

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI
4thFLOOR,DELHI SECTT.
I.P.ESTATE,NEW DELHI**

Sub.:- Compliance Audit Report on accounts of Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi for the period 01-04-2022 to 31-03-2024.

INTRODUCTION

The accounts of Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi for the period 01-04-2022 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. 11-11-2024 to 22-11-2024. The audit was done purely on a test check basis.

AIMS AND OBJECTIVES OF THE UNIT

The division of Dy. Director (Horticulture) Water Works, Chandrawal had bifurcated between two divisions namely Dy. Director (Horticulture) East, Chandrawal and Dy. Director (Horticulture) West, Paschim Vihar in year 2016. However, the account of both the divisions was maintaining by the office of Dy. Director (Horticulture) Chandrawal till 31.03.2017, thereafter, it is working independently in the present location. The General Set-up and general activities of the division of Deputy Director (Horticulture) West C/o Director (Horticulture) is headed by the officer of rank of Deputy Director (Horticulture). The primary activity of the division is to maintain Lawns, Gardens and Parks under the premises of Delhi Jal Board West Zone i.e. 199.83 acre area including DJB Head Quarter viz, flowering, maintenance of grass field (lawn), shrubs etc. and plantation of trees, cutting of trees cleaning of jungles and watering in plants. There are some major areas under their jurisdiction as under:-

- a. DJB Head Quarter at Jhandelwala.
- b. Sewerage Treatment Plants-Nilothi, Keshopur, PappanKalan & Najafgarh.
- c. Booster Pumping Stations: PappanKalan, SayyadNangloi, Jhandelwala, Dwarka C-2, C-3 & CT-5 etc.
- d. Office Premises & Dispensary-CE/ACE offices, ZRO Offices, Najafgarh Dispensary, Keshopur Dispensary & Aram Bagh Dispensary.
- e. Park/Garden of Staff quarters:- Keshopur, Shadipur, Dwarka, Aram Bagh & Jhandewala



LIST OF HOD/HOO/DDO/CASHIER DURING THE AUDIT PERIOD 2022-24.

HOO/DDO

S.NO.	Name & Designation	Period
1.	Sh. Satish Kumar, DD	01/04/2022 to 12/04/2022
2.	Sh. Bhopal singh, DD	13/04/2022 to 09/05/2023
3.	Sh. Satish Kumar, DD	10/05/2023 to 30/09/2024
4.	Sh. Yogesh Kumar, DD	01/10/2024 to till date

Cashier

S.NO.	Name & Designation	Period
There is no cashier posted in this division (as provided by the Division)		

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2022-2024 are as under:-

(Amount in Lakh)

Year	CAPITAL			REVENUE			
	Budget Allocated	Expenditure	Balance	Budget/ received	Amt. Expenditure	Balance	
2022-2023	457.44	220.08	237.36	613.38	531.05	82.33	
2023-2024	311.23	85.71	225.52	575.35	449.79	125.56	

VACANCY POSITION

Sl. No.	Group of Posts	Post Sanctioned	Post Filled	Vacant
1	A	01	01	00
2	B	06	03	03
3	C	44	29	15

Statutory Audit

Statutory audit of Office of the Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi has not been conducted by A.G.C.R.(Delhi).

Maintenance of Record :-

The maintenance of record Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi for the period 01-04-2022 to 31-03-2024 was found satisfactory subject to observations made in Current audit report and in test audit note.

DD (H) West (New),
Delhi Jal Board, G-17 Twin OHT,
Outer Ring Road, Paschim Vihar, Delhi

PART-I A

OLD AUDIT REPORT

The audit of the Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi has been conducted for the First time.



PART-II

CURRENT AUDIT REPORT

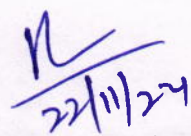
During the course of audit, 18 preliminary audit memos including 01 Record Memos i.e. 01 to 01(L) were issued. Out of 18 memos., 01 record memos have been fully settled. The Division has submitted the replies of some Memos, but no audit Memo has been settled due to unsatisfactory replies and all 17 memos have been converted into **13 PARAS (memo. No. 15 & 16 merged) and 03 TANS** and incorporated in current audit report as part-II.

During the course of current audit, the recovery of Rs. 7,360/- has been pointed out as per details below:-

Memo. No.	Subject	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)	PARA No.
06	Excess Bonus/Ex gratia payment for Rs. 7360/- to officials of DJB	7360-	0	7360-	07

Internal audit report has been prepared on the basis of information furnished and made available by **Office of the DD (H) West (New), Delhi Jal Board, G-17 Twin OHT, Outer Ring Road, Paschim Vihar, Delhi.** The directorate of audit disclaims any responsibility for any misinformation and non-information on the part of auditee.


Accounts Officer


Inspecting Audit Officer



PART- 1

(2022-2024)

PART -II
CURRENT AUDIT REPORT
(2022-24)

Audit Para - 01

(Memo No. 13 dated :19/11/2024)

Subject :- Reg. Splitting of similar nature of works.

Section 9.3 of CPWD manual, 2019, stipulates that maintenance works should usually be carried out in Comprehensive maintenance mode. In this mode, all the maintenance works pertaining to Civil, Electrical (excluding standalone operational works and specialized works) & horticulture works are carried out through a single agency by inviting composite tenders. The normal works of up-gradation, special repairs, addition and alteration of civil, E&M services and horticulture should also be clubbed in the composite tenders and executed under a single contract.

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. It is also a violation of para 149(VIII) of GFR2017.

On scrutiny of Contract Agreement Register/Work order Register/related files, it is observed that various work orders issued on same date or within a gap of a few days for same nature of work and mostly to the same agencies by splitting the work in several packages instead of awarding and inviting tender for a single. The details of works awarded for same nature of work on the same date or within a gap of a few days and mostly to the same firm during the year 2022-2023 & 2023-24. Some examples are as under:-

Sl. No.	Work Order No. & date	Nature of Work	Agency/Firm Name	Awarded Amount in (Rs.)
1	27 dated 23/09/2022	Improvement of Garden at Peeragarhi BPS	M/s Vivek Const. Co.	530748-
2	28 dated 23/09/2022	Improvement of existing Garden by landscape at Jhandewalan HQ	M/s Vivek Const. Co.	364697-
3	32 dated 11/10/2022	Maintenance of existing garden 40 MGD PST & FST area at Keshopur STP	M/s Radhe shyam	547261-
4	33 dated 11/10/2022	Maintenance of existing garden at SPS Sayed Nangloi and Kirari BPS	M/s Radhe shyam	593912-
5	37 dated 28/10/2022	Cleaning of unwanted growth at Peeragarhi BPS	M/s Sidharth Const. co.	284330-
6	38 dated 28/10/2022	Removal of unwanted growth and vegetation at keshopur STP	M/s Sidharth Const. co.	267751-
7.	39 dated 28/10/2022	Cleaning of jungle heliped area at STP Nilothe	M/s Sidharth Const. co.	402844-
8.	49 dated 28/12/2022	Cleaning of Jungle at STP & SPS Pappankala	M/s Dharu Builders	342537-
09	02 dated 20/07/2023	Improvement of existing Garden new gate area at Keshopur STP	M/s Pal const. Co.	342231-
10	03 dated 20/07/2023	Maintenance of existing Garden 40 MGD main gate of Admn. Block area at keshopur	M/s Radhe Shyam	397597-

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11	04 dated 20/07/2023	Maintenance of existing Garden at SPS Sayed Nangloi & allied sites	M/s P.L.C.C.	138176-
12.	16 dated 30/11/2023	Maintenance of existing Garden at CT-2 and CT-3 Command Dwarka	M/s Radhe Shyam	198703-
13.	18 dated 30/11/2023	Maintenance of existing Garden at CT-1 and CT-4 Command Dwarka	M/s Radhe Shyam	188035-

From the above data, it is observed that the similar nature of works were awarded during the same time interval to the same contractor in most of the cases. A single tender could have been invited and awarded as the work was of same nature and for the same period, so that more competitive rates could have been received as per provision laid down in CPWD Manual, but the works were splitted into small work orders violating codal provisions.

The Dy. Director (H) may take necessary steps in similar nature of works by clubbing the amount and single tender should be invited .



Audit Para-02

(Audit Memo No. 15 & 16 dated: 20/11/2024)

(A) Subject: -Irregularities during preparation of estimates and justification of rates.

- (i) During the test check of case files provided by the division, it has been noticed that the estimates of most of the cases have been framed by the division on the basis of DSR 2020 during 2022-23 & 2023-24. No market survey have been conducted by the division at the time of framing the estimates or by Draftsman at the time of framing of justification of rates due to which no difference of rates has been taken by the division in estimates as well as justification of rates. The works have also included supplies of seasonable flowers, plants, shrubs and other articles those have been used for plantation. Hence, if division had considered quotations on market rates for these items, the price could be reduced. Some works are as under :-

W.O. No.	Dated	Estimated cost	Justification of rates	Remarks
05	21/06/2022	520289-	520289-	Market survey not done
46	26/12/2022	233000-	233000-	Market survey not done
10	06/09/2023	323250-	323250-	Market survey not done
19	06/12/2023	247500-	247500-	Market survey not done
20	15/12/2023	291940-	291940-	Market survey not done

(ii) Without provision of trade discount

During examination of cases in respect of supply of seasonal flowering bulbs and other items trees, shrubs and herbs etc., it has been noticed that the division did not consider the provision of trade discount at the time of getting quotations for framing of estimate. This shortcoming has been noticed in all cases where the estimates have been prepared on the basis of quotations taken from firms.

(iii) Non-enclosing the Rate Analysis with justification of rates.

During audit, it has been observed that division has never enclosed Rate Analysis where the change has been made in rates as compare to DSR rates. This occurred most of the time due to involvement of labour factor (presumption due to non availability of RA). In case of supply, there is change in the rate of justification of rates with quoted rates in the received quotations at the time of estimate which is purely un-procedural and also questioning on the justification of rates:

W.O. No.	Dated	Estimated cost	Justification of rates	Remarks
58	01/03/2023	939320-	945013-	Without enclosing rate analysis
19	25/07/2022	787409-	878916-	Without enclosing rate analysis
45	19/12/2022	617500-	1140925-	Without enclosing rate analysis
55	23/02/2023	954407-	1065321-	Without enclosing rate analysis
11	11/09/2023	944271-	1023178-	Without enclosing rate analysis

Head of Office may ensure to get all codal formalities such as market survey should be done for justification of rates, provision of trade discount should be taken while framing estimates in the benefit of division and related documents must be enclosed for rate analysis along with justification of rates. Other similar cases may also be reviewed.

(B) Subject: -Violation of GFR'2017 guidelines while awarding work orders.

During the course of audit for the audit period 2022-23 and 2023-24, it has been noticed that the division has received only two quotations for comparison of rates and awarding the work orders. The works have been awarded on the basis of two quotations received. At least three quotations are required for awarding the work. It shows that the division did not follow the GFR rules in the following works:-

W.O No. & dated	Name of the work	Amount (in Rs.)	Firm-I	Firm-II
18 dt. 20/07/2022	Supply of rainy season flowering bulbs under DDH(W) division	209880-	M/s Garden Glow	M/s Vivek Const. Co.
29 dt. 23/09/2022	Supply of Chrysanthemum plants for DDH(W) Division	208800-	M/s Vivek Const. Co.	M/s Rudra enterprises
42 dt. 09/11/2022	Renovation of existing garden at Ujwa BPS	583742-	M/s Vivek Const. Co.	M/s Radhe shyam
13 dt. 07/11/2023	Hiring of TATA 407/Tempo TATA ACE for DDH(W), STP and allied site working purpose	879738-	M/s Radhe shyam	M/s Tomar Const. Co.
20 dt. 15/12/2023	Supply of winter flowering potted plants under DDH(W) division	185744-	M/s Brij Garden	M/s Radhe Shyam

The Head of Office must follow the GFR'2017 and guidelines issued time to time before awarding the work orders. Other similar cases may also be reviewed.



Audit Para – 03

(Memo No. 17 dated: 20/11/2024)

Sub- Excess procurement of flower, plants and shrub etc.

During the test check of record and related files for the audit period 2022-23 and 2023-24, the division has procured Nower/Shrub etc. vide work order No. 23 dt. 2.09.22 -name of the work order is "Supply of Indoor Potted Plants for decoration at Head Quarter, Jhandewalan and allied offices". The Work order was awarded in the name of M/s Rudra enterprises for Rs. 4,33,000/- and the supply of all flowers, plants and shrubs received on 08.09.2022.

As per stock register, the flowers are available in stock at the end of financial year 2022-23 i.e on 31.03.2023 after lapse of seven months which reflects that the justification of requirement of these flowers is baseless and division has made excess purchase and expenditure on procurements of these flowers as per details given below-

S. No.	Name of Items received on 02.09.22	Qty	Rate	Balance as on 31.03.23	Cost of the Balance items
1.	Philodendron Oxycodium GoldenColour (90cm)	200	220-	100	22000-
2.	Croton Petra Bangalore	200	330-	100	33000-
3.	Money Plant Broad Leaves (90cm)	200	170-	60	10200-
4.	Philodendron Oxycodium GoldenColour (120 cm)	200	150-	100	15000-
5.	Araucaria cookie plant	200	250-	90	22500-
6.	Dieffenbachia Maculata	200	140-	90	12600-
7.	Areca Palm	300	200-	87	17400-
8.	Agfaonema Snow white	300	200-	100	20000-
				Total	1,51,700-

Procurement of Plants and flower in excess quantity shows the irregularity on the part of the division . Head of office must ensure to procure the items as per timely requirement of department and divisions in future.



Audit Para – 04

(Memo No.10 dated: 18/11/2024)

Subject:- Reconciliation of balances in the bank accounts for the financial year 2022-23 and 2023-24

(A) Financial year 2022-23

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as s under:-

S.No.	Cash and Bank in transit Balance		
		Debit (in Rs.)	Credit (in Rs.)
1.	Allahabad Bank EMD A/c 50448339804	4282240.00	-
2	Corporation Bank 0500 (now 510101006105563)	544569.29	-
3	Corporation Bank 136 (now 510101006071601)	24911.08	-
4	SBI account No. 41437543638	1406256.00	-
5	Syndicate Bank Ac. No. 12261	1524800.00	-
6	Syndicate Bank -90231010014208	431768.00	-
	TOTAL	8214544.37	-

It was requested to provide the following information/clarification vide audit memo no. 10 dt. 18.11.2024 , the division has not been provided the information except in respect of bank accounts at S. no. 2,3 and 6 above-

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for debit balance of Rs. 82,14,544.37 - in r/o above ledgers and details thereof
5. 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.

(B) Financial year 2023-24

During the scrutiny of Trial Balance provided by the division, it has been observed that the following bank accounts exists in the books of accounts of the division, details of which are as under:-

S.No.	Cash and Bank in transit Balance			
		Opening Balance	Debit (in Rs.)	Credit (in Rs.)
1.	SBI Account No. 3638	0.00 (Cr)	2691036.00	
2.	SBI Account No. 8581	0.00 (Cr)		33576.00
3.	Non-schedule Bank IU-HO-4115	0.00 (Cr)		2537177.00



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It has been observed that all the ledgers mentioned above are having Zero balances.
Further, Closing balance of Bank for financial year 2022-23 has not been carried forwarded in the FY 2023-24.

The division has not provided the reply of following information which was sought vide audit memo no. 10 dt. 18.11.2024

1. Purpose of maintaining each bank account
2. Copy of bank statement in r/o all bank account above mentioned Trial balance/Ledger
3. Reconciliation statement in r/o ledgers mentioned above with bank statement
4. Reasons for not carrying forwarded of closing balance from the financial year 2022-23 to the FY 2023-24.
5. 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.



Audit Para – 05

(Memo No. 09 dated: 18/11/2024)

Sub: Non-adjustment of medical advances amounting to Rs. 06.19 Lakh.

With reference of OM No. S. 14025/19/2015-MS/ dated 27/05/2015 issued by Delhi Jal Board in which it is laid down that submission of medical claims of medical expenses of a particular spell of illness should ordinarily be preferred within six months from the completion of treatment.

Scrutiny of the medical advance file/information provided by division for the audit period 2022-24 revealed that medical advances of **Rs. 6,19,171/-** drawn had not been adjusted due to non-submission of adjustment bills. Hence, inordinate delay in adjustment of these advances drawn on medical advance involved the possibility of deferring the refund of government funds lying for prolonged periods with the employees.

The details of advances are as under:

S.No.	Name of employee	Amount (in Rs.)	Date of Advance
1	Sh. Ashok Giri, Mali	90,000-	17/05/2023
2	Sh. Ashok Giri, Mali	3,00,000-	17/05/2023
3	Sh. Vijender Singh, Field Assistant	2,29,171-	04/07/2023
	TOTAL	6,19,171-	

Above data shows that medical advance taken by the employees of DJB & final bills are not submitted by the officials or any initiative made by the divisions for adjustment of medical advances pending for more than six months. Such delays in adjustments of advances indicate lack of effective control and monitoring and deficient financial management. Similar cases may also be reviewed.

Division may take up the matter on priority basis to settle the above unadjusted advance after due verification of facts and figures and penal interest may be recovered from the concerned official, under intimation to the audit.



Audit Para – 06

(Memo No. 07 dated: 14/11/2024)

Subject:- Non-Utilization of Budget to the tune of Rs. 671.76 lakhs.

As per provisions of contained Under Section 4 & 49 of the CPWD manual, every department while finalizing annual action plan should keep in mind that the budget provisions 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 the facilities/services included in the annual action plan. The target fixed for execution of work in financial year should be fully achieved.

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

Further, surrender of savings stipulates that Departments shall surrender to Finance Ministry/dept., by the dates prescribed by that Ministry/deptt. Before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall lapse at the close of the financial year. However, it was observed that huge amount of funds i.e. from 11 % to 93% have been found remained unutilized as per details given below:-

Sr. No.	Head of Account	Budget Allocated(in Lakh)	Expenditure (in Lakh)	Savings (in lakhs)	% of Saving
	<u>2022-2023 (A)</u>				
1.	Establishment Exp.	553.15	493.63	59.52	11%
2.	Other administrative Exp.	11.09	5.17	5.92	53%
3.	Maintenance of various plants	49.14	32.25	16.89	34%
4.	Improvement of existing water works	136.72	58.84	77.88	57%
5.	Environmental greenery and landscaping	115.86	33.10	82.76	71%
6.	STP/SPS including rising main	204.86	128.14	76.72	37%
	Total (A)	1070.82	751.13	319.69	
	<u>2023-2024 (B)</u>				
1.	Establishment Exp.	532.12	443.56	88.56	17%
2.	Other administrative Exp.	6.36	3.43	2.93	46%
3.	Maintenance of various plants	36.87	2.80	34.07	92%
4.	Improvement of existing water works	119.89	53.31	66.58	56%
5.	Environmental greenery and landscaping	113.13	26.74	86.39	76%
6.	STP/SPS including rising main	78.21	5.66	72.55	93%
	Total (B)	886.58	535.50	351.08	
	GRAND TOTAL (A) + (B)	1957.40	1286.63	670.77	

The division also did not realize that they will not in a position to extract the funds available with them during the financial year 2022-23 & 2023-24. Had they anticipated the same the fund could have been surrendered will in time so that the same could have been utilized by some other division/project of DJB on the GNCTD.

HOO may take timely action as per GFR'2017 and instructions issued in this regard.



Audit Para – 07

(Memo No.06 dated: 14/11/2024)

Sub : Excess Bonus/Ex-gratia Payment for Rs. 7,360/- to officials of DJB.

As per Office Order No.08 Dated 10-11-2023 of Delhi Jal Board, Bonus was payable as under:-

“ The payment will be equal to one-month salary as on 31-03-2023 subject to maximum of Rs.7000/-(Rupees Seven Thousand only). The term salary included basic pay, special pay, DA. The quantum of Non-PLB (Adhoc Bonus) will be worked out on the basis of average emoluments/calculations ceiling which is lower. To calculate Non-PLB (Adhoc Bonus) for one days, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate taking the calculation ceiling of month emolument of Rs.7000/- (where actual emoluments exceeds out to $\text{Rs.}7000 \times 30 / 30.4 = \text{Rs.}6907.89$ (rounded off to Rs. 6908/-) ”.

During the test check of records/information provided by Division for the period 2022-23 and 2023-24, it has been observed that Rs.7000/- as Bonus has been paid to eligible employee of Division instead of Rs.6908/- as illustrated above as prescribed limit. Hence, total of Rs. 7,360/- has been in excess of limit prescribed in the above said order, to employees as per **Annexure “A”**.

The H.O.O. may review the above irregularity and necessary steps should be taken to recover excess amount Rs. 7,360/- from the officials as mentioned in the **Annexure “A”** after due verification of facts & figures under intimation to audit.



BONUS/EX-GRATIA FOR THE YEAR 2021-2022 (FY 2022-23)

S.No.	Employee Code	Employee Name	Designations	Basic Pay	Bonus/Ex-Gratia Amount paid by DJB	Bonus/Ex-Gratia Amount entitled	Difference to be recovered
Sanction No. : DDHWEST REGULAR EMPLOYEE BILL CODE 101							
1	20008690	Yogesh Kumar	ASSISTANT DIRECTOR (HORTICULTURE)	62200	7000	6908	92
2	20010151	Sri Pal	ASSISTANT DIRECTOR (HORTICULTURE)	38300	7000	6908	92
3	20010324	Kripal Singh	ASSISTANT DIRECTOR (HORTICULTURE)	44900	7000	6908	92
4	20003715	Udhav Singh Rana	ASSISTANT SECTION OFFICER	56900	7000	6908	92
5	20006629	ARVIND TIWARI	GARDEN CHAUDHARY	39800	7000	6908	92
6	20006636	SURESH KUMAR	GARDEN CHAUDHARY	41000	7000	6908	92
7	20007579	BRAHAM SINGH	GARDEN CHAUDHARY	41000	7000	6908	92
8	20007999	GYAN CHAND	GARDEN CHAUDHARY	41000	7000	6908	92
9	20008398	RAMPHOOL	GARDEN CHAUDHARY	39800	7000	6908	92
10	20009293	SITA RAM	GARDEN CHAUDHARY	39800	7000	6908	92
11	40011761	BANKEY LAL	GARDEN CHAUDHARY	39800	7000	6908	92
12	20008081	JAI PRAKASH	MALI BELDAR	41000	7000	6908	92
13	20008083	RAM DIN	MALI BELDAR	39800	7000	6908	92
14	20008211	DAYA NAND	MALI BELDAR	34000	7000	6908	92
15	20008216	MAIKU LAL	MALI BELDAR	41000	7000	6908	92
16	20008326	RAKESH KUMAR	MALI BELDAR	39800	7000	6908	92
17	20008400	VIJENDER SINGH	MALI BELDAR	39800	7000	6908	92
18	20008402	ASHOK KUMAR GIRI	MALI BELDAR	37200	7000	6908	92
19	20008583	BALBIR SINGH	MALI BELDAR	39800	7000	6908	92
20	20010060	JAIVEER SINGH	MALI BELDAR	38300	7000	6908	92
21	20010063	RAJ KUMAR	MALI BELDAR	38300	7000	6908	92
22	20010064	YOGENDER PANDIT	MALI BELDAR	38300	7000	6908	92
23	20010236	ROHTASH	MALI BELDAR	38300	7000	6908	92
24	20010238	PREM PRAKASH	MALI BELDAR	38300	7000	6908	92
25	20010387	JOGINDER SINGH	MALI BELDAR	37200	7000	6908	92
26	20010530	RAJ KUMAR	MALI BELDAR	38300	7000	6908	92
27	20011064	BIJENDER SHARMA	MALI BELDAR	35000	7000	6908	92
28	20011125	MANOJ KUMAR	MALI BELDAR	38300	7000	6908	92
29	20017686	SHEELA DEVI	MALI BELDAR	26800	7000	6908	92
30	20017698	LALITA	MALI BELDAR	26800	7000	6908	92
31	20018114	KUMARI ANITA	MALI BELDAR	25600	7000	6908	92
32	20018700	MEENA	MALI BELDAR	22800	7000	6908	92
33	20018714	SANTRA	MALI BELDAR	22800	7000	6908	92
34	20018892	MEENA	MALI BELDAR	22800	7000	6908	92
35	20018894	SHAKUNTALA DEVI	MALI BELDAR	22800	7000	6908	92
36	20019295	MANJU	MALI BELDAR	20900	7000	6908	92

37	20019359	POONAM	MALI BELDAR	20900	7000	6908	92
38	20019369	BEDO	MALI BELDAR	20900	7000	6908	92
39	40011760	Ramesh Jha	MALI BELDAR	39800	7000	6908	92
40	40011764	DHARAMPAL	MALI BELDAR	39800	7000	6908	92
41	20017895	KAMAL KANT	PCAMR	26000	7000	6908	92
42	20009822	GANESH DASS	SECTION OFFICER (HORTICULTURE)	41100	7000	6908	92
43	20010142	VINOD KUMAR	SECTION OFFICER (HORTICULTURE)	41100	7000	6908	92
44	20017717	ANJU LATA	SENIOR ASSISTANT	29600	7000	6908	92
45	20018981	HEMRAJ	SENIOR ASSISTANT	25500	7000	6908	92
Total							4140

BONUS /EX-GRATIA FOR THE YEAR 2022-23(FY 2023-24)

S.No.	Employee Code	Employee Name	Designations	Basic Pay	Bonus/Ex-Gratia Amount paid by DJB	Bonus/Ex-Gratia Amount entitlement	Difference to be recovered
Sanction No. : DDHWEST REGULAR EMPLOYEE BILL CODE 101							
1	20008690	Yogesh Kumar	ASSISTANT DIRECTOR (HORTICULTURE)	64100	7000	6908	92
2	20006636	SURESH KUMAR	GARDEN CHAUDHARY	42200	7000	6908	92
3	20007999	GYAN CHAND	GARDEN CHAUDHARY	42200	7000	6908	92
4	20008398	RAMPHOOL	GARDEN CHAUDHARY	41000	7000	6908	92
5	20009293	SITA RAM	GARDEN CHAUDHARY	41000	7000	6908	92
6	20008081	JAI PRAKASH	MALI BELDAR	42200	7000	6908	92
7	20008083	RAM DIN	MALI BELDAR	41000	7000	6908	92
8	20008326	RAKESH KUMAR	MALI BELDAR	41000	7000	6908	92
9	20008400	VIJENDER SINGH	MALI BELDAR	41000	7000	6908	92
10	20008583	BALBIR SINGH	MALI BELDAR	41000	7000	6908	92
11	20010060	JAIVEER SINGH	MALI BELDAR	39400	7000	6908	92
12	20010063	RAJ KUMAR	MALI BELDAR	39400	7000	6908	92
13	20010064	YOGENDER PANDIT	MALI BELDAR	39400	7000	6908	92
14	20010151	Sri Pal	MALI BELDAR	39400	7000	6908	92
15	20010236	ROHTASH	MALI BELDAR	39400	7000	6908	92
16	20010387	JOGINDER SINGH	MALI BELDAR	38300	7000	6908	92
17	20010530	RAJ KUMAR	MALI BELDAR	39400	7000	6908	92
18	20011064	BIJENDER SHARMA	MALI BELDAR	36100	7000	6908	92
19	20017686	SHEELA DEVI	MALI BELDAR	27600	7000	6908	92
20	20017698	LALITA	MALI BELDAR	27600	7000	6908	92
21	20018114	Smt Anita	MALI BELDAR	26400	7000	6908	92
22	20018700	MEENA	MALI BELDAR	23500	7000	6908	92
23	20018714	SANTRA	MALI BELDAR	23500	7000	6908	92
24	20018892	MEENA	MALI BELDAR	23500	7000	6908	92
25	20018894	SHAKUNTLA DEVI	MALI BELDAR	23500	7000	6908	92
26	20019295	MANJU	MALI BELDAR	21500	7000	6908	92
27	20019359	POONAM	MALI BELDAR	21500	7000	6908	92
28	20019369	BEDO	MALI BELDAR	21500	7000	6908	92
29	40011760	Ramesh Jha	MALI BELDAR	41000	7000	6908	92
30	40011764	DHARAMPAL	MALI BELDAR	41000	7000	6908	92
31	20017895	KAMAL KANT	PCAMR	26800	7000	6908	92
32	20009822	GANESH DASS	SECTION OFFICER (HORTICULTURE)	42300	7000	6908	92
33	20010142	VINOD KUMAR	SECTION OFFICER (HORTICULTURE)	42300	7000	6908	92
34	20017717	ANJU LATA	SENIOR ASSISTANT	30500	7000	6908	92
35	20018981	HEMRAJ	SENIOR ASSISTANT	26300	7000	6908	92
Total							3220

Audit Para – 08

(Memo No.04 dated: 13/11/2024)

Subject:- Status of closing balances in different bank accounts.

As per information provided by the Division for the audit period, it has been observed that the following bank accounts were operative in 2022-23 but the same were inoperative/closed w.e.f. 01/04/2023.

SN	Name of the Bank	Account Number	Closing balance as on 31/03/2023	Status
1	Union Bank of India (previously Corporation Bank) Karol Bagh, New Delhi	510101006105563	5,44,569.29	Non-Operative/ Closed
2	Union Bank of India (previously Corporation Bank) Karol Bagh, Delhi	510101006071601	24,911.08	Non-Operative/ Closed
3	Canara Bank (previously Syndicate Bank), Rani Jhansi Road, Delhi	90231010014208	4,31,768.00	Non-Operative/ Closed
		Total	10,01,248.37	

It has been revealed that there were Closing Balances amounting to Rs. 10,01,248.37- lying in the above Bank accounts and these accounts are inoperative/closed, at present.

The amount of Rs. 10,01,248.37- may be deposited in the Govt./ Revenue Account of Delhi Jal Board under intimation to audit.



Audit Para – 09

(Memo No.12 dated: 19/11/2024)

Subject: Non-disposal of unserviceable items.

Rule 217(i) of GFR 2017 states that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.

(ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.

(iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR-10.

(i) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Govt. servant, responsibility for the same should be fixed.

Test check of the records/information provided by the division, it was observed that a number of unserviceable items are lying since long period in the division resulting in rusting/decrease in disposal cost day by day. In addition to this, it occupies space and also creates unhygienic condition at workplace which may causes health issues. The details of unserviceable/obsolete items are as under: -

S.No.	Name of the Item	Quantity	Weight in Kg (approx.)	Year of Purchase	Amount (in Rs.)
1	Garden Sward	118 Nos.	15 Kg.	Not provided	Not provided
2	Phawara	30 Nos.	07 Kg.	Not provided	Not provided
3	Khurpi	32 Nos.	03 Kg.	Not provided	Not provided
4	Skatiar	13 Nos.	03 Kg.	Not provided	Not provided
5	Water Cane	18 Nos.	04 Kg.	Not provided	Not provided
6	Hegshear	05 Nos.	02 Kg.	Not provided	Not provided
7	Wheel Varow	03 Nos.	20 Kg.	Not provided	Not provided
8	Lock	06 Nos.	01 Kg.	Not provided	Not provided
9	Dow	10 Nos.	03 Kg.	Not provided	Not provided
10	Spin kartor	05 Nos.	03 Kg.	Not provided	Not provided
11.	Spray Machine	04 Nos.	02 Kg.	Not provided	Not provided
12	Light hand Cart	04 Nos.	50 Kg.	Not provided	Not provided
13	Ganti	04 Nos.	03 Kg.	Not provided	Not provided
14	Reti	10 Nos.	02 Kg.	Not provided	Not provided
15	Pangi	17 Nos.	03 Kg.	Not provided	Not provided
16	Brush Cutter Machine	17 Nos.	55 Kg.	Not provided	Not provided
17	Trees Puneer	04 Nos.	10 Kg.	Not provided	Not provided
18	Lawn Mover Machine	03 Nos.	30 Kg.	Not provided	Not provided

Dy. Director (H) may take an early action to dispose off the unserviceable/obsolete items and deposit the amount in Govt. Account under intimation to Audit.



Audit Para – 10

(Memo No.03 dated: 13/11/2024)

Subject: Award of work abnormally below the estimated cost.

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of Work Order/CA Register of the works awarded and executed by the division for the period ended March 2024 revealed that majority of the work orders/tenders were awarded below the estimated cost. The details of a few works which were awarded much more below the estimated cost are as under:-

(Amt. in Rupees)

S.No	Name of work and W.O. Number	Estimated cost/Amt. put to tender	Tendered cost	Below more than 30%
01	Improvement of Garden at Peeragarhi Booster Pumping Station (W.O. No. 27 dt. 23/09/2022)	875678-	530748-	39.39 %
02.	Clearing of jungle un-developed area opposite PST area at 40 MGD Keshopur STP (W.O. No. 34 dt. 11/10/2022)	970995-	524337-	46.00 %
03.	Clearing of unwanted growth at Peeragarhi BPS (W.O. No. 37 dt. 28/10/2022)	625588-	284330-	54.55 %
04	Removal of unwanted growth and vegetation 40 + 20 MGD digester area at keshopur STP (W.O. No. 38 dt. 28/10/2022)	561322-	267751-	52.30 %
05	Clearing of jungle helipad area at STP nilothi (W.O.No. 39 dated 28/10/2022)	893025-	402844-	54.89 %
06	Clearing of jungle at STP & SPS Pappankala (W.O.No. 49 dated 28/12/2022)	735689-	342537-	53.44 %
07	Clearing of jungle at Patel Nagar, Palm Ridge Road UGRs & allied sites (W.O.No. 50 dated 28/12/2022)	750136-	350914-	53.22 %
08	Removal of unwanted growth and vegetation 40 + 20 MGD digester area at keshopur STP (W.O. No. 09 dt. 06/09/2023)	905516-	425683-	52.99 %
09	Clearing of jungle at STP & SPS Pappankala (W.O.No. 12 dated 25/10/2023)	966524-	386996-	59.96 %
10	Clearing of jungle at BPS Peeragarhi & Budhela Vikas Puri (W.O.No. 17 dated 30/11/2023)	561793-	241009-	57.10 %
11	Maintenance of existing garden at CT-1 and CT-4 command Dwarka (W.O. No. 18 dated 30/11/2023)	400075-	188035-	53.00 %

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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. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios, although the prices of every commodity are raising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Since the Audit observation was towards un-realistic approach of the Technical Expert Team in preparing the preliminary estimates of the works and non-considering the recasting of estimates as per section 4.4 of CPWD Manual. The Technical Evaluation Committee were accepted the tender 39.39% to 59.96% below the estimated cost without prevailing the option of re-casting of estimates/Quality SOP. Other similar cases may also be reviewed.



Audit Para – 11

(Memo No.11 dated: 18/11/2024)

Subject: Payment of final bills not made within time limit prescribed in CPWD manual.

As per Clause 9 of GCC of CPWD manual provides that final measurement should be recorded within the one month of completion of the work. Final payments for works shall be made:-

- (a) If the tendered value of the work is up to Rs. 1 Crore - 02 months
- (b) If the tendered value of the work is more than Rs. 1 Crore and up to 10 crores - 03 months
- (c) If the tendered value of the work exceeds Rs.10 Crore - 06 months

Test check of the progress reports of the works/information provided by the division revealed that final payments of some of the works have not been made till date after the lapse of considerable period. Some of the cases are given below:-

S. NO.	Name of work and W.O. No. & date	Name of Agency	Work Order Amount (in Rs.)	Stipulated date of start	Stipulated date of completion	Actual date of completion	Whether final payment made of pending
1	Improvement of garden at SPS Pubjabi Bagh (W.O. No. 70 dt. 27/03/2023)	M/s Radhey Shyam	169784-	30.03.2023	28.05.2023	25.05.2023	Pending
2	Improvement of exist garden at Najafgarh Dispensary office complex & SPS (W.O. No. 58 dt. 01/03/2023)	M/s Vivek const. co.	547623-	04.03.2023	02.05.2023	01.05.2023	Pending
3	Providing and installation of vertical garden at SPS Punjabi Bagh (W.O. No. 10 dt. 06/09/2023)	M/s Radhey Shyam	200041-	09.09.2023	07.11.2023	19.09.2023	Pending
4	Providing and laying PPR network for irrigation at SPS Punjabi Bagh (W.O. No. 05 dt. 29/08/2023)	M/s Radhey Shyam	110883-	01.09.2023	30.10.2023	29.09.2023	Pending
5	Removal of unwanted growth and vegetation 40 + 20 MGD digester area at Keshopur STP (W.O. No. 09 dt. 06/09/2023)	M/s Radhey Shyam	421036-	25.09.2023	08.11.2023	04.11.2023	Pending
6	Maintenance of existing garde at Khyala BPS (W.O. No. 71 dt. 28/03/2023)	M/s Dharu Builders	501110-	10.04.2023	09.02.2024	09.02.2024	Pending
7	Supply of winter flowering potted plant for under DDH west division (W.O. No. 20 dt. 15/12/2023)	M/s Brij Garden	125979-	15.12.2023	13.01.2024	30.12.2023	Pending
8	Supply of chrysanthemum plant for AD (H) West sub-division (W.O. No. 19 dt. 06/12/2023)	M/s Brij Garden	109676-	06.12.2023	04.01.2024	20.12.2023	Pending

The Competent authority/HOO may take the proper care of CPWD manual that final payments of the works should be made within the prescribed time limit after completion of the work.



Audit Para – 12

(Memo No.08 dated: 14/11/2024)

Subject: Purchases made outside GeM.

As per Rule 149 of GFR 2017 and subsequent directions by Finance Department, GNCTD vide OM no. F.20.08.2017/866-873 dated 24/06/2017 read with OM dated 24/08/2017, the procurement of Goods and Services by Ministries or Department will be mandatory for goods or services available on GeM.

During test check of records/Vouchers provided by the Division, it has been observed that the purchases are being made outside GeM without any justification/Non-availability certificate on GeM available in records produced to Audit which is violation of GFR, 2017 and Govt. instructions issued time to time. Some instances are as follows:

S.No.	Invoice No. with date	Amount (in Rs.)	Items	Name of Agency
1.	982 dated 17/03/2023	2980/-	Stationery items	M/s Shri Balaji Traders
2.	1063 dated 13/06/2022	1560/-	Stationery items	M/s Shri Balaji Traders
3.	197 dated 23/06/2022	1490/-	General items	M/s Anmol Provisional Store
4.	938 dated 19/01/2023	1955/-	Stationery items	M/s Shri Balaji Traders
5.	652 dated 30/01/2023	2293/-	General items	M/s Shiv Shakti Departmental Store
6.	264 dated 03/01/2024	1820/-	Stationery items	M/s Shri Balaji Traders
7.	3114 dated 06/02/2024	800/-	General items	M/s Aksh Computers and Cables

The division should follow the existing rules/guidelines/GFR and above expenditures not made through GeM may be regularized from the Competent Authority. Other similar cases may also be reviewed.



Audit Para – 13

(Memo No.14 dated: 19/11/2024)

Subject:- Non-production/non-maintenance of records/information.

The following records/information for the audit period have not been provided to Audit:-

1. Consumable and non-consumable Stock Registers of all units/gardens/STPs/BPSs under the division.
2. Reconciliation statement of bank accounts shown in Trial Balance for the audit period 2022-23 and 2023-24 as demanded vide Memo. No. 10 dated 18/11/2024 except Corporation Bank 0500 (now 510101006105563), Corporation Bank 136 (now 510101006071601) and Syndicate Bank -90231010014208.
3. Bank Statements of all bank accounts shown in the Trial Balance for the audit period 2022-23 and 2023-24 as demanded vide Memo. No. 10 dated 18/11/2024 except Corporation Bank 0500 (now 510101006105563), Corporation Bank 136 (now 510101006071601) and Syndicate Bank - 90231010014208.

The above records may please be shown to next audit..



TEST AUDIT NOTES

TAN – 01

(Memo No.02 dated: 13/11/2024)

Subject :- Shortcomings in maintenance of Pay Bill Register/ECR.

During the test check of the PBR/ECR maintained by the Division for the Audit period 2022-2024, following shortcomings have been noticed: -

1. Page counting certificate is not mentioned on the first page of the register .
2. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year but not done in PBR/ECR.
3. Each and every entry made in the PBR/ECR should be signed/attested by the DDO but no entry is found signed/attested.
4. Cutting/overwritings/fluiding are found at many pages but not attested by the DDO in PBR/ECR.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.



TAN – 02

(Memo No.05 dated: 13/11/2024)

Subject: - Shortcomings in maintenance of Service Books.

During the test check of Service Books maintained by the Division, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in any of the case.

(3) Photograph not pasted

Photographs of Sh. Bijender Singh, Beldar, Sh. Suresh Kumar, mali, Sh. Ganesh Das, SO not pasted at the first page of Service Book which should be duly attested by the HOO.

(4) Aadhar numbers not mentioned

Aadhar numbers in respect of most of the service books are not mentioned at the first page of services book e.g. Sh. Yogender Pandit, mali, Sh. Jai Prakash, Mali, Sh. Ramesh Jha, Mali etc.

(5) Leave Accounts of most the service books are not prepared in the prescribed proforma as normal ruled register papers are attached for leave account e.g. Sh. Yogender Pandit, Mali, Sh. Ganesh Jha, SO, Sh. Dharam Pal, mali and Entries for leave credited and leave taken are not done in the required/prescribed columns of leave account of Sh. Jai Prakash, Mali, Smt. Shakuntla etc.

(6) Service Verification entries have not been done in any of the Service Books.

(7) GPF/CPF number at the first page of all the service books are not mentioned.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.



TAN – 03

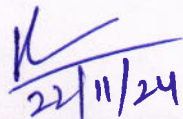
(Memo No.18 dated: 21/11/2024)

Sub. :-Shortcomings in Stock Registers.

During the test check of Stock Register maintained by Division, the following shortcomings have been noticed:-

1. Stock registers maintained by the DDH(W) Division for both Consumable and Non-consumable items in a simple ruled register which should be maintained in prescribed format .
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that physical verification for the audit period were not undertaken in the register.
3. Page Counting certificate is not recorded at the first page of Stock register.

Necessary action may please be taken to remove the above shortcomings under intimation to Audit.


22/11/24
Inspecting Audit Officer