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

Subject:- Internal Audit report on accounts of office of Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-10091 for the audit period 2016-19.

INTRODUCTION

The First Internal Audit Report of the accounts of Office the Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-10091 for the year 2016-19 was conducted by the field Audit Party No XI comprising of Sh. Dewan Chand, I.A.O., Sh. Deepak Kumar, AAO & Sh. Deepak Kumar, Sr. Asstt.. The audit was conducted w.e.f. 23-10-2019 to 11-11-2019 (12 Working Days).

GENERAL SET UP AND ACTIVITIES

The main activity of the Division is to look after the plantation and other maintenance work relating to plants etc. of all government buildings and roads of the trans Yamuna area .The Division is divided into the following four Sub-Divisions which are headed by their respective Assistant Directors mentioned against each as under as on 31.03.2019

Sub-Division (East)

This sub –division is situated at Delhi sachivalaya with the following area under its jurisdiction under supervision Sh. GopalMeena AD(H)along with his Team of S.O. Horticulture named Sh. Pradeep Kumar (2016-17) and Sh. Sanjay Kumar Tyagi (2017-18) with SDC Sh. ChhammuLal.

JURISDICTION:

Delhi sachivalaya, IGI Slip road, I.P. Marg, ITO Redlight to Yamuna river bridge, N.H.-24 Nursery, Noida Mor to Noida Border, VikasMarg, Laxmi Nagar and Geeta colony Area.

2) SUB-DIVISION (Project)

This sub –division is situated at LokNayaksetu Bridge I.P. Estate with the following area under its jurisdiction under supervision Sh. Raj Kumar AD(H)along with his Team of S.O. Horticulture named Sh. Lalit Narayan with SDC Sh. ChhammuLal.

JURISDICTION:

LalitkalaMahavidhyalaya, karolBagh Area, RamleelaMaidan Area , Kashmiri Gate etc.

3)SUB-DIVISION (NORTH EAST & SHAHDARA)

This sub –division is situated at D.C. Court Nandnagri , with the following area under its jurisdiction under supervision Sh. G.S Meena AD(H) (dual charge), Sh. S.L. Meena AD(H) now Sh. Satbeer Singh AD(H)along with his Team of S.O. Horticulture named Sh. Kuldeep Singh Khuriwal with SDC Sh. Vinod Kumar Sharma (dual charge).

JURISDICTION:

Road No-63, Bhopara Border -2 Wazirabad Bridge, KhazuriKhasRoad, YamunaVihar Green Belt Area, D.C. Court NandNagri, VivekVihar Area with Road.

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4) SUB-DIVISION (CENTRAL & NEW DELHI)

This sub -division is situated at Police Headquarter, MSO Building , with the following area under its jurisdiction under supervision Sh. ShyamsinghAD(H) , along with his Team of S.O. Sh. Gajendra Sain and SDC Sh. Hikmat Singh.

JURISDICTION:-

Supreme court, L.G. House, Delhi Vidhan Sabha , Road Kingsway camp -2
NathuPura, Raj Ghat Ring Road to Bhanro Road T. Point .

HEAD OF DEPARTMENT

S.N.	Name & Designation	From	To
1	Er.P.B.Singh. Engineer in chief		
2	Er.Umesh Chand Mishra -do-		
3	Er. Anil Kr. Pandit -do-		
4	Er. Mathura Prasad -do-		

HEAD OF OFFICE AND DDO

S.NO	NAME OF DESIGNATION	PERIOD OF STAY IN DIVISION AS OF DATE
1	SH. S.N. LABH DD (H)	04.01.2016 TO 17.03.2017
2	SH. RAJEEV LOCHAN DD(H)	18.03.2017 TO 11.05.2017
3	SH. VIJAY KUMARDD(H)	12.05.2017 TO 01.11.2017
4	SH. T.P. SINGHDD(H)	01.11.2017 TO 28.02.2018
5	SH. U.K SHARMADD(H)	01.03.2018 TO TILL DATE

DIVISIONAL ACCOUNTANT

S.NO	NAME OF DESIGNATION	PERIOD OF STAY IN DIVISION AS OF DATE
1	SH. SANJAY SHARMA AAO	2016-17 TO 2017-18
2	SH. SACHIN BHATT, AAO	8/18 to 9/19
CASHIER		2016-17 TO 2017-18
1	SH. DEEPAK GUPTA UDC	2017-18& 2018-19
2	SH. SUNIL SRIVASTAVA LDC	

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BUDGET ALLOCATION AND EXPENDITURE

S.NO	FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	BALANCE
1	2016-17			
	2059-M & R	2400	1986.2	413.8
	OE	15	14.9	0.1
	2216-M&R	700	519.6	180.4
	3054-R &B	2300	1724.26	575.74
	TOTAL	5415	4244.96	1170
2	2017-18			
	2059-M & R	550	393.28	156.72
	2216-M&R	160	136.17	23.83
	3054-R &B	350	299.27	50.73
	3054-WC Est. salary	1900	1722.37	177.63
	TOTAL	2960	2551.09	408.91
3	2018-19			
	2059-M & R	500	498.48	1.52
	2216-M&R	250	230.66	19.34
	3054-R &B	1100	974.56	125.44
	3054-WC Est. salary	2259	2247.24	11.76
	TOTAL	4109	3950.94	158.06

VACANCY POSITION OF STAFF

GROUP	SANCTIONED POST	POST FILLED	POST VACANT
A			
Dy. Director(H)	1	1	0
TOTAL	1	1	0
B			
Asst. Director(H)	4	4	0
Assitant Account Officer	1	0	1
TOTAL	5	4	1
C			
Sectional Officer (H)	5	4	1
Draughtsman	1	1	0
Office superintendent	1	0	1
[REDACTED]	3	1	2
Lower division clerk	6	5	1
MTS	2	2	0
[REDACTED]	*	321	--
TOTAL	*	334	*
Grand Total	*	339	*

*The sanction strength of work charge staff (Mali) is not available in the Department and Post of Divisional Accountant is vacant. W. S. Srinivasulu

STATUTORY AUDIT

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Statutory audit of accounts of the Office of the Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-10091 has been conducted by the office of A. G. (Audit) upto the period 2017-18 but no audit report has been received in this office till date.

MAINTENANCE OF RECORDS.

The maintenance of records of Office of the Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-10091 for the audit period 2016-19 was found satisfactory subject to observation made in current audit report and in test audit notes.

OLD AUDIT REPORT:-

There are 11 old audit paras with recovery of Rs.7,421- is outstanding from audit report of previous years. No replies of old outstanding audit paras have been provided to the audit party inspite of repeated written reminders and verbal requests.

CURRENT AUDIT REPORT

During the course of current audit 17 audit memos were issued highlighting various irregularities involving recovery of Rs. 52,541/-. In compliance of Audit Memos, the department has submitted replies of audit memos which were examined and after careful examination, 05 audit memo involving recovery of Rs.26549 /- has been settled fully and 01 audit memo has been settled partially involving recovery of Rs. 22110/-remaining 12 audit memos converted into 08 PARAs and 04 TANs along with outstanding recovery of Rs.3852/- The aforesaid Paras and Tan incorporated in the current audit report- Part-II.

S.No.	Memo No.	Details of Recovery(Amt)				Incorporated in Para No.	
		Raised	Recovered on the spot	Document based	Balance		
1	6	6580	6580	-	0	Settled	P-144, P-147.
2	7	25992	22140	-	3852	02 (Partially settled)	P-140 P-138,139 P-135 ✓
3	8	625	625	-	0	Settled	P-141
4	10	18000	0	18000	0	Settled	P-124 P-122, 130
5	14	1344	1344	-	0	Settled	P-139 P-138
	Total	52541	30689	18000	3852		

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-10091 for the year 2016-19. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.

Signature of AAO: 
Name of AAO:-DEEPAK KUMAR

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PART-I - NIL Old Report
NIL

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PART-II ^{5/01} Current Report
2007-09

01
PARA No. 01 (Refer Audit Memo No. 12 Dated :- 17-08-2009)

Sub:- Grant of E.O.T. without any justification.

On scrutiny of Running account bills for the year 2008-09, it was noticed that Extension Of Time was granted in violation of the provisions of section 15.1(2) of C.P.W.D. works manual which clearly indicate that following are desirable; Availability of site, funds & approval of the building plans for the local bodies.

But in the following cases extension of time has been granted without justification which is incorrect.

Sl. No.	Name of work	EOT Granted	Reasons of delay
1.	M/o horticulture work at road no. 72 & 75	41 days	Due to ongoing civil work
2.	M/o horticulture work at NH-24	39 days	Due to non availability of site
3.	M/o horticulture work at ITI Vivek Vihar	18 days	Do
4.	M/o horticulture work at Road No. 71, 72 & 75B	33 days	Reasons for extension not recorded by contractor but EOT was granted by the DD(H) due to withholding of plantation work during winter season
5.	M/o horticulture work at Link road under M2241	35 days	Do

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Subject:- Pay Fixation

During the scrutiny of Pay Fixation cases for the Audit period the following discrepancies have been noticed as such pay fixation cases may be got revised and overpayment if any may be recovered from the official concerned after due verification of records under intimation to audit:-

1. Pay Fixation case of Shri Pawan Kumar Tomar on account of grant of A.C.P. w.e.f.09-08-1999 in the scale of Rs.5500-9000. In this connection, reference is invited to Govt. of India, Deptt. of Personnal and Training, M.No.35034/1/97-Estt.(D)dated 9-8-99 and Govt. of India, Ministry of Urban Development, Government letter No.A-11014/4/99-E/TV dated 27-10-99 (Para No.04) in which it is clearly mentioned that intermedicary scale of Rs.5500-9000 will not be inexistence for those Jr. Engineers/ S.O.s (Hort.)who have been placed in this scale now in the scale of Rs.5000-8000.

It is requested that the Pay of Shri Pawan Kumar Tomar, J.E. may be revised w.e.f.09-08-99 in the scale of Rs.5000-8000. Necessary action may be made after due verification from the records under intimation to Audit.

Accordingly, the pay of Shri Pawan Kumar Tomar may also be refixed w.e.f.01-01-2006 in the corresponding scale as recommended by the sixth pay Commission. After refixation of pay necessary correction may be made in the service book and overpayment if any may be made from the records under intimation to Audit.

2. Pay Fixed w.e.f.1.1.2006 may be revised as per Govt. of India, Min. of Finance, Deptt. of Expenditure letter No.1/1/2008/IC/ dated 20-11-2008 in respect of Shri Harpal Singh, J.E. as given below:-

Pay scale of Rs.9300-34800

Pay fixed as on 1-1-2006 Rs.13210/-

Pay fixed as on 1-7-2006 Rs.13750/- (After grant of increment)

Pay fixed as on 1-7-2007 Rs.14300/-(After grant of increment) instead of Rs.14310/-

Pay fixed as on 1-7-2008 Rs.14870/-(After grant of increment)instead of Rs.14880/-

Pay fixed as on 1-7-2009 Rs.15460/-(After grant of increment) instead of Rs.15470/-

After revision of the pay fixation order, necessary correction may be made in the service book and amount overpaid may be recovered after due verification from the records under intimation to Audit.

Other such cases may be reviewed at your level.

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Settlement Suspense Account

During the scrutiny of Monthly Accounts of the Division for the period March 2008 to March 2009, it has been observed that an amount of Rs. 53,10,729/- were outstanding in the Head CSSA as per details given below :-

2007-08	Rs.15,52,579/-
2008-09	Rs.37,58,150/-

The outstanding amount relates to the salary of Work Charged Staff deputed on different Police Stations as well as maintenance work carried out by the Department on behalf of Delhi Police.

04
PARA No. 04 (Refer Audit Memo No. 11 Dated :- 12-08-2009)

Sub: Payment through Cash Vouchers.

During the test check of Cash Vouchers for the year 2007-08, 2008-09 following discrepancies were noticed which may be rectified and compliance shown to audit.

(3) C.V. No. 13 dated 06-02-2008 for Rs. 5940/- It was noticed that petrol / diesel amounting to Rs. 1000/- was purchased from M/s Deep Fuel Centre, Delhi vide sub voucher No. 50255 dated 22-12-2007. It may be intended that how diesel / petrol was consumed his vehicle No. has not seen recorded on the sub vouchers.

2 Nos of imported flowers (made in Turkey) were purchased amounting to Rs. 3050/- vide cash memo No. 160 dated 07-01-2008 from M/s Laksh Garden and Nursery, Shakarpur, Delhi, Necessary entries in the MAS / Stock register has not been made. The same may be recorded and got verified from the Audit.

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etc

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2. C.V. No. 22 dated 07-02-2008 for Rs. 5958/- and C.V. No. 9 dated 04-02-2008 for Rs. 840/- in the following sub vouchers HOO / DDO is requested to ensure the genuinness of the following sub vouchers paid to M/s Jagan Nath, 2/27, Trilok Puri, Delhi.

- (i) S.V.No.358 dated 28-1-2998 for Rs.840/-
- (ii) S.V.361 dated 21-1-2008 for Rs.635/-

3. C.V. No. 67 dated 21-02-2008 for Rs. 7610/- C.V. No. 68 dated 21-02-2008 for Rs. 13230/- on a/c purchase of electrical goods etc. Necessary entries have not been made in the MAS register and MB of Division / Sub Division. The Expenditure incurred should be debited to the budget allotted for office expenses instead of charging to works.

4. In the following cases, it was noticed that material have been purchased from the local market but entry have not been made in the MAS register / MB of Division / Sub Division concern.

S. No.	C.V. No.	Date	Sub-Vr.No. & Dt.	Amount
1.	32	7-3-08	2860 25-2-08	755/-
2.	32	7-3-08	2857 22-2-08	740/-

5. In the following cases, it was noticed that transportation charges were paid to M/s Yadav Tempo Transport, Shahadara, Delhi but no signature of the booking clerk was available on the sub voucher attached with the following cash vouchers. HOO/DDO is requested to ensure the genuinness of the sub vouchers attached:-

- (a) C.V. No. 84 dated 18-03-2008 for Rs. 6000/- Sub Division M-2243.
- (b) C.V. No. 104 dated 24-03-2008 for Rs. 5995/- Sub Division M-2243.
- (i) Sub vouchers No. 738 to 743 each dated 13-03-2008 value of each sub voucher is same i.e. Rs. 870/-.

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(ii) Sub voucher No. 750 to 755 each dated 15-03-2008 value of each sub voucher is same i.e. Rs. 870/-.

(A) It is requested that no earthen pots shifted from Sunder Nursery to Loni Road Authority and D.C. office Nand Nagari were not mentioned in the sub vouchers. In case, no. of earthen pots werer of big size why a large size of vehicle / truck was not hired which may be more economical in the public interest.

6. C.V. No. 184 dated 29-03-2008 for Rs. 928500/- on a/c purchase of various kinds of plants from CPWD, Govt. Sunder Nursery, Nizamuddin, New Delhi on a/c advance payment. It is requested that adjustment bill of advance paid may be furnished to the audit for verification. Secondly entries made in the MAS register / stock register may be got verified from the audit along with the MB No. 56 DC files. Further distribution of plants may also be furnished.

7. C.V. No. 13 dated 02-03-2009 for Rs. 94246/- 1st and final bill in respect of Sub Division No. M-2241 agreement No. 216 has been paid by the DDO / HOO whereas bill has not been signed by Assistant Director (Hort.), M-2241 on any paper attached with bill. It is requested that payment of Rs. 94246/- may be got verified from the bank statement. In future, all such payments may be avoided in the public interest.

05
Para No. 5 (Refer audit memo No. 18, dated 20.08.09)

Subject: Excess/Unauthorized expenditure due to deviation

Agreement No. 29 / DD / M-224 / PWD / GNCTD / 2007-08

The work for providing flower bases, cut flowers and bouquets in Judges Chambers at Distt. Court, Shahadara under Sub Division M-2242 was awarded to M/s Harry flowers at a tendered amount of Rs. 7,27,000/- which is at par with the Estimated cost of Rs. 7,27,000/- for a period of 15-10-2007 to 14-10-2008, which was extended upto 31-10-2008 (for 17 days). As per the final bill a total expenditure to the tune of Rs. 10,06,136/- has been incurred which amounting to Rs. 38.39% of escalation from the tendered cost. Deviation in the following items of work was found made :-

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Item No.	Quantity agreed In Dozen	Quantity executed In Dozen	Quantity deviated In Dozen	Rate / Unit	Deviated expenditure (In Rs.)
1.	3500	3811	311	Rs. 60/-	18660/-
2.	1000	1137	137	Rs. 48 /-	6576/-
3.	1000	1622	622	Rs. 120/-	74640/-
4.	1000	1752	752	Rs. 120/-	90240/-
5.	500	782	282	Rs. 400	112800/-

It is further added that expenditure for one month works out to Rs. 60000/- as such expenditure for 17 days should be approximately Rs. 30000/-, but in this case total expenditure exceeds Rs. 280000/- which is almost 10-times of the actual expenditure

Reasons/Justifications for the above deviation may please be intimated to audit.

06

PARA No. 06 (Refer Audit Memo No. 14 Dated :- 18-08-2009)

Subject: Delay in completion of work.

During the scrutiny of Agreement No. 68 relating to M/o Hort. Work at Delhi Sachivalaya (SH: Supplying and display of flowers arrangement and flower decoration at Delhi Sachivalaya), it was observed that date of start of work was 25-01-2008 and stipulated date of completion was 24-11-2008, but the work has not been completed till date. The payment upto 4th running A/c Bill was made amounting to Rs. 897683/-vide C.V. No.05 dated 20-5-08..

Similarly Agreement No. 32 relating to M/o Hort. Work (SH: Supply & spreading of well decayed cattle manure), Date of Start & Stipulated date of completion were 02-11-2007 and 01-05-2008 but the work is still not completed. Payment upto 2nd Running A/c Bill was made amounting to Rs. 446089/-vide C.V. No.152 dated 28-3-08.

A memo number 14 dated 18-8-09 was communicated to the unit asking the reason for non-completion of the works, the present status of the work but no reply has been received.

PARA No.07 (Refer Audit Memo No. 20 dated 20-08-2009)

Subject:- Payment to suppliers/contractors and staff through Electronic Clearing Service.

Attention of the H.O.O./D.D.O. is invited to letter No.Pr.A.O./CAM./22/T-II/2007/2344-2418 dated 13-10-2008 issued by the Controller of Accounts and Finance Deptt.O.M.No.F.4(39)/Fin/(T & E)/2007-08/JSf/18-19 dated 10/11-1-2008 on the subject cited above.

It was notice from the records that a sum of Rs.6,76,90,000/- were drawn during the year 2008-09 in cash against 'B'series cheques from the S. B .I. TisHazari, Delhi for distribution to sub-divisions for their work charged staff.

It is requested that payment may be made through E.C.S. so that delay in payment may be avoided and paper work may be decreased in the public interest. After doing the needful compliance may be shown to the next audit.

PARA No. 08 (Refer Audit Memo No. 15 Dated 19-08-2009)

Subject:- Advance for purchase of Plants & Flowers by the Division / Sub Division.

On scrutiny of the records for the year 2007-08 and 2008-09 following discrepancies were noticed which may be rectified and compliance shown to audit.:-

1. Advance for purchase of Plants & Flowers from M/s Govt. Sunder Nursery and Govt. Mehrauli, Nursery, CPWD, Delhi were paid but adjustment bill were not presented which are required to be adjusted within one month from the date of drawal of advance. Details of adjustment made along with the advance register may be furnish to the audit for verification.:-

- | | | |
|-----|-------------------------------|----------------|
| (a) | C.V. No. 184 dated 29-03-2008 | Rs. 928500/- ✓ |
| (b) | C.V. No. 354 dated 31-03-2009 | Rs. 630000/- ✓ |
| (c) | C.V. No. 355 dated 31-03-2009 | Rs. 178300/- |
| (d) | C.V. No. 356 dated 31-03-2009 | Rs. 100000/- |
| (e) | C.V. No. 357 dated 31-03-2008 | Rs. 750000/- ✓ |
| (f) | C.V. No. 358 dated 31-03-2009 | Rs. 911200/- ✓ |

Other such cases may be reviewed at your level.

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Para 08

PARA No.08 (Refer Audit Memo No.19 dated 20-08-2009)

Subject:- Improper / Inaccurate assessment of Estimated Cost.

Agreement No.124/DDH/M-224/2007-08
 Name of Contractor – M/s Shivam Enterprises, Delhi
 Name of work- M/o Hot.work at Fisheries farm to Seelampur , Shahdara
 S.H. – D/o Fishseed far,m under Hort. S.D.2243
 Estimated Cost Rs.4,43,706/-
 Tendered Cost Rs.5,32,447/-
 Date of Start 06-04-2008
 Stipulated period Two months
 Actual Expenditure Rs.6,04,416/-
 Actual Date of Completion 05-06-2008

The above work was awarded to M/s Shivam Enterprises, Delhi at a tendered cost of Rs.5,32,447/- which is 20% above the estimated cost.

On scrutiny of vouchers it was revealed that actual cost of the work was Rs/6,04,416/- which is 13.51% above the tendered cost.

There was a deviation of Rs.70435/- as per details given below:-

Sr. No.	Qty.Agreed	Qty.Executed	Qty.Deviated	Rate Rs,	Amount of Deviation
1.	1269 cum.	1426.93cum.	166.93cum.	72.35	12977/-
2.	1260 cum.,	1427.28cum..	167.28cum.	57.29	9584/-
3.	1260cum.	1413.03cum.	143.03cum.	161.73	24749/-
4.	117	132.64	15.64	129.75	2029/-
5.	1365	1527	162.00	7.69	1236/-
6.	4200sq.m.	4753.76sq.m.	553.76sq.m.	43.00/100sq.m.	238/-
7.	4299sq.m.	4753.76sq.m.	553.76sq.m.	52.65/100sq.m.	292/-
8.	--	--	--	--	--
9.	200	300	100	35.00	3500/-
10.	200	300	100	16.90	1690/-
11.	420	473.04	53.04	45.00	2387/-
12.	4200sq.m.	4753.76sq.m.	553.76sq.m.	164.95/100sq.m.	914/-
					Rs.58696/-
Total:-					Rs.11739/-
Add 20% above					Rs.70435/-
G.Total					

As per Section 23.1.1. which provided that in case the agreement items which exceed the limit of stipulated in the schedule 'F' of the contract, the contractor should claim the revision within 15 days of the receipt of the order, but in the above case revision has been claimed after completion of the work and at the time of payment of Final Bill which is not in order.

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3/6 2/c

Reason for inaccurate/improper assessment of estimate cost and approval of extra items may please be elucidated to audit. Labour cess @ 1% of the tendered cost of the work may also be recovered. Necessary technical sanction of the competent authority may also be obtained under intimation to Audit.

Other such cases may be reviewed.

PARA No.10

Subject:- Non-production of Records

Para has been taken as fresh in the Chimer report B

The following record/information has not been provided to audit. The same may be prepared and produced to next audit.

1. Property Register
2. TR-5 Stock Register
3. Register of Undisbursed Pay and Allowances
4. Long Term Advances Register
5. Information Regarding NO. of Water Tankers, Name of the Office to whom water has been supplied. Amount for which water was supplied to different offices, Payment received from each office/department.
6. Total expenditure incurred on hiring of vehicle during 2007-08 to 2008-09.
7. Expenditure Control Register
8. Dead Stock Register
9. Livery Register of Sub-divisions
10. AMC Files
11. MBs and MAS Register

O.P. Sachdeva

(O.P. SACHDEVA)
Sr. I. A. O.
AUDIT PARTY No-III

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PART-II

CURRENT AUDIT REPORT (2009-2016)

Para
Para No. 9

Sub:- Short recovery of License fee amounting to Rs.7421 /-
(Audit Memo No. 13 dated 24.11.2016)

As per Public Works Department & Housing, Allotment Branch, GNCTD Order no. F.4 (1)/Misc/PWD/Allot/2004/2749-2765 dated 10.3.2014, the flat rates of license fee for the various types of Govt. of NCT of Delhi (General Pool) Accommodation have been revised w.e.f. 01.07.2012 and the rates of license fee have further been revised w.e.f. 01.07.2013 vide Order No. F.4(1)/Misc/PWD & H/A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of Pay Bill Registers as well relevant recovery schedule of Licence fee, it is revealed that short recovery of license fee has been made in respect of following employees as detailed below:

Sr. No	Name of the Employee & Designation	Address	Period	License fee to be recovered	Amount recovered	Amount of short recovery (Rs.)
1.	Shri Naresh Kumar. Mali S/o Sh. Jaipal Singh	F-3, Block No. 3 Type II, Qtr. Kalyan Vas, Delhi Govt.	July 2013 to November 2016 (41 months)	Rs. 245	Rs. 205	1640/-
2.	Sh. Jasbir Singh. Mali S/o Pritam Singh	696, Type II, First Floor, Sector 5, Pushp Vihar, Delhi	July 2013 to November 2016 (41 months)	Rs. 245	Rs. 144	4141/-
3.	Sh. Udai Singh, Mali S/o Sh. Kishan Lal	154, Type II 1 st Floor Karkardooma, Delhi Govt.	July 2013 to November 2016 (41 months)	Rs. 245	Rs. 205	1640/-
					Total	7421/-

Recovery of License fee amounting to Rs. 7421/- in r/o above mentioned officials may be made by the Department and compliance shown to Audit & further license fee at revised rates w.e.f. 1.12.2016 be made.

Para No. 2 Para 10

Sub: Irregular grant of Extension of time and record of completion certificate
(Ref. Memo No. 15 dated 25/11/2016)

Test check of the records revealed that the said work Maintenance of Different Horticulture work under Sub Division M 2143. Horticulture Division M-214 (SH: Providing and planting short height shrubs plants) awarded to M/s. Garden Paradise (Agreement No. 9/2013-14) at tendered cost of Rs. 21.72 lakh i.e., 12.85% above the estimated cost (Estimated Cost 19.25 lacs). The stipulated date of start and

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completion of work was 23/04/2013 and 07/05/2013 (15 days) respectively but the same had actually completed on 18/06/2013 i.e. after a delay of 42 days.

Reason submitted by the contractor (Application for extension of time part-1)	Reason submitted by the DD(H) (Application for extension of time part-2)
"As per direction of officer incharge".	The reason given by the contractor are reasonable and justified and there is no loss to the Department, hence EOT for 42 days recommended without levy of any compensation without levy of any compensation.

However, it was noticed that Extension of time was granted by the competent authority without any valid reason and final bill was paid to the contractor.

From the above it was noticed that final bill was paid to the contractor without giving any valid reason for E.O.T. (Extension of time) for 42 days. This is an irregular grant of extension of time for the above said work given to the contractor and record of completion certificate by the competent Authority.

PARA NO. 3:- Para - 11

Sub:- Non Production of Records.

- (1) Property Register
- (2) Tuition Fee Register
- (3) LTC Register
- (4) TR-5 stock Register
- (5) Long term advances Register
- (6) Total expenditure incurred on hiring of vehicles during 2009-16
- (7) Expenditure Control Register
- (8) Stock Register (Consumable and non consumable)
- (9) AMC files
- (10) Information regarding No. Of water tankers, Name of the office to whom water has been supplied. Amount for which water was supplied to different offices, payment received from each office/department.
- (11) Liveries register.
- (12) Information regarding staff deployed on contractual/outsourcing basis.
- (13) OTA files and register
- (14) Records relating to condemnation of office furniture, non serviceable equipment etc.
- (15) Service postage Account Register.
- (16) Spouse information

A.K. Bhatt

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

A.K. Bhatt

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PART II
CURRENT AUDIT REPORT
(2016-19)

Audit Para No:-01 Payment of Telephone charges with late fee.
(Reference Audit Memo No.02 dated 24.10.2019)

During the test check of records/vouchers, it has been noticed that the telephone charges bill are being paid after due date with surcharge/late fee charge which is irregular and lapse on the part of office. The details of these bills are as under:-

S. N.	Telephone No.	Bill date and due date	Amount	Amount with surcharge/after due date	Remarks
1.	22596726	08.12.2016 29.12.2016	Rs.1669/ -	Rs.1709-	Paid on 25.01.2017 with surcharge of Rs.40.
2.	-do-	08.02.2017 01.03.2017	Rs.1321/ -	Rs.1361/-	Paid on 25.04.2017 with surcharge of Rs.40.
3.	-do-	08.03.2017 29.03.2017	Rs.1321/ -	Rs.1361/-	Paid on 25.04.2017 with surcharge of Rs.40-
4.	21210329	08.11.2016 29.11.2016	Rs.115-	Rs.125-	Paid on 26.12.2016 with surcharge of Rs.10/-
5.	-do-	08.02.2017 01.03.2017	Rs.115/-	Rs.125/-	Paid after due date with surcharge of Rs.10/-
6.	21210328	08.11.2016 29.11.2016	Rs. 115/-	Rs. 125/-	Paid on 26.12.2016 with surcharge of Rs.10/-
7.	-do-	08.02.2017 01.03.2017	Rs.115/-	Rs.125/-	Paid after due date with surcharge of Rs.10/-

The HOO may either recover the late fee amount from the defaulter or the expenditure so involved may be got regularized from the Competent Authority under intimation to audit.

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**Audit Para No.: -02 Over Payment of Transport Allowance.
(Reference Audit Memo No.07 dt.31.10.2019)**

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

During the test check of Attendance Registers, PBR provided by the office incharge of Sub-Division of SRD (Project) and HSDM (East) for the period of audit, it revealed that the following officials had been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:-

S. No.	Name and Designation Ms./Mrs.	Leave Period (Full Month)	Transport Allowance (Rs.)	Total Amount of Recovery
1	Ramayan s/o Sh.Goplal	05/2018	3852	3852
Total recoverable amount				3852

HOO may arrange to recover the overpaid amount on account of transport allowance as mentioned above after due verification of facts and figures & deposit the same into Govt. A/c under intimation to audit.

Other similar cases may also be reviewed at your level and action be taken accordingly as information on the subject not provided to audit but recoveries worked out on the basis of Attendance Registers/Service Book provided for scrutiny.

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**Audit Para No.03: - Irregularities in maintaining of Public Works Deposit registers.
(Reference Audit Memo No.09 dated 31.10.2019).**

In terms of Para 15.4.1 of CPWA Code, the balance unclaimed for more than three complete accounting 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 2019 revealed that an amount of more than Rs.87.9 Lacs is lying outstanding under the head "Public Works Deposits" as on 31-03-19, as per details given below:-

Detail	Amount (in Rs.)
Part-II	5677073
Part-V	3108615
Total	8785688

As per provisions of CPWD Works Manual, the divisional accountant should review, all deposits under Part II on monthly basis and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.5677073- 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 division office has maintained Register for Part-II up to 03/2019 (S.No.507) without showing balance and Part-V up to 03/2019 (S.No.5) showing balance of Rs.273701- and without working out balance and reconciling the figure so booked in monthly accounts resulting the figure listed in monthly A/C as Part II and Part V could not be verified with the Register maintained in the Division office being balances from year to year basis not found worked out/carry forward/brought forward as per CPWD manual, which is a serious lapse on the part of Divisional Officer as the amount of deposit register should be matched with the amount reflected in monthly account.

The Deposit Register maintained for Part-II and Part-V not found maintained properly neither the page count certificate found recorded on first page of the Register nor the paging of the same has been done. All the entries recorded are not properly recorded/ verified by the Divisional officer as and when the same effected but printout of pending items pasted in the said Registers which requires clarification and justification for not recording of entries as per accrual of the same.

The HOO may take necessary steps to get the above said Registers completed in all respect with reconciliation of figures with the amount booked in the Monthly account and shown to next audit..

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Audit Para No: 04. Improper maintenance of C.P.W.A.-58 (Salary record for Work Charged staff). (Reference Audit Memo No.11 dt.01.11.2019).

During the test check of salary record of work charged staff/C.P.W.A.-58 maintained in the sub division offices of Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-110091 for the audit period 2016-19, the following shortcomings have been noticed:-

1. The mandatory information's /details of the employees were also not found filled up completely in any of the C.P.W.A-58 apart from the name and details of emoluments paid. However, C.P.W.A-58 should be completed in all respect as prescribed format.
1. No entry for payment of Salary and other payments such as Pay/DA arrears, OTA payment, Tuition Fee, Leave encashment etc. released found verified by any of the responsible officers which is irregular and the possibilities of over payment/incorrect payment cannot be ruled out.
2. Past information of the employees who are transferred in, to this unit were not recorded in the C.P.W.A-58 from their LPC's (which is later on required for income tax purposes etc). Copy of LPC also not found in the C.P.W.A.-58, which is irregular.
3. Copy of LPC of the employees who were transferred out of the unit not found pasted in the CPWD-58 to work out the details as and when required.
5. Numerous cuttings and overwriting were also noticed in the C.P.W.A-58 which were also not attested by the competent authority, in any of the C.P.W.A-58 maintained by the sub-divisions, which is irregular.
6. Calculation of Gross total Income not found worked out in any of the C.P.W.A.-58 for purpose of income tax calculation and the tuition fee/Leave Encashment on LTC etc. not found entered in the C.P.W.A.-58 which is also irregular.
7. Mandatory Page count Certificate on first page of C.P.W.A-58 not found recorded in any of the C.P.W.A.-58.

Further, as per practice in Division office, the sub division office prepare the salary bills on the basis of entries in CPWA-58 and forward the same to Division office for passing of the same and release of payment to workers but the division office has not maintained any consolidate PBR to verify the accuracy of payment and further watch on recovery of dues of Licence fee, Water Charges, Contribution of UTEGIS/DGEHS etc. and calculation of Gross Income for purpose of Income Tax. Neither the certificate for release of payment for particular month recorded nor the entries made in CPWA-58 verified by the Division Office which is irregular and possibilities of overpayment could not be overruled. The purpose for maintaining of such record and two attendance register defeated as there is no authenticated record in the Division Office.

The HOO may get the CPWA-58/PBR maintained on the level of Divisional Office to ensure correctness of payments and to certify that no overpayment is involved/ no Govt. dues are pending with any of the Work Charged Staff under intimation to audit and the same may be shown to next audit.



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**Audit Para No.05:- Irregularity in respect of contingency expenditure charged under works
Head (Work contingency).
(Reference Audit Memo No.12 dated 04.11.2019)**

As per Finance Department, GNCT of Delhi order No. F-1(9)/2015-16/Fin.Exp.-4/Infra/6277-6416 dated 22.12.2015, it is mentioned that the provisions of contingency is meant for unforeseeable and unidentifiable items which cannot be included anticipated while preparing the estimate for the work/project and personal claim on account of including conveyance office contingency shall not be charged on work.

On the scrutiny of the records of paid vouchers provided by the Office of the Dy. Director. Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-110091 for the audit period 2016-19, it has been observed that during said period the contingency expenditure incurred for the purchase of office stationery, repair of vehicles, purchase of computer peripherals, payment of conveyance, purchase of drinking water jar & purchase of miscellaneous items etc. had been charged to the work contingency, which is irregular. The detail of few bill/vouchers on the basis of test audit as given below:-

S.N.	C.V.No.	Date	Amount	Purpose of Expenditure	Name of work for which charge to/H.O.A
1	02	03.08.2017	1299	Purchase of Electrical items.	MH- 2059
2	10	03.08.2017	900	Purchase of self ink stamp.	2059
3	11	03.08.2017	500	-do-	2059
4	12	03.08.2017	700	-do-	2059
5	13	03.08.2012	900	-do-	2059
6	14	03.08.2017	1100	Purchase of Computer items.	2059
7	15	03.08.2017	966	Purchase of Electrical items.	2059
8	16	08.08.2017	6335	Purchase of Computer items, electrical item etc.	2059
9	17	08.08.2018	1950	Repair work of computer items.	2059
10	19	08.08.2017	12000	Hire charges window type AC without automatic stabilizer	2059
11	21	08.08.2017	7080	Purchase of packaged water.	2059
12	22	08.08.2017	6360	-do-	2059
13	23	08.08.2017	5940	-do-	2059
14	24	08.08.2017	4650	Repair of vehicles.	2059
15	25	08.08.2017	5700	-do-	2059
16	34	08.08.2017	14370	Purchase of computer items.	2059
17	35	08.08.2017	14950	Purchase of stationary items.	2059
18	237	29.03.2019	1900	Purchase of computer items.	2059
			1120		
19	230	29.03.2019	1500	-do-	2059
20	50	19.01.2019	826	Purchase of One Bg. Samson 25 K.g,Drinking water,Stationary	2059
			1900		
			1130		
21	45	16.01.2019	2950	Purchase of computer items.	2059
22	31	15.01.2019	3068	Staff Identity Card	2059
23	30	15.01.2019	11169	Photocopy maintenance charge	2059
24	29	04.01.2019	2940	Packed drinking water	2059

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25	104	24.01.2019	1876	T.Sky Recharge	2059
26	28	15.01.2019	1600	DVD writer	2059
27	9	08.01.2019	3640	Office Bag	2059
28	10	08.01.2019	1760	Stamp	2059
29	11	08.01.2019	2000 1950	Drinking water Repairing of Door	2059
30	144	31.01.2019	9956	Purchase of stationary	2059
31	105	25.01.2019	3096	JIO router ad recharge	2059
32	12	08.01.2019	1960 1840	Stamp towel	2059
33	115	29.01.2019	1900 1300 1650 1500	Purchase of PC tray Towel Cup tray 10 tray	2059
34	150	31.01.2019	930 885 885 413 944	Purchase of Stationary items and PVC pipe	2059

The above contingency expenses has been charged to work which is irregular, the Division may regularized the expenditure from the Finance Department, Govt. of Delhi being expenditure incurred on contingent items and other similar cases may also be reviewed , under intimation to audit.

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Audit Para No.: - 06 Irregularities in maintaining of Service Books.
(Reference Audit Memo No.13 dt.04.11.2019)

During the test check of attendance register and Service books of work charged staff maintained in the office of the Dy. Director, Horticulture Division M-214 and its sub-division offices for the audit period from 2016-19, it has been observed that there is good number of employees who are habitual to take leave or remain absent from duties.

On scrutiny of attendance register provided to audit, it has been noticed that the following officials remained absent/on leave of any kind due but the said period of absence not found regulated through any kind of leave due being neither entry of sanction of leave found recorded in the Service Book nor period of absence found debited in leave account of the official concerned which is a serious lapse on the part of Divisional Office and requires clarification/ detailed enquiry on the issue. The details of such employees with their absence period are mentioned below :-

S.N.	Name and designation Mr./Mrs./Ms.	Leave period (Earned /Medical etc.) /Absence Period
1	Md. Abbas s/o Md. Asharaf, Mali	16.05.2017 to 27.05.2017.
2	Prem Chand s/o Sh. Kishan Lal, Mali	Medical Leave w.e.f. 16.05.2018 to 15.06.2018.
3	Mahendra Singh s/o Sh. Ramdass, Mali	Earned Leave w.e.f. 20.03.2017 to 15.04.2017.
4	Mahendra Singh s/o Sh. Banwari Lal, Mali	31.08.2016 to 15.09.2016.
5	Raj Kumar s/o Sh. Richhpal, Mali	Earned Leave w.e.f. 01.06.2016 to 30.6.2016. whereas Transport allowance not paid.
6	Manhor Lal s/o Sh. Karan Singh, Mali	11.07.2017 to 08.08.2017.
7	Sudhir Kumar s/o Sh. Lal Singh, Mali	16.08.2017 to 15.09.2017.

The HOO may enquire into the matter and get the absence period regulated by issue of sanction of leave of kind due with recording of certificate in Service book and entry of debit in the Leave Account of official concerned.

Other similar cases may be reviewed at their own level under intimation to audit as only few service books and attendance registers were provided to audit being 208 Nos. of Service Books are under submission with SE Office in MACP cases.

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**Audit Para No.:- 07 Irregularity in purchases made from M/s Kendriya Bhandar.
(Reference Audit Memo. No.16 dt. 05.11.2019).**

As per provision given in Rule -162 of GFR 2017, purchase of goods costing above Rs. 1 Lac and up to the estimated value of Rs.25 lacs- on each occasion may be made by observing Ltd Tender Enquiry NIT sent/circulated to the suppliers/vendors registered in accordance with the procedure laid down in Rule 150 of GFR 2017.

During the test check of contingent vouchers maintained in the Office of the Dy. Director, Horticulture Division, (M-214),G.S. Mihir Bhoaj, Vatika, NH-24,Nizamuddin Bridge, New Delhi-110091 during the audit period from 2016-19, it has been observed that the following purchases have been found made from M/s Kendriya Bhandar without following the provisions of GFR-162 and by split up the demand in piece meal to avoid codal formalities as envisaged under the Rule :-

S. No.	C.V.No.	Date	Name of Agency	Amount (in Rs.)
1	108	27.10.2017	M/s Kendriya Bhandar Ltd.	99731
2	109	27.10.2017	-do-	91757
3	110	27.10.2017	-do-	49610
Total				241098

In spite of discontinuation of special dispensation by the DOPT, Ministry of Government of India in respect of Kendriya Bhandar has majority share-holding by the Central Government after 31.03.2015, the office of Dy. Director (Horticulture), Horticulture Division, M-214, continued to purchase the various items in piece meals without going through the provisions of GFR or observing the codal formalities involved to avoid the necessity of obtaining the sanction of higher authority required or Compliance of provisions under Rule 150 and Rule-162 of GFR 2017.

The HOO may get the above purchase regularized from the Competent authority in reference to non observation of codal formalities involved after getting other shortcomings completed including of justification related to requisition of material purchased and related stock Registers/M.A.S etc.

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Audit Para No. 08 Non Production of Records.
(Reference audit record memo no.1(a) to 1(h) dated 08.11.2019).

During the course of audit for the period 2016-2019 in the Office of the Dy. Director, Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-110091, the following records have not been provided by the Office:-

1. Property Register.
2. Record related to outsourcing of staff.
3. Record seized by CBI referred in seizure memo dated 15.09.2017.
4. GPF ledger work charged staff.
5. Bill register & Imprest register.
6. Dismantle Register with complete record of auction.
7. CSSA/MPSSA Account.
8. Bank Guarantee Register/EMD/PG/Security related registers and files

The HOO may arrange to trace out the record as referred to above and produce the same to next audit for scrutiny and observations.

Signature of AAO: 
Name of AAO:-DEEPAK KUMAR

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TEST AUDIT NOTE
2016-19

TAN: -1. Irregularities in maintenance of Service Books.
(Reference audit memo no.01 dated 23.10.2019)

During the test check of Service books maintained by the office of the Dy. Director, Horticulture Division M-214, Nizamuddin Bridge, NH-24, Delhi-110091, the following irregularities have been noticed :-

S.N.	Name and designation Mr/Mrs./Ms.	Remarks
1.	Manjit Kumar Maurya, Section Officer	Item No.5 and 9 of bio data page of Service Book found blank. No Form of nomination, Home Town declaration and Form-3 (Details of family) found in the Service Book. Leave Account not maintained.
2.	Kuldeep Singh Khudiwal, Section Officer	The officer joined on 29.08.2018 whereas leave credited from 16.07.2018 and service verified from 01.09.2018 which is incorrect. No Form of nomination, Home Town declaration and Form-3 (Details of family) found in the Service Book.
3.	Raj Kumar, Asstt. Director	Form for nomination for UTEGIS/DCRG/Family Pension, Form-3(Details of family) etc. not found in the Service Book whereas Nomination for GPF not found accepted by the HOO. Photo on bio data page not pasted.
4.	Ashish Kumar, Asstt. Director	Leave account not maintained after 31.12.2017. Form-3 (Details of Family) not found accepted/countersigned by the HOO.
5.	Churamani Dhruv, MTS	Leave account not maintained after 31.12.2013. Home Town declaration not found in the Service Book.
6.	Rajbir Singh, Mali	Form-3 (Details of family)/DCRG/UTEGIS nomination forms not found in the Service Book. Photo and Home town declaration not found in the Service Book.
7.	Godhade Sharad Dodha,	Form for nominations for UTEGIS/Family Pension and Home Town declaration not found in the Service Book. Leave account incomplete.

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

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

S.No	Name of Employee	Design.	DOB	DOA	DOR
1.	Rajbir Singh	Mali	22.05.1962	26.03.1987	31.05.2022
2.	Om Prakash	Mali	03.01.1962	20.12.1985	31.01.2022
3.	Asha Ram	Mali	17.09.1961	26.03.1987	30.09.2021
4.	Shyam Singh	Asstt.Dire	07.07.1960	01.11.1983	31.07.2020

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

The HOO is advised to comply with the above mentioned provisions for maintenance of service books under intimation to audit.

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TAN: -02 Unrealistic budgeting and non surrender of savings.
(Reference Audit Memo No.03 dated 25.10.2019)

As per provision under G.F.R, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately as and when they are foreseen, without waiting till the end of the Financial year unless these are required to meet out the increased expenditure under some other unit or units which can definitely be foreseen at that time.

On scrutiny of the reconciliation statement showing the details of Budget allocated, Actual Expenditure in respect of office of the Horticulture Division (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-110091, it has been observed that there is Excess/Savings in the under mentioned heads of accounts :-

(Amount in Rs.)

S.N	Fin. Year	Plan/ Non Plan	Major Head/ Sub Head	Budget Allocated	Expenditure	Excess (+) / Savings (-)	% of Savings
1	2016-17	PJan	Delhi Fire Service- 98 00 53	20000000	NIL	(-)20000000	100
		Non Plan	Maintenance & Repair – 053 00 00 27	240000000	198619653	(-)41380347	17.24
			Maintenance & Repair – 99 00 27	70000000	51960193	(-)18039807	25.77
			Road & Bridge – 94 99 27	230000000	172426478	(-)57573522	25.03
			Road & Bridge – 94 99 27	6000000	4780939	(-)1219061	20.31
2	2017-18	Plan	Road & Bridge – 94 99 27	6000000	4780939	(-)1219061	20.31
		Non-Plan	Maintenance & Repair – 053 00 00 27	55000000	39328142	(-)15671858	28.49

The above table indicates that the Division did not estimate its expenses on realistic basis as there was no co-relation between Budget Estimates and Actual Expenditure and huge savings were observed in most of the heads which is irregular and might be surrendered well in time for diversion of funds where ever required in public interest, by the competent authority.

The HOO may elucidate the reasons for huge Savings and non surrendering of the funds well before the close of financial year.

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TAN: - 3 Award of work on a below rates in comparison to the estimated Cost during the year 2016-2019. (Reference Audit Memo.No.04 dated 25.10.2019)

As per para 20.4.3 of CPWD Works Manual 2014, The tender accepting authority shall satisfy himself about the reasonability of rates before acceptance of the tenders. Reasonability of rates shall primarily be assessed on the basis of justified rates. The mode of preparation of justified rates is detailed in Para 20.4.3.1. which envisage that there is no need for preparation of justification where the lowest tender is less than the estimated cost put to tender +10%.

Further, the permissible variations over the justified rates are given in para 20.4.3. 2. Where justification of rates is not required to be prepared, the tender accepting authority while deciding the tenders, may refer to the rates of tender of similar nature of works called within a period of last three months.

As per para 20.4.3.2 of CPWD Works Manual 2014 i.e Acceptance of tenders at justified rates with allowable variations;- "Apropos provisions under para 20.4.3 variation up to 5% over the justified rates may be ignored. Variation up to 10% may be allowed for peculiar situations and in special circumstances. Reasons for doing so shall be placed on record. Tenders above this limit should not be accepted."

S. No.	I.D. NO.	Name of the work	Name of the contractor	Estimated cost (in ₹)	Tendered Amount (in ₹)	Tendered Amount Below estimated cost
1.	03	Maintenance of Horticulture at old Gazipur flyover near U.P. Gate. NH-24	Sh. Verender Nagar	2105948	1244194	40.92%
2.	04	M/O horticulture work under HD14-214 PWD Delhi	Sh. Ravinder Singh	2097830	1258908	39.99%
5.	63	M/o horticulture work at Delhi Vidhan Sabha	M/s M. S Florist	323000	203490	37%
6.	80	M/o horticulture work under HSD, HD East PWD Delhi	M/s S.A. Enterprised	470925	259009	45%
7.	86	D/O horticulture work under HSD of open area GGSS School Vivek Vihar Delhi	Sh. Om Prakash Sharma	822218	467184	43%
8.	96	D/o garden SKV Anand Vihar	Sh. Dinesh Kumar Sharma	750975	395539	47.33%

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2017-18						
1	04	M/o horticulture work at green belt Yamuna Vihar Delhi	Sh. Sanjeev Kumar	390060	191129	51%
2.	32	M/o horticulture work at Delhi Vidhan Sabha	M/s S. A Enterprises	450800	290315	35.60
3.	36	M/o horticulture work at road No 68 Loni Goal Chakkar	Sh. Verender Nagar	569441	338874	40.49%
2018-19						
1	08	M/o horticulture work for providing and spreading of organic manure and soil conditioner	M/s S. A Enterprises	222620	149178	32.99%
2	68	M/o horticulture work of Santlal marg and Mahila college to Ram Mandir	Sh. Verender Nagar	1539826	2109351	34.59%
3	74	M/o horticulture work for various offices and nursery under Horticulture Div. Ease	M/s Active Group Securities	2547551	4093767	37.72%

As per table above, there was huge variation between the estimated cost and tendered amount ranging between 32.99% to 51% which indicates that either the work was not executed as per specification or / and the quality was not maintained by getting execution of work at lower rates etc. which is irregular and serious lapse in acceptance of above mentioned tenders.

The HOO may ensure review each and every estimate to avoid the non compliance of provision under para 20.4.3.2 of CPWD Works Manual 2014 and justification of rates may be prepared accordingly with comparison of rates of similar nature in prevailing market.

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TAN: - 4 Non compliance of instructions related to monitoring of punctuality.
(Reference Audit Memo No.15 dated: - 05.11.2019)

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

During the test check of attendance record of the Horticulture Division, (M-214), G.S. Mihir Bhoaj, Vatika, NH-24, Nizamuddin Bridge, New Delhi-110091 and its sub-division offices, it has been observed that Bio metric system of attendance has not been installed in the headquarter office as well as in all sub-division offices which is in contravention of the instructions of AR Department which is irregular and requires clarification/justification. Further, due to non-installation of bio metric, no bio-metric report has been generated to take further necessary action in compliance of AR Department in absence of which it is not possible to work out the overpayment on account of transport allowance or pay and allowances in reference to spell of their leave period.

Further, the instructions have been issued from time to time with regard to the need to observe punctuality by Government servants. Responsibility for ensuring punctuality in respect of their employees rests within Ministries/ Departments/ Offices. The HOO may submit the detailed reasons for non-installation of Bio-Metric system of attendance in divisional as well as sub division offices even after lapse of 05 years.

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

Signature of AAO: 
Name of AAO:-DEEPAK KUMAR