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

Audit Report in r/o EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54
FOR THE PERIOD 2022-23 & 2023-24

INTRODUCTION

The Internal Audit Report on the accounts of Office of **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54** 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 **25/11/2024 to 05/12/2024 except 26/11/2024(C.L.) & 28/11/2024(Audit HQ) - (7 working Days).**

AIMS AND OBJECTIVES

EE(E&M)M-04 division under SE(E&M) North office consists of five Nos. of constituencies i.e. Burari AC-02, Timar Pur AC-03, Adarsh Nagar AC-04, Badli AC-05 and Model Town AC-18. 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 7 Nos. primary BPS, 07 Nos. primary BPS, 10 Nos. Seconday BPS/online BPS. 10 Nos. SPS and 28 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.	Pardeep Kumar	01-04-2022 to 31-03-2024

2. LIST OF AAO :

S. No	Name	From – To
1.	Sandeep Gupta	01-04-2022 to 31-03-2024

3. LIST OF CASHIER :

S. No	Name	From – To

5/12/24

1.	Shamistha Rana	01.04.2022 to 31.03.2024

4. **Vacancy Statement**

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	1	1	2
B	3	3	0
C	77	77	0

5. **Budget detail**

Capital (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	657.63	248.21	248.21	NIL	409.42
2023-24	455.71	274.03	274.03	NIL	181.68

230

Revenue (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	3976.70	2172.56	2172.56	NIL	1804.14
2023-24	3484.41	2681.07	2681.07	NIL	803.35

227
224

Statutory Audit:

AGCR Audit of **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54** has not been conducted as on date.

Maintenance of Records:

The maintenance of record of the **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

5/12/24

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

22

PART – I

OLD AUDIT REPORT

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

Details of Old Recoveries

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

5/12/24.

Signature of I.A.O

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

21

Current Audit Report

During the course of current audit, 11 observation Memos were issued to the Office of The **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54** for the period 2022-23 & 2023-24. The Audit Memos/Record Memo have been converted into 11Audit Paras and 02 TAN.

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	15824/-	NIL	15824/-	PARA-06
7	9	990/-	NIL	990/-	PARA-07

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

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

20

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

Audit Memo No.1 **Dated: - 27/11/2024**

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

(A) Financial Year 2022-23.

During the Test Check of the Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the the **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54. 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-4,** Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54. has been incorporated into the Books of Accounts of EE (North West-IV (Now North-II (file Code -03023) 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	3404589.00	
2	Cheque in Transit- ZRO-NW-IV	1419539.00	
3	Cheques in Transit	62479.00	
4	CORPORATION BANK 108/Union Bank 899	500723.97	
5	Corporation Bank- 4115	2122552250.00	
6	Corporation Bank- 4116		1156041130.00
7	Corporation Bank- 4132	496000.00	
8	Corporation Bank- 4194		2132471.00
9	Corporation Bank -4862		775574.76
10	Corporation Bank 508/Union Bank 644	337499.54	
11	S.B.I.-1401		24042598.00
12	S.B.I-1402		23778434.00
13	S.B.I.-1403		34082198.00
14	SBI A/c No. 41419742965	1329733.00	
15	Syndicate Bank A/c 12261	18836508.00	
16	Syndicate Bank A/c 39/Canera Bank	377305.10	
	Grand Total	**2149316626.61**	**1240852405.76**

It was requested to provide the following information :-

1. Detail of Bank Accounts pertained to **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54.**
2. Copy of Ledger Accounts of All Ledgers mentioned above from S.NO.1 to 16.
3. Copy of Reconciliation Statements in r/o of Ledgers as mentioned above alongwith Bank Statement.
4. Reason for Credit Balance of Rs.**1240852405.76 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 has submitted the Reconciliation Statement in r/o Bank Account Mentioned at S.No.4 & 10 only. Further some entries exists in the accounts are old and beyond 3 months cheque validity, which need to be cancelled and necessary entries are to be made in the

Books of Accounts after due verification of fact & figure. Detail of other Banks/requisites information has not been provided.

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

(B) Financial Year 2023-24

During the Test Check of the Trial Balance for the Financial Year 2023-24 provided by the **EE, (E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54,** It has been observed that following Bank Ledger Balances are exists in the Book of Accounts of the Division, detail as under :-

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/INDIAN BANK EMD A/C 50448339804		1296550.00	840300.00	456250.00	
CHEQUES IN TRANSIT		2366010.00	2366010.00		
SBI A/C NO.- 2650 (EXPENDITURE AC)		332941.00	0.00	332941.00	
SBI A/C NO.- 2965	0.00 CR	318476944.00	301751288.00	16725656.00	
SBI A/C NO.- 3457		0.00	14315357.00		14315357.00
SBI A/C NO.- 8581 (REVENUE RECEIPT)		233783.00	233783.00		
SCHEDULE BANK TOTAL:	**0.00 CR**	**322706228.00**	**319506738.00**	**17514847.00**	**14315357.00**

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 to Financial Year 2023-24.
2. Reconciliation Statements in r/o of Bank Ledgers alongwith the Bank Statement.
3. Confirmation of Balances in each Bank Accounts Ledger.
4. Detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
5. Purpose of maintaining each Bank Accounts.

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 **(E&M), M-4, Delhi Jal Board, OHT, Mukherjee Nagar,Delhi-54. has been incorporated into the Books of Accounts of EE(North West-IV(Now North West-II(file Code -03023)** are showing the following Debit/Credit Cash Balances :-

Particulars	Cash-in-Hand	
	EE(West) II	
	1-Apr-2022 to 31-Mar-2023	
	Closing Balance	
	Debit	Credit
Cash in Transit	263.00	
Cash in Transit ZRO-NW-IV	3545695.00	
Grand Total	**3545958.00**	

1. **Confirmation of Ledger Balances as mentioned above and reason for Non-carry forward of closing balance of Financial Year 2022-23 to Financial Year 2023-24.**

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

PARA-02 (Audit Memo No. 2 Dated : 27/11/2024)

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		
S.NO.	Particulars	1-Apr-22 to 31-Mar-23	
		Closing Balance	
		Debit	Credit
1	Computer Loan		29500.00
2	Cycle Loan		1050.00
3	Festival Advance	153275.00	
4	House Building Loan		19250.00
5	Imprest Advance	96500.00	
6	Leave Travel Advance	55142.00	
7	Medical Advance	1595628.00	
8	Motor Car Loan		7500.00
9	Motor Cycle Loan		50470.00
	Grand Total	**1900545.00**	**107770.00**

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

b) Financial Year 2023-24

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 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					
LEAVE TRAVEL ADVANCE		157845.00	0.00	157845.00	
MEDICAL ADVANCE		805500.00	130333.00	675167.00	
ADVANCES TO EMPLOYEES TOTAL:	**0.00 CR**	**963345.00**	**130333.00**	**833012.00**	

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.

PARA-03 (Audit Memo No. 3 Dated :29-11-2024)

(A)

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

During the Test Check of Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the Division it has been observed that Statutory Deductions/Other Deductions are showing 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		248838.94
G.I.S.Deductions		1130.00
Other Deductions		532453.00
Grand Total		**782421.94**

Reason for Non-Deposit of Statutory Deductions/Other Deduction was called for after due verification of facts and figures alongwith copies of challans of deposit of above said statutory deductions with the concerned authority in case of Credit Balance. But Division did not submitted any reply.

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

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

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT ClOSING (Rs.)	CREDIT ClOSING (Rs.)
C.P.F.DEDUCTIONS		284078.00	271211.00	12867.00	
D.R.F.DEDUCTIONS		93000.00	101400.00		8400.00
G.I.S.DEDUCTIONS		204596.00	222644.00		18048.00
GPF DEDUCTIONS		13562000.00	14801000.00		1239000.00
GPF LOAN DEDUCTION		150000.00	165000.00		15000.00
L.I.C DEDUCTIONS		21912.00	23592.00		1680.00
OTHER DEDUCTIONS		0.00	36500.00		36500.00
DEDUCTIONS FROM EMPLOYEES TOTAL:	**0.00 CR**	**14315586.00**	**15621347.00**	**12867.00**	**1318628.00**

Reason for Excess Deposit / Non-Deposit of Statutory Deductions/Other Deduction was called for after due verification of facts and figures and copies of challans of deposit of above said Statutory Deductions/Other Deductions with the concerned authority,.

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 as mentioned in to 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.

(C) 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 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		187000.00
Grand Total		**187000.00**

Reason for Non-Deposit of Duties and Taxes was called for after due verification of facts and figures and copies of challans of deposit of above said Duties and Taxes with the concerned authority.

15

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

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

During the Test Check of records/Books and Accounts regarding Duties and Taxes, It is observed that Ledger are showing Debit/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 and Debit Balance means Excess Deposit of Duties and Taxes, Detail as under :-

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT ClOSING (Rs.)	CREDIT ClOSING (Rs.)
TDS-CONTRACTORS		1155984.00	918007.00	237977.00	
TDS-EMPLOYEES		3221157.00	3442442.00		221285.00
DUTIES AND TAXES TOTAL:	**0.00 CR**	**4377141.00**	**4360449.00**	**237977.00**	**221285.00**

Reason for Excess Deposit / Non-Deposit of Duties and Taxes was called for after due verification of facts and figures and copies of challans of deposit of above said Duties and Taxes with the concerned authority.

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 29/11/2024).

Sub : Accumulation of 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 :-

Particulars	**Closing Balance**	
	Debit	Credit
Amount with Held From Contractor		2525164.00
E.M.D		3274271.00
Security Deposit		18391292.00
Grand Total		**24190727.00**

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

DEPOSITS FROM CONTRACTORS *(F.Y. 2023-24)*					
PARTICULARS	**OPENING (Rs.)**	**DEBIT (Rs.)**	**CREDIT (Rs.)**	**DEBIT ClOSING (Rs.)**	**CREDIT ClOSING (Rs.)**
EMD		840300.00	1049050.00		208750.00

SECURITY DEPOSIT		673490.00	2422915.00		1749425.00
DEPOSITS FROM CONTRACTORS TOTAL:	**0.00 CR**	**1513790.00**	**3471965.00**		**1958175.00**

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

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

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

PARA-05 (Audit Memo No. 07 Dated 02/12/2024)

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 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 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/Wages Sheet etc.

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	Name of Contractor	Name of Work	Period	Penalty Imposed for non-filing of

13

	No. & Date				Labour Record
1.	69, 20/07/22	M/s Gogia Brothers	Deployment of unskilled Labour for various E&M installation at Dheerpur SPS in AC 04	180 Days	13,000/-
2.	16, 20/05/22	M/s Soni Sales & Service	Deployment of unskilled Labour for various E&M installation at APMC BPS in Adarsh Nagar Constituency	153 Days	11,000/-
3.	18, 21/05/22	M/s Dev Engineers	Deployment of unskilled Labour for E&M installation at Burari Authority BPS in Burari Constituency.	150 Days	9,000/-
4.	10, 19/05/22	M/s Arihant Engineers and Traders	Deployment of unskilled Labour for E&M installation at Burari Authority A 5 BPS in Burari Constituency.	150 Days	10,000/-
5.	120, 20/11/23	M/s M.G. Traders and Engineers	Installation of Sewer Pump Set in Gurmandi ac-18	244 Shifts	5,000/-
6.	64, 11/08/23	M/s Chaitanya Construction Co.	Hiring of Sewage Pump Set including other E&M Accessories	90 Days	5,000/-
7.	113, 16/11/23	M/s Hydrocon Engineers	Installation of Sewer Pump Set at SFS DDA Flats in AC-03	198 Shift	6,000/-
8.	18, 26/06/23	M/s Naman Enterprises	S/I/T/C of Non Clog Sewage Pump Set with all allied works at Yograj Colony SPS		1000

Due to nominal penalty of Rs.50/- /Rs.200 (Clause 19C of CA)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/Rs.200/- 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 : 02/12/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs.15,824/- 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/-)".

AS

12

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 :-

Sl.No.	Ex Gratia paid in the F.Y.	Employee Name	Emp Code/ Bank Account No.	Bonus/Ex-gratia Paid	Bonus/Ex-gratia Due	Difference
1	2022-23	Ajay Kumar	40016342	7000	6908	92
2	2022-23	Akash Kumar	20015554	7000	6908	92
3	2022-23	Amar Pal	40016713	7000	6908	92
4	2022-23	Anil Kumar	20010947	7000	6908	92
5	2022-23	Ashok Kumar	40010924	7000	6908	92
6	2022-23	Ashok Kumar	40016291	7000	6908	92
7	2022-23	Ashok Kumar	40016878	7000	6908	92
8	2022-23	Bhushan Kumar	20010206	7000	6908	92
9	2022-23	Bijender Kumar	40010841	7000	6908	92
10	2022-23	Bijender Singh	40014836	7000	6908	92
11	2022-23	Bhram Singh	40011004	7000	6908	92
12	2022-23	Brijesh Kumar	40016491	7000	6908	92
13	2022-23	Chander Shekhar	20013746	7000	6908	92
14	2022-23	Deepak Kumar Narang	20013729	7000	6908	92
15	2022-23	Devender Kumar	20013056	7000	6908	92
16	2022-23	Devender Kumar Singh	20011155	7000	6908	92
17	2022-23	Devi Lal	40013066	7000	6908	92
18	2022-23	Double Singh	40005713	7000	6908	92
19	2022-23	Harender Singh	20013742	7000	6908	92
20	2022-23	Harsh Singh	40017046	7000	6908	92
21	2022-23	Inder Pal	40016981	7000	6908	92
22	2022-23	ISHWAR SINGH	40008762	7000	6908	92
23	2022-23	Jagdish Prasad	40016847	7000	6908	92
24	2022-23	Jai Bhagwan	20012972	7000	6908	92
25	2022-23	Kailash Kundra	20011530	7000	6908	92
26	2022-23	Kalyan Singh	40016339	7000	6908	92
27	2022-23	Kanti Swaroop	40016842	7000	6908	92
28	2022-23	Kaushal	20013508	7000	6908	92
29	2022-23	Kishan Pal	20012971	7000	6908	92
30	2022-23	Kuldeep Singh	20013735	7000	6908	92
31	2022-23	Kusum Devi	40015604	7000	6908	92
32	2022-23	MAAN SINGH	20013194	7000	6908	92
33	2022-23	Madan Kumar	20015589	7000	6908	92
34	2022-23	Mahak Singh	40010332	7000	6908	92
35	2022-23	Mahesh Chand	20015242	7000	6908	92
36	2022-23	Moti Lal	40011895	7000	6908	92

37	2022-23	Mukesh Kumar	40007620	7000	6908	92
38	2022-23	Mukesh Kumar	20010312	7000	6908	92
39	2022-23	Mukeem	20005010	7000	6908	92
40	2022-23	Munipal Singh	20013147	7000	6908	92
41	2022-23	Nand Kishore	40011736	7000	6908	92
42	2022-23	Naresh Kumar	40011049	7000	6908	92
43	2022-23	Naresh Kumar	20015250	7000	6908	92
44	2022-23	Niranjan Prakash	20012199	7000	6908	92
45	2022-23	Palo	40014132	7000	6908	92
46	2022-23	Parveen Ranjan	20019720	7000	6908	92
47	2022-23	Prem Shakar Singh	20009991	7000	6908	92
48	2022-23	Rajender Singh	20015992	7000	6908	92
49	2022-23	Rajender Kumar	40016293	7000	6908	92
50	2022-23	Rajender Singh	40017042	7000	6908	92
51	2022-23	Rajesh Kumar	20009573	7000	6908	92
52	2022-23	Rajeshwar Prasad	40016279	7000	6908	92
53	2022-23	Raj Kumar Sharma	20011383	7000	6908	92
54	2022-23	Raj Singh	40016337	7000	6908	92
55	2022-23	Rakesh Kumar	20015282	7000	6908	92
56	2022-23	Rakesh Kumar	40009303	7000	6908	92
57	2022-23	Rakesh Kumar Bhatti	40016305	7000	6908	92
58	2022-23	Rakesh Singh	40016998	7000	6908	92
59	2022-23	Rambeer Singh	20016594	7000	6908	92
60	2022-23	Ramesh Chand	40014832	7000	6908	92
61	2022-23	Ramesh Kumar	40016366	7000	6908	92
62	2022-23	Ram Niwas	20011927	7000	6908	92
63	2022-23	Ram Pal Singh	40016976	7000	6908	92
64	2022-23	Ramratan	20016322	7000	6908	92
65	2022-23	Ram Udesh Rai	40016348	7000	6908	92
66	2022-23	Ravi Kumar	40016103	7000	6908	92
67	2022-23	Sanjay Kumar	20012981	7000	6908	92
68	2022-23	Sanjay Kumar	20013294	7000	6908	92
69	2022-23	Sanjeev Kumar	20013616	7000	6908	92
70	2022-23	Satish	40016344	7000	6908	92
71	2022-23	Satpal	40008073	7000	6908	92
72	2022-23	Satpal Dahiya	20009946	7000	6908	92
73	2022-23	Sharmistha Rana	20008228	7000	6908	92
74	2022-23	Shyam Sunder	40016345	7000	6908	92
75	2022-23	Siya Ram Sharma	20007655	7000	6908	92
76	2022-23	Subedar Singh	20015247	7000	6908	92
77	2022-23	Sunder Singh	20017062	7000	6908	92
78	2022-23	Sunil Kumar	20008283	7000	6908	92
79	2022-23	Surender Kumar	40017043	7000	6908	92
80	2022-23	Surender Kumar	40008406	7000	6908	92

81	2022-23	Suresh Kumar	40010066	7000	6908	92
82	2022-23	Suresh Kumar	40016712	7000	6908	92
83	2022-23	Tej Pal Sharma	20005992	7000	6908	92
84	2022-23	Umed Singh	20011457	7000	6908	92
85	2022-23	Vijay pal	20017026	7000	6908	92
86	2022-23	Vijay Pal Singh	40009333	7000	6908	92
87	2022-23	Vikal Singh	20013741	7000	6908	92
88	2022-23	Vilakshan Prasad	20013068	7000	6908	92
89	2022-23	Vinod Kumar	20006002	7000	6908	92
90	2022-23	Virender Singh	40017041	7000	6908	92
91	2022-23	Yash Pal	40016988	7000	6908	92
92	2022-23	Yash Pal Tyagi	40008181	7000	6908	92
93	2023-24	Ajay Kumar	520101207931050	7000	6908	92
94	2023-24	Akash Kumar	520101207942745	7000	6908	92
95	2023-24	Amar Pal	520101208149471	7000	6908	92
96	2023-24	Anil Kumar	520101222663800	7000	6908	92
97	2023-24	Ashok Kumar	520101222687114	7000	6908	92
98	2023-24	Ashok Kumar	520101211722967	7000	6908	92
99	2023-24	Bijender Kumar	520101009745218	7000	6908	92
100	2023-24	Bijender Singh	520101207942818	7000	6908	92
101	2023-24	Bhram Singh	520101056975348	7000	6908	92
102	2023-24	Brijesh Kumar	520101207945485	7000	6908	92
103	2023-24	Chander Shekhar	520101009732681	7000	6908	92
104	2023-24	Deepak Kumar Narang	520291001925674	7000	6908	92
105	2023-24	Devender Kumar	520101221723941	7000	6908	92
106	2023-24	Devender Kumar Singh	520451007453381	7000	6908	92
107	2023-24	Devi Lal	520101207942834	7000	6908	92
108	2023-24	Harender Singh	520101207942710	7000	6908	92
109	2023-24	Harsh Singh	520101208141681	7000	6908	92
110	2023-24	Inder Pal	520101214439174	7000	6908	92
111	2023-24	Jagdish Prasad	520101207945973	7000	6908	92
112	2023-24	Jai Bhagwan	520101222555773	7000	6908	92
113	2023-24	Kailash Kundra	520101214439336	7000	6908	92
114	2023-24	Kalyan Singh	520101214439298	7000	6908	92
115	2023-24	Kanti Swaroop	520101208168814	7000	6908	92
116	2023-24	Kaushal	520101221866023	7000	6908	92
117	2023-24	Kishan Pal	520101009765881	7000	6908	92
118	2023-24	Kuldeep Singh	520101009737622	7000	6908	92
119	2023-24	Kumar Pal	520452000281579	7000	6908	92
120	2023-24	Maan Singh	520101237451987	7000	6908	92
121	2023-24	Madan Kumar	520101211121246	7000	6908	92
122	2023-24	Mahesh Chand	520101205917352	7000	6908	92
123	2023-24	Moti Lal	520101211706899	7000	6908	92

9

124	2023-24	Mukesh Kumar	520101058751481	7000	6908	92
125	2023-24	Mukesh Kumar	520101222312277	7000	6908	92
126	2023-24	Munipal Singh	520101009777713	7000	6908	92
127	2023-24	Nand Kishore	520101208192561	7000	6908	92
128	2023-24	Naresh Kumar	520101222556605	7000	6908	92
129	2023-24	Naresh Kumar	520101222312706	7000	6908	92
130	2023-24	Niranjan Prakash	520101222312870	7000	6908	92
131	2023-24	Palo	520101214986892	7000	6908	92
132	2023-24	Parveen Ranjan	520291018321025	7000	6908	92
133	2023-24	Prem Shakar Singh	520101207945515	7000	6908	92
134	2023-24	Rajender Singh	520101207942737	7000	6908	92
135	2023-24	Rajender Kumar	520101207942796	7000	6908	92
136	2023-24	Rajender Singh	520101208168806	7000	6908	92
137	2023-24	Rajesh Kumar	520101020692397	7000	6908	92
138	2023-24	Rajeshwar Prasad	520101205933358	7000	6908	92
139	2023-24	Raj Kumar Sharma	520101207930984	7000	6908	92
140	2023-24	Raj Singh	520101205936551	7000	6908	92
141	2023-24	Rakesh Kumar	520101211700531	7000	6908	92
142	2023-24	Rakesh Kumar Bhatti	520101208192502	7000	6908	92
143	2023-24	Rakesh Singh	520101214441047	7000	6908	92
144	2023-24	Rambeer Singh	520101210777458	7000	6908	92
145	2023-24	Ramesh Kumar	520101208197202	7000	6908	92
146	2023-24	Ram Niwas	520101211121238	7000	6908	92
147	2023-24	Ramratan	520101222311270	7000	6908	92
148	2023-24	Ram Udesh Rai	520101058780927	7000	6908	92
149	2023-24	Ravi Kumar	520101207930925	7000	6908	92
150	2023-24	Sanjay Kumar	520101222558233	7000	6908	92
151	2023-24	Sanjay Kumar	520101222306110	7000	6908	92
152	2023-24	Sanjeev Kumar	520101207930811	7000	6908	92
153	2023-24	Satish	520101208141711	7000	6908	92
154	2023-24	Satpal	520451007448361	7000	6908	92
155	2023-24	Satpal Dahiya	520451007472165	7000	6908	92
156	2023-24	Sharmistha Rana	520451007315744	7000	6908	92
157	2023-24	Shyam Sunder	520101210784187	7000	6908	92
158	2023-24	Siya Ram Sharma	520101237508229	7000	6908	92
159	2023-24	Subedar Singh	520101207942702	7000	6908	92
160	2023-24	Sunder Singh	520101206009387	7000	6908	92
161	2023-24	Surender Kumar	520101211723025	7000	6908	92
162	2023-24	Surender Kumar	520101214436809	7000	6908	92
163	2023-24	Suresh Kumar	520101222555730	7000	6908	92
164	2023-24	Suresh Kumar	520101211723017	7000	6908	92
165	2023-24	Umed Singh	520101222303138	7000	6908	92
166	2023-24	Vijay pal	520101207942729	7000	6908	92
167	2023-24	Vijay Pal Singh	520101208141721	7000	6908	92

168	2023-24	Vikal Singh	520101211700521	7000	6908	92
169	2023-24	Vilakshan Prasad	520101237501240	7000	6908	92
170	2023-24	Vinod Kumar	520101246674756	7000	6908	92
171	2023-24	Virender Singh	520101208168849	7000	6908	92
172	2023-24	Yash Pal	520101009769087	7000	6908	92
						15824

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.15,824 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: 03/12/2024).

Subject:- **Recovery of Rs.990/- 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 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.990/-.

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

Sr. No.	Employee Name	Employee code	Qtr Type/Location/ Block	Period	Licence Fees Due	Licence Fees Deducted	Short Deduction	LFee Amt.	Total Deduction
1	Harjinder Singh, Senior Asstt.	20019080	Type-II GF Model Town 3	01/07/21 to 30/06/23 (24 Months)	370	350	20	480	480
2	Rakesh Kumar, Field Assistant	20015282	Type-I GF Varun Niketan Haiderpur	01/07/23 to 30-11-24 (17 Months)	210	180	30	510	510
						Total			990

Hence, recovery of **Rs.990/-** 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.

PARA-08 (Audit Memo No.10 Dated 04-12-2024

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.

7

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:-

S.No.	Work Order No. & Date	Name of Contractor	Name of Work	Tender Cost (Rs.)
1.	69, 20/07/22	M/s Gogia Brothers	Deployment of unskilled Labour for various E&M installation at Dheerpur SPS in AC 04	9,44,246.25
2.	16, 20/05/22	M/s Soni Sales & Service	Deployment of unskilled Labour for various E&M installation at APMC BPS in Adarsh Nagar Constituency	13,27,357.23
3.	18, 21/05/22	M/s Dev Engineers	Deployment of unskilled Labour for E&M installation at Burari Authority BPS in Burari Constituency.	13,40,180.62
4.	10, 19/05/22	M/s Arihant Engineers and Traders	Deployment of unskilled Labour for E&M installation at Burari Authority A 5 BPS in Burari Constituency.	14,03,780.62
5	03, 11/04/23	M/s Soni Sales and Service	Deployment of staff for E&M installation at Mukhmail Pur BPS in Burari Constituency	4,73,602.00
6	06, 11/04/23	M/s Tushar Enterprises	Deployment of unskilled labour for watch and ward of tube wells in Model Town Constituency AC-18	2,02,763.25
7	34, 05/07/23	M/s R.K. Electricals	Deployment of Labour for E&M installation at Dheerpur SPS	8,75,083.50

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-09 (Audit Memo No.11 Dated 04-12-2024).

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 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) M-4**, 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 32 % to 63 % 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/ Justified Cost	Approved Cost/ Tender cost	Below %

(6)

S. no.	Year	CA No.	Date	Work Order No.	Name of Contractor	Name of Work	Estimated Cost/ Justified Cost	Approved Cost/ Tender cost	Below %
1	2022-23	21	27/05/22	25, 23/05/22	M/s Soni Sales and Service	Installation of Sewer Trolly at Indira Vihar in Timarpur AC-03	403200	150480	62.69%
2	2022-23	22	27/05/22	26, 23/05/22	M/s Soni Sales and Service	Installation of Sewer Trolly N Block DDA Park Mukherjee Nagar AC-03	394800	147345	62.98%
3	2022-23	47	21/07/22	65, 20/07/22	M/s Devraj Enterprises	Installation of 25 HP Sewer Trolly Pump Set in Service Lane near Valmiki Mandir at Model Town-I	360000	243000	32.50%
4	2022-23	52	21/07/22	57, 16/00307/22	M/s Chaitanya Construction Co.	Intallation of Sewer Submersible Pump Sets trolly at various sites at Mukherjee Nagar in AC-03	1677000	335400	80%
5	2023-24	52	30/06/22	12, 12/06/23	M/s Shivam Enterprises	Procurement of fire fighting equipment for various sites in AC-03	355879	178770	49.77%
6	2023-24	54	30/06/23	24, 27/06/23	M/s Premier Engineering Co.	Procurement of LED Street Light for various BPS in AC-04	408634	162250	60.29%
7	2023-24	58	03/07/23	29, 01/07/23	M/s K.R. Electricals	Deployment of Labour for E&M Installation at Jahangir Puri Manhole No.1 SPS	987998	437541	55.41%

As per table above, there was huge variation between the Justified cost and tendered amount ranging between 32 % to 63 % 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.

Division is requested to provide the following information :-

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 by 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.

5

PARA-10 (Record Memo 1 to 1(O), Audit Memo 1 to 12)

Sub : Non-production of records/information.

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

I. Property Register as per form GFR-22/Fixed Assets Register.
II. Reconciliation of Bank Ledger with Bank Statement, Certificate of Confirmation of Balance in Bank Ledgers. Cash-in-Transit ZRO-NW-IV.
III. Unsettled Loan and Advances and status of investment in Subsidiaries and Joint Ventures.
IV. Challan of Statutory Deductions/Duties and Taxes.

PARA – 11 (Record Memo-1 (C)

Subject: Huge Savings under various Heads.

During the test check of budget and expenditure details provided by the Division for the **audit** period 2022-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry/Deptt/Head Quarter, by the dates prescribed by that Ministry/Deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided/Budget Booked during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year However, it was observed that huge amount of Budget/funds i.e. from 23.10% to 62.30% have been found retained unutilized as per details given below:-

In Lakhs

Financial Year	Head of Account	Budget Allocation	Fund Allocation	Expenditure	Balance Fund	Balance Budget	Saving %
2022-23	Capital	657.63	248.21	248.21	NIL	409.42	62.30%
2023-24	Capital	455.71	274.03	274.03	NIL	181.68	39.86%
2022-23	Revenue	3976.70	2172.56	2172.56	NIL	1804.14	45.40%
2023-24	Revenue	3484.41	2681.07	2681.07	NIL	803.35	23.10%

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

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

A.O.

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

PART-III
(TEST AUDIT NOTE)

TAN-01 (Audit Memo No.04 Dated : 29/11/2024)

Sub : Improper maintenance of ECR/PBR.

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

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

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

TAN-02 (Audit Memo No.05 Dated 29/11/2024)

Sub :- Discrepancies in maintenance of Service Books.

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

(ii) **Non-inclusion of Aadhaar** (Unique Identification) number in Service Book of Government Servant - As per DOPT O.M.No.Z-20025/9/2014-Estt.(AL) dated 3rd November, 2014, it has been made compulsory for the departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar Number. However, it has been observed that Aadhaar Number has not been recorded in most of service books.

(iii) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However the service was not verified in any case.

(iv) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.

(v) **GPF Account Number** is to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c 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.

2

(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

5/12/24.