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

Sub: - Internal Audit Report on account of Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi for the period 2022-23 to 2023-24

Introduction

The accounts of Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi were test audited by the Audit Party DJB comprising of Sh. Hari Ram, A.A.O during the period from 02/12/24 to 13/12/24 (08 working days) (03.12.24 & 04.12.24 on election duty)

Introduction, Aims & Objectives

Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi is established for the purpose of Environment of Greenery.

H.O.S/D.D.O./ Cashier

The following officers/officials have served as H.O.D/ H.O.O./D.D.O./Cashier during the Audit period 2022-2024:

1. List of HOO/HOS/ DDO

S.No.	NAME (Mr./Ms.)	DESIGNATION	FROM-TO
1	Sh. Satish Kumar,	D.D.(H)	01.04.2022 to 12.04.2023
2	Sh. Bhupal Singh	D.D.(H)	13.04.2023 to 31.03.2024
3.	Sh. Satish Kumar	D.D.(H)	01.04.2024 to 30.09.2024
4.	Sh. Yogesh Kumar	D.D.(H)	01.10.2024 till now

2. List of Cashier/UDC

The following officials have served as UDC during the Audit period 2022-2024:

S.No.	NAME (Mr./Ms.)	DESIGNATION	FROM-TO
1	nil		

Vacancy Statement as on 31/03/2024

Group	Sanctioned Posts	Filled posts	Vacant posts	Remarks
A	01	01	0	
B	07	05	02	
C	120	40	80	
Total	128	46	82	

Budget details for the period 2022 to 2024 (Amount in Rs.)

72/c

Yr.	Revenue			Capital		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2022-23	771.38	572.13	199.25	301.15	116.44	184.71
2023-24	714.94	659.73	552.1	317.87	74.79	243.8

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Statutory Audit

As per information provided by the unit, statutory audit of Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi has been not conducted by AGCR.

Maintenance of Records

The maintenance of records of Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi for the period 2022-24 was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

Current Audit Report(2022-2024)

During the course of current audit, 12 audit memos were issued including 01 record memo, highlighting various irregularities with a recovery of Rs.93444/- Accordingly 11 observation memos have been converted into 08 Paras and 02 TANs and incorporated in the current audit report as Part-II with an outstanding recovery of Rs.93444/-

Details of Current Recovery:-

Memo No.	Amount pointed out (Rs.)	Amount Recovered (Rs.)	Amount dropped on the basis of reply	Balance (Rs.)	Remarks
06	8280	0	0	8280	--
09	16512	0	0	16512	--
10	68652	0	0	68652	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by Dy. Dir.(Hort.), North Delhi Jal Board, Wazirabad Water Works, Delhi for the period 2022-2024. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Draft audit report alongwith Memo and Reply/K>D. File is submitted for further necessary action.

PART-I

Old Internal Audit Report (2022- 2024)

- Nil - ✓

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CURRENT AUDIT REPORT(2022-24)

PARA No. 1:Irregularities in the work of “Cleaning Jungle Abanded Area Plant Complex at Bawana WTP”.

(Ref.Memo No.: 03 Dated: 06.12.2024)

Name of Work: Cleaning Jungle Abanded Area Plant Complex at Bawana WTP”.

Name of Contractor: M/s Developers.

Ref.: Work Order No.21 (2022-23) dated: 26.10.2022

Amount put to Tender:Rs.9,00,349/-

Quoted Rate:Rs. 48.99% below the amount put to tender.

Total awarded Cost:Rs.4,59,268/-

Justified Rate:9,10,831.58

Completion Period: 30 days

D.O.S. as per work order: 26.10.2022

D.O.C. as per work order: 25.11.2022

Actual D.O.S.: 26.10.2022

Actual D.O.C.: 25.11.2022

1.Non-obtaining Performance Guarantee :

As per Caluse of Contractor point no.1(i): The contractor shall submit an irrevocable Performance Guarantee of 5% of the tendered amount in addition to other deposits mentioned elsewhere in the contract for his proper performance of the contract agreement.

On scrutiny of file, it was observed that Performance Gurantee of Rs.22,963/-had not deposited by the Contractor.

No reply was submitted by the Unit, hence the unit has to advise to adhere to the clause of the contract and necessary action may be taken to obtain the P.G. after due verification of facts and figures under intimation to the audit.

4. Obtaining less amount of Addl. Performance Guarantee

As per Circular No.DJB/CEO/2022/d-1338 Dated:21.04.2022 issued by CEO, DJB that it has been observed that L-1 is more than 25% below than the justified cost, the bid will be considered as a bid on unworkable rates.

If unworkable rates are received the L-1 shall have to submit the difference between the 25% less amount of justified rate and his quoted rate as additional Performance Guarantee to Delhi Jal Board and only after the additional Performance Guarantee is submitted the contract would be executed.

Subsequently it will be adjusted in all RA bills against Performance Guarantee.



On scrutiny of file in r/o work mentioned above, it has been observed that contractor deposited Rs.1,16,000/- as addl. P.G. against the correct amount of Addl. P.G. of Rs. 2,23,896/- as per the order mentioned above.

No reply was submitted by the Unit, hence the unit has to advise to adhere to the clause of the contract and necessary action may be taken to obtain the correct amount of Addl.P.G. after due verification of facts and figures under intimation to the audit.

Employment of technical staff and employees:

As per clause 3.8 of General Condition of Contract that the Contractor shall employ a qualified engineer(s) of the Works as under:

For works costing above Rs.50 lakhs - qualified graduate engineer(s) for the required domain.

For works upto Rs.50 lakhs-A recognized diploma holder engineer(s) for the required domain.

Where the Contractor fails to employ the qualified engineer as aforesaid he shall be liable to pay a sum of 20,000/- per week of default in the case of graduate engineers and Rs.10,000/- per week of default in the case of diploma holder. The technical staff of the contractor should be available at Site on full time basis, to take instructions.

The Contractor shall immediately after receiving Letter of Acceptance of the tender and before commencement of the work, intimate in writing to the Engineer-in-Charge the name, qualifications, experience, age, address and other particulars along with certificates, of the principal technical representative to be in charge of the work. The Engineer-in-Charge shall within 15 days of receipt of such communication intimate in writing his approval or otherwise such a representative to the Contractor.

Where the Contractor (or any partner in case of firm/company) himself has such qualifications, it will not be necessary for the said Contractor to appoint such a principal technical representative but the Contractor shall designate and appoint a responsible agent to represent him and to be present at the Works whenever the Contractor is not in a position to be so present.

On scrutiny of the file, it was observed that no such record required as per clause mentioned above, was found in the file. The work was started on 26.10.2022 and completed on 25.11.2022 (i.e. around 4 weeks,).

Hence a penalty of Rs. 10,000/ x4wks.=Rs.40,000/- may be imposed due to default.

No reply was submitted by the unit, hence necessary recovery of penalty may be made after due verification of facts and figures under intimation to the audit.

4. Complete paging not done.:

Examination of the file reveals that the complete page number of the file has not been written. The last page in this file is page no.236/c while there are many pages left.

No reply was submitted, hence necessary action may be taken to get complete paging.

5. Wages to Labour:

This is about Mode of Payment of Wages that Labour Department has issued administrative orders date DLC(cd)/Sre/2011/4429 dated 16.12.2011, JLC(HQ)CLS/2014/5454 dated 07.04.2016, F-12(142)02/MW/VII/166DATE:22.05.2015 AND 02.05.2016 to all employees/contractors for payment of wages to their workers electronically or through cheque. Digital payments are being adopted and promoted as these are less time consuming, transparent in

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expenses, user friendly and convenient mode of payment. It is our collective endeavour to promote digital payment. All employees/contractor, may therefore adopt following modes of digital payment of wages to their workers:

- (e) Unified payment interface(UPI)
- (f) E-wallet, cards, PoS
- (g) Aadhar Enabled payment system(AEPS)
- (h) Unstructured Supplementary Service Data(UESSD)

The Contractor has to make the payments as per the daily minimum wages Act to the labour deployed at site of work. Violation of this Act leads to appropriate action against the Contractor as per letter No. DJB/AC9Iwo/2017/d-72949 dated 27.11.2017, issued by Assistant Commissioner(LW).

On scrutiny of bill and files, it was observed that there was no proof or document in r/o mode of transfer of wages and amount of wages as per instructions to bidders detailed above.

No reply was submitted hence necessary action may be taken to ensure compliance of the instructions to bidders under intimation to audit.

PARA No.2: Splitting of work-reg.

(Ref.Memo No.: 04 Dated: 09.12.2024)

General Financial Rule (GFR) 2017 Rule 137 states that the competent authority should not allow the splitting of quantities, work or procurement of similar nature.

General Financial Rule (GFR) 2017 Rule 157 states that a demand for goods should not be divided into small quantities to avoid piecemeal purchases.

This is to prevent the need for higher authority sanction, which is required based on the total demand's estimated value.

This is because splitting the demand can prevent organizations from getting the best competitive prices. It can also be a violation of para 149(iii) of GFR 2017.

However, in some cases, the provisions of Rule 157 can be relaxed to allow multiple piece-meal purchases. For example, in an emergency, essential supplies may need to be procured from the same suppliers and the same rates.

Examination of the CA-2022-23 & 2023-24 reveals that the following work were given without observing the above mentioned Rules of GFR 2017:

Financial Year 2022-23:

C.A. NO.& Date	Name of Firm	Name of Work	Tender Rate(Rs.)
05/30.07.2022	M/s Dharu Builders	Maintenance of existing garden along with road garden belt at Haider Pur WTP	584196/-
06/30.07.2022	M/s Dharu Builders	Maintenance of existing garden Wazirabad Phase-I and staff qtrs Wazirabad.	571390/-
07/30.07.2022	M/s Dharu Builders	Complete Maintenance of Tree Compensatory Plantation against Rithala STP at Bawana WTP.	492404/-
08/30.07.2022	M/s Dharu Builders	Maintenance of existing garden Phase-III & green belt at coronation STP.	511600/-
		Total	2159590/-

09/26.08.2022	M/s Shri Ram Const.	Providing and watering effluent water at Rithala SPS staff qtr.Rithala &	479250/-
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		command area.	
10/02.09.2022	M/s Developers	Providing and watering effluent water at Bawana WTP..	585063/-
		Total	1064313/-

15/29.09.2022	M/s Pal Constr. Co.	Maintenance of existing garden at Bawana WTP and intake area Bawana WTP	625503/-
16/29.09.2022	M/s Pal Constr. Co.	Maint. of existing garden at Haider Pur WTP Rose Garden & allied side	379202/-
17/17.10.2022	M/s Mahesh Chand	Maintenance of existing garden at Kerala BPS	304573/-
		Total	1309278/-

20/04.11.2022	M/s Deep Constr. Co.	Improvement of existing garden along with intake are at Wazirabad WTP	190412/-
21/10.11.2022	M/s Pal Constr. Co.	Improvement of rose garden near administrative block at Wazirabad WTP	624531/-
		Total	814943/-

29/06.04.2023	M/s Mahesh Chand	Maintenance of existing garden at Sec.11 BPS Sec.06 SPS Avantika BPS and Avantika SPS Rohini.	439797/-
30/06.04.2023	M/s Mahesh Chand	Maintenance of existing garden at qutub gard. BPS Sultan pur Dabas BPS Sec.23 Rohini.	425289/-
31/05.04.2023	M/s Khushi Entp.	Maintenance of existing at Palla Alipur block and Narda BPS	234005/-
		Total	1099091/-

Financial Year 2023-24

11/2023-24	M/s Radhe Shyam	Maintenance of existing garden at Varun Nikentan staff qtrs. at Haider Pur WTP	302247/-
11/2023-24	M/s Pal Constr. Co.	Maintenance of existing garden WTP Bawana WTP sallied site	226464/-
13/2023-24	M/s Bhardwaj Constr.	Maintenance of existing garden at staff quarter of Model town & different BPS/SPS	387342/-
		Total	916053/-

No reply was submitted by the Unit, hence the Unit is advised to adhere to the rules laid down and necessary action may be taken to regularize the work from the competent authority under intimation to audit.

PARA No.3: Excess payment of Non-Productivity Bonus Linked Bonus for Rs.8280/- (Ref.Memo No. 06 Dated: 10/12/2024)

Vide office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023, office of Assistant Commissioner (LW) and Office of the Dy. Director(LW), Delhi Jal Board, Varunalaya "B" Building, Karol Bagh, New Delhi-110005 has issued directions to release Non-productivity Linked Bonus (PLB) (Ad hoc Bonus) for the accounting year 2021-22 and 2022-23 respectively

to all the eligible employees in Group "C" and all non-gazetted employees working in Group "B" and including employees of those categories who have drawing higher pay scale under ACP-MACP Scheme but holding lower post without any eligibility wage ceiling and who are not covered by any Productivity Linked Bonus Scheme including employees working on deputations, employees transferred from DDA. Payments of Non-PLB were made on the condition that the payment will be equal to one-month salary as on 31st March, 2022 and 31st March, 2023 subject to maximum of Rs.7000/- To calculate Non-PLB(Ad hoc Bonus) for one day, the average emoluments in a year will be divided by 30.4 which will be multiplied by number of days of bonus granted. An illustration was also made which clarifies that taking the calculation of ceiling of monthly emoluments of Rs.7000/- where actual average emoluments exceeds out to Rs.7000x30/30.4=Rs.6908/-

During test check of records for the financial years 2022-23 and 2023-24, it has been observed that the Division had paid Non-productivity Linked Bonus (ex-Gratia) to its staff considering the amount 7000/- instead of Rs.6908/- in contravention of the office order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 issued by the Headquarter Delhi Jal Board. Therefore, the Division had released extra payment to its staff during these years. The details of the payments are given below:

Period 2022-23

S.No.	Employee Name & Desig.	Amount Paid(Rs.)	Payment admissible (Rs.)	Extra payment (Rs.)
1.	Memwati, F.A.	14000	13816	184
2.	Sunder Singh, , F.A.	14000	13816	184
3.	Azad Singh, F.A.	14000	13816	184
4.	Kaushal devi, F.A.	14000	13816	184
5.	Mukesh Kumar, F.A.	14000	13816	184
6.	Babu Lal, F.A.	14000	13816	184
7.	Kaushalya Devi, F.A.	14000	13816	184
8.	Bala Devi, F.A.	14000	13816	184
9.	Rajinder Singh, Garden chaudhry	14000	13816	184
10.	Prem Singh, Garden chaudhry	7000	6908	92 ✓
11.	Subhash Chand, Garden chaudhry	14000	13816	184
12.	Gajendra Pal singh, Garden Chaudhry	14000	13816	184
13.	Jasbir Kumar, Jr. Asstt.	14000	13816	184
14.	Vijay Singh, Jr. Asstt.	14000	13816	184
15.	Ram Kanwar, Mali Beldar	14000	13816	184
16.	Dhir Singh, Mali Beldar	14000	13816	184
17.	Dharam Pal, Mali Beldar	14000	13816	184
18.	Shri Pal, Mali Beldar	14000	13816	184
19.	Kanhiya Lal, Mali Beldar	14000	13816	184
20.	Surender Singh, Mali Beldar	14000	13816	184
21.	Kishore Kumar, Mali Beldar	14000	13816	184
22.	Ravindra Pal, Mali Beldar	14000	13816	184
23.	Shamsher Singh, Mali Beldar	14000	13816	184
24.	Ramesh Chand, Mali Beldar	14000	13816	184
25.	Subhash Chand, , Mali Beldar	14000	13816	184
26.	Yatendra Kumar Sharma, Mali Beldar	14000	13816	184
27.	Pawan kumar, Mali Beldar	14000	13816	184
28.	Sumer Ali, Mali Beldar	14000	13816	184
29.	Ram Gopal, Mali Beldar	14000	13816	184
30.	Khan Chand, Mali Beldar	14000	13816	184
31.	Bimla , Mali Beldar	14000	13816	184
32.	Krishna, Mali Beldar	14000	13816	184
33.	Roshni, Mali Beldar	14000	13816	184
34.	Munesh Devi, Mali Beldar	14000	13816	184

35.	Bimla Devi, Mali Beldar	14000	13816	184
36.	Janak Dulari, Mali Beldar	14000	13816	184
37.	Anita, Mali Beldar	14000	13816	184
38.	Meena Kumari, Mali Beldar	7000	6908	92 ✓
39.	Bhateri Devi, Mali Beldar	14000	13816	184
40.	Mukesh Devi, Mali Beldar	14000	13816	184
41.	Gajender Singh, Mali Beldar	14000	13816	184
42.	Ram Pal, Mali Beldar	14000	13816	184
43.	Tilak Ram Sharma, S.O.(H)	14000	13816	184
44.	Manoj sharma, S.O.(H)	14000	13816	184
45.	Budhi Bahadur, F.A.	14000	13816	184
46.	Kaushalya Devi, F.A.	14000	13816	184
	Total	630000	621720	8280

Necessary recovery of Rs. 8280/(Rs. Eight thousand two hundred eighty only) may be made after due verification of facts and figure under intimation to audit.

PARA No.4: Non-maintenance of Cash Book for financial year 2022-23 & 2023-24.

(Ref. Memo No. 07 Dated 11.12.2024)

Rule-13 of Receipt & Payment Rules provides that 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: -

- (iii) Every such officer (referred to in rule as the Head of the Office) should maintain a cash book in form G.A.R. 3.
- (iv) 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 is observed that, cash book has not been maintained by the DDO of EE(Central)-II, Delhi Jal Board, Pratap Nagar, Delhi, for the audit period i.e. 2022-23 & 2023-24. It has been observed from the Ledger of Other Expenses that, Imprest A/c has been utilized for payment/purchase of items by the Division but Cash Book has not been maintained by the Division.

Financial Year	Imprest Utilized	Money	Other Receipts(Cash)
2022-23	1,69,190/-		Nil
2023-24	1,52,757/-		Nil

As per rule, each entry needs to be entered in the Cash Book and these entries should be signed by the DDO. At the end of each month, balances should be attested by the DDO/HOO.

Necessary action may be taken for maintenance of Cash Book under intimation to the audit.

PARA No.5: Obtaining Additional Performance Guarantee for less amount.

(Ref. Memo No. 08 Dated 11.12.2024)

As per Circular No. DJB/CEO/2022/D-1338, dated 21/04/2022, "it was observed that, in many tenders, some of the non-serious bidders quote very less amount in the bidding. Further, after the award of the project, successful bidder is not able to execute any work/delays the work as the rate quoted by him are unworkable. In view of the above issue, it was decided that if L-1 is more than 25% below than the Justified Cost, the bid will be considered as a bid on unworkable rates. Vide the said Circular, it was further decided that, if unworkable rates are received, the L-1 bidder shall have to submit the difference between the 25% less amount of Justified Rates & his Quoted Rates as Additional Performance Guarantee to Delhi Jal Board and the contract would be executed only after obtaining the Additional Performance Guarantee."

1.Name of Work:" Maintenance of Rose Garden & Varun Niketan Staff Quarters at Haider Pur WTP.

NIT No.:03(2023-24)& Item No.:01

Head of A/c:Improvement existing water work.

Date of Work order issued: 09.01.2024

Completion Period: 12 months

Actual date of completion: Still in progress

Amount put to tender:Rs.570278.47

Percentage rate Quantum:@47% below

Quoted rate:302247.59

Examination of the above file reveals that, the work has been awarded more than 25% below than the Justified Cost, Additional Performance Guarantee has been obtained for lesser amount than the difference between the 25% less amount of Justified Rates & his Quoted Rates. Detail of the correct calculation of Addl. P.G.is given below:-

Sl. No.	Name of the Work	Justified Cost (Rs.)	25% less Justified Cost (Rs.)	L-1 Quoted Cost	Diff. between 25% less Justified Cost & L-1 Quoted Cost (Rs.)	Amt. of Addl. P.G. obtained (Rs.)	Less amt. of Addl. P.G. obtained. (Rs.)
1.	Maintenance of Rose Garden & Varun Niketan Staff Quarters at Haider Pur WTP.	575981/-	431985.75	302247.59	129738.16/-	83753/-	45985.16

No reply was submitted by the Unit, hence necessary action may be taken for obtaining the Additional Performance Guarantee as per above mentioned Circular after due verification of facts and figure under intimation to audit.

2.Non-obtaining Performance Guarantee :

As per Caluse of Contractor point no.1(i): The contractor shall submit an irrevocable Performance Guarantee of 5% of the tendered amount in addition to other deposits mentioned elsewhere in the contract for his proper performance of the contract agreement.

On scrutiny of file, it was observed that Performance Guarantee of Rs.15112/-had not been deposited by the Contractor.

Necessary action may be taken to obtain the Performance Guarantee as per clause of the contract.

PARA No.6: Non- deduction of TDS amounting to Rs.3810/-

(Ref. Memo No. 09 Dated 13.12.2024)

Section 194C of Income Tax Act states that TDS would be deducted at 1% in case the payment is made to an individual or HUF, and 2% if the payment is made to other than an individual or HUF if the payments for the contractors exceeds Rs.30000/- in a single payment or Rs.100000/- in the aggregate during the financial year.

If a single payment to a contractor does not exceed Rs. 30000/-, TDS will also be deducted under Sec.194C, in which the total payment credited or paid to the contractor during the financial year exceeds 100000/-

On scrutiny of a file, it has been observed that TDS has not been deducted from the following payment. Detail is as under:-

Name of Work	Vr.No. & Date	Work Order No. & date	Name of Contractor	Amount of payment (Rs.)	TDS Deducted by the Unit (Rs.)	TDS to be recovered (Rs.)
Purchasing of winter seasonal flower pots under Dy. Dir.(Hort.) North	063 & 064/dated: 20.02.2024	15/10.01.2024	M/s Pal Construction Company	126950/-	Nil	2539/-
Purchasing of Chrysanthemum single variety under Dy. Dir.(H) North at Nehru Vihar Nursery SPS.	013/dated: 08.02.2024	10/07.12.2023	Brij Garden	127082/-	Nil	1271/-
		Total		254032/-	Nil	3810/-

No reply was submitted by the Unit for non-deduction of TDS. Necessary deduction may be made after due verification of facts and figure under intimation to audit.

2. Sub.:Vouchers without GST amounting to Rs.12702/-

The GST rate for nursery plants sold with pots or containers is 5%. Nursery plants sold without pots or containers are exempt from GST.

On scrutiny of record, it was observed that Contractors submitted vouchers without GST
Detail of GST to be recovered is given below:

Name of Work	Vr.No. & Date	Work Order No. & date	Name of Contractor	Amount of payment (Rs.)	GST Deducted by the	GST to be recovered (Rs.)
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					Unit (Rs.)	
Purchasing of winter seasonal flower pots under Dy. Dir.(Hort.) North	063 & 064/dated:20.02.2024	15/10.01.2024	M/s Pal Construction Company	126950/-	Nil	6348/-
Purchasing of Chrysanthemum single variety under Dy. Dir.(H) North at Nehru Vihar Nursery SPS.	013/dated:08.02.2024	10/07.12.2023	Brij Garden	127082/-	Nil	6354/-
	Total			254032/-	nil	12702/-

No reply was submitted by the Unit, hence necessary action may be taken to recover the amount of GST as calculated above after due verification of facts and figure under intimation to audit.

PARA No.7: Irregularity in reimbursement of LTC claim etc. of Rs.68652/-

(Ref.Memo No. 10 Dated 13.12.2024)

DoPT's O.M.No.F.No. 31011/12/2022-Estt.A-IV dated:29th August,2022 point no. (iii) states that Government employees are to choose flight having the **Best Available Fare** on their entitled travel class which is **the Cheapest Fare available**, preferably for Non-stop flight in a given slot, mentioned below, at the time of booking. They are to retain the print-out of the concerned webpage of the ATAs having flight and fare details for the purpose of the settlement of the LTC claims.

On test check of records, it has been observed that Sh. Pramod kumar Tyagi, Asstt. Dir. (Hort.) availed of LTC in the Block year 2022-2025 w.e.f. 20.07.23 to 24.07.23 from Delhi to Srinagar and back but comparative airfare chart for the Cheapest Fare available on the date of booking, not found enclosed with the bill provided by the Unit. Hence, the amount of reimbursement is inadmissible.

Further, 10 days LTC leave encashment paid Rs.**30341/-** against this LTC.

Details of the claim is given below:

Name of Employee&Designation	Vr. No.& Date	Amount paid (Rs.)	Amount to be recovered (Rs.)
Sh. Pramod Kr. Tyagi, AD(H)	133/30.09.2023	38311+30341=68652/-	68652/-

Total		68652/-	68652/-
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No reply was submitted by the Unit, hence necessary recovery may be made after due verification of facts and figures.

PARA No.8 : Non-surrender of savings.

(Ref.Memo No. 11 Dated.13.12.2024)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial 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.

Further rule 62(2) of the GFRs, 2017 states that the savings, as well as the provisions that cannot be profitably utilized, shall be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

On perusal of information provided by Department, it has been observed that the Department has not utilized the budget granted to its full extent thereby resulting in saving under Capital Head in the financial years 2022-23 & 2023-24. Even, the funds are not found surrendered to the Govt. in time before the close of the financial year. The details are as under:

Financial Year	Head	Budget Allotted (Rs. In Lakh)	Funds used (Rs. In Lakh)	Savings (Rs. In Lakh)	savings/ unutilised funds
2022-23	Revenue Expenditure	771.38	572.13	199.25	25.83%
	Capital Expenditure	301.15	116.44	184.71	61.33%
2023-24	Revenue Expenditure	714.94	659.73	552.1	77.22%
	Capital Expenditure	317.87	74.79	243.8	76.70%

Necessary action may be taken in future to surrender the un utilized funds timely to the Govt. so that these funds may be utilized by the department where needed.

PARA No.9:Non Production of Record.

(Ref.Memo No. 12 Dated 13.12.2024)

Following records have not been provided by the Unit.

1. Bank Reconciliation statement for the fin. Year 2022-23 & 2023-24
2. Copyn of Budget for the fin. Year 2022-23 & 2023-24
3. Copies of Grant received during the fin. Year 2022-23 & 2023-24

Rf

PART-III

TEST AUDIT NOTE (TAN)**TAN No.01: Improper maintenance of Pay Bill Register/ECR.
(Ref. Memo No.:02 Dated:05.12.2024)**

During test-check of PBR/ ECR for the audit period 2022-23&2023-24, the following discrepancies have been noticed:-

1. The mandatory page counting certificate to be recorded on the first page of the PBR/ECR has not been recorded/signed by Head of Office.
2. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like GPF Number, Address, D.O.B., details of loan/advances/refunds, detail of Govt. Accommodation, spouse information, Aadhar No., PAN No. etc., have not been recorded in the PBR/ECR.
3. Cutting and overwriting noticed in the PBR/ECR and the same have not been attested by the Competent Authority.
4. Past information of employees, who have been transferred into the unit, was not found recorded in the PBR/ECR (required to be entered from LPC). This information is required for calculation of Income Tax, GPF/NPS contribution etc.
5. Signatures of competent authority were not found on entries.
6. Grand total of each employee at the end of the year, required to assess the Income tax liability, was not found in the PBR/ECR.
7. **All payments such as D.A. Arrears, T.A.Arrears,Tution fee, Ex-gratia,10 days Ltc. Leave encashment,Increment arrear if any &MACP benefits payments etc. were not found mentioned in the ECR. DDO has to note down for strict compliance of the same.**

It is suggested to maintain this PBR/ECR with neat and clean, clear and right figure in the right column specified for the item, to avoid any wrong or double payment.

Reason of above mentioned discrepancies may be elucidated to audit.

TAN No.02: Deficiency/Shortcomings in maintenance of Service Books.

(Ref. Memo No. 05Dated: 09/12/2024)

During the test check of Service Books provided by the Division, the following deficiencies/shortcomings are observed: -

1. As per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, entry of Aadhar Number has not been made in Service Books.
- 2.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, it has been observed that the service has not been got verified in any case.



3. Under LTC scheme, 'Home Town Declaration' is to be kept in the Service Book of the Govt. Servant. However, it has been seen that Home Town Declaration has not found in Service Book in many cases.

4. GPF Account Number is to be entered on the right hand top of page no. 01 of the Service Book, as soon as the official is admitted to GPF. However, it has been observed that GPF A/c number is not mentioned in any Service Book.

5. Instructions/ guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee to be written, both in English and in Hindi, on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification, (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.

6. Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.

7. In case of transfer, a 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.

8. Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.

9. Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However, in several cases the photographs are not affixed or are very old.

10. First page of Service Book, having details of the employee, should be filled up properly and completely. It is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.

11. Order of pay fixation on promotion and up-gradation not found written or pasted in some of the Service Books.

12. Entries of verification of character and the antecedents of the employees, not found in the Service Books.

13. Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.

14. Leave records in Service Books were neither maintained in a proper manner nor found signed by the HOO.

15. Form-3 under Rule 54 (12) i.e. Details of Family has not been found in the Service Book in many case.

Reasons for the above mentioned discrepancies/short comings may be elucidated to the Audit.

