

95

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th LEVEL, "C" WING, DELHI SECRETARIAT,
NEW DELHI – 110002**

Audit Report of EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi, for the period 2022-23 & 2023-24.

Audit on the accounts of **EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi**, for the financial years 2022-23 & 2023-24 has been conducted by the Audit Party comprising of Sh. Kundan Singh Bisht, A.O. and Sh. Hari Ram, A.A.O. from 13.09.2024 to 27.09.2024 (**09 working days**). The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Followings are the Aims & Objectives of **EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi**: -

1. Repair & Maintenance of Motors, Clarifies, Booster Pumping Station (Delhi Cantt.)
2. Repair of Rising Mains i.e. Partial West Delhi. South Delhi. Central Delhi.
3. Repair pf Filter House.
4. Treatments of Raw Water.
5. Operation & Maintenance of 16 MGD Recycling Plant.
6. Operation & Maintenance of Solar generation from various installation at D.J.B.

In addition to above said works, various maintenance works related to plants is being carried out time to time by this division.

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

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

S. No.	Head of the Department	Designation	Period
01	Sh. P.Krishnamurthy	CEO, DJB	01.04.2022 to 30.06.2023
02	Sh. A. Anbarasu	CEO, DJB	01.07.2023 to 31.03.2024

S.No.	Head of Office	Designation	Period
01	Sh. Rajender Prasad Meena	Ex. Engg.	01.04.2022 to 31.03.2024



S.No.	DDO	Designation	Period
1.	Sh. Rajender Prasad Meena	Ex. Engg.	01.04.2022 to 31.03.2024

S.No.	Cashier	Designation	Period
1.	Sh. Krishan Dabas		01.04.2022 to 31.03.2024

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2022-24

REVENUE

(Rs. In lakh)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1.	2022-23	2165.94 ✓	1419.05 ✓	746.89 ✓	34.48%
2.	2023-24	523.11 ✓	453.73 ✓	69.38 ✓	13.26%

CAPITAL

(Rs. In lakh)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1.	2022-23	3046.46 ✓	722.39 ✓	2324.07 ✓	76.29%
2.	2023-24	3288.88 ✓	1255.72 ✓	2033.16 ✓	61.82%

VACANCY STATEMENT

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
1	A	01	01	Nil
2	B	25	22	03
3	C	247	107	140

STATUTORY AUDIT

The statutory audit of **EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi** has been conducted by AG (Audit), Delhi, up to the year 2020-21 ✓

MAINTENANCE OF RECORDS

The maintenance of records of **EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi**, for the period 2022-23 & 2023-24, was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

The audit **EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi**, has been done first time by Directorate of Audit, Govt. of NCT of Delhi. Hence, there is no outstanding old para.

PART – I

OLD AUDIT REPORT

N I L

PART – II

CURRENT AUDIT REPORT

(2022-23 & 2023-24)

CURRENT AUDIT REPORT (2022 - 2024)

During the course of current audit, 12 Audit Observation Memos and 01 Audit Record Memo, highlighting various shortcomings/irregularities were issued. Two Audit Observation Memos have been settled/dropped on the basis of replies furnished/documents provided by the Division. Remaining 11 Audit Memos, including 01 Record Memo, have been converted into 08 Paras and 03 TANs, which have been incorporated in Current Audit Report.

DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2022-2024)

Memo No.	Total Recovery (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Para. No.
04	17205/-	Nil	17205/-	02
Total	17205/-	Nil	17205/-	

The Internal Audit Report has been prepared on the basis of information furnished and made available by EE (E&M)-HP-II Haiderpur, Delhi Jal Board, Haiderpur, Delhi, Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



AUDIT OFFICER
Compliance Audit Party (DJB)

16

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

PARA NO. 01: - Non-obtaining of Performance Security from the contractor.

(Ref: Audit Observation Memo No. 02, dated 18.09.2024)

As per Rule 171 of General Financial Rules (GFR)- 2017, to ensure due performance of the contract, Performance Security is to be obtained from the successful bidder awarded the contract. Performance Security should be for an amount of five to ten per cent of the value of the contract as specified in the bid documents. Performance Security should remain valid for a period of sixty days beyond the date of completion of all contractual obligations on the supplier including the warranty obligations.

On test check of the record it has been observed that, although, Clause No. 01 of the Terms & Conditions of the Contract Agreement provides for obtaining Performance Guarantee @ 5% of the tender amount, but the same has not been obtained in the following cases: -

Sl. No.	Name of the work	Tender Amount	Amount of Performance Guarantee
01.	Renovation of Protection System of the HT Panel At CWPH-HP-II. Work Order No. 92 (2022-23)	Rs.3,03,732.00	Rs.15,187.00
02.	Renovation of 10 MGD Pump Set No.-1 at CWPH-HP-II. Work Order No. 63 (2022-23)	Rs.4,94,278.00	Rs.24,714.00
03.	Replacement of EE Make MER-5 LRS of Set No.-6 at CWPH-HP-II (South) Work Order No. 91 (2022-23)	Rs.4,27,868.00	Rs.21,393.00

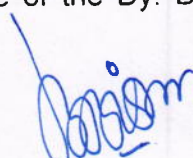
An Audit Observation Memo (Memo No. 02) was issued to the Unit to give the reasons for not obtaining the Performance Security, as per the provisions of the GFR. In response, the Unit submitted a reply stating that the observation of Audit has been noted for future compliance.

As per provisions of GFR, Performance Security is obtained before commencement of the work. It is, therefore, advised to obtain Performance Security, as per the provisions of the GFR, in r/o all works/contracts which are in force as on date or the contractual obligations of which are still not completed, under intimation to the Audit.

PARA NO. 02: Excess payment of Non-Productivity Linked Bonus for Rs.17,205/-.

(Audit Observation Memo No. 04, dated 20.09.2024)

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,



8/4

Varunalaya "B" Building, Karol Bagh, New Delhi-110005, issued directions to release Non-Productivity Linked Bonus [PLB] (Adhoc 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", 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 & 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus to its staff @ Rs.7000/- per employee, 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. Details are as under: -

Bill Code and Bonus period	Total Amount Paid as Bonus	Total No. of official paid to Bonus @ Rs. 7000/-	Excess amount paid.	Total Amount of Recovery should be made
22/2022-2023	8,48,169/-	122	11,146/-	11,146/-
16/2023-2024	4,61,022/-	66	6,059/-	6,059/-
		Total	17,205/-	17,205/-

An Audit Observation Memo (Memo No. 04) was issued to the Unit to give the reasons for making overpayment of Non-Productivity Linked Bonus but no reply was furnished by the Division.

Head of Office may therefore take necessary action to recover Rs.17,205/-, as per attached Annexure, from the concerned employees, after due verification of facts and figures, under intimation to the Audit.

PARA NO. 03: -Non-disposal of Unserviceable/Condemned scrap items.

(Ref: Audit Observation Memo No. 06, dated 23.09.2024)

As per provision of Rule-217 of General Financial Rule, 2017:-

- (i) An item may be declared surplus or obsolete or unserviceable, if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- (ii) The competent authority may, at his discretion, constitute a committee of appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not

possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form-GFR-10

On scrutiny of Old Material Register for the audit period 2022-23 & 2023-24, it has been observed that various items are recorded in the register as damaged/unserviceable and lying in the stock since long, but these items have not been disposed off/auctioned till date. The details of items declared damaged/unserviceable are given below:-

S.No.	Name of items	Balance Quantity
1.	M.S. /C.I./G.I. Mixed scrap(in k.g.)	1774 k.g
2.	S.S. Scrap (in k.g.)	165 k.g.
3.	G.N./Brass Scrap (in k.g.)	63k.g.
4.	Aluminium Scrap (in k.g.)	21 k.g.
5.	Copper scrap (in k.g.)	07k.g.

With the passage of time, the residual value of the items diminishes and also these items occupy space.

An Audit Observation Memo (Memo No. 06) was issued to the Unit to give the reasons for not disposing off the Unserviceable/Condemned Scrap Items, as per the provisions of the GFR. In response, the Unit submitted a reply stating therein that the above mentioned Scraped Items will be auctioned in the next coming proposal for auctioning.

Therefore, an action for disposal of the above mentioned Unserviceable/Obsolete/Condemned Scrap Items may be initiated immediately, as per provisions of the GFR, under intimation to the Audit.

PARA NO. 04: - Anomaly in hiring of vehicle (TATA-407) for Operation & Maintenance work of Raising Main.

(Ref: Audit Observation Memo No. 07, dated 23.09.2024)

As per provision of Rule-149 of General Financial Rules, 2017, "the procurement of Goods & Services by the Ministry or Department will be mandatory through GeM, for Goods & Services available on GeM".

On scrutiny of record provided to the Audit, it is observed that a vehicle (TATA-407) was hired by the Division at Delhi Cantonment BPS for Operation & Maintenance work of Raising Main, beyond Delhi Cantonment BPS up to Deer Park UGR, P0lam UGR & Mahipalpur UGR. The said vehicle was hired by inviting bids through e-tender, whereas the above mentioned service was available on GeM.

An Audit Observation Memo (Memo No. 07) was issued to the Unit to give the reasons for not hiring the above said vehicle through GeM, as per the provisions of the GFR. In response, the Unit submitted a replied that the said vehicle was hired by inviting bids through e-tender, as the said service was not available on GeM. Neither any document was available in record nor was provided by the Division in support of the fact that the said service was not available in GeM, at the time of hiring the above said vehicle.

Therefore, the Division is advised provide the required supportive documents to the Audit and ensure the compliance of the provisions of GFR in future while hiring the vehicle.

PARA NO. 05: - Execution of work without obtaining the prior approval of the Competent Authority.

(Ref: Audit Observation Memo No. 09, dated 25.09.2024)

As per Delegation of Financial Powers to various authorities of Delhi Jal Board, the power for procurement of Proprietary Articles is as under:-

Sl. No.	Authority to which the power is delegated	Power approved by the board	Remarks
01.	C.E.O., Delhi Jal Board	Full power	With the concurrence of Finance.
	Member (Admin)/(WS)/(Dr)	Up to 100 lakhs	
	Addl. C.E.O./Secy.	Up to 50 lakhs	
	Chief Engineer	Up to 10 lakhs	
	A.C.E./S.E./Director(A&P)/DOR/DTQC/ Director (Bottling)/SA(IT) Dir. (H)	Up to 5 lakhs	
	Ex. Engineer/A.E.E./JT. DOR/DD(H)/ CWA	Up to 2 lakhs	

Test check of records, provided by the Unit, it has been observed that the work of Overhauling/Varnishing of KEC make 170 KW & 220 KW motors at Delhi Cantt. Booster Pumping Station was awarded to M/s A.S. Enterprises for Rs.5,17,068.00, including GST @ 18% (**Work Order No. 88 {2022-23}, dated 16.03.2023**). As per latest Delegation of Powers, circulated by Director (Finance & Accounts) vide Order dated 09.11.2022, prior approval of Chief Engineer was required to be obtained, being the Estimated Cost of the work more than 5 lakh, but, instead of obtaining the approval of Chief Engineer, the work was executed with the prior approval of Addl. Chief Engineer (ACE).

An Audit Observation Memo (Memo No. 09) was issued to the Unit to give the reasons for not obtaining the prior approval of the Competent Authority for execution of the work. In response, the Unit replied that the Competent Authority i.e. Chief Engineer has recommended for financial concurrence to Director (F&A) after approving the proposal on 23/02/2023. But, infact CE had forwarded the proposal for obtaining financial concurrence and thereafter the proposal should have been resubmitted to him for his approval.

Therefore, the Division is advised to obtain Ex-post- facto approval of the Competent Authority i.e. Chief Engineer, under intimation to the Audit.

PARA NO. 06: - (A) Non- Maintenance of Cash Book for Financial Year 2022-23 & 2023-24.

(Ref; Audit Observation Memo No. 12, dated 26.09.2024)

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, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of the **EE (E&M) HP-II, Delhi Jal Board, Haiderpur Water Works, Haiderpur, Delhi**, during the audit period. It is evident from the Ledger of Other Expenses that Imprest A/c utilized for payment/purchase items by the Division, RTI fee and cash received from employees of DJB, for various purposes, have been deposited in Bank Account, but no Cash Book has been maintained by the Division as per rule. As per information provided by the Division, the amount of Imprest Money utilized & Other Receipt (Cash), during the financial year 2022-23 & 2023-24, is as under:-

Financial Year	Imprest Money Utilized	Other Receipts (Cash)
2022-23	Rs.13,60,656/-	Rs.25,19,919/-
2023-24	Rs.8,81,139 /-	Rs.4,77,490/-

Every entry was required to be entered in the Cash Book and these entries were to be signed by DDO. Balances should be attested by the DDO/HOO at the end of each month.

An Audit Observation Memo (Memo No. 12 {A}) was issued to the Unit to give the reasons for non-maintenance of Cash Book, but reply furnished by the Unit i.e. **Cash Book is not being maintained due to implementation of Tally**, which is not convincing/tenable.

Head of Office may, therefore, take necessary action to maintain the Cash Book as per Receipt and Payment Rules and show the compliance to the Audit.

(B) Non-Issuance of Receipt to the payer on account of receiving Govt. money.

As per clause (a) of sub-rule (1) of Rule 19 being observed, the Head of Office, where money is received on behalf of the Government, must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion, authorize any other officer, subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him.

On Scrutiny of record, it was noticed that, no receipt, as per rule, was issued to payer at the time of receiving cash/cheque, during the financial year 2022-23 & 2023-24.

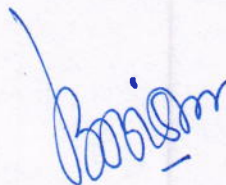
An Audit Observation Memo (Memo No. 12 {B}) was issued to the Unit to give the reasons for Non-Issuance of Receipt to the payer on account of receiving Govt. money, but no reply was furnished by the Unit.

Head of Office , therefore, take necessary action to issue a proper receipt to the payer, as per Rules and show the compliance to the Audit.

PARA NO. 07:- Non-surrender of savings.

(Ref: Audit Observation Memo No. 13, dated.2.09.2024)

As per rule 62(1) of GFRs, 2017, Departments shall surrender all the anticipated savings noticed in the grants or appropriation controlled by them by the dates prescribed before the close of the financial year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.



5/10

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

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

Financial Year	Head	Budget Allotted (Rs. In Lakh)	Funds used (Rs. In Lakh)	Savings (Rs. In Lakh)	savings/ unutilised funds
2022-23	Revenue Expenditure	2165.94	1419.05	746.89	34.48%
	Capital Expenditure	3046.46	722.39	2324.07	76.29%
2023-24	Revenue Expenditure	523.11	453.73	69.38	13.26%
	Capital Expenditure	3288.88	1255.72	2033.16	61.82%

An Audit Observation Memo (Memo No. 13) was issued to the Unit to give the reasons for non-surrender of the savings, but no reply was furnished by the Unit.

The department may, therefore, take necessary steps to follow the rules/instructions issued for surrender of savings and show the compliance to the Audit.

Para No. 08: Non-production of Records.

The Unit was requested to provide records/information through various Audit Record Memos. Inspite that, following records/information was not provided to the Audit. The same may therefore be produced to next audit.

1. Information regarding number(s) of Bank Account(s), being maintained by the Division during the financial year 2022-23 & 2023-24.
2. Information regarding Closing Balance of all Bank Accounts as on 31/03/2023 & 31/03/2024, along with Monthly Bank Reconciliation Statements, for the period from 01/04/2022 to 31/03/2024.
3. Information regarding as to whether all Bank Accounts, being operated by the Division up to 31/03/2023, have been closed or not and if not, reasons for the same and if yes, status of the Closing Balance, along with the supportive documents.
4. Purpose of maintaining each Bank Accounts.

PART – III

TEST AUDIT NOTES

**(2022- 2023
&
2023-24)**

TEST AUDIT NOTES

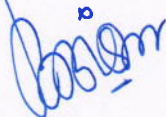
(2022-23 & 2023-24)

TAN No. 01: - Shortcomings in maintenance of Service Books

(Ref: Audit Observation Memo No. 08, dated: 25.09.2024)

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

- (i) As per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi, vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, entry of Aadhar Number has not been made in Service Books.
- (ii) As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification be issued to him in the prescribed form (Form 24). However, it has been observed that the service has not been got verified in any case.
- (iii) Under LTC scheme, 'Hometown Declaration' is to be kept in the Service Book of the Govt. Servant. However, it has been seen that Hometown Declaration has not found in Service Book in many cases.
- (iv) GPF Account Number is to be entered on the right-hand top of page no. 01 of the Service Book, as soon as the official is admitted to GPF. However, it has been observed that GPF A/c number is not mentioned in any Service Book.
- (v) Instructions/ guidelines contained on the inner cover pages of the printed Service Book should be followed. In addition, name of the employee to be written, both in English and in Hindi, on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification, (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.
- (vi) Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.
- (vii) In case of transfer, a certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.
- (viii) Before submitting pension papers to the Pension Sanctioning Authority, verification will be completed for the remaining period of service up to date of retirement.
- (ix) Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right-hand corner of the Service Book. However, in several cases the photographs are not affixed or are very old.
- (x) First page of Service Book, having details of the employee, should be filled up properly and completely. It is observed that many details are formed blank such as Fingerprint, Caste, identification marks etc.



- 7
- (xi) Order of pay fixation on promotion and up-gradation not found written or pasted in some of the Service Books.
 - (xii) Entries of verification of character and the antecedents of the employees, not found in the Service Books.
 - (xiii) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.
 - (xiv) Leave records in Service Books were neither maintained in a proper manner nor found signed by the HOO.
 - (xv) Forma-3 under Rule 54 (12) i.e., Details of Family has not been found in the Service Book in many cases.

Therefore, necessary steps may be taken by the Department to remove the above said shortcomings/deficiencies and compliance be shown to the next Audit.

TAN No. 02: - Improper maintenance of Pay Bill Register/ECR.

(Ref: Audit Observation Memo No. 10, dated 26.09.2024)

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

- a. The mandatory page counting certificate to be recorded on the first page of the PBR/ECR has not been recorded/signed by Head of Office.
- b. The mandatory information/details of the officials (which were required to be written on the upper part of each page) were also not found filled completely in many cases. Details like GPF Number, Address, D.O.B., details of loan/advances/refunds, detail of Govt. Accommodation, spouse information, Aadhar No., PAN No. etc., have not been recorded in the PBR/ECR.
- c. Cutting and overwriting noticed in the PBR/ECR and the same have not been attested by the Competent Authority.
- d. Past information of employees, who have been transferred into the unit, was not found recorded in the PBR/ECR (required to be entered from LPC). This information is required for calculation of Income Tax, GPF/NPS contribution etc.
- e. Signatures of competent authority were not found on entries.
- f. Grand total of each employee at the end of the year, required to assess the Income tax liability, was not found in the PBR/ECR.

Therefore, necessary steps may be taken by the Department to remove the above said shortcomings/deficiencies and compliance be shown to the next Audit.



TAN No.3:- Non-filling up of the vacant posts of Group- B & C employees

(Ref: Audit Observation Memo No. 11, dated: 26.09.2024)

As per information provided by the Unit/Division, the following sanctioned posts are laying vacant as on date: -

Sl. No.	Group of post	No. of posts sanctioned	No. of posts filled	No. of posts vacant
01.	Group-B	25	22	03
02.	Group-C	247	107	140

Therefore, necessary steps may be taken by the Department to fill-up the mentioned vacant posts of Group-B & Group-C employees, under intimation to the Audit.

