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

**Audit Report of Office of Executive Engineer (E&M), M-7, Delhi Jal Board,
Nangloi, Delhi 110041 for the period 2022-23 and 2023-24.**

INTRODUCTION

The Compliance Audit Report of **Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041** for the period 2022-23 and 2023-24 was conducted by the field Audit Party comprising of Sh. Arbind Kumar, Inspecting Audit Officer and Sh. Vinay Arora, AAO. The audit conducted during 09 working days between 22.10.2024 to 05.11.2024 (Excluding 24.10.2024 HQR. duty for submission of file and discussion of old para).

AIMS & OBJECTIVES: -

The Aims and objectives of Division - Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041 is to supply of potable water through BPS and online booster, operation and maintenance of Electrical and Mechanical equipments, replacement of pumps/Motors/electric panels etc. Overall sewer and water maintenance of 5 Assembly Constituency - AC- 8 (Mundka), AC-09 (Kirari), AC-10 (Sultanpuri), AC-11 (Nangloi) and AC-12 (Mangolpuri).

HOO/DDO/Accountant/Cashier

The following officers/officials have been served as HOO/DDO/Accountant during 2022 -2023 and 2023-2024: -

Head of the Office (Smt./Shri/Ms.)

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Shashi Kumar Gupta	Executive Engineer (CDC)	01.04.2022	Till date

List of D.D.O (Smt./Shri/Ms.)

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Shashi Kumar Gupta	Executive Engineer (CDC)	01.04.2022	Till date

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Kumar Santosh Gupta	AAO	01.04.2022	31.08.2023
2.	Sh. Tejbir	AAO	01.09.2023	Till date

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List of Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Deepak Kumar Shokeen	Cashier	01.04.2022	31.03.2023
2.	Smt. Sunita Shokeen	Cashier	01.04.2023	Till date

Budget & Expenditure of the Department for the period: 2022- 23 & 2023-24

Revenue		(Rupees in Lakh)	
Year	Budget	Expenditure	Balance Amt.
2022-23	1565.94	1268.03	297.91
2023-24	1841.54	1216.62	624.92

Establishment/other Administrative Expenses		(Rupees in Lakh)	
Year	Budget	Expenditure	Balance Amt.
2022-23	2133.60	1242.17	891.43
2023-24	1327.63	1104.33	223.30

Capital		(Rupees in Lakh)	
Year	Budget	Expenditure	Balance Amt.
2022-23	994.16	513.15	481.01
2023-24	638.80	426.23	212.57

Vacancy Statement: As on 31.03.2024

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	1	1	0
2	Group – 'B'	19	10	9
3	Group – 'C'	90	68	22
	Total	110	79	31

Statutory Audit:-

The Statutory audit of **Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041** has been conducted by AG (Audit) Delhi up to March 2020.

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Maintenance of Records:-

The maintenance of record of **Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041** for the period 2022-23 and 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries :-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	

No old Para outstanding for settlement as Directorate of Audit, GNCT Delhi conducted as this is 1st Audit of **Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041**.

Current Audit Report :

During the course of current audit, **13** Observation Memos including record memo were issued for the period 2022-23 and 2023-24. **No memo** has been settled on the spot. Out of **13** remaining observation Audit Memos, **09** Audit Memos have been converted in to **09 paras** and **04** into **TANs**.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [Amount in Rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	6	17388	0	17388	6
Total		17388	0	17388	

Internal Audit report for the period 2022-23 and 2023-24 has been prepared on the basis of information furnished and made available by **Office of Executive Engineer (E&M), M-7, Delhi Jal Board, Nangloi, Delhi 110041**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


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INSPECTING AUDIT OFFICER
Compliance Audit – Delhi Jal Board

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PART-I

OLD AUDIT REPORT

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PART-II

CURRENT AUDIT

REPORT

(2022-23 and 2023-24)

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

PARA 01 :- Deployment of Skilled/Unskilled Workers without using GEM Portal & Splitting up in purchases of Hiring of Skilled and Unskilled labour.

(Ref. Audit Memo No. 1 Dated: 25.10.2024)

(A) 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 Work Register and records pertaining to expenditure incurred on Deployment of **Skilled/Unskilled Worker** on outsourced basis. it has been observed that during the audit period, the EE (E& M) M-7, Delhi Jal Board, had frequently deployed manpower for E & M installation, operation, watch & ward & sweeper in various sites of Division. Further, it is also observed that Division made procurement of skilled/unskilled manpower without using manpower and paid service charge/contractor profit ranging 12% to 14.90%.

No record of non-availability of the services of worker on GeM has been made available on record. Some details of payments are as under:

2022-2023

S. No.	W.O No. & date	Name of Vendor	Name. of Work	Tender Amount (Rs)	Contractor profit
1	08 dated 23/06/2022	M/s Dev Engineers	Deployment of staff for E&M Installation at Avantika Enclave Rohini BPS in AC-12.	628384/-	14 50%
	09 dated 23/06/2022	M/s Arihant Engineers and Traders.	Deployment of staff for maintenance of various sites in AC-12	642110/-	14 90%
2	10 dated 23/06/2022	M/s Arihant Engineers and Traders.	Deployment of staff for E&M Installation at Pkt -B-6 Sector-4 Rohini BPS in AC-12.	630306/-	14 90%
3	11 dated 23/06/2022	M/s Shiva Buildtech.	Deployment of staff for E&M Installation at Pkt -A1 Sector-3 Rohini BPS in AC-12.	616369/-	12%
4	12 dated 23/06/2022	M/s Soni Sales & Services.	Deployment of staff for E&M Installation at Pkt -4 Sector-2 Rohini BPS in AC-12.	619493/-	12 65%
5	13 dated 23/06/2022	M/s Dev Engineers.	Deployment of staff for E&M Installation at Kirari. HT. BPS in AC-09	1109675/-	14 50%
6	14 dated 23/06/2022	M/s Gogia Brothers.	Deployment of staff for operation supervision watch & ward of Labour Colony. OLB in AC-10.	630555/-	14 91%
7	15 dated 23/06/2022	M/s Azad Electricals.	Deployment of staff for maintenance of various sites in AC-12.	925506/-	14 25%
8	16 dated 23/06/2022	M/s Gogia Brothers.	Deployment of staff for operation supervision watch & ward of various BPS in AC-10.	630555/-	14 91%

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S. No.	W.O No. & date	Name of Vendor	Name. of Work	Tender Amount (Rs)	Contractor profit
9	20 dated 25/06/2022	M/s Goodwill Enterprises	Deployment of staff for watch & ward & sweeper at ACE (M-7) & GH 14 office complex.	799490/-	14.90%
	21 dated 25/06/2022	M/s P. K. Electricals	Deployment of staff for E&M Installation at Pkt -B-8 Sector-4, Rohini BPS in AC-12	630306/-	14.90%
10	22 dated 25/06/2022	M/s Gupta Brothers	Deployment of staff for E&M Installation at pocket-B-8, Sec-10 Rohini BPS in AC-12	629826/-	14.80%
11	29 dated 05/08/2022	Hydrocon Engineers	Deployment of staff for E&M Installation at pocket-H-33, Sec-03, Rohini BPS in AC-12	628385/-	14.50%
2023-2024					
12	10 dated 10/07/2023	M/s Goodwill Enterprises	Deployment of staff for watch & ward and sweeper at ACE(M)7 & (E&M)M-7, Nangloi.	417371/-	14.90%
13	11 dated 10/07/2023	M/s Gupta Brothers	Deployment of staff for various sites in AC-10	334836/-	14.75%
14	12 dated 10/07/2023	M/s Deepak Enterprises	Deployment of staff for various sites in AC-08	334197/-	14.50%
15	13 dated 10/07/2023	M/s Arihant Engineers & Traders	Deployment of staff for various sites in AC-08, Mundka.	328956/-	14.85%
16	14 dated 10/07/2023	M/s Gupta Brothers	Deployment of staff for various sites in AC-08, Mundka.	328705/-	14.75%
17	15 dated 10/07/2023	M/s Goodwill Enterprises	Deployment of staff for various sites in AC-08, Mundka.	439562/-	14.90%
18	17 dated 11/07/2023	M/s Gogia Brothers	Deployment of staff for various sites in AC-10	329107/-	14.91%
19	18 dated 11/07/2023	M/s Gogia Brothers	Deployment of staff in ward Sultanpur Majra BPS.	329107/-	14.91%
20	19 dated 11/07/2023	M/s Arihant Engineers & Traders.	Deployment of staff for various sites in AC-12	335092/-	14.85%
Total				12297893/-	

The above said data reveals that the EE(E&M) M-7, Nangloi has released Rs.122.97 lakhs to different vendors as mentioned in above table which also includes vendor profit Service Charge @ 12% to 14.91% during the the F.Y. 2022-23 & 2023-2024 without following the codal formalities as mentioned above in the GFRs. 2017. Whereas the vendor profit including transaction charges ranging 3.85% to 7 % as per OM No.F.6/1/2023-PPD dated 06.01.2023 Government of India Ministry of Finance Department of Expenditure Procurement Policy Division.

Had the efforts be made for hiring the Workers through GeM, the Division could have saved some expenditure on payment of service charges including profit. Division should take necessary action to procure the goods/works through GeM.

(B) Splitting up in purchases of Hiring of Skilled and Un-skilled labour.

As per Rule 137 of GFR 2017, for 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

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a group of work should not be avoided because the cost of each particular work in the project is within the powers of such approval or sanction of a lower authority. This provision, however, shall not apply in case of works of similar nature which are independent of each other.

Further as per Rule 157 of GFR 2017 "A demand for goods should not be divided into small quantities to make piecemeal purchase to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand". Splitting of demand deprives the organizations from achieving the best competitive prices leveraging economies of scale

On scrutiny of Contract Agreement Register, Work order Register and Tender Register it is observed that same nature of work regarding Deployment of staff manpower for E &M installation, operation, watch & ward & sweeper in various sites of Division Executive Engineers grants approval for hiring of manpower on outsource basis for 60 days to 120 days instead of making a consolidated agreement. During scrutiny of work register it is observed that various work orders issued on same date for same nature of work by splitting the work in several packages instead of awarding and inviting tender for a single.

As per the data shown in above, it is revealed that work, service /purchase of the same nature were executed by treating them differently and separate work and separate tender and work order was issued. In most of cases, it was observed that this was done on the same date, which was against the provision of GFR.

It is pertinent mention here that by calling for one tender for these works, the division could have obtained competitive rates. Split up, of the provisions of GFR need justification.

The Executive engineers look into the matter for calling one tender for procurement of same nature of goods. Violation of GFR 2017 provision Rule 137 also be regularised from competent authority under intimation to audit.

PARA 02 :- Discrepancies noticed in the work - Supplementary arrangement of Power Supply by Silent type 1500 KVA DG Set at Kirari BPS in AC -9 {Work Order No. 137 (2022-23)}

(Ref. Audit Memo No. 2 Dated: 25.10.2024)

1. Name of Work :- Supplementary arrangement of Power Supply by Silent type 1500 KVA DG Set at Kirari BPS in AC -9
2. Work Order No. : Work Order No.137 dt. 14.02.2023
3. Name of the Contractor: M/s Chiatanya Construction Co.

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4.	Estimated Cost	:	₹ 9,56,000/-
5.	Awarded Cost	:	₹ 6,48,000/- (32.22 % below)
6.	Justified Cost	:	₹ 9,56,000/-
7.	Time Period	:	02 Months (14.02.2023 to 14.04.2023)

The work regarding Supplementary arrangement of Power Supply by Silent type 1500 KVA DG Set at Kirari BPS in AC -9 was awarded to M/s Chiatanya Construction Co. vide Letter of Intent dated 16.01.2023 with the direction to commence the work within 3 days (Work Order No.137 dt. 14.02.2023 for ₹ 6.48.000/-) Audit observed that:-

1. Estimate has been prepared on the basis of quotations from the few contractors. Based on the lowest quotation, Division prepares its own estimates and then floats the tender. Rates have been checked by DM and justified based on the lowest offer collected from market. The department had not followed the prescribed instructions given in the CPWD Manual while preparing the detailed estimates which should invariably contains the basis on which the rates have been provided i.e. reference of the schedule of rates or market rates which should seems to be as realistic. In this case, the tender was accepted much below than the estimated cost/justified cost i.e. (32.22 % below) which raises questions towards the quality & quantity of the works and also towards unrealistic approach of the Technical Expert Team while preparing the estimates of the works. The estimate of the work is prepared by the Technical Expert Engineers of the division on the basis of SOR, prevailing market rate and Delhi Schedule of rates. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. No reasons/justification for awarding of work abnormally below i.e. 32.22 % below has been recorded on the file.
2. As per Terms & Condition of Letter of Intent dated 16.01.2023, Photographs during installation of new DG Set at site will be submitted. But the documentary evidence in support of work executed i.e photograph of site is not available in file
3. As per Terms & Condition No. 3 of Work order, the firm will have to execute the Contract Agreement on non-judicial stamp paper of Rs.50/ with the department. It has been observed that the Division had not entered into the agreement with the contractor within the stipulated period (Date of agreement is 28-03-2023) whereas the work has commenced on 16.01.2023. In such case, how the Division ensured compliance of terms and conditions of agreement in event of any breach of contract. Further, as per Terms & condition of work order, Stamp procured after issue of work order. But in this case, procurement of stamp i.e 11.01.2023 is before the issue of work order.
4. **Non-deposition of Additional Performance Guarantee** :-As per Circular issued by Delhi Jal Board vide No. DJB/CEO/2022/D-1338 dated 21-04-2022 " If L-1 is more than 25 % below then the justified cost, the bid will be considered as a bid

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on unworkable rates. If unworkable rates are received, the L-1 shall have to submit as additional Performance Guarantee i.e. difference between the 25 % less amount of justified rate and his quoted rate to Delhi Jal Board and only after the additional Performance Guarantee is submitted the contract would be executed". It has been observed that work order was issued on the rates quoted more than @ 25% below on the amount put to tender. Hence additional Performance Guarantee (difference between the 25 % less amount of justified rate and his quoted rate) of the awarded value is to be obtained from the contractor. No records showing the deposition of addl. P.G. in this case. Therefore, additional PG (7.22 % of tendered amount) of Rs. 46.786/- should be recovered from contractor after due verification of facts & figure under intimation to audit.

5. **Delay in Payment:** After completing the work on 14.04.2023, the firm submitted Invoice No. 01 dated 19.04.23 on 03.05.2023 and the payment was released to the firm on 27.03.2024 after a long period i.e. more than 11 months after the completion of work. There is inordinate delay in payment to contractor. No reason/justification was found recorded in the file for making payment so late. Reasons for delay in payment may be provided to Audit.

Necessary steps may be taken to remove the above discrepancies under intimation to audit.

PARA 03 :- Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No. 3 Dated: 25.10.2024)

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by **EE(E&M), M-7, W&S, Delhi Jal Board, Phase – III, Nangloi, Delhi**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division. detail as under:-

Table – "A"

Particulars	Debit Closing (Rs.)	Credit Closing (Rs.)
Allahabad Bank EMD A/c No. 50448339804	87,07,500.00	0.00
Corp Bank - 4115	1972335920.58	0.00
Corp Bank - 4116	0.00	1302673755.00
Corp Bank-4865 Janakpuri	2951725.00	
Corp Bank 111 (Now UBI A/c 510101006069729)	57803.90	0.00
Corp Bank 511 (Now UBI A/c 510101006105679)	5237546.82	0.00
SBI A/C NO. (41419743107)	0.00	2216593.00
Syndicate Bank-468	3354377.50	0.00
Now Canara Bank 9023101000468		
Syndicate Bank A/C 12261	21022897.00	0.00
Cheques in Transit ZRO-01	48498250.34	
Cheques in Transit ZRO-02	29568998.00	
TOTAL	2091735019.14	1304890348.00

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It was requested to provide the following information: -

1. Copy of Bank statement in r/o of above Ledgers.
2. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement.
3. Reason for huge Credit Balance of Rs. **1304890348.00** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c (Rs. **2091735019 (Dr.)**).
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 above observations the division could not submit any reply to audit.

Therefore, the division should take the necessary action to reconcile the above-mentioned bank Ledger A/cs and necessary entries may also be incorporate in the concerned Leder account in order tally with the concerned Bank Statement. If adjustments have been incorporated at DJB(HQ) then necessary account may be updated/completed in the Division Ledger Account to match with the Bank Statements. If any cheque issue entry is more than three months old, then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2022-23.

(B) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by **EE(E&M), M-7, W&S, Delhi Jal Board, Phase – III, Nangloi, Delhi**, it has been observed that following Bank Ledgers/Cheque Ledger are exists in the Book of Accounts of the Division. detail as under:-

Table – “B”

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					
ALLAHABAD BANK	0.00	525799.00	224200.00	301599.00	0.00
EMD A/C					
50448339804					
SBI	0.00	144000.00	0.00	144000.00	0.00
SBI A/C NO. 3083	0.00	33.00	3376.00	0.00	3302.00
SBI A/C NO. 3107	0.00	312308606.00	310493746.00	1814860.00	0.00
CHEQUE IN TRANSIT		1961043.00	1384591.00	576452.00	0.00
TOTAL	0.00	314939522.00	312105913.00	2836911.00	3302.00

It has been observed that all Ledgers mentioned above having zero opening Balance and Closing Balance of Bank and Cheque Ledgers for financial Year 2022-23 has not been carried forwarded to financial year Financial Year 2023-24. Therefore, it is requested that provide following information to audit

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1. Reason for non-carry forward of closing balances (As per Table- A above) of Financial Year 2022-23 to Financial Year 2023-24 (Table –B)
2. Copy of Bank statement in r/o of above Ledgers.
3. Reconciliation Statements in r/o of Ledgers as mentioned above with Bank Statement
4. 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.
5. Confirmation details of Clearance of Cheque in Transit Rs 27.49.565 00
6. Purpose of maintaining each Bank Accounts.

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 Ledgers up to the financial year 2022-23 as per details below becomes "**non-operative**". Status of these "non-operative" banks accounts have not been produced to audit.

The Department/Division may look into the matter and take necessary action for the smooth functioning and better budget control/Expenditure etc. Reconcile all the above said bank Ledger A/cs concerned with the EE (E&M), M-7, and necessary entries may also be incorporate in the concerned Ledger account in order tally with the concerned Bank Statement. If any cheque issue entry is old more than three months, then necessary reverse/Transfer Entry may be made in the Books of Accounts to reconcile Bank statements for the Financial Year 2023-24.

PARA 04: Unsettled Advances Paid to Employees/Staff.

(Ref. Audit Memo No.04 dated: 28.10.2024)

(A) Financial Year 2022-23

(i) Loan/Advance to Employees:-

During the Scrutiny of records/Ledgers provided by **EE(E&M), M-7, W&S, Delhi Jal Board, Phase – III, Nangloi, Delhi**, it has been observed that following **Loan/Advances to Employees** were paid to Employees for the LTA, Medical, Festival and Motorcycle loan 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	Leave Travel Advance	82,026.00	
2	Medical Advance	13,96,710.00	
3	Cycle Loan	450.00	

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(B) Financial Year 2023-24

Table – "B"

PARTICULARS	OPENING (Rs.)	DEBIT (Rs.)	CREDIT (Rs.)	DEBIT CLOSING (Rs.)	CREDIT CLOSING (Rs.)
ADVANCES TO EMPLOYEES					
LTC Advance	0.00	78923.00	0.00	78923.00	0.00
Medical Advance	0.00	684000.00	180000.00	504000.00	0.00

In view of above it has been observed that unsettled advance/loan elaborated in Table – A (for the Financial Year 2022-23 has not been carried forwarded to Book and Accounts as mentioned in Table-B for the Financial Year 2023-24. Reason for above differences in Books of account and Advance register explain to audit.

The HOO/DDO Should take necessary action to reconcile the advances and rectify the above discrepancies under intimation to audit. Necessary Steps may be also taken for settlement of pending advances under intimation to audit.

PARA 05 :- Non-utilization of funds to the tune of Rs.2731.14 lakh

(Ref. Audit Memo No. 05 Dated: 28.10.2024)

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 facilities/services included in the annual action plan. The targets fixed for execution of work in the financial year should be fully achieved.

A test check of the records relating to total budget and actual expenditure during the period 2022-23 and 2023-24 under the head "Revenue" and "Capital" revealed the following:

Year	Budget Allocated (Capital)	Expenditure (Capital)	Excess (+) / Savings (-)	% of Excess/ Savings
2022-23	994.16 lakhs	513.15 lakhs	481.01 lakhs	(-) 48.38
2023-24	638.80 lakhs	426.23 lakhs	212.57 lakhs	(-) 33.28
TOTAL(A)	1632.96 lakhs	939.38 lakhs	693.58 lakhs	(-) 42.47
Year	Budget allocated (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-)	% of Excess Savings
2022-23	1565.94 lakhs	1268.03 lakhs	297.91 lakhs	(-) 19.02
2023-24	1841.54 lakhs	1216.62 lakhs	624.92 lakhs	(-) 33.93
TOTAL(B)	3407.48 lakhs	2484.65 lakhs	922.83 lakhs	(-) 27.08
Year	Budget allocated	Expenditure	Excess (+)	% of

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	(Establishment)	(Establishment)	/Savings (-)	Excess/ Savings
2022-23	2133.60 lakhs	1242.17 lakhs	891.43 lakhs	(-) 23.78
2023-24	1327.63 lakhs	1104.33 lakhs	223.30 lakhs	(-) 45.13
TOTAL(B)	3461.23 lakhs	2346.50 lakhs	1114.73 lakhs	(-) 28.45
TotalA+B+C	8501.67 lakhs	5770.53 lakhs	2731.14 lakhs	(-) 32.12

From the above table, it is gathered that out of the total allocation of Rs.8531.61 lakh, an amount of Rs.5761.40 lakh was incurred for expenditures under various heads and there were savings worth Rs.2731.14 lakh. The overall percentage of savings was 32.12%.

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.

The Budget and Expenditure statement of the audit period showed huge savings to the extent of 27.08% to 42.47% in the Capital, Revenue and Establishment head 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.

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 DJB in the GNCTD.

The Division may look into the matter and take necessary action under intimation to audit.

PARA 06: Excess payment of Non-Productivity Linked Bonus for Rs.17388/-

(Ref. Audit Memo No.06 dated: 28.10.2024)

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

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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 and information provided for the financial years 2022-23 and 2023-24, it has been observed that the Division had paid Non-Productivity Linked Bonus 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 are as under:

Bonus period	Total No. of officials paid to Bonus @ Rs. 7000/-	Excess amount paid.	Total Amount of Recovery should be made	Details of employee
2021-2022	99	99*92=9108/-	9108/-	Attached as annexure -"A"
2022-2023	90	90*92=8280/-	8280/-	Attached as annexure-"B"
		Total	17388/-	

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.17,388/- from the 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.

PARA 07 :- Award of work on abnormally below rates in comparison to the estimated cost and non-deposition of Additional Performance Guarantee.

(Ref. Audit Memo No.09 Dated: 30.10.2024)

(a). **Award of work on abnormally below rates in comparison to the estimated cost.**

As per Para of SOP No. 5/3 CPWD Works Manual 2022 reg. Justification of Tenders (Refer Para no. 3) 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. 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 considered for analysis of rates are selected with items having the highest estimated amount, and then next lower amount in the descending order and soon, till at least 90% of the estimated cost put to tender is reached, however, examination of records relating to award of tender by Office of EE (E & M) M- 7, Delhi Jal Board, Nangloi, Delhi revealed that in the following

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cases. agreements executed and work orders were awarded to the contractors at the rates very lower than the estimated cost. Some examples of 29.07 % to 49.36 % below of tender amount from estimated cost is as under:-

S. No	Work Order No. & Date	Name of the work	Name of the contractor	Estimated cost/ Amt. put to tender (in ₹)	Justified Cost (in ₹)	Tendered Amount (in ₹)	Tendered Amount Below estimated cost
1	136 dt. 18.01.23	Installation of Sewage Trolley near H.No. C-3/241, Sultanpuri in AC-10	M/s Chaitanya Construction Co.	1015000	1015000	580500	42.80 %
2	134 dt. 18.01.23	Installation of Sewage Trolley near H.No. A-3/34, Sector -04, Rohini in Mangolpuri Constituency	M/s Chaitanya Construction Co.	889000	889000	450150	49.36 %
3	185 dt. 31.03.23	Internal & External Electrification at renovated ZRO Office Sultanpuri in AC-10	M/s P.K. Electricals	717906	717906	509175	29.07 %
4	184 dt. 31.03.23	Renovation/repairing of High Mast light at Karala Water Filling Point in AC-08	M/s Premier Engineering Company	318137	318137	221250	30.45 %

(i) As per table above, there was huge variation between the estimated cost and tendered amount ranging between 29.07 % to 49.36 % 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. The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners.

Necessary steps may be taken to prepare estimated cost on realistic basis i.e as per CPWD, DSR latest rate list or market price.

(ii) As per Instructional Order issued by Member (WS) vide No. F.3/DJB/M (WS)/2021/3313 dated 01.12.2021 regarding abnormally below rates – the contractor generally in maintenance division gives the plea of low rates as its idle labour and surplus material available with him. This concept is not convicting every time and therefore strict supervisor at the level of AEE/EE concerned and Senior Officers are required for ensuring quality of such work. Hence, such work should be inspected frequently by various officers concerned to ensure that the work is being carried out according to specified quality, design, drawing and specifications. The inspection register would start from the date of start of project/work and every officer inspecting the site has to record his observations in that register. Moreover, an inspection note should be issued by the Inspecting Officer.

It has been observed that no letter was issued to the contractor to give the justification for the acceptance of abnormality below rates on the above said work orders. No reasons/justification for awarding of work abnormally below has been

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recorded on the file. Further, the work should be inspected frequently by various officer concerned to ensure that the work is being carried out according to specified quality, design, drawing and specifications. No inspection report in this regard is available in the file.

(b). Non-deposition of Additional Performance Guarantee :-

As per Circular issued by Delhi Jal Board vide **No. DJB/CEO/2022/D-1338 dated 21-04-2022** " If L-1 is more than 25 % below then the justified cost, the bid will be considered as a bid on unworkable rates. If unworkable rates are received, the L-1 shall have to submit as additional Performance Guarantee i.e difference between the 25 % less amount of justified rate and his quoted rate to Delhi Jal Board and only after the additional Performance Guarantee is submitted the contract would be executed".

During the test check of audit, it has been observed that various work orders were issued on the rates quoted more than @ 25% below on the amount put to tender. Hence additional Performance Guarantee (difference between the 25 % less amount of justified rate and his quoted rate) of the awarded value is to be obtained from the contractor. The Division had not recovered Additional P.G from the contractor as required under the provisions of the Contract. Details of few cases are as under :

S. No	Work Order No. & Date	Name of the Contractor/Firm	Tendered Amount (in ₹)	Justified Cost (in ₹)	Awarded % rate below	Addl. PG to be deducted (in ₹)	Short recovery of PG (In ₹)
1	136 dt 18.01.23	M/s Chaitanya Construction Co.	580500	1015000	42.80 % Below	180750	180750
2	134 dt 18.01.23	M/s Chaitanya Construction Co.	450150	889000	49.36 % Below	216600	216600

Necessary action may be taken to remove the above discrepancies under intimation to audit.

PARA 08 :- Non- Maintenance of Cash Book and Non issuance of TR-V on account of Cash Receipt to the payer.

(Ref. Audit Memo No. 12 Dated: 04.11.2024)

(A) Non- Maintenance of Cash Book as per Rule 13 of Receipt and Payment Rules 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

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However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of the **EE (E& M) M-7 Delhi Jal Board, Phase – III, Nangloi, 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 /cheque received from employees /of DJB for various purpose have been deposited in Bank Account. but Cash Book not been maintained as per rule. 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.

It has been also observed that Rs.3,51,900/- for the financial year 2022-2023 and Rs. 7,15,967/- Cash withdraw during the financial year 2023-2024 from Banks on account of Imprest money and expenditure made by the division but expenditure voucher details not entered in Petty cash Book/Cash Book.

Details of Cash withdrawals as per Petty Cash Register are as under:-

Month	Cash withdrawal Amount	Month	Cash withdrawal Amount
April 2022	51404		
May 2022	33172	May 2022	65284
June 2022	28891	June 2022	56454
July 2022	59319	July 2022	40332
Aug. 2022	--	Aug. 2022	61804
Sept. 2022	48702	Sept. 2022	10000
Oct. 2022	--	Oct. 2022	10000
Nov. 2022	38239	Nov. 2022	75042
Dec. 2022	37036	Dec. 2022	8045
Jan. 2023	--	Jan. 2023	22275
Feb. 2023	-	Feb. 2023	299138
March. 2023	55137	March. 2023	67593
Total	3,51,900/-	Total	7,15,967/-

Necessary steps may be taken to maintain the Cash Book as per prescribed format under intimation to audit.

(B) Non issuance of TR-V on account of Cash 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 an 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 initialling its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion authorise any other officer subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him.

On Scrutiny of record, it is observed that during the financial year total Rs. 1,19,487/- cash received during the financial year 2022-2023 and Rs. 1,47,654/- Cash received during the financial year 2023-3024 but no receipt issued to payer at the time of receiving cash. Further, some cheque amount also receipts during the financial year but in absence of receiving date of cheque in division, delay of deposition of govt money in bank account could not be ascertained. Some Details of Cash Received in Division are as under: -

Month	Cash Received Amount	Month	Cash Received Amount
April 2022	11180	April 2023	34250
May 2022	200	May 2022	33834
June 2022	22500	June 2022	3904
July 2022	--	July 2022	3000
Aug. 2022	1070	Aug. 2022	23894
Sept. 2022	35400	Sept. 2022	--
Oct. 2022	--	Oct. 2022	3060
Nov. 2022	3000	Nov. 2022	13151
Dec. 2022	--	Dec. 2022	--
Jan. 2023	--	Jan. 2023	--
Feb. 2023	12187	Feb. 2023	17561
March. 2023	33950	March. 2023	15000
Total	1,19,487/-	Total	1,47,654/-

Necessary steps may be taken to issue TR-V for receiving cash under intimation to audit.

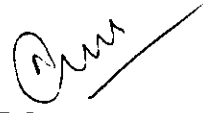
PARA 09 :- Non- maintenance/production of records/information.

(Ref. Record Memos dated: 22.10.2024)

The following records/information for the period 2022-23 and 2023-24 has not been shown /provided to audit:

1. Bank Reconciliation Statements.
2. Bank Statements of for the F.Y. 2022-23 Allahabad A/c No. 50448339804, Corp. Bank A/c No. 4115, 4116 & 4865 and Syndicate Bank A/c No. 12261.
3. Stock Register (Consumable & Non-consumable)
4. Property Register.
5. LTC Advance & Medical Advance registers.
6. MAS Register/T&P Register/Dismantle Register
7. Dead Stock Register/Condemnation files.
8. Advertisement Register/Files.

The above records/information may be shown to next audit


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Compliance Audit – Delhi Jal Board

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

TAN 01: Shortcomings in making payment to the Contractor/Firm.

(Ref. Audit Memo No. 07 Dated: 29.10.2024)

As per CPWD Manual 2022 Para 1.1, the following different forms of contract/bills are used for payment depending upon the nature of work:

- | | |
|--------------------|---------------------------------|
| 1. CPWD Form 7 : | Percentage Rate Tender Document |
| 2. CPWD Form 8 : | Item Rate Tender Document |
| 3. CPWD Form 9 : | Supply of Materials |
| 4. CPWD Form 10 : | Piece Work |
| 5. CPWD Form 11A : | Work Order |
| 6. CPWD Form 12 : | Lump sum Contract Document |

The various forms of Bills and Vouchers used for making payments are given in **Annexure -1 of SOP** document. The authorized forms of bill to be used for payment of contractors/suppliers and their utility are described below:-

- | | |
|--------------------|----------------------|
| (a) Form CPWA 24 : | First and Final Bill |
| (b) Form CPWA 26 : | Running Account Bill |
| (c) Form CPWA 28 : | Hand Receipt Form |

Scrutiny of Vouchers provided to Audit, it has been observed that Division is passing the bills by making entry on the backside of Invoice/Bill of the Contractor/Firm. No prescribed Form for First & Final Payment (CPWA 24) and Running Account Bill (CPWA 26) are being used by the Division. This is the violation of above cited provisions of CPWD Manual. Form CPWA 24 should be used for making payment both to Contractors for work and to suppliers when a single payment is made for a job/contract on its completion and Form CPWA 26 should be used for all running and final bill payment.

Further, it is also observed that in most of the cases, officers of the division are putting signature without date. In absence of date, assurance of time frame activities/progress of works could not be ascertained.

Necessary steps may taken to remove the above shortcomings under intimation to audit.

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TAN 02: Discrepancies in maintenance of Service Books.

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(Ref. Audit Memo No.08 dated: 29.10.2024)

During test check of Service Books provided by the office of **EE (E&M) M-7 Delhi Jal Board, Phase – III, Nangloi, Delhi** following deficiencies are observed: -

- (i) **Photograph** - The particulars of each Government Servant at the first page of Service Book should be re-attested after every five years and fresh Photographs should be appended and attested after every 10 years. But this has not been followed in most of the cases. Latest attested Photograph of officials/officer in respect of Sh. Santosh Kumar (Field Asst.), Sh. Dinesh Kumar (Pump Driver), Sh. Santosh Kumar (Field Asst), Sh. Krishan Kumar (Pump Driver).
- (ii) **Annual Verification of Service**-The provisions of SR199 and 202 require that "Every step in a government servant's official life must be recorded in his Service Book and each entry must be attested by the Head of his Office...." (SR199) and that "It shall be the duty of every Head of Office to initiate action to show the Service Books to the Government servants under his administrative control every year The Government servants shall inter alia ensure that their services have been duly verified and certified as such...." (SR 202). On scrutiny of Service Book of the Divisions it was observed that Annual verification of service has been not done in all cases.
- (iii) **Entry of Important Information**-In respect of newly appointed officials' entry regarding important information date of joining /regularization of service, medical fitness record and hometown declaration record should be entered in service book with attestation of HOO. On scrutiny of service book of newly appointed officials Smt. Deepa Kumari (PCAMR)
- (iv) **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.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
- (v) **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.
- (vi) **'Hometown' declaration** under LTC scheme is to be kept in the Service Book. However, entry for hometown declaration was not found in most of the Service Books.

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- (vii) **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.
- (viii) **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.
- (ix) **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.
- (x) **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.

Necessary steps may be taken to remove the above Discrepancies elucidated to audit.

TAN 03: Non maintenance of Bill Register and Irregularities in preparation of bills.

(Ref. Audit Memo No.10 dated: 30.10.2024)

(A) Non Maintenance of Bill Register.

As per Civil Account Manual As per rule of Civil Account Manual section - I regarding General Rules relating to claims for withdrawals and manner of payment. A Bill Register in Form GAR 9 should be maintained by all Heads of Offices who are authorised to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon.

Further 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

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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.

Necessary steps may be taken for maintaining of Bill Register under intimation to audit.

(B) Irregularities in Preparation of Bills.

As per rule of Civil Account Manual section - I regarding General Rules relating to claims for withdrawals and manner of payment.

The following instructions regarding preparation of bills shall be observed.

- (i) Printed forms of bills as prescribed under these rules or other departmental regulations should, as far as possible, be used. Bill for all debt-head items should be drawn in separate forms printed in red ink on white paper.
- (ii) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide
- (iii) Charges against two or more major heads should not be included in one bill.
- (iv) When bills are presented on account of charges incurred under any special orders, the order sanctioning the charge should be quoted and the sanction attached to the bill.
- (v) Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls. If, for any reason (such as illiteracy or the presentation of receipts in anticipation of payment), it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.

During Scrutiny of Vouchers following irregularities noticed in preparation of bills.

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- (a) No prescribed bill format used for payment of medical bill, Arrear Bills, Pensioner Bills and other Contingent Bills.
- (b) In most of cases no sanction order/ approval letter from competent authority for payment to beneficiaries attached with the vouchers.
- (c) Bills prepared combinedly for different Head of Accounts for example Medical, Pensioner and Arrear Bills prepared in Single Bunch of Bills.
- (d) No Bills Nos used for payment and Paid stamped not made on vouchers.

Necessary steps may be taken to remove the above discrepancies.

TAN 04: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.11 dated: 04.11.2024)

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 entry, 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. Numerous cutting and overwriting were noticed in the ECRs which were not attested by the competent authority.
8. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found **recorded in the ECR.**
9. Gross total of all relevant columns has not been carried out in the ECRs which is required to calculate the Income Tax.

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.

Necessary steps may be taken to remove the discrepancies under intimation to the audit.


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