PUMP DRIVER	7000	6908	92
76	(2022-23)	MANGEY RAM	FIELD ASSISTANT (DIST)	7000	6908	92
77	(2022-23)	MANOJ KUMAR	PUMP DRIVER	7000	6908	92
78	(2022-23)	MEGH SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
79	(2022-23)	MOHAN BIR	FIELD ASSISTANT (BULK)	7000	6908	92
80	(2022-23)	MOHD.NASIR KHAN	FIELD ASSISTANT (DIST)	7000	6908	92
81	(2022-23)	MOHD. RAHIS	FIELD ASSISTANT (DIST)	7000	6908	92
82	(2022-23)	MUKESH KUMAR	PUMP DRIVER	7000	6908	92
83	(2022-23)	MUKESH KUMAR YADAV	FIELD ASSISTANT (BULK)	7000	6908	92
84	(2022-23)	MUKISH AHMED	FIELD ASSISTANT (DIST)	7000	6908	92
85	(2022-23)	NAMWAR TIWARI	PUMP DRIVER	7000	6908	92
86	(2022-23)	NANAK CHAND	FIELD ASSISTANT (BULK)	7000	6908	92
87	(2022-23)	NARENDER KUMAR SHARMA	PUMP DRIVER	7000	6908	92
88	(2022-23)	NARESH CHANDER	FOREMAN (ELECTRICAL)GRADE-I-DIST	7000	6908	92
89	(2022-23)	NARINDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
90	(2022-23)	NARINDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
91	(2022-23)	NEELAM	FIELD ASSISTANT (BULK)	7000	6908	92
92	(2022-23)	NEM BAHADUR	FITTER MATE(DIST)	7000	6908	92
93	(2022-23)	NEPAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
94	(2022-23)	OMBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
95	(2022-23)	OMBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
96	(2022-23)	OM PRAKASH	SHIFT INCHARGE	7000	6908	92
97	(2022-23)	OM PRAKASH	FIELD ASSISTANT (DIST)	7000	6908	92
98	(2022-23)	OM PRAKASH	PUMP DRIVER	7000	6908	92

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99	(2022-23)	PADAM SINGH	PUMP DRIVER	7000	6908	92
100	(2022-23)	PANNA LAL SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
101	(2022-23)	PANNA LAL	FIELD ASSISTANT (DIST)	7000	6908	92
102	(2022-23)	PARDEEP KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
103	(2022-23)	PARMANAND	CHOWKIDAR	7000	6908	92
104	(2022-23)	PARMANAND SHARMA	PUMP DRIVER	7000	6908	92
105	(2022-23)	PARMOD KUMAR	PUMP DRIVER	7000	6908	92
106	(2022-23)	PARVEEN KUMAR	PUMP DRIVER	7000	6908	92
107	(2022-23)	PARVEEN KUMAR	PUMP DRIVER	7000	6908	92
108	(2022-23)	PAWAN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
109	(2022-23)	PAWAN KUMAR SHARMA	FIELD ASSISTANT (BULK)	7000	6908	92
110	(2022-23)	PRAVEEN KUMAR RAWAT	PUMP DRIVER	7000	6908	92
111	(2022-23)	PREM CHAND SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
112	(2022-23)	PURAN CHAND	PCAMR	7000	6908	92
113	(2022-23)	PUSHPRAJ	FITTER MATE(DIST)	7000	6908	92
114	(2022-23)	RADHA	FIELD ASSISTANT (DIST)	7000	6908	92
115	(2022-23)	RAIS AHMED	PUMP DRIVER	7000	6908	92
116	(2022-23)	RAJA RAM	PUMP DRIVER	7000	6908	92
117	(2022-23)	RAJBIR SINGH	PUMP DRIVER	7000	6908	92
118	(2022-23)	RAJBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
119	(2022-23)	RAJENDER KUMAR	FIELD ASSISTANT(SEWER)	7000	6908	92
120	(2022-23)	RAJENDER KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
121	(2022-23)	MAHENDER KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
122	(2022-23)	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
123	(2022-23)	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
124	(2022-23)	RAJINDER	FIELD ASSISTANT (BULK)	7000	6908	92
125	(2022-23)	RAJ KUMAR	CHOWKIDAR	7000	6908	92
126	(2022-23)	RAJ KUMAR	PUMP DRIVER	7000	6908	92
127	(2022-23)	RAJ PAL	FIELD ASSISTANT (DIST)	7000	6908	92
128	(2022-23)	RAJ PAL SINGH	PUMP DRIVER	7000	6908	92
129	(2022-23)	RAKESH KUMAR MISHRA	PUMP DRIVER	7000	6908	92

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130	(2022-23)	RAMA	FIELD ASSISTANT (BULK)	7000	6908	92
131	(2022-23)	RAMAYAN PRASAD	PUMP DRIVER	7000	6908	92
132	(2022-23)	RAM BADAN KUMAR SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
133	(2022-23)	RAMBIR SINGH	PUMP DRIVER	7000	6908	92
134	(2022-23)	RAM DAYAL MEENA	FITTER MATE(DIST)	7000	6908	92
135	(2022-23)	RAMESHWAR MEENA	FITTER MATE(DIST)	7000	6908	92
136	(2022-23)	RAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
137	(2022-23)	RANJEET KUMAR	PUMP DRIVER	7000	6908	92
138	(2022-23)	RAUNAK ALI	SHIFT INCHARGE	7000	6908	92
139	(2022-23)	RAVINDER KUMAR TIWARI	PUMP DRIVER	7000	6908	92
140	(2022-23)	Ravi Parkash	PUMP DRIVER	7000	6908	92
141	(2022-23)	ROHITAS SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
142	(2022-23)	ROHITAS SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
143	(2022-23)	ROHTASH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
144	(2022-23)	ROSHAN LAL	FIELD ASSISTANT (DIST)	7000	6908	92
145	(2022-23)	SACHIN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
146	(2022-23)	SACHIN KUMAR	FIELD ASSISTANT (BULK)	7000	6908	92
147	(2022-23)	SAMSHER BAHADUR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
148	(2022-23)	SANDEEP KUMAR	JUNIOR ENGINEER (E&M)	7000	6908	92
149	(2022-23)	SANDEEP SHARMA	PUMP DRIVER	7000	6908	92
150	(2022-23)	SANJAY GUPTA	PUMP DRIVER	7000	6908	92
151	(2022-23)	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
152	(2022-23)	SANJEEV KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
	(2022-23)	SATISH CHANDER	FIELD ASSISTANT (DIST)	7000	6908	92
153	(2022-23)	SATISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
154	(2022-23)	SATISH KUMAR	PUMP DRIVER	7000	6908	92
155	(2022-23)	SENSER PAL	FIELD ASSISTANT (DIST)	7000	6908	92
156	(2022-23)	SHISHENDER	JUNIOR ASSISTANT	7000	6908	92
157	(2022-23)	SHIV CHANDER	PUMP DRIVER	7000	6908	92

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158	(2022-23)	SHIV KUMAR SINGH	PUMP DRIVER	7000	6908	92
159	(2022-23)	SHIV NARAIN	FIELD ASSISTANT (BULK)	7000	6908	92
160	(2022-23)	SHYAM BABU	FIELD ASSISTANT (DIST)	7000	6908	92
161	(2022-23)	SITANSHU	JUNIOR ENGINEER (E&M)	7000	6908	92
162	(2022-23)	SOHAN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
163	(2022-23)	SUBEESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
164	(2022-23)	SUBHASH CHAND	PUMP DRIVER	7000	6908	92
165	(2022-23)	SUBODH KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
166	(2022-23)	SUNIL DUTT	FIELD ASSISTANT (DIST)	7000	6908	92
167	(2022-23)	SUNIL SHARMA	PUMP DRIVER	7000	6908	92
168	(2022-23)	SURENDER KUMAR YADAV	PUMP OPERATOR	7000	6908	92
169	(2022-23)	SURESH CHANDRA	PUMP DRIVER	7000	6908	92
170	(2022-23)	SURESH SINGH	CHOWKIDAR	7000	6908	92
171	(2022-23)	SURINDER SINGH	PUMP DRIVER	7000	6908	92
172	(2022-23)	SURINDER SINGH	PUMP DRIVER	7000	6908	92
173	(2022-23)	Surya Deep	ASSISTANT PUMP DRIVER	7000	6908	92
174	(2022-23)	Sushil Kumar Rathore	PUMP DRIVER	7000	6908	92
175	(2022-23)	THANESHWAR	FIELD ASSISTANT (DIST)	7000	6908	92
176	(2022-23)	THAN SINGH	PUMP DRIVER	7000	6908	92
177	(2022-23)	TILAK RAM	PUMP DRIVER	7000	6908	92
178	(2022-23)	UMESH KUMAR	PUMP DRIVER	7000	6908	92
179	(2022-23)	UMESH KUMAR RAGHAV	JUNIOR ENGINEER (E&M)	7000	6908	92
180	(2022-23)	USHA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
181	(2022-23)	UTTAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
182	(2022-23)	VARUN GUPTA	JUNIOR ENGINEER (E&M)	7000	6908	92
183	(2022-23)	VIKAS	SENIOR ASSISTANT	7000	6908	92
184	(2022-23)	VINOD KUMAR KAUSHIK	FIELD ASSISTANT (DIST)	7000	6908	92
185	(2022-23)	YASEEN	FIELD ASSISTANT (DIST)	7000	6908	92
186	(2022-23)	YASH PAL	FIELD ASSISTANT (DIST)	7000	6908	92
187	(2022-23)	VIJAY SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
188	(2022-23)	VIJAY KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
189	(2022-23)	VIKRAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
190	(2022-23)	VIKRAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
191	(2022-23)	SUMITRA	FIELD ASSISTANT (DIST)	7000	6908	92
192	(2022-23)	URMILA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
193	(2022-23)	RAMESH YADAV	P.D	7000	6908	92
194	(2022-23)	BRAHAM CHAND	KHALLASHI	7000	6908	92

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195	(2022-23)	KARTAR SINGH	P.D	7000	6908	92
196	(2022-23)	SATYA VEER SINGH	FIELD ASSTT.	7000	6908	92
197	(2022-23)	SURENDER KUMAR	FIELD ASSTT.	7000	6908	92
198	(2022-23)	CHAHAT SINGH	FIELD ASSTT.	7000	6908	92
199	(2022-23)	BIRENDER SINGH	FIELD ASSTT.	7000	6908	92
200	(2022-23)	MIDH ZAHEER KHAN	FIELD ASSTT.	7000	6908	92
201	(2022-23)	SAUDAN SINGH	FIELD ASSTT.	7000	6908	92
202	(2022-23)	DHARAM SINGH	FIELD ASSTT.	7000	6908	92
203	(2022-23)	JAI KANWAR SINGH	FIELD ASSTT.	7000	6908	92
204	(2022-23)	RAKESH KUMAR	FIELD ASSTT.	7000	6908	92
205	(2022-23)	MOD ASIF	FIELD ASSTT.	7000	6908	92
206	(2022-23)	VIJAY SANKAR	FIELD ASSTT.	7000	6908	92
207	(2022-23)	RP SHARMA	S.I	7000	6908	92
208	(2022-23)	AJIT KUMAR	PUMP DRIVER	7000	6908	92
209	(2023-24)	AJIT KUMAR	PUMP DRIVER	7000	6908	92
210	(2023-24)	AKHLESH KUMAR	FITTER MATE(DIST)	7000	6908	92
211	(2023-24)	ANIL KUMAR	PUMP DRIVER	7000	6908	92
212	(2023-24)	ANIL RAI	ASSISTANT SECTION OFFICER	7000	6908	92
213	(2023-24)	ANKIT KUMAR SHRIVASTAV	JUNIOR ENGINEER (E&M)	7000	6908	92
214	(2023-24)	ANKUSH SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
215	(2023-24)	ANWAR SULTAN	FIELD ASSISTANT (DIST)	7000	6908	92
216	(2023-24)	ASHOK KUMAR	FIELD ASSISTANT (BULK)	7000	6908	92
217	(2023-24)	ASHOK KUMAR	PUMP DRIVER	7000	6908	92
218	(2023-24)	ASHWANI KUMAR CHITAURIA	ASSISTANT SECTION OFFICER	7000	6908	92
219	(2023-24)	BABU KHAN	PUMP DRIVER	7000	6908	92
220	(2023-24)	BALAM SINGH BISHT	ASSISTANT SECTION OFFICER	7000	6908	92
221	(2023-24)	BALJORA SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
222	(2023-24)	BAL KISHAN	FITTER MATE(DIST)	7000	6908	92
223	(2023-24)	BHANU PARTAP SINGH	PUMP DRIVER	7000	6908	92
224	(2023-24)	BHUDEV KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
225	(2023-24)	BHUSHAN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
226	(2023-24)	BHUWANESHWAR SINGH	PUMP DRIVER	7000	6908	92
227	(2023-24)	BIJENDER KUMAR	PUMP DRIVER	7000	6908	92
228	(2023-24)	BUDH SINGH	FITTER MATE(DIST)	7000	6908	92
229	(2023-24)	CHANDER PAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
230	(2023-24)	CHANDER PAL VERMA	PUMP DRIVER	7000	6908	92
231	(2023-24)	DAL CHAND	PUMP DRIVER	7000	6908	92
232	(2023-24)	DAMYANTI DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
233	(2023-24)	DAVENDER KUMAR	PUMP DRIVER	7000	6908	92
234	(2023-24)	DEVENDAR KUMAR	PUMP DRIVER	7000	6908	92
235	(2023-24)	DEVENDER SINGH	FITTER MATE(BULK)	7000	6908	92
236	(2023-24)	DEV KUMAR	PUMP DRIVER	7000	6908	92
237	(2023-24)	DHARAM PAL	FIELD ASSISTANT (DIST)	7000	6908	92
238	(2023-24)	DHARAMVIR SINGH	PUMP DRIVER	7000	6908	92
239	(2023-24)	DHEERAJ YADAV	SENIOR ASSISTANT	7000	6908	92

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240	(2023-24)	DINESH KUMAR	PUMP DRIVER	7000	6908	92
241	(2023-24)	DINESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
242	(2023-24)	DULI CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
243	(2023-24)	FARHAT ALI KHAN	PUMP DRIVER	7000	6908	92
244	(2023-24)	GAJRAJ SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
245	(2023-24)	GARIBA RAM	FIELD ASSISTANT (BULK)	7000	6908	92
246	(2023-24)	GIAN CHAND	VEHICLE DRIVER	7000	6908	92
247	(2023-24)	GIRI RAJ SINGH	PUMP DRIVER	7000	6908	92
248	(2023-24)	GULSHAN KUMAR	PUMP DRIVER	7000	6908	92
249	(2023-24)	HANSRAJ PAL	JUNIOR ASSISTANT	7000	6908	92
250	(2023-24)	HARI PRAKASH	FITTER MATE(DIST)	7000	6908	92
251	(2023-24)	HARPAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
252	(2023-24)	HEMANT KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
253	(2023-24)	INDERJEET SINGH	PUMP DRIVER	7000	6908	92
254	(2023-24)	INDER PAL	PUMP DRIVER	7000	6908	92
255	(2023-24)	ISHWAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
256	(2023-24)	JAGAN NATH	FIELD ASSISTANT (DIST)	7000	6908	92
257	(2023-24)	JAGAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
258	(2023-24)	JAGDISH SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
259	(2023-24)	JAI PARKASH	PUMP DRIVER	7000	6908	92
260	(2023-24)	JEET LAL KASHYAP	PUMP DRIVER	7000	6908	92
261	(2023-24)	JITENDER RAI	FIELD ASSISTANT (DIST)	7000	6908	92
262	(2023-24)	JITENDER TYAGI	SENIOR ASSISTANT	7000	6908	92
263	(2023-24)	KALI CHARAN	PUMP DRIVER	7000	6908	92
264	(2023-24)	KAMAL KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
265	(2023-24)	KAMAL SINGH	PUMP DRIVER	7000	6908	92
266	(2023-24)	KESH RAM	FIELD ASSISTANT (DIST)	7000	6908	92
267	(2023-24)	KRISHAN KUMAR	PUMP DRIVER	7000	6908	92
268	(2023-24)	KRISHNA TIWARI	PUMP DRIVER	7000	6908	92
269	(2023-24)	KULDEEP KUMAR	FITTER MATE(DIST)	7000	6908	92
270	(2023-24)	LAKHAN SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
271	(2023-24)	LAXMI	FIELD ASSISTANT(SEWER)	7000	6908	92
272	(2023-24)	MADAN PAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
273	(2023-24)	MAHABIR	FIELD ASSISTANT (DIST)	7000	6908	92
274	(2023-24)	MAHESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
275	(2023-24)	MAHESH PAL	FIELD ASSISTANT (DIST)	7000	6908	92
276	(2023-24)	MAM CHAND	PUMP DRIVER	7000	6908	92
277	(2023-24)	MANGAT RAM	PUMP DRIVER	7000	6908	92
278	(2023-24)	MANGEY RAM	FIELD ASSISTANT (DIST)	7000	6908	92
279	(2023-24)	MANOJ KUMAR	PUMP DRIVER	7000	6908	92
280	(2023-24)	MEGH SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
281	(2023-24)	MOHAN BIR	FIELD ASSISTANT (BULK)	7000	6908	92
282	(2023-24)	MOHD.NASIR KHAN	FIELD ASSISTANT (DIST)	7000	6908	92
283	(2023-24)	MOHD. RAHIS	FIELD ASSISTANT (DIST)	7000	6908	92
284	(2023-24)	MUKESH KUMAR	PUMP DRIVER	7000	6908	92

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285	(2023-24)	MUKESH KUMAR YADAV	FIELD ASSISTANT (BULK)	7000	6908	92
286	(2023-24)	MUKISH AHMED	FIELD ASSISTANT (DIST)	7000	6908	92
287	(2023-24)	NAMWAR TIWARI	PUMP DRIVER	7000	6908	92
288	(2023-24)	NANAK CHAND	FIELD ASSISTANT (BULK)	7000	6908	92
289	(2023-24)	NARENDER KUMAR SHARMA	PUMP DRIVER	7000	6908	92
290	(2023-24)	NARESH CHANDER	FOREMAN (ELECTRICAL)GRADE-I-DIST	7000	6908	92
291	(2023-24)	NARINDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
292	(2023-24)	NEELAM	FIELD ASSISTANT (BULK)	7000	6908	92
293	(2023-24)	NEM BAHADUR	FITTER MATE(DIST)	7000	6908	92
294	(2023-24)	NEPAL SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
295	(2023-24)	OMBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
296	(2023-24)	OM PRAKASH	SHIFT INCHARGE	7000	6908	92
297	(2023-24)	OM PRAKASH	FIELD ASSISTANT (DIST)	7000	6908	92
298	(2023-24)	OM PRAKASH	PUMP DRIVER	7000	6908	92
299	(2023-24)	PADAM SINGH	PUMP DRIVER	7000	6908	92
300	(2023-24)	PANNA LAL SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
301	(2023-24)	PARDEEP KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
302	(2023-24)	PARMANAND	CHOWKIDAR	7000	6908	92
303	(2023-24)	PARMANAND SHARMA	PUMP DRIVER	7000	6908	92
304	(2023-24)	PARMOD KUMAR	PUMP DRIVER	7000	6908	92
305	(2023-24)	PARVEEN KUMAR	PUMP DRIVER	7000	6908	92
306	(2023-24)	PAWAN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
307	(2023-24)	PAWAN KUMAR SHARMA	FIELD ASSISTANT (BULK)	7000	6908	92
308	(2023-24)	PRAVEEN KUMAR RAWAT	PUMP DRIVER	7000	6908	92
309	(2023-24)	PREM CHAND SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
310	(2023-24)	PURAN CHAND	PCAMR	7000	6908	92
311	(2023-24)	PUSHPRAJ	FITTER MATE(DIST)	7000	6908	92
312	(2023-24)	RADHA	FIELD ASSISTANT (DIST)	7000	6908	92
313	(2023-24)	RAIS AHMED	PUMP DRIVER	7000	6908	92
314	(2023-24)	RAJA RAM	PUMP DRIVER	7000	6908	92
315	(2023-24)	RAJBIR SINGH	PUMP DRIVER	7000	6908	92
316	(2023-24)	RAJBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
317	(2023-24)	RAJENDER KUMAR	FIELD ASSISTANT(SEWER)	7000	6908	92
318	(2023-24)	RAJENDER KUMAR	ASSISTANT SECTION OFFICER	7000	6908	92
319	(2023-24)	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
320	(2023-24)	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
321	(2023-24)	RAJINDER	FIELD ASSISTANT (BULK)	7000	6908	92
322	(2023-24)	RAJ KUMAR	DRAUGHTSMAN GRADE-I	7000	6908	92
323	(2023-24)	RAJ KUMAR	CHOWKIDAR	7000	6908	92
324	(2023-24)	RAJ KUMAR	PUMP DRIVER	7000	6908	92
325	(2023-24)	RAJ PAL	FIELD ASSISTANT (DIST)	7000	6908	92
326	(2023-24)	RAJ PAL SINGH	PUMP DRIVER	7000	6908	92
327	(2023-24)	RAKESH KUMAR MISHRA	PUMP DRIVER	7000	6908	92
328	(2023-24)	RAMA	FIELD ASSISTANT (BULK)	7000	6908	92

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329	(2023-24)	RAMAYAN PRASAD	PUMP DRIVER	7000	6908	92
330	(2023-24)	RAM BADAN KUMAR SINGH	FIELD ASSISTANT (BULK)	7000	6908	92
331	(2023-24)	RAMBIR SINGH	PUMP DRIVER	7000	6908	92
332	(2023-24)	RAM DAYAL MEENA	FITTER MATE(DIST)	7000	6908	92
333	(2023-24)	RAMESHWAR MEENA	FITTER MATE(DIST)	7000	6908	92
334	(2023-24)	RAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
335	(2023-24)	RANJEET KUMAR	PUMP DRIVER	7000	6908	92
336	(2023-24)	RAUNAK ALI	SHIFT INCHARGE	7000	6908	92
337	(2023-24)	RAVINDER KUMAR TIWARI	PUMP DRIVER	7000	6908	92
338	(2023-24)	Ravi Parkash	PUMP DRIVER	7000	6908	92
339	(2023-24)	ROHITAS SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
340	(2023-24)	ROHTASH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
341	(2023-24)	ROSHAN LAL	FIELD ASSISTANT (DIST)	7000	6908	92
342	(2023-24)	SACHIN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
343	(2023-24)	SACHIN KUMAR	FIELD ASSISTANT (BULK)	7000	6908	92
344	(2023-24)	SAMSHER BAHADUR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
345	(2023-24)	SANDEEP KUMAR	ASSISTANT ENGINEER(E&M)	7000	6908	92
346	(2023-24)	SANDEEP SHARMA	PUMP DRIVER	7000	6908	92
347	(2023-24)	SANJAY GUPTA	PUMP DRIVER	7000	6908	92
348	(2023-24)	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
349	(2023-24)	SANJEEV KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
350	(2023-24)	SATISH CHANDER	FIELD ASSISTANT (DIST)	7000	6908	92
351	(2023-24)	SATISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
352	(2023-24)	SATISH KUMAR	PUMP DRIVER	7000	6908	92
353	(2023-24)	SENSER PAL	FIELD ASSISTANT (DIST)	7000	6908	92
354	(2023-24)	SHISHENDER	JUNIOR ASSISTANT	7000	6908	92
355	(2023-24)	SHIV CHANDER	PUMP DRIVER	7000	6908	92
356	(2023-24)	SHIV KUMAR SINGH	PUMP DRIVER	7000	6908	92
357	(2023-24)	SHIV NARAIN	FIELD ASSISTANT (BULK)	7000	6908	92
358	(2023-24)	SHYAM BABU	FIELD ASSISTANT (DIST)	7000	6908	92
359	(2023-24)	SITANSHU	ASSISTANT ENGINEER(E&M)	7000	6908	92
360	(2023-24)	SOHAN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
361	(2023-24)	SUBEESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
362	(2023-24)	SUBHASH CHAND	PUMP DRIVER	7000	6908	92
363	(2023-24)	SUBODH KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
364	(2023-24)	SUNIL DUTT	FIELD ASSISTANT (DIST)	7000	6908	92
365	(2023-24)	SUNIL SHARMA	PUMP DRIVER	7000	6908	92
366	(2023-24)	SURENDER KUMAR YADAV	PUMP OPERATOR	7000	6908	92
367	(2023-24)	SURESH CHANDRA	PUMP DRIVER	7000	6908	92
368	(2023-24)	SURESH SINGH	CHOWKIDAR	7000	6908	92
369	(2023-24)	SURINDER SINGH	PUMP DRIVER	7000	6908	92
370	(2023-24)	Surya Deep	ASSISTANT PUMP DRIVER	7000	6908	92
371	(2023-24)	Sushil Kumar Rathore	PUMP DRIVER	7000	6908	92
372	(2023-24)	THANESHWAR	FIELD ASSISTANT (DIST)	7000	6908	92
373	(2023-24)	THAN SINGH	PUMP DRIVER	7000	6908	92

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374	(2023-24)	TILAK RAM	PUMP DRIVER	7000	6908	92
375	(2023-24)	UMESH KUMAR	PUMP DRIVER	7000	6908	92
376	(2023-24)	UMESH KUMAR RAGHAV	ASSISTANT ENGINEER(E&M)	7000	6908	92
377	(2023-24)	USHA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
378	(2023-24)	UTTAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
379	(2023-24)	VARUN GUPTA	ASSISTANT ENGINEER(E&M)	7000	6908	92
380	(2023-24)	VIKAS	SENIOR ASSISTANT	7000	6908	92
381	(2023-24)	VINOD KUMAR KAUSHIK	FIELD ASSISTANT (DIST)	7000	6908	92
382	(2023-24)	YASEEN	FIELD ASSISTANT (DIST)	7000	6908	92
383	(2023-24)	YASH PAL	FIELD ASSISTANT (DIST)	7000	6908	92
						35236

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs.35,236/- officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-09 (Audit Memo No.11 Dated : 30-09-2024).

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 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 funds i.e. from **29% to 47%** have been found retained unutilized as per details given below:-

Sr. No	**Head of Account**	**2022-2023**				**2023-2024**		**(In Lakhs)**	
		Allocation	**Exp.**	**Balance**	**Saving %**	***Allocation***	**Exp.**	**Balance**	**Saving %**
1	**Capital Head**	**3898.10**	**2046.00**	**1852.1**	**47.51**	**1397.14**	***989.01***	**408.13**	**29.21**
2	**Revenue Head**	**2624.73**	**1733.47**	**891.26**	**33.95**	***2695.50***	**1751.03**	**944.47**	**35.03**

As per Rule 62(1) of GFR 2017, Department shall surrender the unutilized funds 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 the above may please be elucidated to Audit

PARA-10 (Audit Memo. No. 12 Dated: 30-09-2024).

Subject:- **Recovery of Rs.19,050/- on account of Short deduction of License Fees.**

The rates of license fee and water charges for various types of the Govt. of NCT of Delhi/DJB Residential (General Proof) Accommodation have been revised w.e.f **01.07.2020 & 01-07-2023** vide order No **DJB Office Order No.146 Dated 29-07-2020(w.e.f. 01-07-2020 to 30-06-2023) and DJB Office Order No.83 Dated 11-03-2024(w.e.f. 01-07-2023) for revision of License Fees.** During test check of the Pay Bill Register in r/o EE, (E&M) W&S Central/North, Kahhaiya Nagar(Near Metro Station), ,Delhi-110035 for the period 2022-24 it has been observed that the division has not revised the License Fee & water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fee and Water charges of Rs. **19,050/-.**

The details of recovery to be made from the officials are given as under:

Sr. No.	AAN. No.	Employee Name	Employee code	Qtr Type/Location/ Block	Period	Licence Fees Due	Licence Fees Deducted	Short Deduction	LFee Amt.	Total Deduction
1	210	ANKUSH SHARMA, FIELD ASSISTANT (DIST)	20018096	2 RITHALA 53	01-07-23 to 30-09-24 (15 Months)	1500	1260	240	3600	3600
2	108	BHUSHAN KUMAR, FIELD ASSISTANT (DIST)	40011337	2 PAHARI DHEERAJ 12	01-07-23 to 30-09-24 (15 Months)	210	180	30	450	450
3	219	JAGAN NATH, FIELD ASSISTANT (DIST)	40009744	II JHANDE WALAN G-07	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050	1050
4	279	JAI PRAKASH, FIELD ASSISTANT (Bulk)	20015421	2 chandrawal ww-1 59	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050	1050
5	1	MAHESH KUMAR, FIELD ASSISTANT (DIST)	40017055	I Nigam Bodh Ghat, Delhi-6 1824	01-07-23 to 30-09-24 (15 Months)	210	180	30	450	450
6	1	MOHAN BIR, FIELD ASSISTANT (Bulk)	20009680	II WAZIRA BAD 65	01-07-23 to 30-09-24 (15 Months)	660	560	100	1500	1500
7	100	PRAVEEN KUMAR RAWAT, PUMP DRIVER	20015969	I CHANDRAWAL 36/1	01-07-20 to 30-06-23 (36 Months)	180	150	30	1080	1980
					01-07-23 to 30-09-24 (15 Months)	210	150	60	900	
8	103	RADHA, FIELD ASSISTANT (DIST)	40011431	1 JAMANA BAZAR 1822	01-07-23 to 30-09-24 (15 Months)	210	180	30	450	450
9	101	RAUNAK ALI, SHIFT	20005996	2 VARUN VIHAR 4	01-07-20 to 30-06-23 (36 Months)	420	350	70	2520	4770

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		INCHARGE			01-07-23 to 30-09-24 (15 Months)	500	350	150	2250	
10	1	SANJEEV KUMAR, FIELD ASSISTANT (DIST)	20011847	I Karol Bagh, Jhandewalan, Delhi-5 3	01-07-23 to 30-09-24 (15 Months)	210	180	30	450	450
11	20	SANT KUMAR, PUMP DRIVER	20009896	1 CIVIL LINE 20	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050	1050
12	1	SUNIL DUTT, FIELD ASSISTANT (DIST)	40017015	2 MODEL TOWN 19	01-07-23 to 30-09-24 (15 Months)	500	420	80	1200	1200
13	1	Sushil Kumar Rathore,PUMP DRIVER	20010218	II VARUN VIHAR, PATEL ROAD 1	01-07-23 to 30-09-24 (15 Months)	440	370	70	1050	1050
					Total				19050	19050

Hence, recovery of **Rs.19,050/-** may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed on the basis of above observations.

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Signature of I.A.O
Name of I.A.O. : Anand Gupta

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PART-III
(TEST AUDIT NOTE)

TAN-01 (Audit Memo No.04 Dated 24/09/2024)

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.

PARA-02 (Audit Memo No.05 Dated 24/09/2024)

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.

1/10/24

(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 numberwas 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