

**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-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034 for the period 2022-23 and 2023-24.

INTRODUCTION

The Compliance Audit Report of Office of Executive Engineer (E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034 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 08 working days between 09.10.2024 to 21.10.2024.

AIMS & OBJECTIVES: -

The Aims and objectives of Division - Office of Executive Engineer (E&M), M-3, W&S, North West, Delhi Jal Board, Pitampura Delhi is to provide uninterrupted water supply facility to the public. The division consist of four Nos. of Constituency AC -06 (Rithala), AC-13 (Rohini), AC -01 (Narela) and AC -07 (Bawana). The major works includes the O & M of various E & M installations, preventive maintenances of sites, supervision of the water supply and sewage disposal. The installation includes 10 Nos. primary BPS, 76 Nos. Secondary BPS/online BPS, 02 Nos. SPS and 249 Nos. Tube wells.

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. Gaurav Yadav	Executive Engineer	01.04.2022	16.05.2023
2.	Sh. Pradeep Poswal	Executive Engineer	17.05.2023	Till date
List of D.D.O (Smt./Shri/Ms.)				
S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Gaurav Yadav	Executive Engineer	01.04.2022	16.05.2023
2.	Sh. Pradeep Poswal	Executive Engineer	17.05.2023	Till date

List of Accountant

S. No.	Name of the Officer	Designation	Period	
			From	To

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1.	Sh. Niranjana Jha	AAO	01.04.2022	Till date
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List of Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Sh. Rajesh Kumar Bhardwaj	Cashier	01.4.2022	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	2378.65 lakhs	1813.07 lakhs	565.58 lakhs
2023-24	717.98 lakhs	393.93 lakhs	324.05 lakhs

Capital			(Rupees in Lakh)
Year	Budget	Expenditure	Balance Amt.
2022-23	1854.18 lakhs	1402.61 lakhs	451.57 lakhs
2023-24	6609.68 lakhs	5133.74 lakhs	1475.94 lakhs

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'	9	8	1
3	Group – 'C'	423	188	235
Total		433	197	236

Statutory Audit:-

The Statutory audit of Office of Executive Engineer (E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034 has been conducted by AG (Audit) Delhi up to March 2023.

Maintenance of Records:-

The maintenance of record of Office of Executive Engineer (E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034 for the period 2022-23 and 2023-24 was found satisfactory subject to the observations made in the Current Audit Report.

Loss of Govt. Money/property due to theft, fire, fraud or misappropriation:-

It is informed by EE (E &M) M-3 Division that establishment vouchers for the period 2022-23 and 2023-24 has been stolen by cracking window and an FIR has already been lodge.

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-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034.					

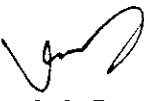
Current Audit Report :

During the course of current audit, **14** 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 **14** remaining observation Audit Memos, **11** Audit Memos have been converted in to **11 paras** and **03** 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	39928	0	39928	4
2.	7	20500	0	20500	5
3.	12	33000	0	33000	9
Total		93428	0	93428	

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-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034.** 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


PART-I

OLD AUDIT REPORT

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PART-II

CURRENT AUDIT

REPORT

(2022-23 and 2023-24)

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

PARA 01 :- Bank Reconciliation Statement for the Financial Year 2022-23 & 2023-24.

(Ref. Audit Memo No. 1 Dated: 11.10.2024)

(A) Financial Year 2022-23.

During the Scrutiny of Book of Accounts provided by **EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034**, 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	1,26,46,400.00	0.00
Corp Bank – 4116	0.00	2,93,89,61,076.00
Union Bank 529 (Now UBI A/c 510101006105857	18,64,510.73	0.00
Union Bank 126 (Now UBI A/c 510101006069877	3,05,222.05	0.00
SBI A/C NO. (41419742954)	1,24,69,870.00	0.00
Syndicate Bank-41 Now Canara Bank 90231010000400	12,44,128.15	0.00
Syndicate Bank A/C 12261	1,54,00,049.00	0.00
Cheques in Transit	74,199.00	
TOTAL	4,40,04,378.93	2,93,89,61,076.93

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. **2,93,89,61,076.93** in r/o Ledgers mentioned above and detailed thereof.
4. Confirmation of Balances in Bank/Cheque A/c (Rs. **4,40,04,378 (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 necessary action to reconcile the above said 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 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 2022-23.

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(B) Financial Year 2023-24

During the Scrutiny of Book of Accounts provided by EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi-110034 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 EMD A/C 50448339804	0.00	34,78,650.00	23,79,550.00	10,99,100.00	0.00
SBI A/C NO. 2954	0.00	92,90,84,612.00	91,61,00,364.00	1,29,84,248.00	0.00
CHEQUE IN TRANSIT		27,49,565.00	0.00	27,49,565.00	0.00

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.

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.

The Division has not commented on confirmation of balance and non-carry forwarding of balances from the Financial Year 2022-23 to 2023-24.

The Department/Division may look into the matter and necessary action for the smooth functioning and better budget control/Expenditure etc. and carry forwarded all the balances of previous F.Y. 2022-23 to 2023-24. Reconcile all the above said bank Ledger A/cs concerned with the EE (E&M), M-3, and necessary entries may also be incorporate in the concerned Ledger 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

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to match with the Bank Statements. 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 02 :- Unsettled Advances Paid to Employees/Staff.

(Ref. Audit Memo No. 3 Dated: 15.10.2024)

(A) Financial Year 2022-23

(i) Loan/Advance to Employees:-

During the Scrutiny of records/Ledgers provided by **EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034**, 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	4,34,889.00	
3	Medical Advance	13,38,048.00	

(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	2,32,945.00	0.00	2,32,945.00	0.00
Medical Advance as per Advance Register	0.00	16,58,420.00	5,79,580.00	10,78,840.00	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.

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PARA 03 :- Procurement of goods and Deployment of Skilled/Unskilled Workers without using GEM Portal.

(Ref. Audit Memo No. 4 Dated: 15.10.2024)

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.

(A) Procurement of Goods without using GEM Portal.

During test Check of tender/purchase file of procurement of goods for the audit period 2022-2023 & 2023-2024, it has observed that Division has made procurement of Rs. 60.57 lakh in respect electrical, mechanical, pipe and other items for the use of Ranney Wells and Booster Pumping station without using GeM Portal. No record of non-availability of the goods on GeM has been made available on record. The details of payments are as under:

S. No.	Work Order No. & date	Name of Vendor	Name. of Work	Amount (Rs)
1	124/03.08.2022	M/s Powersure Technologies	Procurement of SITC of Capacitive type digital water level indicator	930825.00
	414/31.03.2023	M/s Paramount System	Procurement of fully smart programmable starter panels for tube well in SRC area.	908600.00
	40/ 26.06.2023	M/s Prime India Associates	Procurement of miscellaneous day to day usage items for various installation in Rithala	442122.00
2	47/26.06.2023	M/s Ojas Orientation Engineering	Procurement of 5HP submersible pump set for various Tube wells.	294870.00
3	50/27.06.2023	M/s Naman Enterprises	Procurement of 10HP submersible pump set for various Tube wells.	406439.00
4	84/26.07.2024	M/s B.S Enterprises	Procurement of GI pipes 100 mm dia for various tube wells and wells.	656080.00
5	92/01.08.2023	M/s Naman Enterprises	Procurement of 20 HP submersible pump set	430250.00
6	111/25.08.2023	M/s Casmo Traders & Engineers	Procurement of PVC Hose Pipe for various Installation in AC-13.	583805.00
7	218/02.11.2023	M/s Paramount System,	Procurement of fully automatic smart programmable starter panels for tube wells.	908600.00
8	242/07.12.2023	M/s Gupta Brothers	Procurement of Miscellaneous mechanical items for Ranney wells and Tube Wells.	209922.00
9	243/07.12.2023	M/s Bansal Traders	Procurement of miscellaneous electrical items for Ranney Wells & Tube Wells.	285560.00
			Total	6057073.00

Above data shows that Division not using GeM portal for procuring the goods in contravention of Rule 149 of GFR 2017.

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Therefore, Division should take necessary action to regularise the expenditure of Rs. 60.57 lakh incurred during audit period without using GeM portal from competent authority.

(B) Deployment of Skilled/Unskilled Workers without using GEM Portal.

During the test check of Work Register, CA register and records pertaining to expenditure incurred on Deployment of **Skilled/Unskilled Worker** on outsourced basis for the period 2022-2023 and 2023-2024, it has been observed that during the audit period **EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034** made hiring of **Skilled/Unskilled Worker**, without using GEM Portal. 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:

S. No.	WO/No. & date	Name of Vendor	Name. of Work	Amount (Rs)	Contractor Profit
1	19/09.05.2022	M/s Good Will Enterprises	Deployment of staff for operation of BPS at Sec-34 & Sec-35 Rohini.	1208849.00	13%
2	68/21.06.2022	M/s Arihant Engineers & Traders	Deployment of Staff at Command Tank, Mata Mansa Devi Road, PKT-11, Sec-A7, Narela.	1405797.00	14.90%
3	171/04.11.2022	M/s Arihant Engineers & Traders	Deployment of Staff at Punjabi Bagh BPS.	1204783.00	14.99%
4	66/07.07.2023	M/s Deepak Enterprises	Maintain of water supply by automation and supervisor at Tube wells in DUSIB/SRC area AC-01	2123749.00	14.50%
5	69/07.07.2023	M/s Gupta Brothers	Deployment of staff at Mata Mansa Devi Road Narela	2405114.00	14.44%
6	70/07.07.2023	M/s Arihant Enterprises	Maintaining of water supply round the clock by automation and supervisor at Tube Well	2456206.00	14.90%
7	71/10.07.2023	M/s Dev Engineers	Maintaining water supply by deployment of staff at various BPS in AC-01	1422204.00	14.50%
8	82/26.07.2023	M/s Deepak Enterprises	Operation of 38 No.s of tube wells and 1 no. Ranney Well at Yamuna flood Plains, Palla Area.	1554369.00	14.50%
9	83/26.07.2023	M/s Dev Engineers	Operation of 25 no.s of tube wells at Burari Yamuna flood Plains, Palla Area.	734174.00	14.50%
10	108/25.08.2023	M/s Arihant Engineer and Traders	Deployment of staff Avantika booster station.	1005658.00	14.90%
11	109/25/08/2023	M/s Good Will Enterprises	Deployment of Staff at Sec-11, Rohini Booster Pumping Station.	1005658.00	14.90%
12	219/18.11.2023	M/s Goodwill Enterprises	Deployment of Staff at Sec-19 Rohini.	1006042.00	14.95%
13	221/18.11.2023	M/s Gupta Brothers	Deployment of Staff for operation & supervision of Tube well at Sec-18 & Sec-15	919306.00	14.75%

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S. No.	WO/No. & date	Name of Vendor	Name. of Work	Amount (Rs)	Contractor Profit
1	19/09.05.2022	M/s Good Will Enterprises	Deployment of staff for operation of BPS at Sec-34 & Sec-35 Rohini.	1208849.00	13%
			Rohini		
14	219/18.11.2023	M/s Goodwill Enterprises	Deployment of Staff at Sec-19 Rohini.	1006042.00	14.90%
			Total	18722209.00	

The above said data reveals that the **EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034** has released Rs.187.22 lakhs to different vendor as mention in above table which also includes vendor profit Service Charge @ 13% to 14.99% 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 regularise the expenditure of Rs. 187.22 lakh incurred during audit period without using GeM portal from competent authority.

PARA 04: Excess payment of Non-Productivity Linked Bonus for Rs.39,928/.

(Ref. Audit Memo No.06 dated: 15.10.2024)

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 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-

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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:

Payment Date and Bonus period	Total No. of officials paid to Bonus @ Rs. 7000/-	Excess amount paid.	Total Amount of Recovery should be made	Details of employee
09.11.2022 /2021-2022	227	227*92=20884/-	20,884/-	Attached as annexure -"A"
Nov 2023/ 2022-2023		207*92=19044/-	19,044/-	Attached as annexure-"B"
		Total	39,928/-	

Since 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.

Therefore, necessary steps may be taken to recover Rs.39,928/- from the officials after the verification of due facts and figures under intimation to audit. Other similar cases, if there are any, may also be reviewed on the same lines.

PARA 05 :- Short recovery of Water Charges amounting to ₹ 20,500/-.

(Ref. Audit Memo No. 7 Dated: 16.10.2024)

As per clause 31 of contract agreement, the Contractor shall make his own arrangements for water required for the works and nothing extra will be paid for the same. The contractor shall submit necessary proof if the water is arranged by him. The water shall be tested from DJB laboratory before commencement of work and thereafter once in every 3 months till the completion of the work. The cost of testing shall be borne by the contractor. If Employer water is available, it shall be supplied to contractor for construction and drinking purposes and recovery @ 1% of the Gross Amount of Contract Price shall be made.

During the test check of the records provided to audit it has been observed that no records were found showing Contractor is making his own arrangements for water required for the works, not submitted necessary proof. The Division had not recovered @ 1% of the Gross Amount of Contract Price from the contractor as required under the provisions of the Contract. Details of short recovery of water charges are as under:

S. No.	Work Order No. & Date	Name of the Contractor/Firm	Tendered Amount (In ₹)	Gross Amount (In ₹)	Water Charges @ 1% to be deducted (In ₹)	Water charges deducted (In ₹)	Short recovery of water charges (In ₹)
1	300 dt.16.03.24	M/s Agni Automation and Security	2466684	2466448	24665	20902	3763

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S. No.	Work Order No. & Date	Name of the Contractor/Firm	Tendered Amount (In ₹)	Gross Amount (In ₹)	Water Charges @ 1% to be deducted (In ₹)	Water charges deducted (In ₹)	Short recovery of water charges (In ₹)
2.	60 dt. 01.07.23	M/s Standard Capacitors	1728712	1728712	17287	14743	2544
3.	55 dt. 30.06.23	M/s Premier Engineering Co.	1029668	1029668	10297	8726	1571
4.	275 dt. 06.02.24	M/s Agni Automation and Security	1050082	1050082	10501	8899	1602
5.	127 dt. 02.09.23	M/s Standard Capacitors	1244581	1244581	12446	10547	1899
6.	182 dt. 03.10.23	M/s Premier Engineering Co.	994879	994879	9949	8431	1518
7.	12 dt. 26.04.22	M/s NS Instruments Controls	806400	849600	8496	7200	1296
8.	102 dt. 30.07.22	M/s Metito Pollution Control India Pvt. Ltd.	2425920	2425920	24259	21660	2599
8.	361 dt. 22.03.22	M/s Metito Pollution Control India Pvt. Ltd.	1449040	1449040	14490	12280	2210
9.	365 dt. 23.03.23	M/s Sanjay Sales Corporation	981760	981760	9818	8320	1498
Total			14220690	142208	142208	121708	20500

Necessary steps may be taken to recover the Water Charges amounting to ₹ 20,500/- after the verifications of due facts and figures mentioned above under intimation to audit. Other similar cases, if any, may also be reviewed at their own level.

PARA 06: Discrepancies noticed in the work - Dismantling/shifting/refixing of 11 MGD Pump Set with all allied equipment {Work Order No. 365 (2022-23)}.

(Ref. Audit Memo No.08 dated: 16.10.2024)

The work regarding Dismantling/shifting/refixing of 11 MGD Pump Set with all allied equipment from Sec. 11 Rohini BPS to SGTN BPS was awarded to M/s Sanjay Sales Corporation vide Letter of Intent dated 20.07.2022 with the direction to start the work immediately (Work Order No.365 dt. 23.03.2023 for ₹ 9,81,760/-).

The proposal for shifting of 11 MGD pump set was initiated to carry out the work without call of tender being peak summer & shortage of supply to the command area. After taking the In- principle approval of ACE (M -3) for emergent work, Spot quotations were called to carry out the work. 03 Quotations were received and Rates quoted by the firm M/s Sanjay Sales Corporation i.e. 10,00,000/- inclusive of GST was found lowest. Then, letter of intent was issued to M/s Sanjay Sales Corporation vide letter dated 20.07.2022 with the direction to start the work immediately as per Departmental Terms & Conditions. After completing the work on 26.07.2022, the firm submitted their offer amounting to ₹ 9,81,760/- only on the basis of actual work done at site. On the basis of actual work done submitted by the firm, an estimate has been checked for ₹ 9,81,760/-. Thereafter confirmatory Work order No. 365 was

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issued on 23.03.2023 after getting the approval of the competent authority i.e. ACE (M) -3. The payment of ₹ 9,81,760/- was released on 19-02-2024. Audit observed that:-

1. The case of shifting of 11 MGD pump set was recommended for spot quotation considering the urgency of work. Audit observed that three Spot quotation (without any number and date) for this emergent work received by the Division. Further, no diary no. and date recorded on the quotation after receiving the same in Division. Without diary no. and date, actual date of receiving of quotation could not be ascertained.
2. As per Terms & Condition of Work order, the firm has to submit the proof of procurement along with bill. The responsibility of the genuinity and authenticity of P/V shall be lie with firm. The purchase vouchers duly stamped/signed by the proprietor/partner as the case may be for items/equipment with all relevant papers of the material used for execution of work should be produced at the time of submitting the bill. Scrutiny of the vouchers submitted by the firm M/s Sanjay Sales Corporation revealed that documentary evidence in support of procurement proof of Item S.S. Bright Bar/Rod submitted by the Contractor vide Invoice No. GST -379 dated 29.09.22, Item – Rubber Sheet vide Invoice No. GST/22-23/2444 dated 08.09.22 and Item – Alloy Steel Bar vide Invoice No. 1043 dt. 27.08.22 are **beyond the date of completion of work** as the work has already been completed on 26.07.2022. Further, no stock entry was made/shown in the Invoice/Bill of items supplied by the firm during the execution of work. Certificate has been recorded by JE/AE(E & M) M- 3 putting signature without mentioning the date of supply - "Quantity used against Work Order No. 365 dated 23.03.2023 at (E & M) M- 3" which is irregular. A reliable assurance could not draw on actual utilization of these items. It indicates the lack of proper monitoring during the work execution.
3. Documentary evidence in support of work executed i.e photograph of site (during the execution and after completion of work) is available in file but not mentioning the date and time of execution of work. In absence of date and time, assurance of time frame activities/progress of works could not be ascertained.
4. Documentary evidence in support of Testing the job after complete in all respect (Item No. 14 for Rs. 35,000/-) is not available in the record. If available, the same may be provided to audit. Further, test check report by JE/AE is not attached with the RA Bill.
5. As per Terms & Condition of Work order, Guarantee for 06 months is to be submitted by the Firm but the same is not available in the record.
6. **Delay in Payment:** After completing the work on 26.07.2022, the firm submitted Invoice No. SSC/22-23/115 dated 29.03.23. RA Bill was processed and demand was raised by the division on 04.08.23 but the payment was released to the firm on 19.02.2024 after a long period i.e. more than 18 months after the completion of work. There is inordinate delay in payment to

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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.

PARA 07 :- Non-utilization of funds to the tune of Rs.2847.14 lakh.

(Ref. Audit Memo No. 09 Dated: 16.10.2024)

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	1854.18 lakhs	1402.61 lakhs	451.57 lakhs	(-) 24.35
2023-24	6609.68 lakhs	5133.74 lakhs	1475.94 lakhs	(-) 22.32
TOTAL(A)	8463.86 lakhs	6536.35 lakhs	1957.51 lakhs	(-) 22.77
Year	Budget allocated (Revenue)	Expenditure (Revenue)	Excess (+) / Savings (-)	% of Excess/ Savings
2022-23	2378.65 lakhs	1813.07 lakhs	565.58 lakhs	(-) 23.78
2023-24	717.98 lakhs	393.93 lakhs	324.05 lakhs	(-) 45.13
TOTAL(B)	3126.63 lakhs	2207.00 lakhs	889.63 lakhs	(-) 28.45
Total A+B	11590.49 lakhs	8743.35 lakhs	2847.14 lakhs	(-) 24.56

From the above table, it is gathered that out of the total allocation of Rs.11590.49 lakh, an amount of Rs.8743.35 lakh was incurred for execution of works and for other expenditures under various heads and there were savings worth Rs.2847.14 lakh. The overall percentage of savings was 24.56%.

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 22.32% to 45.13% in the Capital and Revenue 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.

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

(Ref. Audit Memo No. 11 Dated: 18.10.2024)

(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.

However, during Scrutiny of record, it reveals that Cash Book has not been maintained by the DDO of the **EE(E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034** 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 Cash withdraw from Banks each month on account of Imprest money and distributed to AE I to V 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
May 2022	489584	May 2022	34278
June 2022	490919	June 2022	463369
July 2022	327720	July 2022	69138
Aug. 2022	381712	Aug. 2022	175824

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Sept. 2022	98671	Sept. 2022	544915
Oct. 2022	509478	Oct. 2022	33263
Nov. 2022	277389	Nov. 2022	361772
Dec. 2022	201444	Dec. 2022	34156
Jan. 2023	173132	Jan. 2023	307802
Feb. 2023	-	Feb. 2023	324473
March. 2023	287673	March. 2023	400552

Necessary Steps should be taken for maintenance of the Cash Book as per prescribed format under Rule 13 of Receipt and Payment Rules 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 pertinent to reveal that no receipt issued to payer at the time of receiving cash. Some Details of Cash Received in Division are as under :-

Month	Cash Received Amount	Month	Cash Received Amount
April 2022	6000	April 2023	22456
May 2022	3000	May 2022	9000
June 2022	6910	June 2022	50
July 2022	3250	July 2022	3100
Aug. 2022	--	Aug. 2022	100
Sept. 2022	--	Sept. 2022	6050
Oct. 2022	3000	Oct. 2022	4110
Nov. 2022	6000	Nov. 2022	3000
Dec. 2022	3000	Dec. 2022	3465
Jan. 2023	3000	Jan. 2023	6000
Feb. 2023	3000	Feb. 2023	---
March. 2023	2260	March. 2023	---

Necessary steps may be taken for issuing on receipt of cash/cheque under intimation to audit.

PARA 09 :- Short recovery amounting to Rs. 33,000/- on account of non-submission of labour report.

(Ref. Audit Memo No. 12 Dated: 18.10.2024)

(A.V.)

As per clause 19 (D) of Contract Agreement, the Contractor shall submit by 4th and 19th of every month, to the Engineer-in-Charge a true statement showing in respect of the second half of the preceding month and the first half of the current month respectively indicating.

- The number of labourers employed by him on the work.
- Their working hours.
- The wages paid to them.
- The accident that occurred during the said fortnight showing the circumstances under which they happened and the extent damage and injury caused by them.
- The number of female workers who have been allowed maternity and the amount paid to them.

In case of non observation of above conditions, the contractor shall be liable to pay to DJB a sum not exceeding Rs. 1000/- for each default or materially incorrect statement.

Test Check of the records/RA Bills provided to audit by EE (E&M) M-3 Division of Delhi Jal Board, Pitampura, Delhi revealed that the Contractor had not submitted the requisite labour reports fortnightly during the execution of work. The Department had not levied penalty on the contractor as required under the provisions of the agreement. Details of short recovery of penalty are given below:

S. No	Work Order No. & Date	Name of the Contractor / Firm	Tendered Amount (In ₹)	Schedule/ Actual date of start of the work	Schedule/ Actual date of completion of work	Total No. of Labour Report not completed by the Firm	Penalty @ 1000/- per labour report (In ₹)	Recovery made by the Division (In ₹)	Short Recovery (In ₹)
1.	300dt. 16.03.24	M/s Agni Automation and Security	2466684	17.03.24	13.07.24	8	8000	5000	3000
2.	60 dt. 01.07.23	M/s Standard Capacitors	1728712	01.07.23/ 2.07.23	30.07.23/ 24.07.23	2	2000	1000	1000
3.	55 dt. 30.06.23	M/s Premier Engineering Co.	1029668	03.07.23	01.08.23/ 24.07.23	2	2000	1000	1000
4.	66 dt. 07.07.23	M/s Deepak Enterprises	2123749	17.06.23	31.07.23	3	3000	2000	1000
				01.08.23	31.12.23	10	10000	5000	5000
				01.01.24	31.03.24	6	6000	3000	3000
5.	272 dt. 05.02.24	M/s B.S. Enterprises	4227456	06.02.24	29.02.24	2	2000	1000	1000
				01.03.24	31.03.24	2	2000	1000	1000
				01.04.24	30.04.24	2	2000	1000	1000
				01.05.24	31.05.24	2	2000	1000	1000
6.	71 dt. 10.07.23	M/s Dev Engineers	1422204	28.09.23	31.10.23	3	3000	2000	1000
				01.11.23	29.02.24	8	8000	4000	4000
				01.03.24	31.03.24	2	2000	1000	1000
7.	70 dt. 07.07.23	M/s Arihant Engineers & Traders	2456206	01.07.23	31.07.23	2	2000	1000	1000
				01.08.23	31.08.23	2	2000	1000	1000
				01.09.23	30.09.23	2	2000	1000	1000
				01.10.23	31.10.23	2	2000	1000	1000
				01.11.23	31.12.23	4	4000	2000	2000

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				01.01.24	29.02.24	4	4000	2000	2000
				01.03.24	31.03.24	2	2000	1000	1000
Total						70	70000	37000	33000

Recovery should be made after the verification of due facts and figure under intimation to audit. Other similar cases may also be reviewed at your level.

PARA 10 :- Splitting up of purchases & Hiring of Manpower.

(Ref. Audit Memo No. 13 Dated: 18.10.2024)

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 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 and services should not be divided into small quantities to make piecemeal purchase/ procurement 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 procure by splitting instead of making a consolidated agreement. During scrutiny of it is observed that various supply orders/work orders issued on same date or with in the interval of 15 days for same nature of work by splitting supply order of the purchases of the work in several packages instead of awarding and inviting tender for a single. Some details of same nature of work in different occasion is as under:-

S. No.	W.O. No. & date	Name of Vendor	Name. of Work/ Purchase item	Amount (Rs)
1	66/07.07.2023	M/s Deepak Enterprises	Deployment of staff for Maintaining of water supply by automation and supervisor at Tube wells in DUSIB/SRC area AC-01	2123749.00
2	69/07.07.2023	M/s Gupta Brothers	Deployment of staff at Mata Mansa Devi Road Narela	2405114.00
3	70/07.07.2023	M/s Arihant Enterprises	Deployment of staff for Maintaining of water supply round the clock by automation and supervisor at Tube Well	2456206.00
4	71/10.07.2023	M/s Dev Engineers	Deployment of staff for Maintaining water supply by deployment of staff at various BPS in AC-01	1422204.00
5	82/26.07.2023	M/s Deepak Enterprises	Deployment of staff for Operation of 38 No.s of tube wells and 1 no. Ranney Well at Yamuna flood Plains, Palla Area.	1554369.00
6	83/26.07.2023	M/s Dev Engineers	Deployment of staff for Operation of 25 no.s of tube wells at Burari Yamuna flood	734174.00

S. No.	W.O. No. & date	Name of Vendor	Name. of Work/ Purchase item	Amount (Rs)
			Plains, Palla Area.	
7	108/25.08.2023	M/s Arihant Engineer and Traders	Deployment of staff Avantika booster station.	1005658.00
8	109/25/08/2023	M/s Good Will Enterprises.	Deployment of Staff at Sec-11, Rohini Booster Pumping Station.	1005658.00
9	219/18.11.2023	M/s Goodwill Enterprises	Deployment of Staff at Sec-19 Rohini.	1006042.00
10	221/18.11.2023	M/s Gupta Brothers	Deployment of Staff for operation & supervision of Tube well at Sec-18 & Sec-15 Rohini	919306.00
11	242/07.12.2023	M/s Gupta Brothers	Procurement of Miscellaneous mechanical items for Ranney wells and Tube Wells.	209922.00
12	243/07.12.2023	M/s Bansal Traders	Procurement of miscellaneous electrical items for Ranney Wells & Tube Wells.	285560.00

From the above data 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 obtain competitive rates. Split up, of the provisions of GFR need justification. Other Similar cases of splitting of the works may also be scrutinized.

The Executive engineers may take necessary action to accumulate the same nature of purchase of service and work as per total demand of manpower in various unit of Division for achieving the best competitive prices leveraging economies of scale.

PARA 11 :- Non- maintenance/production of records/information.

(Ref. Record Memos dated: 09.10.2024)

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

1. Bank Statement and reconciliation for the period 2022-2023 & 2023-2024.
2. Stock Register (Consumable & Non-consumable)
3. Property Register.
4. LTC Advance & Medical Advance registers.
5. MAS Register/T&P Register/Dismantle Register
6. Dead Stock Register/Condemnation files.
7. Advertisement Register/Files.

The above records/information may be shown to next audit


INSPECTING AUDIT OFFICER
Compliance Audit DJB

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

TAN 01: Improper maintenance of Pay Bill Registers/ECRs.

(Ref. Audit Memo No.02 dated: 11.10.2024)

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.

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.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 02: Non maintenance of Bill Register.

(Ref. Audit Memo No.05 dated: 15.10.2024)

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

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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.

Head of Office may therefore take necessary steps to remove the discrepancies under intimation to the audit.

TAN 03: Discrepancies in maintenance of Service Books.

(Ref. Audit Memo No.10 dated: 16.10.2024)

During test check of Service Books provided by the office of EE (E&M), M-3, W&S, North West, Delhi Jal Board, MU Block, Pitampura, Delhi -110034, 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. Jai Bhagwan, (Field Asst.) Sh. Rajbir Bhardwaj, (Field Asst.), Sh. Yatish Chandra (Field Asst.), Sh. Satish Kumar (CR-operator) etc.
- (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 home town declaration record should be entered in service book with attestation of HOO. On scrutiny of service book of newly

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- appointed officials Sh. Vinit Rana(JE), Sh. Amit Kumar (JE) and Sh. Sanjay Singh (JE).
- (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) **'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.
 - (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 taken to remove the above Discrepancies under intimation to audit.


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