कार्यालय महालेखाकार (लेखापरीक्षा), दिल्ली,
ए.जी.सी.आर. भवन, आई.पी. एस्टेट,
नई दिल्ली-110002

संख्या : ओ.ए.डी.-3/1-24/2011-12/396 दिनांक : 07/03/2012

सेवा में,

श्रीमान् सचिव,
भूमि एवं भवन विभाग, दिल्ली सरकार
विकास भवन B ब्लाक नई दिल्ली-2

7586
19/3/12

महोदय,

मैं आपके कार्यालय के वर्ष 2008-2011 के लेखों के निरीक्षण प्रतिवेदन, प्रेषित कर रहा हूँ।

अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर .... के माध्यम से इस पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएं।

कृपया रिपोर्ट की पावती भेजें।

अनुलग्नक:- रिपोर्ट

भवदीय

7-3

व. लेखापरीक्षा अधिकारी
(ओ0ए0डी0)

संख्या:- ओ0ए0डी0-3/1-24/2011-12/397 दिनांक:-07-03-2011

निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए अग्रेषित की जाती है।

1. सचिव वित्त, दिल्ली सरकार, दिल्ली सचिवालय, आई पी इस्टेट, नई दिल्ली-02
उनसे अनुरोध है कि वे कृपया ---------- से प्राप्त उत्तरों की अपनी टिप्पणी सहित इस कार्यालय को अग्रेषित करें।
उनका ध्यान विशिष्टतया निरीक्षण रिपोर्ट के पैरा नं0---------- की ओर आकृष्ट किया जाता है

2. मुख्य लेखा नियन्त्रक
प्रधान लेखा कार्यालय,
बी0-ब्लाक, विकास भवन
आई0पी0इंस्टेट,
नई दिल्ली-110002

1680

व. लेखापरीक्षा अधिकारी
(ओ0ए0डी0)

प्रमाणित किया जाता है कि उपमहालेखाकार (नि.) द्वारा अनुमोदित इस लेखा परीक्षा प्रतिवेदन में .... पैरा पार्ट II A व .... पैरा पार्ट II B के शामिल किए गए हैं।

व ले प

Office of the Principal Accountant General (Audit), Delhi
DGACR Building, I.P. Estate, New Delhi–110002

Inspection Report on the Accounts of the office of the Secretary, Land and Building Department, Government of National Capital Territory of Delhi, Vikas Bhawan, B-Block, I P Estate, New Delhi-110002 for the period from 1st April 2008 to 31st March 2011.

Part I

A. Introductory

The Audit of the accounts of the office of the Secretary, Land and Building Department, Government of National Capital Territory of Delhi, Vikas Bhawan, B-Block, I P Estate, New Delhi-110002 for the period from 1st April 2008 to 31st March 2011 was conducted by an Audit Party of the office of Principal Accountant General (Audit) Delhi, New Delhi comprising of Shri Vijay Arora, Audit Officer, Sh. Chander Shekher, Assistant Audit Officer & Sh. H C Arora, Senior Auditor from 10-01-2012 to 07-02-2012 (20 working days).

Organizational Set up and General Activities

Land and Building Department, Government of NCT of Delhi is responsible for large scale acquisition of Land for Planned Development of Delhi and placing it at the disposal of requisite cum agencies for development and disposal under the Land Acquisition Act 1894. Land Acquisition branch process the proposal for acquisition of land received form Delhi Development Authority as well as other Department of the Government of NCT of Delhi. The department is also involved in a number of court cases pertaining to land acquisitions, de-notification, allotment of alternative plots, compensation for acquired land etc.The Department has 4 (four) main branches viz. Land Acquisition Branch, Alternative Plot Branch, Evacuee Property Cell and Housing Loan Branch. The Department is headed by a Principal Secretary and the hierarchy includes an Additional Secretary, Deputy Secretaries handling different branches and support staff. The Deputy Secretary designated is the Head of the Office who is responsible for day to day administrative matters. Recently, the Land & Building Department has been bifurcated into (1) Land & Building Department (2) PWD and 83 posts have transferred to PWD/GAD from the parent Land & Building Department.

The following officials have held the charge of the respective posts indicated below during the period of audit:-

S/Shri	Designation	Period
Head of office		
Shri D M Sapolia	Pr. Secretary	02-02-2008 to 13-6-2011
Shri Dharmendra	Secy (L&B)	14-6-2011 to 31-10-2011
Shri Vijay Dev	Secy (L&B)	8-11-2011 to Till date
Head of Office / Incharge of Administration		
Shri Gur Kirpal Singh	Dy. Secretary	24-01-2008 to 16-4-2008

Shri B D Gupta Shri Bhupinder Singh Shri Govind Singh		16-4-2008 to 15-9-2009 16-9-2009 to 15-5-2011 16-5-2011 to till date
Head of Accounts		
Shri Bihari Lal Shri B K Tewari	Dy Controller of Accounts	30-07-2007 to 31-8-2009 1-12-2009 to till dated
Drawing and Disbursing Officer and Accounts		
Shri S H Siddique Shri Ramesh Issar	AAO	10-11-2004 to 31-12-2009 1-1-2010 to till date
Cashier		
Shri K K Sharma Shri S K Aggarwal	UDC Head Clerk	12-11-2002 to31-1-2009 1-2-2009 to 31-8-2011
Store Keeper		
Shri Rajul Mathur Shri Krishan Lal Shri Satish Kumar	LDC	1-4-2008 to 31-3-2009 1-4-2009 to 31-3-2010 1-4-2010 to till date

Budget allotment and Expenditure

The details of Budget and Expenditure incurred are as under:-

(Rs. in lakh)

	Non-Plan		**Plan**	
Year	**Budget**	**Expenditure**	**Budget**	**Expenditure**
2008-09	10.00	9.87	656.61	631.74
2009-10	26.05	25.53	715.76	703.58
2010-11	9.11	9.03	537.05	534.12

Internal Audit / Internal Check

The Internal audit of the accounts of the office of the office of the Secretary, Land and Building Department, Government of National Capital Territory of Delhi, has been conducted up to March 2008 by the office of Directorate of Audit, Govt. of NCT of Delhi, New Delhi.

B. Position of old Inspection reports

The details of the Old Outstanding Audit Paras and Old Audit Paras recommended for settlement at the close of the current Audit are given in annexure I and II.

Annexure-I

Details of old audit paras remained outstanding at the close of the current audit:-

Land & Building (PWD)

Sl No	Period of I R	Para No	Brief of Para / Subject
1.	1979-81	Pt II B / 4	Non-recovery of Rs. 3.4 lakh
2.	1981-82	Pt II B / 4	Discontinuance of works
3.	1982-83	Pt II B / 7	Irregular expenditure of Rs. 174.6 crore on development of unauthorized colonies
4.	-do-	Pt II B / 8(2)	Rent due from M/s Ever Green amounting to Rs. 149415=00
5.	1984-85	Pt II B / 1	Audited accounts for Rs. 701 lakh not furnished by DDO
6.	1985-86	Pt II B / 3	Irregularities of expenditure of Rs. 0.71 lakh incurred without approval
7.	-do-	Pt II B / 9	Irregularities in allotments
8.	1986-87	Pt II B / 1	Non recovery of Rs. 2014 lakh of license fee
9.	-do-	Pt II B / 2	Arrear of license
10.	-do-	Pt II B / 3	Regularize from the funds of Rs. 1.5 crore
11.	1987-88	Pt II B / 16	Non recovery of Rs. 20810 from an officer on account of license fee
12.	1993-94	Pt II B / 1	Loss of 11.83 lakh
13.	-do-	Pt II B / 2	Non recovery of license fee from Shop
14.	-do-	Pt II B / 7	Non recovery of license fee from Shop
15.	1995-96	Pt II B / 3	Leasing of sites of petrol pump
16.	1996-98	Pt II B /11	Blockade of funds to the tune of Rs. 21.08 lakh
17.	1999-2002	Pt II B / 1	Injudicious purchase of DDA flat resulting in heavy additional expenditure
18.	-do-	Pt II B / 2	Creation of heavy liabilities due to purse of 1707 poor quality quarters in Kalyanvas
19.	-do-	Pt II B / 3	Loss of Rs. 1.67 crore due to non recovery of rent from

			allottees of Shops rented out of service department
20.	-do-	Pt II B / 4	Un-authorized occupation shops by JE (Civil) PWD loss of revenue to the tune of Rs. 10.60 lakh to Govt.
21.	-do-	Pt II B / 5	Loss of Rs. 2.49 lakh and recurring loss of Rs. 2.39 lakh per annum due to non allotment of vacant shops
22.	-do-	Pt II B / 6	Heavy loss due to non recovery of grant rent of petrol pump
23.	-do-	Pt II B / 7	Renting of Shops
24.	-do-	Pt II B / 9	Outstanding amopunt of Rs. 15.13 crore from DDA
25.	-do-	Pt II B / 15	Non maintenance of records of residential quarters
26.	-do-	Pt II B / 16	Non production of records
27.	2002-04	Pt II A / 2	Non finalization of clean cut policies of auctioning the subway shops let to a minimum loss of Rs. 53.04 lakh
28.	2004-05	Pt II A / 1	Liability to the tune of Rs. 3.74 crore
29.	-do-	Pt II B / 2	Outstanding dues to the tune of Rs. 1.38 crores account of Electricity connection of PW
30.	-do-	Pt II B / 10	Liability to the tune of Rs. 37425759=00 outstanding dues of street light connection
31.	2005-06	Pt II B / 3	Non recovery of Rs. 133074=00 (Balance amount) collected by DDA on earnest money
32.	-do-	Pt II B / 6	Non observance of conditions of Grant-in-aid work Rs. 90.00 crores during 2003-04 to 2005-06 framed by the L&B Department
33.	2006-08	Pt II B / 1	Loss of Rs. 1753635 due to unauthorized occupation of Govt. Quarters
34.	-do-	Pt II B / 5	Short recovery of licence fee
35.	-do-	Pt II B / 9	Non production of Records

Land & Building (Main)

Sl No	Period of I R	Para No	Brief of Para / Subject
1	1995-96	Pt II B / 7	Revolving Funds
2	-do-	Pt II B / 10	Short recovery of Income Tax (Rs. 18083)
3	-do-	Pt II B / 14	Short recovery of Rs. 1424
4	1996-98	Pt II B / 5	Recovery of Rs. 4000 on account of excess payment of transport allowance

5	-do-	Pt II B / 6	Recovery of pay and allowances in respect of Sh S K Gupta
6	-do-	Pt II B / 8	Short recovery of income Tax amounting to Rs. 23537=00
7	-do-	Pt II B / 10	Expenditure lof Rs. 333257=00
8	1998-99	Pt II B / 7	Non deduction of TDS from fee paid from profession services during 1993-94
9	1999-2002	Pt II B / 10	Non utilization certificate of grant in aid of Rs. 70 lakh by DDA
10	2004-05	Pt II B / 5	Irregular debit of expenditure worth Rs. 119600=00 to the head office expense
11	-do-	Pt.II B / 6	Unauthorized expenditure of Rs. 385320=00
12	-do-	Pt II B / 7	Unfruitful expenditure on purchase of motor cycle Rs. 51385=00
13	-do-	Pt II B / 9	Outstanding dues of Rs. 13781496=25 on electricity connection of PWD
14	-do-	Pt II B / 12	Payment of Rs. 752754=00 on account of Data Entry Operator
15	2005-06	Pt II B / 4	An amount of Rs. 140383042=00 bei9ng the balance of lapsed cheque not taken into cash book on revolving fund
16	2006-08	Pt II B / 2	Outstanding recoverable loan of Rs. 5.76 crore
17	-do-	Pt II B / 3	Huge accumulation of Personal Deposit
18	-do-	Pt II B / 4	Outstanding contingent advance
19	-do-	Pt II B / 5	Short recovery of licence fee
20	-do-	Pt II B / 7	Irregular grant of TA
21	-do-	Pt II B / 8	Non-accountal of store
22	-do-	Pt II B / 9	Non production of Records

Annexure-II

Details of old audit paras recommended for settlement during current audit

-NIL-

C. Persistent Irregularities

There are no persistent irregularities noticed during the course of audit to be pointed separately.

Present Audit

Part II A

-Nil-

Part II B

Para No. 1 **<u>Outstanding amount of Rs. 7.25 crore on account of non-recovery of disbursed loans</u>**

The Housing Loan Branch of the Land & Building Department is primarily responsible for recovery of housing loan and return of document(s) held by it against the loan granted. As a part of welfare scheme, 22194 persons were granted loan for construction of houses of plot holders in Delhi since 1955, however, the scheme was discontinued in 1993. Scrutiny of the information furnished to audit revealed as under:

1. Department was not aware of the total amount of loan disbursed to 22194 persons.
2. An amount aggregating to Rs. 7.25 crore (including interest amount of Rs. 6.21 crore) was yet to be recovered from the 4063 defaulters as on 31.3.2011.
3. The year-wise details of recovery effected were as under:

Year	Principal	Interest
2008-09	45436	135901
2009-10	25426	83822
2010-11	53555	290595
Total	**124417**	**510318**

It may be seen from above that as against the outstanding loan of Rs. 7.25 crore a sum of Rs. 6.35 lakh, i.e. 0.88 % could only be recovered during the period from 2008-09 to 2010-11 reflecting poor initiative and monitoring on the part of the Department in order to get the outstanding dues recovered from the defaulters. Department is requested to expedite the recovery process under intimation to audit.

(HM/AM No._1____dated_ 3 -02-2012__PageNo.__63c2______)

Para No. 2 **<u>Undisbursed amount aggregating to Rs. 394.85 crore lying with the Department on account of compensation charges</u>**.

Land & Building Department of Govt. of Delhi is responsible for large-scale acquisition of land for planned development of Delhi and placing it at the disposal of DDA for development and disposal. In order to impart the above mentioned functions the Department has a Land Acquisition Branch which is responsible for processing the proposals for acquisition of land received from DDA as well as other Departments of Govt. of Delhi. The process of acquisition of land involves depositing of the amount by the client department in the form of compensation with the Land & Building Department for payment to the concerned land owners in the event of actual acquisition of land by transfer of funds to the concerned LACs for disbursal purpose.

As per the standing instruction No. 4 relating to payment of compensation/enhanced compensation issued vide letter dated 3.8.2005 by the Department in pursuance to the High Court order dated 5.5.2005, on receipt of the amount of compensation from DDA/requisitioning agency and on taking the possession of the land, the Land Acquisition Collector shall send a reference/letter within 15 days to the interested persons for collecting the payment of compensation. The Land Acquisition Collector will make the payment of the compensation within 60 days to the land owner. In case of any dispute, the Land Acquisition Collector will refer the matter to the ADJ Court U/s 30 immediately after expiry of the 60 days. If interested person is not coming forward for taking compensation amount and payment cannot be made within 60 days then compensation amount should be deposited in the court U/s 31 within next 15 days.

Scrutiny of information furnished to audit revealed that compensation of only Rs. 204.62 crore had been paid to the concerned land owners during the year 2010-11 and that an amount aggregating to Rs. 394.85 crore was lying as closing balance with the Department as on 31st March, 2011. Department may expedite clearance of undisbursed compensation as per the codal provisions under intimation to audit.

(HM/AM No._2____dated_ 3 -02-2012__PageNo.65c________)

Para No. 3 **Non-disposal of the evacuee properties**

Evacuee Property Cell of the Land & Building Department is primarily responsible for maintenance and disposal of evacuee property/land in Delhi since its constitution in May 1989. Earlier this subject was looked after by the Rehabilitation Division of M/o Home Affairs, Govt. of India. Scrutiny of the list of built up evacuee properties in different areas of municipal wards of Delhi as being reflected in the official website of the Department and perusal of the information printed in the audit report for the year ended 31st March 2010 revealed that the Ministry of Home Affairs handed over the following properties/lands/works in April 1989 to Delhi Administration for disposal:

1. 135 cases in which Sanad, Conveyance Deed and Sale Certificates were to be issued;
2. 730 Bighas 04 Biswa of rural agricultural land available in 26 different villages;
3. 683 built up properties in different areas of municipal wards of Delhi; and
4. 121 urban plots in different areas of Delhi.

The Department failed to dispose of the properties in a timely manner resulting in encroachment of 730 bighas 04 biswa of agricultural land and village properties. Department was asked vide audit memo No. 18 dated 17.1.2012 to furnish information relating to issues relating to management and disposal of the evacuee properties, however, no information was made available to audit in order to justify the functioning/existence of the Cell. Department is requested to expedite disposal of the evacuee properties under intimation to audit.

(HM/AM No._3____dated_ 3 -02-2012__PageNo._67_______)

Para No. 4 **Huge pendency in disposal of cases in respect of allotment of alternative plots**.

Alternative Plot Branch of the Department processes the applications received for allotment of alternative plots from the persons whose land have been acquired by the Government for Planned Development of Delhi under the scheme of large scale acquisition development and disposal of land formulated by Govt. of India in the year 1961 which came into effect with effect from 2nd May, 1961.

As per the information available in the audit report ending 31st March 2010, 8520 applications were lying pending with the department for disposal against receipt of only 693 applications during 2008, 2009 and 2010. It was however noticed that only 22 cases had been recommended for allotment which amounted to only 3.17 per cent of the total received applications. Department was requested vide audit memo No. 20 dated 18.12.2011 to furnish information relating to allotment of alternate plots, however, no information/record was made available despite of reminders issued to the Department. Department is requested to expedite disposal of pending cases under intimation to audit.

(HM/AM No.__5___dated_ 3 -02-2012__PageNo.__73_____)

Para No. 5 **Non-obtaining of Performance Security amounting to Rs. 23,223/- resulting in undue favour to the contractor and non-adherance to the codal provisions**.

As per Rule 158 of the General Financial Rules (GFR), 2005, to ensure due performance of the contract, Performance Security (P.S.) is to be obtained from the successful bidder, awarded contract. P.S. is to be obtained from every successful bidder irrespective of its registration status etc. P.S. should be for an amount of 5 to 10 percent of the value of contract. P.S. should remain valid for a period of 60 days beyond the date of completion of all contractual obligations of the supplier including warranty obligations.

Scrutiny of the file relating to procurement of cartridge, ribbon and tone for computer printer, fax machine and photocopier revealed that sanction order dated 28.3.2011 was issued in favour of M/s Galaxy Info System and M/s Star Technocare for Rs. 67,800/- and Rs. 1,64,430/- respectively towards supply of toner, cartridges, etc. The supply order clearly mentioned about depositing 10% performance security of the contract amount, however, no amount was obtained from the successful bidders as P.S. Non adherence of the codal provisions stipulated in the GFR not only resulted in non-submission of P.S. amounting to Rs. 23,223/- by the firms giving them undue favour but also put the entire transaction and government funds at unnecessary risk. Department should strictly follow the provisions stipulated in the GFR.

(HM/AM No.__10___dated_ 6 -02-2012__PageNo._85______)

Para No. 6 **Non-assessment of hardware for which AMC to be awarded and violation of instructions issued by the higher authorities**.

Comprehensive Annual Maintenance Contract (AMC) was awarded to M/s Computer Clinic

India Pvt Ltd for Printer and UPS and M/s Galaxy Infosystem for Computer Hardware on 27.4.2010. However, scrutiny of the file revealed as under:

1. The total No. of hardware for which AMC was required was not properly assessed by the Department and quotations were invited on 7.12.2009 without correctly mentioning the same. It was noticed that though the total quantity for which quotation was obtained from the firms was for 35 Desktop PCs, 20 Printers and 27 UPS involving Rs. 1.61 lakh, the actual award given to the firms was for 20 computer hardware, 11 printers and 25 UPS. The actual assessment for which the AMC was to be awarded was done on 11.2.2010 by the department. Failure on the part of the department to follow and adopt the correct codal provisions resulted in backing out of one of the firms (M/s Computer Clinic India Pvt Ltd) for taking up the work. The firm vide letter dated 18.5.2010 requested to look into variation in the number of equipments for which quotation for AMC was made as the bid pricing was done as per the quantity mentioned in the tender enquiry.
2. In terms of para No. 9 of the circular dated 22.7.2009 issued by the Department of Information and Technology regarding empanelment of companies/firms/partnership firms etc. for providing AMC for Desktop, Printers and UPS (offline) to all Departments, PSUs, Local and Autonomous Bodies under Govt. of Delhi, in case the company/firm/partnership firms is not providing satisfactory services, the departments/institutions are advised to intimate the same to IT department so that financial penalty can be imposed on the said company/firm/partnership firm including forfeiture of Bank Guarantee (Rs. 1.00 lakh). It was, however, observed that though the performance of M/s Computer Clinic India Pvt Ltd was stated to be not upto the satisfaction mark during the last year, AMC amounting to Rs. 54407.25 (plus service tax @ 10.3% extra) was awarded to it. Department had failed to intimate IT department regarding the unsatisfactory performance of the firm, thereby compromising with the instructions issued by the higher authorities. Department should strictly adhere to the stipulated codal provisions.
3.

(HM/AM No._11____dated_ 6 -02-2012_PageNo.___87_____)

Para No. 7

Irregular Payment of House Rent Allowance to the tune of Rs. 2,00,209/-

As per Para 5 C (iii) of Swamy's Compilation of FR & SR – Part-V, HRA & CCA 2002 Edition, Government servant shall not be entitled to House Rent Allowance if his wife / her husband has been allotted accommodation at the same station by Central Government, State Government, an Autonomous Public Undertaking or Semi-Government Organization such as Municipality, Port Trust etc., whether he/she resides in that accommodation or he/she resides separately in accommodation rented by him/her.

As per Clause F of rule SR 317 B-12(1) "Where an allotment of accommodation or alternative accommodation has been accepted, the liability for licence fee shall commence from the date of occupation or the eighth day from date of receipt of the allotment, whichever is earlier."

Scrutiny of the Service Records of the officers/official of the Land and Building Department revealed that flat No C-12/02-Court Lane, Civil Line, Delhi was allotted to Smt. Pratibha Rani, Additional District and Session Judge, wife of Shri Subhash Gupta, Deputy Legal Advisor, working in this department. As per the record made available, the allotment letter was issued on 04-05-2007 and date of physical occupation of the flat was 10-12-2007 due to extensive repair/renovation work (copy enclosed). The HRA was deducted from the salary of Smt. Gupta w.e.f. 10-12-2007. Shri Subhash Gupta vide his letter dated 23-9-2009 requested the Department to deduct HRA w.e.f. October 2009 and the same was done by the department and subsequently grant of HRA was stopped w.e.f. November 2009. However, as per the rule stated ibid HRA was required to be deducted w.e.f. the date of actual occupancy of the accommodation i.e. 10-12-2007. As per the records of Pay & Allowance paid, no recovery of HRA was effected from Shri Subhash Gupta from the date of occupancy i.e. 10-12-2007 till 31-10-2009, as detailed below:-

Sr No	Period	Completed Months	Rate of HRA Rs.	Total Rs.
1.	10-12-2007 to 31-12-2007	22 days	6255	**4,439**
2.	1-1-2008 to 31-1-2008	1 month	6255	**6,255**
3.	1-2-2008 to 31-8-2008	7 months	6401	**44,807**
4.	1-9-2009 to 30-6-2009	10 months	10248	**1,02,480**
5.	1-7-2009 to 31-10-2009	4 months	10557	**42,228**
Total Rs:-				**2,00,209/-**

The above mentioned payment of Rs. 2,00,209/- may be regulated in accordance with the rules mentioned above under intimation to Audit.

(AM No._____dated_ -02-2012__PageNo.________Reply not furnished)

Para No. 8

Irregular payment of Transport Allowance of Rs. 13,812/-.

As per the provisions stipulated under FR & SR, Part-II, no Transport Allowance is admissible to employees during absence from duty for a full calendar month due to leave/training/tour, etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

Test check of the records of the Land and Building Department revealed that the following staff was on regular leave for more than one month; however, no deduction on account of transport allowance was made from their respective pay bills.

S.No	Name & designation	Kind & Period of Leave	No. of Complete calendar month	Total Trp. Allow paid + DA on TPT	Excess payment Rs.
1	Shri Subhash Gupta, Dy Legal Advisor (1007)	EL 1-6-2009 to 12-7-2009 And 3-11-2008 to 1-12-2008 (Pre-fixed 1 & 2-11-2008)	1 1	3904 4064	3904/- 4064/-

2	Vinita Kukreti, UDC	EL 3-5-2010 to 21-9-2010 (stopped from 8/2010)	2	2160	4320/-
3	Rajendran, Peon	14-9-2009 to 11-12-2009	2	762	1524/-
	Total:				**13,812/-**

Department may regulate the grant of transport allowance as per the codal provisions under intimation to audit.

(AM No._____dated_ -02-2012__PageNo.________Reply not furnished)

Para No 9

Irregular payment of Rs. 28,480/- due to non-availing of 15 percent commission on advertisement

The department had been publishing advertisement in various Newspapers for the purpose of notification in respect of de-notification of land of different area, etc. The advertisements were released in the various news papers at DAVP rates through private agencies.

An analysis of DAVP rates indicated that rate approved by DAVP were subject to a condition that the news agency would allow a 15 percent commission on displays and classified displays to be inserted in news papers.

Scrutiny of the records / vouchers of the Department however revealed that no deduction on account of rebate / commission was deducted from the news agencies while passing the bills of advertising agencies. A few cases noticed during test check in audit are enumerated below:-

Sl. No.	**CB. Vr. No. / Date**	**Name of the agency M/s**	**Bill Amount (in Rs.)**	**15% discount (in Rs.)**	**Excess amount paid requiring recovery**
1.	1032 / dt 29-3-2011	Triton Communications Pvt Ltd	1,06,217	15,933	**15,933/-**
2.	895 / dt 3-3-2011	Pressman Advertising Ltd	83,646	12,547	**12,547/-**
Total					**28480/-**

From the above table, it could be seen that due to non-availing of 15 % commission as stipulated in DAVP rate contract, the Department irregularly paid an excess amount of Rs. 28,480/- requiring recovery. The above amount may be recovered and other similar cases may also be reviewed and results thereof may be intimated to audit.

(AM No.____dated_ -02-2012__PageNo.________Reply not furnished)

Para No. 10

Non adjustment of AC advances worth Rs. 35,73,043/-

Rule 118 of Receipt and Payment Rules envisages that an AC Advance should be adjusted within one month of its drawl. Test check of records/reply received from Land & Building department has revealed that AC advances drawn between October 2002 and February 2010 have not so far been adjusted by the Department as per details given below:-

Sr No	Bill No	Date of drawal	Amount of Advance	Purpose
1.	544	22-10-2002	1,65,834	Technical Personal from RCC thru NIC
2.	850	Jan 2005	3,816	Purchase of Petrol from BPCL
3.	1190	20-3-2007	8,00,000	E-Awas, NICSI
4.	1222	28-3-2007	2,49,663	Purchase of Computers & Printers from NICSI
5.	368	5-7-2007	1,12,330	-do-
6.	399	12-7-2007	13,34,002	Purchase of Hardware & Software from NICSI
7.	695	20-9-2007	17,160	Purchase of Anti Virus
8.	798	10-10-2007	37,434	Procurement of 3 Data Entry Operator from NICSI
9.	1360	20-3-2008	74,868	-do-
10.	1398	28-3-2008	3,85,236	Purchase of Computers from NICSI
11.	1167	18-3-2009	3,92,700	Purchase of Hardware Items
		Total Rs.	**35,73,043**	

From the above table, it could be seen that eleven (11) AC advances worth Rs 35.73 lakh were pending for adjustment.(January 2012) although a period of Eleven Year Three Months had been elapsed since the drawl of first pending AC advance (October 2002) for adjustment against a period of one month as prescribed under the rules. This needs elucidation. Immediate efforts need to be made for early adjustment under intimation to audit.

(AM No.__7_____dated_6_-_2-2012_PageNo.________Reply__77________________)

Para No. 11

Non-Production of Records / Informations.

The following Records / Informations were not produced for audit scrutiny inspite of repeated written and verbal reminders:-

Sr No	Audit Memo No / Date of Issue	Dates of reminders	Details of Record not produced
4	7 / 11-1-2012	19, 23 & 27-1-2012	Physical Verification reports of Stocks, List of Obsolete / Unserviceable items, condemnation reports etc.
6	10 / 11-1-2012	19, 23 & 27-1-2012	Details of Computer accessories etc.
7	12A / 16-1-2012	19, 23 & 27-1-2012	Land Acquisition Records etc.
8	13 / 16-1-2012	19, 23 & 27-1-2012	Records related to De-notification etc.
9	14 / 16-1-2012	19, 23 & 27-1-2012	Records related to Housing Loans etc.
11	16 / 16-1-2012	19, 23 & 27-1-2012	Details of TDS and Service Tax etc.
12	17 / 17-1-2012	27-1-2012	Case of Objection filed U/s 5-A and 6 etc.
13	18 / 17-1-2012	27-1-2012	Details of Evacuee Property / Encroached Properties etc.
14	19 / 18-1-2012	27-1-2012	Informations / Records related to Legal Wing / LAC etc.
15	20 / 18-1-2012	27-1-2012	Records / Informations related to Alternative Plot Branch etc.
16	22 /19-1-2012	27-1-2012	Details of Empanelled Advocates and the rules / orders of their remuneration etc.

Further it is stated that there had been considerable delay in furnishing Records / Information in response to other Memos also. Besides that, the replies to the Audit Paras of earlier Inspection Reports were not furnished during the course of audit. Under these circumstances, there had been avoidable wastage of audit time. The Department is, therefore, requested to examine the issue and take remedial action to ensure that in future Records / Information may be made available to Audit in time.

(AM No._______dated_ -2-2010_PageNo._______Reply not received)

General

The general condition of the accounts of the office of the Principal Secretary, Land and Building Department, Government of National Capital Territory of Delhi, Vikas Bhawan, B-Block, I P Estate, New Delhi-110002 for the year 2010-11 were found to be satisfactory subject to the remarks made in the Inspection Report.

Inspection Report has been prepared on the basis of information furnished and made available by the office of the Principal Secretary, Land and Building Department, Government of National Capital Territory of Delhi, Vikas Bhawan, B-Block, I P Estate, New Delhi-110002. The office of the Accountant General (Audit), Delhi, disclaims any responsibility for any misinformation and / or non-information on the part of auditee.

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Sr. Audit Officer

TAN Para No. 1

Irregular payment of Rs. 3,050/- on account of reimbursement of Tuition Fee.

Assistance for education of children of a Govt. employee is available in the form of children education allowance, reimbursement of Tuition Fee and Hostel subsidy. As per the conditions of admissibility of the reimbursement of education fee, the assistance can be availed in respect of school going children only i.e. for children from classes nursery to XII, including classes XI and XII held by junior colleges or schools affiliated to Universities or Board of Education. The assistance is available for upto 3 children born upto 31-12-1987 and for 2 children born thereafter. In case of more than two children, the allowance is admissible for the two eldest surviving children only. However, if the number of children exceeds 2 as a result of second birth resulting in twins or multiple births, assistance shall be admissible to all the children.

Further, the child must be in the age of 5 to 20 years (22 years in case of physically/mentally handicapped children) or till the time of passing of 12th Class whichever is earlier.

During the course of audit it has been noticed that in the following case the Children Education Assistance amounting to Rs. 3,050/- was paid to the employee of the Land & Building Department, Government of NCT of Delhi which was not admissible as per the reason mentioned against each in the table given below:-

Sr No	Name & Desg of the Employee	Name of the Child & Date of Birth	Period	Amount reimbursed Rs.	Vr. No. & Date	Excess amount paid Rs.	Reasons
1	Shri Dinesh Kumar Khandait, LDC	Ms Siddhi 2-8-2004	9/2008 to 3/2009	3,050/-	684 dt 26-10-2009	3,050/-	Below 5 years of age
					Total:-	**3,050/-**	

Department is requested to regulate the payment of CEA as per the codal provision stated above under intimation to audit.

(AM No.__4_____dated_ 3 -2-2010_PageNo.__71______Reply not received)

TAN Para No. 2

Irregular payment of Rs. 2580/- on reimbursement of LTC claim

In terms of the rules relating to advance in respect of Leave Travel Concession, when advance is taken, the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2 % over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged. Rules further stipulate that advance up to 90 % of the fare can be taken.

Test check of the record relating to the LTC claims revealed that for the block year 2006-2009 (All India) Shri Lallanji Mishra, Peon was paid as reimbursement an amount of Rs. 2580/- vide Bill No. LTC/966 dated 18-3-2011 for the journey to Sakri Junction for himself and his wife Smt Bachi Devi. Scrutiny of the bill revealed that the journeys onward and return were performed on 29-5-2010 and 25-6-2010 respectively. For this purpose LTC advance of Rs. 3397/- was drawn vide bill No. 168 dated 26-5-2010. Instead of submitting the claim within one month of completion of inward journey advance was refunded on 13-12-2010 vide Challan No. 141 along with interest of Rs. 190/-. The claim was again submitted for reimbursement of LTC on 18-3-2011 (Dairy No. 966) which was passed and paid in the month of March 2011. Hence the claim of LTC was not admissible under the LTC Rules as the journeys were performed in the month of May-June 2010 but the claim was submitted in the month of March 2011 i.e. after a lapse of nine (9) months period. Being time barred, the LTC claim amount of Rs. 2580/- and leave encashment paid was irregular. The claim may kindly be regulated as per the rules stated ibid under intimation to audit.

(AM No.__12___dated_ 6 -02-2012__PageNo.__89_____Reply not furnished)

TAN Para No. 3

Rupees 14.16 Lakh incurred on pay allowances of the employee working on diverted capacity to other offices/department

During the scrutiny of the records of the Land and Building Department, Vikas Bhawan, B-Block, I P Estate, New Delhi-110002, during the year 2008-11, it has been observed that the following officials were working on diverted capacity in the different offices of Government of NCT of Delhi as detail given below:-

S. No.	Name and designation	Offices in which working	Amount pay
1.	Shri Naresh Kumar, Driver		7,14,004/-
2.	Shri Shambhoo Kr. Dayal, Driver		7,01,630/-
		Total:-	**14,15,634/-**

Since, this office is not utilizing the services of these officials incurring an amount of Rs. 14.16 lakh on their pay & allowances during the year 2008-11 is irregular.

Department may bring the above facts to the notice of higher authority to take remedial action in this respect so that the services of these officials can be utilized by the office or else transferred them to the concerned department under intimation to audit.

(AM No._13____dated_ 6 -02-2012__PageNo.__91______Reply not furnished)

TAN Para: No. 4

Rush of expenditure in the last month of financial year

As per Rule 56 (3) of General Financial Rules, rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and should be avoided.

During the scrutiny of budget files of the Land & Building Department, Govt. of NCT of Delhi for the year 2008-11, it was observed that the expenditure from 25 % to 100 % of the total expenditure was incurred in the month of March 2009, 2010 & 2011 which is against the spirit of above quoted rule provisions. Position of expenditure incurred in the month of March in different heads is given below:-

Sr No	Name of Head	Total Yearly Expenditure (Fig. Rs. in lakhs)	Expenditure in the month of March (Fig. Rs. in akhs)	Percentage of expenditure with respect to budget allotted
		2008-09		
	C-3(1)(1)(2) OTA-**LDOT**	150615	49425	33 %
	C-3(1)(1)(4) OE-**LDEN**	3782226	1264580	33 %
	C-3(1)(1)(5) PSS-**LDPS**	4475588	1197334	27 %
	C-3(1)(2) L&B-**LBD-9**	434136	434136	100 %
	C-4(1)(1)(1) EDOCell-**EDPC**	987031	421966	43 %
	C-2(1)(1)(3) OE-**EPOE**	152741	107290	70 %
	C-2(1)(1)(7) MEDICAL-**EPMD**	60005	24613	41 %
	C-1(1)(1)(1)(4) OE-**HLOE**	95630	66638	70 %
		2009-10		
	C-3(1)(1)(4) OE-**LDEN**	5419435	1597175	30 %
	C-3(1)(1)(5) PSS-**LDPS**	7901727	3961476	50 %
	C-4(1)(1)(1) EDOCell-**EDPC**	2552927	1737332	68 %
	C-2(1)(1)(3) OE-**EPOE**	189430	122395	65 %
	C-2(1)(1)(7) MEDICAL-**EPMD**	33540	21526	64 %
	C-1(1)(1)(1)(4) OE-**HLOE**	97881	72926	75 %
		2010-11		
	C-3(1)(1)(4) OE-**LDEN**	2840999	1061343	37 %
	C-3(1)(1)(5) PSS-**LDPS**	4297204	1100094	26 %
	C-2(1)(1)(4) PSS-**EPPS**	355604	259064	73 %

It is stressed that such type of rush of expenditure be avoided in future.

(AM No.__6____dated_ 3 -2-2012__PageNo.___75_____Reply not furnished)

Sd/- 7/3/12

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