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**DIRECTORATE OF AUDIT
GOVT OF N.C.T. OF DELHI
4TH LEVEL, DELHI SECTT.
I.P.ESTATE: NEW DELHI**

AUDIT REPORT OF OFFICE OF Office of the Dy. Director (M 414) , Horticulture Division, MAMC Campus New Delhi FOR THE PERIOD 2020 -21 to 2022 to 2023

INTRODUCTION

The Internal Audit Report on the accounts of Office of the Dy. Director (M 414) , Horticulture Division, MAMC Campus New Delhi , for the period 2020-21 to 2022-23 was conducted by the field Audit Party No. XI comprising of Shri Jaspal Singh, IAO/AO and Shri Ramesh Kumar, Sr. Asstt. The audit was conducted during 10 working days between 21/07/2023 to 02/08/2023

AIMS AND OBJECTIVES

The Division (M 414) falls under the jurisdiction of principal Chief Engineer(Projects), and the division is headed by the Dy. Director (Hort.), Hort. Division-Health, who is also functioning as DDO, There are 03 sub divisions under the jurisdiction of Dy. Director (Hort) Health. The Division is responsible for the maintenance of Horticulture work and also development of Horticulture at various Courts and Hospitals under Delhi Govt.

H.O.D /H.O.O./ D.D.O's / Accountant/Cashier

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-23.

1. List of HOO/DDO

S.No.	Name	From	To
1.	Sh. Umesh Chand Sharma, Dy. Director	30/09/2019	31/01/2021
2.	Sh. Gopal Singh Meena, Dy. Director	31/01/2021	30/05/2022
3	Sh. Manoj Kumar Tyagi	30/05/2022	02/11/2022
4	Sh. Gopal Singh Meena, Dy. Director	02/11/2022	Till date

2. List of Cashier

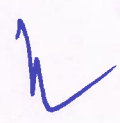
S.No.	Name	From	To
1.	Sh. Kewal Ram, UDC	01/04/2020	Till date

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Expenditure of the Department for the period
2019-20 to 2022-23

(Amount in Lacs.)

Period	Budget Allotted	Expenditure
2020-21	1800.00	1507.32
2021-22	2055.00	1707.67
2022-23	2260.00	1950.24



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Vacancy Statement of regular staff as on 31.03.2023 :

3. Vacancy Statement:-

Group (A, B, C)	Sanctioned Post	Filled Post	Vacant Post
A	1	1	0
B	9	3	6
C	11	1	10
Total	21	05	16

Statutory Audit:

The Statutory audit of the Office of Dy. Director (M 414) , Horticulture Division, MAMC Campus New Delhi has been conducted upto 31/03/2022 by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Dy. Director (M 414) , Horticulture Division, MAMC Campus New Delhi for the period 2020 -2023 was found satisfactory subject to the observations made in the Current Audit Report.



34/c

PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2013-20	10	01	10	09

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2013-20		NIL		

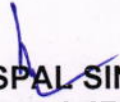
Current Audit Report

During the course of current audit, 13 observation Memos were issued to the office of the Dy. Director (Horticulture) M 414 MAMC Campus New Delhi for the period 2020-21 to 2022-23. . Audit Memos have been converted into 10 Audit Paras and 03 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	03	64000	00	64000	Para -01
2	08	28224	00	28224	Para -03
3	09	9023	00	9023	Para-04
	Total	101247	00	101247	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of office of the Dy. Director (Horticulture) M 414 MAMC Campus New Delhi for the period 2020-21 to 2022-23 . The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XI

Page 1

PART-II

CURRENT AUDIT REPORT (2013-14 to 2019-2020)

Para No. 1:- Execution of work with abnormally low rate.
(Ref. Audit Memo No.11 dated 26.06.2020)

On test check of record, it has been observed that during the year 2019-20 in the following works, the tender amount was below more than 40% of the estimated cost. All the abnormally low rate works are certified by the engineers that work done as per CPWD specification. Estimate is being carried out on the basis of DSR 2014. During the year 2019-20 cost of almost all materials as well as labor cost also increased. It raises a serious question about the quality of work done and the method of estimation of the work. It needs elucidation that how the department ensures quality with this abnormally low rate quoted work. The below mentioned work should be referred to QCC of the department and report should be obtained. Details are given below:-

S.No.	Agreement No.	Name of Work	Agency	Estimated Cost (Rs.)	Tender Amount (Rs.)	% Below the Estimated Cost
1	02/DD(H) Health/PWD/2019 -20	M/o Various Horticulture works under Hort. Sub Divn. Health-II, Hort. Div. Health, PWD New Delhi dg.2019-20. SH:- Plantation of Trees and Shrubs during 2019-20 for greening of Delhi.	Vijay Enterprises	4103876	2353573	42.65
2	10/DD(H) Health/PWD/2019 -20	M/o Hort. Works attached to A and U Tibbia college(Non-Residential), Karol Bagh under Hort. Sub-Division- Health-3/Hort.Division-Health,PWD,New Delhi dg. 2019-20. SH:-Complete maintenance of garden features.	Ram Pal Singh	880098	527971	40.01
3	11/DD(H) Health/PWD/2019 -20	M/o Hort. Works attached to A and U Tibbia college(Residential), Karol Bagh under Hort. Sub-Division- Health-3/Hort.Division-Health,PWD, New Delhi dg. 2019-20. SH:-Complete maintenance of garden features.	Ram Pal Singh	2262224	1357108	40.01
4	20/DD(H) Health/PWD/2019 -20	M/o Horticulture Work under Hort. Sub-Division-Health-2, Hort. Division.- Health,PWD, New Delhi during-2019-20.SH:-Providing ,Displaying and planting of different type of plants in Karkardooma Court Residential Area.	Ram Pal Singh	977286	552851	43.43
5	21/DD(H) Health/PWD/2019 -20	M/o various Horticulture works under Hort. Sub-Divn. Health-3, Hort. Divn. Health, PWD , New Delhi during-2019-20. SH:-Plantation of Trees and Shrubs dg.2019-20 for greening of Delhi.	Sharma Associates	3420947	1935397	43.43
6	24/DD(H) Health/PWD/2019 -20	M/o various Horticulture works under Hort. Sub-Divn. Health-I, Hort. Divn. Health, PWD , New Delhi during-2019-20. SH:-Plantation of Trees and Shrubs for greening of Delhi.	Jai Maa Nursery	3336338	1935076	42.00
7	34/DD(H) Health/PWD/2019 -20	M/o Horticulture works in G.T.B. Hospital (Non Residential) at Shahdara, Delhi under Horticulture Sub Division Health-II/Horticulture Division-Health, PWD, New Delhi dg.2019-20 (SH:- Complete maintenance of garden features.)	Sh. Ram Pal Singh	2239954	1289766	42.42

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8	40/DD(H) Health/PWD/2019-20	M/o Various Hort. work under Sub Division Health-II/HD Health, PWD, New Delhi dg.2019-20. (SH:- Providing of Security Service for watch & ward of Division Office, Store and Nursery at GTB Hospital Campus and BSA Hospital.)	M/s Friends Detective Security Service	967987	430173	55.56
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Similar other cases may also be reviewed under intimation to Audit.

Para No. 2:- Delay in completion of work. (Ref. Audit Memo No.12 dated 26.06.2020)

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

Sl. No.	Agreement No.	Name of Work	Agency Name	Tendered Amount	DOS	DOC	Delay (Approx.) Till date (26.06.20)
1	47/DD(H) Health/PWD/2018-19	M/o Hort. Works at M.A.M.C., L.N.J.P., G.B. Pant, G.N.E.C. Hospitals under HSD Health-III/HD Health, PWD, New Delhi during 2018-19. SH: Providing and making cut flower arrangement and Decoration)	M/s M.S. Florist	834079	20.10.2018	19.10.2019	8 Month
2	51/DD(H) Health/PWD/2018-19	M/o Vertical garden in phase-II Building of MAIDS under Hort. Sub Div. Health-III, Hort. Div. Health, PWD, New Delhi dg.2018-19. (SH:- Making of Vertical Garden etc.) NIT No. 45/DD(H)/HD Health/PWD/2018-19.	M/s Jeetendra Landscapers and Developers Pvt. Ltd.	1615104	27.11.2018	26.01.2020	5 Month
3	03/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached to Rouse Avenue Court Complex, D.D.U. Marg under Hort.Sub Division Health-3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	S A Enterprises	768092	04.05.2019	03.05.2020	1 Month
4	05/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached at Delhi High Court under Hort. Sub Division Health- 3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH: Complete maintenance of garden features.	Om Prakash Sharma	1462902	04.05.2019	03.05.2020	1 Month
5	06/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached at Tis Hazari Court & Nursery under Hort. Sub Division Health-3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	Dinesh Kumar Sharma	1017560	04.05.2019	03.05.2020	1 Month

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15

6	07/DD(H) Health/P WD/2019- 20	M/o Hort. Work at D.D.U. Hospital, Residential area under Sub Division Health-I, HD Health, PWD, New Delhi dg.2019-20. SH:- Complete maintenance of garden features.	Raj Kumar Saini	426784	04.05.2019	03.05.2020	1 Month
7	08/DD(H) Health/P WD/2019- 20	Providing and Displaying of Cut flowers at Judicial Academy, Dwarka, New Delhi dg.2019-20	Garden Glow	136653	04.05.2019	03.05.2020	1 Month
8	09/DD(H) Health/P WD/2019- 20	M/o Hort. Work in area Attached at Rao Tula Ram Memorial Hospital, Jaffarpur Kalan under Hort. Sub Division Health-3 / Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	Dev Horticulture Service	880010	04.05.2019	03.05.2020	1 Month
9	48/DD(H) Health/P WD/2019- 20	M/o Hort. Work in area attached at M.A.M.C. College Campus and Rao Tula Ram Memorial Hospital under Hort. Sub Division Health-III/Hort. Division-Health, PWD, New Delhi dg.2019-20. (SH:- Providing and application of Irrigation water through water tanker.)	M/s Jeewan and Son Nursery	239937	16.09.2019	15.03.2020	3 Month
TOTAL				7381121			

From the above it is evident that the 09 works having tendered cost of Rs. 73,81,121/- were not completed till date. Reason for delay in completion of above work may be elucidated to the Audit. Similar other cases may also be reviewed under intimation to Audit.

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

Para No. 3:- Non levy of compensation in delayed work Rs.2,85,718/-.
(Ref. Audit Memo No.13 dated 26.06.2020)

As per Clause 2 of the General conditions of contract, if contractor fails to maintain the required progress of work the department should levy a penalty @1.5% per month on delay to be computed on per day basis subject to 10% of the tendered value of the work.

Section 29.7 of CPWD works Manual stipulates that whenever any hindrance whether on part of department or on part of contractor comes to the notice of the Assistant Engineer, he should at once make a note of such hindrance in the register kept at site and immediately make a report to the Executive Engineer within a week. Further, Executive Engineer shall review the Hindrance Register at least once in a month. Each hindrance should be entered in the Hindrance Register which should be authenticated by the Executive Engineer and contractor. It is also mentioned in the manual that review of hindrance register shall be compulsory in division office by EE and AAO at the time of payment of each Running Account Bill and final bill and certificate shall be recorded that all up to date hindrances on part of department and contractor have been recorded in the hindrance register.

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

Sl. No.	Agreement No.	Name of Work	Agency Name	DOC	Delay (Approx.) Till date (26.6.20)	Tendered Amount	Amount of compensation not levied (@1.5% per month subject to 10% of TA) (Rs.)
1	47/DD(H) Health/PWD/2018-19	M/o Hort. Works at M.A.M.C., L.N.J.P., G.B. Pant, G.N.E.C. Hospitals under HSD Health-III/HD Health, PWD, New Delhi during 2018-19. SH: Providing and making cut flower arrangement and Decoration)	M/s M.S. Florist	19.10.19	8 Month	834079	83,408
2	51/DD(H) Health/PWD/2018-19	M/o Vertical garden in phase-II Building of MAIDS under Hort. Sub Div. Health-III, Hort. Div. Health, PWD, New Delhi dg.2018-19. (SH:- Making of Vertical Garden etc.) NIT No. 45/DD(H)/HD Health/PWD/2018-19.	M/s Jeetendra Landscapers and Developers Pvt. Ltd.	26.01.20	5 Month	1615104	121,133
3	03/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached to Rouse Avenue Court Complex, D.D.U. Marg under Hort. Sub Division Health-3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	S A ENTERPRISES	03.05.20	1 Month	768092	11,521
4	05/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached at Delhi High Court under Hort. Sub Division Health- 3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH: Complete maintenance of garden features.	OM PRAKASH SHARMA	03.05.20	1 Month	1462902	21,944
5	06/DD(H) Health/PWD/2019-20	M/o Hort. Work in area Attached at Tis Hazari Court & Nursery under Hort. Sub Division Health-3/Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	DINESH KUMAR SHARMA	03.05.20	1 Month	1017560	15,263
6	07/DD(H) Health/PWD/2019-20	M/o Hort. Work at D.D.U. Hospital, Residential area under Sub Division Health-I, HD Health, PWD, New Delhi dg.2019-20. SH:- Complete maintenance of garden features.	RAJ KUMAR SAINI	03.05.20	1 Month	426784	6,402
7	08/DD(H) Health/PWD/2019-20	Providing and Displaying of Cut flowers at Judicial Academy, Dwarka, New Delhi dg.2019-20	GARDEN GLOW	03.05.20	1 Month	136653	2,050

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28/4

13

8	09/DD(H) Health/PWD/ 2019-20	M/o Hort. Work in area Attached at Rao Tula Ram Memorial Hospital, Jaffarpur Kalan under Hort. Sub Division, Health-3 / Hort. Division-Health, PWD, New Delhi dg-2019-20. SH:- Complete maintenance of garden features.	DEV HORTICULTUR E SERVICE	03.05.20	1 Month	880010	13,200
9	48/DD(H) Health/PWD/ 2019-20	M/o Hort. Work in area attached at M.A.M.C. College Campus and Rao Tula Ram Memorial Hospital under Hort. Sub Division Health-III/Hort. Division-Health, PWD, New Delhi dg.2019-20. (SH:- Providing and application of Irrigation water through water tanker.)	M/s Jeewan and Son Nursery	15.03.20	3 Month	239937	10,797
TOTAL						73,81,121	2,85,718

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

Para No. 4:- Unrealistic Estimates.(Ref. Audit Memo No.14 dated 26.06.2020)

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

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

S.No.	Agmt. No.	Name of work	Agency	Tender Amount (Rs.)	Actual Payment made (Rs.)	Difference between Tender Amount & Actual payment made (Rs.)
1	01/DD(H) Health/PWD/2018-19	M/o Garden area attached to District Court Saket under Hort.Sub-Divn.-Health-I/HD- Health, PWD, New Delhi during-2017-18.SH:- Providing & Displaying of Planters and Potted plants in Judges Chamber.	Sh. Om Prakash Sharma	660960	722844	61884
2	02/DD(H) Health/PWD/2018-19	M/o Different Hort. Work under Hort. Sub-Divn.Health - II/Hort. Divn.-Health,PWD ,New Delhi dg. 2018-19.SH:- Providing and application of irrigation water through water tanker.	Sh. Ram Pal Singh	555458	693211	137753

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3	10/DD(H) Health/PWD/2018-19	M/o Hort. Works in area attached to Guru Nanak Eye Centre Health, under HSD-Health-III/ H D-Health, PWD, New Delhi during. 2018-19. SH:- Complete maintenance of garden features.	M/s Paras Enterprises	386045	477962	91917
4	17/DD(H) Health/PWD/2018-19	M/o Hort. Works in area attached at Dist. Court and Family court at Saket & Dwarka Court & Judicial Academy Dwarka, under HSD- Health-I/ H D-Health, PWD, New Delhi during. 2018-19. SH:- Complete maintenance of garden features.	M/s Shokeen Construction Co.	3699328	4507959	808631
5	34/DD(H) Health/PWD/2018-19	M/o Various Horticulture works under Hort. Sub Divn. Health-II, Hort. Div. Health, PWD, New Delhi dg. 2018-19. (SH:- Plantation of Trees and Shrubs during 2018-19 for greening of Delhi.)	Sh. Ram Pal Singh	2628215	3176234	548019
6	37/DD(H) Health/PWD/2018-19	M/o Various Horticulture works under Hort. Sub Divn. Health-I, Hort. Div. Health, PWD, New Delhi dg. 2018-19. (SH:- Plantation of Trees and Shrubs during 2018-19 for greening of Delhi.)	Sh Raj Kumar Saini	2967526	3187355	219829
7	48/DD(H) Health/PWD/2018-19	M/o Different Hort. works under Sub Division Health-I/HD Health, PWD, New Delhi dg. 2018-19. SH: Providing and displaying of foliage, summer seasonal, winter seasonal potted plants at site of work.	M/s Park and Nursery	3340204	4011800	671596
8	58/DD(H) Health/PWD/2018-19	M/o Different Hort. Works of Delhi High Court, District Court, Hospital & Dispensaries under Hort. Sub-Division Health-III, HD - Health, PWD, New Delhi during-2018-19. SH:- Providing and Displaying of Foliage potted plants at different sites.	M/s Sugandha Farms & Nursery	1361655	1606689	245034
9	01/DD(H) Health/PWD/2019-20	M/o Hort. Works area attached to MAMC Campus under Hort. Sub-Division Health-3/ Hort. Division-Health, PWD, New Delhi during-2019-20. SH:- Grassing /Turving with Selection No-1 grass Turf/Neelgiri/Mexican grass turf in Type-V & VI Qtrs.	DINESH KUMAR SHARMA	1183147	1407739	224592

M/s/ [Signature]

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10	35/DD(H) Health/PWD/2019-20	M/o Hort. Work at Karkardooma Court (Residential and Non Residential Complex) under Sub Division Health 2 /HD Health, PWD, New Delhi dg. 2019-20. SH:- Complete maintenance of Garden features.	Sh. Raj Kumar Saini	1008069	1180053	171984
11	37/DD(H) Health/PWD/2019-20	M/o Hort. Work at District Court Rohini, under Sub Division Health 2 / HD Health, PWD, New Delhi dg. 2019-20. SH:- Complete maintenance of Garden features.	Sh. Dinesh Kumar Sharma	455929	512818	56889
12	55/DD(H) Health/PWD/2019-20	M/o Different Hort. Works under Hort. Division - Health,PWD , New Delhi during-2019-20. SH:- Providing and Planting/ Displaying of Plants for Hort.Sub Division -II & III .	M/s Hind Nursery	2258796	2441692	182896
13	63/DD(H) Health/PWD/2019-20	M/o Different Hort. Wokrs of Courts & Hospitals under Hort. Division- Health, PWD,New Delhi during- 2019-20. SH:-Providing & Stacking then planting winter seasonal seedlings plants at different sites under Hort. Sub-Divn.- II and III.	M/s Jeewan and Son Nursery	1159175	1160369	1194
					TOTAL	3422218

From the above it indicates that the estimates were prepared in casual manner and proper site conditions were overlooked. It is also evident that the amount put to tender and amount actually paid in above 13works executed during the year 2018-19 & 2019-20 there amount of works were escalated aggregating to Rs. 34.22 lacs. Planning Branch of this Division is directed to prepare the estimates with reasoning and not overlook the site conditions. In future estimates will be prepared in such a way that the amounts of the works not escalated in any manner.

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

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Para No. 5:- Non Revision of Technical Sanction.(Ref. Audit Memo No. 15 dated 29.06.2020)

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

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

Agreement No. & Year	Name of Work	Name of Contractor	Amount of Technical sanction (Rs.)	Amount of Technical sanction (Col.4) plus 10% (Rs.)	Total expdr. of the Bill (Rs.)	Amount by which Technical sanction exceeded (Rs.) Col.6 - Col.5
1	2	3	4	5	6	7
02/DD(H) Health/PWD/ 2018-19	M/o Different Hort. Work under Hort. Sub-Divn.Health -II/Hort. Divn.-Health,PWD ,New Delhi dg. 2018-19.SH:- Providing and application of irrigation water through water tanker.	Sh. Ram Pal Singh	479500	527450	693211	165761
05/DD(H) Health/PWD/ 2018-19	M/o Hort. Works GTB Hospital under Hort. Sub-Division Health-II/HD-Health,PWD, New Delhi during-2018-19.SH:-Plantation of Plants in the garden near E. T. P. Plant.	M/s S A Enterprises	138800	152680	154758	2078
34/DD(H) Health/PWD/ 2018-19	M/o Various Horticulture works under Hort. Sub Divn. Health-II, Hort. Div. Health, PWD, New Delhi dg.2018-19. (SH:- Plantation of Trees and Shrubs during 2018-19 for greening of Delhi.)	Sh. Ram Pal Singh	2528300	2781130	3176234	395104

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

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**Para No. 6:- Irregularity in Hiring of Vehicle under Work Head (Work Contingency).
(Ref. Audit Memo No.17 dated 29.06.2020)**

As per order No. F.20/50/2015-AC/189-238 dated 10.12.2015 issued by Finance Department, GNCT of Delhi, it is mentioned that 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/- (Rs. Thirty five thousand only) per vehicle per month for Non-AC vehicles and Rs.45,000/- (Rs. 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 competent authority has decided to prescribe the following parameters which would be required to be fulfilled before incurring expenditure towards hiring of vehicles for office use:-

- (1) The vehicles shall be hired only for entitled officers (i.e. the officers who are working in PB-4: Rs.37400-67000 = Grade Pay Rs.10,000/- and above) in case government vehicles/staff cars are not available with the department.
- (2) 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.
- (3) The Department shall ensure that the officers, who are allotted the hired vehicles, do not draw transport allowance.
- (4) The Departments shall also ensure that the hired vehicles are used for the purpose for which the same are hired.
- (5) The Department shall enforce strict economy in government expenditure. The expenditure per vehicle shall not exceed the limit prescribed by the Finance Department from time to time.

During the test check of records, it has been observed that number of vehicles was hired by the department for day to day inspection of sites under work contingent without approval of Finance Department. The details of a few hiring vehicles are given below:

S. No.	Agreement No.	Charged to Work	Duration of hiring of vehicle	Expenditure incurred
1	58/DD(H) Health/PWD/ 2017-18	M/o Different Hort. Work under Hort. Division Health, PWD, New Delhi dg.2017-18. SH:- Hiring of Inspection vehicle for Division Office)	06 Months	2,62,025/-
2	52/DD(H) Health/PWD/ 2018-19	M/o different Hort. works under Hort. Division Health, PWD, New Delhi dg.2018-19. SH: Providing Services of Inspection vehicle for Division Office.	10 Months	4,17,316/-
3	55/DD(H) Health/PWD/ 2018-19	M/o different Horticulture Works under Hort. Sub-Division -Health-II & III, Hort. Division.-Health, PWD, New Delhi during-2018-19.SH:-Providing services of Inspection Vehicle.	01 Month	1,38,218/-
4	14/DD(H) Health/PWD/ 2019-20	M/o Different Hort. Work under Hort. Sub-Divn. Health-II & III / Hort.Division- Health, PWD, New Delhi during-2019-20.SH:Providing services of inspection vehicle.	06 Months	2,78,351/-
			Total	10,95,910/-

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As per order stated above, the Finance Department, GNCT of Delhi is competent for granting approval for hiring of vehicles on functional requirement. The Dy. Director (Horticulture) may please be provided the copy of approval of Finance Department for hiring of private vehicles under various work as mentioned above, otherwise the expenditure amounting to Rs. 10,95,910/- incurred on a/c of hiring of private vehicle may please be got regularized from the Finance Department under intimation to Audit.

Other similar cases may also be reviewed under intimation to Audit.

Para No. 7:- Irregular payment of CEA amounting to Rs.15,000 /-
(Ref. Audit Memo No.18 dated 01.07.2020)

As per rule "the Children Educational Assistance is available for up to 3 children born up to 31.12.87 and for 2 children born thereafter. In case of more than two children, the allowance is admissible for the two eldest surviving children only." Head of office is requested to review all the cases and ensure that the payment should be made only for 2 eldest surviving children. However, on scrutiny of records, it has been found that the following official has been paid for his 3rd child as detailed below:

S. No.	Name and designation	Year	Bill no. & date	Amount (Rs.)	Name of child & D.O.B.
1.	Sh. Niranjn Prasad, Mali	2013-14	39, 26.04.2014	15000/-	Nikhil (3 rd Child) (02.11.1997)
			Total	15000/-	

Head of Office may recover an amount of Rs.15,000/- as detailed above from concerned employee and deposit the same in the Government account. It is further advised that all similar cases may also be reviewed and recovery if any may also be made under intimation to Audit.

Para No. 8:- Provision of Contingency and its Utilization during the period 2013-14 & 2018-2019.
(Ref. Audit Memo No.19 dated 01.07.2020)

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

During the course of audit of financial year 2013-14 to 2018-19, it has been observed that following bills/ CVs have been charged to work contrary to the instructions contained in the above OM dated 22.12.2015:

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Financial Year 2013-14

S.No.	CV No.	Date	Type of Bill	Charged to	Amount
1	16	06.09.2013	Stationery Bill	A/R & M/O	29,610.00
2	17	06.09.2013	Stationery Bill	A/R & M/O	29,746.00
3	21	17.09.2013	Electricity Bill	A/R & M/O	2,440.00
4	22	17.09.2013	Electricity Bill	A/R & M/O	44,680.00
5	45	24.09.2013	Electricity Bill	A/R & M/O	14,700.00
6	46	24.09.2013	MTNL Bill	A/R & M/O	1,813.00
7	47	24.09.2013	MTNL Bill	A/R & M/O	2,425.00
8	86	24.08.2013	MTNL Bill	A/R & M/O	1,800.00
9	87	24.08.2013	MTNL Bill	A/R & M/O	2,472.00
10	90	26.08.2013	Electricity Bill	A/R & M/O	3,450.00
11	91	29.08.2013	Electricity Bill	A/R & M/O	10,000.00
Total (1)					143,136.00

Financial Year 2014-15

12	6	05.04.2014	Electricity Bill	A/R & M/O	10,000.00
13	36	28.04.2014	Electricity Bill	A/R & M/O	7,420.00
14	37	28.04.2014	Electricity Bill	A/R & M/O	4,780.00
15	40	28.04.2014	MTNL Bill	A/R & M/O	1,740.00
16	41	28.04.2014	MTNL Bill	A/R & M/O	2,302.00
17	51	22.05.2014	MTNL Bill	A/R & M/O	1,740.00
18	52	22.05.2014	MTNL Bill	A/R & M/O	2,302.00
Total (2)					30,284.00

Financial Year 2015-16

19	10	15.04.2015	Electricity Bill	A/R & M/O	10,000.00
20	15	16.04.2015	Electricity Bill	A/R & M/O	2,340.00
21	21	22.04.2015	MTNL Bill	A/R & M/O	1,906.00
22	22	22.04.2015	MTNL Bill	A/R & M/O	2,325.00
23	30	22.04.2015	Electricity Bill	A/R & M/O	7240.00
24	16	08.01.2016	Stationery Bill	A/R & M/O	3,577.00
25	71	16.01.2016	Electricity Bill	A/R & M/O	8000.00
26	72	16.01.2016	MTNL Bill	A/R & M/O	2,702.00
27	73	16.01.2016	MTNL Bill	A/R & M/O	2,518.00
Total (3)					40,608.00

Financial Year 2016-17

28	5	23.04.2016	MTNL Bill	A/R & M/O	2,701.00
29	7	23.04.2016	Electricity Bill	A/R & M/O	3,960.00

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30	11	09.05.2016	Stationery Bill	A/R & M/O	19,627.00
31	26	24.05.2016	Electricity Bill	A/R & M/O	18,700.00
32	27	25.05.2016	MTNL Bill	A/R & M/O	2,301.00
33	28	25.05.2016	MTNL Bill	A/R & M/O	916.00
34	29	25.05.2016	MTNL Bill	A/R & M/O	2,238.00
Total (4)					50,443.00
Financial Year 2017-18					
35	1	19.09.2017	Electricity Bill	A/R & M/O	28,290.00
36	2	19.09.2017	MTNL Bill	A/R & M/O	2,239.00
37	3	19.09.2017	MTNL Bill	A/R & M/O	896.00
38	4	19.09.2017	MTNL Bill	A/R & M/O	1,391.00
39	5	23.09.2017	Stationery Bill	A/R & M/O	14,965.00
40	39	30.10.2017	MTNL Bill	A/R & M/O	2,204.00
41	40	30.10.2017	MTNL Bill	A/R & M/O	1391.00
42	41	30.10.2017	MTNL Bill	A/R & M/O	896.00
43	42	30.10.2017	Electricity Bill	A/R & M/O	21,370.00
44	6	13.11.2017	Electricity Bill	A/R & M/O	17,650.00
45	7	13.11.2017	MTNL Bill	A/R & M/O	1,986.00
46	8	13.11.2017	MTNL Bill	A/R & M/O	896.00
47	9	13.11.2017	MTNL Bill	A/R & M/O	1391.00
Total (5)					95,565.00
Financial Year 2018-19					
48	2	26.04.2018	Electricity Bill	A/R & M/O	8,110.00
49	3	26.04.2018	MTNL Bill	A/R & M/O	1,398.00
50	4	26.04.2018	MTNL Bill	A/R & M/O	1971.00
51	2	24.05.2018	Electricity Bill	A/R & M/O	20,780.00
52	3	24.05.2018	MTNL Bill	A/R & M/O	1,391.00
53	3	22.06.2018	Electricity Bill	A/R & M/O	9,526.00
54	5	26.06.2018	MTNL Bill	A/R & M/O	1964.00
55	6	26.06.2018	MTNL Bill	A/R & M/O	1,391.00
56	2	16.07.2018	Stationery Bill	A/R & M/O	11,127.00
57	34	18.07.2018	MTNL Bill	A/R & M/O	1,964.00
58	35	18.07.2018	MTNL Bill	A/R & M/O	1,391.00
59	15	25.08.2018	Electricity Bill	A/R & M/O	50,890.00
60	16	25.05.2018	MTNL Bill	A/R & M/O	1,964.00
61	17	25.08.2018	MTNL Bill	A/R & M/O	1,391.00
Total (6)					115,258.00
Grand Total (1 to 6)					475,294.00

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The Department may take necessary action to regularize Rs.4,75,294/- with the approval of Finance Department, Govt. of NCT of Delhi in terms of OM No. F.1(9)/2015-16/Fin-Exp-4/Infra/6277-6416 dated 22.12.2015.

Para No. 9:- Purchase made outside GeM. (Ref. Audit Memo No. 20 dated 01.07.2020)

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

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

Sr. No.	Voucher No.	Date	Amount paid	Item Purchased
1	5	23.09.2017	14,965.00	Stationery Bill
2	55	20.01.2018	5,405.00	Stationery Bill
3	56	20.01.2018	9,026.00	Stationery Bill
4	2	16.07.2018	11,127.00	Stationery Bill
		Total	40,523.00	

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

Para No. 10:- Non Production of Records

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

1. Property Register
2. Fidelity/Surety bond

Settle & File on
20/8/2020 5:10 PM SIVSIN
FIDELITY NO-27

A.K. Bhatt

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

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PART-III

TAN-1: -Public Works (Suspense) Deposit. (Audit Memo No. 10 dated: 26.06.2020)

During the test audit of Monthly Accounts of Dy. Director (Horticulture), Division Health (M-414), Ishwar Nagar, New Delhi-110065 for audit period 2013-14 to 2019-20, it has been observed that a heavy outstanding/unclaimed/unadjusted balances is still lying in 8443-part-II/III/IV/V as on 31/03/2020, as per the detail given below:-

Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Deposits made by sub-ordinates as Security (Part I)	0	0	0	0	0
Civil Deposits Security Deposits (Part-II)	5666868	26221	5693089	14695	5678394
Civil Deposits Public Works Deposits (Part-III)	1271274	0	1271274	0	1271274
Civil Deposits Unclaimed Deposits in the General Provident Fund (Part-IV)	0	0	0	0	0
Civil Deposits Other Deposits (Part-V)	511235	128063	639298	0	639298
Total	7449377	154284	7603661	14695	7588966

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application from the contractor. Heavy accumulation of Rs.5678394/- under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of Rs. 1271274/- (Civil Deposits Public works) is under Part-III was due to non-execution of works against deposits. If these works are not be executed, the deposit should be immediately be refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to Rs. 639298/- has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit part V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

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

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TAN-2: - Uncleared Cheques (Ref. Audit Memo. No. 21 dated 01.07.2020)

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

Test check of Form CPWA-51 revealed that following 06 cheques amounting to Rs.69,457.00 /- were lying unpaid for a period ranging between 06 years to 07 years:

S.No.	Cheque No.	Date	Amount
1	797126	21.08.2013	60,000.00
2	797147	17.09.2013	3,092.00
3	797269	28.02.2014	1,050.00
4	797352	13.06.2014	5,315.00
		Total	69,457.00

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

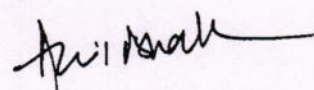
TAN- 3: - Non maintenance of register of bills.(Ref. Audit Memo. No.22 dated 01.07.2020)

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

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

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

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



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

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**CURRENT AUDIT REPORT
(2020-23)**

PARA 1 Subject: Recovery of Rs. 64000/- for non-adherence to the condition of the contract (Audit Memo No. 3 dated 21/07/2023)

As per condition 3 of General Conditions for Horticulture maintenance work stipulates that all malba/rubbish/waste/garbage etc. generated due to any operation from Horticulture works and in lawn area whatsoever shall be disposed off on daily basis by the contractor to the specified common disposal point and nothing extra shall be disposed off by the contractor to the authorized municipal dhalao/dumping ground, in case of non-removal/disposal in the specified period, as penalty of Rs. 2000/- per day shall be recovered from the contractor.

During the scrutiny of the site order book of the agreement No. 43/2019-20 revealed that the site engineer instructed to dispose off the malba dated 25/08/2020 immediately. However, the contractor did not dispose off malba same day, the contractor disposes off malba after 32 days delay i.e. dated 27/09/2020. The division should have recovered Rs. 64000/- (Rs. 2000 per days for 32 days delayed disposal of malba) for non-adherence to the above-mentioned condition of the contract.

Reasons for non levy of penalty on contractor for non-adherence to the condition of the contract may be elucidated to the Audit, and further Dy. Director (Horticulture) is requested to recover 64000/- after due verification of figures and facts under intimation to the Audit.

PARA 2 Subject: Non deposition of labour cess with the Delhi Building and other Construction Workers Welfare Board.- Rs. 2163400/- (Audit Memo No. 5 Dated 21/07/2023)

As per section 2 (d) (iv) of the Delhi Buildings and other Construction workers Rules 1998, while making the payment to a contractor, the contractee shall make a statutory deduction on account of Labour Cess @ 1 % from each running account bills and deposit the same with the Delhi Building Construction Workers Welfare Board within a period of 30 days of deduction.

During the Scrutiny of the o/o the Dy. Director.(Horticulture), Division M-414 (Health), Public Works Department, Govt of NCT of Delhi, it has been observed that the division has deducted the amount of Labour Cess from the various agencies but the same was not deposited till date with the Delhi Building and other construction workers Welfare Board within prescribed time limit of 30 days as detailed below:-

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Month in which labour cess deducted	Amount
April 2022	192322
May 2022	18872
August 2022	62078
September 2022	124628
October 2022	567964
November 2022	46650
January 2023	287038
February 2023	580600
Total	283248
Total	2163400

HOO of the division is requested to take immediate remedial action to deposit the labour cess amounting to Rs. 2163400/- to the Delhi Building and other construction workers welfare board after due verification of figures and facts under intimation to the Audit. Other similar cases may be reviewed at the own level.

PARA No. 3 Subject: Non deduction of water Charges- Recovery of Rs. 28224/- (Audit Memo No. 8 dated 25/07/2023)

As per Order No. F.4(1) Misc./PWD&H/A-II/2004/Part file/2388-2400 dated 05/09/2018 rates of license fee of Residential Accommodation were revised w.e.f. 01.07.2017 and water charges remain same w.e.f. 01/07/2017 @ 196/ per month for Type-II flats in respect of departments like Delhi Police, Directorate of Training and Tech. Education, Hospital, Dte. Of Social Welfare, PWD Enquiry Office and other departments, which have departmental pool accommodation at their disposal were also required to follow and execute aforesaid revised rates of license fee at their own level and ensure that the latest license fee payable by the allottees is levied and collected as per the above order.

During the course of audit and scrutiny of records for the period 2020-23, it has been observed that department is deducting the License fee as per prescribed rates but non deducting the water charges @ 196/- per month. The detail of non-deduction of water charges is as under: -

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Name of Officer/ official	Type of Quarter allotted	Water charges to be recovered by the department	Period	Water charges deducted by the Department	Diff.	Recovery to be made
Sh. Ram Kewal S/o Ram Kuber	II	Rs. 196/-	01/04/2020 to 31/03/2023	0	Rs. 196	Rs. 7056
Sh. Ramesh S/o Sh Goverdhan	II	Rs. 196/-	01/04/2020 to 31/03/2023	0	Rs. 196	Rs. 7056
Sh. Jaibir S/o Atar Singh	II	Rs. 196	01/04/2020 to 31/03/2023	0	Rs. 196	Rs. 7056
Sh. Rohtash Kumar S/o Sh. Nazthu	II	Rs. 196	01/04/2020 to 31/03/2023	0	Rs. 196	Rs. 7056
				Total		Rs. 28224

The above overpayment of Rs. 28224 /- of water charges may be got recovered from the above official after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA No. 4 Short Deduction of TDS -Recovery of Rs. 9023/- (Memo No 9 dated 25/07/2023)

Section 194 J of the Income Tax Act, any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any sum by way of :-

- Fee for professional services
- Fees for technical services
- Royalty
- Any sum referred to in clause

The Professional Services means services rendered by a person in the course in the course of carrying on legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy etc. shall at the time of credit of such sum the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to ten percent of such sum as income tax on income comprised therein.

During the test check of records related to payment made to the agency during the month of March 2023 on account of professional services, division was deducted TDS @ 2 % instead of 10 % which is levy able as per section 194 J was not deducted from the bills claimed by the agency during the audit period are detailed below:-

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S.No.	C.V No	Date	Amount	Due	Deducted	Recovery
1	7	25/01/2023	16500	1650	330	1320
2	8	28/01/20123	19170	1917	383	1534
3	9	25/01/2023	23285	2329	466	1863
4	10	25/01/2023	33000	3300	660	2640
5	11	25/01/2023	9315	932	186	746
6	12	25/01/2023	11500	1150	230	920
				Total		9023

The Dy. Director (Horticulture) is requested to recover the amount from the agency after due verification of facts and figures under intimation to Audit. Other similar type of cases may also be got reviewed at DDO / HOO level.

PARA 5 Subject: Non issue the revised Technical Sanction as per CPWD Manual (Audit Memo No. 10 dated 25/07/2023)

The work of M/o horticulture work in area attached of Delhi High Court under Horticulture sub division health 3/Horticulture division PWD New Delhi during 2020-21 was awarded to Om Parkash Sharma vide Agreement No. 18/DDH/health/PWD/2020-21 for tendered amount of Rs 22,00,620/- which was 38.49 % above the estimated cost of Rs. 1589010/- with the stipulated date of start and completion 08/07/2020 and 07/07/2021 respectively. The work was completed on 31/07/2021 and the final payment of Rs. 25,97,928/- was made to agency which was 63.49% above the Estimated cost and 18.85 % above the tendered cost.

Section 2.5.2. of CPWD works Manual stipulates that actual expenditure can exceed the technical sanction up to 10 percent, beyond which revised technical shall be necessary.

In the instant case the work was completed 63.49 % above the tendered cost and 18.85 % above the estimated cost. The unit has made a final payment without issued a revised technical sanction.

The Dy. Director (Horticulture) M 414 MAMC Campus New Delhi is requested to issue the Revise Technical Sanctioned after obtaining the approval from the competent authority at the earliest under intimation to the Audit and the reasons for non-issue the technical sanction may please be elucidated to the Audit.

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PARA 6 Subject: Non completion of work (Audit Memo No 6 dated 24/07/2023)

Section 29.1 Manual stipulates that the time allowed for carrying out the work as entered in the contract shall be strictly observed by the contractor and work should be proceeded with all due diligence on part of the contractor throughout the stipulated period of the contract (time being deemed to be the essence of the contract). Further Section 29.4 (2) the extension, in order to be binding, will have to be by the 'agreement' of the parties, express or implied. It, therefore, follows that if the extension of time is granted by the Executive Engineer and such extension of time is accepted by the contractor, either expressly or implied by his action before and subsequent to the date of completion, the extension of time granted by the Executive Engineer is valid. It is, therefore, necessary that the Executive Engineer grants extension of time provisionally even when the contractor does not apply for extension of time in order to keep the contract alive.

Test check of the selected works revealed that the 8 works either partly completed or not started as of March 2022 as depicted in the table below:

S.No.	Name of work and Location	Estimated Cost Rs.	Tendered Cost Rs.	Agency	Agreement No.	Date of start	Date of Completion
1	2	3	4	6	7	8	
1	M/o Hort. Work at Karkardooma Court (Residential and Non Residential Complex) under Hort. Sub Division Health-III/HD-Health PWD New Delhi dg. 2022-23. (SH: Complete Maintenance of garden features).	1889420	2430997	M/s Paras Enterprises	04/DD(H) Health/PWD/2022-23	04.05.2022	30.10.2022
2	Construction of New Building S-Block for Delhi High Court on 2.74 Acre land at	1063479	1159192	M/s Garden Art Nursery	05/DD(H) Health/PWD/2022-23	19.05.2022	18.05.2023

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	Bapa Nagar Zakir Hussain Marg New Delhi under Hort. Sub Division Health-III HD-Health PWD dg 2022-23. (Sub Head-Installation and Maintenance of Vertical Garden Green Wall).						
3	M/o Different Horticulture work (RTRM Hospital Dr. N.C. Joshi Hospital A&U Tibbia College Trauma Center AAA Hospital) under Sub Division-III/Hort. Division-Health/PWD New Delhi dg. 2022-23 (SH: Decoration of different Inauguration function as per requirement time to time).	1169160	1192543	M/s M S Florist	07/DD(H) Health/PWD/2022-23	09.06.2022	08.06.2023
4	M/o Hort. Work at District Court Rohini under Sub Division	1171604	1558116	M/s Shivam Enterprises	17/DD(H) Health/PWD/2022-23	15.07.2022	14.07.2023

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	Health-II/ HD-Health PWD New Delhi dg.2022-23. (SH:- Complete maintenance of garden features.)						
5	Providing and making of cut flower arrangement & flower decoration for various functions at MAMC LNJP G.B. Pant Guru Nanak Eye Center & M.A.I.D.S. dg 2022-23	2883944	3028141	M/s M.S. Florist	19/DD(H) Health/PW D/2022-23	26.07.2022	25.07.2023
6	M/o different Hort. Work of District Court Saket under Sub Division Health-1, HD Health, PWD New Delhi During 2022- 23. Sub Head- Complete Maintenance of garden features.	1622284	2303643	M/s SA Enterprses	20/DD(H) Health/PW D/2022-23	26.07.2022	25.07.2023
7	M/o different Hort. Work of Judicial Premises under Sub Division Health-1, HD Health, PWD New Delhi	822216	1109909	M/s SA Enterprses	22/DD(H) Health/PW D/2022-23	26.07.2022	25.07.2023

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	During 2022-23. Sub Head- Complete Maintenance of garden features at District Court Dwarka.						
8	M/o Different Horticulture work under Sub Division-II/Hort. Division-Health/ PWD, New Delhi, dg. 2022-23 SH- Flower Decoration on different Inauguration function	1440344	1469151	M/s Florist	27/DD(H) Health/PW D/2022-23	08.08.2022	07.08.2023

It is evident from the above table that work mentioned at Serial No.1 to 8 awarded during the years 2020 to 2023 Reasons for non-completion of works/start of works may be elucidated to the audit Thus, due to non-completion of works mentioned at Serial No.1 to 8 not only the funds remained blocked but also the facilities to the hospitals could not be provided during the intervening period. The status of all non-completed works awarded and executed during the period may be reviewed and suitable action either to complete the work or close the contract may be taken as per the CPWD manual.

PARA 7 Subject: Non registration of construction workers (Audit Memo No. 4 dated 21/07/2023)

In order to speed up processing of registration and renewal of registration of construction workers working at different construction sites and to prevent registration of bogus construction workers, Lieutenant Governor notified (April 2018) Assistant Engineer (Civil/Electrical) of NDMC, PWD, CPWD, DJB, MCD, DDA etc. as Registering Officer for registration of construction workers working in their projects under the Act Delhi Building and Other Construction Workers Welfare Board.

Scrutiny of the records of division revealed that as per agreements of 2019-20 and 2022-23 there were workers were engaged by the contractors in the various agreement and the division was not mentioning the terms and conditions with the specification that all the construction workers should be registered under the Delhi Building Act and other construction workers welfare board. However, division had not maintained any records in respect of construction workers registered with the Delhi Building and Other Construction Workers Welfare board. It appears from the records that none of the construction workers were registered with the Board.

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It is stressed that necessary conditions in this regard may be incorporate in the future NITs so that the benefits of the various welfare schemes run by the Board may be extended to the genuine construction workers.

PARA 8 Subject: -Time barred cheques amounting to Rs. 69457/- (Audit Memo No. 2 dated 21/07/2023)

As per Receipt & Payment rule 47(2) a cheque remaining unpaid for three month after the months of its issue for any cause and not surrendered for renewal, should be cancelled in the manner indicated under the rules, with the difference that no acknowledgement of the stop order may be insisted for the bank.

While scrutiny of form 51-"Schedule of Reconciliation of cheques drawn and Remittances" and other related records for the month of March, 2023 it has been found that cheques amounting to Rs. 26945281, which was issued by the division but not presented to bank for encashment and became time barred as per the detail given below:

Sl. No	Cheque No.	Date of Issue	Amount (Rs.)
1.	797126	21/08/13	60000
2.	797147	17/09/2013	3092
3.	797269	28/02/2014	1050
4.	797352	13/06/2014	5315
	Total		69457

As the above cheque has become old more than six months, because of no claim/dispute and there is no possibility of encashment of these cheques. HOO may please take immediate steps to settle these accounts as per rule, under intimation to audit.

PARA 9 Subject: Public Works Deposit (Audit Memo No. 1 dated 21/07/2023)

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

Test check of the monthly accounts of the division revealed that an amount of Rs. 1.09 Crore was lying outstanding under the head "Public Works Deposits" as of March 2023, as per details given below:

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Classes of Details	Opening Balances	Credits during the month	Total (2+3)	Debit during the month	Closing Balance (4-5)
1	2	3	4	5	6
Civil Deposits Security Deposits (Part-II)	7339956	113743	7453699	0	7453699
Civil Deposit Public Works Deposits (Part-III)	1334783	0	1334783	0	1334783
Civil Deposits Other Deposits (Part-V)	1904529	665120	2569649	430927	2139352
Total	10579268	778863	11358131	430297	10927834

As per provisions of Para 21.6 of CPWD works manual, the divisional accountant should review monthly all deposits under Part-II and refund the security deposits, where due, without waiting for any application form the contractor. Heavy accumulation of 74.53 Lacs under deposit Part-II indicates that the deposit register was not reviewed at divisional level from time to time. The register should now be reviewed and all deposits more than 3 years old where refund is not due should be credited to government account.

Accumulation of 13.34 Lakh (civil Deposits public works) is under Part-III was due to non-execution of works against deposits. If these works not be executed, the deposit should be immediately refunded to the depositor agency to avoid the blockage of funds so that the same can be utilized elsewhere.

Deposits under Part-V amounting to 21.39 Lacs has accumulated due to withheld amount from contractor bills on account of mile stone, EOT etc. Accumulation of balance under deposit Part-V was indicative of the fact that works from which these amounts were withheld have not been completed satisfactorily.

Heavy accumulation indicated non-review of Deposit Register of Divisional Level from time to time. This should be reviewed and deposit more than three years old where refunds due be credited to revenue head of the department under intimation to the Audit.

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PARA 10 Non production of Record. (Audit Memo No. 13 dated 27/07/2023)

For the period 2013-14 to 2019-20

- i) Property Register
- ii) Fidelity/Surety Bond

For the period 2020-23

- i) Property Register
- ii) Contractor Ledger
- iii) List of Unserviceable items
- iv) Stock Register (Consumable and Non-Consumable)


(JASPAL SINGH)
Inspecting Audit officer
Audit Party No. XI

61C

**CURRENT AUDIT REPORT
(2020-23)
PART III**

TAN 1 Subject: Rush of expenditure. (Audit Memo No 11 dated 27/07/2023)

During the test Audit of reconciliation reports for the month of March, 2021,22, and 2023, the budget allocation & Actual expenditure of PWD Division M 414 Horticulture Division for the period in the following heads is as under:

Head of Account	Expenditure upto feb. (In Lakhs)	Expenditure dg. march (In Lakhs)	Total Expenditure	%age of expenditure in March
2020-21				
2059 B 1(1)(1)(4)	603.60	475.63	1079.23	44.07
2021-22				
2210—Medical and Public(Minor works)	603.52	369.57	973.09	37.97
2216-Housing M&R (Works Payment)	2.73	4.41	7.14	61.76
2022-23				
B-1(1)(5) Maintenance & Repair	1908.38	3053.79	4962.17	61.54
2210—Medical and Public(Minor works)	00	529.03	529.02	100
2216 Medical and Public (Work Charged Salary)	00	116.91	116.91	100

As per rule 62(3) of General Financial Rules 2017, rush of expenditure particularly in the closing months of financial year, shall be regarded as breach of financial propriety and shall be avoided. It is further mentioned that Finance Ministry had already sensitized all administrative heads that rush of expenditure in the year end must be strictly avoided. As per extent guidelines, the last quarter expenditure must be limited to actual procurement of goods & services and reimbursement of expenditure already occurred. Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 has revised the limits of expenditure in last quarter of previous year from 33% to 25% and in the one i.e. month of March from 15% to 10%.

It has been observed that heavy expenditure in the above heads in the month of March, 2020 to March, 2023 was booked which was violation of Rule 62(3) of GFR 2017.

Reasons of the above may be elucidated to Audit and Dy. Director (Horticulture) is requested to incur the expenditure as per the order of Budget Division of Ministry of Finance vide its O.M No. F. No. 12(15)-B(W&M)/2019 dated 27.12.2019 and GFR Rule 62(3) of GFR 2017.

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TAN 2 Subject: Improper maintenance of Service Books. (Audit Memo No 12 dated 27/07/2023)

During the test check of Service Books, of Staff of office of Dy. Director M 414 (Horticulture) MAMC Campus the following short comings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) 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 it has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) 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 officers/official concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:

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Details of some of Staff whose retirement is within 5 years: -

<u>S.No.</u>	<u>Name & Designation</u>	<u>DOR</u>
1.	Sh. Goplal Singh Meena	31/05/2025
2.	Sh. Rajeev Kumar	31/07/2028
3	Sh. Inder Mani Tyagi	30/09/2025
4	Sh. Kewal Ram Seir	31/03/2025

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN 3 Subject: Award of work abnormally below estimated cost Award of work abnormally below the estimated cost (Audit Memo No. 7 dated 24/07/2023)

Section 2.5 of CPWD manual stipulates that technical Sanction provides a guarantee that the proposals are technically sound and that the estimates are accurately prepared and are based on adequate data.

Test check of list of the work awarded and executed by the division during the years 2019-23 revealed that majority of the tenders were awarded below the estimated cost. The details of a few works which were awarded more than 30per cent below the estimated cost are as under:

S.No.	Agreement No.	Name of Work	Estimated Cost	Tendered Cost	Below 30%
2020-21					
1	10/DD(H) Health/P WD/2020-21	M/o Different Hort. Work under Hort. Sub. Division Health-III, Hort. Division Health, PWD, New Delhi dg.2020-21. SH:-Providing & Planting of different kinds of plants.	1873997	973792	48.20
2	25/DD(H) Health/P WD/2020-21	M/o Different Hort. Works under Hort. Division Health, PWD, New Delhi dg. 2019-2020. (Sub Head :- Supply, Planting and Displaying of Foliage plants at per distribution list attached.	2632200	1462450	44.44

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3	26/DD(H) Health/P WD/2020- 21	M/o Different Hort. Works of Courts & Hospitals under Hort. Sub Division Health-II, PWD, New Delhi dg. 2019-2020. (Sub Head :- Providing and Displaying of different plants at different sites.	1975175	1036769	47.51
4	35/DD(H) Health/P WD/2020- 21	M/o Different Hort. Works at Hospitals and Courts under Hort. Division- Health, PWD, New Delhi dg.2020-21 (SH:- Providing of tempo (TATA-407) for removal of garden rubbish/malba)	4291350	2737023	36.22
2021-22					
1	07/DD(H) Health/P WD/2021- 22	Providing and making of cut flower arrangement & flower decoration for various functions at MAMC, LNJP, G.B. Pant, Guru Nanak Eye Center & M.A.I.D.S. dg 2020-21	2083894	1385790	30.50
2	12/DD(H) Health/P WD/2021- 22	M/o Different Hort. Work under Hort. Sub Division Health-II/Hort. Divn. Health, PWD, New Delhi dg. 2021-22. SH:- Providing and Plantation of Shrubs, Ground covers & hedge plants.	1176121	608055	48.30
3	13/DD(H) Health/P WD/2021- 22	M/o Different Horticulture Work of Courts & Hospitals under Horticulture Divn. Health, PWD, New Delhi dg. 2021 -22. SH:- Providing, Stacking and Planting of Summer & Rainy Seasonal Seedling at site under Horticulture Sub Divn. Health-I, II and III.	1230000	710940	42.70
4	22/DD(H) Health/P WD/2021- 22	M/o Different Hort. Work under Hort. Divn. Health, PWD, New Delhi dg. 2021 -22. SH:-Providing and Displaying of Shade loving Plants in different location of Court & Hospital under Sub Division Health-I	1670450	892348	48.59

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5	24/DD(H) Health/P WD/2021- 22	M/o different Hort. Work of District Court Saket under Sub Division Health-1, HD Health, PWD New Delhi During 2021-22. SH:- Complete Maintenance of garden features.	2241903	1313531	41.41
6	25/DD(H) Health/P WD/2021- 22	M/o different Horticulture Work under Horticulture Division Health, PWD New Delhi during 2021-22. SH:- Providing and Displaying of different Summer & Rainy Seasonal flowering Plants in different Court & Hospitals under Sub Division Health-II	1578500	765415	51.51
7	32/DD(H) Health/P WD/2021- 22	M/o Different Horticulture Work under Horticulture Division Health, PWD, New Delhi during 2021-22. SH:- Providing and Displaying of different type of Plants in Courts & Hospitals under Sub Division Health-II	1522125	654514	57.00
2022-23					
1	60/DD(H) Health/P WD/2022- 23	M/o Horti. Work at different Hospitals and Courts under Horti. Division Health/ PWD, New Delhi dg. 2022-23. SH :- Providing and displaying of Chrysanthemum & Poinsettia Plants in different location under Su-Division-Health-II.	802575	553536	31.03
2	61/DD(H) Health/P WD/2022- 23	M/o Different Hort. Works under Hort. Sub-Division Health-II, Hort. Divn. Health, PWD, New Delhi dg. 22-23. SH :- Providing and stacking winter Seasonal seedling/Cutting at different location	795500	536247	33.59
3	64/DD(H) Health/P WD/2022- 23	M/o Different Hort. Works under Hort. Sub Division Health-I, Hort. Division Health, PWD, New Delhi dg. 2022-2023. SH:-Supply and stacking winter Seasonal seedling / Cutting at different location.	823000	589103	28.42


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4	18/DD(H) Health/P WD/2022- 23	M/o different Horticulture work under Horticulture Sub Division-II, HD-Health, PWD New Delhi During 2022-23. SH:- Providing and Displaying of Different summer seasonal flowering plants in different Court and Hospitals	954275	763515	19.19
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The above estimates of the works were prepared by the technical expert engineers of the division on the basis of prevailing Delhi Schedule of Rates. However, it was noticed that tenders were accepted much below than the estimated cost. Moreover, in today scenarios although the prices of every commodity are rising spirally yet the tenders were accepted much below the estimated cost. Such type of unreasonable variations can be attributed to either wrong assessment of rates or sketchy estimates were prepared in casual manners. Furthermore, audit could not ensure how the contractor paid minimum wages to the labour engaged for the works.

Audit is of the view that the estimates should be prepared more precisely and there should be such provision to make sure that the quality of work is not compromised in the works awarded below the estimated cost. The reasons of this steep variation may be analyzed and take necessary steps to minimize it by making realistic assessment.


(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XI