

Draft Inspection Report on the accounts of the Land and Building Department, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 110002 for the period 2007-08.

Part-I

A. Introductory

(i) General

The audit of books of accounts and other connected record of the Land and Building Department, Vikas Bhawan, B-Block, I.P, Estate, New Delhi 11002 for the period 2007-08 was conducted by a local audit party consisting of S/Shri P.K. Chopra, Sr. Audit Officer, Brij Lal, SO, Achanchet Singh and Mayank Gilani, Sr. Auditors from the office of the Accountant General (Audit), Delhi, A.G.C.R. Building, I.P. Estate, New Delhi 110002 from 12.06.08 to 3.7.08 (12 days). The last audit of the Department for the period 2006-07 was conducted from 17 to 28 September 2007 (12 days).

(ii) Organisational set-up and activities

Land and Building Department of Govt. of Delhi is responsible for large scale acquisition of land for Planned Development of Delhi and placing in at the disposal of DDA Development and Disposal under the Land Acquisition Act 1894. Land is also acquired for other Department and local authority of the Govt. of Delhi i.e. DJB, NDMC, MCD, PWD, DMRC as well as Govt. Companies and PSUs. The Deptt. has 4 (four) main branches viz. Land Acquisition Branch, Alternate Plot Branch, Evacuee Property Cell and Housing Loan Branch. The Department is headed by a Pr. Secretary and the hierarchy includes an Addl. 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.

Following officers have held charges of respective posts, mentioned below during the period noted against each since the date of last audit w.e.f. 17.9.07 to 28.9.07 (10 days)

Head of Department

Shri K.S. Mehra, Pr. Secy. 8.8.2006 to 2.2.08

Shri D. M Sapolia, Pr. Secy. 2.2.08 to till date

Head of Office/Incharge Admn.

Smt. Nita Sharma, Dy. Secy. 1.11.06 to 27.06.07
Shri Mukul Kornga, Dy. Secretary 27.06.07 to 24.1.08
Shri Gur Kirpal Singh, Dy. Secretary 24.01.08 to date

Head of Account

Shri Bihari Lal, Dy. C.A. 30.07.07 to date

DDO

Shri S. H. Siddique, AAO 10.11.04 to date

Cashier

Shri K.K. Sharma, UDC 12.11.02 to date

Financial Position

The administrative expenditure, including contingencies of the Department are met out of annual budgetary allocations of the Govt. of Delhi. Separate allocation are provided for different schemes/purposes administered by different sub-sections/wings dealing with their respective matters. The establishment expenditure is charged to the Major Head 2251. Budget allocation and actual expenditure under this head (MH 2251) of the Deptt. during the period under report was as under:-

(Rupees in ' 000)

Year	Allocation		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2007-08	26,743	46,660	26,737	42,937

Internal check and supervision, general state of record and observance of procedure

The Directorate of Audit, Govt. of Delhi, Delhi Sect., I.P. Estate New Delhi 110002 is the authority responsible for conduct of audit of accounts of the Land and Building Department internally.

Internal audit of the Department for the period upto 2007-08 has been conducted by the Directorate Delhi Secretariat, Players' Building, I.P. Estate, New Delhi 110002 during May/June 2008.

The general state of record and observance of procedure was found satisfactory.

I.B.

(i) Position of outstanding Report/paras

As per list attached.

1	1979-81	4	Non recovery of 3.4 lakh u/c
2	1981-82	4	discontinuance of works
3	1982-83	7	Irregular expenditure of Rs 174.6 cro on development of un-authorized Colon
4	1984-85	8(2)	Rent due from M/S E.V.R Green amounting to Rs 1,49,415 etc not recovered
5	1984-85	1	Audited accounts for Rs 701 lakh not cleared by D-D-O
6	1985-86	3	Irregularities of expenditure of Rs 0.71 incurred without approval
7	86	9	Irregularities in allotments
8	1987-88	16	Non recovery of Rs 20810/- from an officer on account of licence fee
9	1986-87	1	Non-recovery of 2.14 lakh of licence fee
10	1987-88	2	Arrears of licence
10	1987-88	3	Regularise from the bonds of Rs 1.51
12	1993-94	1	Loss of 11.83 lakh
13	1993-94	2	Non recovery of licence fee from Sh
14	1993-94	7	Non recovery of licence fee from Sh
15	1995-96	3	Leasing of sites of betnal pump
16	1995-96	7	Revolving funds
17	1995-96	10	Short recovery of 9 Ten (Rs 18083)
18	1995-96	14	Short recovery of Rs 1424.
19	1996-98	5	Recovery of Rs 4000 on a/c of excess payment of Transton

SK-CAPTG

29/11

Short recovery of D. Tax amount to Rs 23

Expenditure of Rs 3,33,257/-

Blockade of funds to the team of Rs 21.08 lakh

Non deduction of TDS from fee paid from profession services during 1993-94

Injudicious purchase of DD A fl. resulting in heavy additional exp

creation of heavy liabilities due to purchase of 1707 power quality gauge in galyan var

Loss of Rs 1.67 crore due to non-venue of rent from allottees of shops west out of service department

Unauthorised occupational shops by JEC (Civil) PWD. Loss of revenue to Govt. sum of Rs 1060 lakh

Loss of Rs 2.49 lakh and recurred

Loss of Rs 2.39 lakh per annum due to non-allotment of vacant shops

Heavy loss due to non-venue of ground rent of petrol pump

Recovery of shops

8

10

11

7

1

2

3

4

5

6

7

1998-99

11/99/03/02

90

9

9

9

9

9

9

9

9

9

9

21

22

23

24

25

26

27

28

29

30

31

non maintenance of records of residential quarters

non production of records of non-finalization of clear cut bills of auctioning the sub way. Shops like in a minimum. Loss of Rs 53.04 Lak.

Liability in the tune of 3.74 crore dues to the tune of 1.38 crore account of Electricity Commocher of 11

Irregular debit expenditure worth Rs 119,000 to the head "Other Expense"

Unauthorized expenditure or purchase of motor cycle Rs 51,385/-

Liability in the tune of Rs 3,24,257 on account of street light conned

Payment of Rs 752,754 on a/c of Data entry operator.

Non recovery of Rs 133,024 (Balon amt) collected by D.D.A on earn money

Am and of Rs 11,03,830.2 being the balance of subseq cheque not taken

3907

15

16

2 Part II A

Part II B Part II A

2

Part II B 5

6

7

10

12

3

4

33

34

35

36

37

38

39

40

41

42

43

44

2002-03

2002-03

2005-2006

of Grant - in ~~accord~~ aid work
As 90.00 Crownes during 2003-04
2005-06 furnished by the 24B
Department

Para:-3 Huge accumulative in the Personal Deposit (Revolving Fund) Account

Details of accumulation of funds received from different purchases or departments/(client) of the Govt. of Delhi submitted by the Finance Wing shows that some Departments deposited the amount in the shape of compensation, as detailed below, with the Land & Building Department against the demand for Land acquisition which was deposited lying in the PLA Account of Revolving Fund of the department. The details are given below:-

Sl.No.	Name of the Deptt.	Total amount deposit Rs.	Payment made upto (2007-08)	Closing balance
1	2	3	4	5
1.	DDA	163699633.18	25908028.00	137791605.18
2	DMRC	213602714.99	0	213602714.99
3.	Slum & JJ	6699874.00	0	6699874.00
4.	Urban Dev.	96260419.00	0	96260419.00
5.	NDMC	9925214.00	0	9925214.00
6.	PWD	80389802.00	74768950.00	5620852.00
7.	SDM (HQ).	104000.00	0	104000.00
8.	MCD	70180.00	0	70180.00
9.	Delhi Jal Board	7500669.00	0	7500669.00
10.	DSIDC	38004.00	0	38004.00
11.	RIVERA Apartment	7694890.00	7693350.00	1540.00
12.	LAC (North/West)	1500000000.00	0	1500000000.00
13.	Reverse entry	140383842.00	0	140383842.00
	Total	2226369247.17	108370328.00	2117998914.17
	Less Forest Deptt.	5528000.00	0	5528000.00
	Net Total	2220841242.17	108370328.00	2112470914.17

The huge surplus funds should be transferred to the concerned LACs for disbursal to the land -owners so that timely payment of compensation to the land owners are ensured.

3M

Para:- 5 Short recovery of Licence fee

The rates of Licence fee in respect of each type of residential quarter were increased /revised in April 2001 and July 2004 by the Department of Urban Development of Govt. of Delhi.

During scrutiny of record, it was observed that the standard licence fee in respect of residential quarters allotted to a few employees was being deducted from their salaries at pre-revised rates, resulting into short levy/ short recovery thereof aggregating to Rs. 10303/-. Hence, recovery at enhanced (prevailing) rates should be started from now onwards and arrears of licence fee, as mentioned below, be recovered suitably from the salaries of the allottees under intimation to audit. Other cases, if any, should be reviewed similarly.

S. No.	Name & Designation S/Sh.	Period	Month	Licence fee (old rate)	Licence fee recovered	Revised rate of L/fee	Licence fee to be recovered	Amount of Short recovery of L.F.
1	2	3	4	5	6	7	8	9
1	Ashwani Kumar, RO	07/04 to 5/08	47	181	8507	217	10199	1692
2	Anil Banka, Dy. Secy.	07/04 to 9/07	39	306	11934	367	14313	2379
3	Daya Ram	07.04 to 5/08	47	433	20398	520	24440	4042
4	Madhurai Davi, LDC	4/01 to 6/04	39	133	5187	153	5967	780
		07/04 to 07/07	47	153	7191	183	8601	1410
Total								10303

Para:- 6 Incorrect/payment of transport allowance

The Govt. of India, in pursuance of Fifth Pay Commission sanctioned transport allowance to all Government employees with effect from 01st August 1997 at the rates ranging from Rs.75/- to Rs.800/- per month according to pay scale and place of posting. However, transport allowance will not be admissible if an employee is absent from duty for full calendar month(s) due to leave, training, tour etc. (w.e.f. 22.2.02). If the absence does not cover any calendar month in full, the allowance will be drawn in full for that month.

The test check of leave account & pay bill register for the year 2007-08, revealed that four employees of the department were paid transport allowance through they were on leave for till calendar months as given below:-

Sl.No.	Name & Designation	Period	Months	Amount
1.	Smt. Santosh	1.1.07 to 15.7.07	6	600
2.	Sh. Mohar Singh	19.2.07 to 30.04.07	2	200
3.	Sh. Rajinder-III	19.1.07 to 31.08.07	7	700
4.	Smt. Asha Sharma, LDC	17.3.08 to 30.6.08	3	300
			Total	Rs. 1,800

The incorrect payment of transport allowance of Rs. 1800/- as calculated above should be recovered from their salaries under intimation to audit. Other cases if any, should also be reviewed similarly.

27/c
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 2007-08 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 110002 for the period 2007-08. 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

26/2

Test Audit Note

Test Audit notes which could not be settled on the spot, pending compliance of
may be submitted the time of next audit

[Signature]
B01/AA00

25/11

Test Audit Note

Para:1 Delay in remittance of Govt. dues into Bank

As per Rule 6 of CGA (Receipts and Payments) Rules, 1983, all moneys received by or tendered to Government Officers on account of revenues or receipts or dues of the Government shall without undue delay, be paid in full into the accredited bank for deposit into Government Account.

A test check of records revealed that fee received or tendered in payment under the Right to Information Act 2005 were not deposited into Government Account immediately. Following are some of the cases where there were delays ranging from 3 to 120 days.

Sl.No.	TR Receipt No. & Date	Amount (Rs)	Challan No.	Date of deposit into bank	Delay in no. of days
1.	6185 to 6260 dt. 28.2.07 to 13.4.07	1204	10	20.4.07	7 to 44
2	6261 to 6348 dt. 16.04.07 to 1.6.07	1118	33	4.6.07	3 to 47
3	6453 to 6504 dt. 23.4.07 to 20.8.07	1410	78	23.8.07	3 to 120
4	9067 to 9106 dt. 27.11.07 to 20.11.07	758	129	24.12.07	35 to 42
5.	9153 to 9190 dt. 14.1.08 to 6.2.08	774	145	13.2.08	8 to 31

Reasons for delay in timely deposit of Govt. money into the Govt. account may be explained to audit. Henceforth, all such delays must be avoided.

Para:2 Non conduct of physical verification of store

^ In terms of provisions contained in Rule 192 of GFRs, physical verification of both consumables and non-consumable items of store is required to be conducted at least once in year by an officer other than the store keeper in order to ascertain the correctness of various receipts, issue and balances in hand at a particular date.

It, was, however noticed during the course of audit that physical verification of consumable and non-consumable stores has not been conducted in 2006-07 and 2007-08 due to which the balances (quantities) of stores reflected in the stock ledger could not be vouched safe in audit. Reasons as to why the provisions ibid were not being adhered to may be explained to audit. Further, steps may be taken to get the physical verification conducted immediately and compliance reported to audit.