ए.जी.सी.आर.भवन आई.पी. एस्टेट,

नई दिल्ली 110002

28/07/16

Dt 20/7/2016

संख्या:-एस.एस.-III/1-24/2016-17/30

सेवा में, The Secretary
Land & Building, Vikas Bhawan,
Govt of NCT of Delhi, New Delhi-110002

महोदय,

मैं आपके कार्यालय के वर्ष 2012 to 16 के लेखाओं का निरीक्षण प्रतिवेदन, प्रेषित कर रहा हूँ।

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

अवदीय

व.लेखापरीक्षा अधिकारी(SS-III)

अनुलग्नक:- रिपोर्ट

Dt 20/7/2016

संख्या:-एस.एस.-III/1-24/2016-17/31 इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के निरीक्षण रिपोर्ट की प्रतिलिपि सहित इस पत्र की एक प्रति निम्नलिखित को सूचना और आवश्यक कार्यवाही के लिए प्रेषित की जाती है।

1. प्रधान सचिव वित्त दिल्ली सरकार, दिल्ली सचिवालय, आई.पी. स्टेट नई दिल्ली से

उनसे अनुरोध है की वे कृपया .... 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-आई0-पी0-एस्टेट, नई-दिल्ली-110002~~

व.लेखापरीक्षा अधिकारी(SS-III)

प्रमाणित किया जाता है की उपमहालेखाकार(SSS) द्वारा अनुमोदित इस लेखा परीक्षा प्रतिवेदन मे. 5 पैरा पार्ट II A व 08 पैरा पार्ट II B के शामिल किए गए हैं।

018/Fin/Br.
1/8/16

Ms. SB for n/d.

AO. 1/8/16

860 01/8/16

1/8/16

OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT), DELHI
AGCR BUILDING, I.P. ESTATE,
NEW DELHI- 110002.

Inspection Report on the accounts of the O/o the Land & Building Department B-Block,Vikas Bhawan,New Delhi-110002, for the period 01.04.2012 to 31.03.2016.

Part-I

Introduction

(i) General:

The accounts/records of the office of the Land & Building Department B-Block,Vikas Bhawan,New Delhi-110002, for the period 01.04.2012 to 31.03.2016, were test checked by an Audit Party of the Office of the Principal Accountant General (Audit) Delhi, New Delhi, consisting of Sh. Rajpal, AO, Sh. Rajnish Kumar, AAO and Sh. Narendra Singh' Auditor from 08.06.2016 to 21.06.2016(10 working days).

(ii) Function

The Office of the Secretary, Land and Building Department, GNCT of Delhi -110002 an Audit unit 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. It has 4 main branches viz Land Acquisition Branch, Alternative Plot branch, E.P. Cell and Housing Loan branch. This branch processes the proposal for acquisition of land received from DDA as well as other Departments of Govt. of Delhi. It also processes the applications for de-notification of land.

The budget allotted/expenditure incurred/receipts received during the last 04 years is as detailed below:

(Figures in lakh)

Year	Budget Provision		Actual Expenditure	
	Plan	Non-plan	Plan	Non-plan
2012-13	-	678.75	-	672.95
2013-14	-	734.49	-	720.48
2014-15	-	899.60	-	852.05
2015-16	-	981.80	-	975.68

(iv) **Overall Financial performance and relative significance of the unit is overall hierarchy of the Department in pursuance of organization goal:**

There was no Plan Budget of the Department. Major portion of the budget had been incurred on the payment of salaries, OE, contingent expenditure and other misc. expenditure.

(iv) **Scope of audit** :-In addition to test check of transactions audit test check of records of all the branches, Viz. Land Acquisition Branch, Alternative Plot branch, Evacuee Property and Housing Loan branch and Finance Branch was also covered in the audit.

(v) **Sampling Technique adopted:** One month (March) of each year was selected for checking of vouchers. All other records were also tested on test check basis.

(vi) **Internal Audit:** Internal audit of the land & Building Deptt. was conducted by the Directorate of Audit, Govt. NCT of Delhi up to the year ending- March 2015.

Part-II

Current Audit

Part-II-A

NIL

Part-II-B

Para No.1 :- Undisbursed amount aggregating to Rs. 59.02 Crore lying with the Department on account of compensation

Land and Building Department, 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 (11 LACs) which is responsible for processes sing the proposals for acquisition of land received from DDA as well as other Departments of Govt of NCT 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 and Building 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 issued by the Land and Building Department vide letter dated 12.5.2006 in pursuance to the High Court order dated 5.5.2005 envisage that on receipt of the compensation from DDA/requisitioning agency and on taking the possession of the land, the LAC shall send a reference/letter within 15 days to the interest persons for collecting the payment of compensation. The LAC will make the payment of the compensation within 60 days to the land owner. In case of any dispute, the LAC 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 30 within next 15 days.

Scrutiny of the records and information furnished by the Department revealed that opening balance of outstanding amount of compensation as on 31-3-2012 was Rs. 127.13 Cr. During the year 2012-13 to 2015-16 an amount of Rs. 1085.56 crore was received from the DDA/other Departments for payment of compensation. Out of this payment of Rs.1141.56 crore were made to the LACs for distributing to the interest persons and Rs. 59.02 Crore is still lying and land requisition departments. Though the department had issued reminders for furnishing the required information/documents before releasing amount of compensation to LACs but strenuous efforts need to be taken to clear the outstanding arrear of Rs. 59.02 crore.

This was also pointed out in the previous audit and the undisbursed amount reduced from Rs. 127.13 (April 2012) crore to Rs. 59.02 crore.

Para No.2 :Outstanding recoverable loan of Rs.8.53 crores on account of non-recovery of disbursed loans

As per scheme of the GNCT of Delhi the persons who were plot holders in Delhi since 1955 were granted loan for construction of houses. Upto 1983, 22194 plot holders were granted loans for construction of houses. The loan (principal and interest) was to be returned instalments fixed by the department. The scheme for granting loan was abolished in 1983.The Land and Building

As per information furnished by the department to audit revealed that there was an outstanding amount of Rs. 7.73 crore from 4043 plot holders as on March, 2013. During the year from 2012-13 to 2015-16, out of the outstanding amount of Rs. 7.73 crore only an amount of Rs.4.44 lakh (Principal Amount Rs. 90851/- + interest Rs.353285/-) was recovered and an amount aggregating to Rs.8.53 crore (including interest amount of Rs.7.50 crore) was yet to be recovered. Details of outstanding Loan as on 31.03.16 are as under:

Sl No.	Name of Scheme	Principal	Interest	Total
1.	Normal LIG	468159	2970941	3439100
2.	Normal MIG	764448	5263664	6028112
3.	Normal VHG	7717846	54130775	61848621
4.	Equated LIG	761492	7739972	8501464
5.	Equated MIG	140393	1692738	1833131
6.	Equated VHP	410515	3279612	3690127
TOTAL-		10262853	75077702	85340555

It may be seen from above that as against the outstanding loan or Rs.7.73 crores a sum of Rs.4.44 lakh i.e. 0.52% could only be recovered during the year 2012-13 to 2015-16 which reflect poor initiative and monitoring on the part of the Department. No records pertaining to loan disbursement of loan, efforts made to recover the outstanding loan were furnished to audit.

Rs.8.53 crore is outstanding.

Para No.3 :Blockage of Rs. 362.55 of enhanced compensation in want of certain information/clarifications from LACs

As per Standing Instruction No.5(ii) issued by the Land and Building Department on 12-5-2006 envisage that if the Legal Cell given an opinion that there is no need to file the RFA against the enhancement given by the ADJ then LACs will send the demand of the enhanced compensation amount within 30 days to the Land and Building Department/the Requisitioning Department. The DDA/Requisitioning Department shall release the amount to the L&B Department within 30 days of receipt of the communication from L&B Department/LAC. Alongwith demand a copy of the legal opinion of L&B Department will invariably be sent to the DDA/ Requisitioning Department.

As soon as the enhanced compensation amount is received by the LACs from L&B/Requisitioning Department, they will immediately disburse the same to the interest persons as per schedule mentioned in Para 4 of these instructions.

Scrutiny of the records revealed that on requisition by LACs, the DDA released amount of Rs. 362.55 lakh during the period 2013-15 to the L&B Department for making payments of enhanced compensation by LACs to the interest persons. The amount of enhanced compensation received from DDA was deposited in the RBI by L&B. Before releasing amount to the LACs the L&B Department had sought information from LACs in respect of the earlier payments made and if the case is not a lapsed case but due to not furnishing of said information by concerned LACs the amount of enhanced compensation is lying in the bank for more than 10 to 27 months (May, 2016). Details of such cases where amount of enhanced compensation was not released to LACs are as under:-

Name of LAC	Demand No. & Award No.	Cheque No. and date issued from DDA	Amount involved (Rs.)	Information required
LAC (South West), Kapeshera	No.38/11/06 Award No.2/06-07 titled Karan Singh Vill Nangli Raya	692867 dt.9-6-14	3144399	Earlier payment of compensation made
LAC (South East), Lajpat Nagar	LAC No.277A/06 Award No.26/02-03 titled Rajinder Singh, Vill Bharthal	643881 dated 31-01-15	2065384	Certificate under new Act
LAC (South East), Lajpat Nagar	Award No.14/92-93 titled Samarta, Vill.Kilokari	693177 dated 26-6-14	8193337	Revision of Rates

Nagar	titled Karan Singh vill.Kilokari			regarding handing over of possession of certain Khasra numbers
LAC (South West), Kapeshera	Award No.26/02-13 titled Rajinder Singh vill.Bharthal	643954 dated 26-6-14	9669	Regarding status of appeal
LAC South West	Award No.15/92-93 titled Fazal Bin Akhlaqe vill.Behlol Pur Khdar	6928556 dated 09-06-14	3648693	Earlier payment of compensation made
LAC North	Award No.23/03-04 titled Daya Nand vill.Bhorgarh	767002 dated 17-7-14	749472	Earlier payment of compensation made
LAC North	Award No.29/02-03 tilled Jai Pal Vill. Shahbad Daulatpur	692851 dt.9-6-14	654608	Earlier payment of compensation made
LAC South East	Award No.6/81-82 titled Sher Singh Vill Jasola	642789 dt. 15-10-2014	4166586	Date of possession of some khasra no.
LAC South East	Award No.6/81-82 titled Sher Singh vill. Jasola	642614 dated 24-9-14	7902556	Double Demand on 13-10-14
			36154963	

Though the Department had issued letters to LACs for furnishing the requisite information at the level of Dy.Controller of Accounts but no response was given by the LACs. From the scrutiny of records it was observed that the matter was not perused at higher level. Thus due to inadequate efforts by the department to settle the case and amount of enhanced compensation of Rs. 3.61 crore is blocked from 10-27 months.

Para No.4: Non-receipt of Utilisation Certificates (UCs) from the Land Acquisition Collector (LACs)

As per Land Standing Instructions & Guidelines No.5(iii) matters on land acquisition the LAC shall submit the Utilisation Certificate, in respect of payment of original compensation as well as enhanced compensation, to the Accounts Officer of Land & Building Department within 15 days of the disbursement of the amount to the interest persons.

amount of Rs.1144.56 crore to the LACs during 2012-13 to 2015-16 for making payment of compensation/enhanced compensation to interest persons whose land was acquired. As per above instruction the LACs were required to submit utilization of the payments of compensation/enhanced compensation to the L&B Department within 15 days but the LACs had not furnished UCs of the amount disbursed to the interest persons though the Department made requests from time to time. Due to non-receipt of UCs it could not be ensured that whether payments released were fully disbursed to the Land owners or some of the amount lying with the LACs. Department is, therefore, requested to look into the matter and UCs may be obtained from concerned LACs under intimation to audit.

Para No.5 Non Adjustment/ Refund of Advances amounting to Rs. 13.59 lakh

As per GFR Rule 292, Advances for Contingent and Miscellaneous purpose :

(1) The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:-

(i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it. (ii) The purchase or other purpose can not be managed under the normal procedures, envisaging post procurement payment system. (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose. (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

(2) The adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawal of advance, failing which the advance or balance shall be recovered from his next salary(ies).

As test check of the Contingent Advance Register of office of the Land & Building Department revealed that to meet the expenditure of emergent nature Contingent advances were granted to the following employees were not found adjusted till date June 2016 as detailed below:-

		Employee/Branch	Sanction of advance	advance Rs.
1	544	DDO(L&B)	22.10.2002	165834.00
2	850	DDO(L&B)	10-10-05	3816.00
3	1190	DDO(L&B)	20-03-07	800000.00
4	1222	DDO(L&B)	28-3-07	249663.00
5	695	DDO(L&B)	20-9-07	17,160.00
6	798	DDO(L&B)	10-10-07	37434.00
7	1360	DDO(L&B)	20-3-08	74868.00
8.	792	DDO(L&B)	08.02.14	2200.00
9	793	DDO(L&B)	06.02.14	2400.00
10	734	AO NIC DELHI	2.12.14	2220.00
11	952	DDO (L&B)	21.09.15	3114.00
		Total		13,58,709

The details given as above indicate that the contingent advances were granted during the year from 2002 to 2015 were not found adjusted and as such the department did not comply the GFR rules. The amount of outstanding contingent advances may be got adjusted immediately or amount of advance may be recovered in lumpsum under intimation to audit.

Para No. 6: Irregular payment of LTC claims of Rs. 2,65,636.00/-

As per LTC Rules, Air Ticket can be purchased from internet/directly/authorized travel agents viz. Balmer Laurie & Co., M/s Ashok Travel and Tours & IRCTC.

The scrutiny of LTC claims revealed that Air Tickets submitted with the LTC bills for reimbursement claims by the following officers/ officials it could not be ensured that air tickets were purchased directly from Airlines or through authorized travels agents for the journey from Delhi to Srinagar & (*Sikkam) back during 2010-13. Details of such cases where LTC rules were not complied are as under:-

Sl.no.	**Name of official & posts**	**Block year**	**Grade Pay**	**Bill no. & date**	**Final payment (in Rs)**

	Steno GR-II	13		DT.09.09.2013	[illegible]
2	Jaswinder Kaur, Assist.	2010-13	4200	387 dt. 05.09.13	74584.00
3	*Anil Jain, Statistical Asstt.	2010-13	4200	406 dt. 09.09.2013	117736.00
	Total				265636

The LTC claims cleared without confirmation of genuineness of air tickets from the concerned Airlines. The genuineness of the air tickets may be confirmed under intimation to audit and action may be taken as per rules

Para No.7:-Irregular Payment of Rs.90,339/- made to contactors without extension of contract.

As per Rule 163 of GFR 2005, the ministries or Department may hire external professionals, consultant for specific job, which is well defined in terms of content and time frame for its completion or outsource certain service .Rule 161(III) of GFR 2005, further envisage that the ministries/Department should ensure placement of contract within the original validity of the bids extension of bid validity must be discouraged and resorted only in exceptional circumstances. Scrutiny of the records revealed that Land & Building Department had made payment to the contactors without extension of bid validity.

(1) The contract for Sanitation and Housekeeping services was awarded to M/s Yaskin Enterprises Pvt. Ltd. w.e.f 04/03/2011 for two years. The agency was given extension only upto 31.05.2013 vide letter no F4(49)/2010-11/L&B/ Gen/4270 dated 14.05.2013 but as per the sanction order No. F4(49)2010-11/L&B/Gen/5148-51 dated 09-01-14 the agencies was paid Rs.45237/-upto the period 04/07/2013 without approval of extension from competent authority.

(2) Similarly the contract of M/s ESF Securitas's for sanitation and housekeeping services was expired on 29.02.2016 where as per sanction order No. F4(49)/2010-

contractor for service rendered for the month of march 2016 without approval of extension from competent authority.

Continuing of sanitation and housekeeping services without approval for extension may be explained to audit.

Para No. 8:- Non Payment of Bonus to the Workers.

Scrutiny of records revealed that M/s Yaskin Enterprises provided security services upto June, 2013 and M/s Well Protect Manpower Services Pvt. Ltd. from June, 2015 to January, 2016. In the bid prices M/s Well Protect Manpower Services and M/s Yaskin Enterprises Pvt. Ltd. had quoted the rate of bonus Rs.292.00 and Rs. 291.50 respectively and the contractors claimed bonus in each bill but same was paid to the workers but the agency had not provided any proof of payment of bonus to the workers on record. Details are given as under:

SI.No	Name of Agency	Working w.e.f	Last paid upto	Total month	Bonus	No of worker	Total Bonus
1.	M/s Well Protect	01.06.2015	Jan.2016	07	291.50	07 Guards	14284
2.	M/s Yaskin Enterprises	04.03.2011	Jun.2013	28	292.00	04 workers	32704
Total							46988.00

Thus the contractor as well as the department did not comply the terms of the contract. Reasons for payment of bills of contractor without monitoring that the wages quoted in the bid prices are being paid to the workers.

List of the Paras settled

Sl. No.	Year of Inspection	Para No.	Brief of para	Reply of the department	Further remarks
1	1995-96	Part-IIB Para 7	Revolving Funds		Para Updated and taken afresh
2	1999-02	Part-IIB Para 10	Non-Utilisation certificate of Grant-in –Aid of Rs. 70 lakh by DDA	Copy of Utilization certificate furnished	In view of Documentary proof in support furnished, para may treated as settled
3	2005-06	Part-IIB Para4	An amount of Rs. 14038042/- being the lapsed cheque no taken into cash book on revolving fund.	Lapsed cheques taken on cash book, copy furnished.	In view of reply para may treated as settled
4	2006-08	Part-IIb Para 2	Outstanding Recoverable loan of Rs.5.76 crore.		Para Updated and taken afresh
5	-do-	Para4	Outstanding contingency Advance		Para Updated and taken afresh
6	2011-12	Part-IIB Para 1	Outstanding recoverable loan of Rs. 7.52crore on account of non-recovery of disbursed loan		Para Updated and taken afresh
7	-do-	Para 2	Undisbursement amount aggregating RS.127.59 cr.lying with the deptt. on account of compensation charges		Para Updated and taken afresh
7	-do-	Para 4	Non-disposal of Evacuee properties		Para Updated and taken afresh
8	-do-	Para 6	Non-disposal of condemned vehicle amounting to Rs. 13,800/-	Condemned vehicles had been auctioned for Rs.39500/- copy furnished	In view of reply para may treated as settled.
9	-do-	TAN 1	Outstanding contingency advances of Rs. 35,91,833/- non-adjustment thereof.		Para Updated and taken afresh

Sl. No.	Year of I.R.	Para No.	Brief of para	Reply of the department
2	1995-96	`Para 10	Short Recovery of Income Tax Rs.18083/-	Reply awaited
3	-do-	Para 14	Short recovery of Rs. 1424/-	Reply awaited
4	1996-98	Part-IIB Para 5	Recovery of Rs. 4000/- on account of excess payment of Transport Allowance.	Reply awaited
5	-do-	Para 6	Recovery of pay and allowances i.r.o. Sh. SK Gupta	Reply awaited
6	-do-	Para 8	Short recovery of income tax amounting to Rs. 23537/-	Reply awaited
7	-do-	Para 10	Expenditure of Rs. 333257/-	Reply awaited
8	1998-99	Part-IIB Para7	Non-deduction of TDS on fee paid for professional services	Reply awaited
10	2004-05	Part-IIB Para5	Irregular debit of expenditure worth Rs. 119600/- to the head office expense	Reply awaited
11	-do-	Para 6	Un-authorized expenditure of Rs. 358320/-	Reply awaited
12	-do-	Para 7	Un-fruitful expenditure on purchase of moto cycle of Rs. 51385/-	Reply awaited
13	-do-	Para 9	Outstanding dues of Rs. 13781496/- on electricity connection of PWD	Reply awaited
14	-do-	Para 12	Payment of Rs. 752754/-on account of Data Entry Operator.	Reply awaited
18	2006-08	Para 5	Short recovery of License Fee	Reply awaited
19	-do-	Para 7	Irregular grant of TA	Reply awaited
20	-do-	Para 8	Non-Accountal of Store	Reply awaited
21	-do-	Para 9	non-production of records	Reply awaited
22	2008-11`	Part-IIB Para 6	Non-Assessment of hardware for which AMC to be awarede and violation of instructions.	Reply awaited
23	2008-11	Part-IIB Para5	Non-Obtaining of Performance Security amounting to Rs. 23,223/- resulting in undue favour to contractor.	Reply awaited
28	2011-12	Para 5	Non-recovery of transport allowance.	Reply awaited
29	2011-12	Para 3	Huge pending in disposal of cases in r/o allotment of alternative plots	
30	-do-	TAN 2	Huge shortage of staff.	Reply awaited

Best practices : -Nil-

Part-V

Acknowledgement: Audit unit rendered full cooperation and all the records required were produced to the audit, except some records shown in non-production.

Hierarchy: The following Officer/Officials have held the charge of the posts mentioned against each during the period under report-

Head of Department:

S. No.	Name	Designation	Period
1	Sh. A. Anabrasu	secretary	13-11-15 to till date

Drawing and Disbursing Officer

S. No.	Name	Designation	Period
1	Smt. Ranjana Mathur	DDO	1.01.13 to till date

Cashier

S. No.	Name	Designation	Period
1	Sh. Hari Singh	Cashier	01.01.2013 to till
			date

General condition of the accounts of office of the Land & Building Department, GNCT, Delhi, B-Block,Vikas Bhawan,New Delhi-110002, for the period 01.04.2012 to 31.03.2016 was found to be satisfactory subject to observations made in the inspection report.

The inspection report has been prepared on the basis of information/records supplied by the office of the Land & Building Department, GNCT, Delhi. The office of the Pr.Accountant General (Audit) Delhi does not take any responsibility for any misinformation/non-information on the part of Office of the Land & Building Department

Audit Officer (SS)