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**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 **06/12/2024 to 18/12/2024 Except 13/12/2024 (C.L.-Sr. A.O./Election Duty-A.O.) (8 working Days).**

AIMS AND OBJECTIVES

- 50 MGD WTP Dwarka. (Being operated & maintained by M/s VA-Tech Wabag Ltd.)
- Rising main emanating from WTP Dwarka i.e. 1600mm dia (RM-1 to CT 1,2 & 3), 1300mm dia (RM-2 to CT-4,5,6, Airport UGR, Shahbad UGR, Bharthal & Bamnoli Tappings) & 1000mm dia (RM-3 to Najafgarh "A" UGR) i/c appurtenances (Being operated & Maintained by M/s L&T)
- Raw water pump house Iradat Nagar. (Being operated & maintained by M/s AGS Infra Projects Pvt. Ltd.)
- Staff quarters adjoining WTP Dwarka (Being operated & Maintained by M/s VA-Tech Wabag Pvt. Ltd.)
- 40 MGD WTP Nangloi. (Being operated & maintained by M/s NWS Pvt. Ltd.)
- Rising main emanating from WTP Nangloi i.e. 1200mm dia Pappankalan main, 1000mm dia Najafgarh main. (Being operated & maintained by M/s NWS Pvt. Ltd.),
- Pappankalan main from Uttam Nagar Terminal to CT 2 being operated & maintained by DJB.
- 1500mm dia raw water main to WTP Nangloi. (Being operated & maintained by M/s NWS Pvt. Ltd.)
- Raw water pump house Bawana. (Being operated & maintained departmentally)
- E&M work related to PPP Project Nangloi.
- Primary and Secondary BPS under the command are of WTP Nangloi (Being operated & maintained by M/s NWS).


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

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

1. LIST OF HOO/DDO:

S. No	Name	From – To
1.	Sh. K.G Mishra	01/04/2022 to 31/03/2022
2	Sh. Rajender Kumar (Dwarka WTP & RWPH Bawana)	01/04/2022 to 31/03/2024
3	Sh. Vishal Sharma (PPP Project Nangloi)	30/10/2023 to 31/03/2024

2. LIST OF AAO :

S. No	Name	From – To
1.	Sh. Rakesh Kumar	19/04/2022 to 05/07/2022
2.	Sh. Jitender Kumar Jha	06/07/2022 to 31/03/2024

3. LIST OF CASHIER :

S. No	Name	From – To
1.	N.A	N.A

4. Vacancy Statement

Group	Sanctioned posts	Filled Posts	Vacant Posts
A	1	1	0
B	11	10	1
C	74	19	55

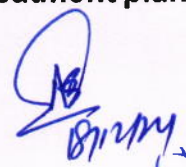
5. Budget detail

Capital (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	533.27	287.32	287.32	0	245.95
2023-24	413.40	78.73	78.73	0	334.67

Revenue (In Lakhs)					
Year	BUDGET ALLOCATION	FUND ALLOCATION	EXPENDITURE	BALANCE FUND	BALANCE BUDGET
1	2	3	4	5	6
2022-23	1371.05	12961.74	12961.74	0	209.31
2023-24	7217.76	6502.15	6502.15	0	715.76

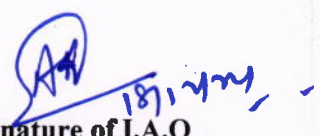
Statutory Audit:

AGCR Audit of EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41 has been conducted upto 2018-21.



Maintenance of Records:

The maintenance of record of the **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41** for the period 2022-23 & 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.


Signature of I.A.O

Name of A.O. : Anand Kumar Gupta

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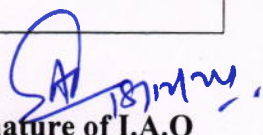
PART - I

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					


Signature of I.A.O

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

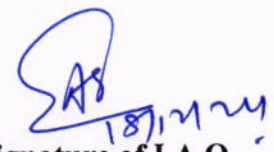
Current Audit Report

During the course of current audit, 11 observation Memos were issued to the Office of The **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41** for the period 2022-23 & 2023-24. The Audit Memos/Record Memo have been converted into 13 Audit 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	
5	7	6,900/-	NIL	6,900 ✓	PARA-05
7	9	880/-	NIL	880/- ✓	PARA-07

Internal audit report has been prepared on the basis of information furnished and made available by the **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41**. 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

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

PARA-01 (Audit Memo No.1 Dated: - 10-12-2024)

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

(A) Financial Year 2022-23.

During the Test Check of the Trial Balance/Books of Accounts for the Financial Year 2022-23 provided by the **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41.** 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	1327600.00	
2	Bank of India- 711311		19701337.00
3	Bank of India Escrow A/c No. 664		230583091.00
4	Bank Of India ESCROW A/c No 665		2535631.00
5	Corporation Bank- 4116		392666968.00
6	CORPORATION BANK- 557	1800650.23	
7	Corporation Bank CA 115/ 150	388462.94	
8	P.N.B.-3088-Civil Lines		92986.00
9	P.N.B.-5151-Civil Lines		12401635.00
10	SBI A/c No. 41430248878	2185363.00	
11	SYNDICATE BANK-68/660	10057183.45	
12	Syndicate Bank A/c 12261	956620.00	
	Grand Total	16715879.62	657981648.00

It was requested to provide the following information :-

1. Detail of Bank Accounts pertained to the **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41.**
2. Copy of Reconciliation Statements in r/o Ledgers as mentioned above alongwith Bank Statement.
3. Reason for Credit Balance of Rs.65,79,81,648/- in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Ledger Balances as mentioned above.
5. Detail of closed A/c either at Unit Level or at Head Quarter level and status of Fund transfer to Delhi Jal Board(HQ)Bank Account/Related concerned Bank A/c.
6. Purpose of maintaining each Bank Accounts.

Division has submitted the Reconciliation Statement in r/o Bank Account Mentioned at S.No.6,7 & 11 only. Further some entries exists in the accounts are old and beyond 3 months cheque validity, which need to be cancelled by making necessary entries are 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.


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(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), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41, 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					
BANK OF INDIA ESCROW A/C 665		0.00	30561710.00		30561710.00
BANK OF INDIA ESCROW A/C NO. 664		0.00	38136.00		38136.00
BANK OF INDIA ESCROW A/C NO 665		60000.00	6008257.00		5948257.00
CHEQUES IN TRANSIT		307171.00	302691.00	4480.00	
SBI A/C NO.- 8878	0.00 CR	694030062.00	687967945.00	36062117.00	
SCHEDULE BANK TOTAL:	0.00 CR	694397233.00	694878739.00	36066597.00	36548103.00

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


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PARA-02 (Audit Memo No. 2 Dated : 10/12/2024)**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	Advance to Contractor-Contractor Wise	480075.00	
2	Festival Advance		131775.00
3	Imprest Advance	22000.00	
4	Leave Travel Advance	344754.00	
5	Medical Advance	169200.00	
6	Grand Total	1016029.00	131775.00

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		144951.00	0.00	144951.00	
DEPOSIT WITH OTHERS		100000.00	0.00	100000.00	
ADVANCES TO EMPLOYEES TOTAL:	0.00 CR	244951.00	0.00	244951.00	

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 : 10/12/2024).

Sub : Short/Excess Deposit of Statutory Deductions/Other Deduction/Duties and Taxes.

(A)

I. Excess 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 Debit balances in the ledger accounts and Debit balance means Excess 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	72,781	

Reason for Excess Deposit of Statutory Deductions/Other Deduction after due verification of facts and figures and action taken for refund of excess deposit may be provided to Audit.

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

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
C.P.F.DEDUCTIONS		231884.00	390869.00		158985.00
D.R.F.DEDUCTIONS		35800.00	39500.00		3700.00
G.I.S.DEDUCTIONS		9590.00	10430.00		840.00
GPF DEDUCTIONS		3640000.00	3999000.00		359000.00
GPF LOAN DEDUCTION		67500.00	80000.00		12500.00
L.I.C DEDUCTIONS		0.00	554.00		554.00
OTHER DEDUCTIONS		12686.00	34464.00		21778.00
G.S.L.I.S. DEDUCTION		50172.00	55596.00		5424.00
DEDUCTIONS FROM EMPLOYEES TOTAL:	0.00 CR	4047632.00	4610413.00		562781.00

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

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

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

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
CGST		1395771.00	1409993.00		14222.00
IGST		763801.00	945435.00		181634.00
SGST		1395771.00	1409993.00		14222.00
GST DEDUCTION TOTAL:	0.00 CR	3555343.00	3765421.00		210078.00

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.

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 10/12/2024)

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 :-

Deposits From Contractors (F.Y. 2022-23)		
Particulars	Closing Balance	
	Debit	Credit
Amount with Held From Contractor		99167308.00
E.M.D	1763491.00	
Security Deposit		6388065.00
Grand Total	1763491.00	105555373.00

[Handwritten Signature]
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It is observed that E.M.D. Ledger Account is showing Debit Balance of Rs. 17,63,491/-, whereas it should be credit balance. Debit Balance means that excess payment on account of E.M.D. has been paid to contractor.

Reason for Huge accumulation of EMD, Security Deposit and Withheld from Contractor and Non-Refund of EMD, Security Deposit, Withheld Amount was called for after verification of facts and figures 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.)
AMOUNT WITH HELD FROM CONTRACTOR		200000.00	3883190.00		3683190.00
SECURITY DEPOSIT		158208.00	672006.00		513798.00
DEPOSITS FROM CONTRACTORS TOTAL:	0.00 CR	358208.00	4555196.00		4196988.00

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 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 : 11/12/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs.6900/- to officials of DJB.

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

" The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to Rs.7000x30/30.4=Rs.6907.89 (rounded off to Rs.6908/-)".

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

Statement of Bonus Due for Financial Year 2021-22,2022-23 paid in the Financial Year 2022-23
2022-23,Detail as under :-

S.No.	F.Y	NAME OF EMPLOYEE	DESIGNATION	Bonus/Ex-gratia Paid(Rs.)	Bonus/Ex-gratia Due (Rs.)	Difference
1	2021-22	VISHNO DEV MEHTO	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
2	2021-22	R.K Gautam	Foremen	7000	6908	92
	2022-23			7000	6908	92
3	2021-22	Mukesh	Foremen	7000	6908	92
	2022-23			7000	6908	92
4	2021-22	Manoj Kumar	Sr.Asstt.	7000	6908	92
	2022-23			7000	6908	92
5	2021-22	JAGPAL	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
6	2021-22	RAMESH KUMAR	Elect. 2nd Class	7000	6908	92
	2022-23			7000	6908	92
7	2021-22	SATYA PRAKASH	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
8	2021-22	PUSHPENDER	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
9	2021-22	NARENDER SINGH	Elect. 1st Class	7000	6908	92
	2022-23			7000	6908	92
10	2021-22	NARAIN DUTT	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
11	2021-22	BIJENDER KUMAR	Fitter 1st Class	7000	6908	92
	2022-23			7000	6908	92
12	2021-22	TEJPAL SINGH	Fitter 1st Class	7000	6908	92
	2022-23			7000	6908	92
13	2021-22	RAJESH KUMAR	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
14	2021-22	Sonu	Fitter mate	7000	6908	92
	2022-23			7000	6908	92
15	2021-22	Neelam	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
16	2021-22	Rajesh Dalal	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
17	2021-22	RADHEY SHYAM	Shift In charge	7000	6908	92
	2022-23			7000	6908	92
18	2021-22	DINESH KUMAR	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
19	2021-22	MAHENDER SINGH	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
20	2021-22	ANIL KR.	Elect. 2nd	7000	6908	92

	2022-23	SAXENA	Class	7000	6908	92
21	2021-22	ASHOK SHARMA	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
22	2021-22	JAI PAL SINGH	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
23	2021-22	TARA CHAND	Fitter 2nd Class	7000	6908	92
	2022-23			7000	6908	92
24	2021-22	Ram Chander	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
25	2021-22	MADAN LAL	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
26	2021-22	RAMESH KUMAR	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
27	2021-22	GANGA PARSHAD	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
28	2021-22	RAJBIR	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
29	2021-22	GANGA PARSHAD	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
30	2021-22	RAJBIR	Field Asstt.	7000	6908	92
	2022-23			7000	6908	92
31	2021-22	Manoj Kumar	JE(E&M)	7000	6908	92
	2022-23			7000	6908	92
32	2021-22	Menaka Devi	JE(E&M)	7000	6908	92
	2022-23			7000	6908	92
33	2021-22	Krishan Kumar Yadav	JE(E&M)	7000	6908	92
	2022-23			7000	6908	92
34	2021-22	Kamlesh Kumar	JE(E&M)	7000	6908	92
	2022-23			7000	6908	92
35	2021-22	Sujay Kumar	JE(E&M)	7000	6908	92
	2022-23			Nil	0	0
36	2021-22	Gaurav Sharma	JE(E&M)	7000	6908	92
	2022-23			7000	6908	92
37	2021-22	Prahlaad Kumar	Jr. Asstt.	7000	6908	92
	2022-23			7000	6908	92
38	2021-22	Laxman	Jr. Asstt.	7000	6908	92
	2022-23			7000	6908	92
				TOTAL		6900

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.6900/- 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-06 (Audit Memo No. 08 Dated 11/12/2024)

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/-/Rs.200/- for each default or materially incorrect statement.
2. Clause 19B, Payment of Wages :- The contractor shall pay to labour employed by him either directly or through sub-contractors, wages not less than fair wages as defined in the D.J.B. Contractor's Labour Regulations or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970 and the Contract Labour (Regulation and Abolition) Central Rules, 1971, the contractor shall comply with or cause to be complied with the DELHI JAL BOARD contractor's Labour Regulations made by Government from time to time in regard to payment of wages, wage period, deductions from wages recovery of wages not paid and deductions unauthorized made, maintenance of wage books or wage slips, publication of scale of wages and other terms of employment, inspection and submission of periodical returns and all other matters of the like nature or as per the provisions of the Contract Labour (Regulation and Abolition) Act 1970. and the Contract Labour (Regulation and Abolition) Central Rules, 1971, wherever applicable. The Engineer-in-Charge concerned shall have the right to deduct from the moneys due to the contractor any sum required or estimated to be required for making good the loss suffered by a worker or workers by reason of non-fulfillment of the conditions of the contract for the benefit of the workers, non-payment of wages or of deductions made from his or their wages which are not justified by their terms of the contract or non- observance of the Regulations. However, on test check of record, it is observed that some Contractors did not submitted the relevant Record/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 No. & Date	Name of Contractor	Name of Work	Period	Penalty Imposed for non-filing of Labour Record
1.	02,02/09/22	M/s Jeet Construction Co.	Repairing the leakage in 900/800 mm dia Pappankalan main near Highland Care Hospital at Vishwash Park	1 Day	1000/-

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2.	04,28/09/22	M/s Samanya Infrastructure Pvt. Ltd.	Hiring of Hydraulic Excavator (3D) with allied work for 900/800 mm dia Pappankalan Main of WTP-Nangloi	180 Days or 250 Hrs.	8000/-
3.	10,20/02/2023	M/s Samanya Infrastructure Pvt. Ltd.	Hiring of Hydraulic Excavator (3D) with allied work for 900/800 mm dia Pappankalan Main of ETP-Nangloi	180 Days or 250 Hrs.	8000/-
4.	01/20-07-2022	M/s Jeet Construction Co.	Repairing the leakage in Pappankalan main 1200/900/800 mm dia near Santosh Bartan Bandar at Matiala Village	1 Day	1000
5.	11,23-02-23	M/s Total Hydra Solution Pvt. Ltd.	Repairing/Renovation of pump set no.9 of 13UPH Model installed at Raw Water Pump House Bawana	90 Days	3000/-
6.	09,13-02-23	M/s Total Hydra Solution Pvt. Ltd.	Repairing/Renovation of pump set no.1 of 24UPH3 Model installed at Raw Water Pump House Bawana	150 Days	6,000/-
7.	08,13-02-23	M/s ABS Electrical Company	Servicing/overhauling of Liquid Rotor Starters of "EE" make at RWPH Bawana	90 Days	3000/-
8.	02,09/06/23	M/s L.R. Sharma	Plugging of heavy leakage in 1500 mm dia, Raw Water Main Bengali market at Pooth Khurd	2 Days	1000/-
9	05, 14/09/23	M/s A.s. Enterprises	Overhauling/Servicing of 300 KW/3.3. KW/3.3. KV KEC make motor installed at set no.6 at RWPH Bawana	45 Days	3000/-
10	04,28-07-23	M/s A.S. Enterprises	Service/Overhauling including dehydration of transformer No.2 of 2500 KVA KEC make installed at RWPH Bawana	45 Days	2000/-

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-07 (Audit Memo. No. 09 Dated: 12/12/2024)

Subject:- Recovery of Rs.880/- 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.880/-.

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	L.Fee Amt.	Total Deduction
1	Sh. K.K. Yadav, AE	20019488	Type-III Varun Niketan Haiderpur	01/07/23 to 28/02/24 (8 Months)	720	610	110	880	880
						Total			880

Hence, recovery of **Rs.880/-** 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 12-12-2024).

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.

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 &

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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.	08,10-11-23	M/s Shiva Buildtech	Deployment of staff for operation & minor maintenance at Tube wells inside WTP Dwarka and O&M at RWPH Bawana under EE(E&M)-Nangloi (167 Days)	2087918/-

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 16-12-2024)

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 the Division, 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 26 % to 43 % 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 %
1	2022-23	11	15/03/23	13, 15/03/23	M/s Gogia Brother	Repairing/Renovation of 11 KV HT Panel of MEI make at RWPH Bawana	12,32,475	8,20,100	33.46%
2	2022-23	12	15/03/23	14, 15/03/23	M/s Gogia Brother	Repairing/Renovation of 3.3. KV HT Panel of MEI make at RWPH Bawana	15,71,760	11,28,080	28.23%
3	2023-24	07	06/12/23	07, 06/12/23	M/s Premier Engineering Co.	Supply of LED outdoor Luminous at RWPH Bawana	4,88,992	2,87,480	43.05%
4	2023-24	08	13/12/23	09, 12/12/23	M/s K.R. Electricals	Procurement of Electricals items and renovation of Electrification work with some allied work at RWPH Bawana	9,44,229	6,90,425	26.88%

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As per table above, there was huge variation between the Justified cost and tendered amount ranging between 26 % to 43 % 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.

PARA-10 (Audit Memo No. 12 Dated : 16-12-2024)

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

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

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

However, during Scrutiny of record, it reveals that Cash Book has not been maintained properly by the DDO of **EE, (E&M), Delhi Jal Board, 40 MGD, Water Treatment plant, Nangloi, Delhi-41** during the audit period. It is evident from the Ledger of Imprest A/c has been recouped/utilized for payment/ Purchase of items by the Division but Cash Book/Petty Cash Book Entries has not been authenticated by Authority concerned. It has been noticed that Receipts entries are made on the Receipt side in the Cash Book but on the payment side simply challan is pasted on Payment Side instead of making payment entry and balance cash in Hand on each day of transaction. Every Entry was required to be entered in the Cash Book and these entries were to be signed by DDO. GAR-6 Receipt has not been issued by the Division.

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

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

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PARA-11 (Audit Memo No.13 Dated : 16-12-2024)

Subject: Huge Savings under various Heads.

During the test check of budget and expenditure details provided by the Division for the audit period 2022-24, it has been observed that savings made under various Heads were not surrendered as per provisions contained in General Financial Rules, 2017 As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses. Further Surrender of savings stipulates that Departments shall surrender to Finance Ministry/Deptt/Head Quarter, by the dates prescribed by that Ministry/Deptt. before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year However, it was observed that huge amount of Budget/funds i.e. from 9.92% to 80.96% have been found remained 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	533.27	287.32	287.32	NIL	245.95	46.12
2023-24	Capital	413.40	78.73	78.73	NIL	334.67	80.96
2022-23	Revenue	13171.05	12961.74	12961.74	NIL	209.31	1.59
2023-24	Revenue	7217.91	6502.15	6502.15	NIL	715.76	9.92

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.

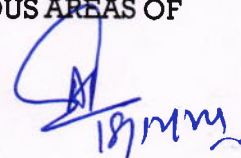
Reasons for Non-Utilization of fund/budget, higher provision of budget for the work as compared to expenditure and Non surrender of budget/fund balances may be elucidated to Audit.

PARA-12 (Audit Memo No.14 Dated : 16-12-2024)

Sub : Irregularities in the work

Name of Work:-

COMPREHENSIVE O&M OF 55MGD IRADAT NAGAR RAW WATER INTAKE PUMP HOUSE AND RAW WATER TWIN MAINS UPTO CHAINAGE OF 11.5 KMS THROUGH SCADA (PKG-IA DWSS) AND COMPREHENSIVE O&M OF MS CLEAR WATER MAINS INCLUDING APPURTENANCES EMANATING FROM THE 50 MGD WTP AT DWARKA TO VARIOUS AREAS OF


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**DWARKA, NAJAFGARH, IGI AIRPORT ETC. WITH SCADA
(PKG-III DWSS SCHEME) FOR 5 YEARS.**

Work Order No. 10 (2021-22) dated 26-11-2021.
Name of Contractor M/s AGS Infraprojects Pvt Ltd.
Amount Put to tender/ : Rs.33,92,76,936/-
Justification

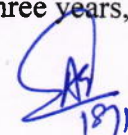
S. N o.	Name of Project	Estimated cost/ justification of Expenditure (Rs.)
1.	DWSS PKG-IA (Comprehensive O&M of DWSS Pkg-IA I.E. 55 MGD Iradat Nagar Raw Water pump house and raw water twin mains upto a chainage of 11.5 KMS through SCADA System)-Resolution No.1144 (Item No.308)	20,90,78,759/-
2.	DWSS PKG-III (Comprehensive O&M of DWSS Pkg.-III i.e. MS Clear Water Mains through SCADA system from the 50 MGD WTP at Dwarka to various area of Dwarka, Najafgarh, Daulatpur, Ujwa & IGI Airport for 05 Years (Resolution No.1144-Item No.307)	13,01,98,177/-
	TOTAL of two work (Combined)	33,92,76,936/-

Total Cost: Rs.28,67,55,000/-
Completion Period 5 Years comprehensive O&M.
Total Payment made Rs.15,54,93,823/- Upto 34th R.A. Bill till 26/09/2024
Date of Start of work 27/11/2021
Date of Actual Start of work 27/11/2021
Date of Completion 26/11/2026

During the scrutiny of records of the above work and Comparative Chart(84/C to 86/C) of technical documents for Press NIT No.3, Item No.1(2021-22),the following has been observed were recorded by the Division :-

1. Irregularities in finalization of Tender

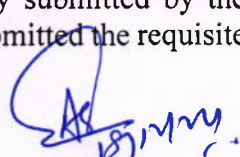
- a. **Point No.5 :-** As per financial Criteria in clause 1, the minimum annual turnover period ending March 2021 (Average of 3 Years) should be minimum 30% of the estimated/bid value. The average annual turnover for 3 year period March 2021 of the firm is Rs.9.89 Crore (96/C) instead of Rs.10.18 Crore. Turnover of **M/s AGS Infraprojects Pvt Ltd** was not as per requirement(86/C).
- b. **Point No.6 :-** As per NIT the bidder should submit a balance sheet and Profit and loss statement for the last 5 years from the month ending of March each year. Net profit before tax should be positive in at least three years, out of last


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- five financial year ending on 31 march 2021. The firm has not submitted the Certificate of Turnover of the last three years (point No.6 at 85/C).
- c. **Point No.8 :-** Working capital of **M/s AGS Infraprojects Pvt Ltd** was less than the yearly contract value.
 - d. **Point No.9 :** Bidding capacity was required at least 100% of the per annum ECV, whereas Working capital was 1.42 Crore against the required 6 crore.
 - e. **Point No. 21 :-** Electrical License :- Contractor did not had the Licensee for Electrical works from the GNCTD at the time of opening of the technical bid. It has been submitted by the Contract issued on 06-10-2021 even after opening of Financial Bid.
 - f. Director(F&A) point out that performance certificate was fraud and how it was declared L1 in this connection, the mail dt 11-10-2021 has been attached which is after opening of tender and also after clarification sought by finance but tender were opened earlier.
 - g. Opinion of the Member(F) was that tender should be re-invited without clubbing of PKG-1A and Pkg.3 and not meeting the requisite criteria/ requisite qualification by the **M/s AGS Infraprojects Pvt Ltd** for Technical Bid. while all other member recommended that the proposal be placed before Delhi Jal Board for administrative approval of award of aforesaid work in favour of M/s AGS Infra Project Pvt. Ltd with the amount of Rs.28,67,55,000/ including all, being L-1 bidder is less than the justification / present monthly rate being paid to the agency presently running both the work. It was recommended that Board has to take a call on matter whether to re-invite or to award the work as above.
 - h. Delay in Finalization of Tender :- Technical Bid was opened on 17/08/2021, Financial Bid was opened on 02/09/2024 but Work Order was issued on 26/11/202.

In view of the above It is observed that M/s AGS Infra projects Pvt. Ltd did not submitted/uploaded the requisites documents at the time of scrutiny of Technical Bid of NIT but submitted some documents even after the opening of Financial Bid. In spite of deficiencies pointed out by the Division and Member(Finance), Tender was not re-invited as per recommendation of Member(F) even after the lapse of three months but the work allocated to M/s AGS Infra Project Pvt. Ltd. after approval of DJB Board. It is to further mention that Member (F) has specifically recommended that works separately should done without further delay. Besides this, responsibility needs to be fixed since re-tendering is associated with time induced cost overruns besides loss of opportunity cost for delayed realization of project benefits as per CEO's Circular dated 16-08-2022.

Reasons for violation of provision of GFR,2017 may be elucidated to Audit with regards to finalization of Tender and accepting the manual documents even after opening of e-tender Technical Bid/Financial Bid. But no reply submitted by the Division. Department/Division may look into the matter and submitted the requisite information/documents to Audit.



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2. **Non- levy of Penalty for Non Maintenance of performance of Work :-**

It has been observed that Rs.23,50,000/- from R.A. Bill No.1 to 34 has been withheld for non-maintenance of records of equipment's/Faulty Units at site of Package-IA/Package-3 etc. Division is regularly withholding the amount of Rs.1,00,000/- Rs.50000/- of non-maintenance of records of Equipment/Facilities. Division was requested to provide the detail of defaults on a/c of non-maintenance and reasons for not taking any action as per provision of Contract Agreement under intimation to Audit. No reply is submitted by the Division, Department/Division may look into the matter the submitted the requisite information/documents to Audit.

PARA-13 (Record Memo 1 to 1(N). Audit Memo 1 to 14)

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.
- III. Unsettled Loan and Advances and status of investment in Subsidiaries and Joint Ventures.
- IV. Challan of Statutory Deductions/Duties and Taxes/refund of Excess deposit.

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 : 10/12/2024).

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.

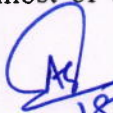
TAN-02 (Audit Memo No.05 Dated 10/12/2024)

Sub :- Discrepancies in maintenance of Service Books.

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

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

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


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- (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

A.O.



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