

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject :- Internal Audit report on accounts of office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-110002 for the audit period from 2019- 20 and 2020-21.

INTRODUCTION

The Internal Audit of the accounts of The Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-110002 for the year 2019-21 was conducted by the field Audit Party No XI comprising of Sh. Dewan Chand, Sr.AO/ I.A.O. & Sh. Naveen Kumar, Jr. Asstt.. The audit was conducted w.e.f. 11-02-2022 to 21-02-2022 (07 Working Days).

GENERAL SET UP AND ACTIVITIES

The Horticulture works were being carried out prior to 1983, under Agriculture Unit, Development Department and separated from Agriculture Unit as Horticulture Unit under Development Department and later on transferred to Environment Department in March, 2011. The main aims and objectives of the schemes run by this unit to provide technical know-how about the latest technologies like application of fertilizers, insecticides/pesticides, organic and inorganic manures, irrigations as well as latest varieties to the farmers and Kitchen Gardeners of Delhi to increase production and productivities of crops of vegetables, fruits, medicinal crops ornamental, shrub plants and floriculture crops like cut flowers i.e Budded Roses, Gladiolus, chrysanthemum, liliium, carnation etc. loose flowers i.e. Marigold, Bush Roses etc. The technical know-how /extension is provided through door to door steps as well as through arranging Kissan Gosthies at Departmental Horticulture Nurseries and on the field of farmers, by Horticulture Assistants and Horticulturists as well as inviting Subject Matter Specialists/ Scientists from Indian Agriculture Research Instituted, Pusa and Krishi Vigyan Kendra Ujwa.

The other main aim is to provide inputs like seeds and seedlings of vegetables, flowers, fruits and herbal / medicinal plants, fertilizers, insecticides, organic manures, tools etc. to the farmers of Rural Areas as well as Kitchen Gardeners of Urban areas of Delhi on their easy reach through its Input sale centers.

... of crops of vegetables
... horticulture crops like cut flowers
... information etc.
... as well as through arranging Kissan Gosthies at Departmental Horticulture
... by Horticulture Assistants

... to provide inputs like
... medicinal
... Gardeners of Urban areas of Delhi on their easy reach through its Input sale

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The details of Head of Department/ Head of Office/DDO and Cashier are given below:-

Head of Department

S.No.	Name & Designation	From	To
1.	Sh. Sanjeev Khirwar, Secretary	23.4.2019	Till date

HEAD OF OFFICE

S.No.	Name & Designation	From	To
1	Sh. Shri Chand Sharma, Horticulturist	20.04.2018 to 31.01.2020	
2	Sh. Ramesh Kumar, SO Head of Office	01.02.2020 to 26.07.2021	
3	Sh. Chotte Singh, SO Head of Department	27.07.2021 to 04.10.2021	
4	Sh. Ravinder Kumar Meena, SO	08.10.2021 to Till Date	

DDO

S.No.	Name & Designation	From	To
1	Sh. Shri Chand Sharma, Horticulturist HEAD OF OFFICE	20.04.2018 to 31.01.2020	
2	Sh. Ramesh Kumar, SO	01.02.2020 to 31.03.2021	

CASHIER

S.No.	Name & Designation	From	To
1	Sh. Rajendra Singh, Horticulturist Assistant	22.05.2017 to 29.02.2020	
2	Sh. Sunil Kumar Tyagi, SR. Asstt.	01.03.2020 to Till-Date	

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01.02.2020 to 31.03.2021

01.05.2020 to Till-Date

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Budget Allocation and Expenditure

(Rs. in thousands)

Financial Year	Budget Allotted	Expenditure	Balance	%age of saving
2019-20	146050	122795	23255	15.92
2020-21	129800	113012	16788	12.93

Vacancy Position of staff


S.N.	Group of Post	Sanctioned	Filled	Vacant
1.	A	00	00	00
2.	B	04	00	04
3.	C	296	145	151
	Total	300	145	155

STATUTORY AUDIT

Statutory audit of accounts of the office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-110002 from the date of inception of office till March 2015 has been conducted by the office of A. G. C.R. (Audit), Delhi in the month of August, 2015. Report not available with the office.

MAINTENANCE OF RECORDS

The maintenance of records of office of the Dy. Director, Horticulture Development, Division-II, Environment Department, 11th Floor, MSO Building, New Delhi-110002 for the audit period 2019-21 was found satisfactory subject to observations made in current audit report and in test audit notes.



 23/2
 Dy. Director, Horticulture Development, Division-II, MSO Building, New Delhi-110002
 (DEWAN CHAND)
 I.A.O., Audit Party No.XI

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The maintenance of records of office of the Dy. Director, Horticulture Development, Division-II, Environment Department, 11th Floor, MSO Building, New Delhi-110002 for the audit period 2019-21 was found satisfactory subject to observations made in current audit report and in test audit notes.

FORM-II M-8
(Referred to in Para 3.7.2)

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VERIFICATION NOTE ON THE COMPLIANCE OF OLD INSPECTION REPORTS OF THE ACCOUNTS OF OFFICE OF THE DY. DIRECTOR, HORTICULTURE DEVELOPMENT, DIVISION-II, 11TH FLOOR, MSO BUILDING, NEW DELHI-110002

The outstanding audit paras/objections pertaining to the old inspection reports from 2006-2019 onwards on the accounts of Office of the Dy. Director, Horticulture Development Division-II, 11th Floor, MSO Building, New Delhi-110002

S. No.	Year and Para No.	Para No.	Audit Para	Reply	How Settled
1	2006-10 05	08	Unserviceable stock	Being para pointed out again and again and in also current audit report. The same may be taken as fresh with drop of old audit para.	Para settled in view of the replies as taken afresh in current audit para.
2	2010-17 09	05	Delay in auction of vehicle No.DL-6CG 4075 (Maruti)	-do-	-do-
3	2017-19 11	01	Overpayment of Transport Allowance.	Over paid amount of Transport allowance amounting to Rs.65124- recovered from the salary for the month of 10/2019 in respect of employees at S.No.1 to 13 except S.No.12 Shri Azad Singh Labour Rs.3924- for the month of 10/2018. It is requested to settle the para to that extent. A copy of schedule has been attached herewith.	Para settled in view of the replies submitted by the office and compliance verified.
4	2017-19 12	02	Short recovery of Licence fee of Govt. accommodation.	Short recovered amount of Licence fee of Rs.840- has been recovered as per schedule attached. It is requested to kindly settle the audit para.	-do-
5	2017-19 14	04	Recovery of excess payment of conveyance allowance.	An amount of Rs.735- has been recovered from all concerned officials as per recovery schedule attached. It is requested to settle the old audit para.	-do-
6	2017-19 16	06	Non production of records.	Some of the record shown to current audit and others are being maintained which will be shown to next audit. Kindly drop the said items by partly settlement of para.	Para settled with taken as fresh in current audit report.

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Signature of I.A.O: _____
Name of I.A.O: DEWAN CHAND



Old Audit Report:- There are 16 Audit Paras outstanding from the previous audit reports involving recovery of Rs.207953-. Out of which 06 audit paras have been settled with recovery of Rs.66699- including 01 audit para (Para no. 02 of 2006-2010) which was already settled but taken in summary with Para no. 06 (2017-19) taken as fresh in current report, in view of the replies along with supporting documents submitted by the department. Further 01 audit paras (Para No. 01 of 2017-19) partly settled with recovery of Rs.65124- thus 10 audit paras with outstanding recovery of Rs.141254- still pending from previous audit report. The details of recovery has been made as under :-

S. No.	Fin Year and Para No.	Total recovery	Recovery effected	Balance	Remarks
1	2010-17 01	19276-	--	19276-	--
2	2010-17 03	118054-	paras settled	118054-	--
3	2017-19 01	69048-	65124-	3924-	Para settled partly with Balance recovery Rs.3924- in respect of Mr.Azad Singh, Labour
4	2017-19 02	840-	840-	NIL	Para settled
5	2017-19 04	735-	735-	NIL	do -
	Fin Year and	Total	Recovery	Balance	Remarks
	Total amount	207953-	66699-	141254-	--

2017-19 69048- 65124- 3924- | Para settled partly with Balance recovery

840- 840- NIL

735- 735- NIL

207953- 66699- 141254-

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Current Audit Report

During the course of current audit 11 audit memos were issued highlighting various irregularities involving recovery of Rs.185462- out of which an amount of Rs.4212- recovered on the spot. No replies of audit memo submitted by the Office being staff on covid/election duties thus all the 11 audit memos converted into 07 Audit Para (memo no. 5 and 7 merged with memo no.1 (Para- 01) and Memo No.10 merged with Memo No.02- (Para-02) and 01 TAN along with outstanding recovery of Rs.181250- The aforesaid Audit Paras and Tan incorporated in the current audit report- Part-II.

S.N.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised	Recovered on the spot	Balance	
1	01	95976-	4212-	91764-	PARA-1
2	03	17052-	00	17052-	PARA-3
3	05	41400-	00	41400-	PARA-1
4	07	29124-	00	29124-	PARA-1
5	08	1910-	00	1910-	PARA-5
	Total	185462-	4212-	181250-	

The internal audit report has been prepared on the basis of the information/ records furnished and made available to the audit party by HOO, office of the Dy. Director, Horticulture Development, Division-II, MSO Building, 11th Floor, New Delhi-110002 for the year 2019-21. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

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(DEWAN CHAND)
SR.ACCOUNTS OFFICER
I.A.O., Audit Party No.XI

The internal audit report has been prepared on the basis of the information/ records furnished and made available to the audit party by HOO, office of the Dy. Director, Horticulture Development, Division-II, MSO Building, 11th Floor, New Delhi-110002 for the year 2019-21. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

SR.ACCOUNTS OFFICER

Part-I (MIL)
First Audit
CURRENT REPORT
Part-II

OLD Reports

28/10/10
30/10/10
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PARA NO. 1

Audit Memo No. 18
Dated:- 19/07/2010

SUB :- Recovery of Rs.67,360/- from the contractor M/s Shyam-Lal.

The Deptt. has paid Rs.7,35,581/- to M/s Shyam Lal, contractor vide Bill No. 655 dated 2-3-2009 for development of park in the campus of veterinary Hospital, Nangal Dairy. Tenders were awarded on item rate basis. While making payment for the item no. 5 of the bill, an amount of Rs.99,792/- for quantity of 4536 @ Rs.22/- was paid for spreading sludge dump manure and good earth. This quantity of the manure and good earth supply in item no. 3&4 of the bill is 1,74.20 cum. payment for which works out to Rs.32432/-. Over payment of Rs.67360/- (Rs. 99,792-32,432) may be recovered from M/s shyam Lal and deposited into Govt. A/c.

made
in
the
bill
no. 655

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PARA NO. 2

Part 1

Audit Memo No. - 8
Dated 15-07-2010

Subject :- Non - Utilization of funds Amounting to Rs. 19.05 Lacs.

Taken as from
in current audit
Report as Para
No. 6

During the course of Audit it has been observed that a society namely "Smriti Vatika Society" was formed under the society registration Act in April, 1985. It was headed by the Hon'ble Lt. Governor Delhi as chairman and Development Commissioner as its member Secretary. The vatika is situated at Ring Road between Dhaula Kuan and Moti Bagh crossing. The society office commemorate tree plantation by general public on the event like birth, death, marriage of their near and dears etc. in the above mentioned Vatika on payment of Rs. 1100/- per tree towards the cost of plantation, maintenance etc.

During verification of plantation register and Vatika's saving bank Pass-Book maintained with UCO Bank, Rajpur Road, Delhi, it was found that plantation of 777 trees was made during the period from Jan, 1986 to April, 2009 in the Vatikas area of 12.5 Acres. Now there is no space for further plantation. The closing balance in the Vatika's account as on date is Rs. 19,05,187.65. This amount is lying unutilized and not a single Rupee was spent out of this fund for last 24 years which is fetching a simple interest of Rs. 3.5% per Annum. The competent authority may therefore take suitable action to utilized this money in the best interest of the Public/Govt.

PARA NO. 3

Audit Memo No- 10
DATED-15.07.2010

SUB: Outstanding dues of Rs. 2.48 lacks from various Govt. Departments / organizations.

made

Director (Horticulture), Govt. of Delhi supplied various items on payment basis.

During the scrutiny of sale register of ratparganj nursery it was observed that payment in respect of some supplies have not been received till date. The details of such outstanding dues are given below:-

S.No.	Name of Agency	Indent No.	Bill No.	Amount in Rs.
1.	DY. Conservator of Forests (West - Div.)	983 dt. 19.3.2008	28 dated 25.7.2008	26000
2.	DDH, PWD (M-224)	Verbal order	30 dt. 22.12.2008	126110
3.	DDH, PWD (M-324)	223564 dt. 1.6.2009	01 dt. 1.10.2009	96005
Total:-				2,48,115

Since the payments are 01 to 02 years old, it is therefore, suggested that efforts may be made to recover the outstanding dues from the offices concerned at the earliest under intimation to audit.

PARA NO. 4

Para I

Audit Memo No. 03, 07 & 23
Dated-14.7.10, 15.7.10, & 22-07-10

PARA-I

(A) SUB :- Wrong fixation of pay in r/o Horticulture Assistants.

As per instructions issued by Govt., the pay in the pay band / pay scale will be determined by multiplying the existing basic pay as on 1.1.2006 by a factor of 1.86 and rounding off the resultant figure to the next multiple of 10 in the case of all employees. The Grade pay corresponding to the upgraded scale will be payable.

During the scrutiny of pay fixation cases of Horticulture Assistants, it was noticed that the above instructions were not followed while fixing of pay and therefore, wrong fixation has been made on higher side by up-grading pre-revised pay. The pay fixation of officials may be reviewed / re-fixed as per details given below and excess payment made be recovered under intimation to audit. The pay scale of Horticulture Assistants has been upgraded from Rs. 4500- 7000/- to 6500- 10500 in PB-2 with corresponding grade pay of Rs. 4200/-.

S. No.	Name of official	Pay as on 1.1.2006	Revised scale	GP	Pay to be fixed as on 1.1.2006 in revised scale	Pay fixed as on 1.1.2006 by the Deptt.
1.	Sh. J.P. Sharma, HA	7075	9300-34800	4200	13160	13210
2.	Sh. L.D. Yadav, HA	7075	9300-34800	4200	13160	13210
3.	Sh. Richpal Singh, HA	7075	9300-34800	4200	13160	13210

Partly settled with items No. 1 to 5
related submitted

in copy
made

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4.	Sh. K.P. Maan, HA	7075	9300-34800	4200	13160	13210
5.	Sh. Brham Singh, HA	7075	9300-34800	4200	13160	13210
6.	Sh. Harveer Singh	6125	9300-34800	4200	11400	12090
7.	Sh. C.P. Singh, HA	6000	9300-34800	4200	11160	12090
8.	Sh. Mahinder Singh, HA	6125	9300-34800	4200	11400	12090

Similar other cases may be reviewed for appropriate action as above.

Items No. 6-8 pending

(B) Sub:- Discrepancies in pay- fixation of Group D employees.

In respect of Group D employees who have been granted ACP in pre-revised scale of Rs. 2550-3200, 2610-3540, 2610-4000 and 2650-4000 their pay under VIth. CPC shall be fixed in PB-I under Grade Pay of Rs. 1800/- wef. 1.1.2006 irrespective of any ACP benefit granted under pre-revised pay scale. As per office Memo No. F.1/1/2008-IC, Govt. of India, dt. 24/12/08

During the scrutiny of pay fixation cases, it was noticed that the following officials have been granted Grade Pay Rs. 1900/- wef. 1.1.2006 who were in the pre-revised pay scale of Rs.2610-4000 after granting the 1st Financial upgradation under ACP:

S.No.	Name of Official &	Post.
1.	Sh. Surrender Kumar,	Labour.
2.	Sh. Pramod Kumar,	Labour
3.	Sh. Lakhi Ram,	Labour.

Items No 1 and 2 settled as per Annex bill copy attached with notes of H.O.

Grade Pay of above official be refixed as Rs.1800/-w.e.f.1.1.06 and similar other cases may be reviewed and compliance be shown to audit.

(C) As per instructions issued by the govt., the annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. During the scrutiny of pay fixation cases it was noticed that the the fixation in the case of Sh. Karan Singh, Mali is wrong. The pay fixation of official may be reviewed as per detail given below :-

S.NO.	Name of the official DNI	Pay as on 1.1.06	DNI 1.7.06	DNI 1.7.07	DNI 1.7.08
1.	Sh. Karan Singh, Mali 8350 (Grade pay 1800)	7210	7480	7760	8050
2.	Sh. Mangal Singh Chowki 8350 (Grade pay 1800)	7210	7480	7760	8050

Similar other cases may be reviewed at your level and compliance may be shown to audit.

~~PARA NO. 5~~

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Para No - 2

Audit Memo No 16
Dated 19.07.2010

1-26/c
23/c
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SUB :- Non-urination of plants worth Rs. 28,82,362/- lying at different Nurseries.

Two nurseries at Patparganj and Hauzrani are functioning under the jurisdiction of Dy. Director (Horticulture), Development Department. Govt. of Delhi produces plants for sale. These nurseries produced a large number of saplings of different varieties to be sold to various Govt. Departments as well as to the general public. During the course of audit, it was noticed that saplings and plants of various varieties grown either in the polythene bags or earthen pots worth Rs. 5,38,558/- and 23,43,804/- at Patparganj and Hauzrani nurseries respectively. These plants have been lying unutilized/ unsold for a long time. These plants are getting damaged and required to be replanted some where either in the bigger pots or in the land. Occupancy of huge space restricting the production of new plants which are in demand. Various Delhi Govt. Deptt. are purchasing plants/flowers from a local market and spending a thousands of rupees on it. The department is suggested to grow that plants/flowers only which are in demand of Govt. Deptts. and general public and the authorities to explain the reasons of huge stock of these plants in spite of no instant demand of these plants from and Govt. Deptt./general public.

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~~PARA NO. 6~~

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Audit Memo No 13
Dated-15.7.2010

Sub- Excess of saving under Floriculture Production Program.

During the scrutiny of Budget and Expenditure register for the audit period 2006-10, it has been observed that the department has not made any expenditure against the allotted budget under the SCSP scheme and total expenditure of the allotted was done in the month of March under the Material and Supply scheme of Floriculture Production Program.

As per Rule GFR 56(2), the savings as well as provisions that cannot be utilized should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year. No saving should be held in reserve for possible future excess.

As per Rule GFR 56(3), Rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

The details of Budget and Expenditure under the scheme is as under:-

S. No.	Name of scheme & Head of A/c	Year	Budget allotted	Total Expenditure	Expdr. In the month of March	Remarks
1	B1(9)(2)(6) Floriculture SCP (Plan)	2006-07	0.80	Nil	Nil	100% saving
2	B1(9)(2)(6) Floriculture SCP (Plan)	2007-08	18.90	18.61	18.61	100% Expdr. In March.
3	B1(9)(2)(6) Floriculture SCP (Plan)	2008-09	18.90	18.80	18.80	100% Expdr. In March
4	B1(9)(2)(6)	2009-10	18.90	Nil	Nil	100% Saving

5	Floriculture SCP (Non-Plan)						6 C	(46)
	B1(9)(2) Flori. Supply & Material	2006-07	43.50	29.47	14.46			
6	B1(9)(2) Flori. Supply & Material	2007-08	86.10	85.81	50.73			
7	B1(9)(2) Flori. Supply & Material	2008-09	91.10	90.67	62.45			
8	B1(9)(2) Flori. Supply & Material (Non-Plan)	2009-10	91.10	53.69	53.69			

Reason for not surrender of saving and 100% Expdr. In the month of March may be explain to Audit.

Satisfied in view of The
replies submitted by the HVO.

~~PARA NO. 7~~

Audit Memo 20
Dated :- 21/07/10

Subject:- Non Maintenance History sheet:-

1. The Deptt is maintaining machinery and equipment/instruments at it's various site offices like -DG Set, Bush cutter, Diesel Engine (Pumping Set), Drill Machine, Tractor Trolley etc.20

It has been observed that the Deptt. is not maintaining History Sheets of these machinery and equipments. Repair & Maintenance charges are being entered in a separate register instead of individual History Sheet, in absence of which it is not possible & watch the expenditure incurred on a particular machinery/equipment since its purchase. Frequency of incurring a particular expenditure/repair cannot be watched and machinery equipment being uneconomical for operation cannot be judged.

2. The Deptt. has developed various Parks /Nurseries and maintaining the same for other department's as well as at it's own sites. Presently following Parks/Nurseries are being maintained by the deptt.:-

S.No.	Name of location	Area
1	In the campus of Veterinary Hospital, Gazipur, Delhi	2312 sqmts
2.	In the campus of Veterinary Hospital, Bhalswa, Delhi	5844 sqmts
3.	In the campus of Veterinary Hospital, Nangli Dairy, Delhi	4536 sqmts
4.	In the campus of Veterinary Hospital, Nasirpur, Delhi	15368 sqmts
5.	In the campus of Veterinary Hospital, Palam, Delhi	1123 sqmts
6.	Floriculture Nursery at Hauzrani, M. B. Road	05 sqmts
7.	Floriculture Nursery at Patparganj, opp. Aksher Dham Mandir in Transyamuna.	04 sqmts
8.	Floriculture Demonstration Center at Dwarka	8500 sq.mt
9.	Floriculture Demonstration Center at Libaspur in Alipur Block.	03 acres

10.	Herbal/ medicinal nursery/ garden at Libaspur in Alipur Block.	1.5 acres
11.	*Kharkhari Nahar in Najafgarh Block.	24 acres
12.	Masoodabad in Najafgarh Block	04 acres
13.	Model Town	0.5 acres
14.	Nayabans at Community Center in Alipur Block	0.5 acre
15.	Veterinary Hospital, Gazipur, Nursery	12 acres
16.	Simirti Vatika, Moti Bagh	

21/10
34/c
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During the course of audit, it has been observed that deptt. is not maintaining the History Sheet of these parks containing complete information since taking over the charge of the site giving the total area with its boundary, Trees/Shrubs planted, Pump House, Tubewell, electric poles erected therewith, stating the complete status of a particular park adding each and every items of expenditure whether capital or revenue in nature. The record maintained by the Deptt. in respect of above properties is not giving clear picture of the property.

Compliance be made and shown to audit.

~~PARA NO. 8~~ *Para no. 4*

Audit Memo No. 19
Dated :-21/07/10

Subject:-Unserviceable Stock

A total of 92 Nos. unserviceable items costing Rs.175152/- are lying unserviceable at Mehrauli, Najafgarh, Patparganj and Hauz Rani Nurseries, which includes big items like 1Hps Diesel engine etc. for a long period i.e. since year 1987 onwards.

Lying of unserviceable items for a long period get rusted and disposal cost decreases day by day as well as it occupies a large space and also causes health hazard. This is a revenue loss to the Government.

All unserviceable/obsolete items in the other units may also be identified and processed for condemnation and disposal without farther loss of time and compliance be shown to audit.

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~~PARA NO. 9~~ *Para-7*

Audit Memo No. 2

SUB- AMC OF PHOTOCOPIER MACHINE

During the test check of file and bill pertaining to award of AMC of photocopier machine model-M.P.1600Le, it has been observed that the Deptt. has awarded the work of AMC of photocopier machine to M/s Frank Copier (P) Ltd. for an amount of Rs.9000/- and service tax 10.3% extra from 5.3.10 to 4.3.11. The work order was awarded on 4.3.10 and the payment of Rs.9927/- (including service tax) was made vide Bill No. 801 dated 18.3.10.

As per Rule 158 of GFR to ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance

(44)

security should five to ten percent of the value of the contract. In the case, no performance security and copy of agreement was available on the record.

As per quotation received from M/s Frank Copier (P) Ltd., the payment to be made quarterly whereas the Deptt. has made full payment of the contract in advance without taking any security. As per Rule 159 of GFR, advance payment should not exceed Thirty percent of the contract value to the private firms.

Reason for making advance payment may be explained to audit.

20/c
33/c

Settled in view of his
replyes mandated by H.O.

15/x
S/AO

~~PARA NO. 10~~

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Audit Memo No.23
Dated 22.7.10

Subject: Non Production of Record

Settled in view of
the replies submitted
by the H.O.

1. GPF ledger of group (D) employees
2. Rent/Eelectricity/Waater/Telephones Bills&and their register
3. Register of undisbursed Pay & Allowances
4. Spouse information as per proforma attached
5. Tender opening register.

15/x
S/AO

[Signature]
(U.P. Nautiyal)
Inspecting Audit Officer
Audit Party No.XII

PARA No 4

Para 5

43 19/8 32/c

PART - II (Current Audit Report)

2010-11 to 2016-17

Partly settled

Para No.1

Ref Audit Memo. No. 05
Dated: 03/08/2017

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19x
LAD

Sub:-Recovery of Transport Allowance amounting to Rs.1,51,132/-

As per rules, transport allowance is not admissible to employees during absence from duty for a full calendar month due to leave. Audit scrutiny revealed that the transport allowance was not deducted from the salary of following employees leading to an overpayment of Rs.1,51,132 /- as detailed below:-

Sr. No	Name of the official	Period of leave	Transport Allowance paid (In Rs.)	Transport allowance to be recovered (In Rs.)
1	Sh. R.C. Rana, Hort. Asstt.	Jan.2012	2640/-	2640/- ✓
2	Sh. Radhey Shyam, Labour	April,2010	810/-	810/- ✓
3	Sh. Sarwan Kumar, Labour	July,2010 August 2010	870/- 870/-	1740/- ✓
4	Sh. Raj Kumar, Labour	Jan,2016	3800/-	3600/- ✓
5	Sh. Ramesh, Field Mah	June,2010 July 2010 August 2010 September 2010 June,2011	810/- 870/- 870/- 870/- 2415/-	5836/- ✓
6	Sh. Litu Khan, Labour	April,2010	810/-	810/- ✓
7	Sh. Harveer Singh S/o Sh. Arjun Singh, Labour	Aug, 2010	2320/-	2320/- ✓
8	Sh. Nannu, Labour	April, 2015 May,2015 June,2015	3408/- 3408/- 3408/-	10224/- ✓
9	Sh. Puran Singh, Field Man	May,2014 June,2014 July,2014	3200/- 3200/- 3312/-	9712/- ✓
10	Sh. Balbir S/o Sh. Kartar Singh, Labour	Aug,2011 Sep,2011	2528/- 2528/-	5056/- ✓

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11.	Sh. Jai Prakash S/o Sh. Jai Kishore, Labour	Aug,2015 Sep,2015 Oct,2015 Nov,2015 Dec,2015 Jan,2016 June,2016 July,2016	3504/- 3504/- 3504/- 3504/- 3504/- 3600/- 3600/- 3600/-	28320/- ✓
12.	Sh. Harveer S/o Sh. Albel Singh, Labour	Aug,2012	2752/-	2752/- ✓
13.	Sh. Ram Pal S/o Sh. Dwarka Pd., Labour	Oct,2010 May,2014	2320/- 3200/-	5520/- ✓
14.	Sh. Vindhyanchal S/o Sh. Dhanuk Dhari, Labour	Nov,2011 March,2013 April,2013 May,2013 June,2013 July,2013 Aug,2013 Oct,2015	2528/- 2880/- 2880/- 2880/- 2880/- 3040/- 3040/- 3504/-	23632/- ✓
15.	Rukmani, Labour	May,2011 May,2013	2416/- 2880/-	5296/- ✓
16.	Sh. Veer Pal, Labour	June,2014	3200/-	3200/- ✓
17.	Sh. Suraj Pal, Labour	June,2015	3408/-	3408/- ✓
18.	Sh. Mani Muttu, Labour	Aug,2014	3200/-	3200/- ✓
19.	Sh. Mukesh S/o Sh. Amar Singh, Labour	May,2015	3408/-	3408/- ✓
20.	Sh. Gini Raj, Mali	April,2011 June,2012 July,2012 Aug,2012	2416/- 2640/- 2752/- 2752/-	10560/- ✓
21.	Sh. Triloki Nath, Mali	Dec,2015 Jan,2016 Feb,2016	3504/- 3600/- 3600/-	10704/- ✓
22.	Sh. Mangal Singh, Chowkidar	Nov,2012 Dec,2012 Jan,2013	2752/- 2752/- 2880/-	8384/- ✓
	Total			1,51,132/- ✓

The above said amount of Rs. 1,51,132/- may be recovered from the above said officials and shown to audit.

By: Sh. Amar Singh, May 2016

Para settled partly in reference to replies submitted by the HAO after receiving the compliances excepted No. 5, 10, 22 with Amt Rs. 192/-

Total recovery — Rs 151132 —
Recovered Amt: Rs. 128256 —

Business — Rs. 22876
Less recovery not effective being — 279800 —
Rs. 19276 —

46
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SR AO-11

41
12/11/2016

Para No. 2

Ref. Audit Memo No. 07
Dated- 04/08/2017

Sub:- Short Recovery of Rs. 1980/- (Rupees One thousand nine hundred eighty only) towards License Fee.

As per order No.4(1)/Misc./PWD&H/A-II/2004/2749-65 dated 10.03.2014 issued by PWD&H Department, GNCT of Delhi, the subscription towards License Fee of General Pool Accommodation has been revised

As per PBR for the year 2010-11 to 2016-17, it has been observed that Residential Accommodation have been allotted to Employees of the Dy. Director(Horticulture), Department of Environment, MSO Building, New Delhi, short recovery of the License fee has been made in the following cases:

Pay Bill Register(2010-11 to 2016-17)

Name & Designation	Government Accommodation	Period	Deduct ed (Rs.)	To be Dedu cted (Rs.)	Difference of amount X number of months (Rs.)	Total amount to be recovere d (Rs.)
1. Sh. Surinder Pal S/o Sh. Dal Chand, Labour	1353 Type-II, DA Flats Gulabi Bagh, New Delhi	01/07/2013 to 30/08/2014	80/-	245/-	165X12=1980/-	1980/-
		Total Recovery				1980/-

Short recovery of Rs.1,980/- (Rupees One thousand nine hundred eighty only) towards License Fees from concerned employee may be made after due verification of record and compliance be shown to audit.

Para settled in reference to report submitted by the H.O. after verification of compliance.

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Para No. 3

Ref. Audit Memo. No. 11
Dated: 09/08/2017

Sub:- Recovery of 1,18,054/- from various Govt. organisation.

During the scrutiny of records of Deputy Director(Horticulture), it is revealed that the Horticulture Department, Govt. of Delhi supplied various varieties of saplings to the different government organizations on payment basis. However, it is observed that the payment in respect of such supplies have not been received while these dues are more than 12 to 14 years old. The details of such cases are given below:-

Sr. No.	Bill No. & Date	Name of Organisation	Outstanding amount (in Rs.)
1.	15 dt. 8/8/2003	Joint Director(Horticulture) Horticulture Division-I, Sub Division-II, DDA, New Delhi	25,050/-
2.	24 dt. 10/03/2004	Sub Divisional Magistrate, Najafgarh, District South West, BDO Office Complex, Najafgarh, New Delhi	2,050/-
3.	07 dt. 25/10/2004	Dy. Director(Hort.), Hort. Division-I, Sub Division-II, DDA, Shekh Sarai, New Delhi	39,340/-
4.	11 dt. 23/02/2005	Dy. Director(Hort.), Hort. Division-III, Sub Division-IV, CPWD, New Delhi	18,690/-
5.	01 dt. 15/07/2005	Dy. Director(Hort.), Hort. Division-IX, Sub Division-II, DDA, Vivek Vihar, Delhi	17,924/-
6.	05 dt. 24/09/2005	Dy. Director(Hort.), Hort. Division-IV, Sub Division-II, CPWD, New Delhi	15,000/-
	Total		1,18,054/-

The above said recoveries amounting to Rs. 1,18,054/- may be made from the said organization immediately and deposit into Govt. accounts under intimation to audit.

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Office of the Director Horticulture

DEPARTMENT OF ENVIRONMENT

GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI
11th Floor, MSO Building, I. P. Estate, New Delhi

(39)
b/c 29c

No. F.58(52)/DH/Int. Audit//2017-18/

Dated: 8/8/2017


To,

The Inspecting Audit Officer,
Party No.XVIII,
Dte. Of Audit,
Govt. of NCT of Delhi.

With reference to your letter No. 4 dated 2.8.2017, in this connection it is submitted that the payments could not be received from other Departments, inspite of repeated reminders/ efforts as per details of outstanding dues is given below:-

S.No.	Name of Department/ organization on which the payment is due	Bill No. & Date	Amount in Rs.	Remarks
1.	Joint Director (Horticulture), Horticulture Division No.1, Sub-Division-II, DDA, New Delhi	15 dated 8.8.2003	25050	Plants supplied from Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No.068997 dt.15.7.2003
2.	Sub-Divisional Magistrate, Najafgarh, District-South-West,, BDO office Complex, Najafgarh, New Delhi	24 dated 10.3.2004	2050	Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No.SDM/NG/2003/209 dated 8.3.2004
3.	Dy. Director (Hort.), Hort.Div.-III, Sub-Div.IV, CPWD, New Delhi	11 dated 23.2.2005	18690	Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No.097822 dt.5.7.2004
4.	Dy. Director(Hort.), Division-IX, Sub-Division-II, DDA, Vivekvihar, Delhi	01 dated 15.7.2005	17924	Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No:797218 dt.12.7.2004
5.	Dy. Director(Hort.), Hort. Division-IV, Sub-Division-II, CPWD, New Delhi.	05 dated 24.9.2005	15000	Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No.097603 dt.31.8.2005
6.	Dy. Director(Hort.), Hort. Div.-IV Sub-Division-II, DDA, Sekh Sarya, Delhi	7 dated 25.10.2004	39340	Govt. Floriculture Nursery, Patparganj & Shakarpur, Delhi. Vide indent No.793351 dt.30.7.2004
	Total:-		118054	

Yours faithfully,


Director Horticulture (PHO)
 Horticulture Wing, Env. Deptt.
 11th Floor, MSO Buld., I. P. Estate
 Govt. of NCT of Delhi

Sub-Division-II DDA 25.10.2004

Shakarpur, Delhi

Para No. 4

~~PARA-6~~

~~Para-7~~

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27/10

Ref. Audit Memo. No. 10
Dated: 09/08/2017

Sub:- Non disposal of unserviceable items amounting to Rs. 5,14,502/-

During the scrutiny of records of Deputy Director(Horticulture) for the period 2010-17, it is observed that the following items are declared unserviceable by the Department costing Rs. 5,14,502/- are lying idle at Masoodabad Nursery & Kharkhari Nahar Farm cum Nursery since long as per details below:-

Masoodabad Nursery

Sr. No.	Name of Items	Qty.	Book value /Original Purchase Price(in Rs.)	Year of Purchase	Remarks
1.	Tractor HMT Zeter-2511(DEL-9722)	01	77360/-	1987	Expdr. On repair Rs. 71.776/- Tractor covered 5783 hours

Kharkhari Nahar Nursery

Sr. No.	Name of Items	Qty.	Book value /Original Purchase Price(in Rs.)	Year of Purchase	Remarks
1.	Tractor HMT Zeter-3511 (DEL-9974)	01	105977/-	30/03/1989	On repair expdr. Rs. 248334/-
2.	Tractor HMT Zeter-9333 (DEL-5911)	01	100804/-	1985	On repair expdr. Rs. 198691/-
3.	Tractor HMT Zeter-3511 (DEL-9828)	01	106000/-	1988	On repair expdr. Rs. 158073-
4.	Tractor Trolley	01	59500/-	27/03/1992	
5.	Electric Motor 5HP Kirloskar	01	5000/-	1992	
6.	Electric Motor 5HP Kirloskar	01	6500/-	1992	
7.	National Power trailer	01	21100/-	1991-92	
8.	National Tree Farrow Plough	01	1380/-	1991-92	
9.	National Padlar	01	1495/-	1991-92	

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Sr. No.	Name of Items	Qty.	Book value /Original Purchase Price(in Rs.)	Year of Purchase	Remarks
10.	National IRRI Guage Wheel	01	1495/-	1991-92	
11.	National Single Bottom Plough	01	862/-	1991-92	
12.	National Harrow cum Leveler	01	1092/-	1991-92	
13.	National Tyre tube Rim Size 6x12	01	4312/-	1991-92	
14.	National Reaper	01	8625/-	1991-92	
15.	National Toner Trailer	01	8900/-	1991-92	
16.	National Disc Harrow	01	1800/-	1991-82	
17.	National Power Pump with Attachment	01	2300/-	1991-92	
	Total		4,37,142/-		

The above said items lying unserviceable for a long period get rusted and disposal cost decreases day by day as well as it occupies a large space. The department should constitute a condemnation board under GFR Rule 217 and get the above said items condemn and sold the above said items through open auction, resulting a handsome amount of money came into Govt. account



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S. No.	Name of Item	Qty	Book Value / Original Purchase Price (in Rs.)	Year of Purchase	Condition	Mode of Disposal	Remarks
1.	Tractor HMT Zeter-2511 (DEL-9722)	01	77360	1987	Unservice-able	Public Action	Exp. On repair- Rs.71776. Tractor covered 5783 hours

KHARKHARI NAHAR FARM-cum-NURSERY

S. No.	Name of Item	Qty	Book Value / Original Purchase Price (in Rs.)	Year of Purchase	Condition	Mode of Disposal	Remarks
1	Tractor HMT Zeter-3511 (DEL-9974)	01	105977	30.03.89	Unservice-able	Public Action	On repair exp. Rs.248334
2	Tractor HMT Zeter-9333 (DEL-5911)	01	100804	1985	-do-	-do-	On repair exp. Rs.198691
3	Tractor HMT Zeter-3511 (DEL-9828)	01	106000	1988	-do-	-do-	On repair exp. Rs.15807.
4	Tractor Trolley	01	59500	27.03.92	-do-	-do-	
5	Electric Motor 5HP Kirloskar	01	5000	1992	-do-	-do-	
6	Electric Motor 5HP Kirloskar	01	6500	1992	-do-	-do-	
7	National Power Trailer	01	21100	1991-92	-do-	-do-	
8	National Three Farrow Plough	01	1380	1991-92	-do-	-do-	
9	National Padlar	01	1495	1991-92	-do-	-do-	
10	National IRII Guage Wheel	01	1495	1991-92	-do-	-do-	
11	National Single Bottom Plough	01	852	1991-92	-do-	-do-	
12	National Harrow cum Leveler	01	1092	1991-92	-do-	-do-	
13	National Tyre Tube Rim Size 6x12	01	4312	1991-92	-do-	-do-	
14	National Reaper	01	8625	1991-92	-do-	-do-	
15	National Toner Trailer	01	8900	1991-92	-do-	-do-	
16	National Disc Harrow	01	1800	1991-92	-do-	-do-	
17	National Power with Pump Attachment	01	2300	1991-92	-do-	-do-	
	Total		437142				

Horticulturalist (H.P.)

(35) H/E 24/C

PARANO: 8

Para No. 5

Ref. Audit Memo. No. 12
Dated: 10/08/2017

Sub:- Delay in auctioning of vehicle No. DL-6CG-4075 (Maruti Van).

During the scrutiny of records of Horticulture Department, Govt. of NCT of Delhi for the period 2010-17, it is revealed that the Department had purchased a Maruti Van bearing No. DL-6CG-4075 on 17/05/2000 for Rs.2,03,922/-. The vehicle had covered 2,63,813 Kms and more than 15 years of life. An amount of Rs. 4,25,876/- was incurred on its repaired since its date of purchased. As per norms of Govt. of India, the vehicle has covered its useful life in terms of years as well as in terms of Kilometers. As the vehicle is off road since 06/10/2015 and required expensive repair, which is not economical. DTC has also recommended for its condemnation on 07/09/2016 as the vehicle is not fit for economical use being beyond economical repair. Secretary (Environment & Forest) has also accorded his approval on 16/03/2017 for condemning the vehicle and auctioning through MSTC Ltd. But even after a lapse of approx. 5 month the auctioning process is yet to be started.

Necessary action may be initiated to auction the above said vehicle immediately under intimation to audit.

Para *filled being*
fresh in
current audit report-

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PARA-7

PARA No. 9

Page 23/1
34

Para No. 6

Ref. Audit Memo. No. 13
Dated: 11/08/2017

Sub:-Irregular expenditure of Rs. 28,17,107/-

During the scrutiny of records of Horticulture department for the period 2010-17, it has been found that there are 298 regular sanctioned posts of Mali/Labour/ Beldar and Field Man, out of which 185 posts are filled as on date. Their main work is to maintain 09 Nurseries, 03 Parks and plantation in Rural areas of NCT of Delhi only, for which they are appointed. But even though the Department had awarded the related work on 07/03/2017 to Private Contractors through open tender at a cost of Rs. 28,17,107/- as per details below, which is irregular:-

Sr. No.	Name of work	Name of Contractor	Cost of work awarded (in Rs.)
1.	Development & Maintenance of Parks of Goan Sabha Land in Pocket B, Nasirpur Village at South West Distt., Delhi	M/s Shyam Lal, R-530, Raghbir Nagar, New Delhi-110027	17,66,617/-
2.	Maintenance of Parks in Khasra No. 88 & 100 at Nasirpur Village, Delhi	M/s Pritam Nursery, Ibrahimpur, Delhi-110036	10,50,490/-
	Total		28,17,107/-

In spite of the fact that the Deptt. has a huge numbers of work force for which they are appointed but even though the related works were awarded to Private Contractors. Had the above said work got done by the regular staff of the Department, an amount of Rs. 28,17,107/- of Govt. money could have been saved. The Deptt. should take due care in this regard in future, to avoid unnecessary Govt. expenditure.

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TEST AUDIT NOTE

TAN NO. 1

**Ref.. Audit Memo No. 2
Dated: - 01/08/2017**

Subject: - Short Coming in maintenance of P.B.R.

During the test check of P.B.R. of the audit period 2010-11 to 2016-17 the following irregularities were noticed:-

1. Page counting certificate has not been given by the DDO on First Page of the PBR.
2. Incomplete personal information: The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, Date of Retirement & Govt. Accommodations allotted, if any were not recorded in the PBR which is incorrect.
3. Yearly totals of Pay and Allowances worked out :- At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. PBR is required to filled up properly month wise and checked by DDO which has been not done.

The above irregularities may be rectified & shown to the audit.

*Taken as fresh in
current audit report
vide TAN. - 2*

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TAN No. 2

Ref. Audit Memo. No. 03

Dated: 02/08/2017

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the Department of Environment, Division-II, MSO Building, I.P. Estate, New Delhi-110002. The following short coming have been noticed:-

1. The Latest photograph of the individual concerned was not paste in the first page of service book. The Photograph should be attested by HOO/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Sh. Nirankar Dutt Vashisthe
2.	Sh. Mahender Singh, Hort. Asstt.
3.	Sh. Sant Kumar, Hort. Asstt.
4.	Sh. Bajrangi Shah, Labour
5.	Sh. Surinder Pal, Labour
6.	Sh. Ram Avtar Gupta, Hort. Asstt.
7.	Sh. Dilip Singh, Horticulturist
8.	Sh. Suresh Kumar, Horticulturist
9.	Sh. Yogesh Kumar, Hort. Asstt.
10.	Sh. Shri Chand Sharma, Horticulturist

Taken as
fresh.

2. Entries of Service verification has not been done upto date:-

Sr No.	Name Designation &	Particulars
1.	Sh. Suresh Kumar, Horticulturist	Service verification upto 30/06/2015
2.	Sh Ram Avtar Gupta, Hort. Asstt.	Service verification upto 30/06/2012
3.	Sh. Karam Vir Singh, Horticulturist	Leave account not completed

Sh. Shri Chand Sharma, Horticulturist

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Signatures

Sh. Suresh Kumar, Service verification upto 30/06/2015

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3. Service Book to be shown to the official every year as per SR 202 : Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in foreign service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year in all cases.

It is observed that most of the service books were not shown to the officer/official.

4. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

5. **UTGEIS Form to be pasted in the service Books:-** As per Govt. of India, Ministry of Finance O. M. No. F 7(17)-E V/89 dated 26/02/1990, Form No. 13, as in the proforma appended below should invariably be included in the Service books of all the existing members as well as the new members admitted to the scheme hereafter. Every year, in the month of January and at the time of transfer of the members of the scheme, the Head of Office shall records a certificate as given below, in the remarks column (Col. No. 7) of the Form No. 13 over his dated signature.

* Subscription at the rate of Rs. _____ appropriate to group _____ of the scheme recovered from the Pay and Allowance for the period from January _____ to December _____

FORM NO. 13
UTGEIS 1980

Date of Joining in Govt. service (1)	Date of Admission to the UTGEIS scheme (2)	Group to which admitted (3)	Rate of monthly contribution on Rs. (4)	Period From (5) To	Events with exact date affecting Cols(3 & 4) (6)	Remarks (7)

Taken as found

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6. Entry of AADHAAR No. has not been made in the Service Book of staff which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

Similar cases may also be checked and necessary entries may be got done and compliance be shown to the audit.

Taken as fresh in
current-audit report as
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TAN No. 2(A)

Ref. Audit Memo. No. 04
Dated: 02/08/2017

Subject: - 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that this has not been done in the case of the following employees:-

S.N.	Employee Name	Designation	DOB	DOA	DOR
1	Sh. Karam Vir Singh,	Horticulturist	14/10/1958	15/11/1983	31/10/2018
2	Sh. Shri Chand Sharma,	-do-	01/02/1960	30/04/1988	31/01/2020
3	Sh. Dilip Singh	-do-	05/02/1959	10/08/1987	28/02/2019
4	Sh. Suresh Kumar	-do-	02/09/1958	08/05/1987	30/09/2018
5.	Sh. Yogesh Kumar	Hort. Asstt.	10/03/1967	08/11/1991	31/03/2027
6.	Sh. Bijender Singh	-do-	12/07/1960	28/11/1988	31/07/2020
7.	Ms. Babita Rawat..	UDC	05/05/1974	06/10/1995	31/02/2034
8.	Sh. Mahinder Singh	Hort. Asstt.	01/02/1959	19/01/1987	31/01/2019
9.	Sh. Sant Kumar	-do-	01/10/1965	05/09/1990	30/09/2025

Similar cases may also be checked and the verification of qualifying services may be got dor from P.A.O. and compliance be shown to the audit.

Taken as per in
current audit report
vide TAN - 4

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TAN No. 3

Ref. Audit Memo. No.08

Dated: 09/08/2017

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Sub:-Non-Maintenance of LTC claims Register:-

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is a must.

It is noticed that no such register was maintained in the department. In the absence of LTC advance register, audit is not able to establish as to whether claim was submitted by the employee within the stipulated time period this is a serious lapse on part of the HOS/DDO. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amnt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized the date of receipt.

The above irregularities may be rectified and shown to audit.

Taken as from in current audit report vide PARA-3

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TAN No. 4

Ref. Audit Memo. No. 09
Dated: 09/08/2017

Subject: - Short Coming in maintenance of Bill Register.

On scrutiny of Bill Register from 2010-11 to 2016-17, following shortcoming have been observed:-

1. Page counting certificate has not been recorded on the first page of bill register.
2. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But it was noticed that during 2010-11 to 2016-17, all entries were found unsigned by DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Blank Col-5,6,7, and 9 -** Col. 5,6,7,8 and 9 should completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period.
4. **Blank Col. 12 -** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO columns were found blank, which is irregular. Reasons for not signing against Col. -No. 10 and 11 by DDO may be furnished to audit.
5. **Blank Col. 13,14 and 15 -** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
6. **Cutting and Overwriting-** There were number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details-** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done not and shown to audit.

Col. 10, 11 and 12 of the bill register
 Taken as per
 TAN - 1
 current audit reports
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8. **Monthly summary** regarding submission of bills to PAO on under mentioned proforma was not maintained in bill register:-

- i) opening balance of bills with PAO
- ii) Bills submitted to PAO during the month
- iii) Bills passed by PAO during the month
- iv) Closing balance of bills with PAO

This summary must be maintained after end of each month under attestation of DDO.

Head of Department/Office is advised that rectifications of the above irregularities may be made and shown to audit.

~~Monthly summary regarding submission of bills to PAO on under mentioned~~

The above irregularities may be rectified and shown to audit.

Received from
TA No. 1
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TAN No. 5

Ref. Audit Memo No. 14
Dated:-14/08/2017

Sub:-Improper maintenance of Stock Registers

During the scrutiny of Stock Registers for the period 2010-11 to 2016-17, revealed following short comings:-

1. As per instruction each register is required to be page numbered and page counting certificate be recorded by a responsible officer before use. It has been noticed that the counting certificate has not been recorded in Consumable Stock Register. Needful may be done and compliance shown to audit.
2. Further physical verification of consumable and Non consumable goods have not been done. In the absence of physical verification of the store items, the audit party can not ascertain the correctness/authenticity of the good shown in the register. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non consumable goods/items should be carried out at least once a year by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with. Requirement of rule may please be noted for future compliance.
3. Due to above mentioned lapses, audit could not ascertain the unserviceable items that have lived their normal life or have become out dated due to updation in technology.

The above Irregularities may be rectified and shown to audit.

Taken as fresh

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Due to above mentioned lapses, audit could not ascertain the unserviceable items that have lived their normal life or have become out dated due to updation in technology.

PART II

CURRENT AUDIT REPORT

(2017-2019)

Audit Para No.1 :-

Para Partly settled & Outstanding recovery Rs. 3924/-
 Over Payment of Transport Allowance.
 (Reference Audit Memo No.07 dated 09.10.2019 and No.10 dated 14.10.2019).

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officers/officials for the period of audit, it has been revealed that the following officials have been paid Transport Allowance during absence from duty for the period of absence/ leave exceeding full month for which they were not entitled for, as per detail given below:-

S. No.	Name and Designation Ms./Mrs.	Leave Period (Full Month)	Transport Allowance (Rs.)	Total Amount of Recovery
1.	Balender, Labour	04/2017	3600	3600
2.	Rohitash, Labour	02/2019	4032	4032
3.	Ram Snehi, Labour	07/2017	3780	3780
4.	Raj Kumar, Labour	05/2017 & 08/2017	3600 3780	15084
		04/2018 & 05/2018	3852 3852	
5.	Chandan Lal, Labour	06/2017	3744	3744
6.	Sri Krishan, Labour	03/2019	4032	4032
7.	Vindhyachal, Labour	04/2018	3852	3852
8.	Shiv Prasad, Labour	02/2018 & 03/2018	3852 3852	7704
9.	Shri Bhagwan, Labour	09/2017	3780	3780
10.	Ram Niwas, Labour	09/2018 & 05/2019	3780 4032	7812
11.	Satender Kumar, Labour	09/2018	3924	3924
12.	Azad Singh, Labour	10/2018	3924	3924
13.	Richpal S/o Sh. Bharta, Labour	11/2017	3780	3780
Total recoverable amount				69048

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar cases, if any may also be reviewed at your own level and action be taken accordingly under intimation to the audit as some attendance register and biometric attendance report for audit period have not been provided to audit.

Balance Rs 3924
S no. 12

Para settled partly with recovery of Rs. 65124

Part recovery Rs 3924
(S no 12) above.

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**Audit Para No.2: - Short recovery of License fee of Govt. Accommodation.
(Reference Audit Memo No.05 dated 07.10.2019)**

The PWD Department of Delhi Government has revised the License Fee / Water Charges for Govt. accommodation w.e.f. July 2017 vide Order no. F.4 (1) Misc.PWD & H/A-II/2004/P.F./10039-51 dated 16.07.2018.

During scrutiny of PBRs and other allied records maintained in the office of the Dy. Director, Horticulture Development, Division-II, it has been revealed that the department had not deducted the License Fee from the salary of under mentioned employees according to the revised rates as per details given below:-

S. N.	Name & Design. (Sh/Smt.)	Residential Address	Description	Period		Licence Fee/Water Charges			No. of months	Amount recoverable (Rs.)
				From	To	Due	Deducted	Diff		
1	Bajrang Shah, Labour	Flat No.1494, Type-1, Kalyan Vas, Delhi	Licence Fee	July,17	Oct,19	150	135	15	28	420
2	Surekha, Mali	Flat No.14 Type-1, Sindhora Kalan, Delhi	-do-	July,17	Oct,19	150	135	15	28	420
Total Amount										840

The HOO may recover the short recovered amount on account of Licence Fee/Water Charges as mentioned above & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit.

Other similar case may also be reviewed at your level and action be taken accordingly.

Para settled in view of the details submitted by the HOO.

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Para 9

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**Audit Para No. 09 - Irregularities in disposal of horticulture inputs through Sale Points.
(Audit Memo No.09 dated 09.10.2019)**

During the test check of records from various nurseries for the audit period 2017-19, it has been gathered that the head of almost all the nurseries are in practice of supplying of seeds/Vermi compost/saplings/plants/horticulture inputs etc. to Sale point at Krishi Bhawan, New Delhi and Delhi Haat at Pitampura, Delhi by issuing challan showing cost of the each items on credit basis on day to day basis/on demand of Sale Point. The heads of both the sales points after taking into the items received in the stock register sell the items to general public by charging amount on the rates fixed by the Head Quarter authority.

All the Sale proceeds/amount so collected for items received from various nurseries have been deposited directly to Head Quarter office on weekly basis without any intimation to nursery heads from where the items were received. Neither the nurseries heads nor the head of sale point submit any detailed information on such transactions to Head Quarter office or vice-versa, which is irregular.

Thus, it has been observed that there is no check/cross check system of purchase and sale of said items. In the absence of which, it cannot be ascertained that all the items received on challan from various site offices entered in stock register or sold without entering in stock register. Being the items have been sold in place meals and sale proceed of items sold are being deposited to Head Quarter office on weekly basis, the possibilities of irregularities cannot be denied including of misappropriation of revenue etc.

The HOO may adopt any fruitful system of reconciliation of transaction of items with internal checks to safeguard the loss of Govt. revenue being huge amount is involved in the process as travelling cost etc. including the system to deposit the amount of sale to the point of generation or nursery from where the items were received.

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**Audit Para No.04 : -Recovery of excess payment on accounts of Conveyance.
(Reference Audit Memo No.11 dated 11.10.2019).**

As per Conveyance allowance rules, Conveyance allowance are admissible to an employee who is required to travel extensively at or within a short distance from his headquarters in public interest but cannot claim Travelling allowance.

During the test check of records, it has been observed that Conveyance charges have been paid to the following officials, wherein some journey found made during off day (Saturday/Sunday/Gazetted Holiday) whereas visited office itself remained close on that days, which is irregular as there was no official order for opening of said office where the claimant visited and claimed conveyance allowance thereof. The details are as below:-

S.No.	Bill No. & Date	Name & Designation	Date of visit	Amount reimbursed	Amount admissible	Amount to be recovered.
1	CB-723, 29.03.2019	P.S. Meena, H.A.	30.04.2018	220	00	220
2	CB-268, 01.08.2018	Devender Singh, Labour	16.09.2017	125	00	125
3	CB-85, 11.05.2018	Rajender Kumar, Labour	14.02.2018	100	00	100
4	-do-	Richhpal Singh s/o Bharta, Labour	06.05.2017 14.02.2018	90 100	00 00	90 100
5	-do-	Satpal Singh, Labour	14.02.2018	100	00	100
					Total	735

The HOO may arrange to recover an amount of Rs. 735- excess paid as conveyance charges from the official concerned & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit.

Other similar cases, if any may also be verified at your own level and action be taken accordingly under intimation to the audit.

Para settled in view of the replies submitted and compliance of same verified.

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Audit Para No.04- Blockage of funds and irregularities in investment of funds in Samriti Vatika Society. (Reference Audit Memo No.13 dated 14.10.2018).

During the course of audit, it was noticed that the Office had been running a society named as Smrity Vatika Society (Regd) under the chairman ship of Lt. Governor, Delhi to start commemorative tree plantation scheme in Delhi in an area about 25 acres between Railway line Chanakayapuri and Ring Road (Moti Bagh) opp. Nanakpura Gurudwara for development of Smirty Vatika. The Smriti Vatka is unique feature not only in Delhi but second of its type in the Country where the people from different parts of the Country reaches and planted in the memory of their some one and is a place for national integration, place to love the plant because of the sentimental feelings. This is creating awareness amongst the people and the people are come forward for the plantation and protection of those trees.

A certain one-time payment was required to be taken from the individual for maintenance of the tree. A commemorative plaque was suggested to be put up on the tree and the individual concerned could go there from time to time to pay homage to his dear ones in whose memory it has been planted. This was not a scheme for large scale afforestation but the idea was to establish emotional link of the people with the trees they planted in memory of their someone.

During the course of Audit, It was observed that receipts/funds so collected had been deposited in saving accounts at UCO Bank, Under Hill Road, Delhi. (Rs.128345.65 as balance as on 07.10.2019) of Samriti Vatika Society and out of which an amount of Rs. 19.00 lakhs was invested in "Multi Options deposit Scheme" / Fixed deposit" on 14.7.2011 first time. The same was renewed from time to time and last renewed on 03.01.2018 for two years which will be matured on 03.01.2020 with maturity amount of Rs. 35,08,394/-. The said saving bank account has not been operated since Jan.2012 as no contribution had been receive since long and huge amount has been blocked which should be utilized in development of nurseries and kitchen services etc. to achieve the aims and objective of the office.

Further, it was observed that the office was parking the deposits with bank for operational convenience and was not monitoring the deposits for earning maximum interest on savings. However, the funds should be invested with the approval of Competent Authority through Fund Investment Committee duly nominated for the purpose in compliance to the provision in the matter to safeguard the public interest.

Though a huge amount of Rs.35, 08,394- (Maturity value as on 03.01.2020) has been invested in FDRs, It has been observed by audit that investment in FDRs was made without obtaining interest rates from various banks and preparing comparative statement to get maximum benefit of investment in compliance of provisions under GFR/Treasury Rules, resulted revenue loss to Govt; which is a serious lapse on the part of office concerned.

The HOO may take necessary steps to use the blocked funds since more than eight years for development of nurseries etc. in reference to achieve aim and objective of the office with improvement of performance etc. OR comply with the provisions of Treasury Rules/GFR while making investment of such a large amount.

It was pointed out that the office was parking the deposits with bank for operational convenience and was not monitoring the deposits for earning maximum interest on savings.

It was observed that investment in FDRs was made without obtaining interest rates from various banks and preparing comparative statement to get maximum benefit of investment in compliance of provisions under GFR/Treasury Rules, resulted revenue loss to Govt; which is a serious lapse on the part of office concerned.

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Audit Para No. 6 - Non Production of Records.
(Reference Audit Memo No.15 dated 15.10.2019).

During the course of audit for the period 2016-2019 in the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-110002, the following records have not been provided by the Office:-

1. Bio Metric attendance record.
2. Attendance register for 2017 (HQ)
3. Property Register.
4. Record related to purchase of Bio-metric machine.

Non production of records and replies is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Office.

The HOO is suggested that the above mentioned records be traced and shown to next audit for further scrutiny and information.

Deepak Kumar
(DEEPAK KUMAR)
ASSTT. ACCOUNTS OFFICER

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17/11
(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

These replies in view of replies in current audit with taking as fresh.

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1 Annex 1

TEST AUDIT NOTE

(2017-19)

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**TAN :- 1. Shortcomings in maintenance of Bill Registers.
(Reference Audit Memo No.1 dated 03.10.2019).**

On scrutiny of Bill Registers maintained by the DDO of office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-2 for the years 2017-18 to 2018-19, the following shortcomings have been observed:-

- 1 Bill Register for both the financial year have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
- 2 Particulars of every bill presented to PAO needs to be entered in Column No. 2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that all entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out
- 3 Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 4 Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
- 5 Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
- 6 There are number of cuttings and overwriting in the Bill Register which has also not been attested by the DDO, which is irregular.
- 7 Further, the ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

The HOO may comply with the above observations of audit and compliance be shown to next audit.

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not been mentioned in the Bill Register

mentioned in the Bill Register

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**TAN:-2. Shortcomings in maintenance of Pay Bill Registers.
(Reference Audit Memo No.2 dated 03.10.2019).**

During the test check of Pay Bill Registers maintained in the office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi- 2 for the audit period 2017-19, the following irregularities have been noticed:-

1. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales, address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's. which should be completed in all respect as prescribed.
2. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc). Copy of LPC also not found pasted in the PBR, which is irregular. Reference of PBR page no. for previous/next financial year not recorded in the PBR.
3. Each and every entries recorded in the PBR should be verified by the DDO of the office as token of correction which not found in any of the PBR.
4. Numerous cuttings and overwritings were also noticed in the PBR's which were also not attested by the DDO, in any of the PBR's maintained by the unit, which is irregular.
5. Separate Pay Bill Register or Separate folio of PBR for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained/earmarked by the office being NPS contributory employees.
6. Calculation of Gross total Income not found worked out in the PBR and in some cases, the tuition fee/Leave Encashment or LTC etc. not found entered in the PBR which is also irregular.
7. Mandatory Page count Certificate on first page of PBR not found recorded in any of the PBR.
8. GAR 16 (Abstract of Pay Bills) found completed in the PBR for the period from 2017-19 but not signed by the DDO which is a serious lapse on the part of DDO/HOO.
9. Aadhar No. of the employees has not been entered in the PBR.

The HOO may comply with the above observations of audit and the compliance of the same may be shown to next audit.

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TAN:-04 Irregularities in maintenance of Service Books.
(Audit Memo No.04 dated 04.10.2019).

During the test check of Service books maintained by the office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO building, New Delhi-110002, the following irregularities have been noticed :-

S. No.	Name and designation	Remarks
1.	Sh. Chander Pal, Labour	Details in Bio-Data on first page of Service Book are incomplete and not attested by HOO. All the nominations required to be revised with acceptance of HOO. Service verification entry from 1.4.09 to 30.6.11 and 01.7.11 to 30.6.12 are unsigned.
2.	Sh. Azad Singh, Labour	Details in Bio-Data on first page of Service Book are incomplete and not attested by HOO. All the nominations required to be revised with acceptance of HOO. GPF nomination and allotment of number not found in Service Book
3.	Sh. Birender Singh, labour	Details in Bio-Data on first page of Service Book are incomplete and not attested by HOO. All the nominations required to be revised with acceptance of HOO. GPF nomination and allotment of number not found in Service Book
4.	Sh. Bajrangl Shah, Labour	Entry for medical fitness and police verification not signed by the HOO in the service book.
5.	Sh. Bhagwan Shah, labour	Entry for medical fitness and police verification not found in the service book. All the nominations required to be revised with acceptance of HOO. GPF nomination and allotment of number not found in Service Book..
6.	Sh. Shiv Mohan, Labour	Present address not mentioned in the service book. Details in Bio-Data on first page of Service Book are incomplete.. All the nominations required to be revised with acceptance of HOO. GPF nomination and allotment of number not found in Service Book..

As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

Contd. Settled being taken as fresh

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As per Rule, the Service Book of the officials/officers who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

S.No.	Name of Employee.Mr./ Ms/Mrs.	Designation	Date of Retirement
01	Phoon Singh	Labour	31.12.2019
02	Ram Pal	Labour	31.12.2019
03	Karam Pal	Labour	31.01.2020
04.	Shri Chand Sharma	Horticulturist	31.01.2020
05.	Rajinder Singh	Horticulturist	29.02.2020

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in his S/Book but it has been observed that Aadhar Number has not been recorded in any of the service book. Further, GPF Account No. , Permanent Account Number of Income Tax and Employee id No. of all the employees may invariably be mentioned in the Service Book with the entry of PRAN in respect of NPS employees.

The HOO may comply with the above mentioned provisions for maintenance of service books under intimation to audit and compliance may be shown to next audit.

Deepak Kumar
(DEEPAK KUMAR)
ASSTT. ACCOUNTS OFFICER

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(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

number has not been recorded in any of the service books. Further, GPF Account No. , Permanent Account Number of Income Tax and Employee id No. of all the employees may invariably be mentioned in the Service Book with the entry of PRAN in respect of NPS employees.

the above mentioned provisions for maintenance of service books under intimation to audit and compliance may be shown to next audit.

PRINTS
 ABOUT PARTY NO.

TAN :-05 **Non-Maintenance of Register for LTC Claims / Medical Claims/Tuition Fee claims Register.**
 (Reference Audit Memo No.08 dated 09.10.2019)

During the test check of the records of office of the Dy. Director, Horticulture Development, Division-II, it has been observed that the following register have not been maintained by the office to watch over the claims submitted by the officers/officials of the office which is irregular and serious lapse on the part of DDO/HOO :-

Non - Maintenance of LTC Claims Register:-

As per Annexure 9.VIII of LTC Rules, in order to have effective watch over the recovery/adjustment of LTC advances the offices should maintain a Register of LTC claims as per performa given below:

Sl. No.	Bill no and date of Advance/ Final Bill	Name & Designation of Govt. Servant	Block Year	Place of visit	For whom claimed	Amount of advance/Final claim
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Bill No. & Dt. Of adjustment	Date of Receipt of claim	Gross amount of the bill	Net Amount	Remarks
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This register should be closed monthly and submitted to Head of Office after analyzing the position of outstanding advances paid up to the end of preceeding month for obtaining orders in regard to the recovery of outstanding advances where they are due for adjustment.

Further, it is submitted that no LTC Register was being maintained in the office in absence of which it could not be ascertained in audit that how many employees of the school had availed LTC(Home Town/ All India and for which the said claim was admissible or not.

The HOO may arrange to prepare the said record from the audit period itself on the basis of record available under intimation to audit and the same may be shown to next audit.

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TAN :- 06 Wasteful expenditure on bio metric system of attendance and non Monitoring of punctuality.
(Reference Audit Memo No.14 dated 14.10.2019).

As per Administrative Reform department, GNCT of Delhi office order No. F.16/2/14/AR/4719-4878 dated 03.04.2014, observation of Punctuality is to be ensured and provision for bio metric system of attendance was introduced to keep a check on punctuality of the staff working in the offices of Delhi Government. No record for purchase of Bio metric machines was provided to audit for further comments.

During the test check of attendance record in the office of the Dy. Director, Horticulture Development, Division-II, New Delhi-110002, it has been observed that Bio metric system of attendance has not been installed in all the unit offices of the Office except in headquarter office with existing system of marking in attendance registers which is in contravention of the instructions of AR Department which is irregular and requires clarification/justification. Further, no bio metric report has been generated to take further necessary action in compliance of AR Department thus expenditure incurred on purchase of Bio metric system of attendance resulted as Wasteful expenditure.

Further, no manual attendance register of the head quarter for the year 2017, the audit is unable to work out the overpayment on account of transport allowance or pay and allowances in reference to spell of their leave period. Instructions have been issued from time to time with regard to the need to observe punctuality by Government servants. Responsibility for ensuring punctuality in respect of their employees rests within Ministries/ Departments/ Offices.

The Head of Office may issue suitable directives to their all the sites offices as well as head quarter for ensuring punctuality and should conduct regular, unannounced and surprise inspections of their site offices to see that the staff are observing office hours meticulously. Attendance in the Biometric Attendance system should be monitored on a regular basis with existing practice of manual attendance and the cases of habitual late comers be submitted to the competent authority for appropriate administrative action which was not being done. This will not only go a long way in clearing the pendency of work but also improve work ethics. Action should be initiated under the provisions of Rule 3(1)(ii) of CCS (Conduct) Rules 1964 against the willful defaulters / violators.

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the Biometric Attendance system should be monitored on a regular basis with existing practice of manual attendance and the cases of habitual late comers be submitted to the competent authority for appropriate administrative action which was not being done.

PART II

**CURRENT AUDIT REPORT
(2019-2021)**

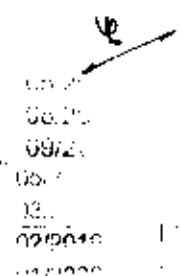
Audit Para No.1 :- Over Payment of Transport Allowance.
(Reference Audit Memo No.1 dated 14.02.2022, Audit Memo No.5 dated 15.02.2022 and Audit Memo No. 7 dt.17.02.2022)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002, this allowance is not admissible, if the Govt. employee is absent from the duty during full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97-E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officers/officials for the period of audit, it has been revealed that the following officials have been paid Transport Allowance during absence from duty for the period of absence/ leave exceeding full month for which they were not entitled for, as per detail given below:-

S. No.	Name and Designation Ms./Mrs.	Leave Period (Full Month)	Transport Allowance(Rs.)	Total Amount of Recovery
1.	Raj Kumar, Labour	03/21	4212-	4212-
2.	Shiv Prasad, Labour	05/20	4212-	4212-
3.	Shri Bhagwan, Labour	05/20	4212-	8424-
		06/20	4212-	
4.	Ram Niwas, Labour	05/19	4032-	4032-
5.	Satyendar Kumar, Labour	05/20	4212-	4212-
6.	Hukam Chand, Labour	02/20	4212-	8424-
		04/20	4212-	
7.	Sant Ram, Labour	05/19	4032-	4032-
8.	Bajrangi Shah, Labour	03/20	4212-	12636-
		04/20	4212-	
		05/20	4212-	
9.	Vindhyachal, Labour	04/20	4212-	4212-
10.	Ram Chander, Labour	05/20	4212-	4212-
11.	Ram Pal Singh, Labour	06/19	4032-	4032-
12.	Mukesh Kumar, Labour	03/20	4212-	4212-
13.	Chen Pal, Labour	05/20	4212-	4212-
14.	Hans Raj	09/19	4032-	8064-
		10/19	4032-	
15.	Rukmani	05/20	4212-	4212-
16.	Salveer Singh	08/20	4212-	8424-
		09/20	4212-	
17.	Mahender Kumar, Labour	05/2021	Rs.4212-	4212-
18.	Shri Krishan, Labour	03/2019	Rs.4032-	4032-
19.	Ram Ashrey, Labour	02/2019	Rs.4032-	4032-
20.	Banwari Lal, Labour	01/2020	@ Rs.4212-	8424-
		03/2020		
21.	Bani Singh, Labour	04/2020	-do-	4212-
22.	Rattan Singh, Labour	04/2020	-do-	4212-
23.	Shri Pati, Labour	01/19	4032-	16128
		02/19	4032-	
		03/19	4032-	
		04/19	4032-	

Contd.



24.	Raj Kuwar, Labour	4/20	4212-	4212-
25	P. Raju, Labour	2/20	4212-	4212-
26	Shobha Rani, Labour	4/20	4212-	4212-
27	Sushila, Labour	3/21	4212-	8424-
		4/21	4212-	
28	D.K. Rana, H.A	4/20	4212-	4212-
Total Recoverable Amount				162288-

The HOO may arrange recovery of overpaid amount of transport allowance from the above officials & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit. Other similar cases, if any may also be verified at your own level and action be taken accordingly under intimation to the audit as some attendance register for audit period have not been provided to audit.

Further, it is also suggested that proper attendance certificate may be collected from all the field/unit offices before preparation of salary for the next month or adjustment of pay and allowance and Leave period, if any to avoid overpayment of pay and allowances and non entry of leave period in Service Book etc.

4/20
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... of the total amount of transport allowance ...

... the audit as some attendance register ...

... before preparation of salary for the next month or adjustment of pay and allowance and Leave period, if any to avoid overpayment of pay and allowances and non entry of leave period in Service Book etc.

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**Audit Para No. 02 :- Irregularities In maintenance of Stock Register/ Property Register and non Condemnation of Unserviceable/Dead Stock.
(Reference Audit Memo No.02 dt. 14.02.2022 and 10 dt.18.02.2022).**

On scrutiny of the Stock Registers /Property Register maintained in the office of Dy. Director, Horticulture Division-II, MSO Building, I.P. Estate, New Delhi-110002 during the audit period from 2019-20 to 2020-21, the following shortcomings have been observed:-

Stock Register (Consumable/Non Consumable)

On scrutiny of stock registers maintained in HQ office as well as site offices/Nursuries etc., it has been observed that the stock registers are being maintained year wise to facilitate the audit but annual physical verification of stock either for consumable items or Non consumable has never been done by the Office authority which is irregular and serious lapse on the part of HOO.

Further, in absence of non conduction of physical stock verification, the list of idle stock and Unserviceable/dead stock was not found maintained and provided to audit. Further, on test check of stock registers, it has been seen that so many items are lying unserviceable including agriculture tools, tractors etc. No pasting file containing purchase bill, challan and other related documents found maintained in any of the unit of office.

Property Register :-

1. Total 03 Stock Registers have been found maintained as Property Register in stock register format showing Non consumable items. Out of which one for 1984-91 and other for 1991-92 with third one for Furniture items as common thus property register not found maintained as per the columns prescribed for property Register.
2. Page count certificate not found signed by the HOO. No proper indexing has been found maintained / used in all the above stock registers. All the above registers are in torn conditions, should be properly binded.
3. Very few items of property found entered in the record maintained and provided to audit thus there are chances for non entry of stock items purchased during last so many years.
4. No pasting file containing purchase bill copy /Challan Copy, source of supply & other documents found on record to work out the cost of purchase/life span of item/residual value etc. for fixing of reserve price at the time of condemnation etc. which is irregular and serious lapse on the part of HOO.
5. No Annual physical verification found done during entire audit period from 2019-20 to 2020-21 which is irregular and serious lapse on the part of HOO.
6. On going through the stock registers, it has been observed that no stock entries found recorded during last so many years and no-condemnation of store items have been done during so many years.

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in the file containing purchase bill copy /Challan Copy, source of supply & other documents

**Audit Para No.03 : - Short recovery of water charges in respect of Govt. Accommodation.
(Reference Audit Memo No.03 dated 14.02.2022).**

The PWD Department of Delhi Government has revised the rate of Water Charges for Govt. accommodation w.e.f. July 2012 vide Order no. F.4 (1) Misc./PWD/Allott./2004/3496-3500 dated 27.07.2012.

During scrutiny of PBRs and other allied records maintained in the office of the Dy. Director, Horticulture Development Division-II, it has been revealed that the department had not deducted the water charges according to the revised rates from the salary of Smt. Surekha, Mali (A-14, Sidhoran Kalan) as the rate of water charges revised from Rs.9- to Rs.157- from 01.07.2012 to till date in respect of Type-1 Govt. accommodation of Delhi Govt. However, earlier deduction made at the rate of Rs.10- which seems to be incorrect.

The HOO may recover the short deducted amount of (Rs.157- Rs.10=Rs.147. X116=Rs.17052-) on account of Water Charges for the period from 01.07.2012 to 28.02.2022 from Ms. Surekha, Mali and deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit.

Further, the revised rate of Rs.157- as water charges may be deducted from salary of 03/2022 onwards with specific entry of recovery of arrears in Service Book.

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2022

Audit Para No.04 :- Non settlement of outstanding contingent Advances amounting to Rs. 80000/- (Reference Audit Memo No.06 dated 17.02.2022).

During test check audit of office of Dy. Director, Horticulture Development Division-II, Development Department, 11th Floor, MSO Building, New Delhi-110002 for the audit period from 2019-20 to 2020-21, the information related to outstanding Abstract contingent bills were asked for vide this office record Memo No.1(e) dt.14.02.2022 but no information received till date. Further, the details of old outstanding Contingent advance was asked for from the PAO-10 who has informed that the following Contingent Advances are pending for settlement -

List of advances drawn for various purposes :-

S. No.	Year	Bill	Date	Amount (In Rs.)	Purpose for advance
1.	2012-13	271	---	Rs.30000-	Purchase of Awla Plants
2.	2016-17	720	--	Rs.30000-	Renewal of Licences
3.	-do-	809	---	Rs.11250-	Fertilizer Licences
4.	2021-22	148	---	Rs.8750-	-do-
			Total	Rs.80000-	

As per Receipt and Payment Rules Contingent Advance may be got adjusted within one month from the date of its drawal or at the earliest possible immediately after meeting out the purpose for which the advance was sanctioned. Most of the advances as mentioned above found sanctioned and released for temporary cause/urgent contingent nature which also found unadjusted which is irregular and serious lapse on the part of Head of Office.

The HOO may arrange to get all the outstanding advances adjusted without any further delay under intimation to audit. No further advance may be sanctioned till the old one are not adjusted.

Sl. No.	Year	Bill	Date	Amount	Purpose for advance
1.	2012-13	271	---	Rs.30000-	Purchase of Awla Plants
2.	2016-17	720	--	Rs.30000-	Renewal of Licences
3.	-do-	809	---	Rs.11250-	Fertilizer Licences
4.	2021-22	148	---	Rs.8750-	-do-
			Total	Rs.80000-	

As per Receipt and Payment Rules Contingent Advance may be got adjusted within one month from the date of its drawal or at the earliest possible immediately after meeting out the purpose for which the advance was sanctioned.

The HOO may arrange to get all the outstanding advances adjusted without any further delay under intimation to audit.

B. Government of India
Ministry of Agriculture

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Audit Para No.05 :- Recovery of excess payment on accounts of Conveyance.
(Reference Audit Memo No.08 dated 17.02.2022)

As per Conveyance allowance rules, Conveyance allowance are admissible to an employee who is required to travel extensively at or within a short distance from his headquarters in public interest but cannot claim Travelling allowance.

During the test check of paid vouchers, it has been observed that Conveyance charges had been paid to the following officials, wherein some journey found made during off days (Saturday/Sunday/ Gazetted Holiday) whereas visited office/one of said office itself remained close on that days, which is irregular. The details are as below:-

S.No.	Bill No. & Date	Name & Designation	Date of visit	Amount reimbursed	Amount admissible	Amount to be recovered.
1.	CB-378 dt-28/01/2020	Jai Bhagwan, Labour	29.06.2019	50-	NIL	630-
	-do-		04.05.2019	50-	NIL	
	CB-414 dt-26/03/2021		21.11.2020	90-	NIL	
	-do-		28.11.2020	90-	NIL	
	-do-		05.12.2020	90-	NIL	
	-do-		02.01.2021	85-	NIL	
	-do-		20.02.2021	85-	NIL	
	-do-		06.03.2021	90-	NIL	
2.	CB-378 dt-28/01/2020	Dineshwar, Labour	28.09.2019	50-	NIL	200-
			17.08.2019	50-	NIL	
			01.06.2019	50-	NIL	
			25.05.2019	50-	NIL	
3.	CB-378 dt-28/01/2020	Rajinder Sharma, Labour	12.10.2019	100-	NIL	400-
			19.10.2019	150-	NIL	
			11.05.2019	150-	NIL	
4.	CB-369 dt-24/01/2020	Hira Lal, Labour,	03.11.2019	260-	NIL	320-
			17.11.2019	60-	NIL	
5.	CB-369 dt-24/01/2020	Surekha, Mali	25.08.2019	60-	NIL	360-
			06.10.2019	90-	NIL	
			11.01.2020	210-	NIL	
Total Amount Recoverable						1910-

The HOO may arrange to recover the excess paid amount of conveyance allowance from the above officials & deposit the same into Govt. A/c after due verification of facts and figures under intimation to audit. Further, the proper movement register may be got maintained in all the offices as per provision and conveyance allowance may only be considered strictly after verification of entries recorded in the Movement Register.

Other similar cases, if any may also be verified at your own level and action be taken accordingly under intimation to the audit.

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**Audit Para No.06 : - Irregularities in purchase of misc. horticulture items.
(Reference Audit Memo No.09 dt.18.02.2022).**

During the test check of the records of office of the Dy. Director, Horticulture Development, Division-II, it has been observed that the following irregularities have been noticed during the purchase:-

A) As per provision given in Rule-155 of GFR, 2017, purchase of goods costing above Rs.25,000/- and up to the estimated value of Rs.2,50,000/- on each occasion may be made on the recommendation of a duly constituted local Purchase Committee consisting of the three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:

"Certified that we _____ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase of the requisite specification and quality, priced at the prevailing market and the supplier recommended is reliable and competent to supply the goods in question".

During scrutiny of the relevant record file, It has been observed that the following purchase was made on the basis of recording certificate under Rule-155 of GFR-2017 only. No list of prospective dealers and survey report of market found available in the file to ascertain the ground reality in order to indentify reliable dealer for the intended items with their rates, quality and specifications etc. Certificate under Rule-155 of GRF, 2017 also not found recorded on the paid vouchers.

S.N.	Name of firm	Bill No.	Date	Amount	Remarks
1.	M/s Shyam Lal	449	19.11.2019	Rs.57136-	Purchase of seeds and misc. horticulture items.
		448	-do-	Rs.63866-	
		447	18.11.2019	Rs.59126-	

The HOO may ensure observing of codal formalities as envisaged under Rule-155 of GFR-2017 while making purchase of above Rs.25000- but below Rs.2,50000- with recording of certificate under signature of members of Purchase committee in reference to documentation of survey of market under intimation to audit.

Name of firm : Bill No. : Date : Amount : Remarks :

Total :

Rs.

For the purpose of this audit, the following documents were examined and found to be in conformity with the provisions of the Act and the Rules thereunder.

**Audit Para No.07 : - Non maintenance/ non production of Records.
(Reference Audit Memo No.11 dated 18.02.2022).**

During the course of audit for the period from 2019-20 to 2020-21 in respect of office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO Building, New Delhi-110002, the following records have not been provided to audit by the Office:-

1. Log Book & History sheet of Plant and Machinery.
2. List of Idle stores.
3. List of Unserviceable items/ Dead stock.
4. Record related to AMC of Computer/EPBX/Photostate Machine etc.
5. Tender /quotation Opening Register.
6. Performance Guarantee Register.

Non production of records and replies is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Office.

It is suggested that the above mentioned records may be traced out and produced before the next audit for scrutiny and observations.

(Dead stock)
REPEX/...

25/2
(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

responsibility will lie on the concerned

above mentioned

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TEST AUDIT NOTE
(2019-21)

TAN :- 1. Irregularities in maintenance of Service Books.
(Reference Audit Memo No. 04 dated 15.02.2022).

During the test check of Service books maintained by the office of the Dy. Director, Horticulture Development, Division-II, 11th Floor, MSO building, New Delhi-110002, the following irregularities have been noticed :-

S. No.	Name and designation	Remarks
1.	Sh. Hukam Chand, Labour	All the nominations and Form-3 (Detail of family members) not found accepted by HOO. , required to called fresh one with acceptance of HOO. Leave account not completed after 12/2019 whereas two leave spells availed thereafter. No Service verification entry found recorded in Service Book after 30.06.2012. (Pg.23).
2.	Sh. Satya pal Singh, Labour	Recent photo required to be pasted on Bio-Data page of Service Book are incomplete and not attested by HOO. All the nominations and Form-3 (Details of family members) required to be revised with acceptance of HOO. Service verification not found after 30.06.2014 (Pg.23).
3.	Mrs. Surekha, Mali	All the nomination and Form-3 (Details of family members) required to be replaced with fresh one duly witnessed and accepted by the HOO. Service verification not found done after 30.06.2020 (Pg-7). Leave account incomplete after 12/2020.
4.	Sh. Kuldeep Kumar, HA	No nomination for Saving Fund, DCRG and Family pension found pasted in the Service Book. Form-3 (Details of family members) required to be replaced with fresh one. Recent Photo duly attested by HOO may be pasted on Bio data page of Service Book.

As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

No nomination for Saving Fund, DCRG and Family pension found pasted in the Service Book. Form-3 (Details of family members) required to be replaced with fresh one. Recent Photo duly attested by HOO may be pasted on Bio data page of Service Book.

the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

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Further, as per Rule, the Service Book of the officials/officers who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service or left 5 years of service, but their service book not got verified by PAO:-

S.No.	Name and Designation of Employee. Mr./Ms/Mrs.	Date of Birth	Date of initial appointment	Date of Retirement
01	Shyam Lal, Labour	25.05.62	16.07.63	31.05.2022
02	Rohitash, Labour	25.07.62	01.04.91	31.07.2022
03	Pyare Lal, Labour	10.03.63	01.04.91	31.03.2023

As per DOPT O.M. No. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, all the department may ensure that the Aadhar Number of all the Govt. employees should be recorded in their Service Book but it has been observed that Aadhar Number has not been recorded in most of the service book. Further, GPF Account No., Permanent Account Number of Income Tax and Employee id No. of all the employees may invariably be mentioned in the Service Book with the entry of PRAN in respect of NPS employees.

Further, it has also been observed that service verification entries are not being recorded before grant of annual increment on yearly basis as per provision which is irregular as the same may be recorded before release of annual increment considering the period of leave and absence etc. All service verification entries should be serial numbered. A copy of DGEHS card should also be pasted in Service book.

The HOO is advised to get all the service books rechecked and completed in all respect being most of the Service Books are incomplete on one ground or the other. He may ensure compliance of set procedure for maintenance of Service and audit observations on the subject under intimation to audit.

Permanent Account Number of Income Tax and Employee id No. of all the employees may invariably be mentioned in the Service Book with the entry of PRAN in respect of NPS employees.

23/2
(DEWAN CHAND)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

Further, it has also been observed that service verification entries are not being recorded before grant of annual increment on yearly basis as per provision which is irregular as the same may be recorded before release of annual increment considering the period of leave and absence etc. All service verification entries should be serial numbered. A copy of DGEHS card should also be pasted in Service book.

The HOO is advised to get all the service books rechecked and completed in all respect being most of the Service Books are incomplete on one ground or the other. He may ensure compliance of set procedure for maintenance of Service and audit observations on the subject under intimation to audit.