

DIRECTORATE OF AUDIT  
GOVT OF NCT OF DELHI  
4<sup>TH</sup> LEVEL, C WING, DELHI SECTT,  
I.P.ESTATE, NEW DELHI-113

Sub:- Audit Report of Ex. Engrs, Flyover Project Div, F-124, Dy Director (Horticulture) PWS, Muzrab Chak, Delhi  
period 2007-08 to 2008-09.

**INTRODUCTION :-**

The I.A.R on the accounts of Ex Engr, Dy Director (Horticulture) PWS, Muzrab Chak, Delhi for 4/2007-08 to 3/2008-09 was conducted by field Audit Party No- 10, comprising of S/Shri Man Mohan Singh IAO, S C Kukark, AAO and Sat Gesta & Man Mohan Kaur, Sr/Jr. Acctt. The audit was conducted during 10 working days w.e.f. 4.9.2009 to 17.9.2009. This was the 1st audit. The D.A.C.R. has not conducted the audit of the department upto till date.

**AIMS AND OBJECTIVES** The main objective of the Divn. is the plantation & maintenance of trees in and around roads, bridges & underpasses falling in their jurisdiction in the Capital.

**HOD/H.O.S / D.D.O's / CASHIERS**

The following officials have served as HOD/HOO/DDO/Cashier during 2007-08.

S.No	HOD S/Shri	Head of Office S/Shri/Ms	DDO S/Shri	Cashier S/Shri
1	—	<u>1. Sh. V. Jyoti Singh</u> <u>15.07 to 11.8.08</u>	—	<u>Sr. Vasthish Dev</u> <u>16/2007 to till date</u>

2. Sh. Santosh Kumar 11.8.2008 to 17.8.09

**Budget Allocation and Expenditure for the year 2006-07:-**

Budget PLAN (Rs. Lacs)	Year	Expenditure Up to Year	Excess/ Saving
	<u>3. Sh. N. K Sharma</u>	<u>17.8.09 to till date ending</u>	
<u>72.00</u>	<u>2007-08</u>	<u>68.88</u>	
<u>305.00</u>	<u>2008-09</u>	<u>293.41</u>	

**Statutory Audit:-**

Statutory audit of the Dy. Director (Horticulture) F-124 PWS, Muzrab Chak, Delhi GNCT of Delhi was not conducted by AG (Audit) Delhi till date.

**Vacancy Statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	1	1	—
2.	Group B	8	8	—
3.	Group C	2	2	—
4.	Group D	3	3	—
	<b>Total</b>	<u>14</u>	<u>14</u>	<u>NIL</u>

**Maintenance of Records:-**

The maintenance of records of DY Director (Hort.) F-124 PWD Mubarka Chowk Delhi for the period 4/2007 to 3/2009, was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report.**

There were NIL audit para's outstanding, Being 1st Audit the \_\_\_\_\_ has made compliance of as such \_\_\_\_\_ para's settled. The remaining \_\_\_\_\_ para's have been incorporated with current audit report as part -I (old audit report).

(A)

S. No	Year	Total Para's	Para Settled	Para No. of Settled Para's	Outstanding Para's with para No.
1.					
2.					
3.					
4.					
<b>Total</b>					

(B) **Details of old Recovery.**

S. No	Year	Total old Recovery	Amount recovered		Balance Recovery against paras (Amount in Rs. <u>para wise</u> )
			Para No.	Amount	
1.					
2.					
3.					
4.					
<b>Total</b>					

**Current Audit Report-**

During the course of current audit, 07 audit memo's highlighting various regularities/short recovery to the tune of Rs 54/- were issued. Department has not shown any compliance of any audit memo's, as such no spot recovery was made. By para to para audit objections have been incorporated in current audit report.

**Details of Current Recovery (Audit Period 2006-07):-**

Para No's	Total Recoveries (in Rs)	Amount Recoveries	Balance (in Rs.)
1			
2			



**PART-I**

**NIL**

**BEING FIRST  
AUDIT**

(6)

**PART-II**  
**CURRENT AUDIT**  
**2007-2009.**

**Para No.1, Ref: Memo No-6. Date 16-09-2009.**

**Sub:-Escalation of cost and undue benefit to contractor.**  
**Agreement No. 75/DD (H)/F-124/PWD/08-09.**

The work "Development of Horticulture Work" was awarded to M/s Brij Mohan Lal & Co. at a tendered amount of Rs.7,47,768/- which is 9% below the estimated cost of Rs.8,21,723/-. As per final bill a total expenditure to the tune of Rs.14,70,846/- has been found incurred which amount to 99% escalation on account of deviated work of Rs.4,94,256/- and extra item work costing Rs.2,28,905/-

In this regard it was observed in audit as under:-

- (i) As per GOI OM No.DGW/MAN/129 dated 30-12-2005. Executive Engineer may accord technical sanction and except the lowest tender for work upto a limit of Rs.10 lacs (where AE (P) is not provided). The above work was accepted within the above power but exceeded the limit upon the completion of the work. Section 2.26 of CPWD manual further stipulates that if the expenditure exceeds beyond 10% of the technical sanction a revised technical sanction is required to be issued by the competent authority. In the above cost the expenditure has been exceeded beyond the limit but revised technical sanction is not found obtained from the competent authority as per record provided to audit.
- (ii) As per Section 23.2.1 of the CPWD manual, no deviation in the quantities of any item should be made without the prior approval of the competent authority.
- (iii) Since actual expenditure has been enhanced to the extent of almost 2 time of tendered amount the very purpose of calling tenders codal formalities etc. has been defeated.
- (iv) Further, it may also be clarified to the audit that why the extra items as well as deviated quantity of works escaped the attention of authority while preparing the preliminary estimate which give under benefit to contractor.
- (v) The extra expenditure made due to extra items and deviation be got regularized from the competent authority.

**Para No.2,      Ref: Memo No-5. Date 16-09-2009.**

**Sub: - The amount pending with DDA with was paid on behalf of Judicial Academy, National Law School and National Institute for mediation and conciliation.**

**Agreement No:-13/DD (H)/F-124/PWD/08-09.**

**Name of Work: - Transplantation of Marked Trees for "Master Plan Green" adjacent to the Complex Delhi Judicial Academy.**

Estimate Cost. : 8,20,500/-

Tender Cost : 8,18,449/-

Time : 5 Months.

Audit date of completion: Work abandoned.

Rs. 2,00,000/- ( Rs. Two Lakhs) had been paid to DDA vide cheque No.236903 dated 22-12-2008, agreement the above said work for adopting of park on 5 acre of land at "Master Plan Green" at Sector-14, Dwarka on behalf of Delhi, Judicial Academy, Nation Law School.

The work has been abandoned due to non permitted to transplantation/felling trees from park by department of forest and wild life Govt. of NCT of Delhi, vide Dy. Conservator of Forest (West) letter No. F-14/WFD/CST/08-09 /204, dated 02-04-2009 under the Delhi preservation of trees Act.1994.

The department has not made any efforts to get back the amount of Rs.2,00,000/- (Rs. Two Lakhs) from DDA, when work has been declared abandoned.

Necessary action be taken to get back the amount paid to DDA under intimation to audit.

**Para No-3**

**Ref: Memo No.3 dated 09-09-09.**

**Sub:-Interest Bearing Securities:-**

During the Scrutiny of Interest Bearing register for the audit period 2007-09, it has been seen that some of the FDR submitted by the contractors in lieu of EMD/ Security Deposit/ Performance Guarantee has not been got revalidated after expiry of validity date. Even more than 1(One) year has been elapsed in some of the cases.

The department has failed to keep the record upto date on account of Interest Bearing Securities which have been received against the work allotted to contractors.

Efforts may be made to keep the records upto date. Some of the cases mentioned in the enclosed list. Remaining other cases may be regulated accordingly under intimation to audit.

## ANNEXURE

S. No	Name of Contractor	FDR No.	Amount	Validity Date
1.	M/s Jagjeet Singh	132010400096371 Dated 31-07-2007	12450/-	01-02-2008
2.	M/s Jagjeet Singh	000 0003 Dated.14-08-2007	22800/-	15-02-2008
3.	Sh. Nand Kishore	505970 Dated-19-10-2007	21100/-	17-04-2008
4.	Sh. Nand Kishore	002853 Dated.31-01-2008	10000/-	31-07-2008
5.	Sh. Nand Kishore	02853 Dated. 31-01-2008	24000/-	31-01-2008
6.	M/s Rathore Contractor & Suppliers.	059521 Dated.24-06-2008	27600/-	22-12-2008
7.	Sh. Ashok Kumar	007608 Dated. 01-07-2008	34255/-	01-07-2009
8.	Sh. Ram Pal Singh	16091 Dated. 13-07-2008	5000/-	11-07-2009
9.	M/s Brij Mohan Lal	204861 Dated. 07-06-2008	14200/-	07-06-2009
10.	M/s Rathore Contractor & Suppliers	060135 Dated. 17-10-2008	9000/-	16-04-2009
11.	M/s New Bloom Nursery	1965303 Dated. 29-01-2009	46600/-	29-07-2009
12.	Sh. Manoj Kumar	482282 Dated. 02-05-2009	183000/-	02-08-2009
13.	M/s Chandra Construction.	045578 Dated. 24-01-2009	10750/-	24-07-2009
14.	M/s Chandra Construction	482091 Dated. 30-08-2009	70500/-	27-06-2009



**Para No-4**

**Ref: Memo No.2 dated 09-09-09.**

**Sub:-Grant of increment:-**

During the scrutiny of Service Book of worked charged staff, it has been seen that excess amount of increment has been allowed w.e.f. 01-07-2006 while making the fixation of pay under C.S.(RS) rules -2008 in the following cases. The increment may be regulated in the light of Ministry of Finance Department of expenditure letter dated 08-01-2009.

1 <u>Shri. Moti Lal Mali.</u>							
DNI	Pay raised after grant of Interest	Pay should be after interest	Excess Pay				
01/07/06	7060/-	7050/-	10 X 12=	120/-			
01/07/07	7330/-	7320/-	10 X 12=	120/-			
01/07/08	7610/-	7600/-	10 X 12=	120/-			
01/07/09+	7900/-	7890/-	10 X 3=	30/-	HRA+DA	Total	
30/09/09							
				390/-	117+270=	777/-	
2 <u>Sh. Dal Chand Mali</u>							
DNI	Pay raised after grant of Interest	Pay should be after interest	Excess Pay				
01/07/06	7060/-	7050/-	10 X 12=	120/-			
01/07/07	7330/-	7320/-	10 X 12=	120/-			
01/07/08	7610/-	7600/-	10 X 12=	120/-			
01/07/09	7900/-	7890/-	10 X 3=	30/-	HRA+DA	Total	
				390/-	117+270=	777/-	
				Total			1554/-

Total amount Rs.1554/- may be recovered from the respective employees and deposited into Govt. A/c. under intimation to audit. Further the increment be revised w.e.f 01-10-2009.

*[Handwritten Signature]*  
12/09/09  
JAO.

## PART-III

TAN No-1

Ref: Memo No.7 dated 16-09-09.

**Sub: - Conveyance Charges.**

The conveyance is admissible for the employees who performed the journey within local Municipal Area and make Journey in the public interest. The general condition laid down as per provision under rule that the total amount the conveyance in one calendar month should not be exceed Rs. 500/- per individual.

During the test check of voucher and cash book, it has been observed that the conveyance has been paid to employees for more than Rs. 500/- in this case when HOD allowed to give sanction. The sanction of HOD had not been attached in respect of vouchers mentioned below. Hence the excess amount made to employees be got regularized from the competent authority, other such cases be reviewed at your own level.

S. No.	Name and Designation	Vouchers and Date	Period	Amount
1	Surendra Nath Sharma	1 Dated.06/05/2009	April.2009	580/-
2	Surendra Nath Sharma	59 Date.	August.2007 September07 October 07	529/- 595/- 595/-
3	Surendra Nath Sharma	3 Dated. 09/03/2008	November07 to Jan08	1895/-
4	Surendra Nath Sharma	3 Dated	June 08 July 08	635/- 560/-
5	Surendra Nath Sharma	17 Dated	September 08 October 08 November 08 December 08	590/- 545/- 610/- 535/-

*M. S. Singh*  
17/09/09  
I.A.O.