(13)

Executive Engineer (EAP)-III,
Delhi Jal Board, Ashok Vihar
Delhi.

DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI

Sub.:- Compliance Audit Report on accounts of Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052for the period 01-04-2023 to 31-03-2024.

INTRODUCTION

The accounts of **Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052** for the period 01-04-2023 to 31-03-2024 was audited by the audit Party consisting of Smt. Savita Jain. Sr. A.O./IAO and Sh. Anil Kumar Grover. A.O. w.e.f. 02-01-2025 to 10-01-2025. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT/FUNCTION OF THE UNIT

To supervise and manage the work of "Design-Built" and operate 2nd 50 MGD WTP at Dwarka and its allied works i/c Modification raw water pump house/transmission main to various reservoirs.

LIST OF HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2023-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Chander Parkash, EE	April 2023 to November 2023
2.	Sh. Devender Kumar Upadhyay, EE	December 2023 to till date

Cashier

S.NO.	Name & Designation	Period
NIL (As information provided)		

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2023-2024 are as under:-

(Amount in Lakh)

	CAPITAL			REVENUE		
Year	Budget Allocated	Expenditure	Balance	Budget/ Amt. received	Expenditure	Balance
2023-2024	6540.26	5934.92	605.34	0.13	0.12	0.01

Executive Engineer (EAP)-III,
Delhi Jal Board, Ashok Vihar
Delhi.

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	01	01	00
02	Group B	00	02 (physically working)	0
03	Group C	00	00	00

Statutory Audit

Statutory audit of Office of the **Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052** has not been conducted by A.G.C.R.(Delhi).

Maintenance of Record

The maintenance of record **Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052** for the period 01-04-2023 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.

PART-I A

OLD AUDIT REPORT

There were 05 audit paras outstanding with the recovery NIL in the **Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052** for the period 2022-23 Division has submitted replies of old Paras and on the basis of replies, 01 audit para fully + 01 audit para partly has been settled on the spot and remaining 04 paras have been incorporated with current audit report in Part 1.

Executive Engineer (EAP)-III,
Delhi Jal Board, Ashok Vihar
Delhi.

PART-II

CURRENT AUDIT REPORT

During the course of audit, 05 preliminary audit memos including 01 Record Memos i.e. 01 to 01(M) were issued. Out of 05 memos., 01 memos (memo. No.01 record memo.) have been fully settled. The Division has submitted the replies of Memos., but replies are not satisfactory hence, all the 04 audit memos. have been converted into 04 **PARAS** and incorporated in current audit report as part-II.

During the course of current audit, NIL recovery has been pointed out.

Internal audit report has been prepared on the basis of information furnished and made available by **Office of the Executive Engineer (EAP)-III, Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.

10/01/25

Accounts Officer **Inspecting Audit Officer**

Executive Engineer (EAP)-III,
Delhi Jal Board, Ashok Vihar
Delhi.

PART- 1

(2022-2023)

EAP-III (2022-23)

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18. EE(External Aided Project)-III, Ashok Vihar (Water Construction).

PARA-1 Loss Rs.1,80,020/- on account of not availing 15% rebate on advertisement.23 (Audit Memo.2 Dated 19-01-2024)

Para-01

During the test check of records/ledger related to expenditure incurred on Advertisement by the O/o of **EE(External Aided Project)-III, Delhi Jal Board, OHT, Ashok Vihar, New Delhi,** it has been observed that the office has incurred **Rs.*12,00,132.00/-*** on Advertisement of publication of tender notice/NIT(Notice Inviting Tender). The department has made payment directly to the concerned Advertisement Agency/media house

Newspaper publication /media House provides 15% discount/rebate to Government department on DAVP rates for publication of Advertisement but no rebate/discount is provided to Delhi Jal Board on Advertisement by the Media House/Advertisement Agency. As per Delhi Govt. Order, it is mandatory to publish the Advertisement through Shabdarth (an Advertisement Agency of Govt. of NCT of Delhi.

Shabdarth, receive 15% rebate on Advertisement of Print media, however, the division has not published the Advertisement through Shabdarth and publish the Advertisement directly through the Advertisement agencies and not availing 15 % discount/rebate.

Sr No	Name of Advertisement Agency/ Media House	Amount Paid (F.Y. 2022-23)	Amount of rebate not given by the Agency/Media House (15%)
1	Amar Ujala Publications Ltd.	*62412.00*	9362
2	Bennett Coleman & Co. Ltd.	*411768.00*	61765
3	Dainik Jagran	*88474.00*	13271
4	Hindustan Media Ventures Limited	*64310.00*	9647
5	HT Media Limited	*320229.00*	48034
6	Punjab Kesari Delhi	*10390.00*	1559
7	The Indian Express Limited	*242549.00*	36382
	Grand Total	***1200132.00***	***180020***

It is a loss to Shabdarth/Govt of NCT of Delhi for non-publication of Advertisement through Shabdarth.

Reason for non-publishing the Advertisement through Shabdarth was asked for and Division has replied that "*As per DJB policy, all the NIT are published by PR (Cell), DJB*", however circular/documents in r/o DJB Policy has not been provided, It has been noticed from the reply submitted to the Special audit, DJB, some of Advertisement were published by DJB through Shabdarth. Reason for non-publishing of other advertisement through Shabdarth has not been provided. Relevant record with justification may be provided to the Audit.

Para2 : Transfer of ongoing work/project to other Division. 23 (Audit Memo.3 Dated 25-01-2024)

Para-02

During the test check of records of the O/o Executive Engineer(External Aided Project-III), Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052, it has been observed that following running projects/works were transferred from EE(External Aided Project-III) to EE(Dwarka) WTP. However, no reason for transfer of work is available in the records provided by the Department.

S. No.	Work order No.	Estimate Cost	Name of Contracts/ Tender in force	Name of agency/firm	Value of contract/tender (in lakhs)	Work transfer information
1.	02(2021-22) dt.3.8.21	32077.00	Transmission system improvement and construction of clear water reservoirs & pumping stations for Wazirabad WTP command area including SCADA & Instrumentation: Package-4	M/s Offshore Infrastructure Ltd.	23171.00 cost reduced to 14949.00	Work transferred to EE(Dwarka)WTP on June 2022
2.	01(2019-20) dt.29.5.19 by EE(Dwarka) WTP	1552.61	Construction, Supply, Execution, Erection/Installation and commissioning of 5.8 ML capacity UGR/BPS at Rajokari	M/s Mohini Electricals Ltd.	1697.15	Work transferred to EE(Dwarka) WTP on June 2022
3.	02(2019-20) dt. 29.5.19 by EE(Dwarka) WTP	2175.71	Construction, Supply, Execution, Erection/Installation and commissioning of 9.1 ML capacity UGR/BPS at Bijwasan i/c modification of CT-4 as MBR	M/s Mohini Electricals Ltd.	2050.00	Work transferred to EE(Dwarka) WTP on June-2022
4.	04(2018-19) dt. 20.08.18 by EE(Dwarka) WTP	73.63	Construction of RCC Boundary Wall for the land of 5.8 ML Capacity UGR/BPS at Rajokari	M/s Doaba Construction Co.	74.41	Work transferred to EE(Dwarka)WTP on June-2022
5.	01(2018-19) dt. 20.08.18 by EE(Dwarka) WTP	63.46	Construction of RCC Boundary wall for the land of 9.1 ML Capacity UGR/BPS at Bijwasan.	M/s Mahesh Chand & Company	66.38	Work transferred to EE(Dwarka)WTP on June-2022
6.	01(2016-17) dt. 27.12.16 by EE(Dwarka)WTP	9865.00	Consultancy for Delhi Water Supply Improvement Project in Wazirabad WTP Command Area	M/s NJS Consultants Co. Ltd.	9865.00	Contract Foreclosed w.e.f. 31.10.2021
7.	01(2015-16) dt. 19.10.2015 by EE(Dwarka)WTP	24.00	Consultancy for design, detailed engineering for construction, supply execution installation, testing & commissioning for Feeder main & Distribution Main for UGR/BPS at Village Rajokari and Bijwasan	M/s Decan Consulting Engineers Pvt. Ltd.	24.00	Work transferred to EE(Dwarka)WTP on June-2022.

Reason for transfer of ongoing work from EE(External Aided Project-III) to EE(Dwarka) WTP was asked for and Division has replied that *"transfer of ongoing works are done as per order of CE(Water)Project-II for proper monitoring and equal distribution under their divisions"*. All the Execution of the work may be executed in the same division, which has been entrusted for planning, frame work,terms and conditions, , preparation of tendering and final Execution of work, it may have chances of deviation/improper implementation and management of project, breach of terms and conditions of contract signed by the original entrusted division.

Frequent transfer of ongoing project from one division to another division may not be not done. Delhi Jal Board may kindly look into the matter and necessary step may be taken as per aforesaid observation.

Para-03

PARA-3 Discrepancies in work "Design construction,supply,installation,testing & Commissioning successfully, 1 yr. DLP and 10 yrs. O&M of 2nd 50 MGD Water Treatment Plant at Dwarka, Expansion/Modification of 55 MGD Intake works at Iradat Nagar and Automation for the complete water supply scheme"23 (Audit Memo.5 Dated 29-01-2024)

Name of Work:- Design construction,supply,installation,testing & Commissioning successfully, 1 yr. DLP and 10 yrs. O&M of 2nd 50 MGD Water Treatment Plant at Dwarka, Expansion/Modification of 55 MGD Intake works at Iradat Nagar and Automation for the complete water supply scheme".

Work Order No.: 01(2021-22) dated 03-08-2021.

Name of Contractor **M/s Larson and Toubro Ltd.**

Completion Period: 21 Months (18 months for Construction + 3 Months Trial Run & Commissioning with 1 year DLP & 10 year O&M.

Suggestive cost worked Out by Department : Rs.360,86,82,024/-

Total Cost of project (L-1) :Rs.280,78,00,000/-

S No.	Description of work	Rates with Tax
1.	Design construction,supply,installation,testing & Commissioning successfully, 1 yr. DLP and 10 yrs. O&M of 2nd 50 MGD Water Treatment Plant at Dwarka, Expansion/Modification of 55 MGD Intake works at Iradat Nagar and Automation for the complete water supply scheme	
1.1	Lump Sum quoted price for Design, Supply, Construction, Errection, Installation Testing, Commissioning, and handing over the work	Rs.209,65,00,000/-
1.2	Lump sum quoted price for training of DJB Staff	Rs.26,35,304/-
1.3	Lump sum cost for the DLP Period	Rs.5 79 40 832/-
1.4	Lump sum cost for the O&M period	Rs.6,50,72,3864/-
	Total cost	Rs.280.78,00,000/-

During the scrutiny of test check of records, the following discrepancies has been found, detail as under :-

1. **Slow progress of work.**

As per CPWD manual 2022 para 5.6.2, The Engineer-in-Charge and his representatives shall be responsible for execution of works and contract management according to the drawings, design, specifications, quality, and agreement etc. Time of completion of work shall be considered as an essential factor of contract management.

During the test check of records of the O/o Executive Engineer(External Aided Project-III), Delhi Jal Board, Over Head Tank, Ashok Vihar, Delhi-110052, it was observed that the contractor has not completed the work within stipulated time frame as per the agreement and are way beyond the targets. Details of such projects are as under:-

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Sr. No.	Work order no.	Tender ed cost	Name of the work and location	Name of contractor	Date of commencement of work	Stipulated date of completion of work	Physical progress uptoMarch 2023	Remarks (As on 31.03.2023)
	Details of contracts/tenders already in force							
1	01 (2021-22)	206,00,000/-	Design construction,supply,installation,testing & Commissioning successfully, 1 yr. DLP and 10 yrs. O&M of 2nd 50 MGD Water Treatment Plant at Dwarka, Expansion/Modification of 55 MGD Intake works at Iradat Nagar and Automation for the complete water supply scheme".	M/s LARSEN AND TOUBRO LIMITED	18-08-21	17-05-2023	46%	Delayed by more than 8 Month years& only 46% work is completed.

Reasons and the circumstances under which the Division did not take appropriate action for getting the execution of work within stipulated period may kindly be furnished alongwith Extension of Time approval and Hindrance report, if any, to audit.

2. **Non-compliance of Labour Laws/Employee provident fund/Employment Detail.**

As per CA agreement clause 17 (17.1 to 17.14.2) in r/o Labour Law, company has to ensure the compliance of Labour and other allied workmen social Security law for the welfare of the workmen.

During the test check of Draft CMB No.19/4th R.A.B with regards to Labour Report/EPF/ESI record placed in the record, it has been observed that Larsen &Toubro Limited has submitted the Labour Report with regards actual deployment of Labour for the period for 01-06-2022 to 30-06-2022 :-

S.No	Particulars	01-06-2022 to 15-06-2022	16-06-2022 to 30-06-2022
1	Skilled i/e operators of JCB/Hydra	1687 Days	1665 Days
2	Unskilled	1542 Days	1774 Days

Settled as per reply

10/01/24

5. Working hours 8 Hours including rest in between
6. The Wages Paid to them : As per Delhi Govt. notified rates **(Amount not mentioned)**

Whereas company has submitted the following wages Sheet :-

a). Wages sheet of 32 employees showing total 779 Days (L& T)

b). Wages sheet of 21 Guards showing total 481 Days (Forza1Management Services PVT).

The Days mentioned at the Labour Report and the Wages Sheet Submitted does not matched. In absence of mismatched statement how the division will ensure that all the worker/employees deployed at the instant project have been covered under Labour Law/EPF/ESI Act.

The reasons and justification for mismatch of labour report and Wages Sheet was asked for with the supporting documents, if any.No reply has been submitted by the Division, reasons and justificationmay be elucidated to the audit with the supporting documents, if any.

PARA- 4 : **Release of payments without compliance of agreement.(** Audit Memo No. 07Dated 29-01-2024) Para-04

As per Clause 7.2.1, of the agreement, the Contractor shall enter the online progress report in the format of project management system on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/Other/Bar Chart/site photographs, etc. by 8th and 23th of every month. **No payment shall be release if the progress has not been entered at the prescribed frequency and in the prescribed format.**

During the test check of records of the **EE(External Aided Project)-III, Delhi Jal Board, OHT, Ashok Vihar, New Delhi,** it has been observed that the Contractor has not entered any online progress as prescribed in above clause, ignoring which, Division paid the amount to the contractor.

Reason of the above lapse was called for after due verification of facts and figures and Division has replied The agency is preparing and submitting the progress report in hard copy as well as through email along with the site photographs, progress of the work, bar chart and constraints if any. No PMC portal available at DJB site. The progress has been entered frequently in the prescribed format but in hard copy which is analyzed accordingly and apprised to Higher authority before release of the payment.

Delhi Jal Board has not made any provision as per Clause 7.2.1 of CA/ Agreement that "Contractor shall enter the online progress report in the format of project management system on 1st and 15th of every month during the contract. The contractor shall have to upload DPR/Other/Bar Chart/site photographs, etc. by 8th and 23th of every month". Necessary arrangement may be made as per existing clause 7.2.1 of CAunder intimation to the Audit.

PARA-5 - Non-Maintenance of Cash book. 23 (Audit Memo.6 Dated 29-01-2024)

While scrutiny of the records provided by O/o **EE(External Aided Project)-III, Delhi Jal Board, OHT, Ashok Vihar, New Delhi** for the period 01-04-2022 to 31-03-2023, it has been observed that the Division is not maintaining the cash book which is mandatory as per receipt & payment rules although cash/petty cash/Imprest account transactions are being done in the division.

Reasons for above discrepancies may be elucidated to Audit.

Para settled as per reply 10/01/25

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PART –II
CURRENT AUDIT REPORT
(2023-24)

Audit Para - 01 **(Memo No. 04 dated 07/01/2025)**

Subject: Short recovery of Compensation charges amounting to Rs. 2533.90 lakhs

As per Clause 10.3.1 of Contract, in the event, the contractor fails to maintain the required progress in terms of clause 10.4 of the Contract, compensation for delay of works shall be 1.5 % of contract price, for each month for delay to be computed on per day basis subject to maximum of 10% of Contract price.

During the scrutiny of following work/running bills for the audit period i.e 2023-24 revealed that the division has withhold the amount for EOT but not as per above clause which has resulted in short withholding of compensation charges as calculated below:

(Rs. In lakhs)

S. No.	Name of the work	Awarded cost	Stipulated date of Completion	Delay in Months from SDOC upto March 2024	Compensation @ 1.5 % per month for the period mentioned in Col. 5	Maximum Penalty to be withheld as pr CA provision (10% o the Contract Price as per Col. 3)	Amount withheld for EOT during running bills	Short levy of compensation charges
1	2	3	4	5	6	7	8	9
1.	Design . Construction. supply. Installation. Testing and commissioning successfully. 1 year DLP and 10 Years O&M of 2nd 50 MGD water treatment plant at Dwarka. expansion/ modification of 55 MGD intake works at Iradat nagar and automation for the complete water supply scheme (CA No. 02 (2021-22)	28078.00	17/05/2023	10 months (upto 16/03/2024)	4211.70	2807.80	273.90	2533.90
						TOTAL		2533.90

In the above said works, delay in execution has already been exceeded 10 months (works still in progress) warranting a penalty of maximum of 10 % of the contract price.

As per reply given by the division. The work could not be completed in time mainly due to encroachment of land by Sabji Mandi as per order of DC (South-West) for shifting of Nazafgarh Sabji Mandi at the proposed site of WTP during Covid period. The case for extension of time was proposed for the period up to 07.05.2024 in favour of the firm due to unavoidable hinderances in the work and the file has been sent to Finance deptt, DJB,for approval.

Since the matter is under consideration for the approval of higher authorities, H.O.O is advised to get the approval and action may be taken accordingly under intimation to audit.

Executive Engineer (EAP)-III,
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Delhi.

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Audit Para-02 **(Audit Memo No. 05 dated: 09/01/2025)**

Subject:- **Shortcomings in execution of work**

Name of the work : Design, Construction, supply, Installation, Testing and commissioning successfully, 1-year DLP and 10 Years O&M of 2nd 50 MGD water treatment plant at Dwarka, expansion/ modification of 55 MGD intake works at Iradat Nagar and automation for the complete water supply scheme

Work Order No. & date : WO No. 01 (2021-22) dated 03/08/2021
Name of the Contractor : M/s Larsen & Toubro Limited.
Awarded Cost : Rs. 28078.00 Lakhs
Completion Period : 21 months (18 months for constructions + 3 months for trial run and commissioning)
Stipulated date of Completion : 17.05.2023
Actual date of Completion : Work in progress

1. **Delay in completion of work**

During the test check of records, it has been observed that the stipulated date of completion of above said work was 17.05.2023 whereas the work is still in progress as on i.e. 31.12.2024. The detail is as under:-

S. No.	Work Order No. and date	Stipulated date of completion of work	Actual date of completion of work	Delay in Completion of work
1.	WO No. 01 (2021-22) dated 03/08/2021	17.05.2023	work is still in progress as on 31.12.2024	19 months

There is a delay in completion of work for 19 months from the stipulated date of completion i.e. 17/05/2023, but EOT has not been approved by the competent authority even after a lapse of approx. 19 months.

As per reply given by the division, the case for Extension of Time was proposed for the period up to 07.05.2024 in favour of the firm due to unavoidable hinderances in the work and the file has been sent to Finance deptt. DJB for concurrence.

HOO may take the action accordingly under intimation to audit.

2. Slow progress of works leading to missing the milestones for Completion of works.

As per progress report submitted by the department, the work is still in progress as on 31/03/2024. As per Clause 10.4 of Contract "To ensure good progress during the execution of works, the contractor shall in all cases in which the time allowed for any works, exceeds on month, except for special jobs for any work where a separate programme has been agreed upon, complete the works as per milestone given below:

(i) 1/8th works in 1/4th time
(ii) 3/8th works in 1/2th time
(iii) 3/4th works in 3/4th time
(iv) Full works in full time

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In the above said work, the contractor has not completed the work within the stipulated time frame and failed to achieve the above milestone. Physical progress of work is only 75.50% till 31/11/2024 as per progress report. Reasons for non-achievement of milestone may please be elucidated to audit.

3. Non-conducting the third party inspection

As per T&C of Contract Agreement, third party inspection is mandatory for the works more than Rs. one crore. During the test check of bills, it is found that the inspection report for supervising of the work by consulting agency i.e. M/s WAPCOS LTD. is not attached with the bills during the audit period 2023-24 and no certificate regarding inspection conducted by the consulting agency has been recorded on the bills by the concerned authority.

The progress / inspection report submitted by the consultant i.e. M/s WAPCOS LTD may be attached or certificate regarding inspection conducted by the consulting agency must be recorded on the bills by the concerned authority.

HOO/ EE In-charge may take the action as above under intimation to audit.

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Delhi.

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Audit Para – 03 **(Memo No. 02 dated: 02/01/2025)**

Subject:- Discrepancies in opening/closing balances of Bank Accounts operated in the Division.

During scrutiny of records provided by the Division, it has been observed that following bank accounts exists in the book of accounts of the division for the year ending 31st March 2023 (Fin. Year 2022-23), details of which are as under:-

S.No.	Cash and Bank in transit Balance (yr. 2022-23)	Debit (in Rs.)	Credit (in Rs.)
1.	Canara Bank (Syndicate Bank) Acc. No. 90231010016664	21326.20	
2.	Union Bank (Corporation Bank) Acc. No. 510101007186976	768302.49	
	TOTAL	**789628.69**	

During the scrutiny of Trial Balance for the financial year 2023-24 provided by the division, it has been observed that SBI account No. 4019 with Zero balance as on 01/04/2023 and 31/03/224 in the books of accounts of the division. Further, closing balances of Banks in the financial year 2022-23 has not been brought forward in the financial year 2023-24.

In this regard, It was requested to provide the information/clarification vide Audit memo No. 02 dt. 02.01.2025. The deptt. has provided the Copy of bank statement in r/o all bank account above mentioned at S. No. 1 and 2 and Reconciliation statement in r/o ledgers mentioned above. The following information is still awaited-

1. Purpose of maintaining each bank account
2. Reasons for not carrying forwarded of closing balance of Rs. 789628.69(Debit) from the financial year 2022-23 to the FY 2023-24.
3. Confirmation and details of closed accounts either, at unit level or at HQ level and status of funds transferred to DJB (HQ) bank account and related concerned bank account.

The H.O.O./ DDO of the division may look into the matter and take necessary action for reconciliation of bank balances with the Headquarter, Delhi Jal Board under intimation to audit.

Executive Engineer (EAP)-III,
Delhi Jal Board, Ashok Vihar
Delhi.

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Audit Para – 04 **(Memo No.03 dated: 07/01/2025)**

Sub: - Loss of Rs. 20867/- on account of not availing 15% Rebate on Advertisements.

Newspaper publication/media House provided 15% discount/rebate to the Government department agency i.e. 'Shabdarth' (An advertisement agency of Government of NCT of Delhi) at DAVP rates for publication of Advertisement.

During the scrutiny of records provided expenditure incurred on Advertisement by the Division , it has been observed that the payment of Rs. 139114/- has been made to different advertising agencies without availing rebate of 15% on DAVP rates. The advertisements were published through PR Department of Delhi Jal Board and payment thereof made by the concerned division.

Details of Payments to the concerned media agencies/New Paper Agencies during the Financial Year 2023-24 :

2023-2024

Name of Advertisement Agencies/Media House	**Amount Paid in 2023-24)**	**Amount of Rebate of 15 % not availed by Division**
The Hindu	47932-	7190-
Millennium Post	91182-	13677-
Total (A)	**139114-**	**20867-**

Efforts may be made for availing rebate of 15% on DAVP rates on Advertisements published through PR Department, Delhi Jal Board to reduce the expenditure.

10/01/25
Inspecting Audit Officer