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**Directorate of Audit
Government of NCT of Delhi
4th level, C Wing, Delhi Secretariat,
New Delhi**

Sub:-Audit report of Dy. Director, Public Works Department, Horticulture Division South (M-114), Government of NCT of Delhi, R.R. Lines , Dhaula Kuan, New Delhi-110010 for the period from 2019-2020 to 2022-2023.

INTRODUCTION

The I.A.R. on the account of Dy. Director, Public Works Department, Horticulture Division South (M-114), Government of NCT of Delhi, R.R. Lines , Dhaula Kuan, New Delhi-110010 was conducted by field Audit Party No. XXXII headed by Sh. Anand Kumar Gupta, Sr. A.O. and Sh. Brij Mohan Gupta, A.A.O. The audit was conducted during w.e.f. 11.12.2023 to 22.12.2023 (10 Working days,).

AIMS & OBJECTIVES:

The Division falls under the jurisdiction of Chief Engineer, (South), MSO Building, I.P. Estate, New Delhi and Superintendent Engineer, South Circle, Sukhdev Vihar, New Delhi and the jurisdiction of Dy. Director (Hort.) South. The Division is responsible for the maintenance of Horticulture work and also development of Horticulture at various roads like Ring Road, Pankha Road, Old Pankha Road, Old DG Road, Link Road, Vidhya Marg, Ulan Batter Marg, Nelson Mandela Marg, M Road, MG Road, Aruna Asaf Ali Marg, Suraj Kund Marg, Lala Lajpat Rai Marg, MB Road, Vasant Kunj Marg, Vandematram Marg, Africa Avenue etc. which falls under the jurisdiction of Dy. Director (Hort.) South.

The following officers/officials have held the charge of the respective posts as listed below: -

1. LIST OF HEAD OF OFFICE/DDOs:

S. No.	Name	From – To
1	Sh. Arun Kumar Rathi	14/12/2018 – 31/07/2019
2	Sh. Sukarm Pal Singh	31/07/2019 – 30/09/2019
3	Sh. Ashok Kumar Sharma	30/09/2019 – 31/12/2019
4	Sh Anil Kumar Sharma	31/12/2019 – 08/05/2020
5	Sh. Satbir singh	08/05/2020 – 31/12/2022
6	Sh. Ashish Kumar	31/12/2022 – 19.06.2023



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3. LIST OF CASHIER:

S. No.	Name	From – To
1	Ashok Kumar Sab	11/11/2016 – 10/06/2021
2	Deepak Singh	10/06/2021 – 10/07/2022`
3	Pankaj Kumar Bharti	10/07/2022 – Till Date

4. Vacancy Statement: (31/03/2023)

Category	Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	----	----	----
Group-B	----	----	----
Group-C	----	----	----
Group-D	Mali (61)	61	0

5. Budget Detail:

Financial Year	Head of Accounts	Budget Allotted (In Rs)	Expenditure made (Rs.)	Balance (Rs.)
2019-20				
	2059	30200000	24250802	5949198 ✓
	2216	15500000	9298131	6201869 ✓
	3054	182500000	179998604	2501396 ✓
	4202	10000000	2033475	7966525 ✓
	4250	200000	190619	9381 ✓
	5054	3000000	1981267	1018733 ✓
2020-21				
	2059	9500000	8917767	582233 ✓
	2216	10000000	4200128	5799872 ✓
	3054	174900000	157670081	17229919 ✓
	4059	400000	388343	11657 ✓
2021-22				
	2059	32200000	30721375	1478625 ✓
	2216	29000000	26679078	2320922 ✓
	3054	115000000	105225035	9774965 ✓
	4202	500000	00	500000 ✓
2022-23				
	2059	42800000	36051772	6748228 ✓
	2216	80200000	32627639	47572361 ✓
	3054	139000000	97403739	41596261 ✓
	4202	500000	00	500000

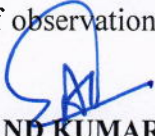


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STATUTORY AUDIT

Statutory audit for the unit has been conducted upto 2021-22 by AG (AUDIT) in respect of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010

The maintenance of records of Office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for the period from 2019-20 to 2022-2023 was found satisfactory subject of observations made in current audit report.


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32

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Part-I
(Old Audit Report)

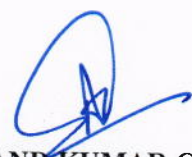
There were 13 audit para's outstanding in r/o Dy. Director, Public Works Department, Horticulture Division South (M-114), Government of NCT of Delhi, R.R. Lines, Dhaula Kuan, New Delhi-110010 for which no reply was submitted. So, The remaining 13 para have been incorporated with current audit report as part-I (old audit report).

(A) Details of remaining old paras:

S.NO.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para Nos,
1.	2009-2014	2	NIL	NA	2 (1,2)
2.	2014-2017	1	NIL	NA	1(2)
3.	2017-2019	10	NIL	NA	10 (1 to 10)
Total		13	NIL	NA	13

(B) Details of Old Recovery

S.NO.	Year	Total old O/S Recovery(Rs.)	Amount Recovered	Balance Recovery against Paras(Amount in Rs.)
1.	2009-2014	69,120/-	NIL	69,120/-
2.	2014-2017	NIL	NIL	NIL
3.	2017-2019	NIL	NIL	NIL
	Total	69,120/-	NIL	69,120/-


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32

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PART II
Current Audit Report
(01/04/2019 to 31/03/2023)

During the course of current audit 17 audit memos including 02 records memo were issued highlighting various irregularities & recoveries to the tune of Rs. 86,40,141/- Out of 15 audit memo's (excluding record memo), for which the Dy. Director, Public Works Department, Horticulture Division South (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 could not submit any reply. Hence, remaining memo's with the recovery of Rs. 86,40,141/- have been incorporated in current audit report.

Details of Current Recovery				
Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)	Key Document No.
09	70,281/-	Nil	70,281/-	
10	44,08,620/-	Nil	44,08,620/-	
11	12,86,579/-	Nil	12,86,579/-	
12	26,70,000/-	Nil	26,70,000/-	
13	2,04,661/-	Nil	2,04,661/-	
Total	86,40,141/-	NIL	86,40,141/-	

Internal Audit Report has been prepared on the basis of information furnished and made available by the Dy. Director, Public Works Department, Horticulture Division South (M-114), Government of NCT of Delhi, R.R. Lines, Dhoola Kuan, New Delhi-110010 for the period from 2019-2020 to 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Public Works (PWD)							
Sub department:Dy. Director Horticulture Division M-114 (Old- M-124), R.R. Lines, Delhi Cantt., Delhi (1981/12)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	2009	2014	1		Recovery of Rs. 69,120/- on account of irregular payment of T.A. to Dy. Director (Horticulture)	O	69120
2	2009	2014	2		Wasteful expenditure worth Rs. 10,74,691/- due to foreclosure of works	O	0
3	2014	2017	2		Irregular expenditure on a/c 1% contingencies charged to works	O	0
4	2017	2019	1		Execution of work with abnormally low rate	O	0
5	2017	2019	2		Delay in completion of work	O	0
6	2017	2019	3		Non levy of compensation in delayed work Rs. 352062/-	O	0
7	2017	2019	4		Wasteful expenditure worth Rs. 635808/-	O	0
8	2017	2019	5		Huge outstanding balance of Rs. 20.92 lakh under Cash Settlement Suspense Accounts	O	0
9	2017	2019	6		Unrealistic Estimates	O	0
10	2017	2019	7		Provision of contingency and its utilization during the period 2017-2019	O	0
11	2017	2019	8		Purchase made outside GeM	O	0
12	2017	2019	9		Non revision of Technical Sanction	O	0
13	2017	2019	10		Non production of Records	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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PART-I

Old Audit Report
(2009-2014)

PART-II
CURRENT AUDIT REPORT
(2009-14)

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Para No. 1

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Para No. 1

AUDIT MEMO NO. 06
Dated: 22/07/2014

Para No. 1: Recovery of Rs. 69,120/- on account of irregular payment of Transport Allowance to Dy. Director (Horticulture).

During test check of the records of the Division, it revealed that one hired vehicle is being used by D.D. (H). As per Dy. Secretary (Admn.), PWD order issued vide no. F.10(390)/PWD-I/2012/11193-11205 dated 21/08/2013, that all the officers who have been attached with a vehicle (Govt./hired) for official use or for inspection purpose either in secretariat or in Engineering wing are not entitled for transport allowance as per CCS pay rules. As per records, it revealed that DD(H) is utilizing the Hired vehicle and also drawing Transport Allowance, which is irregular and violation of aforesaid order.

S.No.	Name of the Officer/Designation	Irregular Payment of Tpt. Allowance from Sept, 13 to July, 14
1	Shri Manoj Kumar, DD(H)	Rs. 69,120/-

(Officer is drawing Tpt. Allowance Rs. 3,200/- p.m. plus DA)
Sept. 13 to Dec. 13 6080x 4 = 24,320/-
Jan, 14 to July, 14 6400x7 = 44,800/-
Total = 69,120/-

Division is advised to stop Transport Allowance of above officer and recover the overpayment of Rs. 69,120/- from September, 2013 to July, 2014 after due verification under intimation to audit.

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Para No. 2

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AUDIT MEMO NO. 07
Dated: 23/07/2014

Para No. 2: Wasteful expenditure worth Rs. 10,74,691/- due to foreclosure of works.

During test check, it revealed from Agreement register that the following works were foreclosed:

Agreement No.	Name of Work	Tendered Cost	Date of Award	Date of Foreclose	Payment Made
38/2009-10	Upgradation of street light on road no. 5-C SH: Hort. Work on Central Verge.	3,87,062	27/05/09	02/07/09	87,179
60/2009-10	Horticulture works at Govt. co-ed. Secondary School, Sec-22, Dwarka SH: Grassing of Lawn & Plantation of trees & shrubs.	4,90,720	01/07/09	-	56,782
89/2009-10	Upgradation of street light work at Mehrauli Badarpur road (Badarpur to Batra Hospital) SH : Hort. Work on Central Verge	32,25,459	04/08/09	09/09/10	1,46,512
138/2009-10	Upgradation of street light work at outer ring road from NH-08 to IIT Flyover, New Delhi SH : Hort. Work on Central Verge.	21,23,407	02/03/10	27/06/10	7,84,218
TOTAL					10,74,691

As per section 4.2 of CPWD Manual, the preparation of detailed estimate & drawing and design should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal, that the site is available and without any encumbrance is available or likely to be made available within a reasonable time. Further as per section 15.1 (2) of CPWD Manual, NIT should be approved only after the availability of clear site.

For the above said work at Sl. No. 2, it has been observed that the provisions contained in the CPWD Manual for availability of clear site has not been complied by the Division and tenders were floated without assuring the availability of clear site from the client department. Further, In the works at Sl. No. 1,3,& 4, due to execution of Street lights works, the horticulture works were spoiled resulting works were stopped which shows poor planning & coordination.

Division is advised to ensure before the award of work that the clear/hindrance free site should be available to avoid such losses of Government funds

IAO, Audit Party No. XVII

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TEST AUDIT NOTES

TAN 1: Delay in final payments.

During test check of agreement register, it revealed that following works have been completed but final payment has not been made so far as per the detail under:

Agr. No.	Name of Work	Tendered Cost	Date of Start	Actual date of Completion	Balance amount to be paid (Rs.)
113/2009-10	C/o Distt. Court complex at Saket, New Delhi. SH: D/o Garden and land Scaping work in front of building complex.	9,98,239	03/01/10	24/06/10	25,314/-
116/2009-10	Upgradation of Street light works at Ring Road Ashram Flyover to AIIMS Flyover. SH : Hort. Work on Central Verge.	21,31,894	14/01/10	17/03/11	1,47,599/-
65/2009-10	D/o Hort. Works at Govt. Co-Ed. Sec. School, Sec.2, Dwarka. SH: Grassing of Lawn etc.	7,00,347	20/07/09	28/10/11	1,34,781/-
137/2009-10	Upgradation of Street light work of road at Anderia mod to Mahipal Pur, New Delhi. SH : Horticulture Work on Central Verge.	19,55,502	25/02/10	22/05/11	2,16,429/-
73/2009-10	Upgradation of Steet Light Works at Mehrauli Badar Pur Road (Batra to Qutub Minar). SH: Hort. Work on Central Verge.	31,67,846	31/07/09	15/07/11	4,96,535/-
58/2010-11	Greenery and beautification of area sites in and around Delhi for Common Wealth Games 2010. SH: Carriage of Potted Plants Display CWG 2010	17,10,310	27/09/10	25/10/10	8,195/-

The above mentioned works have already been completed and even after lapse of more than 03 years, final payment have not been made by the division so far. As per section 30.2 (1) of CPWD Works Manual – Final payments for works costing more than 15 lakhs should be made within 06 months of the completion of work, and for other works within 03 months. Delay in payment of work after completion within stipulated period may lead to litigation.

Division is advised to follow up the matter and to make final payments after due verification and completing all necessary formalities according to CPWD Works Manual, to avoid any legal obligation, under intimation to audit.

TAN. 2 Works closed without execution of work.
(Memo No. 8 Dated 23/07/2014)

During test check, it revealed from Agreement register that the following works could not be started and closed by the division:

Agreement No.	Name of Work	Tendered Cost	Date of Award	Payment Made
13/2009-10	Multipurpose Indoor Stadium at Thyagraj Nagar, Delhi SH :Plantation of trees in lieu of trees cut/transplanted	4,52,519	20/04/09	Nil /
17/2009-09	Horticulture development of area attached to under Mayapuri Flyover SH : Supply of plants	3,70,400	24/04/09	Nil /
19/2009-10	Horticulture development of area attached to under Mayapuri Flyover	5,85,493	24/04/09	Nil /
21/2009-10	Horticulture development of area attached to under Nizamuddin Flyover	3,80,425	24/04/09	Nil /

In the above said works, detailed estimates, drawing and designs were prepared and NITs were approved. Accordingly tenders were called and awarded to the lowest tenderer. As per explanation of the division, due to jurisdiction restructuring in the department, the sites were transferred to flyover division hence works could not be executed and closed. In this connection, division should consider the activities in the department for restructuring before taking up the above said works. If sites have been transferred to some other division, the awarded works should be transferred to the concerned division instead of closure. Further, no undertaking was obtained from the lowest tenderers that they will not claim any compensation on account of closure of these works which could lead the division into litigation. Besides, wasteful expenditure on the advertisements of NIT, manpower and time has also been wasted in processing the tender.

Division is advised to take due care in future to avoid wasteful expenditure on the advertisements of NIT, manpower and precious time in processing the tender.

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TAN. 3: Unadjusted balances lying in Suspense Deposit Accounts.
(AUDIT MEMO NO. 12 Dated: 30/07/2014)

During test check of the Monthly Accounts of the Division, it revealed that a heavy outstanding/unclaimed balance is lying in Suspense Deposit Accounts as per detail given below:

Particulars	Opening Balance as on 01.04.2013	Closing Balance as on 31.03.2014
Deposits of Contractors as Securities	1,34,26,942	1,39,80,731
Deposits for works to be done	11,29,143	11,29,143
Misc. Deposits	23,77,472	23,82,472

As per instructions contained in Receipt & Payment Rules, the undisputed/unclaimed deposits which are lying for more than three years should be credited to Government Revenue Account immediately.

Division was requested to furnish the details of unclaimed deposits lying with them more than 03 years which are to be credited in Government Revenue Account but division could not furnish the requisite detail.

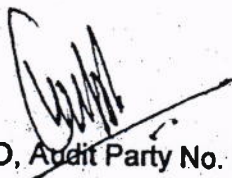
Division may work out the details of deposits of more than three years and credit in Government Revenue account under intimation to audit.

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**TAN. 4: Non clearance of Rs. 20.92 lakh lying under CSSA.
(AUDIT MEMO NO. 13 dated 31/07/2014)**

During test audit, it revealed from the record provided by the division that an amount of 20,91,784/- is lying unadjusted under 8658-Suspense Account (CSSA) with Delhi Police and Ministry of Surface Transport since long. This issue was also raised by audit party in its report for the year 2007-09 but the account is still lying unadjusted.

The division is advised to take necessary steps to settle CSSA at the earliest after due verification under intimation to audit.


IAO, Audit Party No. XVII

PART II
CURRENT AUDIT REPORT
(2004-17)

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Para No.1 Non compliance of clauses 31 and 31-A of the agreement leading to recovery amounting to Rs 664/-.
(Ref. audit memo 08 dt. 05/04/2018)

The scrutiny of records furnished to audit for the period 2014-15 to 2016-17, revealed that as per relevant clauses of the agreement, the contractor shall make his own arrangement for water. In case the contractor uses the water supplied by the department, recovery @ 1% of the cost of work is to be made. The details of the certain cases are listed below:-

Agreement No.	Name of work	Name of contractor	Payment made to contractor (Amount In Rs.)	(Amount In Rs.)	
				Amount recoverable @ of 1% cost of work. (Amount In Rs.)	Amount recoverable @ of 1% cost of work. (Amount In Rs.)
04/ADH/2016-17	Maintenance of Garden area attached to various areas.	M/s Sugandha Farm & Nursery	66,405/- (Upto 1 st & Final RA Bill)	664/-	664/-
			Total	664/-	664/-

Proceeded in view of the reply given by the contractor to the D.O. dated 13/7/2019

Further, in the above mentioned cases there was nothing on record to show that the contractor had made his own arrangement for water and that the water was not taken from Government sources of water supply. There was also no Test report of water available in the files/records provided to the audit. Thus water charges @ 1% of the total work were recoverable from the contractor but had not been recovered from the contractor.

Recovery of short deduction of ~~Rs.664/-~~ Rs.664/- be made after due verification into Government Account. Department is also requested to work out similar type of cases and calculate the recovery, if any, in accordance with the above said provision

Para No.2 Irregular expenditure on a/c 1% contingencies charged to works.
(Ref. audit memo 09 dt. 06/04/2018)

As per PWD manual 4.1.5 "Provision for contingencies and its utilization" Para (3) (iv) The amount provided for contingencies shall be utilized as per the powers delegated to various officers of CPWD. However it is to be ensured that the authority under which the competency of the works fall should be kept informed about utilization of contingency for every utilization by indicating utilized and balance amount available. The contingencies can be utilized for construction of site office, engagement of watch and ward staff and job works like surveying, material testing, estimating, structural design, drawings, models and other field requirements etc.

The Finance Deptt vide OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22/12/15 issued direction regarding for utilization of contingencies fund. It states that provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/ anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for

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the same. Personal claims on any account including "conveyance", "Office contingencies" etc. shall not be charged on works.

Further vide OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/ 012318065/jsfina/323-344 dated 12/07/17, Para 2 states that

(ii) Contingency expenditures, even for the work related one, shall be incurred by the Work Executing agencies only after getting the approval of Finance Deptt.

(iii) Bills in r/o contingency charges shall be preferred as per procedure specified in the Civil Accounts Manual.

(iv) Bills for contingencies shall be presented through departmental DDO to the Pay & Accounts Office after compliance of procedure as laid down in Receipts & Payment Rules.

During the test check of records of Dy. Director Horticulture, Horticulture Division M-114, R R Lines, Delhi Cantt, Delhi, it was noticed that the office has made irregular expenditure out of 1% of contingency of the cost of the project as per details given below.

S.No	Voucher No./dt.	Amount	Annexure
1	March 2015	Rs,1,45,397	I
2	March 2016	Rs 50,325	II
3	March 2017	Rs.1,61,175	III

It is observed that the Division has made the above said expenditure from the work charge head of the project, which is irregular. The expenditure should be booked under the OE Head of the division and the guidelines of Finance Department/CPWD must be observed while making expenditure under work charge head.

The Ex-Post facto approval of the Competent Authority i.e Finance Department may be obtained.

(Usha Purwaha)
I.A.O.
Audit Party No.VIII

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**TEST AUDIT NOTE
(2014-17)**

**TAN No.1 Public Works Deposit.
(Ref. audit memo 03 dt. 02/04/2018)**

In terms of Para 15.4.1 of CPWA Code, the balance unclaimed for more than three complete account years may be treated as "lapsed Deposits" and credited to the Government Account as revenue in the accounts for March every year.

A test check of the monthly accounts of the Division for the Month of March 2016 revealed that an amount of Rs.19.00 crore is lying outstanding under the head "Public Works Deposits" as of March 2016, as per details given below:

Detail	Amount (in Rs.)
Part-II	13774040
Part-III	1146223
Part-V	1452545
Total	16372808

As per provisions of CPWD works manual, the divisional accountant should review monthly, all deposits under Part II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.1.38 crore under deposit Part II indicates that the deposit register was not reviewed at divisional level from time to time. The register should be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account. Further, the amount of deposit register should be matched with the amount reflected in monthly account.

The department may take necessary action for settlement of the above deposit at the earliest.

**TAN No.2 Non refund/renewed of FDR's/EMD of Performance Guarantee.
(Ref. audit memo 05 dt. 04/04/2018)**

Para 22.1.2 of CPWD manual envisages that PG/FDR/EMD Security should be refunded to the contractor on completion of the work or after final bill paid whichever is later but while test check of FDR's/ EMD/Performance Guarantee register it has been observed that the following FDR's/EMD/PG have neither been refunded to contractors as per rules nor have been renewed

S.No./Pg No.	Name of Depositors	Amount	Date of receipt	Date of Maturity
3453/2	Sh. Upender Dev	Rs.52000/-	11/07/16	Jul 2017
3456/3	Sh. Jagjeet Singh	Rs.25000/- + Rs 9700/-	12/07/16	21/06/17 24/08/17
3461/5	Sh. Omprakash sharma	Rs.9000/-	19/07/16	12/10/17
3474/9	M/s Paras Enterprises	Rs.17000/-	06/09/16	02/09/16
3483/12	M/s Shivam Enterprises	Rs.30000/-	22/09/16	19/09/17
3497/17	M/s Rathore Contractor and Supplier	Rs.30000/-	29/10/16	27/10/17
3498/17	M/s Rathore Contractor and Supplier	Rs.45000/- + Rs 7000/-	29/10/16	27/10/17 14/10/17
3499/17	M/s Rathore Contractor and Supplier	Rs 35000/-	29/10/16	27/10/17
3502/18	M/s Pramod Kumar	Rs 7000/- +	31/10/16	28/10/17

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		Rs 5404/-		15/01/17
3508/20	Dev Horticulture Services	Rs 22000/-	11/01/17	02/01/18
3512/21	Clasic Nursery & Land Scope	Rs 10000/-	23/01/17	29/12/17
3513/21	Dev Hort. Services	Rs 30000/- +	07/02/12	22/12/17
		Rs 32000/-		
3514/21	Baldev Contractor Co,	Rs 42000/-	27/10/15	27/10/17
3558/32	Sh. Suresh Chand Sharma	Rs 12500/-	27/06/17	27/12/17
2859/2	Sh. Jagjeet Singh	Rs 12600/-	23/10/13	NA
2870/5	M/s Omkar Project	Rs 15000/- +	28/03/13	17/10/14 28/10/14
		Rs 26000/-		
2877/8	Sh. Jagjeep singh	Rs 32500/-	07/11/13	07/05/15
2880/9	M/s Rathore Contractor & Supplier	Rs 60000/-	07/11/13	05/11/14
2881/9	M/s Chanchal Nursery	Rs 10000/-	12/11/13	08/09/14
2914/20	Ms Garoen	Rs 4000/-	16/12/13	12/12/14
2922/23	M/s Paras Enterprises	Rs 20000/-	19/12/13	14/01/15
2930/26	M/s Rathore Contractor & Supplier	Rs 131000/-	24/12/13	24/12/14
2939/29	M/s Garden	Rs 11000/-	28/12/13	24/06/14
2948/32	M/s Sagar Greens	Rs 34000/-	02/01/14	02/07/14
2953/34	M/s Shyam Agro Hort. Services	Rs 15000/-	07/01/14	17/12/14
2957/35	M/s Paras Enterprises	Rs 21000/-	08/01/14	17/12/15
2961/37	M/s Paras Enterprises	Rs 32000/-	10/01/14	08/01/16
2972/40	M/s Paras Enterprises	Rs 40000/-	27/01/14	25/01/16
2983/44	Sh. Jagjeet Singh	Rs 9800/-	31/01/14	29/07/15
2988/46	Sh. Jagjeet Singh	Rs 15421/-	13/02/14	12/08/14
3001/50	M/s Sugandha Farms & Nursery	Rs 10000/-	05/03/14	04/03/15
3007/52	M/s Gugandha Farms & Nursery	Rs 25000/-	21/03/14	04/03/15
3029/59	Sh. Jagjeet Singh	Rs 22500/-	23/05/14	21/05/15
3030/60	Sh. Jagjeet Singh	Rs 78000/- +	26/05/14	17/11/15 22/11/15
		Rs 2000/-		
3040/63	M/s Sharma Contractor Co.	Rs 13000/-	02/06/14	26/12/15
3041/63	M/s Laxmi Farms & Nursery	Rs 8500/-	02/06/14	28/05/15
3048/66	M/s Paras Enterprises	Rs 34000/-	11/06/14	10/06/16
3052/67	M/s Paras Enterprises	Rs 91000/-	12/06/14	18/06/16
3057/69	Sh. Jagjeet Singh	Rs 146000/-	17/06/14	07/12/15
3060/70	M/s landscape	Rs 12100/-	17/06/14	14/12/14
3080/77	M/s Sugandha Farms & Nursery	Rs 12600/-	14/07/14	12/07/15
3084/78	M/s Rathore Contractor & Supplier	Rs 60000/-	18/07/14	14/07/15
3103/85	M/s Paras Enterprises	Rs 4000/- + Rs 10000/-	01/08/14	03/03/17
3125/92	M/s Rathore Contractor & Supplier	Rs 4000/-	12/09/14	30/08/16
3126/92	M/s Rathore Contractor & Supplier	Rs 4000/-	12/09/14	04/09/15

The department may take necessary action for settlement of the above FDR/EMD at the earliest.

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TAN No.3 Irregularities in expenditure.
(Ref. audit memo 06 dt. 05/04/2018)

During the test check of reconciliation statement of Dy. Director Horticulture, Horticulture Division M-114, R R Lines, Delhi Cantt, Delhi, it is noticed that Savings of funds and excess expenditure were not being regularized as pre provisions contained in General Financial Rules, 2017.

1 Excess expenditure over allocated budget under a particular Head.

As per Rule 61 of GFR 2017, THE Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Reappropriation / Supplementary Demands for Grants. It was observed that Under the following head, excess expenditure against sanctioned budget was allowed. The details are given below:-

2014-15					
Major Head	Head of Account	Budget	Expenditure	Excess	% age of Excess expenditure
2059	O.E.	1,50,000	1,71,536	21,536	14.35 % Excess

Rule 64(1) of GFR 2017 stipulates that additional Allotment for excess expenditure shall be responsible for seeing that the allotment placed at its disposal is not exceeded. Where any excess over the allotment is apprehended, the subordinate authority shall obtain additional allotment before incurring the excess expenditure. Further, Rule 64(2) also stipulates that a Disbursing Officer may not, on his own authority, authorize any payment in excess of the funds placed at his disposal. However, in the above mentioned case, the same was not done. The department may take necessary action to take care while incurring expenditure within the allocated budget.

TAN No.4 Non clearance of Rs.20.92 lakh lying under CSSA
(Ref. audit memo 12 dt. 09/04/2018)

Para 13.2.6.4(3) of CPWA Code stipulates that in accounts of the division issuing the store, the cost of stores supplied by it to a division indenting for it shall be debited to the suspense head "Cash settlement suspense account" (CSSA) under the major head 8658-Suspense Accounts. The suspense head will be cleared when payment for the cost of stores supplied is actually received from the indenting division.

During the audit of division, as per information furnished by the department, it was observed that an amount of Rs.20,91,784/- was lying unadjusted under CSSA.

The division authorities may clear the amount at the earliest.

TAN No.5 Irregularities in maintenance of Service Book
(Ref. audit memo 13 dt. 10/04/2018)

During the test check of Service books maintained by Dy. Director Horticulture, Horticulture Division M-114, R R Lines, Delhi Cantt Delhi the following irregularities have been noticed by the audit:-

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As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy 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.

As per rule, the officials/officers service book (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 will be pasted on the service book. The list of some of such officers/officials who have completed 18 years of service or left 5 years of service, but service book not verified by PAO is given below:-

S.No	Employee Name	Designation	DOB	DOR
1.	Shankar Lal	Mali	05.01.1958	31.01.2018
2.	Ram Anjor	Mali	10.02.1958	28.02.2018
3.	Ram Lal	Mali	06.01.1959	31.01.2019
4.	Maher Singh	Mali	1.01.1960	31.12.2019
5.	Govind Prasad	Mali	01.01.1961	31.12.2020
6.	Gopal Singh	Mali	02.01.1961	31.01.2021
7.	Vir Singh	Mali	02.12.1961	31.12.2021
8.	Gajender	Mali	10.01.1962	31.01.2022

Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3rd November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number, it has been observed that Aadhaar Number has not been recorded in any of the service book.

As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case. Need full be done and shown to audit.

HOO may comply with the above mentioned provisions for maintenance of service books.

TAN No.6 Non Production of Record.
(Reference audit memo no.1 dated 26.03.18)

During the course of audit for the period 2014-17, following records have not been provided to audit for scrutiny:

- 1 Property Register
- 2 Monthly Progress Report
- 3 Security Deposit Register

Usha Purwaha
11/4/18
(Usha Purwaha)
I.A.O.
Audit Party No.VIII

March 2015

Sl.No	CV No. & date	Amount	Name of Agency	Nature of item
1	01/Dt.5/03/2015	16900.00	Seema Computer	Stationery Item
2	02/Dt.05/03/2015	22600.00	Seema Computer	Stationery Item
3	04/Dt.09/03/2015	4000.00	Krish net services	Internet Charge
4	05/Dt.09/03/2015	8000.00	Krish net services	Internet Charge
5	35/Dt.18/03/2015	6883.00	Spick office Automation	Toner purchase
6.	55/Dt.20/03/2015	810.00	BSES	Electricity Bills
7	56/Dt.20/03/2015	850.00	BSES	Electricity Bills
8.	57/ Dt.20/03/2015	1570.00	BSES	Electricity Bills
9.	59/Dt.23/03/2015	2749.00	MTNL	Telephone Bills
10	60/Dt.23/03/2015	1235.00	MTNL	Telephone Bills
11.	89/Dt.25/03/2015	901.00	Airtel	Mobile
12.	90/Dt.25/03/2015	21045.00	Citi Fuels IOCL Petrol Pump	Fuel charge
13	142/Dt.31/03/2015	1486.00	M/s Global Trades	Stationery
14	143/Dt.31/03/2015	3700.00	V.K. Industries	Leather Coat
15	146/Dt.31/03/2015	45918.00	Satsheel Computers Pvt. Ltd	Stationery
16.	147/Dt.31/03/2015	6750.00	SS Enterprises	Repair of Laser Jet Fax
	TOTAL	145397		

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Annexure II

March 2016

Sl.No	CV No. & date	Amount	Name of Agency	Nature of item
1	05/Dt.07/03/2016	1800.00	Master painter	Paint of Board
2	09/Dt.10/03/2016	1890.00	Batra Sales Corp.	Stationery
3	09/Dt.10/03/2016	340.00	Taneja Trades	Stationery
4	09/Dt.10/03/2016	420.00	Bhagwati Cycle Store	Cycle repair
5	28/Dt.11/03/2016	515.00	Batra Sales Corp.	Stationery
6	28/Dt.11/03/2016	410.00	K.P. Sales	Calculator
7	28/Dt.11/03/2016	394.00	Batra Sales Corp.	Stationery
8	28/Dt.11/03/2016	810.00	Jagan Nath	Washing of towel
9	32/Dt.14/03/2016	814.00	Sewak Cycle work	Repair of Cycle
10	32/Dt.14/03/2016	1250.00	Sonu	Antivirus
11	60/Dt.19/03/2016	1920.00	D.K. Trader	Stationery
12	63/Dt.21/03/2016	1880.00	Ramesh yadav	Washing of chair/sofa
13	63/Dt.21/03/2016	360.00	Diya Stationery	Making stamps
14	63/Dt.21/03/2016	200.00	Vijay Steel welding work	Welding of gate
15	165/Dt.28/03/2016	600.00	D.K. Trader	I card Paint
16	162/Dt.28/03/2016	1700.00	Tanja Enterprise	Stationery
17	162/Dt.28/03/2016	900.00	Ram Singh (Chick Maker)	Making chair with Plastic wire
18	162/Dt.28/03/2016	2200.00	Krishan copy center	Colour Print
19	164/Dt.28/03/2016	550.00	HDL Print Solution	50 CD pack
20	164/Dt.28/03/2016	940.00	M-Riya Z	Repair of Almirah
21	164/Dt.28/03/2016	550.00	D.K. Trader	Stationery
22	164/Dt.28/03/2016	480.00	D.K. Trader	Stationery
23	166/Dt.29/03/2016	450.00	Sai Ram Enterprises	Stationery
24	166/Dt.29/03/2016	330.00	Krishna Stationery Point	Stationery
25	166/Dt.29/03/2016	180.00	Jagan Nath	Repair Almirah
26	166/Dt.29/03/2016	1980.00	Jagan Nath	New Chair
27	166/Dt.29/03/2016	450.00	M- Riyaz	Door repair
28	166/Dt.29/03/2016	750.00	Krishna Stationery Point	Stationery
29	167/Dt.29/03/2016	1427.00	Impact Book	Stationery
30	167/Dt.29/03/2016	800.00	M- Riyaz	Repair of Almirah
31	169/Dt.29/03/2016	2000.00	Tanja Enterprise	Stationery
32	187/Dt.30/03/2016	650.00	Sonu	Update of software
33	187/Dt.30/03/2016	1890.00	Kirshan Automobile	Repair of vehicle
34	187/Dt.30/03/2016	220.00	Sevak Cycle work	Repair of cycle
35	187/Dt.30/03/2016	893.00	Kirshan Enterprises	I.Card
36	187/Dt.30/03/2016	1659.00	Ramjot Kitchen work	Purchase of tea set
37	209/Dt.31/03/2016	1710.00	M Riyaz	Repair of Almirah
38	210/Dt.31/03/2016	1900.00	Impact Book	Stationery
39	07/Dt.31/03/2016	6883.00	Spik office Automobile	Purchase of tonner
40	30/Dt.31/03/2016	500.00	Sh. Tej Pal Singh Peon	Conveyance charge
41	30/Dt.31/03/2016	500.00	Sh. Tej Pal Singh Peon	Conveyance charge
42	35/Dt.18/03/2016	670.00	BSES	Electrical Bills
43	33/Dt.18/03/2016	990.00	BSES	Electrical Bills
44	34/Dt.18/03/2016	760.00	BSES	Electrical Bills
45	160/Dt.26/03/2016	1163.00	MTNL	Telephone Bills
46	161/Dt.26/03/2016	647.00	MTNL	Telephone Bills
	TOTAL	50325.00		

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Annexure III

March 2017

Sl.No	CV No. & date	Amount	Name of Agency	Nature of item
1	01/Dt.01/03/2017	1549.00	N. Electrical & Fancy Light	Cable Bundle
2	01/Dt.01/03/2017	820.00	Buddai Ram cycle Mistry	Cycle repair
3	02/Dt.01/03/2017	500.00	Sh. Suresh Kumar Peon	Conveyance Charge
4	03/Dt.01/03/2017	460.00	Sh. Suresh Kumar Peon	Conveyance Charge
5	05/Dt.01/03/2017	455.00	Sh. Suresh Kumar Peon	Conveyance Charge
6	7/Dt.01/03/2017	10000.00	BSES	Electricity Bills
7	8/Dt.08/03/2017	800.00	HDL Print Solution	Exide UPS battery
8	8/Dt.08/03/2017	600.00	HDL Print Solution	Toner Refilling
9	8/Dt.08/03/2017	1940.00	Harish Kumar	Table Glass
10	8/Dt.08/03/2017	1250.00	B. Enterprises	CPU Part
11.	09/Dt.08/03/2017	250.00	Harish Kumar	Almirah Lock
12.	10/ Dt.08/03/2017	490.00	Dinesh Rawat LDC	Conveyance Charge
10	11/Dt.08/03/2017	500.00	Sh. Suresh Kumar Peon	Conveyance Charge
11.	12/Dt.08/03/2017	1500.00	HR	Payment of sweeper
12.	13/Dt.15/03/2017	10301.00	Jeevan Service station	Petrol / Diesel
13	104/Dt.23/03/2017	1800.00	Durga cycle works	Repair cycle
14	104/Dt.23/03/2017	956.00	M/s Global Trader	Stationery
15	104/Dt.23/03/2017	95.00	Tanja Enterprise	Stationary
16.	104/Dt.23/03/2017	1965.00	Durga cycle works	Repair cycle
17	104/Dt.23/03/2017	150.00	Book Shop	Book
18	104/Dt.23/03/2017	300.00	Jagan Nath	Name plate
19.	105/Dt.23/03/2017	500.00	S. Vicha service station	Service of Vehicle
20.	105/Dt.23/03/2017	350.00	Cartridge Excellence	Cartage refilling
21.	105/Dt.23/03/2017	114.00	D.K Traders	Stationery
22.	105/Dt.23/03/2017	1000.00	Bhasin service station	Petrol
23	105/Dt.23/03/2017	353.00	Dhar Fuels	Petrol
24	105/Dt.23/03/2017	1000.00	Bhasin service station	Petrol
25.	105/Dt.23/03/2017	900.00	HDL Print Solution	Antivirus
26	140/Dt. 27/03/2017	650.00	HDL Print Solution	Cartage Refilling
27	141/Dt.27/03/2017	650.00	MTNL	Telephone bills
28	142/Dt.27/03/2017	1427.00	MTNL	Telephone bills
29.	143/Dt.27/03/2017	650.00	MTNL	Telephone bills
30.	144/Dt.28/03/2017	950.00	Sai Ram Enterprises	Stationery
31	154/Dt.28/03/2017	4950.00	A.S. Consultant	Charge for Digitization
32	155/Dt.28/03/2017	10455.00	A.S. Consultant	Charge for Digitization
33	156/Dt.28/03/2017	13892.00	A.S. Consultant	Charge for Digitization
34	157/Dt.28/03/2017	10419.00	A.S. Consultant	Charge for Digitization
35	179/Dt.31/03/2017	800.00	HDL Print Solution	Cartage Refilling
36	179/Dt.31/03/2017	1905.00	D.K. Traders	Stationery
37	179/Dt.31/03/2017	1905.00	Jagan Nath	Repair chair
38	179/Dt.31/03/2017	790.00	HDL Print Solution	Printer Repair
39	179/Dt.31/03/2017	120.00	Fine Photo State	Stationery
40	179/Dt.31/03/2017	1920.00	Harish Kumar	Table Glass
41	180/Dt.31/03/2017	869.00	Batra Sales Corp.	Stationery
42	181/Dt.31/03/2017	2200.00	Network Infotech	RAM
43	183/Dt.31/03/2017	2800.00	Harish Kumar	Fitting of chair parts
44	183/Dt.31/03/2017	2258.00	Aneja Enterprises	Stationary
45	187/Dt.31/03/2017	2750.00	HDL Print Solution	Window Installation
46	188/Dt.31/03/2017	2550.00	HDL Print Solution	UPS

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47	207/Dt.31/03/2017	14926.00	Naveen Associates	Stationery
48	205/Dt.31/03/2017	20089	Jeevan Service Station	Petrol /Diesel
49	208/Dt.31/03/2017	10377.00	Naveen Associates	Stationery
50	210/Dt.31/03/2017	9975.00	Network Infotech	Purchase of printer
TOTAL		161175.00		

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PART-II

CURRENT AUDIT REPORT (2017-18 to 2018-2019)

Para No. 4

**Para No. 1:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.10 dated 05.09.2019)**

On test check of record, it has been observed that during the year 2017-18 to 2018-19 in the following works, the tender amount was below more than 40% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year 2018-19 cost of almost all construction materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	32/DDH-114/PWD/2017-18	M/o Hort. work at Aurbindo marg and side strips of Pt.Tirloch chand sharma marg, under Sub.Div.South-I/Division South/PWD/New Delhi during 2017-18.(SH: Providing and Plantation of Plants).	M/s Rathore and Contractor suppliers	572864	343146	40.10
2	45/DDH-M-114/PWD/2017-18	M/o Hort. work at Aruna Asaf Ali Marg & Vendata Desai Marg under Hort. Sub division South-I/South/PWD/New Delhi of 2017-18. SH: Plantation and Gap Filling.	M/s Shivam Enterprises	591326	343620	41.89
3	46/DDH-M-114/PWD/2017-18	M/o Hort. work at Outer Ring Road (From Chirag Delhi Flyover to Foot over bridge, Jiya Sarai) under Hort. Sub division South-I/South/PWD/New Delhi of 2017-18. SH: Plantation and Gap Filling.	M/s Shivam Enterprises	561835	328168	41.59
4	70/DDH-M-114/PWD/2017-18	M/o Hort. Work attached to at different roads under Hort. Sub.Div South-I/South/PWD/New Delhi. Dg. 2017-18. SH:- Clearing og Grass/Clearing of jungle with Phawda.	Sh. Ram Pal Singh	299633	179700	40.03
5	73/DDH-M-114/PWD/2017-18	M/o Hort. Work at different roads under Hort. Sub.Div South-I/South/PWD/New Delhi. Dg. 2017-18. SH:- Supplying and planting of inerme	M/s Shokeen Costruction Co.	585000	340763	41.75
6	24/DDH-114/PWD/2018-19	M/o Garden Area and various Hort. Works under HSD-South-I/HD South/PWD New Delhi During 2018-19. Sh: Anti Termite of Lawn, Tree, Shrubs plants etc.	M/s Pest Control Services of India	736634	375610	49.01
7	25/DDH-114/PWD/2018-19	M/o Horticulture Work at Different Flyovers and Roads under HSD-South-I/HD-South/PWD, New Delhi during 2018-19. SH:-Plantation for upper side of Flyovers	M/s Dev Horticulture Service	355375	189975	46.54

12/1/18/Small

8	54/DDH-114/PWD/2018-19	M/o Hort. Works at Munirka Flyover at Outer Ring Road under Sub Division South-II/HD South, PWD, New Delhi during 2018-19. SH:- (Providing services of Security Guard)	M/s Pheonix Protective Services Pvt. Ltd.	1033920	568800	44.99
9	65/DDH-114/PWD/2018-19	M/o Hort. work under HSD South-I/Division-South/PWD/New Delhi dg. 2018-19. (SH: Providing Service of Security Guard for watch and ward).	M/s Daksh Safety Services Pvt.Ltd	1712430	855690	50.03

Similar other cases may also be reviewed under intimation to Audit.

Para No. 2:- Delay in completion of work.

(Ref. Audit Memo No.11 dated 05.09.2019)

Section 29.1 of CPWD Works Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract. Further Section 29.4(2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. Test check of records revealed that the following works were not completed till date although their stipulated period of completion is over:-

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (13.09.19)
1	01/DDH-114/PWD/2018-19	D/o Hort. Work at ASMS SKV Mahipal Pur Delhi under Hort. Sub Division South II/Section -I/HD South/PWD, New Delhi during 2017-18. (SH: Hort. Work.)	Shivam Enterprises	191415	14/04/18	12/07/18	1 Yr. 02 Month
2	31/DDH-114/PWD/2018-19	M/o Hort. area at M M Road (Fortis Hospital to Andheria More) under Hort. Sub Division-South-II/Sec-1/HD South, PWD, New Delhi during 2018-19. SH:-Development of Horticulture Works).	Sh. Om Prakash Sharma	1575763	14/06/18	13/07/19	02 Month
3	33/DDH-114/PWD/2018-19	M/o Hort. Works attached to B J Marg, Outer Ring Road under Hort. Sub Division-South-II/Sec-1/HD South, PWD, New Delhi during 2018-19. SH:-Improvement of Horticulture works)	M/S Ashok Kumar Contractors	1203202	14/06/18	13/07/19	02 Month
4	36/DDH-114/PWD/2018-19	D/o Hort. Works at Newly constructed SDM office Dwarka Sec-10 under Hort. Sub Division-South-II/HD South, PWD, New Delhi during 2018-19. SH:- (D/o Hort. Works)	M/s Shivam Enterprises	386671	19/07/18	02/08/19	1 Month 12 days

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5	38/DDH-114/PWD/2018-19	M/o Hort. Works attached to Thyag Raj Sports Complex under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:-(Maint. of Hort. Works)	Sh. Rampal singh	877498	10/08/18	09/08/19	1 Month 05 days
6	39/DDH-114/PWD/2018-19	M/o Hort. Works attached to Mathura Road (Ashram Chowk to Ali Village) under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:-(Maint. of Hort. Works)	M/s Green Bloom	3188530	10/08/18	09/08/19	1 Month 05 days
7	41/DDH-114/PWD/2018-19	M/o Hort. Works under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:-(providing services of security guard for watch and ward)	M/s Pheonix Protective Services Pvt. LTd.	448420	10/08/18	09/08/19	1 Month 05 days
8	48/DDH-114/PWD/2018-19	M/o Hort. Works at different sites (Najafgarh and Dwarka area Technical Institute/Fire Station/Govt. Office Building/Residential quarters premises etc. under Sub Division South-II (Section-II)/HD South, PWD, New Delhi during 2018-19. SH:-(Providing Tractor with shrub Master on hire basis as and when required)	M/s Shivalaya Enterprises	232000	03/09/18	30/05/19	03Month 15 days
9	52/DDH-114/PWD/2018-19	M/o Hort. Works at different Roads under Sub Division South-II(Sec-1)/HD South, PWD, New Delhi during 2018-19. SH:-(Earth Work and Removal of Malba from central verge and side verge.)	M/S Ashok Kumar Contractors	1655939	21/09/18	20/10/18	10 Month 25 days
TOTAL				97,59,438			

From the above it is evident that the 9 works having tendered cost of Rs. 97,59,438/- were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

Dy. Director (Horticultural) being HOO is directed to complete the work at the earliest under intimation to Audit.

3,52,062
Para No. 3:- Non levy of compensation in delayed work Rs. 3,52,062 /-.
(Ref. Audit Memo No.12 dated 05.09.2019)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 1 0% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance

Pratibha

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register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

Test check of the record revealed that the following works were already delayed but not completed till date. In these cases no penalty under clause 2 were levied:-

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (13.09.19)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	01/DDH-114/PWD/2018-19	D/o Hort. Work at ASMS SKV Mahipal Pur Delhi under Hort. Sub Division South II/Section-I/HD South/PWD, New Delhi during 2017-18. (SH: Hort. Work.)	Shivam Enterprises	12/07/18	1 Yr. 02 Month	191,415	19,142
2	31/DDH-114/PWD/2018-19	M/o Hort. area at M M Road (Fortis Hospital to Andheria More) under Hort. Sub Division-South-II/Sec-1/HD South, PWD, New Delhi during 2018-19. SH:-Development of Horticulture Works).	Sh. Om Prakash Sharma	13/07/19	02 Month	1,575,763	47,273
3	33/DDH-114/PWD/2018-19	M/o Hort. Works attached to B J Marg, Outer Ring Road under Hort. Sub Division-South-II/Sec-1/HD South, PWD, New Delhi during 2018-19. SH:-Improvement of Horticulture works)	M/S Ashok Kumar Contractors	13/07/19	02 Month	1,203,202	36,096
4	36/DDH-114/PWD/2018-19	D/o Hort. Works at Newly constructed SDM office Dwarka Sec-10 under Hort. Sub Division-South-II/HD South, PWD, New Delhi during 2018-19. SH:- (D/o Hort. Works)	M/s Shivam Enterprises	02/08/19	1 Month 12 days	386,671	5,800
5	38/DDH-114/PWD/2018-19	M/o Hort. Works attached to Thyag Raj Sports Complex under under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:- (Maint. of Hort. Works)	Sh. Rampal singh	09/08/19	1 Month 05 days	877,498	13,162
6	39/DDH-114/PWD/2018-19	M/o Hort. Works attached to Mathura Road (Ashram Chowk to Ali Village) under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:- (Maint. of Hort. Works)	M/s Green Bloom	09/08/19	1 Month 05 days	3,188,530	47,828
7	41/DDH-114/PWD/2018-19	M/o Hort. Works under Hort. Sub Division-South-III/HD South, PWD, New Delhi during 2018-19. SH:- (providing services of security guard for watch and ward	M/s Pheonix Protective Services Pvt. LTd.	09/08/19	1 Month 05 days	448,420	6,726

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8	48/DDH-114/PWD/2018-19	M/o Hort. Works at different sites (Najafgarh and Dwarka area Technical Institute/Fire Station/Govt. Office Building/Residential quarters premises etc. under Sub Division South-II (Section-II)/HD South, PWD, New Delhi during 2018-19. SH:- (Providing Tractor with shrub Master on hire basis as and when required	M/s Shivalaya Enterprises	30/05/19	03Month 15 days	232,000	10,440
9	52/DDH-114/PWD/2018-19	M/o Hort. Works at different Roads under Sub Division South-II(Sec-1)/HD South, PWD, New Delhi during 2018-19. SH:- (Earth Work and Removal of Malba from central verge and side verge.)	M/S Ashok Kumar Contractors	20/10/18	10 Month 25 days	1,655,939	165,594
			TOTAL			9,759,438	352,062

Divisional Engineer is directed to review these cases at his own level and impose the penalty on the above contractors those who have not completed the work in due time under clause 2 of General conditions of the contract and compliance shown to Audit.

Para No. 7

Para No. 4:- Wasteful expenditure worth Rs.6,35,808/- (Ref. Audit Memo No.13 dated 06.09.2019)

During test check, it revealed from Agreement register that the following work was foreclosed:

S.No.	Agreement No.	Name of Work	Tender Cost	Date of Award	Date of Foreclose	Payment Made
1	17/DDH-114/PWD/2017-18	M/o Hort. work attached to (1) Ring Road from Bhairon Marg to Ashram Chowk (2) Bhairon Marg to Mathura Road (3) Opposite of gate No. 1 & 2, Pargati Maidain under sub division south-III/HD south /PWD, New Delhi dg 2017-18 (SH: Maintenance of Hort. work.)	17,77,400/-	28/06/17	08/12/17	6,35,808/-

As per section 4.2 of CPWD Manual, the preparation of detailed estimate & drawing and design should be taken up only after obtaining an assurance from the Department/Ministry sponsoring the proposal, that the site is available and without any encumbrance is available or likely to be made available within a reasonable time. Further, as per section 15.1 (2) of CPWD Manual, NIT should be approved only after the availability of clear site.

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For the above said work, it has been observed that the provisions contained in the CPWD Manual for availability of clear site has not been complied by the Division and the tenders were floated without assuring the availability of clear site from the client department.

Division is advised to ensure before the award of work that the clear/hindrance free site should be available to avoid such losses of Government funds.

Para No. 8

Para No. 5:- Huge outstanding balance of Rs.20.92 Lakh under Cash Settlement Suspense Accounts (Ref. Audit Memo No.14 dated 06.09.2019)

According to provision contained in Appendix 7 of CPWD Code, all outward and inward claims are required to be settled within 10 days from the date of receipt of the claims in the division and no balance should normally remain outstanding under this head at the end of the financial year.

A watch is to keep over the outstanding and steps should be taken for their settlement before 31st March. The register should be properly maintained, there should be no inward claims outstanding more than 10 days without any sufficient reason and prompt action should be taken by the office to send the outward claims. The register should be reviewed by divisional officer monthly. Scrutiny of records revealed that an amount of Rs. 20.92 Lakh under Cash Settlement Suspense Accounts was outstanding as on 31st March 2019.

The matter should be taken up with the Police Authorities for release of the funds. Vigorous efforts should be made for the settlement of this account under intimation to audit.

Para No. 9

Para No. 6:- Unrealistic Estimates. (Ref. Audit Memo No.15 dated 06.09.2019)

Section 4.2.1(2) stipulates that detailed estimates should be complete and as comprehensive as possible, and should be supported by detailed architectural drawings, preliminary lay out drawings of the various services, detailed drawings and or specifications for the various components of work involved etc.

Test check of the records revealed that in the following works there were no consistency between the tendered amount and actual payment made:-

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	55/DDH-M-114/PWD/2017-18	M/o Hort. Work at different sites (Roads, Office Building and Technical Institutes etc.) under Sub.Div.-South-I/South/ PWD/ New Delhi. Dg.17-18SH:- Providing Services of Maxi Cab.	M/S Chandra Farms and Nursery	799800	918480	118630

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2	116/DDH-M-114/PWD/2017-18	M/o Hort. Work area attached to press Enclave Road & Basant Kaur Marg under H S D-South-I/HD- South/PWD, New Delhi during 2017-18. SH:-Maintenance of tree & Shrubs	Sh. Rampal Singh,	3246900	3481207	234307
3	117/DDH-M-114/PWD/2017-18	M/o Hort. Works attached to BRT Corridor From Bhairon Marg T-Point to Khanpur under H S D-South-III/HD-South/ PWD, New Delhi during 2017-18. SH:-Maintenance of Hort. Work	Sh. Rampal Singh,.	2511098	2755889	244791
4	04/DDH-114/PWD/2018-19	M/o Horticulture area attached to Ring Road, August Kranti Marg, Outer Ring Road, Harshuk Lal Marg, Ch. Jhundu Singh Marg & Ch. Hukam Chand Marg, under H S D-South-I/HD- South/PWD, New Delhi during 2017-18. SH:-Maintenance of Trees & Shrubs.	M/S Ashok Kumar Contractors	2235339	2491784	256445
5	05/DDH-114/PWD/2018-19	M/o Horticulture area attached to MB Road, (Adjoining Roads) SSN Marg, under H S D-South-I/HD- South/PWD, New Delhi during 2017-18. SH:- Maintenance of Trees & Shrubs.	Sh. Ashok Kumar Contractors	2138030	2373818	235788
6	50/DDH-114/PWD/2018-19	M/o Hort. Works attached at different Roads(R.K Puram section, Inderpuri, Karol bagh Section, Dwarka and Najafgarh Section etc.) under Sub Division South-II/Section-2/HD South, PWD, New Delhi during 2018-19. SH:- (Providing services of Maintenance VAn)	Sh. Suresh Chandra Infratech Pvt.Ltd.	1797750	2061420	263670
7	90/DDH-114/PWD/2018-19	M/o Hort. Work at different roads under Hort. Sub Divn South-I/HD-South/PWD/ New Delhi dg. 2018-19. (SH: Providing and planting of different type plants.	M/s Flora Valley	1134034	1327834	193800
					TOTAL	1547481

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 07 works executed during the year 2017-18 & 2018-19 there amount of works were escalated aggregating to Rs.15.47 lacs. Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

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Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

Para No-10
Para No. 7:- Provision of Contingency and its Utilization during the period 2017-18 & 2018-2019.
(Ref. Audit Memo No.16 dated 06.09.2019)

Vide OM No.F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015, it has been clearly mentioned that the provision of contingency is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project. Accordingly, the component of contingency as sanctioned by the competent sanctioning authority shall be invariably utilized for the same. Personal claims on any account including "Conveyance", "Office Contingencies" etc. shall not be charged on works.

During the course of audit of financial year 2017-18 & 2018-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

Financial Year 2017-18

S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	4	25.04.2017	Electricity Bill	A/R & M/O	1,300.00
2	5	25.04.2017	Electricity Bill	A/R & M/O	2,310.00
3	6,7,8	27.04.2017	MTNL Bill	A/R & M/O	2,648.00
4	6	17.05.2017	Electricity Bill	A/R & M/O	1,250.00
5	7	17.05.2017	Electricity Bill	A/R & M/O	3,690.00
6	16,17	29.05.2017	MTNL Bill	A/R & M/O	1,348.00
7	30,31,32	24.06.2017	MTNL Bill	A/R & M/O	2,865.00
8	33	24.06.2017	Electricity Bill	A/R & M/O	1,280.00
9	34	24.06.2017	Electricity Bill	A/R & M/O	30,000.00
10	35	24.06.2017	Electricity Bill	A/R & M/O	4,120.00
11	10	22.07.2018	Electricity Bill	A/R & M/O	5,060.00
12	11	22.07.2018	Electricity Bill	A/R & M/O	1,160.00
13	29	24.08.2017	Electricity Bill	A/R & M/O	6,350.00
14	30	24.08.2017	Electricity Bill	A/R & M/O	1,820.00
15	10	16.09.2017	Electricity Bill	A/R & M/O	1,480.00

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16	11	16.09.2017	Electricity Bill	A/R & M/O	5,770.00
17	24	27.09.2017	Electricity Bill	A/R & M/O	30,000.00
18	40	21.10.2017	Electricity Bill	A/R & M/O	5,060.00
19	43	24.10.2017	MTNL Bill	A/R & M/O	1,815.00
20	11	17.11.2017	Electricity Bill	A/R & M/O	5,820.00
21	12	17.11.2017	Electricity Bill	A/R & M/O	2,580.00
22	7	19.12.2017	Electricity Bill	A/R & M/O	10,000.00
23	8	19.12.2017	Electricity Bill	A/R & M/O	920.00
24	28,29,30	17.02.2018	MTNL Bill	A/R & M/O	6,118.00
25	31	17.02.2018	Electricity Bill	A/R & M/O	770.00
26	88,89	24.03.2018	MTNL Bill	A/R & M/O	4,446.00
27	6	16.04.2018	Electricity Bill	A/R & M/O	10,000.00
Total (1)					1,49,980.00
2018-2019					
28	10	22..05.2018	Electricity Bill	A/R & M/O	1,560.00
29	1	01.06.2018	Electricity Bill	A/R & M/O	30,000.00
30	7	13.06.2018	Electricity Bill	A/R & M/O	10,000.00
31	3	19.07.2018	Electricity Bill	A/R & M/O	1,190.00
32	3	13.08.2018	Electricity Bill	A/R & M/O	10,000.00
33	13,14	20.08.2018	MTNL Bill	A/R & M/O	4,954.00
34	15	20.08.2018	Electricity Bill	A/R & M/O	1,350.00
35	2	10.10.2018	Electricity Bill	A/R & M/O	30,000.00
36	3	10.10.2018	Electricity Bill	A/R & M/O	10,000.00
37	6	22.10.2018	Electricity Bill	A/R & M/O	2,310.00
38	7	22.10.2018	Electricity Bill	A/R & M/O	32,080.00
39	26	20.11.2018	Electricity Bill	A/R & M/O	61,371.00

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40	1	06.12.2018	Electricity Bill	A/R & M/O	10,000.00
41	35	13.12.2018	Electricity Bill	A/R & M/O	740.00
42	36	13.12.2018	Electricity Bill	A/R & M/O	12,310.00
43	37	17.12.2018	Electricity Bill	A/R & M/O	3,590.00
44	40	19.12.2018	Electricity Bill	A/R & M/O	25,000.00
45	42	24.12.2018	MTNL Bill	A/R & M/O	1,769.00
46	9	16.01.2019	Electricity Bill	A/R & M/O	18,140.00
47	10	16.01.2019	Electricity Bill	A/R & M/O	620.00
48	11	16.01.2019	Electricity Bill	A/R & M/O	3,130.00
49	6	19.02.2019	Electricity Bill	A/R & M/O	17,810.00
50	7	19.02.2019	Electricity Bill	A/R & M/O	920.00
51	8	19.02.2019	Electricity Bill	A/R & M/O	3,990.00
52	9,10,11	21.02.2019	MTNL Bill	A/R & M/O	9,397.00
53	11	12.03.2019	Electricity Bill	A/R & M/O	10,000.00
54	18	18.03.2019	Electricity Bill	A/R & M/O	870.00
55	19	18.03.2019	Electricity Bill	A/R & M/O	11,930.00
56	21	18.03.2019	Electricity Bill	A/R & M/O	2,270.00
57	23,24	18.03.2019	MTNL Bill	A/R & M/O	11,665.00
				Total (2)	3,38,966.00
Grand Total (1 +2)					4,88,946.00

The Department may take necessary action to regularize Rs. 4,88,946/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para No. 11
Para No. 8:- Purchase made outside GeM. (Ref. Audit Memo No. 21 dated 09.09.2019)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873 dated 24.6.2017 read with OM dated 24.8.2017 the procurement of Goods and Services has been made mandatory for all those goods or services which are available on Gem.

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On the Scrutiny of Bills/vouchers provided, it has been noticed that Division office continued to make purchases regularly from the local dealers in total violation of Govt. Guidelines and without procuring a non-availability certificate from Gem. Some examples are as under:-

Sr. No.	Voucher No.	Date	Amount paid	Item Purchased
1	17	23.06.2017	13921.00	Stationery Bill
2	18	23.06.2017	14984.00	Stationery Bill
3	19	23.06.2017	14760.00	Stationery Bill
4	18	14.08.2017	5483.00	Stationery Bill
5	19	14.08.2017	1257.00	Stationery Bill
6	39	28.09.2017	16530.00	GST Invoice
7	40	28.09.2017	11568.00	GST Invoice
8	41	28.09.2017	2065.00	GST Invoice
Total			80568.00	

Dy. Director (Horticultural) may please get the expenditure regularized from the competent authority under intimation to audit. Further, similar other cases may also be reviewed under intimation to audit.

Para No. 12

Para No. 9:- Non Revision of Technical Sanction. (Ref. Audit Memo No. 22 dated 09.09.2019)

Section 2.3.5 of CPWD works manual stipulates that excess up to 10% of the amount of the administrative approval may be authorized by officers of the CPWD up to their respective powers. In case it exceeds this limit a revised technical sanction must be obtained from the competent authority.

Test check of the record revealed that the gross bill of these works exceeded the Technical sanction by more than 10%.

Agreement No. & Year	Name of Work	Name of Contractor	Amount of Technical sanction (Rs.)	Amount of Technical sanction (Col.4) plus 10% (Rs.)	Total expdr. of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.) Col.6 - Col.5
1	2	3	4	5	6	7
35/DDH-114/PWD/2018-19	M/o Hockey ground at Ghummenhera Govt. School different road under Hort. Sub Division-South-II/HD South, PWD, New Delhi during 2018-19. SH:-(M/o Tree, Shrubs and Hedge plants)	M/S Ashok Kumar Contractors	361000	397100	408985	11885

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49/DDH-114/PWD/2 018-19	M/o Hort. Works attached to different Roads and Technical Institute under Sub Division South-III/HD South, PWD, New Delhi during 2018-19. SH:- (Providing services of Maxi Cab)	Sh. Om Prakash Sharma	899000	988900	1315350	326450
50/DDH-114/PWD/2 018-19	M/o Hort. Works attached at different Roads(R.K Puram section, Inderpuri, Karol Bagh Section, Dwarka and Najafgarh Section etc.) under Sub Division South-II/Section-2/HD South, PWD, New Delhi during 2018-19. SH:- (Providing services of Maintenance Van)	Sh. Suresh Chandra Infratech Pvt. Ltd.	1630400	1793440	2061420	267980
52/DDH-114/PWD/2 018-19	M/o Hort. Works at different Roads under Sub Division South-II(Sec-1)/HD South, PWD, New Delhi during 2018-19. SH:- (Earth Work and Removal of Malba from central verge and side verge.)	M/S Ashok Kumar Contractors	1319600	1451560	1732876	281316
56/DDH-114/PWD/2 018-19	M/o Different Road under R.K. Puram Section Hort. Sub Divn South-II/(Section-I) South/PWD/ New Delhi dg. 2018-19. (SH:- Plantation of Trees and Shrubs.)	M/s Vijay Enterprises	1918000	2109800	2158221	48421

Planning Branch of this Division is directed to revise the Technical sanction and for the above cited work from the competent Authority under intimation to Audit.

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u **Para No. 10:- Non Production of Records**

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The under mentioned records have not been produced to Audit and hence these Records may be produced to next audit:-

1. Property Register
2. Postage Stamp Register
3. Electricity/Water/Telephone Register
4. Cash receipt in Form 3
5. Fidelity/Surety bond
6. Arbitration cases file.

A.K. Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

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PART-III

TAN- 1: - Public Works (Suspense) Deposit. (Audit Memo No. 9 dated: 05.09.2019)

During the test audit of Monthly Accounts of Dy. Director (Horticulture), PWD Division South (M-114), R.R. Lines, Dhaula Kuan, New Delhi-110010 for audit period 2017-18 to 2018-19, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2019, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	14427755	273116	14700871	1250000	13450871
Civil Deposits Public Works Deposits (Part-III)	1146223	0	1146223	0	1146223
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	146606	0	146606	0	146606
Total	15720584	273116	15993700	1250000	14743700

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs. 13450871/- under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of Rs. 1146223/- (Civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere

Deposits under Part-V amounting to Rs. 146606/- has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Division may work out the details of deposits of more than 3 years and credit in Government Revenue account under intimation to audit.

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TAN-2: - Uncleared Cheques (Ref. Audit Memo. No. 20 dated 09.09.2019)

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

Test check of Form CPWA-51 revealed that following 06 cheques amounting to Rs. 73,634.00/- were lying unpaid for a period ranging between 05 years to 06 years:

S.No.	Cheque No.	Date	Amount
1	860875	08.12.2008	8,050.00
2	870249	18.03.2009	7,589.00
3	870460	13.07.2009	11,784.00
4	872244	02.12.2011	2,052.00
5	798147	19.13.2013	5,909.00
6	798255	22.12.2014	38,250.00
		Gross Total	73,634.00

Till date the above cheques have not been cancelled remained un-cleared and have become time barred. Necessary action may be taken under intimation to audit.

TAN- 3: - Non maintenance of register of bills. (Ref. Audit Memo. No.23 dated 11.09.2019)

As per 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the subdivisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly in the order of receipts and the payment of the bills should also be made strictly in the order of their receipts. On scrutiny of relevant records/information provided by the Division, it is revealed that the registers of bills were not maintained.

It was further noticed on scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. in the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up o maintenance works.

It is advised to get the Bill Register prepared and show it to the next audit.

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**TAN- 4: - Non Maintenance of Contractor Ledger
(Ref. Audit Memo. No. 24 dated 11.09.2019)**

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written up and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

Test check of the records revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts. Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual and compliance shown to next audit.

TAN. 5: - Review of Measurement Books (Ref. Audit Memo No. 25 dated 11.09.2019)

As per the para 7.13 of CPWD works Manual, Measurement Books (MBs) are required to be reviewed by Divisional Accountant (DA) under the supervision of Executive Engineer. The Assistant Engineers are required to submit the Measurement books in use in the sub Division to the Divisional Office from time to time so that at least once a year the entries recorded in each of the books are subjected to a percentage check. The Divisional Officer should ensure that this annual review is conducted regularly and positively every year. And remarks if any should be recorded and communicated to the Assistant Engineers concerned.

Test Check of the Measurement Books Register revealed that Measurement Books were neither reviewed by the Divisional Accountant nor the Assistant Engineers submitted the Measurement Books in the Divisional Office. Thus the provision of Manual in respect of review of Measurement Books was not adhered which indicates that there is no monitoring at the division level to check the receipt and issuance of measurement books to sub division.

The above irregularities may be removed and compliance be shown to the next audit.

A.K. Bhatt
(A.K. BHATT)
I.A.O, Audit Party No. XXIII

Current Audit Report
(01/04/2019 to 31/03/2023)
Office of The Dy. Director,
Public Works Department, Horticulture Division South (M-114),
Government of NCT of Delhi,
R.R. Lines, Dhaula Kuan, New Delhi-110010

Para-01 (ref. Audit Memo No-04 Dated: 14/12/2023)

Sub:- Pending Court cases/arbitration cases

As per the information submitted to the audit by the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 it has been observed that the following court cases are pending in different courts as per details below:-

S. No.	Case No.	Title	Court	Advocate Name for Department	Issues involved
1	L/R/592/2020	absconding Sh. Jagdish (Mali)	Labour Court Rouse Avenue	Neeraj Aggarwal	absconding last 20 years and apply for joining
2	Petition Case 166/2021	Sucession Case Sh. Shyam Lal (Mali)	Labour Court Saket Court No.4	PWD, ADH	Sucession Case by Employees Daughter
3	911/2022	NGT Case related to Vasant Vihar No. 911/2022	NGT case	Jyoti Mehadi Rutta	Heavy pruning done

The H.O.O/ administration has to expedite the court cases on priority basis under intimation to audit.



Para-02 (Ref. audit Memo No.08 Dated: 19/12/2023)**Sub: Delay in Encashment of forfeited Performance Guarantee.**

During test check of records for the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for audit period 2019-2020 to 2022-2023 it was observed that there was delay in encashment of performance guarantee forfeited due to foreclosure/rescinded works. Due to which the lapse of budgetary allocations get mismanaged. Some of them are as detailed below:

S. No	Work Agreement No.	Amount of P.G. (Rs.)	Date of Order Foreclosure	Date of Encashment of P.G.
1	57/DD (H) South (Old M-114)/PWD/2020-21.	18436/-	25/10/2021	25/01/2022
2	65/DD (H) South (Old M-114)/PWD/2020-21.	10354/-	6/11/2021	25/01/2022
3	69/DD (H) South (Old M-114)/PWD/2020-21.	7224/-	26/04/2021	Released unauthorisedly
4	70/DD (H) South (Old M-114)/PWD/2020-21	15127/-	23/04/2021	31/05/2021
5	03/DD (H) South (Old M-114)/PWD/2021-22.	15650/-	05/03/2022	Not Deposited till date.
6	20/DD (H) South (Old M-114)/PWD/2021-22.	63057/-	04/03/2022	Released unauthorisedly
7	59/DD (H) South (Old M-114)/PWD/2021-22.	964/-	18/11/2021	Not Deposited till date.
8	67/DD (H) South (Old M-114)/PWD/2021-22.	71990/-	28/12/2021	Not Deposited till date.
9	80/DD (H) South (Old M-114)/PWD/2021-22.	92409/-	19/05/2022	Not Deposited till date.
10	27/DD (H) South (Old M-114)/PWD/2022-23.	23500/-	28/09/2022	Not Deposited till date.
11	45/DD (H) South (Old M-114)/PWD/2022-23.	21345/-	28/01/2023	20/03/2023
12	46/DD (H) South (Old M-114)/PWD/2022-23.	17524/-	28/01/2023	20/03/2023

The Head of office shall review the matter and initiate necessary steps for better financial control.

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Para-03 (Ref. Audit Memo No.09 Dated: 19/12/2023)

Sub: Un-authorized release of forfeited Performance Guarantee amounting to Rs.70,281/-

During test check of records for the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for audit period 2019-2020 to 2022-2023 it was observed that in some cases the performance guarantee forfeited due to foreclosure/rescinded works were released and handed over to the contractor un-authorizedly, thereby causing the financial to the Government exchequer. Some of them are as detailed below:

S. No	Work Agreement No.	Amount of P.G. (Rs.)	Date of Order Foreclosure	Date of Encashment of P.G.
1	69/DD (H) South (Old M-114)/ PWD/2020-	7224/-	26/04/2021	Released unauthorisedly
2	20/DD (H) South (Old M-114)/ PWD/2021-	63057/-	04/03/2022	Released unauthorisedly
	Total	70,281/-		

The Head of office shall review the facts and figures. Other similar cases may also be reviewed and the recovery be initiated, if any under intimation to the audit.

Para-04 (Ref. Audit Memo No.10 Dated: 20/12/2023)

Sub: Un-authorized payment of Rs. 44,08,620/- to the contractor without obtaining original receipt of DJB for purchase of STP.

The Condition of contract stipulates that the water tanker shall be filled form the nearest Delhi Jal board (S.T.Ps). The contractor shall have to submit all receipt of water tanker received form Delhi Jal Board in original for payment purpose and payment shall be made as per the receipt submitted along with the bill.

During test check of records for the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for audit period 2019-2020 to 2022-2023 it was observed that in some of the cases the payment for water tankers utilized by the contractor for watering the plants and shrubs etc. on the horticulture sites were made without submitting the original slip of DJB for purchase of STP water, Which is irregular payment and requires to be recovered from the contractor. Some of cases are as detailed below:

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S. No.	Agreement No.	Quantity executed as BOQ	Rate after abatement enhancement	Amount of Recovery due ((Rs.))
1	92/DD(H)/HDM-114/PWD/2018-19	750	544*25.10% Below = 407.46	3,05,595/-
2	100/DD(H)/HDM-114/PWD/2018-19	236	726.30*2.00% Below = 711.77	1,67,978/-
3	19/DD(H)/HDM-114/PWD/2019-20	1460	726.30* 24.99% Above = 907.80	13,25,391/-
4	22/DD(H)/HDM-114/PWD/2019-20	107	726.30*22.99% Above = 893.28	95,581/-
5	41/DD(H)/HDM-114/PWD/2020-21	3564	726.30*41.26% Below = 426.62	15,20,504/-
6	38/DD(H)/HDM-114/PWD/2021-22	2210	726.30*38.10% Below = 449.58	9,93,571/-
Total				44,08,620/-

The Head of office shall review the matter and verify the facts and figures. All other similar cases may also be reviewed and recovery be initiated accordingly under intimation to the audit.

Para-05 (Ref. Audit Memo No.11 Dated: 20/12/2023)

Subject:-Non imposition of penalty of Rs.12,86,579/- for not submitting the GPS Mechanism Slips for Vehicles.

As per the General Condition of the Contract, Vehicle should be equipped with GPS System and the contractor should also submit the GPS Mechanism Slip/ Statement. Non submission of GPS Mechanism Slip/ Statement for the above item, recovery will be made @ Rs. 105.50 per Trip.

During test check of records for the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for audit period 2019-2020 to 2022-2023 it was observed that in some of the cases the payment was made for the vehicle Trips utilized in works without submission of the above said GPS Statement and the penalty was not imposed. Some of them are as detailed below:-

S. No	Work Agreement No.	No. of Trips Allowed	Amount of Penalty due
1	63/DD(H)/HDM-114/PWD/2018-19	401	42036/-
2	86/DD(H)/HDM-114/PWD/2018-19	1996	210578/-
3	97/DD(H)/HDM-114/PWD/2018-19	316	333338/-
4	100/DD(H)/HDM-114/PWD/2018-19	356	37558/-
5	11/DD(H)/HDM-114/PWD/2019-20	1786	188423/-
6	26/DD(H)/HDM-114/PWD/2019-20	817	86194/-
7	29/DD(H)/HDM-114/PWD/2019-20	327	34499/-

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8	36/DD(H)/HDM-114/PWD/2019-20	328	34604/-
9	55/DD(H)/HDM-114/PWD/2019-20	111	11710/-
10	14/DD(H)/HDM-114/PWD/2020-21	376	39668/-
11	17/DD(H)/HDM-114/PWD/2020-21	722	76171/-
12	23/DD(H)/HDM-114/PWD/2020-21	608	64144/-
13	26/DD(H)/HDM-114/PWD/2020-21	519	54755/-
14	33/DD(H)/HDM-114/PWD/2020-21	305	32178/-
15	44/DD(H)/HDM-114/PWD/2020-21	224	23632/-
16	38/DD(H)/HDM-114/PWD/2021-22	162	17091/-
Total			12,86,579/-

The Head of office shall review the matter and verify the facts and figures. All other similar cases may also be reviewed and recovery be initiated accordingly under intimation to the audit.

Para-06 (Ref. Audit Memo No.12 Dated: 20/12/2023)

Subject:- Non recovery of Rs. 26,70,000/- from the contractor for failure to provide Graduate Engineer at site.

As per clause 32(i) & 36(i) of the agreements, a Graduate B.Sc. (Ag.)/ B.Sc. (Horticulture) with experience of 2/3 year was required to be deployed at site by the contractor for supervision of the work failing which he was liable to pay compensation as prescribed for each month of default.

During scrutiny of relevant records of Deputy Director (Horticulture), M-114 it was noticed that in the following works technical representatives were not deployed by concerned agencies as no documentary proof i.e. appointment letter, qualification certificate of engineer appointed as technical representatives was found in records provided to audit. Due to non-deployment of graduate engineer, Division had given undue favor to contractors. Some of cases showing the recovery of Rs. 26,70,000/- are mentioned below:-

S. No.	Agreement No.	No. of Technical represent ative required	Amount to be recovered per month	Date of Start	Actual Date of Completion	Period (In month)	Amount (In Rs.)
1	38/DD(H)/HDM-14/PWD/2021-22	1	15000	31.07.2021	29.07.2022	12	1,80,000/-
2	45/DD(H)/HDM-114/PWD/2018-19	1	15000	31.10.2018	06.12.2019	13	1,95,000/-
3	11/DD(H)/HDM-114/PWD/2019-20	1	15000	25.09.2019	13.11.2020	14	2,10,000/-
4	46/DD(H)/HDM-114/PWD/2020-21	1	15000	16.12.2020	15.12.2021	12	1,80,000/-
5	41/DD(H)/HDM-114/PWD/2020-21	1	15000	21.11.2020	20.11.2021	12	1,80,000/-
6	02/DD(H)/HDM-114/PWD/2019-20	1	15000	06.07.2019	23.08.2019	12	1,80,000/-
7	23/DD(H)/HDM-114/PWD/2019-20	1	15000	07.10.2019	21.05.2020	6	90,000/-
8	39/DD(H)/HDM-	1	15000	10.08.2018	16.09.2019	12	1,80,000/-

	114/PWD/2018-19						
9	25/DD(H)/HDM-114/PWD/2021-22	1	15000	09.07.2021	08.07.2022	12	1,80,000/-
10	38/DD(H)/HDM-114/PWD/2021-22	1	15000	30.07.2021	29.07.2022	12	1,80,000/-
11	39/DD(H)/HDM-114/PWD/2021-22	1	15000	02.08.2021	01.08.2022	12	1,80,000/-
12	61/DD(H)/HDM-114/PWD/2021-22	1	15000	02.12.2021	01.01.2022	1	15,000/-
13	86/DD(H)/HDM-114/PWD/2021-22	1	15000	02.03.2022	01.03.2023	12	1,80,000/-
14	87/DD(H)/HDM-114/PWD/2021-22	1	15000	09.04.2022	08.04.2023	12	1,80,000/-
15	01/DD(H)/HDM-114/PWD/2022-23	1	15000	17.05.2022	16.05.2023	12	1,80,000/-
16	23/DD(H)/HDM-114/PWD/2022-23	1	15000	21.07.2022	20.07.2022	12	1,80,000/-
	Total						26,70,000/-

The Head of office shall review the matter and verify the facts and figures. All other similar cases may also be reviewed and recovery be initiated accordingly under intimation to the audit.

Para-07 (Ref. Audit Memo No.13 Dated: 20/12/2023)

Sub:- Non-deduction of Labour-cess from the bills of contractors amounting to Rs.2,04,661/-.

As per the 2(d) (iv) of the Delhi Buildings and other Constructions workers rules 1998, while making the payment to a contractor, the contractor shall make a statutory deduction on account of labour-cess @ 1% from each running account bill and deposit the same with the Delhi Building and other Construction Workers Welfare Board within a period of 30 days of deduction.

During the scrutiny of records of the O/o the Dy. Director (Horticulture), Division South – (M-114), Public works Department, Government of NCT of Delhi for the period 2019-2020 to 2022-2023, it was observed that the Division had not deducted the amount of labour-cess as above from the payment of bills made to the contractor during the period of audit i. e. 2019-2020 to 2022-2023. Some of the cases are mentioned below showing the recovery of Rs.2,04,661/-/- from the agencies.

S. No.	Agreement No.	Total Amount paid (In Rs.)	Amount of Labour Cess @1% of payment (In Rs.)
1	45/DD(H)/HDM-114/PWD/2018-19	1902236/-	19022/-
2	36/DD(H)/HDM-114/PWD/2018-19	388343/-	3883/-
3	29/DD(H)/HDM-114/PWD/2019-20	1161504/-	11615/-
4	22/DD(H)/HDM-114/PWD/2019-20	478919/-	4789/-
5	54/DD(H)/HDM-114/PWD/2019-20	198440/-	1984/-
6	55/DD(H)/HDM-114/PWD/2019-20	317743/-	3177/-
7	63/DD(H)/HDM-114/PWD/2018-19	142196/-	1422/-
8	61/DD(H)/HDM-114/PWD/2018-19	644087/-	6441/-

9	72/DD(H)/HDM-114/PWD/2018-19	609550/-	6096/-
10	100/DD(H)/HDM-114/PWD/2018-19	285016/-	2850/-
11	101/DD(H)/HDM-114/PWD/2018-19	576770/-	5768/-
12	72/DD(H)/HDM-114/PWD/2018-19	609550/-	6096/-
13	26/DD(H)/HDM-114/PWD/2019-20	629090/-	6291/-
14	97/DD(H)/HDM-114/PWD/2018-19	663284/-	6631/-
15	86/DD(H)/HDM-114/PWD/2018-19	1272158/-	12725/-
16	36/DD(H)/HDM-114/PWD/2019-20	116270/-	1163/-
17	11/DD(H)/HDM-114/PWD/2019-20	2582207/-	25822/-
18	68/DD(H)/HDM-114/PWD/2020-21	371577/-	3716/-
19	16/DD(H)/HDM-114/PWD/2020-21	393237/-	3932/-
20	17/DD(H)/HDM-114/PWD/2020-21	483884/-	4839/-
21	72/DD(H)/HDM-114/PWD/2021-22	251604/-	2516/-
22	79/DD(H)/HDM-114/PWD/2021-22	503344/-	5033/-
24	14/DD(H)/HDM-114/PWD/2020-21	735078/-	7351/-
25	23/DD(H)/HDM-114/PWD/2020-21	328322/-	3283/-
26	55/DD(H)/HDM-114/PWD/2021-22	408777/-	4088/-
27	58/DD(H)/HDM-114/PWD/2019-20	472327/-	4724/-
28	44/DD(H)/HDM-114/PWD/2020-21	669190/-	6692/-
29	34/DD(H)/HDM-114/PWD/2019-20	349468/-	3495/-
30	33/DD(H)/HDM-114/PWD/2019-20	1132154/-	11322/-
31	35/DD(H)/HDM-114/PWD/2019-20	1050680/-	10507/-
32	51/DD(H)/HDM-114/PWD/2020-21	738834/-	7388/-
	Total	20465839/-	204661/-

The DDO shall review the matter. All other similar cases may also be reviewed and recovery be initiated from the concerned contractors and be deposited to the Delhi Building and other Construction Workers Welfare Board accordingly.

(Part-III)
TEST AUDIT NOTES

TAN-01 (Ref. Audit Memo No.02 Dated: 12/12/2023).

Subject:-Improper maintenance of Pay Bill Register

During the audit for the office of The Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 it was observed that the PBR was maintained in the Form CPWA-58 (Register of sanctions) instead of proper form of pay bill registers for the audit period from 2019-23, However the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR
2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. The amounts were written top to bottom for each month without having any details. viz previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
5. In a number of cases, LPC of the employees who have joined/transferred during the audit period has not been attached in the PBR. Hence initial pay of newly joined employee (on transfer) cannot be cross-verified from LPC.
6. Abstract of pay bills has not been prepared.

Reasons for improper maintenance of PBR may please be reviewed and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.

TAN-02 (Ref. Audit Memo No.03 Dated:12/12/2023)

Subject:- Shortcomings in maintenance of Service Books

During the test check of Service books maintained by, following shortcomings have been noticed :-

1. The particulars of the each government servant at the first page of the **service book should be re-attested after every five years and fresh photo graphs should be appended** and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that in some of the cases the photograph was not pasted in the service book also, the above said re-attestation have not been followed in most of the cases.
2. **Entry of AADHAAR No.** has not been made in any of the Service Book of any of the employees which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-1/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should

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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.

3. As per rule, there should be initial of the individual is required for verification of Grant of Annual Increment, same could not done in most of the Service Book.
4. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person.

Reasons for above mentioned irregularities may be reviewed and may take necessary action to get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.



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TAN-03 (Ref. Audit Memo No.05 Dated: 15/12/2023)**Sub: Unwanted Delay in foreclosure/ rescinding.**

During test check of records for the by the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for the period 2019-2023 it was observed that the works awarded were foreclosed/rescinded due to non starting the work by the contractor after a long gap from the date of stipulated date of start for work awarded. Due to which the working of the department gets hindered and causes the lapse of budgetary allocations and loss to the maintenance work of Plants and trees. Some of them are as detailed below:

Agreement Under Hort. Div. South /PWD (old M-114)2019-20

S. No.	Name of work	Agency	Agreement No.	Estimated cost	Tender Amount	% Above/ Below	Date of start	Date of completion due	Time Allowed	Status
1	M/o Garden area attached to Press Enclave Road Side Strip Park at Sheikh Sarai-II (Near Gurudwara) under HSD-South-I/Division-South/PWD, New Delhi during 2019-20. SH:- Improvement & Plantation different types of Plants.	M/s Jeewan and Sons Nursery	16/DD (H) South (Old M-114)/PWD/2019-20	17, 22,465	19, 11,936	11 % Above	05.10 .2019	02.04 .2020	120 days	Work Recined Dated: 07/03/202

Agreement Under Hort. Div. South /PWD (old M-114)2020-21

1	M/o Hort. Work at different Roads (Pusa, Rajender Nagar, Naraina etc.) under Hort. Sub. Divn- South-II/Section-I/HD-South/PWD, New Delhi during 2020-21. SH:- Providing of Water to plants through water tanker.	M/s Buland Constructions	57/DD (H) South (Old M-114)/PWD/2020-21.	11,62,080.00	6,47,859.00	44.25 % below	16.01.2021	15.01.2022	365 days	Work Recined Dated: 25/10/2021
2	M/o Hort. Works attached to different Roads under HSD-South-I/HD-South/PWD, New Delhi during 2020-21. SH:- Providing of Water tanker for watering to plants.	M/s Buland Constructions	65/DD (H) South (Old M-114)/PWD/2020-21.	5,76,682.00	3,45,144.00	40.15 % below	30.01.2021	29.01.2022	365 days	Work Recined Dated: 06/11/2021
3	M/o area attached to EPDP road (Outer ring road to Hansraj sethi Marg) Chittranjan Park & PWD road from DDA Market to Guru Ravidas road T-point under HSD-South-III/HD-South/ PWD New Delhi 2020-21. SH: - Plantation of Shrubs & maintenance of Hort. Works.	M/s Green Bloom	69/DD (H) South (Old M-114)/PWD/2020-21.	4,44,796.00	2,40,812.00	45.55 % below	06.03.2021	03.06.2021	90 days	Work Recined Dated: 26/04/2021

4	M/o area attached to vth Avenue Road,X Cross Road between Block-15& 18(IVth Avenue to vth Avenue) Lodhi Colony,Barapulla Flyover & the road from roundabout Thyagraj Stadium to IVth Avenue road Lodhi Colony under HSD South-III/HD-South/PWD/ New Delhi dg. 2020-21.(SH:-Plantation of trees and shrubs & Maintenance of Hort. Works..	M/s Jai Maa Nurser y	70/DD (H) South (Old M- 114)/PW D/2020- 21.	12,18,829.0 0	5,04,229.00	58.63 % below	11.03.2021	08.06.2021	90 days	Work Recined Dated: 23/04/2021
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Agreement Under Hort. Div. South /PWD (old M-114)2021-22

S. No.	Name of work	Agency	Agreement No.	Agreement No.	Estimated cost	Tender Amount	% Above/ Below	Date of start	Date of completion due	Time Allowed
1	M/o area attached to Guru Ravidas Marg from Govindpuri Metro Station to Hamdard Nagar under HSD South-III/HD-South/PWD/ New Delhi dg. 2020-21.(SH:-Plantation in Central Verge.	M/s Pioneer Horticulturist	03/DD (H) South (Old M- 114)/P WD/202 1-22.	8,05,126.00	5,19,145.00	35.52% Below	10.04. 2021	08.07. 2021	90 days	Work Forclosed Dated: 05/03/2022
2	M/o area attached to M. B. Road from Batra Hospital to Badarpur Border under HSD South III/HD-South/PWD/New Delhi dg. 2021-22. (SH: Maintenance of Hort. work).	Sh. Om Prakash Sharma	20/DD (H) South (Old M- 114)/P WD/202 1-22.	36,57,401.0 0	21,01,908.00	42.53% below	05.07. 2021	04.07. 2022	365 days	Work Forclosed Dated: 04/03/2022
3	SITC of 2x315 KVA Electrical Substation i/c Civil Construction work at SCERT Building, Varun Marg, Defence Colony, New Delhi. (SH: Electrical work & Civil work) (Composite work) SH: Transplantation of (Revised) 4th Call	M/s RP Entrepreneur	59/DD (H) South (Old M- 114)/P WD/202 1-22.	₹ 32,118.00	₹ 32,118.00	At Par	10.11. 2021	09.12. 2021	30 days	Work Forclosed Dated: 18/11/2021
4	M/o Hort. work at Mathura Road from Ashram Chowk to Ali Village) under Hort. Sub Division South-III/HD-South/PWD, New Delhi dg. 2021-22. (SH:Complete maintenance of Hort. work.)	M/s Shivam Enterprises	67/DD (H) South (Old M- 114)/P WD/202 1-22.	₹ 38,08,369.0 0	₹ 23,99,653.00	36.99% Below	24.12. 2021	23.12. 2022	365 days	PG/ Work Forfeited Dated: 28/12/2021

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5	M/o Hort. Work at Ring Road (Central Verge) Moti Bagh to Mayapuri Flyover under Hort. Sub Division South-II/HD South/PWD, New Delhi during 2021-22. (SH Maintenance of Tree, Shrubs and Hedge).	Sh. Raj Kumar Saini	69/DD (H) South (Old M-114)/P WD/2021-22.	₹ 33,12,454.00	₹ 22,17,025.00	33.07% Below	19.12.2021	18.12.2022	365 days	PG/ Work Forfeited Dated: 20/12/2021
6	M/o Hort. Work attached to Vasant Vihar Area Roads as (Poorvi Marg, Paschimi Marg, Munirka Marg-1, Munirka Marg-2, Vasant Marg-1, Vasant Marg-2, A-9 Street) under Hort. Sub. Division South-I/HD-South/PWD/New Delhi during 2021-22. (SH:- Providing and planting of different types of ground covers plants)	Sh. Rampal singh	80/DD (H) South (Old M-114)/P WD/2021-22.	₹ 39,09,526.00	₹ 30,80,315.00	21.21% Below	25.01.2022	10.03.2022	45 days	Work Foreclos Dated: 19/05/2022

Agreement Under Hort. Div. South /PWD (old M-114)2022-23

1	M/o Hort. work at Division Office R.R. Line Dhaura Kuan, Ring Road, under HSD South-II/Division-South/PWD/New Delhi dg. 2022-23. (SH:- Providing Service of Security Guard for watch and ward of Division office, Inder puri Site office and ITI PUSA/Nursery.)	M/s S.K. Group & Allied Services	27/DD (H) South (Old M-114)/PWD/2022-23.	₹ 19,05,601	₹ 7,69,291	59.63 % Below	05.09.2022	04.09.2023	365 days	Work Rescined Dated: 28/09/2022
2	M/o Garden area attached to between Chirag Delhi FOB and Seikh Sarai FOB (BRT) under HSD South-III/HD-South/PWD, New Delhi dg 2022-23. (SH- Complete Maintenance of Hort. work).	M/s Jai Maa Nursery	45/DD (H) South (Old M-114)/PWD/2022-23.	₹ 8,27,906	₹ 7,11,502	14.06 % Below	06.10.2022	05.10.2023	365 days	Work Rescined Dated: 28/01/2023
3	M/o Hort. work attached to Outer Ring Road and EPDP Road under HSD South-III/HD-South/PWD/New Delhi dg. 2022-23. (SH-Complete Maintenance of Hort. works).	M/s Jai Maa Nursery	46/DD (H) South (Old M-114)/PWD/2022-23.	₹ 6,35,329	₹ 5,84,121	8.06% Below	06.10.2022	05.10.2023	365 days	Work Rescined Dated: 28/01/2023

The Head of office shall review the matter and initiate necessary steps to improve the performance of the unit.

7

TAN-04 (Ref. Audit Memo No.07dated: 18/12/2023)

Subject :-Public Works (Suspense) Deposit of Rs. 3,16,46,409/-

During test check of monthly account of the office of Dy. Director, Public Works Department, Horticulture Division (M-114), Government of NCT of Delhi, R.R. Lines New Delhi-110010 for audit period 2019-2020 to 2022-2023, it has been observed that a heavy outstanding/unclaimed/unadjusted balance was still in M.H. 8443-part-II/III/V as on 31st March, 2023 totaling to an amount of Rs. **3,16,46,409/-** as details given below:-

Classes of Deposits	Amount as on 31.03.2023
Civil deposits security Deposits (Part-II)	1,60,24,999
Civil Deposits Public Works Deposits (Part-III)	1,51,13,925
Civil Deposits other Deposits (Part V)	5,07,485
Total	3,16,46,409

As per provisions of Para 21.6 of CPWD works manual, the concerned division should review Monthly all deposits under Part-II and refund the security deposits where due , without waiting for any application from the contractor. Heavy accumulation of Rs. 1,60,24,999/- was indicative of non-review of Deposit Register at Divisional Level from time to time. This should now be reviewed and all deposits more than three years old where refund is not due should be credited to government account.

Accumulation of Rs 1,51,13,925/- under Part III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department. If these works are not to be executed, the deposit should immediately be refunded to the concerned agency to avoid the blockage of funds. So that the same can be utilized elsewhere.

Deposit of under Part V has accumulated due to withheld amount from contractor's bill on account of non-sanction of EOT cases, testing defects, pending works etc. Accumulation of Rs. 5,07,485/- was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

The Head of office shall review the matter and initiate necessary steps to reduce the balance under the said Head of account.

6

TAN-05 (Ref. Audit Memo No.14 Dated: 20/12/2023)

Subject:-Improper maintenance of stock registers.

Under Rule 190 of GFR, the Officer –in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and material in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc should be maintained according to the Form GFR-41.

But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could be worked out.

Signatures of the Recipient branch/ section have also not been obtained in the stock register, which certify that the stock have actually been received by it.

Physical verification of stock registers.

Rule 192 of GFR, Physical verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But on scrutiny of stock registers revealed that no physical verification has been carried out during the audit period. Physical verification of Stock register should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register. Needful may be done under the intimation to Audit.

TAN-06 (Ref. Audit Memo No.15 Dated: 21/12/2023)

Sub: - Non adjustment of Un-cleared Cheques. ✓

Section 6.2.10 and 6.2.11 of Central Public Works Accounts Code states that cheques shall be payable at any time within three months after the month of its issue. If a cheque remaining unpaid for more than six months after the month of its issue and not surrendered for renewal/cancellation it should be cancelled.

During the scrutiny/ Test check of Form CPWA-51 of records of the O/o the Dy. Director (Horticulture), Division-M-114 (South), Public works Department, Government of NCT of Delhi for the period 2019-2020 to 2022-2023 revealed that following 06 cheques amounting ot Rs. 73,634/- were lying unpaid for a period ranging between 10 years to 15 years:

S.No.	Cheque No.	Date	Amount (Rs.)
1.	860875	08.12.2008	8,050.00
2 .	870249	18.03.2009	7,589.00
3.	870460	13.07.2009	11,784.00
4.	872244	02.12.2011	2,052.00
5.	798147	19.10.2013	5,909.00
6.	798255	22.12.2014	38,250.00
		Gross Total	73,634.00



②

Till date the above cheques have not been cancelled, remained un-cleared and have become time barred. The Head of office shall review the matter and initiate necessary steps Adjust/cancel the said cheques.

TAN-07 (Ref. Audit Memo No.16 Dated: 21/12/2023)

Sub:-- Non maintenance of register of bills.

As per para 10.1 of the CPWD works Manual, a consolidated record of all the bills received from the sub-divisions in respect of works/supplies should be maintained in the register of bills. The bills should be entered in the register strictly as per the order of receipts and the payment of the bills should also be made strictly in the order of their receipts.

During the audit of records of the O/o the Dy. Director (Horticulture), Division-M-114 (South), Public works Department, Government of NCT of Delhi for the period 2019-2020 to 2022-2023, on scrutiny of relevant records/information provided by the Division, it was revealed that the registers of bills were not maintained.

It was further noticed, On scrutiny of relevant records/information provided by the Division that the division had not maintained history sheets of the assets to record the details maintenance work carried out such as dates of works carried out, the nature of works done, expenditure incurred etc. In the absence of history sheet of repairs and maintenance work carried were not ascertainable.

Register of bills and history sheets of the assets with regard to repairs and maintenance works carried out should be maintained to ensure transparency in processing and payments of bills as well as transparency in taking up of maintenance works.

The Head of office shall review the matter and initiate necessary steps to get the Bill Register prepared

②

4

TAN-08 (Ref. Audit Memo No.17 Dated: 21/12/2023)

Sub: - Non Maintenance of Contractor Ledger

Para 10.2 of CPWD Works Manual stipulates that the accounts relating to contracts should be kept in CPWA Form 43 as Contractor Ledger and separate folio or set of folios should be reserved for all transactions with each contractor and it should be written and maintained up to date. It further stipulates that Divisional Accountant is responsible for correctness of entries in the ledger.

During the scrutiny/ Test check of Form CPWA-51 of records of the O/o the Dy. Director (Horticulture), Division-M-114 (South), Public works Department, Government of NCT of Delhi for the period 2019-2020 to 2022-2023 it was revealed that contractor ledger was not maintained. It could, therefore, not be verified in audit as to whether all the transactions viz. advance payments and secured advances were made in terms of provisions of the codes/manual/contracts.

Besides liabilities if any, of the contractor and abstract of transactions relating to works could not be ascertained. Divisional Accountant is directed to maintain the Contractor Ledger in Division for monitoring the payments of advances and Secured Advances made to the contractors as per CPWD works Manual.

(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. XXXII