

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report of the office of Executive Engineer (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017.

Audit on the accounts of Executive Engineer (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017 for the financial years 2022-23 and 2023-24 has been conducted by the Compliance Audit Party - Delhi Jal Board comprising of Sh. Inder Mohan, Sr.AO/IAO and Sh. Anil Kumar, AO from 29.08.2024 to 10.09.2024 in nine (09) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Office of the Executive Engineer (E&M) M-11, D-Block, Saket, New Delhi-110017 is responsible for providing drinking water to the residents of its catchment area, through various Booster Pumping Stations and Tubewells, repair and maintenance of various Booster Pumping Stations and Tubewells to maintain the smooth water supply in its catchment area.

HOO/DDO's/AAO/CASHIERS

The following officers/officials have served as Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Assistant Accounts Officer/Cashier during the period 2022-23 & 2023-24.

S. No.	Name of the Head of Office	From - To
1	Sh. Sanjay Khanna	January, 2022 to November, 2023
2	Sh. Namo Narayan Meena	November, 2023 to till date

S. No.	Name of the AAO	From - To
1	Sh. Rajeev Srivastava	December, 2021 to February, 2023
2	Sh. Yogender Yadav	February, 2023 to till date

S. No.	Name of the Cashier	From - To
NIL		

A.

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-23 AND 2023-24

Year	Capital (Rs. in Lakhs)			Revenue (Rs. in Lakhs)		
	Budget allotted	Expenditure	Balance	Budget allotted	Expenditure	Balance
2022-23	6242.39	2555.40	3686.99	18051.76	15467.24	2584.52
2023-24	4903.24	2755.11	2148.13	16700.36	14262.18	2438.18

VACANCY STATEMENT

Group	Sanctioned Posts	Filled Posts	Vacant Posts
A	Recently, re-structuring has been done in Delhi Jal Board and establishment schedule is being framed.		
B			
C			
TOTAL			

STATUTORY AUDIT

The statutory audit of the office of Executive Engineer (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017 has been conducted by AG (Audit), Delhi up to the financial year 2022-23.

MAINTENANCE OF RECORDS

The maintenance of records of the office of Executive Engineer (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017 for the period 2022-23 & 2023-24 was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

This was the first audit of the Division by the Directorate of Audit, Govt. of NCT of Delhi.

CURRENT AUDIT REPORT (2022 - 2024)

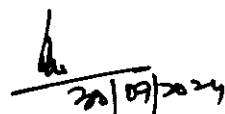
During the course of current audit, 19 audit observation memos including 01 requisition memo highlighting various shortcomings/recoveries to the tune of Rs.23,69,068/- were issued. Two (02) observation memos were settled on the spot. Therefore, remaining 17 (seventeen) observation memos including 01 (one) Requisition Memo along with recovery

amount of Rs.23,69,068/- have been converted into 13 Paras and 04 TAN which are incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
06	22,77,579	-----	22,77,579	03
13	27,061	-----	27,061	08
14	64,428	-----	64,428	09
Total	23,69,068	-----	23,69,068	

The internal audit report has been prepared on the basis of information furnished and made available by the office of Executive Engineer (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

m/c

PART - I

OLD AUDIT REPORT

23/c

EE (E&M) W&S South - II,
[Now ACE(M)-II], Delhi Jai Board,
Overhead Tank, Opposite PVR Cinema,
D-Block, Saket, New Delhi-110017.

Audit Report - 2022-23 & 2023-24

NIL

PART - II

CURRENT AUDIT REPORT

(2022-2024)

CURRENT AUDIT REPORT (2022-23 and 2023-24)

Para No. 01: Reconciliation of Balances in the Bank Accounts for the Financial Years 2022-23 & 2023-24.
(Ref. Observation Memo No. 02 dated: 02.09.2024)

(A) Financial Year 2022-23

During scrutiny of records provided by the office of EE (E&M) W&S South - II, [Now ACE(M)-II], Delhi Jal Board, it has been observed that following Bank Accounts/Cheque Ledger exists in the Book of Accounts of the Division, details of which are as under:

Bank / Cheque in Transit Balances as on 31-03-2023			
		Debit (in Rs.)	Credit (in Rs.)
1	Allahabad Bank EMD Account 50448339804	80,45,600.00	
2	Cheque in Transit	67,286.00	
3	Corporation Bank - 4116		1,30,32,52,525.00
4	Corporation Bank A/c 123	35,43,903.17	
5	Corporation Bank A/c 525		6,01,62,118.33
6	S.B.I. A/c. No. - 41419743323	3,60,35,674.00	
7	Syndicate Bank (Now Canara Bank) - 12261	2,19,75,800.00	
8	Syndicate Bank (Now Canara Bank) - 54	13,64,721.84	
	TOTAL	7,10,32,988.01	136,34,14,643.33

The Division has requested to provide the following information/clarification:

- Copy of Bank statements in r/o of all the above mentioned Ledgers.
- Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
- Reasons for Credit Balance of Rs.136,34,14,643.33 in r/o Ledgers mentioned above and details thereof.
- Confirmation and 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.
- Purpose of maintaining each Bank Accounts.

(B) Financial Year 2023-24

During scrutiny of records provided by EE (South West) - III, Delhi Jal Board, it has been observed that following Bank Accounts/Cheque Ledger exists in the Book of Accounts of the Division, details of which are as under:

Particulars	Opening (Rs.)	Debit (Rs.)	Credit (Rs.)	Debit Closing (Rs.)	Credit Closing (Rs.)
Bank/Cheque in Transit Balances as on 31-03-2024					
SCHEDULED BANK					
Bank of India - Sweep Account	0.00	0.00	21,000.00	0.00	21,000.00
Cheque in Transit-ZRC-I		9,451.00	0.00	9,451.00	
Cheque in Transit		12,46,832.00	27,468.00	12,19,364.00	
SBI A/C No. 3323	0.00 CR	1,76,78,02,839.00	1,95,58,13,285.00		18,80,10,446.00
SCHEDULED BANK	0.00 CR	1,76,90,59,122.00	1,95,58,61,753.00	12,28,815.00	18,80,31,446.00
TOTAL					

It has been observed that all the Ledgers mentioned above are having zero opening Balance. Further, Closing Balances of Banks in the financial Year 2022-23 has not been carried forwarded in the financial year 2023-24.

The Division has requested to provide the following information/clarification:

1. Reasons for not carry forward of closing balances from the Financial Year 2022-23 to the Financial Year 2023-24.
2. Copy of Bank statements in r/o of all the above mentioned Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
4. Reason for Credit Balance of Rs.18,80,31,446/- in respect of Ledgers mentioned above and detailed thereof.
5. Confirmation and 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.

In response to the observation memo dated 02.09.2024, the Division has replied that the matter will be taken up with the DJB Headquarter and audit will be informed as and when the queries of audit will be cleared.

Moreover, since, new bank accounts are opened by the Board in the financial year 2023-24, previous years bank accounts, opened and shown in the Bank Account Ledgers up to the financial year 2022-23, becomes "non-operative".

Since, the issue is still under consideration, the Division may therefore look into the matter and take necessary action under intimation to the audit.

/s/

Para No. 02: Non adjustment of Medical and LTC Advance Bills

(Ref. Observation Memo No. 03 dated: 02.09.2024)

As per CCS (LTC) Rules, 1988, where an advance has been drawn by a Government Servant, the claim for reimbursement of the expenditure incurred on the journey shall be submitted within one month of the completion of the return journey. On a Government Servant's failure to do so, he/she shall be required to refund the entire amount of advance forthwith in one lump sum. Further, DJB policy for sanction of medical advance stipulates that for settlement of advance, the employees must be required to submit the adjustment bill within a period of one month from the date of discharge from the hospital.

On scrutiny of the records for the audit period 2022-23 and 2023-24 which was maintained at the office of EE (E&M) W&S South - II, [Now ACE(M)-II], Delhi Jal Board, it has been observed that Medical and LTC Advances for Rs.11,48,940/- and 68,378/- totaling to Rs.12,17,318/-, sanctioned to various staff members, were unadjusted as on 31.3.2024. It was also noticed that:

- a. As per ledger for LTC Advance and Medical Advance, closing balance was shown as Rs.15,05,134/- and Rs.67,44,006/- (Debit) as on 31.03.2023, however, this amount has not been brought forward in the Financial Year 2023-24 as on 01.04.2023 and opening balance was shown as zero (0) in the records produced to audit for the financial year 2023-24.
- b. As on 31.03.2024, closing balance under Medical Advance (unadjusted) was shown as Rs.11,48,940/- (Debit) and closing balance under LTC Advance (unadjusted) was shown as Rs.68,378/- (Debit).

Since, the Division has not been maintaining the Bill Register, hence, all the details for advance payments have been taken from the Ledgers for the financial years 2022-23 and 2023-24.

Vide observation memo dated 02.09.2024, reasons were called:

- (i) for not taking the closing balances of F.Y. 2022-23 of Rs.15,05,134 (Debit) under LTC advance and Rs.67,44,006/- (Debit) under Medical Advance as opening balance in the F.Y. 2023-24;
- (ii) for non-adjustment of both LTC and Medical advances of Rs.12,17,318/- (Rs.68378/- + Rs.11,48,940/-) shown as closing balance as on 31.03.2024.

Records for the difference amount of LTC advance of Rs.14,36,756/- (Rs.15,05,134/- minus Rs.68,378/-) and in respect of Medical advance of Rs.55,95,066/- (Rs.67,44,006/- minus Rs.11,48,940/-) was also called for scrutiny of audit.

Neither, the reasons (i) for carry forward of closing balances as on 31.03.2023 in the financial year 2023-24 nor (ii) for non-adjustment of LTC and Medical Advances as on 31.03.2024 were submitted to audit. Also, no records for the differences in the amount of LTC advance and Medical advance was produced to audit.

In response to observation memo dated 02.09.2024, the Division has replied that the process for adjusting the advances has been initiated by the Division. As and when advance of Rs.14,36,756/- on account of LTC advance and Rs.55,95,066/- on account of Medical advances will be adjusted, audit may be informed accordingly.

The Division may therefore look into the matter and provide the requisite reasons for discrepancies mentioned above and also take necessary steps to adjust the pending LTC and Medical Advances after due verification of fact and figures under intimation to audit. Other similar cases may also be reviewed on the same lines and necessary action may be taken under intimation to audit.

Para No. 03: Non deduction of TDS (GST) amounting to Rs.22.78 lakhs on payment to vendors
(Ref. Observation Memo No. 06 dated: 02.09.2024)

As per Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, it was decided that the TDS on GST would be made operational w.e.f. 01.10.2018 @2% which is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than Rs.2,50,000/-. Similar notifications have been issued by respective State Governments.

During the test check of work orders issued during the period of audit in the office of EE (E&M) South-II, [Now ACE (M) - II], Delhi Jal Board, it was noticed that the Division had made the payments to the vendors in the financial years 2022-23 and 2023-24 without statutory deduction of TDS (GST) amounting to Rs.22,77,579/- as per above mentioned notification. The details of the bills are enclosed at Annexure-1.

In response to observation memo dated 02.09.2024, the Division has replied that all the tenders on account of deployment of operational staff in this Division in all the constituencies i.e. AC-45, AC-46, AC-47, AC-52, AC-53 and AC-54 are processed and executed as per the guidelines issued by the DJB Head Quarter from time to time. The Division has no directions for deducting of GST on the payment of the contractors for deployment & labour. The Division may seek the clarification from DJB Head Quarter again and if needed from GST department for TDS (GST) on payment of vendors. Outcome of the clarification will be intimated to audit accordingly.

Since, the Division has not followed the Notification No. 52 of Central Tax dated 13.09.2018 by Central Board of Indirect Taxes, recovery of Rs.22,77,579/- (Rs.11,90,429/- + Rs.10,87,150/-) on account of non-deduction of TDS (GST) may be made from the vendors after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed on the same lines and compliance be shown to audit.



Para No. 04: Award of work at abnormality below than the estimated cost

(Ref. Observation Memo No. 08 dated: 03.09.2024)

As per SOP No. 5/3 CPWD Works Manual, 2022 under the heading "Justification of Tenders", the justification statement is prepared for checking the reasonability of rates before opening of financial bid based on the market rates of material and labour etc. prevailing on the last date of submission of tender. The major items of the entire Schedule costing at least 90% of the overall estimated cost put to tender are analyzed, to work out the justified percentage on this basis. The items to be considered for analysis of rates are selected with items having the highest estimated amount and then next lower amount in the descending order and so on, till at least 90% of the estimated cost put to tender is reached.

During examination of the records for the audit period i.e. 2022-23 and 2023-24 relating to award of tender by the office of EE (E&M) W&S South - II, [Now ACE(M)-II], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017, it has been revealed that in the following cases, agreements were executed and work orders were awarded to the Contractors at the rates very lower than the estimated cost. Some cases of tendered amount below the estimated cost are enclosed at **Annexure-II**.

It was evident from the above table that the works were awarded between 25.3% to 89.3% below the estimated cost during the period of audit although the estimates were prepared on the market rates.

Under such circumstances, the genuineness of the product and items supplied and thereafter works executed could not be verified in audit. The possibility of substandard works/non-execution of some part of works could not be ruled out.

In response to observation memo dated 03.09.2024, the Division has replied that as per record, the reference taken by you for 89.5% below has been seen and submitted that this file is case of supply of hardware items. Many firms had quoted and seen their lowest offer, the supply order was divided among many lowest bidders. One of the bidder who was lowest for just 12% of items to be supplied out of total estimated supply. Hence, if considered, the supply order was given to many vendors against one estimate. There was another supply order to different vendors for supply of other balance material in estimate. And in case where in firms had quoted price below 25%, the work is being checked by higher authorities i.e. above the level of EE (E&M) and moreover firms are supposed to deposit performance guarantee in form of fixed deposits.

Since the reply, furnished to the audit, is in general term and not specific (work order wise), HOO to furnish the detailed reasons and justifications for awarding the works much below the estimated cost and also to provide the completion certificates along with the proof of additional performance guarantee received in respect of each work orders to audit.



Para No. 05: Non-utilization of funds to the tune of Rs.108.58 crores

(Ref. Observation Memo No. 09 dated: 04.09.2024)

As per provisions contained under section 48 and 49 of the CPWD Manual, 2014, every Department while finalizing the annual action plan should keep in mind that the budget provision should be scrupulously prepared and there should not be over allocation leading to unnecessary large savings. Similarly, the funds allocated should be utilized fully under the budget heads for providing for facilities/services included in the annual action plan. The targets fixed for execution of work in financial year should be fully achieved.

In response to requisition memo No. 01(D) dated 27.08.2024, the Division has provided information relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" which reveals the following:

Year	Budget allocated (Capital)	Expenditure (Capital)	Excess (+)/ Savings (-)	% of Excess/ Savings
2022-23	6242.39 lakhs	2555.40 lakhs	3686.99 lakhs	(-) 59.1
2023-24	4903.24 lakhs	2755.11 lakhs	2148.13 lakhs	(-) 43.8
TOTAL (A)	11145.63 lakhs	5310.51 lakhs	5835.12 lakhs	(-) 52.4
Year	Budget allocated (Revenue)	Expenditure (Revenue)	Excess (+)/ Savings (-)	% of Excess/ Savings
2022-23	18051.76 lakhs	15467.24 lakhs	2584.52 lakhs	(-) 14.3
2023-24	16700.36 lakhs	14262.18 lakhs	2438.18 lakhs	(-) 14.6
TOTAL (B)	34752.12 lakhs	29729.42 lakhs	5022.70 lakhs	(-) 14.5
TOTAL (A+B)	45897.75 lakhs	35039.93 lakhs	10857.82 lakhs	(-) 23.7

From the above table, it is gathered that out of the total allocation of **Rs.458.98 crores**, an amount of **Rs.350.40 crores** was incurred for execution of works and for other expenditures under various heads and there were savings worth **Rs.108.58 crores**. The overall percentage of savings was **23.7%**.

As per rule 62(2) of General Financial Rules, 2017, the savings as well as provisions that cannot be utilized should be surrendered to the Government immediately they are foreseen without waiting till the end of the year. No savings should be held in reserve for possible future excesses.

Budget and Expenditure statement of the audit period showed huge savings to the extent of 14.3% to 59.1% in the Revenue and Capital outlay which were not surrendered will in time. Saving is the indication of either non-implementation/non-execution of various schemes/works or over-estimation of expenditure. Thus the division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. Therefore, due to improper planning, the division could not spend the budget which defeat the very purpose for which the amount was allotted.

In response to the observation memo dated 04.09.2024, the Division, for budget and expenditure under "Revenue" section for both the financial years, has replied that the bills were not submitted in the FY 2022-23 by the vendors/contractors and the same were carry forwarded in next FY 2023-24 and so on.

The Division therefore did not realize that they will not be in a position to extract the funds available with them during the financial years 2022-23 and 2023-24. Had they anticipated the same, the funds could have been surrendered well in time so that the same could have been utilized by some other Division / Project of DDB in the GNCID.

Therefore, the Division needs to frame the budget proposal in a more realistic manner so as to utilize the allocated funds fruitfully. The matter may be looked into by the authorities of the Division for careful framing and utilization of budget in future under intimation to the audit.

[Signature]

Para No. 06: **Non-maintenance of Earnest Money Deposit (EMD), Tender Fees collection and Performance Guarantee (PG) records**

(Ref. Observation Memo No. 11 dated: 04.09.2024)

During the financial years 2022-23 and 2023-24, the Division had executed 1134 contract agreements and 513 contract agreements respectively, however, proper records of Earnest Money Deposit (EMD), collection of Tender Fees and Performance Guarantee (PG), which were received from various Contractors at the time of bidding and after award of work, has not been maintained. It has also been observed that:

- a. the collection of EMD and Tender fees were not properly documented in the work files produced to audit.
- b. no evidence of PGs, obtained from contractors, was recorded in these work files.
- c. no evidence of regular reconciliation of receipt and refund of EMDs, Tender Fees and PG amounts with the departments was found in the financial records.

Therefore, lack of maintenance of these critical records raises concerns about the Division's ability to track the receipts and refunds/adjustments of EMDs and PG amounts made to the Contractors. This also increases the risk of overpayment and misappropriation of funds.

In response the observation memo dated 04.09.2024, the Division has replied that the observation of audit has been noted for future compliance.

Since, the Division has agreed to maintain the records of EMDs, Tender Fees collection and receipt of performance guarantees in future, immediate necessary steps should be taken to update and maintain accurate records of EMD, Tender Fees and PGs and ensure compliance with established procedures and regulations under intimation to audit.



Para No. 07: Non - Maintenance of Cash Book

(Ref. Observation Memo No. 12 dated: 04.09.2024)

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, scrutiny of record reveals that Cash Book has not been maintained by the DDO of the Office of EE (E&M) W&S South - II, [Now ACE(M)-II], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017 during the audit period as required under Receipt and Payment Rules although cash transactions are being done in the Division in the form of receipts on account of RTI Fees, fine for loss of I. Card, late fees for MTNL telephone charges etc. Two Registers has been produced to audit for the audit period wherein receipts entries were found entered on the Receipt Side (one side) whereas on the Payment side (other side), challans were pasted instead of making proper entries of Payment required under Receipt and Payment Accounts.

Therefore, in the absence of Cash Book, actual receipts and deposits of cash during the audit period could not be ascertained. Non-maintenance of cash book is a lapse on the part of DDO of the Division and chances of embezzlement of funds cannot be ruled out.

In response the observation memo dated 04.09.2024, the Division has replied that the observation of audit has been noted for future compliance.

Since, the Division has agreed to maintain the Cash Book in future, Head of Office may therefore take necessary action to maintain it as per Receipt and Payment Rules and show the compliance to next audit.



Para No. 08: Excess payment of Rs.27,061/- on account of reimbursement of Employees Provident Fund to the Contractor

(Ref. Observation Memo No. 13 dated: 04.09.2024)

During test check of the records produced to audit in respect of payments made for the work orders issued for deployment of staff, it has been observed that the Division had reimbursed the excess amount of Rs 27061/- to the Contractor on account of EPF in contravention of the term and condition No. 01 of the work order which states that rates are inclusive of ESI/EPF components, shall be reimbursed by the department as per actual on producing the relevant documents. The details of cases are elaborated as under:

Case I

1. Work Order No. 714 dated 10.02.2023
2. Name of the Contractor: M/s. Arihant Engineers and Traders
3. Name of the work - Deployment of staff for 02 nos. BPS Tehkand area under Tughlakabad Constituency.
4. Excess payment of EPF has been worked out as under:

Period	Total salary paid (in Rs.)	Total EPF amount due to the Contractor @ 13% (in Rs.)	Total EPF amount reimbursed to the contractor (in Rs.)	Excess payment (in Rs.)
11.2.23 to 28.2.23 (1 st RA Bill paid vide CV No. 838 dt. 30.3.23 for Rs.157728/-)	106411	13834	15734	1900
1.4.23 to 30.4.23(3 rd RA bill paid vide CV No. 1697 dt. 29.3.24 for Rs.256969/-)	139457	18130	20313	2183
1.5.23 to 31.5.23 (1 st RA bill paid vide CV No.1696 dt. 29.3.24 for Rs.264857/-)	139457	18130	20313	2183
Total (A)				6266

Case II

1. Work Order No. 20 dated 02.06.2023
2. Name of the Contractor: M/s. Mittal Trading Company.
3. Name of work: Deployment of Operational and Maintenance staff for various installations (BPS and Tube wells) in Vasant Kunj under Mehrauli Constituency AC 45.
4. Excess payment of EPF has been worked out as under:

Period	Total salary paid (in Rs.)	Total EPF amount due to the Contractor @ 13% (in Rs.)	Total EPF amount reimbursed to the contractor (in Rs.)	Excess payment (in Rs.)
1.6.23 to 30.6.23 (1 st RA Bill paid vide CV No. 1254 dt.25.1.24 for Rs.738935/-)	553749	71987	74348	2361
1.7.23 to 31.7.23 (2 nd RA Bill paid vide CV No. 1254 dt.25.1.24 for Rs.738935/-)	529731	68865	74348	5483
1.8.23 to 31.8.23 (3 rd RA bill paid vide CV No. 1253 dt. 25.1.24 for Rs.738935/-)	550479	71562	74348	2786
Total (B)				10630

Case III

1. Work Order no. 279 dated 22.11.2023
2. Name of the Contractor: M/s. Mittal Trading Company.
3. Name of work: Deployment of staff for 2 nos. BPS in I-Block Harkesh Nagar and Pocket 14, Kalkaji Extension under Tughlakabad Constituency AC 52.
4. Excess payment of EPF has been worked out as under:

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Period	Total salary paid (in Rs.)	Total EPF amount due to the Contractor @ 13% (in Rs.)	Total EPF amount reimbursed to the contractor (in Rs.)	Excess payment (in Rs.)
21.11.23 to 31.12.23 (1 st RA Bill paid vide CV No. 1738 dt. 28.3.24 for Rs.369885/-)	204784	26622	36787	10165
Total (C)				10165
Total recovery - A+B+C = 27061/-				27061/-

In response to the observation memo dated 04.09.2024, the Division has replied that the process for recovery of Rs.27,061/- on account of reimbursement of EPF to the Contractor has been taken up for examination of facts and figures. As and when the recovery is established, the same will be recovered and audit may be informed accordingly.

As replied, HOO may take necessary steps to recover the amount of Rs.27,061/- after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed on the same lines and appropriate action will be taken under intimation to audit.

h.

Para No. 09: Excess payment of Non-Productivity Linked Bonus for Rs.64428/-
(Ref. Observation Memo No. 14 dated: 05.09.2024)

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 (L.W.), 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 of Rs.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. The details of payments are enclosed at Annexure-III.

Since, the order No.10 dated 21.10.2022 and order No.08 dated 10.11.2023 are very much clear to pay Rs.6908/- instead of Rs.7000/- on account of Non-Productivity Linked Bonus [PLB] (Ad hoc Bonus) for the accounting years 2021-22 and 2022-23, necessary steps may be taken to recover Rs.64428/- from the officers/officials after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be reviewed on the same lines.

h.

Para No. 10: Expenditure on advertisements worth Rs.5.10 lakhs

(Ref. Observation Memo No. 17 dated: 06.09.2024)

a. Avoidable Expenditure of Rs.5.10 lakhs for publication of NIT in News Papers

As per instructions in Section 4.12 of CPWD Manual, 2019 (introduced in February 2019) and CPWD Manual 2022 (introduced in July, 2022) under the heading "Publicity of Tenders", "all tenders of any amount shall be invited through e-tendering system. Notices for all the works, respective of their value, shall be published on the website www.tenderwizard.com.cpwd or as instructed from time to time. Once published on the website, the tender notices will also become available on www.eprocure.gov.in through system link. In exceptional cases, if press publicity is required to be given apart from website publicity, written permission shall be obtained from next higher authority".

During the scrutiny of records relating to press publicity of NIT in News Papers of the Division, it was observed that division authority has incurred an amount of Rs.5,10,395/- on publicity of NIT in News Papers, which was in contravention of the CPWD instructions.

b. Loss of Rs.0.77 lakhs on account of not availing 15% rebate on advertisement

As per the information provided by the office of EE (South West) - III, Delhi Jal Board, Sector-VII, K.K. Puram, New Delhi-110022, it has been observed that the Division has incurred Rs.5,10,395/- on Advertisements for publication of tender notices/NITs (Notice Inviting Tender). The department has made the payment directly to the concerned Advertisement Agency/Media House.

Newspaper publication/Media Houses provides 15% discount/rebate to Government department on DAVP rates for publication of Advertisement, however, no rebate/discount was found provided to Delhi Jal Board on the Advertisements by Media House/ Advertisement Agency.

As per letter No.F.44(3)/2015-16/DIP/Advt./2015-16/14-18 dated 28.10.2015 addressed to HO/Js of all Departments, Autonomous Bodies, Boards, Corporations of Govt. of NCT of Delhi, it was mentioned that the Directorate of Information and Publicity, Govt. of NCT of Delhi has registered a Society titled "Shabdarth". Since, 12.08.2015, the "Shabdarth" started releasing day-to-day tenders/notices published by various departments/autonomous bodies of GNCTD.

Shabdarth receives 15% rebate on Advertisements in Print media, however, the Division, instead of publishing the advertisements through Shabdarth, publish the same directly through the Advertisement agencies and therefore not availing 15% discount/rebate. The details are as under:

S. No.	Name of Advertisement Agency/ Media House	Amount Paid	Amount of rebate not given by the Agency/Media House (15%)
	Year 2022-23		
1	M/s. Indian Express Newspapers Ltd.	242549.00	36382.00
2	M/s. Indian Express Newspapers Ltd.	242549.00	36382.00
3	M/s. Punjab Kesari	10390.00	1559.00
4	M/s. Bennet Coleman & Co. Ltd.	14907.00	2236.00
	TOTAL	510395.00	76559.00

In response to the observation memo dated 06.09.2024, the Division has replied that all the expenditure on advertisement were incurred with the concurrence of PR section at DJB Head Quarter. Moreover, the matter will be taken up with that section and audit will be informed accordingly.

Since, the Division has not availed the discount of 15% which works out to Rs.0.77 lakhs on the publication of advertisements and also published the advertisements directly through the agencies instead of taking the services of M/s. Shabdarth, the matter may be taken up with the PR Section, DJB(HQ) for necessary action under intimation to the audit.

Para No. 11: Procurements of items without GEM

(Ref. Observation Memo No. 18 dated: 09.09.2024)

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 test check of records, it has been observed that Office of EE (E&M) W&S South - II, [Now ACE(M)-11], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017 had procured almost all the items during the period of audit i.e. in the financial years 2022-23 and 2023-24 for day to day maintenance of various Tube Wells and Booster Pumping Stations, installed in their Assembly Constituencies, without using the GEM portal as required under rule 149 of General Financial Rules, 2017. Therefore, the Division has incurred huge amount of expenditures in contravention of the rules. The details of few procurements are elaborated as under:

S. No.	C.A. No. & Date	Name of Vendor	Name of Work	Amount (in Rs.)
1	03 dated 08.04.22	M/s. Cantilever Engineers	Procurement of Hardware items for day to day maintenance in Okhla Constituency AC-54	446984
2	17 dated 24.05.22	M/s. Mehar Enterprises	Procurement of transformer oil for day to day maintenance of various T/W and BPS under Sangam Vihar Constituency AC-49	240012
3	38 dated 02.06.22	M/s. Arun Engineers and Contractors	Procurement of hardware items for maintenance of various T/W in Sangam Vihar area under Sangam Vihar Constituency AC-49	613045
4	46 dated 16.06.22	M/s. Sarvottam Sales Service	Procurement of wico M&P make of model No. Sep-100/360 HA for various BPS under Mehrauli Constituency AC-45	445872
5	65 dated 06.07.22	M/s. Mittal Trading Company	Procurement of 40 mm dia GI pipes for various T/W for ward No. 84 and 85 in Sangam Vihar Constituency AC-49	495600
6	68 dated 06.07.22	M/s. SF Enterprises	Procurement of submersible pump set with allied E&M equipment for commissioning of bore wells at Baba Mohalla Aya Nagar and Balka Aya Nagar.	658316
7	86 dated 20.07.22	M/s. Sarvottam Sales Service	Procurement of rotating assembly of Willo Muthar & Platt make split casing pump at Apollo under Okhla Constituency AC-54	1357472
8	117 dated 05.08.22	M/s. Aryan Traders and Engineers	Procurement of automation assembly unit for various T/W in Harkesh Nagar Okhla Phase-II and Tughlakabad village under Tughlakabad Constituency AC-52	624800
9	164 dated 12.08.22	M/s. Hydrocon Engineers	Procurement of non clog sewage handling submersible pump jet and other allied E&M for D&E pocket SIS Janta Vihar in Okhla Constituency AC-54	1070260
10	201 dated 18.08.22	M/s. Premier Engineering Company	Procurement of hut type electrical panel board for various T/W in ward No. 73-S in AC-46	618910
11	204 dated 18.08.22	M/s. Chandera Builders	Procurement of motor protection assembly for various T/W ward No.72-S in AC-46	737453
12	205 dated 18.08.22	M/s. Chandera Builders	Procurement of 90 HP and 110 HP motor for various BPS in Chattarpur Constituency AC-46	2247900
13	268 dated 15.09.22	M/s. Bansal Traders	Procurement of hut type electrical fiddler pillar for day to day maintenance of various T/W under AC-45	849600
14	373 dated 21.10.22	M/s. Som Sales and Service	Procurement of double flange GI pipe of 50 mm dia for maintenance of various T/W under AC-45	822460
15	510 dated 13.12.22	M/s. Gupta Brothers	Procurement of hut type electrical panel board for various T/W in ward No. 70-S in AC-46	847830
16	765 dated 25.02.23	M/s. Aryan Traders	Procurement of 6 sq mm submersible cable for day to day maintenance of various T/W in AC-46	608880
17	833 dated 10.03.23	M/s. Super System Engineers	Procurement of hut type electrical feeder pillar for maintenance of various T/W under Mehrauli Constituency AC-45	916825
18	1086 dated 31.03.23	M/s. PK Electricals	Procurement of hardware items for day to day maintenance in ward No. 67 and 69 of various T/W under Mehrauli Constituency AC-45	629790
19	84 dated 22.7.23	Hari Electrical company	Procurement of motor protection assembly unit for various T/w in ward no. 179S under Tughlakabad Constituency AC-52	535425
20	102 dated 29.8.23	Dev Projects	Procurement of analog time switch for day to day maintenance of various t/w under AC-45	367272
21	118 dated 5.9.23	Shivam Enterprises	Procurement of 25 mm aluminium cable for maintenance of various t/w installed at okhla AC-54	399160
22	129 dated 6.9.23	APL Engineers	Procurement of 1 sq mm submersible cable for day to day maintenance of various t/w in ward no. 101 and 102 in Okhla constituency AC-54	368750
23	490 dated 19.3.24	Sai tracking corporation	Procurement of 1 sq mm submersible cable for day to day maintenance of various t/w in Badarpur constituency AC-52	409277
24	170 dated 11.10.23	B R Gary	Procurement of 40 mm dia GI pipe for day to maintenance of various T/W Ward no. 71-S in AC-46	1032500
25	191 dated 10.10.23	Gogia brothers	Procurement of 10 mm dia GI pipe for day to maintenance of various T/W Ward of tekkhand in AC-52	549585
26	313 dated 11.1.24	Cantilever engineers	Procurement of 3 core 1 sq mm size flat submersible cable for day to maintenance of various T/W Ward of Sangam Vihar of tekkhand in AC-47	420835

27	344 dated 22.2.2024	Ankit Singh Tanwar	Procurement of 25 sq mm Aluminum cable for day to day maintenance of various t/w in Tehkhand at constituency AC 52	275176
28	357 dated 29.2.24	Soni sales and Service	Procurement of starters for maintenance of various t/w Harkesh Nagar Okhla phase-II AC 52	479080
29	377 dt. 1.3.24	Mittal trading company	Procurement of various electrical and mechanical items for day to day maintenance of various sps and b and s under okhla AC 54	996150
30	386 dt. 1.3.24	Mittal trading company	Procurement of hardware items for day to maintenance of various T/W AC 45.	551650

The Division may therefore look into the matter and regularize the expenditure incurred on procurement of items without using the GeM portal as defined in rule 149 of the CFRs, 2017 under intimation to the audit.

Para No. 12: Splitting up of work contracts of same nature

(Ref. Observation Memo No. 19 dated: 10.09.2024)

As per rule 137 of General Financial Rules, 2017, for the purpose of approval and sanctions, a group of works which forms one project, shall be considered as one work. The necessity for obtaining approval or sanction of higher authority to a project which consists of such a group of work should not be avoided because of the fact that the cost of each particular work in the project is within the powers of such approval or sanction of a lower authority.

Further, in the order No.DJB/Fin./Dir.(F&A)/DD-II/Sr.AO(F&G)/DFP/2022-23/1308 dated 09.11.2022 regarding latest delegation of financial powers to various authorities of DJB, it was mentioned that Executive Engineers/AEE, ACE/SE and Chief Engineers have existing and revised powers to accord administration approval and expenditure sanction for Works of the total value of Rs.25.00 lakhs, Rs.50.00 lakhs and Rs.100.00 lakhs respectively with the concurrence of Finance.

During test check of contract agreement registers, maintained in the Division for the year 2022-23 and 2023-24, it was observed that most of the works were executed by treating them differently and separate tenders & work orders were issued. Also, the works were splitted to avoid the sanction/ approval of the competent authority. These works of similar nature were not grouped to form one project. The details are enclosed at Annexure-13.

The Division has awarded the above stated works of the same nature, same area, same date, same agency and was got executed in piece meal manner in contravention of the provisions of General Financial Rules, 2017. It is pertinent to mention here that by calling for one tender for these works, the Division could have obtained competitive rates.

The Division may therefore look into the matter and regularize the expenditure incurred in contravention of rule 137 of the GFRs, 2017 under intimation to the audit.

h.

Para No. 13: Non-production of records/information.

During the period of conducting the audit, following records/information has not been provided to audit. The same may be produced before the next audit for scrutiny.

- a. Copy of Bank statements in r/o of Bank Ledgers shown in the records for the financial year 2022-23 and 2023-24.
- b. Reconciliation Statements in r/o of Bank Ledgers as mentioned in the records for the financial year 2022-23 and 2023-24.
- c. Confirmation and 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 in respect of financial years 2022-23 and 2023-24.
- d. Purpose of maintaining each Bank Accounts up the financial year 2022-23 and in the financial year 2023-24.
- e. Reasons for credit balance of Rs.136,34,14,643.33 in the year 2022-23 and credit balance for Rs.18,80,31,446/- in respect of ledgers mentioned in this report.
- f. Reasons for **not** carry forward of closing balances in bank accounts from the Financial Year 2022-23 to the Financial Year 2023-24.
- g. GAR 6 (TR 5) Receipt Books and its stock register.
- h. Children Education Allowance Register along with file.
- i. LTC/Leave encashment on LTC Register along with file.
- j. Spouse information (partially).
- k. Advertisement files.
- l. Files pertaining to outsourcing of staff.
- m. Property Register.
- n. Dead Stock Register/Condemnation Files/Registers.
- o. Newspaper and Magazine Register.
- p. Stock Register (Consumable/Non-Consumable).


(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB

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EE (EGM) W&S South – II,
[Now ACE(M)-II], Delhi Jal Board,
Overhead Tank, Opposite PVR Cinema,
D-Block, Saket, New Delhi-110017.

Audit Report – 2022-23 & 2023-24

PART - III

TEST AUDIT NOTES

(2022- 2024)

4/c

TEST AUDIT NOTES
(2022-23 and 2023-24)

TAN No. 01: Non maintenance of Contractor's Ledger

(Ref. Observation Memo No. 04 dated: 02.09.2024)

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWD form 43 as Contractor's Ledger and separate folio or set of folios should be reserved for all the transactions with each Contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the Ledger.

Test check of the records for the period 2022-23 to 2023-24 revealed that the Contractor's Ledger was not maintained in the Division. It could, therefore, not be verified in the audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities, if any, of the Contractor and abstract of transactions relating to works could not be ascertained.

Divisional Accountant has been advised to maintain the Contractor's Ledger in the Division for monitoring the payments of advances and secured advances made to the Contractor as per CPWD Work Manual and compliance shown to the audit party.

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EE (E&M) W&S South - II,
[Now ACE(M)-II], Delhi Jal Board,
Overhead Tank, Opposite PVR Cinema,
D-Block, Saket, New Delhi-110017.

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TAN No. 02: Non maintenance of Bill Register

(Ref. Observation Memo No. 05 dated: 02.09.2024)

As per Section 10.1 (1) of CPWD Manual, 2014, the payments made in Divisional Offices are made on receipt of the bills from the various Sub-Divisions. A consolidated record of all the bills received from Sub-Divisions in respect of works/supplies should be maintained in one register known as Register of Bills in the Divisional Office in the form given at Appendix-12

Further as per Section 10.1 (2) of CPWD Manual, 2014, the bills should be entered in the register strictly in order of receipt i.e. the bills received first should be entered before the bills received afterwards. The payment of the bills should also be made strictly in order of their receipt. In no case a bill received afterwards should be given priority over the bills that have been received before, except under the written orders of the Divisional Officer.

Further as per Section 10.1 (3) of CPWD Manual, 2014, the Divisional Accountant should ensure that the register is properly maintained and kept up-to-date in the Accounts Branch. The register should be submitted to the Executive Engineer every week for his perusal and he will record in the register cases in which these instructions have not been followed.

During examination of the records, it was noticed that the Division has not maintaining the Bill Register which is violation of Section 10.1 of CPWD Manual, 2014.

In the absence of the same, it is not clear as to how the settlement of payment records were ensured.

The Division may therefore take necessary steps to maintain the Bill Register as per CPWD Manual and compliance be shown to next audit.



TAN No. 03: Improper maintenance of Pay Bill Registers/ECRs
(Ref. Observation Memo No. 15 dated: 06.09.2024)

During test check of Pay Bill Registers/ECRs for the period from 2022-23 and 2023-24, the following shortcomings have been noticed:

1. The mandatory page counting certificate is not recorded in the PBRs/ECRs on the first page which is also required to be countersigned by the DDO concerned.
2. Monthly entries in PBRs/ECRs have not been verified and signed by the D.D.O. for its correctness.
3. Bill Numbers are not mentioned in PBRs/ECRs against each entries, without bill number, identification of Bill cannot be ascertained.
4. GAR-18, Abstract of Pay bill was not prepared.
5. No Column for GPF Advance/Withdrawal were found in PBR/ECR.
6. No proper columns for payment of Arrears, Leave Travel Concession, Leave Encashment, Children Education Allowance was found in PBR/ECR.
7. Gross total of all relevant columns has not been carried out in the PBRs/ECRs for income tax purposes.
8. Cuttings/over-writings are not initiated by the HOO/DDO after correction.
9. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution, etc.

Actually, columns in the ECR are not matched with Pay Bill Register[PBR] (GAR-17). Bill No., other detail of GPF, Aadhar No., NPS Accounts, Abstract of bill are not found in ECR maintained in the Division of Delhi Jal Board. Other details like columns for details of Employee, detail of Arrear, if any, GPF advance/GPF withdrawn and other related information are missing. DDO's signature column was not found in ECR.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Pay Bill Registers/ECRs under intimation to the audit.



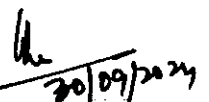
TAN No. 04: Discrepancies in maintenance of Service Books

(Ref. Observation Memo No. 16 dated: 06.09.2024)

During test check of Service Books provided by the Office of EE (E&M) W&S South - II, [Now ACE(M)-II], Delhi Jal Board, Overhead Tank, Opposite PVR Cinema, D-Block, Saket, New Delhi-110017, following deficiencies are observed:

- (i) **Entry of Aadhar Number** was not made in most of the Service Books as per the instructions circulated by Pr. Secretary (Finance), Govt. of NCT of Delhi vide No.E.3(03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015.
- (ii) **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 should be issued to him/her in the prescribed form (Form 24). However, the services of Government Servant were verified in any case.
- (iii) **'Home Town' declaration** under LTC scheme is to be kept in the Service Book. However, entry for home town declaration was not found in most of the Service Books.
- (iv) **GPF Account Number** is to be entered on the right hand top of page 01 by means of a rubber stamp as soon as the official is admitted to GPF. This number was not found mentioned in some of the Service Books.
- (v) **Practical guidelines on the maintenance of Service Book** - Instructions/guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee was 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. These guidelines were not followed in most of the Service Books.
- (vi) **Annual Verification of Service** - Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification will be recorded in the Service Book after ensuring correctness of the entries. This was not done in most of the Service Books.
- (vii) **In 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. This certificate was not found recorded in most of the Service Books.
- (viii) **Leave-Account** - It was observed that the leave account of none of the employees was maintained in prescribed Form-2 under Rule-15 of CCS (Leave) Rules, 1972. In many Service Books, cuttings, over-writings & use of fluid was seen over various entries of the Leave account. Leave records in Service Books not found signed by the HOO. Entries should be clear and orders in respect of Special Leave should be pasted in the Service Books.
- (ix) **Photograph** - 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 were not affixed or was very old.
- (x) **First page of the Service Book**, having details of the employee, should be filled up properly and completely. However, it was observed that impression of Finger Prints, Caste, identification marks etc. was not found in most of the Service Books.
- (xi) **Orders of pay fixation on promotion and up-gradation** were not found written or pasted in the Service Books.
- (xii) **Entries of verification of Character and Antecedents** of the employees, were not found in the Service Books.
- (xiii) **Documents in r/o declaration of nominees in gratuity & pension** were not found attached in the Service Books.

The Division may therefore take necessary steps to remove the above mentioned discrepancies in maintenance of Service Books under intimation to the audit.


(INDER MOHAN)
Inspecting Audit Officer
Compliance Audit Party - DJB