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कार्यालय प्रधान महालेखाकार(ले0प0)दिल्ली,  
ए.जी.सी.आर.भवन आई.पी. एस्टेट,  
नई दिल्ली 110002

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दिनांक  
22-04/13

संख्या:-एस.एस.-III/1-24/13-14/21

सेवा में,

श्री प्रान सचिव  
श्री मि शं व भवन विभाग विकास भवन, बी-ब्लॉक  
दिल्ली सरकार नई दिल्ली

महोदय,

मैं आपके कार्यालय के वर्ष 2011-2012 के लेखाओं का निरीक्षण प्रतिवेदन, प्रेषित कर रहा हूँ।  
अनुरोध है कि इसमें वर्णित विभिन्न आपत्तियों के उत्तर.....

22-5-13

पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएं।

भवदीय  
व.लेखापरीक्षा अधिकारी(SS-III)

अनुलग्नक:- रिपोर्ट  
संख्या:-एस.एस.-III/

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

1. ....से  
उन्से अनुरोध है की वे कृपया .....की ओर आकृष्ट किया जाता है
2. मुख्य लेखा नियन्त्रक,  
प्रधान लेखा कार्यालय, बी0-ब्लॉक, विकास भवन आई0 पी0 एस्टेट, नई दिल्ली-110002

प्रमाणित किया जाता है की उपमहालेखाकार(SSS) द्वारा अनुसूचित इस लेखा परीक्षा प्रतिवेदन में.....पैरा पार्ट I; A व .....पैरा पार्ट II B के शामिल किए गए हैं।

व.लेखापरीक्षा अधिकारी(SS-III)

Handwritten signatures and initials, including 'Sankar' and 'JMS'.

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**Office of the Principal Accountant General (Audit), Delhi**  
**AGCR Building, I.P. Estate, New Delhi 11002**

Inspection Report on the accounts of the office of the Secretary, Land and Building Department, Govt. of NCT of Delhi, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 110002 for the period From 1<sup>st</sup> April 2011 to 31<sup>st</sup> March-2012.(2011-2012)

**Part-I**

**A. Introductory**

**(i) General**

The audit of the accounts of the office of the Secretary, Land and Building Department, Govt. of NCT of Delhi, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 11002 for the period 2011-12 was conducted by an audit party comprising of S/Shri J.B. Gupta, Sr. Audit Officer, Vikas Hooda, Assistant Audit Officer, Virender Kumar, Supervisor and P.K. Bhardwaj, Sr. Auditor from the office of the Principal Accountant General (Audit), Delhi, A.G.C.R. Building, I.P. Estate, New Delhi 110002 from 15.03.13 to 25.03.2013 (07 working days). The last audit of the Department for the period 2008-09 to 2010-2011 was conducted from 10.01.2012 to 07.02.2012 (20 working days).

**(ii) Organisational set-up and activities**

Land and Building Department, of Govt. 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. Development and Disposal under the Land Acquisition Act 1894. Land Acquisition branch process the proposal for acquisition of land received from delhi development authority as well as other department of the Govt. of NCT of Delhi. The Department is also involved in a no. of court case pertaining to land acquisitions, denotification, allotment of alternate plots; compensation for acquired land etc. The department has 4 main branches viz. Land Acquisition Branch, Alternative Branch, Evacuee Property Cell and Housing Loan Branch. The Department is headed by Secretary and the hierarchy includes an Addl. Secy., Dy. Secretaries handling different branches and supported staff. The Deputy Secretary designate is the Head of the Office who is responsible for day to day Administrative matters. Recently, The Land & Building Department has been bifurcated into two parts viz. (1.) Land & Building Department and (2.) PWD. 83 Posts have been transferred to PWD/GAD from the parent Land & Building Department.

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(iii) The following officers/officials have held charge of respective posts, mentioned below during the period noted against each during the period of audit.

**Head of Department**

Shri D. M Sapolia, Pr. Secy. 02.02.2008 to 13.06.2011  
Shri Dharmendra, Secy. (L&B) 14.06.2011 to 31.10.2011  
Shri. Vijay Dev, Secy. (L&B) 08.11.2011 to 13.09.2012  
Shri Dharampal, Secy. (L&B) 14.09.2012 to till date

**Head of Office/Incharge Admn.**

Shri. Bhupinder Singh, Dy. Secy. 16.09.2009 to 15.05.2011  
Shri Govind Singh, Dy. Secretary 16.05.2011 to 06.05.2012  
Shri R.R. Singh, Dy. Secretary 07.05.2012 to till date

**Head of Account**

Shri B.K. Tewari, Dy. C.A. 01.12.2009 to 31.12.2012  
Shri K.R. Aggarwal, Dy. C.A 01.03.2013 to till date

**DDO**

Shri Ramesh Issar, AAO 01.01.2010 to 11.06.2012  
Smt. Ranjana Mathur, AAO 12.06.2012 to till date

**Cashier**

Shri S.K. Aggarwal, Assistant 01.02.2009 to 31.08.2011  
Shri Hari Singh, UDC 01.09.2011 to till date

**Store Keeper**

Sh. Satish Kumar, LDC 01.04.2010 to 12.12.2012  
Sh. Kishan Lal, LDC 13.12.2012 to till date

**(vi) Internal check**

The audit of the accounts of the office of the Secretary Land & Building Department Govt. of NCT of Delhi, has been conducted upto March 2012 by the office of Directorate of Audit, Govt. of NCT of Delhi, New Delhi 110002.

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## List of paras settled.

Sl. No.	Year of IR	Para No.	Brief of Para	Remarks
1	2008-11	Part II B/1	Outstanding amount of Rs. 7.25 crore disbursed loan.	Para taken afresh in current IR
2	-do-	Part II B/2	Disbursed amount aggregating to Rs.394.85 crore-compensation charge.	-do-
3	-do-	Part II B/3	Non disposal of the evacuee properties.	-do-
4	-do-	Part II B/4	Huge pendency in disposal of cases in respect of allotment of alternative plots.	-do-
5	-do-	Part II B/7	Irregular payment of HRA to the tune of Rs. 2,00,209	-do- Settled
6	-do-	Part II B/8	Irregular payment of Transport Allowance of Rs. 13,812	Settled
7	-do-	Part II B/9	Irregular payment of Rs. 28,480 due to non availing of 15% commission on advt.	Settled
8	-do-	Part II B/10	Non adjustment of AC advances worth Rs. 35,73,043	-do-
9	-do-	Part II B/11	Non production of records/information.	-do-

13	-do-	Part II B/9	motorcycle of Rs. 51385.	-do-
14	-do-	Part II B/12	Outstanding dues of Rs. 13781496 on electricity connection of PWD.	-do-
15	2005-06	Part II B/4	Payment of Rs. 752754 on account of Data Entry Operator.	-do-
16	2006-08	Part II B/2	An amount of Rs. 14038042 being the lapsed cheque not taken into cash book on revolving fund.	-do-
17	-do-	Part II B/3	Outstanding recoverable loan of Rs. 5.76 crore.	-do-
18	-do-	Part II B/4	Huge accumulation of personal deposit.	-do-
19	-do-	Part II B/5	Outstanding contingent advance.	-do-
20	-do-	Part II B/7	Short recovery of licence fee.	-do-
21	-do-	Part II B/8	Irregular grant of TA.	-do-
22	-do-	Part II B/9	Non-ccountal of store.	-do-
24	-do-	Part II B/6	Non production of records.	-do-
			Non assessment of hardware for which AMC to be awarded and violation of instructions.	-do-

Part I-B.  
List of old outstanding Para .

Sl. No	Year of IR	Para No.	Brief of Para	Remarks of Sr. AO.
1	1995-96	Part II B/7	Revolving funds	No reply received from the department hence para remained outstanding.
2	-do-	Part II B/10	Short recovery of income tax (Rs. 18083)	-do-
3	-do-	Part II B/14	Short recovery of Rs. 1424.	-do-
4	1996-98	Part II B/5	Recovery of Rs. 4000 on account of excess payment of transport allowance.	-do-
5	-do-	Part II B/6	Recovery of pay and allowance in respect of Sh. S.K Gupta.	-do-
6	-do-	Part II B/8	Short recovery of income tax amounting to Rs. 23537.	-do-
7	-do-	Part II B/10	Expenditure of Rs.333257	-do-
8	1998-99	Part II B/7	Non deduction of TDS from fee paid from profession services during 1993-94	-do-
9	1999-2002	Part II B/10	Non utilization certificate of grant in aid of rs.70 lakh by DDA	
10	2004-05	Part II B/5	Irregular debit of expenditure worth Rs. 119600 to the head office expense.	-do-
11	-do-	Part II B/6	Unauthorized expenditure of Rs.385320.	-do-
12	-do-	Part II B/7	Unfruitful expenditure on purchase of	-do-

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PART II A

NIL

PART II B

**Para :1** Outstanding recoverable loan of Rs. 7.52 crores on account of non-recovery of disbursed loans

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 no aware of the total amount of loan disbursed to 22194 persons.
2. An amount aggregating to Rs. 7.52 crore (including interest amount of Rs. 6.48 crore) was yet to be recovered from the 4043 defaulters as on 31.03.2012.
3. An amount of Rs. 2,17,119/- (Principal Amount Rs. 29,404/- + Interest Rs. 1,87,715/-) was recovered during the year 2011-12
4. Details of Outstanding Loan as on 31.03.2012 are as under:

Sl.No.	Name of Scheme	Principal	Interest	Total
1.	MIG (Normal)	800198	4743423	5543621
2	MIG(Equated)	149699	1555804	1705503
3	LIG (Normal)	484355	2552237	3036592
4	LIG (Equated)	790575	7026864	7817439
5	VHP (Normal)	775540	45999683	53755223
6	VHP (Equated)	413119	2949204	3362323
	<b>Total</b>	<b>10393486</b>	<b>64827215</b>	<b>75220701</b>

It may be seen from above that as against the outstanding loan of Rs. 7.52 crores a sum of Rs. 2.17 Lakh i.e. 0.29% could only be recovered during the year 2011-2012 which reflect poor initiative and monitoring on the part of the Department in order to get the outstanding dues recovered from the defaulters. The Department is requested to expedite the recovery process under intimation to audit.

**Para 2: Undisbursed amount aggregating to Rs. 127.13 Crore lying with the Department on account of compensation charges.**

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 (LAC) which is responsible for processing 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 & 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 03.08.2005 by the Department in pursuance to the High Court order dated 05.05.2005, 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 records and information furnished by the Department revealed that the compensation of only Rs. 594.28 crore had been paid to the concerned land owners during the year 2011-12 and that an amount aggregating to Rs. 127.13 crore was lying as closing balance with the Department as on 31<sup>st</sup> March, 2012. Department may expedite clearance of undisbursed compensation as per the codal provisions under intimation to audit.



**PARA : 3 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 2<sup>nd</sup> May, 1961.

Scrutiny of records and information furnished by the department revealed that 9425 applications were lying pending with the department for disposal against receipt of 304 applications during 2011-2012. It was however noticed that only 04 cases had been recommended for allotment which comes to only 1.32 percent of the total received applications which reflects the poor performance of the Department towards allotment of alternative plots. Thus, the Department may expedite disposal of pending cases under intimation to audit.

**Para No. 4: 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 and information furnished by the department of evacuee properties in different areas of municipal wards of Delhi 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 Certificate 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.
4. 121 urban plots in different areas of Delhi.

Out of the above properties/land, the department has allotted only 11 Bighas, 16 Biswas of rural and agricultural land situated in village Jhatikra. Accordingly, the balance of 718 Bighas and 08 Biswas of rural and agricultural land were available with the department.

During the year 2011-12, the department has recovered only Rs. 3.16 lakh towards rent and damage charges of evacuee properties.

The Department in its reply dated 21.03.2013 stated that in 2005 the Govt. of India notified the Displaced Persons claims and other Laws Repeal Act, 2005 and informed the L&B Department that proceedings under the repealed Act would come to an end. Thereafter in the year 2010 the central Govt. has delegated the power under the Act to the officers of L&B Department to disposed off the pending matters under the provisions of General Clause Act. Further, the department has also stated that the Evacuee property cell do not have watch and ward staff, the Managing Officer used their power delegated under the Provision of Displaced Persons (Compensation & Rehabilitation) Act, 1954 and rules frame under to evict unauthorized occupants and to hand over the land to allottees as and when such instances comes to notice. The help of other civil and to police agencies are also sought for the purpose.

In view of above, it was noticed that the Department failed to disposed off the evacuee properties in a timely manner resulting in encroachment of agricultural land and village properties. It is stressed that the department may expedite early disposal of the evacuee properties/land and to recover the rent and damage charges under intimation to

audit.

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**Para 5: Non recovery of transport allowance of the officials for Rs 1464/-.**

As per Ministry of Finance O.M. No. 21(1)/97-E-II (B) dated 22.02.2002, transport allowance will not be admissible if a Govt. employee is absent from duty for full calendar month(s) due to leave, training, tour etc.

During the test check of service books and information furnished by the department, it was noticed that Smt. Bimla Devi, Farash/Chainman was on leave as detailed below:

Period of leave/type of leave	Complete months	Transport Allowance recovered	Transport Allowance to be recovered
i. Commuted Leave from 01.07.09 to 28.08.09 (59 Days)	3	1 month for 07/09	08/09 and 09/09 Rs. 732 x 2 months= Rs. 1464
ii. Earned Leave from 28.08.09 to 06.10.09 (39 days) i.e. 01.07.09 to 06.10.09 (98 days)			

The above amount of Rs. 1464/- paid towards transport allowance may be recovered from her pay immediately and other such similar cases may also be reviewed and the recoveries may be effected accordingly under intimation to audit.

**Para:-6: Non disposal of condemned vehicles amounting to Rs. 13,800/-**

As per GFR 196 an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods should also be worked out. Further, staff car Rule 43 envisaged that condemned vehicles should be disposed off within three months from the date of placing of fresh orders to avoid the loss of parts and also the loss of monetary values.

Scrutiny of the records revealed that three vehicles (Royal Enfield vehicles) bearing Registration No. DL-6SC-5309, DL-6SC-5310 and DL-6SM-3417 were declared condemned on 06.01.2010 and an amount of Rs. 4600 of each vehicle fixed as reserve price, but no committee was constituted for the disposal of these vehicles since a period of more than 3 years have been elapsed. The Department has also purchased two vehicles (motorcycle) as on 30.03.2010.

The above mentioned vehicles may be disposed off immediately after completion of codal formalities under intimation to audit.

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### General

The general condition of the accounts of the Land and Building Department, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 110002 for the period 2011-12 were found to be satisfactory subject to the observation made in the Inspection Report.

The Inspection Report has been prepared on the basis of information furnished and made available by the Land and Building Department, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 11002 for the period 2011-12. The Office of the Accountant General (Audit), Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the Auditee.



**Sr. Audit Officer**

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**Para TAN No. 1. Outstanding contingent advances of Rs 35,91,833 – non adjustment thereof.**

As per Government of India Decision 4(2) (viii) below Rule 258(2) of General Financial Rules, 1963 contingent advances should be adjusted within a period of one month from the date of drawl or latest by 31<sup>st</sup> march of the year in which it was drawn.

During the scrutiny of records and information furnished by the department it has been observed that contingent advance amounting to Rs.35,91,833/- has been lying outstanding/unadjusted as of date. Out of which, the advance amount of Rs. 35,73,043 pertains to the year from 2001-02 to 2008-09 has been lying unadjusted as on 31<sup>st</sup> March, 2012 as details below:-

S. No.	Bill No. & date	Period	Amount (in Rs.)	To whom paid
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	NICSI
7	695	20-9-2007	17,160	Purchase of Anti Virus
8	798	10-10-2007	37,434	NICSI
9	1360	20-3-2008	74,868	NICSI
10	1398	28-3-2008	3,85,236	NICSI
11	1167	18-3-2009	3,92,700	Purchase of Hardware items
12	149	June 2012	1,110	Digital Signature
13	518	Oct. 2012	555	-do-
14	740	Dec 2012	17,125	NICSI
Total			35,91,833	

The higher authorities may look into the matter personally and remedial steps may be taken for early adjustment of these outstanding contingent advances under intimation to audit.

Para TAN No. 2. Huge shortage of staff.

The information in respect of Staff strength and men in position as on 31.03.2012 furnished by the Office of the Land & Building Department, Govt. of NCT of Delhi, revealed that there is a huge shortage of staff in Land & Building Department which is adversely effects the smooth functioning of the work of the Department. The details of the shortage of staff in some cases are given below:-

Staff position as on 31.03.2012

S.No.	Name of post	Sanctioned strength	Filed	Vacant	% of shortfall
	<b>Housing Loan</b>				
1.	ASC	1	0	1	100%
2.	AAO	2	1	1	50%
3.	Assistant	1	0	1	100%
4.	Steno Gr. III	1	0	1	100%
5.	LDC	11	0	11	100%
6.	Peon	4	1	3	75%
7.	Daftari	1	0	1	100%
8.	Sweeper	1	0	1	100%
	<b>Ex. Cadre Post (E.P. Cell)</b>				
9.	Settlement Officer	3	2	1	33%
10.	Steno Gr. III	3	0	3	100%
11.	UDC	14	7	7	50%
12.	Peon	5	1	4	80%
13.	Sr. Valuar	1	0	1	100%
	<b>Canteen</b>				
14.	Asst. Manager	1	0	1	100%
15.	Cook	1	0	1	100%
16.	Manager	1	0	1	100%
17.	Sweeper	1	0	1	100%
	<b>Office</b>				
18.	Daftari	5	0	5	100%
19.	Chowkidar	11	6	5	45%
20.	Peon	20	11	9	45%
21.	Patwari	5	3	2	40%
22.	Sweeper	4	1	3	75%

It can be seen from the above details that the shortage of staff of Class-B as well as Dass Cader, Ex-Cader and Class-IV was ranging from 33% to 100%. Thus such a severe shortage of staff adversely effects to the services of the Land & Building Department.

The higher authorities may look into the matter of the shortage of the staff and efforts may be made to fill up the vacant posts so that the services of the department may not suffer.

*(Signature)*