

ANNEXES

Annexe-5.1

(Referred to in paragraph no. 5.5)

Undue benefit extended to Contractor

Item no.	Name/Description	Rate analysed	Rate of Royalty per cubic metre	Rate analysed including royalty @ ₹ 22 per Cubic metre (cum)	Add 6% (WCT, Cess, Entry tax Etc.)	BOQ rate	Payment rate (Tender or Agreement rate) (0.24 % below BOQ rate)	Executed Quantity (in cubic metres)	Payment to the Contractor (Col. 8x Col. 9)	Royalty payable/paid by Contractor to the Govt. of Bihar	Royalty amount kept by Contractor due to inclusion of royalty in BOQ (in ₹) (Col.9 x Royalty rate @ ₹ 22/m ³)	Audit Conclusion
1	2	3	4	5	6	7	8	9	10	11	12	13
2.03	Excavation in Soil using Hydraulic Excavator CK90 and Tippers with Disposal to all leads. Excavation in Soil using Hydraulic Excavator CK90 and Tippers with disposal within the site. Excavation for roadwork or water bodies or storm water drains etc. in soil with hydraulic excavator of 0.9 cum bucket capacity including cutting and loading in tippers, trimming bottom and side slopes, in accordance with requirements of lines, grades and cross sections, and transporting to the embankment location with all lifts and lead up to 1000 m within the site.	77.67	22	99.67	6	106	105.75	3,43,019.28 m ³	3,62,74,289	Not paid	75,46,424	Royalty should have not been added in BOQ rate as below: (i) Govt. of Bihar vide Notification dated 27 January 2012 had fixed the rate of royalty @22/cum of Ordinary earth which is used for construction of embankment, Road, Building and leveling purpose, (ii) District Mining Office in their letter clarified that royalty should be deposited or deducted for used earth only and (iii) The work of this item no. 2.03 is pertaining to earth excavation work only and extracted earth is not being used in this item for any purpose. Out of

Item no.	Name/Description	Rate analysed	Rate of Royalty per cubic metre	Rate analysed including royalty @ ₹ 22 per Cubic metre (cum)	Add 6% (WCT, Cess, Entry tax Etc.)	BOQ rate	Payment rate (Tender or Agreement rate) (0.24 % below BOQ rate)	Executed Quantity (in cubic metres)	Payment to the Contractor (Col. 8x Col. 9)	Royalty payable/paid by Contractor to the Govt. of Bihar	Royalty amount kept by Contractor due to inclusion of royalty in BOQ (in ₹) (Col.9 x Royalty rate @ ₹ 22/m ³)	Audit Conclusion
												excavated quantity of 343019 m ³ of earth, only 176148.64 m ³ was used in construction of embankment in item no. 2.05 and remaining excavated quantity of 1,66,871 m ³ (343019.28 m ³ – 176148.64 m ³) was dumped inside the University campus. However, payment released to the Contractor included royalty component ₹ 75,46,424 (343019.28 m ³ @ ₹ 22). Payment to the Contractor was made for excavation work only.
2.04	Construction of embankment with approved material obtained from borrowed pits with all lifts and lead up to 1000 m, transporting to site, spreading grading to required slope and compacting to meet requirement of MoRTH table 300-2	208.98	23.65 (royalty @ ₹ 22 + compensation @ ₹ 1.65 due to material obtaining from borrowed pits)	232.63	13.98	247	246.41	0	-	0	0	Royalty should be added in BOQ rate as the earth is being used for construction of embankment work. However, Item no. 2.04 was finally not executed, hence, no payment was released for this work.

Item no.	Name/Description	Rate analysed	Rate of Royalty per cubic metre	Rate analysed including royalty @ ₹ 22 per Cubic metre (cum)	Add 6% (WCT, Cess, Entry tax Etc.)	BOQ rate	Payment rate (Tender or Agreement rate) (0.24 % below BOQ rate)	Executed Quantity (in cubic metres)	Payment to the Contractor (Col. 8x Col. 9)	Royalty payable/paid by Contractor to the Govt. of Bihar	Royalty amount kept by Contractor due to inclusion of royalty in BOQ (in ₹) (Col.9 x Royalty rate @ ₹ 22/m ³)	Audit Conclusion
2.05	Construction of Embankment with Material Deposited from Roadway/Water bodies cutting (Construction of embankment with approved materials deposited at site from roadway/water bodies cutting and excavation from drain and foundation of other structures graded and compacted to meet requirement of MoRTH table 300-2	153.61	22	175.61	10.56	187	186.55	1,76,148.64 m ³	3,28,60,529	38,75,256	-	Royalty should be added in BOQ rate as the earth is being used for construction of embankment work (the earth is being obtained from item no. 2.03) However, payment released to the Contractor included royalty ₹ 38,75,270 (1,76,148 m ³ @ ₹ 22).

Item no.	Name/Description	Rate analysed	Rate of Royalty per cubic metre	Rate analysed including royalty @ ₹ 22 per Cubic metre (cum)	Add 6% (WCT, Cess, Entry tax Etc.)	BOQ rate	Payment rate (Tender or Agreement rate) (0.24 % below BOQ rate)	Executed Quantity (in cubic metres)	Payment to the Contractor (Col. 8x Col. 9)	Royalty payable/paid by Contractor to the Govt. of Bihar	Royalty amount kept by Contractor due to inclusion of royalty in BOQ (in ₹) (Col.9 x Royalty rate @ ₹ 22/m ³)	Audit Conclusion
2.06	Construction of Subgrade and Earthen Shoulders (construction of embankment for sub grade and earthen shoulders with approved material obtained from borrowed pits with all lifts and lead up to 1000 m, transporting to site, spreading, grading to required slope and compacting to meet requirement of MoRTH table 300-2)	244.36	23.65 (royalty @ ₹ 22 + compensation @ ₹ 1.65 due to material obtaining from borrowed pits)	268.01	16.08	284	283.32	1,21,197.62 m ³	3,43,37,710	26,66,348	0	Royalty should be added in BOQ rate as the earth is being used for construction of embankment work (the earth is being obtained from borrow pits i.e. private land. Out of 1,23,000 m ³ , only 1,21,197.62 m ³ was used in the work, so royalty amounting to ₹ 26.66 lakh (1,21,197.62 @ ₹ 22) was related to the University. Payment released to the Contractor included the royalty component of ₹ 26,66,348 (1,21,197.62 @ ₹ 22). However, in this case Contractor deposited the royalty to the Govt. of Bihar at the time of acquiring lease permit.

Item no.	Name/Description	Rate analysed	Rate of Royalty per cubic metre	Rate analysed including royalty @ ₹ 22 per Cubic metre (cum)	Add 6% (WCT, Cess, Entry tax Etc.)	BOQ rate	Payment rate (Tender or Agreement rate) (0.24 % below BOQ rate)	Executed Quantity (in cubic metres)	Payment to the Contractor (Col. 8x Col. 9)	Royalty payable/paid by Contractor to the Govt. of Bihar	Royalty amount kept by Contractor due to inclusion of royalty in BOQ (in ₹) (Col.9 x Royalty rate @ ₹ 22/m ³)	Audit Conclusion
2.07	Excavation for structures (Earth work in excavation of foundation of structures as per drawing and technical specification, including setting out, construction of shoring and bracing, removal of stumps and other deleterious matter, dressing of sides and bottom and backfilling with approved materials) Ordinary soil (up to 3.0 m depth)	67.69	22	89.69	5.4	95	94.77	1,092.54	1,03,540	Not paid	24,036	Royalty should have not been added in BOQ rate as the work of this item is pertaining to earth excavation work for foundation for structure work only and extracted earth is not being used in this item. Payment to the Contractor was made for excavation work only. Payment included royalty component ₹ 24,036 (10,92.54 m ³ @ ₹ 22).
TOTAL								6,41,458.08	10,35,76,068	65,41,604	75,70,460	
									(including Royalty component) ₹ 1,41,12,078			

Annexe-6.1

(Referred to in paragraph no. 6.1)

Irregular payment to National Payments Corporation of India

Month	Total transactions	Transactions qualified for incentive	Excess transactions allowed for incentive	Excess payment (in ₹)
A	B	C	D=B-C	E=D*5
January 2018	13,45,984	6,68,648	6,77,336	33,86,680
February 2018	12,56,797	6,15,303	6,41,494	32,07,470
March 2018	19,67,988	8,83,826	10,84,162	54,20,810
April 2018	11,22,044	4,86,226	6,35,818	31,79,090
May 2018	6,21,969	2,97,582	3,24,387	16,21,935
Total (A)				1,68,15,985

Annexe-6.2

(Referred to in paragraph no. 6.1)

Irregular payment to National Payments Corporation of India

Month	Total Transactions	Transactions ineligible for incentive	Percentage of ineligible to total transactions	Variable incentive paid on total transactions (in ₹)	Excess variable incentive paid (in ₹)
A	B	C	D	E	F=D*E/100
January 2018	13,45,984	6,77,336	50.32	49,66,341.50	24,99,063.04
February 2018	12,56,797	6,41,494	51.04	46,21,863.00	23,58,998.88
March 2018	19,67,988	10,84,162	55.09	66,62,999.50	36,70,646.42
April 2018	11,22,044	6,35,818	56.67	38,20,419.00	21,65,031.45
May 2018	6,21,969	3,24,388	52.15	24,11,128.00	12,57,403.25
Total (B)					1,19,51,143.04

(Amount in ₹)

Total (A)	1,68,15,985.00
Total (B)	1,19,51,143.04
Grand Total (A) + (B)	2,87,67,128.04

Annexe-7.1

(Referred to in paragraph no. 7.2)

Details of Avoidable demand charge under electricity for power of GC CRPF, Bilaspur

Sl. No.	Month	Contract Demand	Billing Demand	Actual Demand	Difference	Rate	Amount in ₹
1.	Nov-13	1005	754	0	1173	360	4,22,280
2.	Dec-13	1005	754	0	1005	360	3,61,800
3.	Jan-14	1005	754	0	1005	360	3,61,800
4.	Feb-14	1005	754	0	1005	360	3,61,800
5.	Mar-14	1005	754	80	925	360	3,33,000
6.	Apr-14	1005	754	163	591	360	2,12,760
7.	May-14	1005	754	179	575	360	2,07,000
8.	Jun-14	1005	754	208	546	360	1,96,560
9.	Jul-14	1005	754	210	544	360	1,95,840
10.	Aug-14	1005	754	219	535	360	1,92,600
11.	Sep-14	1005	754	256	498	360	1,79,280
12.	Oct-14	1005	754	208	546	360	1,96,560
13.	Nov-14	1005	754	213	541	360	1,94,760
14.	Dec-14	1005	754	210	544	360	1,95,840
15.	Jan-15	1005	754	229	525	360	1,89,000
16.	Feb-15	1005	754	229	525	360	1,89,000
17.	Mar-15	1005	754	235	519	360	1,86,840
18.	Apr-15	1005	754	262	492	360	1,77,120
19.	May-15	1005	754	294	460	360	1,65,600
20.	Jun-15	1005	754	294	460	365	1,67,900
21.	Jul-15	1005	754	266	488	365	1,78,120
22.	Aug-15	1005	754	277	477	365	1,74,105
23.	Sep-15	1005	754	256	498	365	1,81,770
24.	Oct-15	1005	754	253	501	365	1,82,865
25.	Nov-15	1005	754	213	541	365	1,97,465
26.	Dec-15	1005	754	229	525	365	1,91,625
27.	Jan-16	1005	754	237	517	365	1,88,705
28.	Feb-16	1005	754	250	504	365	1,83,960
29.	Mar-16	1005	754	253	501	365	1,82,865
30.	Apr-16	1005	754	280	474	375	1,77,750
31.	May-16	1005	754	298	456	375	1,71,000
32.	Jun-16	1005	754	310	444	375	1,66,500
33.	Jul-16	1005	754	296	458	375	1,71,750
34.	Aug-16	1005	754	275	479	375	1,79,625
35.	Sep-16	1005	754	291	463	375	1,73,625
36.	Oct-16	1005	754	250	504	375	1,89,000
37.	Nov-16	1005	754	238	516	375	1,93,500
38.	Dec-16	1005	754	245	509	375	1,90,875
39.	Jan-17	1005	754	243	511	375	1,91,625
40.	Feb-17	1005	754	299	455	375	1,70,625

Sl. No.	Month	Contract Demand	Billing Demand	Actual Demand	Difference	Rate	Amount in ₹
41.	Mar-17	1005	754	318	436	375	1,63,500
42.	Apr-17	1005	754	346	408	375	1,53,000
43.	May-17	1005	754	358	396	375	1,48,500
44.	Jun-17	1005	754	381	373	375	1,39,875
45.	Jul-17	1005	754	326	428	375	1,60,500
46.	Aug-17	1005	754	317	437	190	83,030
47.	Sep-17	1005	754	322	432	190	82,080
48.	Oct-17	1005	754	288	466	190	88,540
49.	Nov-17	1005	754	235	519	190	98,610
50.	Dec-17	1005	754	243	511	190	97,090
51.	Jan-18	1005	754	259	495	190	94,050
52.	Feb-18	1005	754	242	512	190	97,280
53.	Mar-18	1005	754	262	492	190	93,480
54.	Apr-18	1005	754	299	455	190	86,450
55.	May-18	1005	754	330	424	375	1,59,000
56.	Jun-18	1005	754	296	458	190	87,020
57.	Jul-18	1005	754	259	495	190	94,050
58.	Aug-18	1005	754	262	492	190	93,480
59.	Sep-18	1005	754	251	503	190	95,570
60.	Oct-18	1005	754	258	496	190	94,240
61.	Nov-18	1005	754	227	527	190	1,00,130
62.	Dec-18	1005	754	229	525	190	99,750
63.	Jan-19	1005	754	235	519	190	98,610
64.	Feb-19	1005	754	237	517	190	98,230
65.	Mar-19	1005	754	242	512	190	97,280
Total							1,10,28,040

Annexe-8.1

(Referred to in paragraph no. 8.1)

Irregular payment of *ad hoc* bonus (13 CABs)

(₹ in lakh)

Sl. No.	Name of Unit	Amount of bonus paid	Amount of bonus recovered
Ministry of Education			
1.	Indian Institute of Technology, Kharagpur (IIT-K)	164.95	Nil
2.	Indian Institute of Technology, Guwahati (IIT-G)	48.49	Nil
3.	Visva Bharati University, Shantiniketan (VBU)	58.96	Nil
4.	Indian Institute of Engineering Science and Technology (IEST)	58.38	58.38
5.	Babasaheb Bhimrao Ambedkar University, Lucknow (BBAU)	13.05	8.50
6.	Aligarh Muslim University, Aligarh (AMU)	722.09	711.64
7.	Banaras Hindu University, Varanasi (BHU)	246.77	200.12
8.	Indian Institute of Management, Lucknow (IIML)	18.77	Nil
9.	Motilal Nehru National Institute of Technology, Allahabad (MNNIT)	23.66	Nil
10.	National Institute of Open Schooling, Noida (NIOS)	26.79	Nil
11.	Indian Institute of Management, Kashipur (IIMK)	4.73	Nil
12.	University of Allahabad (AU)	162.35	Nil
Ministry of Culture			
13.	The Asiatic Society, Kolkata (TAS)	38.15	Nil
Total		1,587.14	978.64

Annexe-10.1

(Referred to in paragraph no. 10.1)

Details of payment made to the Consortium without TDS

(Amount in ₹)

Sl. No.	Name of Parties of the Consortium	Bill Number and Date	Amount	TDS required to be deducted on the payment
1.	ITI Limited	CP00003502 31.03.2018	4,00,90,000	40,09,000
2.	ITI Limited	CP00003507 31.03.2018	14,69,76,000	1,46,97,600
3.	Electronics Corporation of India Limited	CP00003499 31.03.2018	4,00,90,000	40,09,000
4.	Electronics Corporation of India Limited	CP00003501 31.03.2018	22,71,77,000	2,27,17,700
5.	Bharat Electronics Limited	CP00003498 31.03.2018	4,00,90,000	40,09,000
6.	Bharat Electronics Limited	CP00003500 31.03.2018	22,71,77,000	2,27,17,700
		Total	72,16,00,000	7,21,60,000

Annexe-11.1

*(Referred to in paragraph no. 11.1.1)***Laboratories of CSIR**

Sl. No.	Name of the Laboratory
1.	CSIR-Advanced Materials and Processes Research Institute (CSIR-AMPRI), Bhopal
2.	CSIR-Central Building Research Institute (CSIR-CBRI), Roorkee
3.	CSIR-Centre for Cellular Molecular Biology (CSIR-CCMB), Hyderabad
4.	CSIR-Central Drug Research Institute (CSIR-CDRI), Lucknow
5.	CSIR-Central Electrochemical Research Institute (CSIR-CECRI), Karaikudi
6.	CSIR-Central Electronics Engineering Research Institute (CSIR-CEERI), Pilani
7.	CSIR-Central Food Technological Research Institute (CSIR-CFTRI), Mysore
8.	CSIR-Central Glass Ceramic Research Institute (CSIR-CGCRI), Kolkata
9.	CSIR-Central Institute of Medicinal & Aromatic Plants (CSIR-CIMAP), Lucknow
10.	CSIR-Central Institute of Mining and Fuel Research (CSIR-CIMFR) Dhanbad
11.	CSIR-Central Leather Research Institute (CSIR-CLRI), Chennai
12.	CSIR-Central Mechanical Engineering Research Institute (CSIR-CMERI), Durgapur
13.	CSIR-Central Road Research Institute (CSIR-CRRI), New Delhi
14.	CSIR-Central Scientific Instruments Organisation (CSIR-CSIO), Chandigarh
15.	CSIR-Central Salt Marine Chemicals Research Institute (CSIR-CSMCRI), Bhavnagar
16.	CSIR Fourth Paradigm Institute (CSIR-4PI), Bengaluru
17.	CSIR-Institute of Genomics and Integrative Biology (CSIR-IGIB), Delhi
18.	CSIR-Institute of Himalayan Bioresource Technology (CSIR-IHBT), Palampur
19.	CSIR-Indian Institute of Chemical Biology (CSIR-IICB), Kolkata
20.	CSIR-Indian Institute of Chemical Technology (CSIR-IICT), Hyderabad
21.	CSIR-Indian Institute of Integrative Medicine (CSIR-IIIM), Jammu
22.	CSIR-Indian Institute of Petroleum (CSIR-IIP), Dehradun
23.	CSIR-Indian Institute of Toxicology Research (CSIR-IITR), Lucknow
24.	CSIR-Institute of Minerals and Materials Technology (CSIR-IMMT), Bhubaneswar
25.	CSIR-Institute of Microbial Technology (CSIR-IMTECH), Chandigarh
26.	CSIR-National Aerospace Laboratories (CSIR-NAL), Bengaluru
27.	CSIR-National Botanical Research Institute (CSIR-NBRI), Lucknow
28.	CSIR-National Chemical Laboratory (CSIR-NCL), Pune
29.	CSIR-National Environmental Engineering Research Institute (CSIR-NEERI), Nagpur
30.	CSIR-North - East Institute of Science and Technology (CSIR-NEIST), Jorhat
31.	CSIR-National Geophysical Research Institute (CSIR-NGRI), Hyderabad
32.	CSIR-National Institute For Interdisciplinary Science and Technology (CSIR-NIIST), Thiruvananthapuram

Sl. No.	Name of the Laboratory
33.	CSIR-National Institute of Oceanography (CSIR-NIO), Goa
34.	CSIR-National Institute of Science Communication And Information Resources (CSIR-NISCAIR), New Delhi
35.	CSIR-National Institute of Science, Technology And Development Studies (CSIR-NISTADS), New Delhi
36.	CSIR-National Metallurgical Laboratory (CSIR-NML), Jamshedpur
37.	CSIR-National Physical Laboratory (CSIR-NPL), New Delhi
38.	CSIR-Structural Engineering Research Centre (CSIR-SERC), Chennai
	Name of CSIR Units
1.	CSIR-UNIT : Open Source Drug Discovery (CSIR-OSDD), New Delhi
2.	CSIR-UNIT : Translational Research and Innovative Science Through Ayurveda (CSIR-TRISUTRA), New Delhi
3.	CSIR-UNIT : Human Resource Development Centre (CSIR-HRDC), Ghaziabad
4.	CSIR-UNIT : Unit for Research and Development of Information Products (CSIR-URDIP), Pune
5.	CSIR-UNIT : CSIR Traditional Knowledge Digital Library (CSIR-TKDL), New Delhi
6.	CSIR Madras Complex (CSIR-CMC), Chennai

Annexe-11.2

(Referred to in paragraph no. 11.1.2.4)

Module-wise processes not developed and developed processes that are not operational

Sl. No.	Name of the module	Purpose for development of the module	Name of the laboratory where module was not operational	Name of the processes not developed in the module	Name of the processes though developed but not utilised	Reasons for non functional/non utilisation of the module
1.	HR Portal	For maintaining and managing profiles and automation of all establishment related matter of the employees.	CBRI, CFTRI, IGIB, IICB, IMTech, NBRI, NEERI, NGRI, NISTADS & NPL (10 laboratories)	Recruitment, Advertisement, Attendance management, Promotion, Deputation, Pension, Pay fixation, Income Tax. Constitution of Assessment Board, Selection committee, Joining in service, ACR/APR.	Probation and confirmation, Promotion through DPC, Seniority matters and Transfer.	<ul style="list-style-type: none"> ➤ Due to technical problem ➤ Improper functioning and slow speed of the servers ➤ lack of resources, data loss ➤ Non modification of software as per the 7th CPC.
2.	Finance & Accounts Module	For automation of all accounting functions viz. payments of all type of bills, preparation of Ledgers, Broadsheet, Income & Expenditure Account and Balance Sheet of CSIR	CBRI, CCMB, CDRI, CFTRI, CSIO, 4PI, IGIB, IHBT, IICB, IICT, IIP, IMMT, IMTech, NBRI, NEERI, NGRI, NIIST, NIO, NISCAIR, NISTADS, NML, NPL & SERC (23 laboratories)	Demand for grant from the Govt./Ministry, Sanction for the budget from the competent authority	Head-wise preparation of budget estimates, compilation and consolidation of demands in respect of laboratories/Headquarters, For generation of various accounting register.	<ul style="list-style-type: none"> ➤ Finance module itself was not functional at CSIR Hq. ➤ Generated reports and hardcopy registers were not perfectly tallying with each other
3.	IESP	To automate the processes like Facilities Management, Maintenance & related Services, Contracts Management, E-Procurement, Stores/Inventory & Project Management	CBRI, CCMB, CDRI, CFTRI, CSIO, 4PI, IGIB, IICB, IICT, IIP, IMTech, NBRI, NEERI, NGRI, NIIST, NIO, NISCAIR, NISTADS, NML & NPL (20 laboratories)	Pre-indent flow and NIT/e-tendering process in Material Management Module.	Proposal of indent, preparation of preliminary estimate, approvals of competent authority, NIT and final placement of Work order, agreement. Sub-processes of Facilities Management, Maintenance Operations & Related Services Module	<ul style="list-style-type: none"> ➤ Due to lack of awareness in functionalities ➤ Non resolving the problem in operation of the module. ➤ Non functioning of budget head, technical reason ➤ Non integration with Finance & HR Module ➤ Slow server response, data loss

Sl. No.	Name of the module	Purpose for development of the module	Name of the laboratory where module was not operational	Name of the processes not developed in the module	Name of the processes though developed but not utilised	Reasons for non functional/non utilisation of the module
4.	R&D and Planning Portal	Planning and management of different R&D projects, business development activities, handling of international cooperation of CSIR laboratories under three sub-modules namely Planning & Performance Division (PPD), Unit for Science Dissemination (USD) and International Science and Technology Affairs Directorate (ISTAD).	CBRI, CCMB, CDRI, CFTRI, 4PI, IGIB, IICB, ICT, IIP, NEERI, NGRI, NIIST, NISCAIR, NISTADS, NML & NPL (16 laboratories)		Demands for Grants, Five Year Plan, Outcome Budget, Annual Report, Half Yearly Performance Report, NMITLI, Business Development Activities under sub-modules PPD Sub-modules namely USD & ISTAD.	<ul style="list-style-type: none"> ➤ Due to technical reason ➤ Data loss ➤ Progress reports & closure reports, utilisation certificates, could not be uploaded ➤ Projects could not be closed in the portal ➤ Unsuccessful configuration of workflow ➤ Lack in integration of modules ➤ Budget details could not be updated.
5.	PPM	For performing functionalities viz. approval process of various committee formations and meeting management, process of RTI & Legal matters, portal for SSB Awards, e-Dak and e-Filing process, process of all policy related matter, record management of various documents and electronic file management	CBRI, CCMB, CDRI, CFTRI, CRRI, CSIO, 4PI, IGIB, IICB, ICT, IIM, IIP, IITR, IMMT, NAL, NBRI, NCL, NEERI, NGRI, NIO, NISCAIR, NISTADS, NPL & SERC (24 laboratories)	Records Management process	Committee formation and meeting management, process of RTI & Legal matters Awards, e-Dak and e-Filing process, Policy Creation & Amendment, Interpretation & Clarification	<ul style="list-style-type: none"> ➤ Slow speed of access ➤ Technical reason ➤ Data loss ➤ Module not functional

Annexe-11.3

(Referred to in paragraph no. 11.1.2.4)

ERP implementation status in six identified Laboratories as on September 2019

Sl. No.	Name of the Laboratories	Date of complete implementation of ERP	Name of the functional modules of ERP	Reasons
1.	CECRI, Karaikudi	January 2013	All except IESP-partly	Works Module Transactional Reports were not implemented. However, Bills were processed through MPB.
2.	NML, Jamshedpur	August 2013	Only HR & PPM partially	Implementation directives from CSIR for FAM not received. Many guidelines were to be reconciled in R&D module.
3.	NCL, Pune	April 2013/ April 2014	All except HR & FA partially	Used IMPACT & new Accounting software in addition to FAM. Employee Pay Bill Data not included in ERP since inception.
4.	SERC, Chennai	June 2013	R&D, HR & IESP partially	Only Pay Bill status was implemented but now discontinued. No entry was done through ERP for the last one year. Updating process of project details were under progress.
5.	NEERI, Nagpur	Not implemented	None	Seamless integration amongst functionalities was not possible. Working speed of software was very poor. Not resolving of issues from the software developer.
6.	IMTECH, Chandigarh	HR-January/2012, FA-April/2017	R&D & e-Learning fully and PPM partly	Resource Heavy, not user friendly, too many glitches, time consuming, repetitive and complicated.

Annexe-11.4

(Referred to in paragraph no. 11.1.2.4)

In-house/vendor developed software in CSIR laboratories

Sl. No.	Name of the Laboratory	Name of the system	Developed by	Purpose of development	Process developed in ERP
1.	NCL	Personal inventory online	In-house developed	To keep record of personal inventory	HR Module
		Indent Management System		Generation and processing of indent	IESP Module
		Finance-EMIS		FVC & payment	FA Module
		Vehicle Requisition System		Transport requisition	HR Module
		Recruitment		Online application for recruitment	HR Module
		DRR System		Daily Receipt Register for Store	IESP Module
		Facility Management Booking		Booking of auditorium, Lecture hall etc.	HR Module
		Project Management		Project Management	R & D Module
		Invoice System		Invoice Generation	IESP Module
2.	IMMT	CSIR-IMMT Intranet	In-house developed	Repository of OMs, Notices, Circulars etc., approval of in-house project proposals, repository images of various events, complain management, scientist profile updation	PPM, HR and R & D Module
		Guest House Booking		Online Guesthouse request and room management	HR Module
		Online Recruitment Portal		Online application for recruitment	HR Module
3.	CECRI	Online Recruitment Portal	In-house developed	For recruitment	HR Module
		Portal for Online application for B. Tech admission		For B. Tech admission	HR Module
		For Conference Management		Online submission of research papers for conference	R & D Module

Sl. No.	Name of the Laboratory	Name of the system	Developed by	Purpose of development	Process developed in ERP
4.	CIMAP	Intranet	ICT Team In-house developed	Digital repository for employees, researchers of the Institute about official proformas, memorandum, MoMs etc.	HR and R & D Module
		Staff Biodata		Digital staff profile	HR Module
		Accounts		Online portal for voucher entry, issue cheques and status	IESP Module
		Tour and Advances		Portal for online booking of Tour and Advances to staff and researchers of institute	HR Module
		Online Indenting Software		Indenting purpose	IESP Module
		Central Instrumental Facility Portal		Online booking of the institutional analytical instruments for Scientists and Researchers	R & D Module
5.	CFTRI	MECON	Mecon	For Stores & Purchase activities	IESP Module
		Indent Management System	CFTRI	Centralised web based software for maintaining the budget allocations and managing CNP, GAP, MLP etc. projects	R & D Module
6.	NIO	Lotus Notes	In-house	For managing travel, leave, purchase, Telephone reimbursement, CEA, vehicle booking, registration fees etc.	HR Module
		Lotus Notes		Project Management (creation of funded projects, project report review, report submission, honorarium distribution, details of technology transfer, generation of invoice, TDS details)	R & D Module
7.	IMTech	Compass	TCS (10.00 lakh)	Store & Purchase use	IESP Module

Annexe-11.5

(Referred to in paragraph no. 11.1.2.5 (A))

Issues in HR module

Process	Issues observed in Audit	Remarks
HBA	<p>(i) Seven applications were made by three laboratories of which only one application was processed through the system.</p> <p>(ii) Sub-process was developed as per provisions of sixth CPC which was not updated as per seventh CPC. As such, processing of HBA cases was being done manually.</p>	<p>CSIR stated (November 2020) that the developed process for receiving online applications and processing HBA application was working but considering very few takers, the process was not adopted by labs. The fact remained that the application was not used, as Sub-process was developed as per provisions of sixth CPC which was not updated as per seventh CPC.</p>
Leave	<p>(i) Only three types of leave namely CL, RH and EL (partly) could be processed through ERP system. For other kinds of leave¹ (SL, ML, PL etc.), employees had to obtain Director's approval manually, as process flow was not mapped up to the Director level.</p> <p>(ii) EL balance of a number of employees as per service book did not match with the EL balance as per ERP generated reports. Extraordinary Leave (EoL) could not be processed as the system was not able to debit 1/10th of EL amount corresponding to EoL automatically. System also did not allow to apply for EOL in combination with EL.</p> <p>(iii) Analysis of 'datLeaveTransactions' database table containing 15,01,432 records² revealed that leave duration period was wrongly calculated in 15,00,838 cases; 'Leave to' dates were found beyond the date of superannuation in respect of 11 cases; 'LeaveTypeID' was shown as '0' in 557 cases, which is not logically correct.</p>	<p>(i) CSIR did not fix the bug for mapping the process flow up to Director level.</p> <p>(ii) CSIR stated (November 2020) that EL data is maintained only in ERP in CECRI and are taken to service book as paper application has been stopped. In labs where dual system is adopted i.e. both ERP and paper application, the leave mismatch is due to non processing of ERP application end to end. CSIR also stated that EOL transactions will be verified and bugs will be fixed.</p> <p>(iii) CSIR stated (November 2020) that certain test cases which had gone beyond superannuation data was created before fixing this bug. Leave type id showing as '0' was due to network disconnection at the user end. The fact remained that there were errors in many cases.</p>
Family Details	<p>Analysis of the database 'datEmployeeFamilyDetail' table consisting 85,876 records (including dependent family members of 18,684 serving and retired employees) revealed that</p>	<p>(i) CSIR stated (November 2020) that mandatory marital status of 6,135 dependents were not updated by labs due to non availability of particulars in certain cases and would be</p>

¹ Commuted Leave, Maternity/Paternity Leave

² Including test data

Process	Issues observed in Audit	Remarks
	<p>(i) mandatory marital status field was not entered in respect of 6,135 dependents and annual income in 82,586 cases.</p> <p>(ii) more than two alive children were included as family members in respect of 3,136 employees (17%) but their date of birth was not recorded in the system.</p>	<p>updated.</p> <p>(ii) CSIR stated (November 2020) that for the sake of record all children are entered. There is separate validation for dependency check in Medical and LTC process.</p>
Employee database	Scrutiny of 'datEmployee' table containing 22,740 records showed that Gender ID was mentioned as '0' in 2,704 cases which was not defined in definition table and mandatory field 'Nationality' was not entered in 3,620 cases.	CSIR stated (November 2020) that this was due to the fact that it was not updated by the service book administrator, which would be done.
LTC	<p>The 'datLTCApplications' table contained 10,007 records of which 286 were processed data (September 2019). Analysis showed that-</p> <p>(i) Four separate IDs were created for Home Town, J&K Region, NE Region and Andaman & Nicobar. However, places visited were not mapped properly against the defined IDs. As a result, the places visited did not match with the definition.³</p> <p>(ii) In cases of one year block, system allowed to avail LTC during the extended years which were not as per LTC rules.⁴</p> <p>(iii) In 54 cases, though payments towards leave encashment were made, no amount was shown in the field name 'encashment'.</p> <p>(iv) In five cases, LTC block year IDs were found as '0' whereas no such block year ID was defined in the block year definition table.</p> <p>(v) In three cases, 'Applied by' field was shown as '0'.</p> <p>(vi) Block year IDs were not mapped properly with the LTC purpose IDs. In 835 cases one year block year ID specified for home town could be selected for 4 year LTC purpose-anywhere in India.</p> <p>(vii) The system had no validation check to prevent fresh recruited</p>	CSIR stated (November 2020) that bugs pointed out will be fixed.

³ Havelock, Varanasi, Kolkata, Pune were shown against NE Region; Nagercoil, Lakshadweep, Kanyakumari were shown against Andaman & Nicobar Islands.

⁴ For example, one-year block of 2015 (block year ID – 19), system allowed leave for LTC purpose in the year of 2014 in 2 cases. Similarly, one-year block of 2017 (block year ID – 28), system allowed to avail leave for LTC purpose in the years of 2018 and 2019.

Process	Issues observed in Audit	Remarks
	<p>employees from availing LTC for anywhere in India in any block year in addition to 4th and 8th block year⁵.</p> <p>(viii) Employees applied for several times for a particular block year due to not processing of the LTC application through the system.</p>	
Newspaper reimbursement	<p>(i) Monthly entitlement for Newspaper reimbursement under Employee Self Service (ESS) menu showed ₹ 500 for employee whose entitlement was ₹ 850. This indicates that the system could not fetch information from employee service records.</p> <p>(ii) The system was unable to restrict admissible amounts in case employees applied beyond their entitlement.</p>	CSIR stated (November 2020) that validation checks have now been incorporated.
GPF	<p>(i) The system allowed withdrawal of 100 <i>per cent</i> of the credit balance for purchasing car/scooter, which is not allowed as per rules⁶.</p> <p>(ii) System saved the application without entering number of instalments for refundable withdrawal.</p> <p>(iii) In 419 cases of completed refundable GPF applications, number of instalments was shown as zero, indicating that the system had no validation control in respect of refundable GPF application.</p> <p>(iv) The 'datGPFBroadsheet' table was not updated. GPF nomination details in respect of 98 <i>per cent</i> officials were not entered in the system. GPF account numbers were not entered in 50 cases and account number was entered as 'NA' and 'xxxx' were found in four and five cases respectively.</p> <p>(v) In 1,633 cases, GPF account numbers were allotted for more than one employee (ranging from two to 19 employees).</p>	CSIR stated (November 2020) that business rules for GPF withdrawal, number of instalments have been incorporated in the system and bugs have been fixed. CSIR added that up-dation of GPF record, GPF account number and nomination details have been done in the current FY. CSIR also stated that GPF applications are processed both manually and online and this will be moved totally online.

⁵ As per DoPT orders dated 26 September 2014, fresh recruits are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. This facility shall be available to the fresh recruits only for the first two blocks of four years applicable after joining the Government for the first time.

⁶ As per Rule 15 of GPF Rules, 1960, the amount of withdrawal for purchase of motor car, motor cycle and scooter should not exceed 50 *per cent* of the credit balance of GPF account.

Process	Issues observed in Audit	Remarks
	(vi) Though employees (laboratory level) applied for GPF through the system but payment were made on the basis of bills passed by DDO in hardcopy due to discrepancy in system generated reports with GPF Broadsheet maintained in the laboratory. This indicates continued dependency on manual records for passing GPF bills.	
Pay Bill	For preparation of pay bills, detail mandatory information comes from HR Module, FA Module and Planning and Performance Division (PPD) of R&D Planning Portal. The requisite functionalities could not be done through the aforesaid modules (like increment, pay fixation etc. in HR module, calculation of income tax, various recoveries, recovery of unauthorised leave for EoL period etc. in FA module and specific Budget Allocation for Pay & Allowances Head from PPD), pay bills were being prepared by entering this updated information manually and using the ERP system afterward for making payments. Moreover, ERP had no interface with ECS payment system. Thus ERP system had no end to end solution for preparing pay bills.	CSIR stated (November 2020) that pay fixation involves lot of manual interpretation and could not be automated and that linking to ECS system is not taken up due to security of the Banking system. CSIR further stated that calculation of Income Tax (automatic) will be taken up from next financial year.

Annexe-13.1

(Referred to in paragraph no. 13.3.2)

Comparison of rates accepted by DP and rates fixed by NAU

(Amount in ₹)

Sl. No.	Name of the tree ordered to the V.K. & Sons, Valsad	Rates/tree accepted by the DP Silvassa	Maximum rate/tree fixed by the (NAU)	Rate difference/tree
1.	Mango Plants (Kesar, Alphanso, Rajapuri & Totapuri)	400	125	275
2.	Chikku	200	100	100
3.	Guava	250	20	230
4.	Limboo (Lemon)	300	15	285
5.	Sitafal	300	20	280
6.	Coconut	350	50	300
7.	White Jamboo	300	20	280
8.	Ramfal	300	20	280
9.	Kaju	300	40	260