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**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, (E&M), M-6, Delhi Jal Board, MU
Block, Pitampura, Delhi-110034 FOR THE PERIOD 2022-23 & 2023-24**

INTRODUCTION

The Internal Audit Report on the accounts of Office of **EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034** 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 **03/10/2024 to 11/10/2024 (7 working Days)**.

AIMS AND OBJECTIVES

EE(E&M) M-6 division under SE(M)-6 office consists of six Nos. of constituencies i.e. Shalimar Bagh AC-14, Shakur Basti AC-15, Tri Nagar AC-16, Wazirpur AC-17, Moti Nagar AC-25 and Madipur AC-26. The major works includes the O&M of various E&M installations, preventive maintenances of sites, supervision of the water supply and sewage disposal. The installation includes 5 Nos. primary BPS, 63 Nos. Secondary BPS/ online BPS, 06 Nos. SPS and 163 Nos. tubewells and various sewerage trolleys. Most of the works are urgent and despite acute shortage of staff, no major complaint developed in E&M works during the audit period. The main objective of the division is to provide uninterrupted water supply and sewerage facility to the public.

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

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

1. LIST OF HOO/DDO:

S. No	Name	From – To
1.	Sh. Gurav Singh Yadav	01-04-22 to 31.03.2024

2. LIST OF AAO :

S. No	Name	From – To
1.	Sh. Sanjeev Kumar Bharti	01-04-22 to 31.03.2024

3. LIST OF CASHIER :

S. No	Name	From – To
1.	Sh Rajesh Bhardwaj	01-04-22o 31.03.2024

4. Vacancy Statement



Group	Sanctioned posts	Filled Posts	Vacant Posts
A	01	01	Nil
B	07	06	01
C	590	190	400

5. Budget detail

Year	Capital			Revenue		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2022-23	1164.52	538.25	626.27	6504.63	5680.00	824.63
2023-24	1123.74	682.30	441.44	7117.04	5693.84	1423.20

Statutory Audit:

The EE(E&M)M-6 division was came into existence independently from 01.04.2022 onwards and since then No AGCR Audit conducted

Maintenance of Records:

The maintenance of record of the Office of of EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034 for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

VCS

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

PART - I

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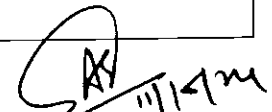
OLD AUDIT REPORT

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

Details of Old Recoveries

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

VS


Signature of A.A.O.

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

Current Audit Report

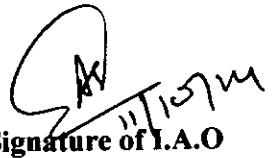
During the course of current audit, 11 observation Memos were issued to the Office of The **EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034** for the period 2022-23 & 2023-24. The audit Memos have been converted into 10 Audit Paras.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
6	8	41,676	NIL	41,676	PARA-06

Internal audit report has been prepared on the basis of information furnished and made available by the **EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

V.B.


Signature of I.A.O

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

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

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

PARA : 01 (Audit Memo No.1 Dated: - 07/10/2024)

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

(A) Financial Year 2022-23.

During the Test Check of the Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034. It has been stated that this Division came into the existence w.e.f. **April 2022** and Books of Accounts of EE(E&M),M-6 has been incorporated into the Books of Accounts of **EE(West-II) -File code- 03004** as per direction of HQ for the Financial Year 2022-23. 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 EMD A/c 50448339804	2917500.00	
2	Canara Bank-4686		638518.00
3	Cheque in Transit-ZRO-01	37048891.97	
4	Cheque in Transit-ZRO 02	15753834.27	
5	Cheques in Transit	50120033.00	
6	CORP. BANK 026401601000510		3342029.81
7	Corp.Bank-110 Now UBIN A/c.510101006069710	75324.74	
8	Corporation Bank- 4115	4065019681.06	
9	Corporation Bank- 4116		1900356644.00
10	Corporation Bank- 4193		197233.00
11	Corporation Bank 4864		19852318.64
12	CORPORATION BANK-6099	51060602.18	
13	P.N.B.-3088-Civil Lines		8513052.00
14	SBI A/c No. 41419743072		160095589.00
15	Syndicate Bank-47/ 453	249643.32	
16	Syndicate Bank A/c 12261	31954618.00	
	Grand Total	4254200128.64	2092995384.45

It was requested to provide the following information :-

1. Detail of Bank Accounts pertained to EE (E& M), M-6, MU Block, Pitampura, Delhi-110034.
2. Copy of Ledger Accounts of All Ledgers mentioned above from S.NO.1 to 16.
3. Copy of Bank statement in r/o of above Ledgers.
4. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.



5. Reason for Credit Balance of 2,09,29,95,384.45/- in r/o Ledgers mentioned above and detailed thereof.
6. Confirmation of Ledger Balances as mentioned above.
7. 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.
8. Purpose of maintaining each Bank Accounts.

Division did not submitted any reply, Reconciliation Statement and complete Bank Statement as mentioned above. 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), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034 , 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					
ALLAHABAD BANK EMD NC 50448339804		464900.00	464900.00		
CHEQUES IN TRANSIT		1524786.00	0.00	1524786.00	
SBI A/C NO.- 3050		2150000.00	5840273.00		3690273.00
SBI A/C NO.- 3072	0.00 CR	692636596.00	686021986.00	6614610.00	
SBI A/C NO.- 3729		0.00	9956.00		9956.00
SCHEDULE BANK TOTAL:	0.00 CR	696776282.00	692337115.00	8139396.00	3700229.00

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.

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

(C) CASH IN HAND/CASH IN TRANSIT

During the test check of books of Accounts of EE(E&M), M-6 incorporated in EE(West-II) are showing the following Debit/Credit Cash Balances :-

Cash-in-Hand		
EE(West) II		
1-Apr-2022 to 31-Mar-2023		
Particulars	Closing Balance	
	Debit	Credit
Cash in Transit	200.00	
Cash in Transit-ZRO 01	9304202.00	
Cash in Transit-ZRO-02		3496789.00
Grand Total	9304402.00	3496789.00

1. Reason for Credit Balance of 3496789/- in r/o Ledgers mentioned above and detailed thereof.
2. Confirmation of Ledger Balances as mentioned above.

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

PARA : 02 (Audit Memo No. 2 Dated : 07/10/2024)

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

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

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the Division, it has been observed that following Advances to Employees were paid to Employee for the LTAs, Computer Advance, Medical Advance, Festival Advance, Imprest A/c etc. Are lying unsettled for the long time, detail as under :-

Table – "A"

Advances to Employees(EE(E&M),M-6 / West-II)			
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Computer Advance		30000.00
2	Festival Advance		2250.00
3	Imprest Advance	12050.00	
4	Leave Travel Advance	854676.00	
5	Medical Advance	8154127.00	
6	Grand Total	9020863.00	32250.00

Reason for the non-settlement of Advances to Employees was called for alongwith recovery detail/settled case if any. But Division did not submitted any reply.

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

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b) Financial Year 2023-24

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

"Table- B" (EE(E&M),M-6 / West-II)

Particulars	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
ADVANCES TO EMPLOYEES					
LEAVE TRAVEL DVANCE		585495.00	0.00	585495.00	
MEDICAL ADVANCE		1188632.00	248988.00	939644.00	
Total	0.00 CR	1774127.00	248988.00	1625139.00	0.00 CR

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

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

C) Adjustment of Loan Advance A/c (F.Y. 2022-23) : During the test check of the Books of Accounts, it has been observed that the following Loans to Employees were paid to Employees are lying unsettled for the long time, detail as under :-

(EE(E&M),M-6 / West-II)		Loans to Employees	
		EE(West) II	
		1-Apr-2022 to 31-Mar-2023	
		Closing Balance	
		Debit	Credit
Fan Loan			5850.00
House Building Loan			123380.00
Motor Car Loan			30811.00
Motor Cycle Loan			218613.00
Grand Total			378654.00

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

PARA : 03 (Audit Memo No. 3 Dated :07/10/2024)

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

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

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the Division it has been observed that Statutory Deductions/Other Deductions are showing credit balances in the ledger accounts and credit balance means short deposit/Liable to deposit of Statutory Deduction/Other Deductions, detail as under

Deductions From Employees		
Particulars	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
C.P.F.Deductions		58059.00
D.R.F.Deductions		1000.00
G.I.S.Deductions		11677.00
L.I.C Deductions		19653.00
Other Deductions		397614.50
Safai Karamchhari Kalyan Co-Op.T/C Society		14560.00
Society Deduction		16000.00
Grand Total		618563.50

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority. 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.

II. Non-Deposit of Statutory Deduction (F.Y. 2023-24):-

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		432256.00	513444.00		81188.00
D.R.F.DEDUCTIONS		264600.00	218500.00	46100.00	
G.I.S.DEDUCTIONS		589514.00	534332.00	55182.00	
GPF DEDUCTIONS		38890500.00	38945071.00		54571.00
L.I.O DEDUCTIONS		193978.00	233284.00		39306.00
OTHER DEDUCTIONS		0.00	66521.00		66521.00
SOCIETY DEDUCTION		204000.00	170000.00	34000.00	

DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR			135282.00	241586.00
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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 Statutory Deductions for the Financial Year 2022-23 has not been carried forwarded to into the 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 submit the copies of deposit challan in case of Credit Balance and reason for excess deposit in case of Debit Balance after verifying the fact and figure of the account to the Audit.

III- 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 Credit Balances in the Ledger a/c. Duties and Taxes showing credit balances 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
Building Cess		229755.00
TDS-Contractors		1951.00
Grand Total		231706.00

Reason of the above lapse was called for after due verification of facts and figures alongwith copies of challans of deposit with the concerned authority in r/o above said Duties and Taxes. Division did not submitted any reply. Division/Department may take necessary action to submit the copies of deposit challan after verifying the fact and figure of the account to the Audit.

IV. Short Deposit Duties and Taxes(F.Y.2023-24) :-

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
TDS-CONTRACTORS		2273773.00	2294346.00		20573.00
CGST		632146.00	638062.00		5916.00
SGST		632146.00	638162.00		6016.00
Total Duties and Taxes					32505

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

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

PARA-04 (Audit Memo No. 6 Dated 07/10/2024).

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 :-

<i>Deposits From Contractors (F.Y. 2022-23)</i>		
Particulars	Closing Balance	
	Debit	Credit
Amount with Held From Contractor		569746.00
E.M.D		8994419.00
Security Deposit		19987547.00
Grand Total		29661712.00

DEPOSITS FROM CONTRACTORS (F.Y. 2023-24)					
PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
SECURITY DEPOSIT		1592890.00	2929610.00		1336720.00
DEPOSITS FROM CONTRACTORS TOTAL	0.00 CR				1336720

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

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

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



PARA-05 (Audit Memo No. 07 Dated 08-10-2024)

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.50/- 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 Contract 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 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 conditions in r/o Labour Laws has not been complied by the contractor, therefore, Division has deducted the penalty on a/c of Non-Compliance of Terms and condition of Labour Laws as per terms and conditions of contract, Detail as under :-

S.No.	Work Order No. & Date	Name of Contractor	Name of Work	Penalty Imposed for non-filing of Labour Record
1.	210,19-12-22	Standard Capacitors	Improvement of standard make static capacitor panel at TU Block Pitampura SPS	2000
2.	58, 19-06-23	Ishika Associates	Electrification and renovation of office complex TU Block Pitampura	2000



3.	01, 21-04-23	Paramount System	Supply and installation of Radar type level transmitter	3000
4.	218,27-12-22	A.S. Enterprises	Renovation of spare motor KW KEC make at Lawrance Road Booster Pumping Station (PP)	2000
5.	188,05-12-22	Agni Automation & Security	Maintaining the Pumping system by replacement of Old LT Panel with Allied work at BB West Shalimar Bagh BPS in AC-14.	2000
6.	40,01-06-23	Premier Engineering Company	Repair/Renovation of Advance make LRS installed at Punjab Bagh BPS	2000
7.	289,21-03-23	Power Technologies	Repair/Renovation of "krohne Marshall" make flow meter installed at the outlet at the outlet for the site of Lawrence Road (HT) BPS in AC 17.	2000
8.	203,15-12-22	A.S. Enterprises	Repair/Rewinding of KEC make motor at various site in AC-16	2000
9.	168,26-10-23	Total Hydra Solution Pvt. Ltd.	Repair/Renovation of KBL make clear water pump sets at 1040 Shivaji Enclave in AC-26	2000
10.	258,20-02-23	Powersure Technologies	Repair of pressure transducer at GH-2 Ankur apartment in AC-15	1000

Due to nominal penalty of Rs.50/- or Rs.200/- for each default as per clause 19D of Terms and condition of the Contract agreement, Contractor did not bother to submit the requisite documents in compliance with Labour Laws but ready to deposit the nominal penalty of Rs.50 for each default as mentioned above.

Reasons for non-observation of the codal provisions/Terms & Condition of Contract Agreement in r/o Labour Laws was called for but no reply is submitted.

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 -06 (Audit Memo No.08 Dated : 09-10-2024).

Sub : Excess Bonus/Ex-gratia Payment for Rs.41,676/- to officials of DJB.

As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board, Bonus was payable as under

:-

" The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The

quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to Rs.7000x30/30.4=Rs.6907.89 (rounded off to Rs.6908/-)).

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

Bonus due for Financial Year 2021-22 paid in the Financial Year 2022-23

S.No.	Employee code	Employee Name	Designation	Bonus Paid	Bonus Due	Difference
1	20006415	BHANWAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
2	20009809	RAMESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
3	20009878	BRIJESH KUMAR	PUMP DRIVER	7000	6908	92
4	20010149	UMESH KUMAR	PUMP DRIVER	7000	6908	92
5	20010373	OM PARKASH	FIELD ASSISTANT (DIST)	7000	6908	92
6	20010597	Shiv Singh	CHOWKIDAR	7000	6908	92
7	20010739	MAYA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
8	20011140	SAHAB SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
9	20011871	ARJUN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
10	20012102	CHITTARANJA N MOHANTY	ASSISTANT FITTER	7000	6908	92
11	20012111	SHERPAL SINGH	PUMP DRIVER	7000	6908	92
12	20013605	VIJENDER SINGH	PUMP DRIVER	7000	6908	92
13	20013606	RADHEY SHYAM	PUMP DRIVER	7000	6908	92
14	20013617	RAKESH KUMAR	PUMP DRIVER	7000	6908	92
15	20013640	SANJAY KUMAR SHARMA	PUMP DRIVER	7000	6908	92
16	20013664	JAI VINDER	PUMP DRIVER	7000	6908	92
17	20013674	AMBRISH KUMAR	PUMP DRIVER	7000	6908	92
18	20013697	NARESH SINGH SAINI	PUMP DRIVER	7000	6908	92
19	20013701	RAMESH	PUMP DRIVER	7000	6908	92
20	20013713	YOGENDRA PAL SINGH	PUMP DRIVER	7000	6908	92
21	20015061	PARVESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92

22	20015301	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
23	20015305	RADHEY SHYAM CHAUHAN	PUMP DRIVER	7000	6908	92
24	20015323	DINESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
25	20015324	LALIT KUMAR BHATIA	PUMP DRIVER	7000	6908	92
26	20015531	RANJEET SINGH	FITTER MATE(DIST)	7000	6908	92
27	20015536	RAM GOPAL SHARMA	PUMP DRIVER	7000	6908	92
28	20015591	HARDESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
29	20015592	GAJJAN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
30	20015593	RASKIN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
31	20015595	GULBIR SINGH	FITTER MATE(DIST)	7000	6908	92
32	20015614	SUKH PAL SHARMA	ASSISTANT FITTER	7000	6908	92
33	20015630	RAKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
34	20015714	ROHTASH KUMAR	PUMP DRIVER	7000	6908	92
35	20015717	SARDAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
36	20015718	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
37	20015719	RAJA RAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
38	20015720	BASPA NAND	FITTER MATE(DIST)	7000	6908	92
39	20015764	TEJVEER SINGH	ASSISTANT FITTER	7000	6908	92
40	20015820	YASHPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
41	20015901	SATYAVIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
42	20015902	ANIL KUMAR	FITTER MATE(DIST)	7000	6908	92
43	20015983	SATENDRA KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
44	20015995	AMRISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92

45	20015999	UMESH SACHDEVA	FITTER MATE(DIST)	7000	6908	92
46	20016214	RAJINDER SINGH	FITTER MATE(DIST)	7000	6908	92
47	20016310	ASHOK KUMAR MALIK	PUMP DRIVER	7000	6908	92
48	20016602	MUNNA LAL	PUMP DRIVER	7000	6908	92
49	20016627	SATISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
50	20016646	RAJENDER SINGH	ASSISTANT FITTER	7000	6908	92
51	20017342	VIRENDER KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
52	20017897	RAMESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
53	20018421	SUSHILA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
54	40007922	CHANDERPAL SINGH	PUMP DRIVER	7000	6908	92
55	40008133	LAL SINGH	PUMP DRIVER	7000	6908	92
56	40008143	KARAN DIWAN BAJAJ	PUMP DRIVER	7000	6908	92
57	40008343	MAHENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
58	40008347	SHRI DUTT	FIELD ASSISTANT (DIST)	7000	6908	92
59	40008372	NARESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
60	40008434	GAMBHIR SINGH	FITTER MATE(DIST)	7000	6908	92
61	40008727	SHYAM SUNDER	PUMP DRIVER	7000	6908	92
62	40009005	KULDEEP SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
63	40009144	RAJENDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
64	40009242	HAYAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
65	40009243	YASHWANT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
66	40009491	AVADH KISHORE	PUMP DRIVER	7000	6908	92
67	40009583	JAI SINGH	FITTER MATE(DIST)	7000	6908	92

68	40009681	SHRI NIWAS	PUMP DRIVER	7000	6908	92
69	40009735	BIJENDER SINGH	FITTER MATE(DIST)	7000	6908	92
70	40009770	JEET RAM	FIELD ASSISTANT (DIST)	7000	6908	92
71	40010028	KISHAN PAL	FIELD ASSISTANT (DIST)	7000	6908	92
72	40010253	UDAI SINGH	PUMP DRIVER	7000	6908	92
73	40010356	KULDEEP KUMAR	PUMP DRIVER	7000	6908	92
74	40010420	SHANKAR DAYAL	FIELD ASSISTANT (DIST)	7000	6908	92
75	40010520	SIYA RAM	FIELD ASSISTANT (DIST)	7000	6908	92
76	40011631	ANIL KUMAR	PUMP DRIVER	7000	6908	92
77	40011737	MANGE RAM	PUMP DRIVER	7000	6908	92
78	40012395	MADAN LAL SHARMA	PUMP DRIVER	7000	6908	92
79	40012496	RAM KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
80	40012517	OM PARKASH	FIELD ASSISTANT (DIST)	7000	6908	92
81	40012612	VISHNU KUMAR	PUMP DRIVER	7000	6908	92
82	40012864	MAHARAJ SINGH	FITTER MATE(DIST)	7000	6908	92
83	40012960	BALESH KUMAR	SEWERMAN- DDA	7000	6908	92
84	40013094	ABHI RAM PARSAD	KHALASI-DDA	7000	6908	92
85	40013867	TEJ SINGH	PUMP DRIVER	7000	6908	92
86	40014035	RAM KUMAR	PUMP DRIVER	7000	6908	92
87	40014145	OM PARKASH	FITTER MATE(DIST)	7000	6908	92
88	40014256	RAJ DEV RAM	PUMP DRIVER	7000	6908	92
89	40014361	PAWAN KUMAR	PUMP DRIVER	7000	6908	92
90	40014556	JITENDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
91	40014636	PREMNATH ROUT	PUMP DRIVER- DDA	7000	6908	92
92	40014708	RAM PARKASH TIWARI	FIELD ASSISTANT (DIST)	7000	6908	92
93	40014753	ARUN KUMAR	PUMP DRIVER- DDA	7000	6908	92
94	40014880	PAPPU	PUMP DRIVER	7000	6908	92
95	40015150	PARMANAND JHA	KHALASI-DDA	7000	6908	92

96	40015163	NARENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
97	40016027	VIRENDER KUMAR	PUMP DRIVER	7000	6908	92
98	40016117	MOHAN DUTT	FITTER MATE(DIST)	7000	6908	92
99	40016124	VIRENDER KUMAR SHARMA	PUMP DRIVER	7000	6908	92
100	40016250	MAHENDER SINGH	PUMP DRIVER	7000	6908	92
101	40016294	LAXMAN SINGH	PUMP DRIVER	7000	6908	92
102	40016338	ARUN KUMAR CHAUHAN	FIELD ASSISTANT (DIST)	7000	6908	92
103	40016357	JAGPAL SINGH	PUMP DRIVER	7000	6908	92
104	40016358	SATYAPAL SINGH	PUMP DRIVER	7000	6908	92
105	40016360	SHRI PAL	PUMP DRIVER	7000	6908	92
106	40016362	OMPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
107	40016363	TEJBIR SINGH	PUMP DRIVER	7000	6908	92
108	40016416	RAVINDER KUMAR	PUMP DRIVER	7000	6908	92
109	40016490	AJAYPAL SINGH	PUMP DRIVER	7000	6908	92
110	40016493	DEVENDER PAL SINGH	PUMP DRIVER	7000	6908	92
111	40016494	AJIT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
112	40016496	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
113	40016499	SUSHIL KUMAR SANI	FITTER MATE(DIST)	7000	6908	92
114	40016799	DEV RAJ SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
115	40016877	RAJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
116	40017002	VED PAL	FIELD ASSISTANT (DIST)	7000	6908	92
117	40017024	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
118	40017053	JITENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
119	40017058	SHISPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
120	40017360	KAPIL JAIN	FIELD ASSISTANT (DIST)	7000	6908	92

121	20009896	SANT KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
122	20011466	KALI CHARAN	FITTER MATE(DIST)	7000	6908	92
123	20013624	RAM AVTAR SHARMA	PUMP DRIVER	7000	6908	92
124	20013636	VINOD KUMAR DHAMA	PUMP DRIVER	7000	6908	92
125	20013641	RAVI KUMAR	PUMP DRIVER	7000	6908	92
126	20013665	MUKESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
127	20013673	KUMRESH KUMAR	PUMP DRIVER	7000	6908	92
128	20015535	NARESH KUMAR	PUMP DRIVER	7000	6908	92
129	20015551	SANJAY KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
130	20016625	SUNDER LAL	FIELD ASSISTANT (DIST)	7000	6908	92
131	20016925	GULAB SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
132	20017064	RAJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
133	20017066	MANOJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
134	40008127	SUNIL KUMAR	PUMP DRIVER	7000	6908	92
135	40013686	MOHAN SHYAM	FIELD ASSISTANT (DIST)	7000	6908	92
136	40014875	BALBEER SINGH BHANDARI	PUMP DRIVER- DDA	7000	6908	92
137	40014907	RAJJENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
138	40016520	JAGVIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
139	20010031	ANAND SWAROOP	SHIFT INCHARGE	7000	6908	92
140	20012992	SURENDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
141	20013089	PREMVIR SINGH	PUMP DRIVER	7000	6908	92
142	20013091	RAM KUMAR SHARMA	PUMP DRIVER	7000	6908	92
143	20013637	CHAMAN KUMAR	PUMP DRIVER	7000	6908	92

144	20013639	SANTOSH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
145	20013700	JAI PRAKASH	PUMP DRIVER	7000	6908	92
146	20013744	LAV KUSH	PUMP DRIVER	7000	6908	92
147	20013886	SATYENDRA SINGH	PUMP DRIVER	7000	6908	92
148	20015537	ROOP KISHOR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
149	20015553	UDAY SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
150	20015952	CHHOTY LAL	CHOWKIDAR	7000	6908	92
151	20015984	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
152	20015986	SAT NAME SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
153	20015987	GOPI CHAND	PUMP DRIVER	7000	6908	92
154	20015988	SUBHASH KUMAR SINGH	FITTER MATE(DIST)	7000	6908	92
155	20015997	VIPIN KUMAR	ASSISTANT FITTER	7000	6908	92
156	20016025	SANJAY	FIELD ASSISTANT (DIST)	7000	6908	92
157	20016311	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
158	20016598	SANTOSH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
159	20016599	RAJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
160	20016603	SUNIL KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
161	20016629	VINOD KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
162	20016648	GOPALRAJAK	FIELD ASSISTANT (DIST)	7000	6908	92
163	20017069	PRAVEEN KUMAR CHAUDHARY	PUMP DRIVER	7000	6908	92
164	20018086	SATPAL	FIELD ASSISTANT (DIST)	7000	6908	92
165	40009587	RAMKESH SINGH	PUMP DRIVER	7000	6908	92
166	40011714	AMRENDER SINGH	PUMP DRIVER	7000	6908	92

167	40011775	PRITAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
168	40011962	NARENDER PAL SINGH	PUMP DRIVER	7000	6908	92
169	40011987	HEM RAJ	FITTER MATE(DIST)	7000	6908	92
170	40012780	KANWAR PAL	FIELD ASSISTANT (DIST)	7000	6908	92
171	40013554	PREM CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
172	40014586	CHAND SINGH	PUMP DRIVER-DDA	7000	6908	92
173	40014962	INDER JEET	FIELD ASSISTANT (DIST)	7000	6908	92
174	40015563	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
175	40016159	SHADAB ALVI	PUMP DRIVER	7000	6908	92
176	40016214	RAKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
177	40016216	MOHAMMAD IRFAN	PUMP DRIVER	7000	6908	92
178	40016249	DEWAN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
179	40016354	SATPAL SHARMA	FITTER MATE(DIST)	7000	6908	92
180	40016415	SURENDER PAL SHARAMA	FIELD ASSISTANT (DIST)	7000	6908	92
181	40016800	BRIJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
182	40017026	JAI PRAKASH	FIELD ASSISTANT (DIST)	7000	6908	92
183	20010902	BABU LAL MEENA	FITTER MATE(DIST)	7000	6908	92
184	20011851	BANSI DHAR	PUMP DRIVER	7000	6908	92
185	20013226	RAMESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
186	20013643	SANJAY HANS	PUMP DRIVER	7000	6908	92
187	20015303	AJAY KUMAR	PUMP DRIVER	7000	6908	92
188	20016247	NAVEEN KUMAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92

189	40010556	SATBIR SINGH	PUMP DRIVER	7000	6908	92
190	40014168	OMPAL SINGH	FIELD ASSISTANT (DDA)	7000	6908	92
191	40014747	ZILE SINGH	PUMP DRIVER	7000	6908	92
192	40015088	RADHEY SHYAM	PUMP DRIVER- DDA	7000	6908	92
193	20012190	JITIN GOEL	PUMP DRIVER	7000	6908	92
194	20013559	RAM BACHAN	PUMP DRIVER	7000	6908	92
195	20013561	MANOJ KUMAR	PUMP DRIVER	7000	6908	92
196	20015423	SATISH CHAND SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
197	40009553	MAHESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
198	40016172	SUBHASH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
199	40016228	RAJENDER KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
200	40016229	BABLU SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
201	40016232	HANS RAJ	FIELD ASSISTANT (DIST)	7000	6908	92
202	40017023	SURENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
203	40017073	SANJEEV KUMAR PANDEY	FIELD ASSISTANT (DIST)	7000	6908	92
204	40017087	AVDHESH KUMAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
205	20006056	CHANDER BHAN SINGH	PUMP DRIVER	7000	6908	92
206	20008545	BHANU PRAKASH	FITTER MATE(DIST)	7000	6908	92
207	20009992	NARESH PAL	FITTER MATE(DIST)	7000	6908	92
208	20010052	JAI PAL	FIELD ASSISTANT (DIST)	7000	6908	92
209	20010630	RAJESH KUMAR	FITTER MATE(DIST)	7000	6908	92
210	20011512	SUDHIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
211	20011569	NARENDER	FIELD	7000	6908	92

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			ASSISTANT (DIST)			
212	20011796	RAKESH KUMAR	PUMP DRIVER	7000	6908	92
213	20011797	CHANDER BHAN	PUMP DRIVER	7000	6908	92
214	20012156	BABU RAM	FIELD ASSISTANT (DIST)	7000	6908	92
215	20013594	UGGAR SAIN	PUMP DRIVER	7000	6908	92
216	20013596	PARVEEN KUMAR	PUMP DRIVER	7000	6908	92
217	20015168	RAJESH	PUMP DRIVER	7000	6908	92
218	20015424	DHARMENDER YADAV	FIELD ASSISTANT (DIST)	7000	6908	92
219	20015970	RAGHUBIR SINGH	PUMP DRIVER	7000	6908	92
220	20015973	RATTAN SINGH	FITTER MATE(DIST)	7000	6908	92
221	40008123	RATTAN CHAND	PUMP DRIVER	7000	6908	92
222	40008144	MITTHOO SINGH	PUMP DRIVER	7000	6908	92
223	40008373	BHAGAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
224	40008424	ISHWAR CHAND	PUMP DRIVER	7000	6908	92
225	40008751	DHARAM PAL	FIELD ASSISTANT (DIST)	7000	6908	92
226	40008905	OM PARKASH CHHOKAR	FIELD ASSISTANT (DIST)	7000	6908	92
227	40010419	NARESH CHAND TYAGI	PUMP DRIVER	7000	6908	92
228	40014024	HARI NARAYAN MAHTO	PUMP DRIVER	7000	6908	92
229	40014746	JAGBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
230	40015348	RAJ KUMAR SAIN	PUMP DRIVER	7000	6908	92
231	40015494	BISHNU DEV SHAH	FIELD ASSISTANT (DDA)	7000	6908	92
232	40015663	ASHOK KUMAR	PUMP DRIVER	7000	6908	92
233	40017025	LALA RAM	FIELD ASSISTANT (DIST)	7000	6908	92
234	20005013	MANINDER KAUR	ASSISTANT SECTION OFFICER	7000	6908	92
235	20005152	SHASHI BALA SHARMA	ASSISTANT SECTION OFFICER	7000	6908	92
236	20006213	MUKESH KUMAR DABAS	DRAUGHTSMAN GRADE-II	7000	6908	92
237	20019472	MOHIT	JUNIOR ENGINEER (E&M)	7000	6908	92

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238	20019495	YOGESH KUMAR	JUNIOR ENGINEER (E&M)	7000	6908	92
239	20019496	UMESH KUMAR	JUNIOR ENGINEER (E&M)	7000	6908	92
Total						21988

Bonus due for the Financial Year 2022-23 paid in the Financial Year 2023-24

S.No.	Employee code	Employee Name	Designation	Bonus Paid	Bonus Due	Difference
1	20009809	RAMESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
2	20009878	BRIJESH KUMAR	PUMP DRIVER	7000	6908	92
3	20010149	UMESH KUMAR	PUMP DRIVER	7000	6908	92
4	20010373	OM PARKASH	FIELD ASSISTANT (DIST)	7000	6908	92
5	20010597	Shiv Singh	CHOWKIDAR	7000	6908	92
6	20010739	MAYA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
7	20011140	SAHAB SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
8	20011871	ARJUN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
9	20012111	SHERPAL SINGH	PUMP DRIVER	7000	6908	92
10	20013605	VIJENDER SINGH	PUMP DRIVER	7000	6908	92
11	20013606	RADHEY SHYAM	PUMP DRIVER	7000	6908	92
12	20013617	RAKESH KUMAR	PUMP DRIVER	7000	6908	92
13	20013640	SANJAY KUMAR SHARMA	PUMP DRIVER	7000	6908	92
14	20013643	SANJAY HANS	PUMP DRIVER	7000	6908	92
15	20013664	JAI VINDER	PUMP DRIVER	7000	6908	92
16	20013674	AMBRISH KUMAR	PUMP DRIVER	7000	6908	92
17	20013697	NARESH SINGH SAINI	PUMP DRIVER	7000	6908	92
18	20013701	RAMESH	PUMP DRIVER	7000	6908	92
19	20013713	YOGENDRA PAL SINGH	PUMP DRIVER	7000	6908	92
20	20015061	PARVESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
21	20015301	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92

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22	20015305	RADHEY SHYAM CHAUHAN	PUMP DRIVER	7000	6908	92
23	20015323	DINESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
24	20015324	LALIT KUMAR BHATIA	PUMP DRIVER	7000	6908	92
25	20015531	RANJEET SINGH	FITTER MATE(DIST)	7000	6908	92
26	20015536	RAM GOPAL SHARMA	PUMP DRIVER	7000	6908	92
27	20015591	HARDESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
28	20015593	RASKIN KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
29	20015595	GULBIR SINGH	FITTER MATE(DIST)	7000	6908	92
30	20015614	SUKH PAL SHARMA	ASSISTANT FITTER	7000	6908	92
31	20015630	RAKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
32	20015714	ROHTASH KUMAR	PUMP DRIVER	7000	6908	92
33	20015717	SARDAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
34	20015718	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
35	20015719	RAJA RAM SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
36	20015720	BASPA NAND	FITTER MATE(DIST)	7000	6908	92
37	20015764	TEJVEER SINGH	ASSISTANT FITTER	7000	6908	92
38	20015820	YASHPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
39	20015901	SATYAVIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
40	20015902	ANIL KUMAR	FITTER MATE(DIST)	7000	6908	92
41	20015983	SATENDRA KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
42	20015995	AMRISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
43	20015999	UMESH SACHDEVA	FITTER MATE(DIST)	7000	6908	92
44	20016214	RAJINDER SINGH	FITTER	7000	6908	92

			MATE(DIST)			
45	20016310	ASHOK KUMAR MALIK	PUMP DRIVER	7000	6908	92
46	20016602	MUNNA LAL	PUMP DRIVER	7000	6908	92
47	20016627	SATISH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
48	20016646	RAJENDER SINGH	ASSISTANT FITTER	7000	6908	92
49	20017342	VIRENDER KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
50	20017897	RAMESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
51	20018421	SUSHILA DEVI	FIELD ASSISTANT (DIST)	7000	6908	92
52	40007922	CHANDERPAL SINGH	PUMP DRIVER	7000	6908	92
53	40008143	KARAN DIWAN BAJAJ	PUMP DRIVER	7000	6908	92
54	40008343	MAHENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
55	40008372	NARESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
56	40008434	GAMBHIR SINGH	FITTER MATE(DIST)	7000	6908	92
57	40009005	KULDEEP SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
58	40009243	YASHWANT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
59	40009583	JAI SINGH	FITTER MATE(DIST)	7000	6908	92
60	40009735	BIJENDER SINGH	FITTER MATE(DIST)	7000	6908	92
61	40010028	KISHAN PAL	FIELD ASSISTANT (DIST)	7000	6908	92
62	40010253	UDAI SINGH	PUMP DRIVER	7000	6908	92
63	40010356	KULDEEP KUMAR	PUMP DRIVER	7000	6908	92
64	40010420	SHANKAR DAYAL	FIELD ASSISTANT (DIST)	7000	6908	92
65	40010520	SIYA RAM	FIELD ASSISTANT (DIST)	7000	6908	92
66	40011631	ANIL KUMAR	PUMP DRIVER	7000	6908	92
67	40011737	MANGE RAM	PUMP DRIVER	7000	6908	92

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68	40012395	MADAN LAL SHARMA	PUMP DRIVER	7000	6908	92
69	40012517	OM PARKASH	FIELD ASSISTANT (DIST)	7000	6908	92
70	40012612	VISHNU KUMAR	PUMP DRIVER	7000	6908	92
71	40012864	MAHARAJ SINGH	FITTER MATE(DIST)	7000	6908	92
72	40012960	BALESH KUMAR	SEWERMAN-DDA	7000	6908	92
73	40013867	TEJ SINGH	PUMP DRIVER	7000	6908	92
74	40014035	RAM KUMAR	PUMP DRIVER	7000	6908	92
75	40014145	OM PARKASH	FITTER MATE(DIST)	7000	6908	92
76	40014256	RAJ DEV RAM	PUMP DRIVER	7000	6908	92
77	40014556	JITENDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
78	40014636	PREMNATH ROUT	PUMP DRIVER-DDA	7000	6908	92
79	40014708	RAM PARKASH TIWARI	FIELD ASSISTANT (DIST)	7000	6908	92
80	40014753	ARUN KUMAR	PUMP DRIVER-DDA	7000	6908	92
81	40014880	PAPPU	PUMP DRIVER	7000	6908	92
82	40015150	PARMANAND JHA	KHALASI-DDA	7000	6908	92
83	40015163	NARENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
84	40016027	VIRENDER KUMAR	PUMP DRIVER	7000	6908	92
85	40016117	MOHAN DUTT	FITTER MATE(DIST)	7000	6908	92
86	40016124	VIRENDER KUMAR SHARMA	PUMP DRIVER	7000	6908	92
87	40016250	MAHENDER SINGH	PUMP DRIVER	7000	6908	92
88	40016294	LAXMAN SINGH	PUMP DRIVER	7000	6908	92
89	40016338	ARUN KUMAR CHAUHAN	FIELD ASSISTANT (DIST)	7000	6908	92
90	40016357	JAGPAL SINGH	PUMP DRIVER	7000	6908	92
91	40016358	SATYAPAL SINGH	PUMP DRIVER	7000	6908	92
92	40016360	SHRI PAL	PUMP DRIVER	7000	6908	92
93	40016362	OMPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
94	40016363	TEJBIR SINGH	PUMP DRIVER	7000	6908	92

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95	40016416	RAVINDER KUMAR	PUMP DRIVER	7000	6908	92
96	40016490	AJAYPAL SINGH	PUMP DRIVER	7000	6908	92
97	40016493	DEVENDER PAL SINGH	PUMP DRIVER	7000	6908	92
98	40016494	AJIT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
99	40016496	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
100	40016499	SUSHIL KUMAR SAINI	FITTER MATE(DIST)	7000	6908	92
101	40016799	DEV RAJ SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
102	40016877	RAJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
103	40017002	VED PAL	FIELD ASSISTANT (DIST)	7000	6908	92
104	40017024	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
105	40017053	JITENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
106	40017058	SHISPAL SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
107	40017360	KAPIL JAIN	FIELD ASSISTANT (DIST)	7000	6908	92
108	20009896	SANT KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
109	20010630	RAJESH KUMAR	FITTER MATE(DIST)	7000	6908	92
110	20011466	KALI CHARAN	FITTER MATE(DIST)	7000	6908	92
111	20013624	RAM AVTAR SHARMA	PUMP DRIVER	7000	6908	92
112	20013636	VINOD KUMAR DHAMA	PUMP DRIVER	7000	6908	92
113	20013641	RAVI KUMAR	PUMP DRIVER	7000	6908	92
114	20013665	MUKESH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
115	20013673	KUMRESH KUMAR	PUMP DRIVER	7000	6908	92
116	20015535	NARESH KUMAR	PUMP DRIVER	7000	6908	92
117	20015551	SANJAY KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
118	20016625	SUNDER LAL	FIELD ASSISTANT (DIST)	7000	6908	92

119	20016925	GULAB SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
120	20017084	RAJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
121	20017086	MANOJ KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
122	40008127	SUNIL KUMAR	PUMP DRIVER	7000	6908	92
123	40013686	MOHAN SHYAM	FIELD ASSISTANT (DIST)	7000	6908	92
124	40014907	RAJJENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
125	40016520	JAGVIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
126	20012992	SURENDER KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
127	20013089	PREMVIR SINGH	PUMP DRIVER	7000	6908	92
128	20013091	RAM KUMAR SHARMA	PUMP DRIVER	7000	6908	92
129	20013637	CHAMAN KUMAR	PUMP DRIVER	7000	6908	92
130	20013639	SANTOSH KUMAR SHARMA	PUMP DRIVER	7000	6908	92
131	20013700	JAI PRAKASH	PUMP DRIVER	7000	6908	92
132	20013744	LAV KUSH	PUMP DRIVER	7000	6908	92
133	20013866	SATYENDRA SINGH	PUMP DRIVER	7000	6908	92
134	20015537	ROOP KISHOR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
135	20015553	UDAY SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
136	20015952	CHHOTY LAL	CHOWKIDAR	7000	6908	92
137	20015984	SANJAY KUMAR	PUMP DRIVER	7000	6908	92
138	20015986	SAT NAME SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
139	20015987	GOPI CHAND	PUMP DRIVER	7000	6908	92
140	20015988	SUBHASH KUMAR SINGH	FITTER MATE(DIST)	7000	6908	92
141	20015997	VIPIN KUMAR	ASSISTANT FITTER	7000	6908	92
142	20016025	SANJAY	FIELD ASSISTANT (DIST)	7000	6908	92
143	20016311	MUKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
144	20016598	SANTOSH KUMAR	FIELD	7000	6908	92

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			ASSISTANT (DIST)			
145	20016599	RAJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
146	20016603	SUNIL KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
147	20016629	VINOD KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
148	20016648	GOPALRAJAK	FIELD ASSISTANT (DIST)	7000	6908	92
149	20017069	PRAVEEN KUMAR CHAUDHARY	PUMP DRIVER	7000	6908	92
150	20018086	SATPAL	FIELD ASSISTANT (DIST)	7000	6908	92
151	40009587	RAMKESH SINGH	PUMP DRIVER	7000	6908	92
152	40011714	AMRENDER SINGH	PUMP DRIVER	7000	6908	92
153	40011962	NARENDER PAL SINGH	PUMP DRIVER	7000	6908	92
154	40012780	KANWAR PAL	FIELD ASSISTANT (DIST)	7000	6908	92
155	40014586	CHAND SINGH	PUMP DRIVER- DDA	7000	6908	92
156	40014962	INDER JEET	FIELD ASSISTANT (DIST)	7000	6908	92
157	40015563	RAJESH KUMAR	PUMP DRIVER	7000	6908	92
158	40016159	SHADAB ALVI	PUMP DRIVER	7000	6908	92
159	40016214	RAKESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
160	40016216	MOHAMMAD IRFAN	PUMP DRIVER	7000	6908	92
161	40016249	DEWAN SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
162	40016354	SATPAL SHARMA	FITTER MATE(DIST)	7000	6908	92
163	40016415	SURENDER PAL SHARAMA	FIELD ASSISTANT (DIST)	7000	6908	92
164	40016800	BRIJESH KUMAR	FIELD ASSISTANT (DIST)	7000	6908	92
165	40017026	JAI PRAKASH	FIELD ASSISTANT (DIST)	7000	6908	92
166	20010031	ANAND SWAROOP	SHIFT INCHARGE	7000	6908	92

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167	20011851	BANSI DHAR	PUMP DRIVER	7000	6908	92
168	20013226	RAMESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
169	20015303	AJAY KUMAR	PUMP DRIVER	7000	6908	92
170	20016247	NAVEEN KUMAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
171	40010556	SATBIR SINGH	PUMP DRIVER	7000	6908	92
172	40014168	OMPAL SINGH	FIELD ASSISTANT (DDA)	7000	6908	92
173	40014747	ZILE SINGH	PUMP DRIVER	7000	6908	92
174	20012190	JITIN GOEL	PUMP DRIVER	7000	6908	92
175	20013559	RAM BACHAN	PUMP DRIVER	7000	6908	92
176	20013561	MANOJ KUMAR	PUMP DRIVER	7000	6908	92
177	20015423	SATISH CHAND SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
178	40009553	MAHESH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
179	40016172	SUBHASH CHAND	FIELD ASSISTANT (DIST)	7000	6908	92
180	40016228	RAJENDER KUMAR SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
181	40016229	BABLU SHARMA	FIELD ASSISTANT (DIST)	7000	6908	92
182	40016232	HANS RAJ	FIELD ASSISTANT (DIST)	7000	6908	92
183	40017023	SURENDER SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
184	40017073	SANJEEV KUMAR PANDEY	FIELD ASSISTANT (DIST)	7000	6908	92
185	40017087	AVDHESH KUMAR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
186	20006213	MUKESH KUMAR DABAS	DRAUGHTSMAN GRADE-II	7000	6908	92
187	20019472	MOHIT	JUNIOR ENGINEER (E&M)	7000	6908	92
188	20019495	YOGESH KUMAR	JUNIOR ENGINEER (E&M)	7000	6908	92
189	20019496	UMESH KUMAR	JUNIOR ENGINEER (E&M)	7000	6908	92
190	20008545	BHANU PRAKASH	FITTER MATE(DIST)	7000	6908	92

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191	20009992	NARESH PAL	FITTER MATE(DIST)	7000	6908	92
192	20010052	JAI PAL	FIELD ASSISTANT (DIST)	7000	6908	92
193	20010902	BABU LAL MEENA	FITTER MATE(DIST)	7000	6908	92
194	20011512	SUDHIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
195	20011569	NARENDER	FIELD ASSISTANT (DIST)	7000	6908	92
196	20011796	RAKESH KUMAR	PUMP DRIVER	7000	6908	92
197	20012156	BABU RAM	FIELD ASSISTANT (DIST)	7000	6908	92
198	20013594	UGGAR SAIN	PUMP DRIVER	7000	6908	92
199	20013596	PARVEEN KUMAR	PUMP DRIVER	7000	6908	92
200	20015168	RAJESH	PUMP DRIVER	7000	6908	92
201	20015424	DHARMENDER YADAV	FIELD ASSISTANT (DIST)	7000	6908	92
202	20015970	RAGHUBIR SINGH	PUMP DRIVER	7000	6908	92
203	20015973	RATTAN SINGH	FITTER MATE(DIST)	7000	6908	92
204	40008123	RATTAN CHAND	PUMP DRIVER	7000	6908	92
205	40008144	MITTHOO SINGH	PUMP DRIVER	7000	6908	92
206	40008373	BHAGAT SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
209	40008905	OM PARKASH CHHOKAR	FIELD ASSISTANT (DIST)	7000	6908	92
208	40010419	NARESH CHAND TYAGI	PUMP DRIVER	7000	6908	92
209	40014024	HARI NARAYAN MAHTO	PUMP DRIVER	7000	6908	92
210	40014746	JAGBIR SINGH	FIELD ASSISTANT (DIST)	7000	6908	92
211	40015348	RAJ KUMAR SAIN	PUMP DRIVER	7000	6908	92
212	40015494	BISHNU DEV SHAH	FIELD ASSISTANT (DDA)	7000	6908	92
213	40015663	ASHOK KUMAR	PUMP DRIVER	7000	6908	92
214	40017025	LALA RAM	FIELD ASSISTANT (DIST)	7000	6908	92
				TOTAL		19688

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The H.O.O. may review the above irregularity and necessary steps should be taken for recovery of excess amount to the tune of Rs.41,676/- (Rs.21,988(F.Y. 2022-23) + Rs.19688(F.Y.2023-24) paid to the officials of Delhi Jal Board after due verification of facts & figures under intimation to audit. Similar Cases may also be reviewed.

PARA-07 (Audit Memo No. 09 Dated 09-10-2024)

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.	355, 31-03-23	Arihant Engineering & Trader	Operation watch & Ward of B.P.S. of Basai - Darapur & Raghubir Nagar in AC-26 150 Days (31-12-2022 to 29-05-2023) 6 No. Semi Skilled	779625
2.	167, 01-11-22	Shakti Trading Company	Maintaining Water-supply of Tube-wells through Automotion by Supervisor 180 Days (01-11-22 to 29-04-23) 2 Nos. of Supervisor for 4 Nos. of T/wells total 8 T/Well	661248
3.	116, 01-09-22	Soni Sales & Service	Watch & ward of PLC panels installed in command are of MU Block 180 Days (01-09-22 to 27-02-23) 1 Nos. of unskilled staff in each shift round the clock for 14 No.s of Location	398624
4.	117, 01-09-22	Soni Sales & Service	Lifting of lowering of submersible pump set etc. for various Tube wells in AC-26 Madipur 180 Days or when Jobs complete For 40 Jobs	297600
5.	178, 10-11-22	Gupta Brothers	Deployment of staff at Peeragarhi BPS in AC-15 150 Days w.e.f. 28-11-22 to 26-04-22 Skilled staff in shift - 3 Nos (1 No. in each shift) Unskilled staff in shift- 6 Nos. (2 Nos. in each shift)	1149795
6.	108, 18-08-22	Arihant Engineers & Traders	Deployment of staff for operation of various Tube Well in K,L & J Block Wazirpur 300 Days (19-08-22 to 14-06-2023) One No. unskilled staff having the experience to operate T/well for 6 sites	1426653

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.

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

Sub :- Non- Maintenance of Proper Cash Book for Financial Year 2022-23 & 2023-24.

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained properly by the DDO of EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034 during the audit period. It is evident from the Ledger of Imprest A/c has been recouped/utilized for payment/ Purchase of items by the Division but Cash Book/Petty Cash Book Entries has not been authenticated by Authority concerned. It has been noticed that Receipts entries are made on the Receipt side in the Cash Book but on the payment side simply challan is pasted on Payment Side instead of making payment entry and balance cash in Hand on each day of transaction. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO

Balances should be attested by the DDO/HOO at the end of each month.

Reason for Non-maintenance of proper Cash Book was called for but no reply is submitted by the Division. Department/Division may look into the matter and take necessary action for maintenance of Cash under intimation to Audit.

PARA – 09 (Audit Memo No.11 Dated : 11-10-2024)

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 12% to 53% have been found retained unutilized as per details given below:-



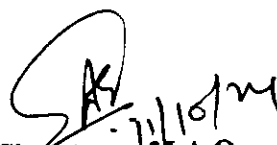
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Sr. No	Head of Account	2022-2023		Balance	Saving %	2023-2024		(In Lakhs)	Saving %
		Allocation	Exp.			Allocation	Exp.	Balance	
1	Capital Head	1164.52	538.25	626.27	53.77%	1123.74	682.30	441.44	39.28
2	Revenue Head	6504.63	5680.00	824.63	12.67%	7114.04	5693.84	1423.20	19.96

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

(V.B.)


 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 : 07/10/2024).

Sub : Improper maintenance of ECR/PBR.

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

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

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

TAN-02 (Audit Memo No.05 Dated 07/10/2024)

Sub :- Discrepancies in maintenance of Service Books.

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

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



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

- (iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.
- (iv) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.
- (v) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c number was not mentioned in some Service Books.
- (vi) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (vii) **Leave-Account** – It was observed that, leave account are not maintained properly.
- (viii) **Photograph:** The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and Photograph of the every officials needs to be updated in every 5 Years. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the Upper right hand side corner of the Service Book. However, the same was not found in most of the service books. In several cases the photographs were not affixed or very old.
- (ix) Entries of verification of Character and Antecedents of the employees, not found in the Service Books.
- (x) **Common Nomination Form not used** - Common Nomination Form for Gratuity, General Provident Fund and Insurance under the relevant rules has been introduced by the DOPT and it is obligatory on part of the Government Servant to fill common nomination form in Form 1 and submit to the Head of Office or authorized gazetted

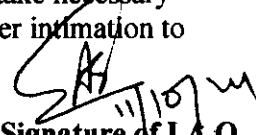


officer. However, the same was not found attached/pasted in most of the service books.

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

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

V.R..


Signature of I.A.O

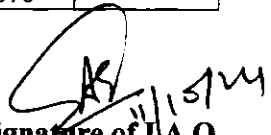
Name of I.A.O. : Anand Gupta

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EE, (E&M), M-6, Delhi Jal Board, MU Block, Pitampura, Delhi-110034.

Summery

Sr. No.	Memo No.	Particulars of Memo	Recovery Raised	Recovered	Balance	Status
1	1	Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.	NIL	NIL	NIL	PARA-01
2	2	Unsettled Loan & Advances Paid to Employees/Staff/ Contractor	NIL	NIL	NIL	PARA-02
3	3	Non-Deposit/Excess Deposit of Statutory Deduction/Other Deduction/Duties and Taxes.	NIL	NIL	NIL	PARA-03
4	6	Huge Deposit from Contractors.	NIL	NIL	NIL	PARA-04
5	7	Non-Compliance of Labour Law Etc.	NIL	NIL	NIL	PARA-05
6	8	Excess Bonus/Ex-gratia Payment for Rs.41,676/- to officials of DJB.	41,676	NIL	41,676	PARA-06
7	9	Deployment of Skilled/Unskilled Workers without using GeM Portal	NIL	NIL	NIL	PARA-07
8	10	Non- Maintenance of Proper Cash Book for Financial Year 2022-23 & 2023-24.	NIL	NIL	NIL	PARA-08
9	11	Huge Savings under various Heads.	NIL	NIL	NIL	PARA-09
11	4	Improper maintenance of ECR/PBR.	NIL	NIL	NIL	TAN-01
12	5	Discrepancies in maintenance of Service Books.	NIL	NIL	NIL	TAN-02
		TOTOL	41,676	NIL	41,676	


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