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**Directorate of Audit
Govt. of NCT of Delhi
C-wing, 4th Level, Delhi Secretariat
I. P. Estate, New Delhi-110 002**

AUDIT REPORT of The Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi -110086 for the period 2016-2017 to 2019-2020.

INTRODUCTION

The I.A.R. on accounts of **the Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi - 110086** for the period 2016-17 to 2019-2020 was conducted by field audit party No.24, comprising of Sh. Deepak Kumar Sharma, I.A.O. and Smt. Hemlata, AAO w.e.f. 19.10.2020 to 02.11.2020 (10 working days).

AIMS AND OBJECTIVES

The main activity of the division is to look after the plantation and other maintenance work relating to plants of all the Government Buildings, Hospitals, and Police Stations etc. it is and maintenance of roads. The division is engaged in procurement of plants, planting of trees and shrubs etc. and their maintenance. The division is divided into the following four sub divisions which are headed by their respective Assistant Director are as follows:-

1. HSD (North West) - This sub division is situated at Delhi Haiderpur and the following nurseries maintained by the Sub division North West.

(a). Haiderpur Nursery (b) Sector-11, Rohini, Delhi (c) Kasturba Gandhi Polytechnic, Pitampura, Delhi

2. HSD (West)- This sub division is situated at Tihar Jail, Delhi and the following nurseries maintained by the Sub division West.

(a). Tihar Jail Nursery (b) Road No. 29, Raja Garden Nursery

3. HSD (North)- This sub division is situated at Mukarba Chowk and the following nurseries maintained by the Sub division North.

(a). Mukarba Chowk Nursery (b) Chatarshal Stadium Nursery, Delhi (c) Sindu Boarder Nursery

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HOD/HOO/D.D.Os/CASHIERs

The following officers have served as HOO/DDO/Cashier during 2016-17 to 2019-2020

Head of Department

S.No	Name of Officer Sh./Smt.	Designation	Period
1.	P.B. Singh	Chief Engineer	01.04.2016 to 01.02.2017
2.	Umesh Chand Mishra	Chief Engineer	02.02.2017 to 05.09.2017
3.	Anil Kumar Pandit	Chief Engineer	05.09.2017 to 28.11.2018
4.	Mathura Parsad	Chief Engineer	28.11.2018 to till date

Head of Office

1.	Lahari Shanker	Deputy Director	01.04.2016 to 31.10.2016
2.	Bishamber Dass	Deputy Director	01.11.2016 to 26.12.2016
3.	Rajender Singh	Deputy Director	26.12.2016 to 14.03.2017
4.	Bishamber Dass	Deputy Director	13.03.2017 to 18.04.2018
5.	Jaswant Singh	Deputy Director	18.04.2018 to 29.06.2019
6.	Sukram Pal	Deputy Director	29.06.2019 to 23.07.2019
7.	Ashok Kumar Sharma	Deputy Director	23.07.2019 to 31.12.2019
8.	Dev Dutt Sharma	Deputy Director	31.12.2019 to 08.05.2020
9.	Gopal Singh Meena	Deputy Director	08.05.2020 to till date

Head of D.D.O.

1.	Lahari Shanker	Deputy Director	01.04.2016 to 31.10.2016
2.	Bishamber Dass	Deputy Director	01.11.2016 to 26.12.2016
3.	Rajender Singh	Deputy Director	26.12.2016 to 14.03.2017
4.	Bishamber Dass	Deputy Director	13.03.2017 to 18.04.2018
5.	Jaswant Singh	Deputy Director	18.04.2018 to 29.06.2019

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6.	Sukram Pal	Deputy Director	29.06.2019 to 23.07.2019
7.	Ashok Kumar Sharma	Deputy Director	23.07.2019 to 31.12.2019
8.	Dev Dutt Sharma	Deputy Director	31.12.2019 to 08.05.2020
9.	Gopal Singh Meena	Deputy Director	08.05.2020 to till date
Cashier			
1.	Om Parkash,UDC	Cashier	01.04.2016 to 30.11.2018
2.	Chander Kumar,UDC	Cashier	01.12.2018 to 20.11.2018
3.	Manak Chand,UDC	Cashier	21.12.2018 to t10.08.2020
4.	Giriraj Kishor,UDC	Cashier	11.08.2020 to 18.08.2020
5.	P.Saishgiri Rao,UDC	Cashier	19.08.2020 to till date

Budget & Expenditure of the division for the period 2016-17 to 2019-2020

(Amount in Lakhs)

Year	Head (Plan)		Head (Non Plan)	
	Budget Allotment	Expenditure	Budget Allotment	Expenditure
2016-2017	500.00	352.81	1000.00	719.40
2017-2018	1.00	0.80	1600.00	1514.06
2018-2019	Nil	Nil	2575.00	2524.41
2019-2020	45.00	34.20	2672.00	2667.42

Vacancy Position: -

Sl. No.	Group	Sanctioned Post	Filled Post	Vacant Post	Remarks
1	A	01	01	0	
2	B	05	03	02	
3	C	12 (Group C-7 & MTS-5)	08	04	(Group C-5 & MTS -3)
4.		0	187*	0	*Work Charged Staff
	Total	18	199	06	

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Statutory Audit: -

Statutory audit of the Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi -110086 has been conducted by AG (Audit) Delhi up to March, 2013.

Maintenance of Records: -

The maintenance of record of the Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi -110086 for the period 2016-17 to 2019-2020 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 14 audit paras outstanding in the previous Audit Report. 6 audit paras taken as a fresh in current audit report. The remaining old outstanding paras has been incorporated with current audit report as part I (Old Audit Report)

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	2007-2009	02	01	7	01
2.	2009-2012	07	02	10 & 11	05
3.	2013-2016	05	03	3, 4 & 5	02
	Total	14	06		08

Details of Old Recovery

S. No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered/ Adjusted	
01.	2013-2016	62500	01(1)	0	62500
02.	2013-2016	136	01(2)	0	136
03.	2013-2016	3142	02	0	3142
TOTAL		65778		0	65778

Current Audit Report:

During the course of current audit, 31 memos (10 Record Memos, 21 audit memos) and three letters (one for remittance verification and one for old paras and one for sitting arrangement) have been issued to **the Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi -110086** for the period 2016-17 to 2019-2020. Out of which Nil settled on the spot and 21 observation Audit Memos have been converted into 15 Paras and 06 TANs.

Details of Current Audit Recovery: -

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
2	2	Short recovery of License Fees & water charges	136039	19404	116635
9	7	Overpayment on account of LTC	100988	100988	0
13	9	Non recovery of workers Welfare Cess	150684	0	150684
20	13	Non forfeited of PG of rescind work	688940	0	688940
Total			1076651	120392	956259

Internal audit report has been prepared on the basis of information furnished and made available by **the Dy. Director (Horticulture), Horticulture Division (North), Near Water Treatment Plant, Delhi Jal Board, Haiderpur, Outer Ring Road, Delhi -110086** for the period 2016-17 to 2019-2020. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

DK Sharma
IAO, AUDIT PARTY NO. XXIV

PARA No. 1 (2007-2009)

Para No. 03 (Refer Audit Memo No. 13 Dated 24.09.2009)

PART-I
OLD REPORT
2007-2016

Subject : Grant of E.O.T for 314 days.

Name of work :- C/o Fire Station at Bawana Industrial Area.SH:- Development of Hort. work.

Date of Start : 30.12.2006
Stipulate Date of Completion : 29.04.2007
Actual Date of Completion : 26.02.2008
Estimated Cost : 293869/-
Tender Cost : 179285/-
Actual Cost : 226613/-

The above work was awarded to M/s Kumar Construction Co. at a Tender Cost of Rs. 1,79,285/- i.e. 38.99% below the estimated Cost

As per CPWD Manual Section 28.1, at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 28.2 the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Sanction 28.3 further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the essence of the contract) on the part of the Contractor.

On going through the agreement file & other related record, it has been observed that E.O.T. was granted for 314 days in this case. Details of which is as under :-

The Date of start of work was 30.12.06 and the Contractor has applied for EOT w.e.f. 7.1.07 i.e. after 07 days of the start of the work on the grounds that water is not available at site. Reasons for awarding the contract when water is not available from the very beginning of the work needs clarification.

Extension of Time for a period of 314 days w.e.f. 7.1.07 to 16.11.07 was granted by the Dy. Director. Hindrance Register has not been provided to the Audit, in the absence of which justification for granting EOT for such a long period can not be verified by the Audit.

Reasons for not making arrangements of water for such a long time may also be intimated to Audit.

The Department has replied that the related record is lying with the Ex. Engineer Construction Division II D.C.E Bawana Road Delhi, as the work was originally awarded by the Ex. Engg. Construction Division II, Bawana Road, Delhi.

Page No. 07 (Refer Audit Memo No. 12 Dated 24.09.2009)

Subject : Non-Condensation of Vehicles.

On scrutiny of records and vouchers /information received from the Division it was noticed that 08 (Eight) Nos. of water Tankers are not running being older as per order of the Supreme Court and are lying in obsolete condition for the last 6 to 12 years:-

S. No.	Type of Vehicle	Make	Model/ Year	Registration No.	Off the road w.e.f.
1	Water Tanker	Ashok Leyland	1982	DEG 1540	23.06.1997
2	Water Tanker	Ashok Leyland	1982	DEG 1546	23.06.1997
3	Water Tanker	Ashok Leyland	1985	DEL 3629	18.08.2000
4	Water Tanker	Ashok Leyland	1985	DEL 3829	18.08.2000
5	Water Tanker	Ashok Leyland	1988	DIG 373	13.03.2003
6	Water Tanker	Ashok Leyland	1985	DEL 3628	05.11.1999
7	Water Tanker	Ashok Leyland	1985	DIG 319	31.03.2003
8	Water Tanker	Ashok Leyland	1988	DIG 372	29.03.2003

The H.O.O. /D.D.O is requested to take necessary steps to auction the condemned /unserviceable tankers immediately to avoid further deterioration of the condition of the above vehicles and to avoid further loss to the Government.

Other such cases may be reviewed at your level.

Taken over
and in current
audit beyond
2/11/2020

Para No. 2 (2009-2012)

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Para-4: G.A.R.

(Audit memo No.5, Dated:09/10/2012)

While cross checking the entries made in the Cash Book for GAR-6 for the month of September 2010 the following observation have been made.

As per (Receipt & Payment) Rules, receipt books in machine numbered form GAR-6 shall be used by the Government officers receiving money on behalf of the Government.

It reveals that GAR-6 being used in the office are not in machine numbered. All receipts must be written in figures and in words but it is noticed that the figures of receipt not written in words.

The stock register of GAR-6 is not being maintained in the office.

The department must use the GAR-6 in machine numbered with proper stock register of GAR-6 in accordance with provisions of receipt & payment rules.

Para No. 3 (2009-2012)

Para-5: G.P.F.

(Audit memo No.6, Dated:10/10/2012)

During the test check of GPF withdrawal cases, it has been observed that Deputy Director Horticulture/Head of Office sanctioning the withdrawal from the GPF to the staff frequently.

As per delegation of financial powers delegated to the officers, Head of Department is competent authority for sanction of GPF withdrawal to government servants subject to terms and condition under GPF rules. The detail of few cases are given below:-

S. No.	Name of Employee	Account No.	Net Amount
1.	Sh. Jag Saran	30629824783	2,00,000/-
2.	Sh. Inder Pal	30863958537	1,50,000/-
3.	Sh. Mahesh	30061928999	1,00,000/-
4.	Sh. Ajeet Singh	10209506120	1,00,000/-
5.	Sh. Ram Briksha Yadav	10651033917	1,00,000/-
6.	Sh. Mahavir Singh	10112655651	1,25,000/-
7.	Sh. Swaroop	30855780039	1,00,000/-
8.	Sh. Sirendra Pal Singh	10577564444	1,00,000/-
9.	Sh. Rajender	30846470754	1,80,000/-
10.	Sh. Cheetra Pal Singh	30894397811	1,80,000/-

It is requested to please look into the matter and clarify the position with reference to GPF rules as well as delegation of financial powers and reviewed all GPF withdrawal cases during 2009-2012 and ex post facto of the competent authority be obtained.

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Sanctioned.

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Page No. 4 (2009-2014)

Para-6:- Interest of G.P.F. balances.
(Audit memo No.7, Dated:10/10/2012)

The division is maintaining the GPF record of work changed staff and making final payments. While scrutinizing the monthly account (supplementary) March-2012 an account of Rs.77,35,034/- charged to M.H.2049 interest payable for the financial year 2011-2012 on GPF balances and credited to M.H.8009 allowing credit to personal ledger account of GPF subscriber. The monthly account does not reflect the opening balance & closing balance of GPF under M.H.8009 being DDRS head.

In this connection the following information may please be made available to audit to verify the correctness of interest charged to the M.H.2049.

1. Opening balance as on 01/04/2009 and closing balance as on 31/03/2012 year wise to verify the correctness of amount charged to M.H.2049.
2. The component of interest paid during the middle of year to retirees or in death cases with detail of date & retirement/death etc.
3. The component of interest charged to M.H.2049 during financial year 2009-2012 yearwise.

It reveals that interest calculated on the basis of personal ledger no such consolidated record made available to audit for cross check of amount credited to personal ledger of GPF subscriber.

There is no system to tally the correctness of GPF balances with the amount under M.H.8009 as well as M.H.2049.

The department has informed the detail of GPF subscription and recovery, GPF payments and interest during the period 2009-10 to 2011-12 charged to major head "2049" as under.

Year	GPF subscription and recovery	Interest opening balances	GPF payments
2009-10	5597827	12057007	15782405
2010-11	547300	8041701	7265439
2011-12	115912	7735034	6921516
Total	6261039	27833742	29969360

Further during scrutiny it has been observed that an amount of Rs.1,93,492/- less charged to major head "2049" on account of payments made during the middle of the year to retirees or in death cases as per detail given below. The same will be charged to MH "2049" during the current financial year.

Details of GPF Final Payments and Interest paid during the Audit Period 2009-12

S.No/ Sub Division	Name of the Mali	Date of Retirement / Date of Death	A/c No.	Int paid upto DOR/DOD	Amount paid in Rs.
1/3242	Kashi Ram	8.11.2009	105	2701	96154
2	Narayan Lal	31.10.2010	110	19803	454148

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3	Bhola Paswan	31.5.2010	112	1453	120419
4	Joginder Singh	27.2.2009	119	2718	33197
5	Satbir S/o Shibbu	15.3.2010	1565	13481	120847
6/3241	Dharmbir	14.10.2009	1505	3021	103754
7	Bhoopal Singh	31.10.2009	674	3151	96769
8	Kishan Lal	31.3.2011	2002	14971	115439
9/3243	Ganga Prasad S/o Manbodh	24.2.2009	3011	1343	12464
10	Satish Kumar	24.11.2008	65	8096	125051
11	Nanak Chand	23.9.2009	3010	7071	100131
12	Rakesh Babu	5.12.2009	1589	11005	168821
13	Jaswant Singh	24.4.2010	3026	310	26087
14	Ganga Prasad S/o Ant Ram	21.1.2012	1560	32440	483771
15	Pratap Singh	1.2.2012	1017	24307	364812
16	Smt Jagviri	31.5.2010	1045	5243	398464
17	Baruddin	31.3.2012	48	13717	215180
18/3244	Rohtash	30.8.2010	2114	5015	243934
19	Jhinkaru	14.1.2011	2101	3416	62149
20	Sheelawati	28.12.2011	2096	20250	381753
			Total	193492	37,23,344

The detail of GPF final payments and interest paid during the audit period 2009-2012.

It is the responsibility of the H.O.O. to ensure that balances in the personal ledger of subscriber tally with the balances under DDRS M.H.8009.

Para-7:- DLIS
(Audit memo No.9, Dated:11/10/2012)

With reference to audit memo no.3 dated 08/10/2012 during the test check of monthly account & relevant vouchers for the month of March 2012. It has been noticed that the division is making payments on account of deposit link insurance to the eligible incumbents from major head 8009 GPF instead of major head 2235 social security. /

Deputy Director Horticulture vide its reply dated 10/10/2012 has informed that an amount of Rs.5,34,487/- was paid during 2009 to 2012 on account of deposit link insurance debited to major head 8009 GPF as per detail given below:-

S. No.	Name of the Mali (W.C. Staff)	Bill No. & Date	Amount
1/3243	Sh. Ganga Parshad	155, 02/09/2009	16,194/-
2	Sh. Satish Kumar	156, 02/09/2009	60,000/-
3	Sh. Nanak Chand	112, 01/06/2010	46,302/-
4	Sh. Rakesh Babu	114, 01/06/2010	60,000/-
5	Sh. Jaswant Singh	275, 02/11/2010	56,658/-
6/3241	Sh. Dharmbir	288, 29/12/2009	51,405/-
7/3242	Sh. Kashiram	226, 02/02/2010	60,000/-
8	Sh. Joginder Singh	66, 18/06/2009	26,446/-
9	Sh. Satbir	147, 13/10/2010	60,000/-
10/3244	Sh. Jhinkaroo	7, 15/04/2011	37,482/-
11	Sh. Sheelawati	26, 14/03/2012	60,000/-
	Total		5,34,487/-

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The department has informed that an amount of Rs.5,34,487/- shall be transferred to major head "2235" by transfer entry in the month of October 2012.

Para No. 6 (2009-2012)
Para-8:- Wrong fixation pay fixation on promotion.
(Audit memo No.11, Dated:15/10/2012)

While reviewing the test check of pay fixation on promotion vide officer order dated 29/09/2012 in respect of Sh. Gopal Krishan and Sh. Daryao Singh, the following observation have been made.

That Shri Gopal Krishan & Sh. Daryao Singh have been granted IIIrd MACP w.e.f. 09/02/2011 from the pay scale of Rs.5200-20200 with G.P.2000 raising his grade pay to Rs.2400/-.

Both the aforesaid officials have been granted next increment w.e.f. 01/07/2011 while fixing the pay on promotion from the date of promotion i.e.09/02/2011.

In this connection it is stated that in case the government servant opts to get his pay fixed in the higher G.P. from the date of his promotion. He shall get his first increment in the higher grade on the next 1st July, if he was promoted between 2nd July and 1st January. However if he was promoted between 2nd January and 30th June of a particular year he shall get his increment on 1st July of next year.

In both the aforesaid cases the officials were promoted to higher grade pay w.e.f.09/02/2011 and pay was fixed from the date of promotion.

The first increment allowed as on 01/07/2011 is incorrect. The incumbents are entitled for grant of first increment on 1st July of next year i.e. on 01/07/2012 instead of 01/07/2011.

The pay fixation needs to be reviewed as per instruction on the subject under intimation to audit.

Para-9:- Pay fixation on grant of selection scale.
(Audit memo No.12, Dated:15/10/2012)

While reviewing the pay fixation of Sh Kanhiya Lal, Sr. Mali to whom selection scale of Rs.4000-100-6000 has been granted w.e.f.01/11/1996 after completion of 8 year of service as Sr. Mali.

It reveals that Sh. Kanhiya Lal has been granted selection scale w.e.f. 01/11/1996 but he has been placed in the pay scale of Rs.4000-100-6000 as on 01/01/1996 which is incorrect.

Notionally.

However financial benefits granted earlier w.e.f 1/11/1996. which is in correct

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The pay of Sh. Kanhiya Lal, Sr. Mali is to be fixed as under:-

Period of Pay fixation	(3500-4590)	Pay to be fixed in the scale (5200-20200)	Pay fixed in 5200-20200
01.11.1996	3500/-	4000/-	4100
01.11.1997	3575/-	4100/-	4200
01.11.1998	3650/-	4200/-	4300
01.11.1999	3875/-	4300/-	4400
01.11.2000	3950/-	4400/-	4500
01.11.2001	4030/-	4500/-	4600
01.11.2002	4110/-	4600/-	4700
01.11.2003	4190/-	4700/-	4800
01.11.2004	4270/-	4800/-	4900
01.11.2005	4350/-	4900/-	5000
Date of Pay fixation	Pay + GP in Pay Scale (5200-20200)	Pay + GP in Pay Scale (5200-20200)	
01.01.2006	8100 + 1900	9120 + 2400	9300
01.07.2006	8400 + 1900	9470 + 2400	9660
01.07.2007	8710 + 1900	9830 + 2400	10030
01.07.2008	9030 + 1900	10200 + 2400	10410
01.07.2009	9360 + 1900	10580 + 2400	10800
01.07.2010	9700 + 1900	10970 + 2400	11200
01.07.2011	10050 + 1900	11380 + 2400	11610
01.07.2012	11610 + 1900	11800 + 2400	12030

The pay fixation of Sh. Kanhiya Lal needs to be reviewed as per aforesaid observations. An amount of Rs.42,053/- to be recovered from the salary of Kanhiya Lal, Sr. Mali for the period 01/11/1996 to 31/10/2012 (due drawn enclosed)

In this connection it is stated that the record of all officials to whom selection scale has been granted may also be reviewed accordingly under intimation to the audit.

Para-10:- Payment to work charged staff without sanction of creation of post.

During the audit of work charged staff bills the division has paid and allowance to the staff as detailed below without the sanction of creation of post from the competent authority only on the basis of yard stick and debited to the concerned work head.

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STAFF IN POSITION DURING 2009 TO 2012:

S. No.	Year	Sr. Mali	Mali	MLD
1	2009-10	5	472	3
2	2010-11	5	471	3
3	2011-12	4	364	3

To draw the regular pay and allowance of the work charged staff the sanction post is required from the competent authority. The department is required to obtain the ex-post facto sanction of the post and will be shown to the next audit.

Para-4:- Reference to Audit Memo No.1 dt.05/10/2012.
(Audit memo No.10, Dated:11/10/2012)

*Talk as a
franchisee cannot find it
Report*

The Deputy Director (Horticulture) was requested to made available the following record for scrutiny of audit but the same were not produced till date.

1. LTC/Tuition Fee Register
2. Stock Register (Consumable & Non-Consumable)
3. Property Register
4. Dead Stock Register
5. Log Books, History sheets of vehicle

It is requested to made available the record on priority basis for scrutiny of audit.


[H. K. WALIA]
Inspecting Audit Officer
Audit Party No.XVI

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PART - II
(Current Audit Report)

Para No. 1

2013-16

Ref Audit Memo. No.12 &13
Dated: 22/08/2016

A) Sub:- Recovery of Rs. 62,500/- on accounts of LTC claims and overpayment of Pay of Rs. 135/- of officials of Deputy Director(Horticulture), Division North, MSO Building, New Delhi

III. Scrutiny of LTC claims :-

On scrutiny of LTC claims of officials of this Department, the following short coming/discrepancy have been noticed which are given as under:-

The following officials/officer have availed LTC for the block year 2014-17 from Delhi to Nathula Park and claimed the taxi charges from Bagdogra to Nathula Park & Back. As per LTC Rules 1988, Journeys on LTC by taxi, autorickshaw etc. are permissible only between places which are not connected by rail. A certificate from the concerned state be obtained regarding not playing state Transport buses. This is further subject to the condition that these modes of transports operate on a regular basis from point to point which the specific approval of the state Government/Transport Authorities concerned and are authorized to ply as public carriers. No certificates from state concerned attached with the bills.

Hence Taxi charges of claimed by the officials may be recovered. Name of officials are as under:-

Sr. No.	Name of official & Designation	Bill No. & Amount Claimed	Claimed not admissible due to Non submission of certificate from State Govt. Amount to be recovered
1.	Sh. Raj Kumar, Mali	95 dt. 14/09/2015 90,100/-	12,500/-
2.	Sh. Shiv Kumar, Mali	96 dt. 14/09/2015	12,500/-



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		31,900/-	
3.	Sh. Vishnu Dev Mandal, Mali	98 dt. 14/09/2015 70,700/-	12,500/-
4.	Sh. Dadan Sahai S/o Piyada Sahai, Mali	94 dt. 14/09/2015 51,300/-	12,500/-
5.	Sh. Sher Singh S/o Sh. Kashmira, Mali	93 dt. 14/09/2015 51,300/-	12500/-
	Total		62,500/-

B) Sub:-Regarding overpayment of pay of Rs. 135/- in respect of Sh. Shiv Raj S/o Sh. Roopa, Mali

During the test check of pay fixation cases in respect of Sh. Shiv Raj, Mali for the audit period, it has been noticed that his pay was wrongly fixed as per details given below:-

Sh. Shiv Raj S/o Sh. Roopa, Mali - Recovery of Rs. 135/-

Period	Pay fixed by the Deptt.	Pay to be fixed as per audit observation
1.7.12	10460+2400	10460+2400
1.7.13	10855+2400	10850+2400
1.7.14	11250+2400	11250+2400

Similar cases may also be reviewed and the recovery of Rs 62,635/-(Rs. 62,500/- +Rs. 135/-) may be recovered from the above officials and deposited in govt. account, under intimation to the next audit.



DUE Drawn Statement in r/o Sh. Sushil Kumar Sharma, PGT																	
					Due		Drawn		Balance								
Period	B. Pay	G. Pay	DA	HRA	Tpt. All	Total	B. Pay	G. Pay	DA	HRA	Tpt. All	Total	B. Pay	G. Pay	DA	HRA	Total
Jul-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-11
Aug-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-11
Sep-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-11
Oct-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-11
Nov-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-11
Dec-13	10850	2400	11925	3975	3040	32190	10855	2400	11929.5	3976.5	3040	32201	-5	0	-5	-2	-12
Jan-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
Feb-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
Mar-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
Apr-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
May-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
Jun-14	10850	2400	13250	3975	3200	33675	10855	2400	13255	3976.5	3200	33686.5	-5	0	-5	-2	-12
TOTAL	130200	28800	151050	47700	37440	395190	130260	28800	151107	47718	37440	395325	-60	0	-57	-18	-135

Sushil Kumar Sharma

Para No. 2.

Para No. 8 (2013-2016)

Ref. Audit Memo. No. 14
Dated:-22/08/2016

Sub: Short deduction of Income Tax of Rs. 3,142/- during 2013-14

During the test check of the documents submitted by the Department, the following discrepancies/ irregularities were noticed:

1) Sh. Main Pal, Mali

2013-14	As per Form - 16 Rs.	Correct Calculation Rs.
Gross income	351244	351244
Less Transport Allowance	9600	9600
Total	341644	341644
Add:- Reimbursement of Tuition fee	Nil	30,000
Total	341644	371644
Less:- GPF + UTGEIS	100000	100000
Taxable Income	241644	271644
Less:- DGHS+ CM Relief(1000+712)	1712	1712
Total	239930	269930
Income Tax deducted/calculated	1943	4993
Education Cess 3%	58	150
Total	2001	5143
Tax Deducted at Source		2001
Short Recovery		3142

Similar cases may also be reviewed and the recovery of Rs. 3,142/- may be recovered from the above official and deposited in govt. account, under intimation to the next audit.

Para No. 3

Ref. Audit Memo. No. 11
Dated: 19/08/2016**Sub:- Time Bard Cheque.**

As per the (Receipt & Payments Rule 47 (2) a cheque remaining unpaid for any cause three months after the date of its issue and not surrendered for renewal should be cancelled in the manner indicated under the rules after obtaining the non-payment certificate from the bank.

It reveals from the form-51 for the period 2013-14 to 2015-16, the following cheques were issued and time barred but same were not cancelled as per provisions under Receipt & Payment rules.

Sr. No.	Particular of cheque	Date of issue	Amount (Rs.)
1.	A-79509	27/01/2014	30,338/-
2.	A-799657	13/03/2014	5,652/-
3.	A-799691	01/05/2014	8,274/-
4.	C-264368	23/08/2014	1,620/-
5.	A-862673	29/11/2014	19,716/-
6.	C-264382	20/02/2015	1,184/-
7.	A-862823	22/06/2015	53,043/-
8.	A-862809	05/02/2015	4,59,678/-
9.	C-264396	22/06/2015	1,150/-
10.	A-862826	24/06/2015	51,77,258/-
11.	A-862827	24/06/2015	45,23,422/-
12.	C-529723	31/03/2016	54,556/-
	Total		1,03,35,891/-

The department is requested to take necessary action as per Rule 47 of Receipt & Payment Rule for cancellation of the above time bard cheque and then write back the amount in their accounts

Taken as
on file in
Liaison Audit Dept



70/c

Para No. 4

Ref. Audit Memo. No. 10
Dated: 19/08/2016

Sub:- Outstanding balance under cash settlement suspense Accounts.

As per the appendix 7A of CPWD code 1996, at the close of the year, there should normally be no balance under the suspense head with the object in view a diligent watch should be kept over the outstanding towards the close of the year & steps taken to have such transactions settled by the 31st March. The Register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.

However the monthly accounts of March 2016 showed that an amount of Rs. 81,01,913/- is due from cash settlement in respect of Ministry of Surface Transport of Rs. 39,74,985/- and in respect of Delhi Police Rs. 41,26,928/-. The blockade of these huge amount shows that the Divisional Officer as required in the above code has not reviewed the Suspense register from time to time.

The amount recoverable from the Ministry of Surface & Transport pertain to period 1982. . The Non recovery would lead to the loss to the tune of Rs. 81,01,913/- which lead elucidation.

Efforts should be taken to recover the amount of Rs. 81,01,913/- from Delhi Police and MOST at the earliest under intimation to audit.

Taken as a duty
in unaided Audit



Para No .05

Ref. Audit Memo. No. 08

Dated: 17/08/2016

Sub:- Outstanding unclaimed/unadjusted balance deposited in Govt. account.

During the test audit of monthly accounts of Dy. Director(Horticulture) M-314 for the month of July 2016, it has been observed that a heavy outstanding unclaimed/unadjusted balance is still lying in 8443 Part-II, III, V. As per details given below:-

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FORM 79

July 2016

Classes of Details	Opening Balance	Crediting during month	Total	Debits during the month	Closing Balance
Civil Deposit	66,50,769/-	67,461/-	67,18,230/-	7,24,704/-	59,93,526/-
Security Deposit(Part II)					
Civil Deposits Public Works Deposit Part-III	521830/-	00	521830/-	00	521830/-
Civil deposits other Deposits Part-V	11,96,526/-	95,961/-	12,92,487/-	10,76,322/-	2,16,165/-
Total	83, 69,125/-	1,63,422/-	85,32,547/-	18,01,026/-	67,31,521/-

As per provisions of Para 21.6 of CPWD work manual, the Divisional Accountant should review monthly all deposits under Part-II & refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs. 67,31,521/- under deposit part-II indicates that deposit register was not reviewed at

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divisional level from time to time . The register should now be reviewed & all deposits more than 3 years old where refund is not due should be credited to Govt. account.

Accumulation of Rs. 5,21,830/- under part III was due to non execution of works against deposits. If these works are not to be executed the deposit should be immediately be refunded to the depositor agency to avoid the blockade of funds so that same can be utilized else where.

Deposit under Part-V amounting to Rs. 2,16,165/-has accumulated due to withheld amount from contractors bills on non depositing Labour Cess & VAT to Govt. Deptt. Accumulations of balance under deposit Part V was indicative of the fact that Labour Cess & VAT have not been deposited in Govt. Account in time.

*Taken as a form
in current Audit Report*

[Signature]

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(2007-2009)

PART - III
TEST AUDIT NOTE

TAN NO. 1 (Refer Audit Memo No. 04 Dated 17.09.09)

Subject :- Qualifying Service:-

As per Rule 32 (1) of C.C.S. Pension Rules 1972, a Govt. Servant completing 25 years of continuous service or being left with 5 years of service before the date of retirement on superannuation whichever is earlier. The Head of Office in consultation with the Accounts Officer, shall in accordance with the Rules for the time being in force verify the services rendered by such Govt. Servant, determine the qualifying service and communicate to him / her in form 24 the period of qualifying service. This requirement was not found in the following cases :-

S. No.	Name & Designation	Date of Birth	Date of Joining	Date of Retirement -
1.	Sh. Rameshwar Dayal AD(H).	01.07.1958	04.02.1983	30.06.2018
2.	Sh. Karamveer Singh A.D.	01.02.1957	07.07.1981	31.01.2017
3.	Sh. Arun Kumar Tyagi S.O.(H)	01.01.1961	01.08.1983	31.12.2020

Other such cases may be reviewed at your level.
After doing the needful compliance may be shown to the next Audit.

TAN No. 02 (Refer Audit Memo No. 16 dated 25.09.2009)

Subject: - Measurement Books

During the scrutiny of Measurement Book register of M - 324 the following discrepancies were noticed which may be rectified and compliance be shown to next Audit:-

1. Paging certificate has not been recorded on the 1st page of the register.
2. As per section 7.3 of CPWD manual all the measurement books belonging to a division. should be numbered serially. A register should be maintained in form CPWD - 92 showing the serial number of each book, on receipt, sub - division to which it is issued. the date of

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2007-2009

issue and date of its return to the divisional office and date of its record after the required review in the divisional office is completed.

As per section 7.4 the measurement books that are no longer to be used in the sub division or with the Junior Engineer should be withdrawn promptly even though not completely written up and re-issued.

In the M.B. Register provided to Audit for the period 01.08.02 from Sl no. 695 to 04.07.09 to Sl. no. 1001, date of return column is left blank, which reveals that instructions as laid down in the manual are not followed by the department.

3. Annual Physical Verification has not been carried out.

TAN No. 03 (Refer Audit Memo No. 9 Dated 23.09.2009)

Subject : Service Books

On scrutiny of Service Books of your office staff following discrepancies have been noticed, which may be rectified and compliance shown to the Audit.

1. Photographs of many officials are not pasted on the first page of their Service Books. Some of these are near to retirement. Therefore it is requested that same may be obtained and pasted in the following Service Books.

- (i) Sh. Sarfaraz, S.O.
- (ii) Sh. Vinay Kumar, S.O.
- (iii) Sh. Arun Kumar Tyagi, S.O.
- (iv) Sh. Karam veer Singh ; A.D.
- (v) Sh. Sanjay Verma ; S.O.
- (vi) Sh. Rajinder Prasad, Mali
- (vii) Sh. Sunil Kumar Singh, Mali
- (viii) Sh. Suresh Kumar; Mali
- (ix) Sh. Rakesh Kumar, Mali
- (x) Sh. Vinod Kumar, Mali.

2. Nomination forms with regard to provident fund, family pension insurance, DCRG etc. are either incomplete or not pasted in the following Service Books.

- (i) Sh. Sarfaraz, SO
- (ii) Sh. Sanjay Verma, SO
- (iii) Sh. Raju, Mali
- (iv) Sh. Rajinder Singh, Mali
- (v) Sh. Rakesh Kumar, Mali
- (vi) Sh. Rameshwar Dayal, A.D.

3. Leave A./C may be Completed upto date in the Service Book of the following officials :-

- (i) Sh. Ravinder Singh, SO 31.12.07
- (ii) Sh. Sanjay Verma ; SO 31.12.06
- (iii) Sh. Sarfaraz. SO 31.12.07
- (iv) Sh. Sunil Kumar Singh, Mali 31.12.08

- (2007-2009) 65/c 19 25
4. Reattestation on the first page of Service Books must be done after every five years by the Head of office with dated signature, which has not been done in almost all the cases.
 5. In the case Sh. Sanjay Verma. S.O.(H) first page of the Service Book has not been verified at the time of joining in Govt. Service. The same may verified and shown to the Audit.

Other such cases may be reviewed at your level.

TAN No. 04 (Refer Audit Memo No. 10 Dated 23.09.2009)

Subject : - GPF A/C of Work charged staff.

On scrutiny of GPF Ledger for the year 2007- 08 and 2008-09. in R/o work charged staff following discrepancies were notified., which may be rectified and compliances shown to Audit:-

1. Paging certificate has not been recorded on the first page of register.
2. Alphabetical Index has not been prepared which may be prepared and shown to the next Audit.
3. All cutting/overwriting may be attested.
4. GPF broadsheet has not been prepared which may be prepared and shown to the next Audit.
5. Monthly balance on which interest is calculated (IBB) for the year 2007 - 08 has not been recorded in the GPF Ledger. The same may be recorded and shown to the Audit.
6. GPF Ledger for 2007 - 08 and 2008 - 09 of Sub Div. No. M - 3241 and 3243 has not been shown to the Audit. The same may be furnished for verification to next Audit.

Other such cases may be reviewed at your level.

TAN No. 05 (Refer Audit Memo No. 6 Dated 19.09.2009)

Subject :- Payment through Cash Vouchers

On scrutiny of the cash vouchers for the year 2007 - 08 & 2008 - 09. the following discrepancies were noticed:-

1. Entries made in the MAS register has not been recorded on the vouchers / sub vouchers which may be entered and got verified from the Audit:-

S. No.	C. V. No.	Date	Amount	Name of Item
1	165	13.03.08	2240	Stationary Item
2	166	13.03.08	2855	Stationary Item
3	167	13.03.08	2940	Stationary Item
4	168	13.03.08	2100	Stationary Item
5	169	13.03.08	1750	Stationary Item
6	170	13.03.08	2600	Stationary Item

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(2007-2009) 1/c
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(18/24)

7	358	20.03.08	88000	PVC Pipe
8	287	26.03.09	99180	Super powertonic
9	288	26.03.09	98835	Wheel organic
10	289	26.03.09	99720	Harbal manure 72 bag.
11	389	31.03.09	1130	Stationary Item

2. C.V.45 dt. 04.03.08 for Rs. 2,88,010/- on A/C purchase plants and E-pots for further distribution to various offices under the control of Sub Div. 3243. It was noticed that as allocation list attached -distribution was made in Rs. ---- instead in quantity which is not in order. Necessary entries may be made in the MAS register as for quantity issued to each office and got verified from the Audit.

Other such cases may be received at your level.

63/c (6)

TEST AUDIT NOTE

(2013-2016)

TAN No. 1

Ref. Audit Memo. No. 09
Dated: 19/08/2016

Sub:- Non production of mandatory records of Division.

While conducting the audit of the unit, it has been revealed that the mandatory record as listed below was not produced to audit. These records/registers were also not shown to the last audit and no efforts were made by the unit to maintain the register if not maintained earlier in the Division.

As per provision contained in CPWD Manual Section- 10(1) Bill Register to be maintained for the payments made in the Divisional offices on receipt of the bills from various Sub-Division and Division as per proforma given in Appendix-2 of CPWD manual 2014. The Divisional accountant should ensure that the register is properly maintained & kept up to date in the account branch & should be maintained in each Sub Division in respect of payment to be made by the Dy. Division(Horticulture).

As per provision contained in CPWD manual Section 10(2) Contractor Ledger for the accounts relating to the Contractor/supplies should be kept in CPWD Form-43. A personal account should be opened in the ledger for every contractor & maintained upto date. The Divisional Accountant is responsible for correctness of entries in the contractor ledger & balances at the end of the month.

As per provision contained in CPWD manual Section 10(3) Register of Works. The Divisional office should maintain the register of works. Before submission of monthly accounts, the register of works should be completed, reviewed by the Dy. Director & date initial by him in token of his having examined the entries & format to be correct. Above mentioned registers may be maintained & shown to next audit.



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2013-2016

TAN NO. 2

Ref. Audit Memo. No.13

Dated: 22/08/2016

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

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

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

It is noticed that no such register was maintained in the department. The same may now be maintained in the following format.

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

II. Recording date of receipt of claim:-

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



TAN No. 3

Ref. Audit Memo. No. 3
Dated: 16/08/2016Sub:- Un-realistic Estimates.

During the test check of records of PWD (Horticulture), Division-North, MSO Building, I.P. Estate, New Delhi-110002 for the period 2013-14 to 2015-16, it has been noticed that there are huge variations between the estimates and the tendered amount. A few instances are as under:-

Sr. No.	Year	Name of work	Estimated Amount(in Rs.)	Tendered Amount (in Rs.)	Variation % age
1	2013-14	M/o Road No. 45(outer ring road Mefcalf House to Wazirabad), Delhi during 2013-14 SH:- Complete Maintenance of Horticulture work.	8,89,831/-	10,49,420/-	17.93% above
2	2013-14	M/o Hor. Works at Raj Niwas Section, Delhi under HSD M-3141, HD M-314, PWD New Delhi during 2013-14 SH:- Supply of Flower laries and loose Flower as and when required	5,93,550/-	6,83,700/-	15.19% above
3	2013-14	M/o Different Hort. works at Delhi Vidhan Sabha Section (9 Sham Nath Marg-Hon'ble Education Minister Residence, Hon'ble Speaker Camp House, Delhi SH:- Flower Decoration (Flower laries and loose Flower) as & when required	4,87,900/-	5,60,110/-	14.80% above
4	2013-14	M/o different Hort. works at Tis Hazari Court Delhi, under HDS M-3141, HD M-314 PWD Delhi during 2013-14 SH:- Supply of different type of loose flowers and cut flowers i/c Decoration at Tis Hazari Court of Different occasion	4,75,750/-	5,46,285/-	14.83% above

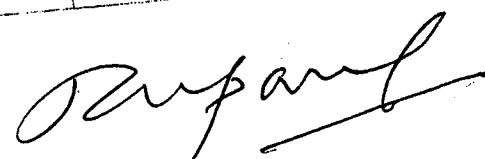


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5	2013-14	M/o Trees, shrubs and hedge at Road No. 41 & Dr. K.N. Katju Marg Rohini, under HSD M-3142, PWD New Delhi during 2013-14 SH:- Complete maintenance of Trees, shrubs & edge etc.	21,10,860/-	25,56,057/-	21.09% above
6	2013-14	M/o Different Hort. works under HSDM-4143, HD M-314, PWD New Delhi during 2013-14. SH:- Supply and spreading Cow dung manure.	3,46,700/-	3,99,000/-	15.09% above
7	2014-15	M/o Area attached to Road No. 316, 317,318 at Mangolpuri Industrial Area, under HSD M-3144(Sec-II) M-314 PWD New Delhi during 2014-15 SH:- Complete Maintenance of central verge	7,84,383/-	3,74,229/-	52.29% Below
8	2014-15	D/o Central verge at Malik Ram Tandon Marg from Shah Alam Bandh Road to Road No. 51 (Taken from MCD) under HDM-314, PWD New Delhi during 2014-15 SH:- Plantation of Plant at Central verge	12,91,880/-	5,68,427/-	56% Below
9	2014-15	M/o Diff. hort work under HSD M-3142, M-314, PWD New Delhi during 2014-15 SH:- Plantation of Trees	21,75,473/-	9,14,786/-	57.95% Below
10	2014-15	M/o Area attached to NH-1 from Singhu Border to Mukarba Chowk, Delhi during 2014-15 SH:- Complete Maintenance of Hort. Works	69,00,488/-	2605105/-	62.24% Below
11	2014-15	D/o Hort. Works at MCD Road-Swami Narain Marg, Ashok Vihar under SDM-3144, HDM-314 PWD New Delhi during 2014-15 SH:- Beautification of central verge from Shankar Chowk, IT Point to Bharat Nagar Red Light	10,51,309/-	5,00,750/-	52.36% Below



(2015-2016)

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12	2014-15	D/o Hort. works in the Loop area in between ring road carriage way near Nigam Bodh Ghat subway Delhi(1st portion from Nigam Bodhghat subway to ISBT near Nigam Bodhghat U turn	15,74,996/-	27,08,993/-	72% Above
13.	2014-15	M/o Area attached to different Roads under HSD M-3144 PWD New Delhi 2014-15 SH:- Excavation of Mulba from Central verge of different roads	3,04,636/-	1,44,611/-	52.52% below
14.	2014-15	M/o Area attached to PWD Road from Auchandi Border to Bawana Delhi during 2014-15 SH:- Complete Maintenance of Shrubs plants.	4,38,296/-	1,88,467/-	57% below
15.	2014-15	M/o Area attached to Central Verge, PWD Road No. 03, Mangolpuri to Auchandi Border Delhi during 2014-15 SH:- Complete Maintenance of Shrubs plants	25,18,330/-	10,57,699/-	58% below
16.	2015-16	M/o Trees & Shrubs at Road No. 51(From Azadpur Chowk to Outer Ring Road) under SDM-3142 HDM-314, PWD New Delhi during 2014-15 SH:- Complete Maintenance of Shrubs plants Edge etc	16,88,576/-	7,58,171/-	55.10%
17.	2015-16	M/o Diff. Roads under HSDM-3143, HDM-314, Delhi during 2015-16 SH:- Supply of Shrub Plants	5,70,000/-	2,50,000/-	56.14%
18.	2015-16	M/o Diff. roads under Sub Division M-3144, HDM-314, PWD Delhi 2015-16 SH:- Supply of Shrub Plants	2,70,000/-	1,20,000/-	55.56%

The estimates of works are prepared by the Technically experts Engineers on the basis of prevalent D.S.R and depending upon the prevailing Market rates, but still it has been observed that tenders have been received & accepted quoting the rates much higher or below the estimated cost. Moreover today the rates of every commodity are rising spirally yet the tenders have been accepted much below the estimated rates.



(2013-2016)

58/c

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Such type of unreasonable variations can be attributed to either wrong assessment of the quantity of items or sketchy estimates prepared in an unprofessional manner.

The above details of work awarded above/below the estimated cost shows that estimates were prepared casually & no proper attention was given to make estimates more realistic basis.

Remedial steps may be taken so that such instances may not happen in future.



PART -II

CURRENT AUDIT REPORT **(2016-17 to 2019-2020)**

PARA No. 01

(Audit Memo No. 01 Dated: 19.10.2020)

Subject: - **Heavy outstanding balances under deposits.**

During test check of monthly account of Horticultural Division (North) ,(M-314), for the month of March, 2020, it was observed that an amount of Rs. 83.33 Lakh was lying outstanding under the head "Public Works Deposits" as detailed below:

Classes of deposits	Amount as on 31.03.2020
Civil Deposits - Security Deposits (Part II)	6463976
Civil Deposits - Public Work Deposits (Part III)	1044576
Civil Deposits - Other Deposits (Part-V)	825019
Total outstanding as on 31.03.2020	8333571

Heavy accumulation under Part-II of Rs. 64.63 Lakh 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 due be credited to Revenue.

Accumulation of Rs. 10.44 Lakh under Part-III was due to non execution of work against deposits. Details of deposits lying outstanding with the Department, Amount received, amount spend were not made available & thus it could not be verified how long the deposits were outstanding and which Department were involved.

Deposit 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. 08.25 Lakh was indicative of the fact that works for which these amounts were withheld had not been completed satisfactorily.

Efforts should be made to adjust the outstanding balances and result thereon may be intimated to audit.

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PARA NO. 02

(Audit Memo No. 02 Dated :21.10.2020)

Sub: - Recovery of Rs. 116635 /--on account of Short deduction of License Fees & Water Charges.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order No.F.4 (1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10-03-2014, order no. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18 and order No. F.4 (1)/Misc./PWD &H/A-II/2004/P.F./8494-8588 dated 08/10/2020, the flat rate of License fee and Water Charges for the various types of Government (General Pool) Residential Accommodation have been revised w.e.f. 01-07-2012, 01-07-2013, 01-07-2017 and 01-07-2020 respectively. During the test check of Flyover Project (F-1) Division for the period 2016-2020, there is a short deduction of License Fee & Water Charges to the tune of Rs. **116635/-**. The details of recovery to be made from the officials are given as under:

A) Name of the Official			Sh. Nonidh						
Designation			Mali						
Qtr Type & Locality Qtr No			Type-II, Flat No.1119,MS –Block,Timar Pur , New Delhi						
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/12 to 09/2020	0	0	0	196	0	196	0	99 months @ 196/-	19404
7/2020 to09/2020	310	0	370	0	60	0	3 months @60/-	0	180
Total									19584

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D) Name of the Official		Sh. Raju							
Designation		Mali							
Qtr Type & Locality Qtr No		Type-II, Qtr. No.262, Nimri Colony, New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/12 to 09/2020	0	0	0	196	0	196	0	99 months @ 196/-	19404
7/2020 to 09/2020	310	0	370	0	60	0	3 months @ 60/-	0	180
Total									19584
E) Name of the Official		Sh. Devi Singh							
Designation		Mali							
Qtr Type & Locality Qtr No		Type-II, Flat No.883,Z –Block, Mall Road , New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
7/2020 to 09/2020	310	0	370	0	60	0	3 months @ 60/-	0	180
Total									180

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F) Name of the Official		Sh. Maharaj Singh							
Designation		Mali							
Qtr Type & Locality Qtr No		Type-II, Flat No.386,Sector-4,Timar Pur , New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/12 to 09/2020	0	0	0	196	0	196	0	99 months @ 196/-	19404
7/2020 to 09/2020	310	0	370	0	60	0	3 months @60/-	0	180
Total									19584

G) Name of the Official		Sh. Subhash							
Designation		Mali							
Qtr Type & Locality Qtr No		Type-I, Flat No.637,Gulabi Bagh , New Delhi							
Period w.e.f	Licence fee & water Charges								
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	Licence fee	Water charges	
07/12 to 09/2020	0	0	0	157	0	157	0	99 months @ 157/-	15543
7/12 to 06/2013	47	0	80	0	33	0	12months @33/-	0	396
07/2013 to 06/2017	47	0	135	0	88	0	48months @88/-	0	4224
07/2017 to 06/2020	47	0	150	0	103	0	36months @103/-	0	3708

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07/2020	47	0	180	0	133	0	1month @133/-	0	133
08/2020	135	0	180	0	45	0	1month @45/-	0	45
09/2020	150	0	180	0	30	0	1month @30/-	0	30
Total									24079
Grand Total (A to G)									136039

Further, the following cases may be reviewed at division level according to above mentioned observations and recovery may be made from the concerned officials under intimation to audit.

S. No.	Name & Designation of the officials	Recovery due for License fees	Recovery due for water charges	Remarks
1.	Bijender Singh s/o Sh. Richpal Singh, MLD	01/07/2012 to 30/06/2013 @143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/-p.m. 01.07.2012 to till date @196/-p.m.	The division is deducting License fees @104/-p.m. during the audit period
2.	Gopal s/o Sh. Ramphoola, Mali	01/07/2012 to 30/06/2013 @143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/-	Since allotment to 30.06.2012 @10/-p.m. 01.07.2012 to till date @196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @ 28/-p.m. during the audit period

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		01/07/2020 to 30.09.2020 @370/-		
3.	Shobha Ram s/o Sh. Shivswaroop Sharma, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @ 28/- p.m. during the audit period
4.	Kirari Singh s/o Sh. NathiLal, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. during the audit period
5.	Niwas s/o Sh. Babu Ram, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till	The division is deducting License fees @310/-p.m. and Water charges @ 28/-

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		@205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	date@196/-p.m.	p.m. during the audit period
6.	Rameshwar s/o Sh. Ram Prasad, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @110/- p.m. during the audit period
7.	Ramlalit Rai s/o Sh. Ganga Prasad, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @ 28/- p.m. during the audit period

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8.	Arjun Singh s/o/ Sh. Garge Saran	01/07/2012 to 30/06/2013 @143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @ 28/- p.m. during the audit period
9.	Ramesh Kumar/o Sh. Dhama Ram, Mali	01/07/2012 to 30/06/2013@143/- per month 01/07/2013 to 30.06.2017 @205/-p.m. 01/07/2017 to 30.06.2020 @310/- 01/07/2020 to 30.09.2020 @370/-	Since allotment to 30.06.2012 @10/- p.m. 01.07.2012 to till date@196/-p.m.	The division is deducting License fees @310/-p.m. and Water charges @ 110/- p.m. during the audit period

The Dy. Director (Horticulture) may recover the amount of Rs.116635/- from the above officials after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

PARA NO. 03

(Audit Memo No. 03 Dated: 21.10.2020)

Subject: - **Outstanding balance under Cash Settlement suspense Accounts amounting to Rs. 8101913/-.**

Detailed procedure to be followed by Public Works Divisional Officers for the settlement of inter-divisional transactions by Cheque/Bank Draft.

1. Pursuant to the dispensation of the operation of minor head "107 – Cash Settlement Suspense Account" below the Major Head "8658 – Suspense Accounts" for the settlement of inter-divisional transactions in Public Works Divisions w.e.f. 1.4.1993, a new procedure for "Advance Payment" as enumerated below has been introduced.
2. According to the new procedure applicable in the case of inter-divisional transactions whether on account of stores supplied, services rendered or works executed, Indenting Division after obtaining proforma invoice for supply of stores etc. will make "Advance Payment" by Debit to Sub-head "Stores/Service Advance" under the Minor Head "799 – Suspense" below the functional Revenue or Capital Major/Sub-Major Heads concerned per contra credit to Sub-Head "Public Works Cheques" under the minor head "102 – Public Works Remittances" below the Major Head "8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer." Such payments made to other Divisions should not be mixed with the advance payments to contractors/suppliers.
3. Supplying Division on receipt of the above cheque will make necessary entries in the Cash Book and remit the cheque to Bank for clearance. Entries in the Books of Supplying Division will appear as Minus Debit to sub-head "Stores supplied/Services rendered" under the minor head "799 – Suspense" below the functional Major/Sub-Major Heads of Account concerned per contra Debit to Major/Minor/Sub-head "8782 - Cash Remittances etc – 102 – Public Works Remittances – Remittances into Bank."
4. After actual delivery of stores or rendition of services, Supplying Division will debit Sub-Head "Stores supplied or Services rendered" under the minor head "799 – Suspense" below the functional Major/Sub-Major head concerned by credit (i.e., minus Debit) to Sub-head "Stock" under the minor head "799 Suspense" below the functional Major/Sub-Major head concerned. Excess Debit, if any, will be refunded to the Indenting Division before the close of financial year.
5. The invoice-cum-bill received from the Supplying Division, should be adjusted in the same month by the Indenting Division debiting the value of the Bill to "Stock" with a corresponding minus Debit to Sub-Head "Store/Service Advance" under the head of account to which the same stands debited originally.

6. The above procedure will be followed mutatis mutandis in the case of "Works Advance." A. Adjustment of Payment Scroll in the Books of the PAO of the Indenting Division. 250

7. On receipt of Payment Scroll together with paid cheque from Focal Point Branch of the accredited Bank, PAO of the Indenting Division will verify the correctness of the scroll and enter the amount, if found correct, in Payments Column (2) of Form CAM -17 – Register of P.S.B. Suspense. Thereafter PAO will pass an entry in his Accounts by affording (-) Credit to Sub-head "Public Works Cheques" under the minor head "102 – Public Works Remittances" below the Major Head "8782 – Cash Remittances etc." per contra credit to minor head "108 – Public Sector Bank Suspense" below the Major Head "8658 – Suspense Accounts." Minus Credit to Sub-head "Public Works Cheques" in the books of the PAO of the Division would clear the original credit entry under this Subhead appearing in the books of Divisional Officer which was made at the time of the issue of the said cheque.

B. Action in the Divisional office of the Indenting Division.

On receipt of the copy of Payment Scroll without paid cheque from the dealing branch of the accredited Bank, the Divisional officer of the Indenting Division will note the amount in Part II – Cheques issued and paid of the "Schedule of monthly reconciliation of Cheques and Remittances" in "Form 51" to be sent alongwith the Monthly Account to the PAO of his Division who will verify and reconcile with the booking of this amount in his Account. C. Clearance of minor head "108 – Public Sector Bank Suspense" by the Principal Accounts Office on receipt of "Payment Put Through Statement" from Reserve Bank of.

As per appendix 7A of CPWD code 1996, at the close of the year, there should normally be no balance under the suspense head with the object in view a diligent watch should be kept over the outstanding towards the close of the year & steps taken to have such transactions settled by the 31st March. The register should be reviewed by the Divisional Officer monthly with a view to see that the settlements are not unduly delayed.

However, the monthly accounts of March, 2020 showed that an amount of Rs. 81, 01,913/- is due from cash settlement in respect of Ministry of Surface Transport of Rs. 39, 74,995/- and in respect of Delhi Police Rs. 41, 26,928/-. The blockade of these huge amount shows that the Divisional Officer as required in the above code has not reviewed the Suspense register from time to time.

The amount recoverable from the Ministry of Surface & Transport pertains to period 1982. The Non recovery would lead to the loss to the tune of Rs. 81, 01,913/-.

The same objection was raised by the previous audit party vide para No. 4 (Ref. Audit Memo No.10 dated 19/08/2016 but the division has not been settled the Cash Settlement Suspense Accounts till date.

Efforts should be taken to recover the amount of Rs. 8101913/- from Delhi Police and Ministry of Surface & Transport at the earliest under intimation to audit.

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PARA NO. 04

(Audit Memo No. 04 Dated :21.10.2020)

Subject: - Time barred cheques amounting to Rs.168340/-

As per rule 47(2) of (R & P) Rules, 1983 if a cheque remained unpaid for any cause, six months after its issue and not surrendered for renewal should be cancelled in the manner indicated in clause III of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts.

During the test check of CPWA-51, schedule of monthly settlement with treasuries (Part-II cheque issued and paid/Details of difference) it has been noticed that the following cheques amounting to Rs.168340/-which were issued by the division have not been encashed till date and thus become time barred:-

S.No.	Cheque No.	Date of issue	Amount (in Rs.)
1.	A-799509	27.01.2014	30338
2.	A-799657	13.03.2014	5652
3.	A-799691	01.05.2014	8274
4.	C-264368	23.09.2014	1620
5.	A-862673	29.11.2014	19716
6.	C-264382	20.02.2015	1184
7.	C-529723	03.03.2016	54556
8.	C-529775	25.02.2017	7000
9.	C-529953	17.02.2020	40000
TOTAL			168340

Immediate steps may be taken as per Rule 47 (1)(iii) of Receipts & Payments Rules,1983 for cancellation of the above mentioned time-barred cheques which are not encashed after six months of the issue and then write back the amounts in their accounts. The same objection was raised by the previous audit party vide audit Para No. 3 (Ref. Audit Memo No. 11 dated 19.08.2016) during audit period 2013-2016 amounting to Rs. 1, 03, 35,891/-

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PARA NO. 05

(Audit Memo No. 05 Dated: 21.10.2020)

Sub: - Payment to work charged staff without sanction of creation of post.

During the audit of work charged staff bills, the division has paid an allowance to the staff as detailed below without the sanction of creation of post from the competent authority only on the basis of yard stick and debited to the concerned work head.

2019-2020

S.No.	Sub-Division	Mali, Gr.III	MLD	T Mali	Pump Operator	Plumber
1.	North-West	64	01	02	-	-
2.	West	50	-	-	01	-
3.	North	66	01	-	-	01

To draw the regular pay and allowance of the work charged staff, the sanction post is required from the competent authority.

The same objection was raised by the previous audit party vide para no. 10 but the department has not obtained the ex-post facto sanction of the posts as depicted under:

S. No.	Year	Sr. Mali	Mali	MLD
1	2009-10	5	472	3
2	2010-11	5	471	3
3.	2011-12	4	364	3

Efforts should be made to obtain the ex-post facto sanction of the post and will be shown to the next audit.

PARA NO. 06

(Audit Memo No. 06 Dated :22.10.2020)

Subject: - Non revalidation of FDR/Bank Guarantees

During the course of audit of Interest Bearing Securities Register maintained in Horticultural Division (North) ,(M-314), it has been observed that the validity of a number of FDR/Bank Guarantees, submitted by contractors, has already been expired and the Division has not made any efforts to get these FDR/Bank Guarantee revalidated as per detail given here under. Similar types of other cases may also be reviewed and actions may be taken either to revalidate this FDR/PG or refund them to the concerned firms if the purpose of holding these FDRs/PG has been fulfilled.

S. No.	Page No. of EMD register	Sl. No of EMD Register	Name of agency M/s.	Details of EMD FDR/BG	Amount of EMD FDR/BG	Date of expiry of validity of FDR/BG
Register No. Part-III						
1.	83	130	Sharma Coop .Co.	FDR662876/15.01.2016 (Corporation Bank)	7400	Not mentioned
2.	90	147	T.P. Singh	FDR 5545274060/02.02.2016(SBI)	85000	Not mentioned
Register No. Part-IV						
1.	3	158	T.P. SINGH	FDR 5347936149/18.11.2015(SBI)	20000	Not mentioned
2.	6	167	Pramod Kumar	3469043565/10.02.2016(SBI)	16202	Not mentioned
3.	23	11	Sai Enterprises	FDR 164171/18.05.2016 (SYNDICATE BANK)	40000	Not mentioned
4.	24	14	Pramod Kumar	FDR 5177883232/03.03.2016(SBI)	10000	Not mentioned
5.	25	26	Friends Detective Security	FDR 7028837/18.05.2016(OBC)	7500	Not mentioned

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6.	29	35	Agrisense Landscape	611082/31.05.2016 (SYNDICATE BANK)	57000	Not mentioned
7.	48	49	Agrisense Landscape	611794/03.01.2017 (SYNDICATE BANK)	12500	Not mentioned
8.	52	58	Ashok Kumar (Contractor)	187351/30.01.2017 (DEV. STATE CO-OP BNK LTD.)	178000	Not mentioned
9.	54	63	New The Landscape & Nursery	026433/10.02.2017 (UCO BANK)	10000	Not mentioned
10.	54	64	Sai Enterprises	FDR 164502/18.10.2016 (SYNDICATE BANK)	20000	Not mentioned
11.	64	10	Agrisense Landscape	FDR 400067/11.08.2017 (SYNDICATE BANK)	81000	Not mentioned
12.	64	11	Agrisense Landscape	FDR 400068/11.08.2017 (SYNDICATE BANK)	141000	Not mentioned
13.	66	16	Chopra Farm & Nursery	FDR 588435/23.08.2017(OBC)	25000	Not mentioned
14.	76	45	Agrisense Landscape	FDR 705563/13.12.2017 (PUNJAB & SIND BANK)	87000	Not mentioned

Register w.e.f. 07.04.2018

15.	1	2	M/S Shivam Enterprises	FDR 53949/04.04.2011	145000	Not mentioned
16.	3	7	M/s Shokeen Construction Co.	FDR 137926/07.06.2018 (CORPORATION BANK)	23500	Not mentioned
17.	11	25	M/S Shivam Enterprises	FDR 69325/02.08.2018	30000	Not mentioned
18.	22	27	M/S Jeetendra Landscapes & Developers Pvt Ltd.	FDR 11802886/09.08.2018 (ICICI BANK LTD.)	125000	Not mentioned

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19.	22	28	M/S Jeetendra Landscapes & Developers Pvt Ltd.	FDR 11802888/09.08.2018 (ICICI BANK LTD.)	125000	Not mentioned
20.	30	76	M/S Rathore Contractor & Supplier	FDR 47494/07.03.2019(SBI)	80000	Not mentioned

Action may be taken either to revalidate these FDR/PG or refund them to the concerned firms if the purpose of holding these FDR/PG has been fulfilled or it is therefore suggested that year-wise details of the FDRs be ascertained and unclaimed FDRs for more than 3 years credited to Govt. revenue as per provision and similar types of other cases may also be reviewed under intimation to Audit.

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PARA NO. 07

(Audit Memo No. 12 Dated: 27.10.2020)

Sub: Non-Condensation of vehicles.

The Inspection Report for Mature Condensation of a vehicle certifying that the vehicle(s) is not fit for any further economical use has to be obtained and sent along with the proposal for condemnation. The Certificate/ Inspection Report(s) can be obtained from any of the following Authorities:

- (i) An Electrical & Mechanical workshop of the National Airports Authority;
- (ii) The Workshop of a State Transport Corporation
- (iii) At locations where workshops mentioned at (i) and (ii) are not available, Transport Workshops under the Central or State Government Departments

Condemnation of vehicles has been carried out strictly in compliance of norms as laid down under Staff Car Rules and Delegation of Financial Power Rules.

On scrutiny of records and vouchers/information received from the division it was noticed that 08 no. of water Tankers are not running being older as per order of the Supreme Court and are lying in obsolete condition for the last 6 to 12 years:-

Sl. No.	Type of Vehicle	Make	Model/Year	Registration No.	Off the road w.e.f.
1.	Water Tanker	Ashok Leyland	1982	DEG1540	23.06.1997
2.	Water Tanker	Ashok Leyland	1982	DEG1546	23.06.1997
3.	Water Tanker	Ashok Leyland	1985	DEL3629	18.08.2000
4.	Water Tanker	Ashok Leyland	1985	DEL3829	18.08.2000
5.	Water Tanker	Ashok Leyland	1988	DIG373	13.03.2003
6.	Water Tanker	Ashok Leyland	1985	DEL3628	05.11.1999
7.	Water Tanker	Ashok Leyland	1985	DIG319	31.03.2003
8.	Water Tanker	Ashok Leyland	1988	DIG372	29.03.2003

The same objections has been pointed out by the previous audit party vide Para No. 7 (refer Audit Memo No.12 dated 24.09.2009) but the division has not taken any action in this regard, till date. This not only results in further damage but also theft of various parts of such vehicles thereby causing loss of monetary value.

Take necessary steps to auction the condemned / unserviceable tankers immediately to avoid further deterioration of the condition of the above vehicles and to avoid further loss to the Government under intimation of the audit. All other such similar cases may also be reviewed on the basis of above observation at division level.

PARA NO. 08

(Audit Memo No. 13 Dated: 27.10.2020)

Sub: Non recovery of workers Welfare Cess of Rs. 150684/-.

The Act provides for levy and collection of cess on the cost of construction incurred by employers with a view to augmenting the resources of the Building and Other Construction Workers Welfare Board.

The Act empowers the Central Government to notify such rate not exceeding 2% but not less than 1% of the cost of construction incurred by the employer and accordingly the Govt. of India has notified cess at the rate of 1% of the total cost of construction incurred by the employer.

The Act provides for regulating the employment and conditions of service of building and other construction workers and also provides for their safety, health and welfare measures and other matters connected therewith or incidental thereto.

Applicability:

The Act applies to every establishment, belonging to or under the control of government, anybody corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building and other construction work and includes an establishment belonging to a contractor which employs, or had employed on any day of the preceding 12 months, 10 or more building workers in any building or other construction work, but does not include an individual who employs such workers in any building or construction in relation to his residence the total cost of such construction not being more than Rs. 10 lakhs.

The Govt. of NCT of Delhi has notified the Delhi Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2002 on 10.1.2002

Responsibility & Liability of Employer:

Every employer is required to pay the Cess @ 1 % of the cost of construction to the Delhi Building & Other Construction Workers Welfare Board.

The Government of NCT of Delhi, directed in August, 2005 to all department, public undertaking and bodies carrying out any building or other construction activities to deduct a mandatory one percent of the approved cost of works from the bills of the contractors as cess, under the provision of the building and other Construction Worker's Welfare Cess Act 1996. The amount so deducted from the contractor's bill was to be remitted within 30 days to the Delhi Building and other

Construction Workers Welfare Board. The act also provided for imposition of penalty not exceeding the mount of cess for non-payment of cess with in the specified time. The cess was to be levied on all contracts w.e.f. January 2002.

Test check of records of the works and payment bills of the contractors for the period 2016-17 to 2019-2020 revealed that no deduction on account of workers welfare cess were made from the payment of work executed in the o/o Deputy Director(Hort.), M-314, Delhi as per details below:-

S. No.	Name of the Contractor/Agreement No.	Voucher No. and Date	Total Amount of the Contract	Rate of worker welfare Cess	Amount of worker welfare cess not deducted (In Rs.)
1.	M/s Rathore 70/DD(H)/North/PWD/2016-17	CV4/27.07.17	102949	1%	1030
2.	M/s Venkata Sai Agencies 63/DD(H)/North/PWD/2016-17	CV16/06.12.17	448474	1%	4485
3.	M/s Friends Detective Security Services 47/DD(H)/North/PWD/2016-17	CV18/06.12.17	1627632	1%	16277
4.	M/s Ravindra Singh 36/DD(H)/North/PWD/2017-18	CV42/28.09.18	1281770	1%	12818
5.	M/s Friends Detective Security Services 66/DD(H)/North/PWD/2017-18	CV4/08.08.18	690114	1%	6901
6.	M/s Dev Garden & Landscapes(I) 51/DD(H)/North/PWD/2017-18	CV11/20.08.18	4100875	1%	41009
7.	M/s Jeetendra Landscapers and Developers Pvt. Ltd. 30/DD(H)/North/PWD/2018-18	CV43/28.03.19	1855903	1%	18560
8.	M/s Raj Kumar Saini 36/DD(H)/North/PWD/2018-19	CV20/15.03.19	365654	1%	3657

9.	M/s Dev Garden & Landscapes(I) 5/DD(H)/North/PWD/2018-19	CV23/15.03.19	996357	1%	9964
10.	M/s Rampal Singh 45/DD(H)/North/PWD/2018-19	CV31/17.07.19	2908238	1%	29082
11.	M/s Friends Detective Security Services 66/DD(H)/North/PWD/2017-18	CV4/08.08.18	690114	1%	6901
Total					150684

From the above table, it could be seen that an amount of Rs. **150684/-** was recoverable from different contractors under the aforesaid agreements.

Hence the total recovery of Rs. 150684/- may be recovered from the above contractors and deposited with Delhi Building and Other Constructions Workers Welfare Board after due verification of facts and figures under intimation to audit. All other such similar cases may also be reviewed at division level on the basis of above observation and result thereof may be intimated to audit.

PARA NO. 9

(Audit Memo No. 14 Dated: 28.10.2020)

Subject: -Irregular Contingent Expenditure made by the Division and charged to work.

As per Finance (Infrastructure) Department, GNCT of Delhi's order No.F1(9)/2015-16/Fin.EXP.4/Infra/6277-6416 dated 22.12.2015 'the provision of contingencies is meant for unforeseeable and unidentifiable items which cannot be included/anticipated while preparing estimates for the work/project and personal claims on any account including conveyance, office contingencies etc. shall not be charged on works.

On the scrutiny of the record provided by the division, it is observed that during 2016-2020, the expenditure has been incurred through Hand receipts, Permanent Imprest and bills in r/o office stationery of division, circle and zonal office, photocopy charges, charges for I.Tax return filing charges, etc. On the scrutiny of paid vouchers, it has been further been observed that various kinds of expenditure had been incurred in r/o the service provided in the Chief Office, MSO Bldg. which has been charged to the work of the division.

S. No.	CV No. and date	Item	Name of work	Firm M/S.	Amount (in Rs.)
1.	11/13.05.16	Internet	M/o Horticulture works at Road No. B-1 to B-8, Rohini	Paid to Sh. Dharamveer Singh, ADH	1200
2.	37/25.05.16	Professional fees	Beautification of garbage land fill area of MCD along slip road of Mukarba Chowk	Mr. Siddhartha Shankar Roy, Advocate	7650
3.	13/17.07.17	Stationery	M/o Hort.work Jail Road, New Delhi dg 2017-18	Mukesh Enterprises	7231
4.	16/17.07.17	Fees for CA	Expdr. On salary of work charge staff under Hort. division M-314, PWD, N.D.	Alankit Associates	8000
5.	30/18.07.17	Toner & repair of Printer	M/o Hort.work Central Jail, Tihar	Paid to Arun Kumar Tyagi, ADH through pmt. Imprest	2500

6.	27/16.12.17	Cooler	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Paid to Dharamveer Singh, ADO through pmt. Imprest	4985
7.	14/20.08.18	Toner	M/o Horticulture work at K.N. Kadju Marg,	Paid to Network Infotech	4602
8.	17/20.08.18	Stationery	M/o Horticulture work at K.N. Kadju Marg,	Paid to Khurana Enterprises	21051
9.	41/24.08.18	Internet, Toner & Printer repair	M/o Horticulture work at Road No. 41	Paid to Jasveer Singh, ADH through pmt. Imprest	6500
					1711
10.	48/27.08.18	MTNL,MSO Bldg.	M/o Hort.work Central Jail, Tihar	Paid to MTNL	896
11.	49/27.08.18	MTNL,MSO Bldg.	-do-	-do-	1875
12.	52/30.03.19	Fees for CA	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Alankit Associates	7000
13.	25/22.08.19	Broadband connection, MSO Bldg.	M/o Horticulture work at Road No. 28, Raja Garden	Krishtel Internet service pvt. Ltd.	1240
14.	26/22.08.19	Repairing of Photocopy machine	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Mitushi Electronics	12142
15.	27/22.08.19	Repairing of Photocopy machine	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Mitushi Electronics	7788
16.	47/28.12.19	Fees for CA	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Alankit Associates	10500

17.	54/23.12.19	Broadband connection, MSO Bldg.	M/o Horticulture work at Road No. 28, Raja Garden	Krishtel Internet service Pvt. Ltd.	1240
18.	23/07.03.2020	Broadband connection, MSO Bldg.	M/o Horticulture work at Road No. 28, Raja Garden	Krishtel Internet service Pvt. Ltd.	1240
19.	24/07.03.2020	Repair of Div. office (photocopy machine)	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Citi Enterprises	12650
20.	25/07.03.2020	Toner Cartridge, MSO Bldg.	M/o Different Roads under sub division North-West Div., PWD, New Delhi	D.K. Enterprises	17021
21.	26/07.03.2020	Toner Cartridge, MSO Bldg.	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Baseline Computers	19942
22.	27/07.03.2020	Repair of Laptop, MSO Bldg.	M/o Different Roads under sub division North-West Div., PWD, New Delhi	Baseline Computers	18467
TOTAL					177431

The expenditure incurred Rs.177431/- during the period 2016-2020 has been charged to work which is irregular, the division may regularize expenditure from the Finance Department and other similar cases may be reviewed accordingly under intimation to audit

PARA NO. 10

(Audit Memo No. 15 Dated: 28.10.2020)

Subject: - Hiring of vehicles through work under during the period 2016-2020.

As per the existing delegation order No.8/3/2010-AC/usfa/41-44, dated 12.03.2015, issued by Finance Department, Administrative Secretaries have full powers to incur expenditure in respect of hiring of vehicles subject to the following conditions: -

- (a) That for each vehicle expenditure should not exceed Rs.35,000/- (Rupees Thirty-Five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rupees Forty five thousand only) per vehicle per month for AC vehicles; and
- (b) That prior approval for the number of vehicles to be hired should be obtained from Finance Department at the beginning of financial year.

The existing instructions issued by Government of NCT of Delhi, vide Finance (Budget) Department's order No.F.14 (9)/99-Fin.(B), dated May 5, 2000 on the subject. Prescribe that only the officers who are working in the revised pay structure of PB-4: Rs.37400-67000 + Grade Pay-Rs.10,000/- and above are entitled to staff cars and officers availing the facility of staff car are not entitled to transport allowance.

In case the department wants to hire vehicles for non-entitled officers in view of functional requirements, the department shall seek the prior approval of FD with proper justification. The departments shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.

During the course of audit, it has been observed that Horticultural Division (North) ,(M-314), Public Works Department, Delhi has hired/hiring vehicles for Executive Engineer/Assistant Engineer of the Division without approval of Finance Department, Govt. of NCT of Delhi which detail is as under:-

S.No.	Agreement Number & Name of Work	Contractor Name	Total Tender Cost	Amt. Paid(Rs.)	Remarks
1.	10/AD(H)North/PWD/2016-17 M/o Hort. Works in Sub-div-314, PWD, N.D. :Providing Inspection vehicles on hire charges	M/s Om Prakash Sharma	---	193068	CV No. 03/06.03.17 Detail as per final Running bill Hire & Running charges for LMV = Rs.193068/-for 5.19

	basis for submission of horticulture work under Division- M-314				months @ 37200/-
2.	43/DD(H)North/PWD/2018-19 M/o different Hort. works under HSD North West, HD North PWD, Delhi SH: Providing services of inspection vehicle on hire charges basis for supervision of Hort-work under Div. Office	M/s Friends Security Services	503945	446947	As per agreement register
3.	38/DD(H)/North/PWD/19-20 M/o different Hort. works under HSD North West, HD North PWD, Delhi SH: Providing services of inspection vehicle on hire charges basis for supervision of Hort-work under Div. Office /	Shri Ram Pal Singh	538925	276441	As per 2 nd Running Bill CV NO. 02/20.09.2020 144 days @ 1248.10=179726.4 Overtime – 225/30 hours @ 32.25 per hour=7265.93 Extra Distance above 80 Km. = 5672 kt. @ 15.05/p per km.= 85363.60
	Total			916456	

The Executive Engineer and Assistant Engineer are working in this division below pay structure of PB-4 Rs.37400-67000 + Grade pay Rs.10,000/-. As per above said order these officers come under non-entitlement category. The division has not mentioned in their Notice Inviting Quotation which type of vehicle is required i.e. AC or Non AC for hiring of taxi.

From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancy has not been scrutinized before the release of the payments:-

- 1) The division has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness, insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the file.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) As per terms & conditions that the driver should have valid driving license and the vehicle should be registered with the concerned authority of Central/State Govt. A certificate to this effect should be provided. But no relevant documents found in the file/bills.

As per rule 19.2.2 Account code, charges which cannot be classified under Construction, Repair and Machinery & Equipment head of Expenditure accounted as contingent expenditure to the contingencies of work is strictly prohibited but the division is charging the expenditure of hiring of vehicle to maintenance of different horticulture work under HSD North West/SD North

Deputy Director (Horticulture) may take action to obtain the concurrence from Finance Department. Govt. of NCT of Delhi to regularize the expenditure on hiring of vehicle under intimation to audit. All other such similar cases may also be reviewed at division level on the basis of above audit observation.

PARA NO. 11

(Audit Memo No. 16 Dated: 28.10.2020)

Subject: -Irregular expenditure on deployment of Contractual staff in division office without approval of Competent Authority.

As per the instructions of Administrative Reforms Department, Government of NCT of Delhi, for awarding the work relating to security, the staff requirement should be firmed up by the departments in consultation with AR and Finance Department, beforehand.

During the test check of Agreement Register of Division for the year 2016-2020 revealed that contractual staffs were deployed in the division in addition to the sanctioned and filled up posts. The details are as under: -

S. No.	Agreement/WO No.	Description	Amount Paid (in Rs.)
1.	66/DD(H)North/PWD/2016-17 Contractor Name: M/s Rathore Contractor & Supplier	Providing services of Computer Operator	490820
2.	59/DD(H)North/PWD/2017-18 Contractor Name: M/s Delhi Guards	Providing services of Security Guard for watch & Ward of division office & sub-div office, Haiderpur	384568
3.	63/DD(H)North/PWD/2017-18 Contractor Name: M/s Rathore Contractor & Supplier	Providing services of Data Entry Operator	556214
3.	66/DD(H)North/PWD/2017-18 Contractor Name: M/s Friends Detective Security Services	Providing services of Security Guard for watch & Ward of different nurseries/stores and site	1924312
4.	17/DD(H)North/PWD/2018-19 Contractor Name: M/s Ravindra Singh	Providing services of Data Entry Operator	508008
5.	41/DD(H)North/PWD/2018-19 Contractor Name: M/s New man Enterprises	Providing services of Security Guard for watch & Ward of different division office & sub-division offices	567725

6.	52/DD(H)North/PWD/2018-19 Contractor Name: M/s Ravindra Singh	Providing services of Data Entry Operator	553224
7.	11/DD(H)North/PWD/2019-2020 Contractor Name: M/s Advance High Tech Security	Providing services of Security Guard & sweeper	234157
8.	14/DD(H)North/PWD/2019-2020 Contractor Name: M/s Devine Security Services	Providing services of Data Entry Operator	454616
9.	26/DD(H)North/PWD/2019-2020 Contractor Name: M/s Universal Security & Placement services	Providing services of Security Guard for watch & Ward of different nurseries/stores and site *Final Bill not submitted in division	900000 (approx.)*
Total			6573644

The following observations are made in this regard: -

1. No approval or concurrence of AR/Finance Department had been obtained for deployment of such additional personnel. Expenditure incurred on the deployment of private security unauthorized aggregated to Rs. **6573644/-** during 2016-2020.
2. The entire expenditure incurred on the deployment of contractual staff was charged to A/R & M/O various different horticulture works was irregular as expenditure on deployment of contractual staff cannot be treated as part of annual maintenance work expenditure.

The division may regularize the expenditure incurred on deploying of contractual staff from Finance Department and A.R. Department under intimation to audit. All other such similar cases may also be reviewed at division level on the basis of above audit observation.

PARA NO. 12

(Audit Memo No. 20 Dated: 29.10.2020)

Sub. : Unfruitful expenditure on advertisement due to fore-closure and Non forfeited of Performance Guarantee of rescind work.

According to the Para 15.1.2 of the CPWD Manual the following preparatory works are desirable by the PWD Division before the issue of N.I.T. :-

1. Availability of clear sit, funds, and approval of building plan from local body
2. Confirmation that material to be issued to the contractor would be available.
3. Availability of structural drawing for the foundation
4. Layout plan for all services

During the test check of Agreement Register of Horticultural Division (North), (M-314), Delhi, it was observed that the division has awarded the work to the contractor as detailed below:

Sr. No.	Name of work	Tendered Cost of work	Stipulated date of start	Completion date	Agreement No.	Date of fore-closure/rescind	Name of contractor
1.	M/o Horticulture work at various roads at Shalimar Bagh and Jahangir Puri under HSD N-1, HD North, PWD, N.D. SH: supply of irrigation water from the Delhi Jal	464326	05.06.2016	04.09.2016	09/DD(H)/North /PWD/2016-17	Work closed Date not mentioned	M/s Jagjeet Singh

	Board STP through water tanker.						
2.	M/o Horticulture work at various roads of Rohini under HSD N-1, HD North, PWD, N.D. SH: supply of irrigation water from the Delhi Jal Board STP through water tanker.	479890	05.06.2016	04.09.2016	10/DD(H)/North /PWD/2016-17	Work closed Date not mentioned	M/s Jagjeet Singh
3.	M/o Horticulture work at Tihar Jail under sub-division North, PWD, N.D. SH: supply of irrigation	420629	12.06.2016	11.12.2016	11/DD(H)/North /PWD/2016-17	Work Rescind Forfeited amount to be recovered: Rs.21031/- vide l. no. 54/NIT)/H D.	M/s Om Prakash Sharma

	water from the Delhi Jal Board STP through water tanker.					North/PW D/2016-17/3931dt. 23.02.2017 issued by DD(Hort.)	
4.	M/o Horticulture work attached to Cental Jail, Tihar and Nirmal Chhaya complex under HSD N-1, HD North, PWD, N.D. SH: complete maintenance of tree, shrubs, hedge, lawn, potted plants, clearing grass , removal of garbage and providing service for tempo.	3554718	06.02.2017	05.02.2018	54/DD(H)/North /PWD/2016-17	Work closed Date not mentioned Due to not providing of gardeners	M/s Ashok Kumar

5.	M/o Horticulture work area attached to Peera Garhi to Mundka SH: Plantation in Central Verge	907968	07.04.17	06.09.2017	71/DD(H)/North /PWD/2016-17	Work Rescind. Forfeited amount to be recovered: Rs.45398/- vide l. no. 54/NIT)/H D. North/PW D/2017-18/447dt.0 6.03.2018 issued by DD(Hort.)	M/s Garden Paradise
6.	M/o Horticulture work at Tihar Jail under sub-division West, H D North, PWD, N.D. SH: supply of water through water tanker.	297675	10.04.2017	09.09.2017	73/DD(H)/North /PWD/2016-17	Work Rescind. Forfeited amount to be recovered: Rs.14884/- vide l. no. 54/NIT)/H D. North/PW D/2017-18/1663dt. 04.08.2017 issued by DD(Hort.)	M/s Madhu Constructions Co.

7.	M/o Horticulture work under Blue Line Metro Uttam Nagar to Dwarka Mor under HSD N-1, HD North, PWD, N.D. SH: Hort. wok	1322061	01.09.17	26.06.2018	15/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amount to be recovered: Rs.66103/- vide l. no. 54/NIT)/H D. North/PW D/2017-18/2463dt. 06.11.2017 issued by DD(Hort.)	M/s Newtech Landscapes and nursery
8.	M/o Horticulture work of different roads under HSD N-1, HD North, PWD, N.D. SH: Digging of holes and plantations	1038992	01.09.17	29.12.2017	16/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amount to be recovered: Rs.51950/- vide l. no. 54/NIT)/HD . North/PWD /2017-18/2409dt.2 8.10.2017 issued by DD(Hort.)	M/s Newtech Landscapes and nursery

9.	M/o Horticulture work at CPRO-4, Tihar Jail under HSD West, HD North, PWD, N.D. SH: Horticulture work	60000	07.09.2017	06.10.2017	18/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amount to be recovered: Rs.3000/- vide l. no. 54/NIT)/H D. North/PW D/2017-18/2462dt. 06.11.2017 issued by DD(Hort.)	M/s Newtech Landscapes and nursery
10.	C/o 16 Nos class rooms of SPS type(D/S) with two staircases and two toilet blocks (For girls and Boys) at SKV Shadi Khampur, N. D. (School Code- 1516022) SH: Horticulture work	268985	01.10.2017	30.04.2018	27/DD(H)/North /PWD/2017-18	Work Rescind.	M/s Jeevan and son Nursery

11.	M/o Horticulture work of different roads and Planters under HSD N-West, HD North, PWD, N.D. SH: Providing services of GPS enabled water tanker having capacity 10000Ltrs for watering of plants etc.	3323551	21.11.2017	19.05.2018	38/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amount to be recovered: Rs.166178/- vide l. no. 54/NIT)/H D. North/PW D/2018-19/339E dt.12.12.2017 issued by DD(Hort.)	M/s Jagjeet Singh
12.	M/o Horticulture work of different roads under HSD North, HD North, PWD, N.D. SH: Digging of holes and plantations	1649799	29.11.2017	28.03.2018	40/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amt. to be recovered: Rs.82490/- vide l. no. 54/NIT)/H D. North/PW D/2018-19/2259	M/s Om Prakash Sharma

						dt.20.10.20 18 issued by DD(Hort.)	
13.	M/o Horticulture work under Blue Line Metro Uttam Nagar to Dwarka Mor under HSD West, HD North, PWD, N.D. SH: Hort. work	1749628	27.12.2017	17.10.2018	46/DD(H)/North /PWD/2017-18	Work Rescind. Forfeited amt. to be recovered: Rs.87481/- vide l. no. 54/NIT)/H D. North/PW D/2018- 19/159 dt.05.06.20 18 issued by DD(Hort.)	M/s Agriculture Landscape
14.	M/o Horticulture work at Punjabi Bagh Flyover under HSD North West, HD North, PWD, N.D. SH: Providing	985392	15.03.2018	14.06.2019	68/DD(H)/North /PWD/2017-18	Work Rescind Forfeited amount to be recovered: Rs.49270/- vide l. no. 54/NIT)/H D. North/PW D/2018-	M/s Dinesh Kumar Sharma

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	Precast cement concrete planters					19/1455dt. 26.07.2018 issued by DD(Hort.)	
15.	M/o Horticulture work at Mukarba Chowk campus under HSD North West, HD North, PWD, N.D. SH: Improvement of H. work	1345733	12.06.2018	24.09.2018	06/DD(H)/North /PWD/2018-19	Work Rescind and PG forfeited Forfeited amount to be recovered: Rs.67287/- vide l. no. 54/NIT)/H D. North/PW D/2018- 19/2660dt. 10.12.2018 issued by DD(Hort.)	M/s Dinesh Kumar
16.	M/o Horticulture work at Danvir Bhama Shah Park, Jahangir Puri under HSD North West, HD	580439	20.06.2018	19.09.2018	11/DD(H)/North /PWD/2018-19	Work Rescind Forfeited amount to be recovered: Rs.29022/- vide l. no. 54/NIT)/H D.	M/s Rathore Contractor & Supplier

	North, PWD, N.D. SH: Improvement of park					North/PW D/2018- 19/218 dt.27.07.20 18 issued by DD(Hort.)	
17.	M/o Horticulture work under HSD North, PWD, N.D. SH: Supply of stock material for sub-division	96910	08.08.2018	07.09.2018	23/DD(H)/North /PWD/2018-19	Work Rescind Forfeited amount to be recovered: Rs.4846/- vide l. no. 54/NIT)/H D. North/PW D/2018- 19/2634dt. 04.12.2018 issued by DD(Hort.)	M/s Om Prakash Sharma

18.	M/o Horticulture work of different roads and buildings under HSD North West, HD North , PWD, N.D. SH: Pruning and clearing of fallen trees	782695	10.09.2018	09.07.2019	38/DD(H)/North /PWD/2018-19	Work Rescind The division has not taken any action under clause 3(a) and (b) of agreement against the contractor	M/s Shivalaya Enterprises
19.	M/o Horticulture work attached to mall Road Extension (from Mukarba Chowk to Azad Pur) under HSD North West, HD North , PWD, N.D. SH: Pruning and clearing of fallen trees	974019	29.03.2019	27.04.2019	82/DD(H)/North /PWD/2018-19	Foreclosed The division has not taken any action under clause 3(a) and (b) of agreement against the contractor	M/s Shivalaya Enterprises

Total (Sl.No.3,5,6,7,8,9,11,12,13,14,15,16,17) (Rs.21031+45398+14884+66103+51950+3000+166178+82490+87481+49270+67287+29022+4846)	688940	
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As per General Condition of the Contract, the Engineer-in-Charge shall have powers to take action in the event of delay or suspension of the execution of the work by the contractor. Clause 3A of the GCC, Engineer-in-Charge of the work for and on behalf of the President of India (i) determine the contract as aforesaid from the date of handing over to new contractor upon which determination the security deposit already recovered and Performance Guarantee stand absolutely forfeited to te Govt. and shall be absolutely at the disposal of Government.

The above works could not be started and the work was fore-closed under clause 3A of the agreement. The audit is of the opinion that awarding of above work is without ensuring the availability of clear site as envisaged as per CPWD Manual It is suggested that the NIT may be called after ensuring the conditions mentioned in section 15.1.(2) of CPWD Manual.

The Dy. Director (Hort) issued letter to contractor amounting to Rs. 688940/- for forfeited the PG & SD for rescind the work but the division has not shown the proof that the above mentioned PG & SD recovered from the above mentioned contractor.

Either the total recovery of Rs. 688940/- may be recovered from the above contractors and deposited with Government Account after due verification of facts and figures under intimation to audit or if recovery, already recovered from the contractor, the relevant documentary proof provided to Audit. All other such similar cases may also be reviewed at division level on the basis of above observation and result thereof may be intimated to audit.

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PARA NO. 13

(Audit Memo No. 21 Dated: 29.10.2020)

Subject: - Performance/output& Non imposition of penalty on account of delay in completion of work of the Division.

PWD division is a maintenance division and follows the provisions of the CPWD Manuals and Account Code in the execution of it's work. These manuals provide for exercise of various checks and control to ensure economy, efficiency and effectiveness in PWD Projects. An evaluation of the level of compliance with these provisions indicated the following observations: -

As per CPWD Manual Section 29.1(1) at the time of issuing NIT for a particular work the Engineer in Charge should specify the time allowed for completion of the work consistent with the magnitude and urgency of the work and as per 29.1(2) the time allowed for carrying out the work as entered in the contract shall be strictly observed by the Contractor. Section 29.1(3) further specifies that the work shall throughout the stipulated period of the contract be proceeded with all due diligence (time being deemed to be the in the essence of the contract) on the part of the Contractor. The tender accepting authority shall review the work each month with all the concerned disciplines including the contractor, During the scrutiny of entries made in the Agreement Registers for the period 2016-2020, it has been observed that percentage of works completed within time in above divisions is very negligible as detailed below:-

Total Agreements Undertaken 2016-2020	No. Of during	Completed within stipulated/agreed time	Percentage completed within time	Remarks
2016-17	- 73	No information provided	Nil	Four works rescind, two works closed and one work is transferred to another division
2017-18	- 72	No information provided	Nil	Eight works rescind
2018-19	- 84	No information provided	Nil	Five works rescind and four works closed
2019-2020-	84	No information provided	Nil	--

In accordance with Clause 5 of General Condition of Contracts provides that "The time allowed for execution of the Works as specified in the Schedule "F" or the extended time in accordance with these conditions shall be the essence of the Contract. The execution of the works shall commence from

such time period as mentioned in schedule "F" or from the date of handing over of the site whichever is later. If the Contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the performance guarantee absolutely. Further, as per Clause 2 of the General Conditions of contract if the contractor fails to maintain the progress of work as stipulated in the Clause 5, he is liable to pay compensation for the delay @1.5% per month of delay to be computed on per day basis, calculated on the tendered value of work. The total amount of compensation for delay to be paid under this condition shall not exceed 10% of the tendered value of work is recoverable from the contractor for delay in work.

Audit is of the view that lack of proper monitoring and poor planning of work has resulted in late completion of work which is still incomplete even after lapse of more than one year from the date of start. This shows that the division has adopted a very casual approach in respect of timely completion of their work. Some instances are given below:

S.No.	Agreement No.	Date of start	Date of completion as per agreement	Actual date of completion	Delay
1.	02/DD(H)-114/North/PWD/2016-17 CV No. 18/20.08.2018	04.11.2016	31.05.2017	25.11.2016	224days
2.	07/DD(H)/North/PWD/2016-17	28.05.2016	27.09.2016	08.11.2016	42 days
3.	58/DD(H)/North/PWD/2016-17	13.02.2017	12.05.2017	14.06.2017	33 days
4.	36/DD(H)/North/PWD/2017-18	07.11.2017	10.04.2018	21.07.2018	102 days
5.	05/DD(H)/North/PWD/2018-19	03.07.2018	12.06.2018	24.12.2018	106 days
6.	12/DD(H)/North/PWD/2018-19	20.06.2018	19.04.2019	15.06.2019	57 days
7.	81/DD(H)/North/PWD/2018-19	30.03.2019	28.04.2019	18.10.2019	173days

8.	26/DD(H)/North/PWD/2019-2020	22.01.2019	16.05.2020	30.06.2020	45 days
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As per CPWD Works Manual stipulate 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 (time being deemed to be the in the essence of the contract).

The slow progress of works may be looked into and necessary steps be taken to gear up the execution of works. All the hindrances being faced during the execution of work be got authenticated from the E.E. at site register and wherever the delays are attributed on the part of contractor, penalty for late completion of work be imposed as per terms and condition. Neither the Hindrance Register, nor Inspection Register, nor approval of EOT from competent authority provided to audit. In the absence of these documents, the audit party has not ascertained the EOT granted to Contractor as per the terms & conditions of the agreement.

Necessary steps may be taken for imposition of the plenty as per terms and conditions from the concerned contractors after due verification of facts and figures at the level of HOO/DDO. All other such similar cases may also be reviewed at division level on the basis of above observation and result thereof may be intimated to audit

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PARA NO.14

(Audit Memo No. 18 Dated :29.10.2020)

Subject: -Non-production of records (2016-2020)

Following records may be produced for scrutiny of Audit:

1. Non Consumable Stock Register
2. Property Register
3. Unserviceable/Condemnation record
4. GPS Register of Govt./Hiring Vehicle
5. Hindrance Register/Inspection Register
6. Challan File 2016-17, 2017-18
7. TR-V not provided except Book No. 7 and Stock Register of GAR-VI(TR-V)
8. Income Tax 2016-17, 2017-18
9. The details of the pending final bills
10. Details of deposit works undertaken during the audit period and the present position
11. LTC/Tuition Fee Register (not maintained properly)
12. Details of Rescind/Foreclosed cases

2009-2012

1. LTC/Tuition Fee Register
2. Stock Register(Consumable & Non-Consumable)
3. Property Register
4. Dead Stock Register
5. Log Books, History Sheets of vehicle

The above mentioned record may please be traced and shown to next audit for scrutiny.


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24

TAN NO. 01

(Audit Memo No. 07 Dated :22.10.2020)

Subject: - Delay in deposit of Labour Cess amounting to Rs. 1068961/-

As per Govt. of NCT of Delhi's order No.17(10)/BOCW/PG/Lab./05/207 dated 16.08.2005 all Govt. department, Public Undertaking and other Govt. Bodies carrying out any building or other construction work shall deduct mandatory 1 % of the amount of cost payment to the contractors. Such amount as are deducted from the contractors' bill shall be remitted by way of A/C Payee Cheque, in favour of the Delhi Building and Construction Workers Welfare Board within 30 days of making such payment.

During test check of the Cash Book of the division revealed that there is prevailing system existed in the division not to deposit the amount of labour cess in stipulated time. It was, however, noticed that the labour cess deducted from the bills of various agencies/contractor during the period from April, 2016 to October, 2017 was not deposited on monthly basis. However, accumulated amount of one year's labour cess was deposited in one go by the division which was a clear violation of Building and other Construction Workers Welfare Cess Rules, 1998 which detail as under: -

Sr.No.	Date	CV No.	Period	Amount (in Rs.)	Delay
1	11.07.2016	6	March, 2016	709572	More than 3 months
2	09.09.2016	3	July 2016	19304	More than 1 month
3	22.07.2017	38	Oct 2016	102778	More than 8 months
4	30.06.2017	94	December, 2016	5187	More than 6 months
5	30.06.2017	94	January, 2017	17771	More than 4 months
6	30.06.2017	94	February, 2017	131846	More than 3 months
7	30.06.2017	94	March, 2017	53287	More than 2 months

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8	22.07.2017	38	May,2017	20633	More than 1 month
10	31.10.2017	43	July, 2017	8583	More than 2 months
TOTAL				1068961	

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit

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TAN NO. 02

(Audit Memo No. 08

Dated :22.10.2020)

Subject: - Improper filing system.

During test check of the following work-related document, following irregularities were noticed.

1) Improper file maintenance:- All relevant records, viz.

- (a) Receipt of request from the concerned authority for Civil Work;
- (b) Preparation of Work Estimates;
- (c) Administrative approval and expenditure sanction of competent authority;
- (d) Comparative Statement, Justification of rates;
- (e) Approval of NIT;
- (f) Floating of Tenders;
- (g) Award of Work; and
- (h) Final payment to Contractor

Work-wise files containing all the related documents from the start till the end of the work, i.e. from the indent-stage till the final payment of that work should be maintained in one single file – sequentially and chronologically – so as to facilitate the follow-up, scrutiny, investigation, etc. Each work should have a unique work order number. But, all the records maintained by this Division of PWD have been scattered and kept separately in different files. Hence, audit has found it very difficult to check whether the chronological working of the Division was proper or not. Neither any noting is being kept nor is file pages serially numbers. Further, many other vital records like Work Abstract Register, Contractor Ledger, Secured Advance Register, etc. are not being maintained.

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit

TAN NO. 03

(Audit Memo. No.10 Dated: 27.10.2020)

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and verification of Service from concerned PAO.

On perusal of Service Book of the staff of Office of the Horticultural Division (North), (M-314), Near Water Treatment Plant, Delhi for the Audit period 2016-19, it has been found that entry of Aadhaar Number is not made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has been advised further that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) Re-attestation of Bio-data:

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

(2) GPF No. not recorded:

GPF No. has not been recorded on the front page of any of the service book of the division.

(3) Photo not pasted/attested by HOO

In some of the service books, the Photographs are either not pasted or attested on the front page of the Service Book which should have been attested by Head of Office. In respect of the following officials, Photograph is not pasted on the first page of service book.

- a) Sh. Mahender Singh, Mali
- b) Sh. Lal Bhadur Singh Yadav, Mali
- c) Sh. Lala Ram, Mali
- d) Sh. Mahender Ram, Mali

- e) Sh. Jang Bahadur, Mali
- f) Sh. Rajbir Singh, Mali
- g) Sh. Ramesh Chand, Mali
- h) Sh. Satyapal, Mali
- i) Sh. Gyan Chand, Mali
- j) Sh. Rajbir Singhs/o Sh. Bharat Singh, Mali
- k) Sh. Rajpal, Mali
- l) Sh. Nand Lal, Mali

(4) **Signature of Govt. servant is required at the time of annual increment**

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But none of the service books shown to the audit team has the signature of the Govt. servant.

(5) **Character & antecedents not verified**

The entry of character & antecedents verification is not being verified/attested by the competent authority in several service books. Some of the examples are as under:

- a) Sh. Nand Ram, Mali
- b) Sh. Devi Singh, Mali
- c) Sh. Gopal, Mali
- d) Sh. Om Beer, Mali

(6) **Leave record not maintained properly**

Leave record is not updated in some of the service books. In the following cases, Leave account is not attested by the competent authority.

- a) Sh. Jang Bahadur, Mali, Period June, 2020 (Page No. 128-129)
- b) Sh. Lala Ram, Mali, Period June, 2019 (Page No. 78-79)

(C) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following

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employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. No.	Name & Design. Of the officer (Sh.....)	DOB	Date of Appointment	Date of Retirement
1.	MAHENDER SINGH, MALI	15.11.1963	07.12.1988	30.11.2023
2.	RAJENDER SINGH, MALI	01.02.1965	07.12.1988	31.01.2025
3.	LAL BAHADUR SINGH YADAV, MALI	08.08.1963	07.12.1988	31.08.2023
4.	LALA RAM, MALI	10.11.1965	07.12.1988	30.11.2025
5.	MAHENDER RAM, MALI	01.03.1965	26.03.1987	31.03.2025
6.	JANG BAHADUR, MALI	10.09.1963	07.12.1988	30.09.2023
7.	NAND RAM, MALI	03.12.1966	07.12.1988	31.12.2026
8.	RAJBIR SINGH, MALI	10.05.1961	07.12.1988	31.05.2021
9.	SATYAPAL, MALI	11.01.1961	26.03.1987	31.01.2021
10.	DEVI SINGH, MALI	25.01.1966	07.12.1988	31.01.2026
11.	GYAN CHAND, MALI	10.02.1961	26.03.1987	28.02.2021
12.	GOPAL, MALI	15.01.1966	07.12.1988	31.01.2026
13.	RAJVEER SINGH, MALI	07.07.1965	07.12.1988	31.07.2025
14.	MANOJ KUMAR, MALI	23.01.1966	07.12.1988	31.01.2026
15.	MADAN GOPAL, MALI	20.01.1962	23.08.1982	31.01.2022
16.	INDER PAL, MALI	08.10.1965	07.12.1988	31.10.2025
17.	NAND LAL, MALI	05.08.1964	07.12.1988	31.08.2024

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit

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TAN NO. 04

(Audit Memo No. 11 Dated: 27.10.2020)

Subject: - Improper maintenance of Pay Bill Registers of work-charged staff.

During the test check of the PBRs in respect of work-charged staff maintained by the Office of the Horticultural Division (North), (M-314), Near Water Treatment Plant, Delhi for the Audit period 2016-2020, it has been noticed that the PBRs of the division has been maintained on C.P.W.A.-58 i.e. the Register of Sanctions of Fixed Charges instead of PBR as per Receipts & Payments Rules 1983 (GAR 17, 18 & 19) . Further, the following irregularities have also been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. and Govt. accommodation were also not found completely filled.
2. GAR-18, Abstract of Pay bill is not prepared during the audit period 2016-2020.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.
5. Bill No. /C.V. No. and date has not been mentioned in the PBR against the payment.

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit

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TAN NO. 05

(Audit Memo. No. 17 Dated: 28.10.2020)

Subject: - Improper maintenance of Postage Stamp Register.

During the test check of Despatch Register and Postage Stamp Register in r/o Horticultural Division (North) ,(M-314), it has been observed that the following discrepancies have been noticed.

- 1) The Head of office has not signed/verified on account of the postage stamp Register.
- 2) There are numerous cuttings and white fluid used in the postage stamp Register. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

Apart from the above, the following procedure should be adopted regarding maintenance of Postage Stamps record/register:

- 1) The despatcher should maintain an account of the postage stamps in format Appendix-18 in the following format.

Appendix-18

Date	Value of stamps			Balance at close of the day (2+3-4)	Signature of	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer/HOO
1	2	3	4	5	6	7

2. Separate Register should be maintained for ordinary postage stamps and service postage stamps.
3. Column 2 will repeat the figure in column 5 of the previous day.
4. In the case of ordinary postage stamps, column 4 should reproduce the daily total struck in dispatch registers for foreign dak. In the case of service postage stamps the column should reproduce the sum of the daily totals struck in:
5. **The Head of Office will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post to make sure:-**
 - (a) That the value of stamps affixed thereon tallies with that shown in the despatch register and
 - (b) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.

6. The Head of Office will also inspect two registers once a month and verify that the value of stamps in hand tallies with that shown in the register. In the computerized system, this information will be generated once a month.

Annual Stock Verification of Postage Stamps has never been done by HOO/DDO. Non-monitoring / maintenance of Postage Stamp Register are a lapse on part of the Head of Office/DDO.

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit

TAN NO. 06

(Audit Memo No. 19 Dated: 29.10.2020)

Subject: Improper maintenance of Consumable Stock Register.

On test check of Consumable Stock Registers for the period 2016-2020 of the Division, the following irregularities have been pointed out.

(I) Improper maintenance of stock registers as required under GFR -41:-

Under Rule 211 of GFR,2017 (formerly Rule 190 of GFR 2005),the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials 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 etc. should be maintained according to the Form GFR -23.

But scrutiny of above mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-23, in the absence of which actual opening and closing balances could be worked out. Some of the instances are as under:

S. No.	Particulars	Opening Balance	Purchase	Issued	Closing Balance	Remarks
1.	File Cover (purchased from Neeru Enterprises dt. 18.10.19(P-25)	Nil	100	30 (to Sub-division West)(P-26)	70	The store in-charge has shown closing balance Nil instead of 70 at P-27
2.	Photocopy Rim (purchased from Neeru Enterprises dt. 23.01.2020 (P-29)	4	20	20 to various division/branches(p-29	04	The store in-charge has shown closing balance Nil instead of 4 at P-29
3.	Fevi Stic (P-13)	9	0	4 to various branches(p-13)	05	The store in-charge has shown closing balance 04 nos. instead of 5 at P-13

(II) Issuance of Material without obtaining the indent

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that

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an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of the Stationery Stock Register (1) reveals that Officer-in-charge is in practice of issuing the most of the items without getting the initials of the official who has received the material. Some of the instances are given at page no.2,11 to 29 of Stock Register

(III) Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued

Rule 213(2) of GFR 2017(formerly Rule 192 of GFR 2005) - provides for 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 scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

The certificate should be as follows:

“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.

(IV) Page counting Certificate:-

Page counting certificate has not been recorded on the first page of the Stock Register and signed by the In-Charge.

(V) Alphabetical Index:- Alphabetical Index in the beginning of the Stock Register has not been maintained which is irregular.

(VI) Miscellaneous:-

- (a) Progressive balance after each issue should be signed by the officer concerned.
- (b) The Store In-charge/office In-charge has not made entry of closing balance in the stock register and did not forward the balance to the next financial year.


(VII) Under Rule 208 of GFR 2017, while receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials.

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All materials shall be counted, measured or weighted and subject to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials.

It seems that the Office In charge/Store In charge has maintained the stock register in causal manner. **Non-monitoring / maintenance of Stock Register are a lapse on part of the Store In charge/Office In charge.**

Necessary steps should be taken to avoid the above discrepancies in future and be shown to next audit


(DEEPAK KR. SHARMA)
IAO, PARTY NO.24