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

संख्या:- ओ0ए0डी0-3/2004-2007/1-²⁴~~2005~~/250 दिनांक:- 26 JUL 2006

सेवा में ✓

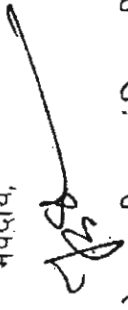
श्रीमान सतिश्वर अच्युत विभाग (Leads Building) ए
ओ0एस एंड डिप्टी डिप्टी दिल्ली - 2
विकास

महोदय, मैं आपके कार्यालय के वर्ष 1-4-05 से 31-3-06 के लेखों के निरीक्षण

प्रतिवेदन प्रेषित कर रहा हूँ।

अनुरोध है कि इसमें वर्णित विभिन्न अपत्तियों के उत्तर

के माध्यम से इस पत्र की प्राप्ति के 4 सप्ताह के भीतर सुलभ कराएं।
कृपया रिपोर्ट की पावती भेजे।

भवदीय,

लेखापरीक्षा अधिकारी
(ओ0ए0डी-111)

अनुलग्नक:- रिपोर्ट

रिपोर्ट
1-4-05 से
31-3-06

संख्या:- ओ0ए0डी0-3/2003-2004/

दिनांक:-

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

1.

उनसे अनुरोध है कि वे कृपया _____ से
प्राप्त उत्तरों की अपनी टिप्पणी सहित इस कार्यालय को अग्रोषित करें।
उनका ध्यान विशिष्टतया निरीक्षण रिपोर्ट के पैरा नं0 _____ की ओर आकृष्ट किया
जाता है।

2.

मुख्य लेखा नियन्त्रक
प्रधान लेखा कार्यालय,
बी0-ब्लॉक, विकास भवन
आई0पी0इस्टेट,
नई दिल्ली-110002

16/7/06
AS(U)
AS(UB)
28/7/06
AS(UB)

लेखापरीक्षा अधिकारी
(ओ0ए0डी-111)
AS(U)
AS(UB)
AS(UB)

19/3

2

Office of the Accountant General (Audit), Delhi, AGCR Building, IP Estate,

New Delhi - 110002

Inspection report on the accounts of Land and Building Department, IP Estate, New Delhi for the period from April 2005 to March 2006.

Part I

A. Introductory

i) General

The accounts of the office of the Land and Building Department for the period from 1.4.2005 to 31.3.2006 were test checked by a local audit party of the office of the Accountant General (Audit), Delhi, New Delhi comprising of S/Sh. Y.B. Sharma, Sr. AO, Sh. Ashok Kumar, AAO, Sh. Virender Kumar and Sh. Sunil Rawat, Sr. Ar. W.e.f 1.6.06 to 22.6.06 (15 working days).

ii) The following officials have held the charge of the respective posts for the period(s) mentioned against each:

Head of the Department

i) Sh. O.P. Kelkar, Secretary 8.2.05 to 31.3.06

Head of office

i) Sh. Vijay Khanna 1.4.04 to till date

Drawing and Disbursing Officer

i) Sh. S.H. Siddiqui, AAO 9.11.04 to till date

Cashier

i) Sh. K.K. Sharma, UDC 1.4.04 to till date

ii) General set up and activities

The land and Building Department is headed by the Secretary who is assisted by two additional Secretaries.

The main function of the department is acquisition of Land for development purposes and disposal through the agencies like DDA and MCD, construction of residential quarters, Shops etc., and their allotment and recovery of rent.

Internal Audit/Internal Check

3
The accounts of the office of the Land and Building Department ~~W&B~~ Ghever inspected/audited by the internal audit wing of the Govt. of NCT of Delhi since 2000-01. The chances of irregularities and occurrence mistakes can not be ruled out in the absence of internal check. Hence the matter is brought to the notice of the higher authorities for arranging to conduct the audit of accounts of the department at the earliest

Sl. No. Year of Inspections Report Para No. Subject How to be settled

01 ✓
 ✓ Settled
 2014-15
 03 Non recovery of Ground Rent to the tune of Rs. 1.36 Crores is 1% land allotted to old companies/ petrol pumps/ service station or revised rates
 on the basis of copies given by the Dept

02 ✓
 01
 Para II-B
 Finance
 An amount of Rs 14,03,07,852/- being the balance of Lapsed Chaps has not taken into Cell Book and Revenue from taken & fresh

03 ✓
 01
 01 Non recovery of C fees Para with Rs 1557 lakhs settled on the basis of reply given by the Dept

04 ✓
 03 Non observance of Condition of Cr. in Ad works for bond work done 2003-2004-15
 taken & fresh

05 ✓
 04 Defective Budgeting leads to overexpenditure of funds amounting to Rs 8.25 Lakhs leading to temporary Para settled on the basis of reply

Outstanding dues of partner's
 Rs. 18,58,824/2 on a/c
 of non-payment of
 Rent / License fees

67 11 Outstanding amount of
 Rs. 5,64,83,457/- on
 MC of principal and
 interest in the scheme
 of housing loan

12 Blockade of funds
 amounting to Rs. 73.12 lakhs
 Para settled
 on the basis
 of Repals

13 Non-return of retained
 amount of Rs. 41,58,54,536/-
 recd. from concerned LACs
 for disbursement of the
 affected persons/ agencies

10 4 15 Heavy balances of
 Rs. 49,97,40,000 b/w
 with the Land and
 Building Dept
 Taken
 from

11 4 16 Disposal of P.W.D. schemes
 Rs. 18,86,600 collected by
 D.A. on earliest money
 Revised

12. vouchers
17 Non adjustment of
advances & mortgaging
to Rs. 2,96,823 1/2

TOTAL 9
pages

13 " "
18 Non return of Computer
items by the officers
on transfer from the
C.A. Department.

4

✓ 19 Payment of conveyance
charges of Rs. 87,664/-
from Office Exp.

Page sealed
on per reply
dtd 10/10/84.
L.A. Datta.

(ii) The following Rows remained outstanding at the close of audit due to non-furnishing of replies/ Compliance report by the deptt:

S.No	Period of Intimation Report	Para number	Subject in brief	Remarks
1.	1979-81 ✓	4	Non-recovery of Rs. 3.4 lacs	<u>Compliance</u> not shown Para outstanding
2.	1981-82	4	Extraneous expenditure of work	—do—
3.	1982-83	PWD	Irregular expenditure of Rs. 17.46 Crores on development of a 4m. authorised Colonia.	—do—
4.	—do—	PWD	Rs. (2) Rent due from off. bus & Scares amounting to Rs. 1,49,915 etc not recovered	—do—
5.	1984-85	PWD	Audited Accounts for Rs. 7.61 Lakh not furnished by DDO	—do—
6.	1985-86	PWD	Irregularities of expenses of Rs. 0.71 Lakh incurred without approval.	—do—
7.		PWD/9.	Irregularities in allotment.	—do—
8.	1986-87	(7)	Non-recovery of Rs. 12.44 lakh of license fee	—do—
9 (b)	—do—	2.	Arrears of license fee not recovered.	—do—
10 (c)		3.	Regularisation of funds of Rs. 1.5 Crores	—do—
8, 11	1987-88	APC = 16	Non-recovery of Rs. 20.80% from an officer on etc as per ...	—do—

- 18 1992. 94 (17) 1 Loss of Rs. 11,83,141 Implicance. no shown provision -
- 13 1992. 94 (17) 2 Non-recovery of licence fee from shops ---cb---
- 14 1992. 94 (17) 3 Regarding non-recovery of ground rents of petrol pumps. ---cb---
- 15 1992. 94 (17) 4 Non-recovery of licence fee from shops ---cb---
- 16 1992. 94 (17) 5 Non-recovery of licence fee due to non-revision of licence fee of shops ---cb---
- 17 1995 96 (17) 2 Renting of shops ---cb---
- 18 1995 96 (17) 3 Leasing of bikes of petrol pumps ---cb---
- 19 1995 96 (17) 4 Reverting funds ---cb---
- 20 1995 96 (17) 5 Short recovery of 9. Tax (Rs. 18,093.) ---cb---
- 21 1995 96 (17) 6 Short recovery of 1,984/- ---cb---
- 22 1996. 98 (17) 1 Outstanding amount of Rs. 15,13 Crores from DDA ---cb---
- 23 1996. 98 (17) 2 Recovery of Rs. 1,000/- w/c to excess payment of transport allowances ---cb---
- 24 1996. 98 (17) 3 Recovery of pay Allowances in w/o sh. C.I.C. Gupta ---cb---
- 25 1996. 98 (17) 4 Short recovery of income tax ---cb---
- 26 1996. 98 (17) 5 Expend. of Rs. 3,33,957/-
- 27 1996. 98 (17) 6 Blockade of funds into

1992. 94 (17) 1

1995 96 (17) 2

1996. 98 (17) 1

1996. 98 (17) 2

1996. 98 (17) 3

1996. 98 (17) 4

1996. 98 (17) 5

1996. 98 (17) 6

1996. 98 (17) 7

1996. 98 (17) 8

1996. 98 (17) 9

1996. 98 (17) 10

1996. 98 (17) 11

(28) 1998-99

15/10-1000 after ~~to some extent~~

claim for 15.11
will out, stem

DDP [7]

~~in march 98~~
Non deduction of 70%
from fee basis for profession
services during 93-94.
Injudicious purchase of

(29) 11/99 to 3/02 (1)
PDD
DDP blocks resulting in
4. only additional expts.

(30)

2. Creation of heavy liabilities
due to purchase of 170 shops
residential quarters in Kalyan
--- de ---

(31)

3. Loss of Rs. 1.67. Crore
due to recovery of rent
from allottees of shops
rental out to service
dep H. --- de ---

(32)

4. Unauthorised occupation
of shops by JE (Civil)
PDD loss of revenue
--- de ---

(33)

to the tune of Rs. 10.60 lacs.
to court.

DDP [8]

loss of Rs. 2.49 lakh and
% decreasing loss of Rs. 2.39 lacs
per annum due to non-allotment
of vacant shops. --- de ---

(34)

DDP [6]

Heavy loss due to non-necessary
of ground rent of petrol pumps.
--- de ---

(35)

7. Renting of shops
--- de ---

(36)

9. % amount of Rs. 15.13 crore
from DDA
--- de ---

(37)

10. Non-utilisation of ground
inward of Rs. 70 lakhs
DDP
--- de ---

14. 11/99 to 3/02 (1)

(38)

15. Non-maintenance of
records of residential
quarters.
DDP
--- de ---

(39)

16

Non-production of
--- de ---

Unexplained debit occurrence of Govt. accommodation after retirement / death / cancellation resulting in eps recovery of Rs. 28,39,852/- in 14 cases.

2. Non-finalization of clear cut policy of certifying the statutory stops lead to minimum loss of Rs. 13.04 lakh

3. Non-adjustment of q/c advances even after a period of more than 24 months

4. Irregularities in cash book or Revolving fund

Para No. 1
404-05 PNR GA - /
(A) Liability to the tune of Rs. 2.74 Crores relating to payment of outstanding dues of 87000 Expts connection

(B) Out 87000 Expts for cost of maintenance of 87000 Expts

Para No. 2
Outstanding dues to the tune of Rs. 1.18 Crores payable to the Expts on account of electronic connection

5. Irregular debit of Expts worth Rs. 1,18,000 to the head - Office Expts instead of the head

(40) RPL

(41) PWD

(42) PWD

(43) PWD

(44) PWD

(45) PWD

(46) PWD

(47) PWD

47 22/1/2006 6 Quantified expenditure
of Rs. 3,85,321/-
Compliance
not shown
para 10/12/2006

48 7 Unjustified exp. on
purchase of motor cycle
value Rs. 51,385/-
Exp. 10/12/2006

49 12 Payment of Rs. 7,52,175/-
on A/c of engg. & technical personnel
Duties Entry Operator
from 1st plan scheme
selective of B-DL Cells

C. Present Audit

Part A - A - nil -

Contd -

Part II B

Para 1: Unauthorised occupancy of government accommodation after retirement/death resulting in outstanding recovery of Rs. 45,62,190

As per allotment Rules framed by the Government of Delhi the period for which government allotments can be retained after retirement/death/cancellation are as under:

Sl. No	Grounds	Permissible period for retention of the residence
1	Resignation, dismissal, removal or termination of service or unauthorized absence without permission	1 month
2	Retirement or terminal leave	4 months (on payment of normal licence fee for the first two months and twice the normal licence fee for next two months)
3	Death of the allottee	24 months
4	Transfer to an ineligible office at the station	2 months
5	Transfer to a place outside the station	2 months

Thereafter damage charges for overstay in the government accommodation are charged as per rule 19 of the rules cited above.

Test check of records relating to allotment/cancellation of government accommodation made available to audit revealed that in certain cases the allottees continued to occupy the government accommodation unauthorisedly even after retirement/death for a period ranging from more than 10 months to more than 52 months and the department founded to get the premises evicted. An amounting to Rs. 45.62 lakh was outstanding against the officers/officials who retired from the Govt. Service but did not vacate the premises till date (as per list enclosed).

In this connection A.M 29 dt. 19.6.06 was issued to the department as per reply department stated that the recovery procedure for payment of outstanding dues on the basis of Delhi govt. allotment Rules and vacation of premises with the help of Estate Officer is under process. Reply is not tenable on the outstanding dues increasing day by day.

The outstanding amount may be recovered according to the rules without further delay and deposits to govt. account under intimation to audit.

Sl. No.	Name & address of the Officer/Official	Type of accommodation	Date of rent payment	Outstanding dues on 31st May, 2006
01.	Sh Manjit Singh 26, Ashoka Rd.	VI	30.06.2002	8,42,983 (upto 31.7.05)
02.	Cante 8th R. B. S. Tyagi 47/20 Raj pur Road	V	30.11.03 -	81,794 (Vaccated on 31.12.2000)
03.	8th T.T. Jose/Rd 1718 Tilak Marg,	VI	30.06.2004 -	1,23,704
04.	8th S.C. Sharma	V	31.07.2002	13,78,703 (Vaccated on 7.4.06)
05.	Smt. Amarjeet Kaur Bhat 1610, Gulestar Bagh	III	31.07.2002	3,72,337
06.	8th. Wadhwa Singh 33 D Hsn Nagar	IV	30.6.2003	1,85,278
07.	Smt. Reelke Rajw 22 B. Hsn Nagar	III	30.11.2004	73,804
08.	8th Ground S/104 23 Nimw Colony	III	30.11.2004	22,682
09.	Dr G. Choudhary B-15 Vikas Purw	IV	30.6.05	18,868
10.	8th. S.K. Gupta 124, M. M. W. Colony	IV	31.8.2005	7682
11.	Smt. Ramesh Sharma C-20 Hsn Nagar	IV	27.1.2003	2,32,581
				<u>33,20,416</u>

Sh. UA 189, Kashi Singh

28 E, Hasm Nayan

13	Smt. Pnshpa Mehx 19-A Rajpura Gurdara	II	31.7.2005	17,130
14	Sh. Shyam Silekh 595, Gurdas Beri	I	28.2.05	44,92
15	Sh. Sodhu Ram 1399, Kalyan vas	I	31.05.03	1,18,20
16	Smt. Tulsi Devi 1029, Gurdas Beri	II	31.8.05	590
17	Sh. Mahi Ram	I	30.6.08	8,82
18	Om Prakash 841, Gurdas Beri	I	31.10.05	11,670
19	Sh. Nageshwar Kumar 206, Sindhan Kadan	II	30.06.05	15,585
20	Sh. Beshesh Singh	II	30.6.05	19,933
21	Sh. Syed Ahmed Ali 1253, Tux II Gurdas Beri	II	31.10.2000	3,51,75
22	Smt. Ahle Lata Gurdas Beri T'nerkul	II	31.08.04	1,14,120
23	Smt. Sameer Devi 4-86, Gurdas Beri	I	31.1.03	2,09,810
24	Sh. Ramosh	I	31.5.02	1,74,600

45,62,190

28 E, Harni Nagar

13	Smt. Rukhsa Mehra 18-A Rajawade Garden	II	31.7.2005	17,13
14.	Sh. Shyam Silekh 595, Gulab Bagh	I	28.2.05	44,92
15.	Sh. Sodhu Rsm 1399, Kalyanwas	I	31.05.03	1,18,2
16	Smt. Tulsi Devi 1029, Gulab Bagh	II	31.8.05	59:
17.	Sh. Meh. Rsm 841, Gulab Bagh	I	30.6.08	8,82
18	" Om Prakash 841, Gulab Bagh	I	31.10.05	11,67-
19	Sh. Nageshwar Kumar 206, Sindhera Kothi	II	30.06.05	15,585
20	Sh. Birendra Singh	II	30.6.07	19,933
21	Sh. Syed Ahmed Ali 1253, Type II Gulab Bagh	II	31.10.2000	3,51,75
22.	Smt. Asha Leela Gopalak Tinnerpur	III	31.08.04	1,14,120
23.	Smt. Samee Devi 486, Gulab Bagh	I	31.1.03	2,09,81.
24	Sh. Ramosh	I	31.5.02	1,77,4,608

45,62,190

Para 2: Outstanding amounting to Rs. 5,39,76,857 on account of Principal and Interest to the scheme of Housing Loan.

The schemes of grant of loan under various categories of Housing Loss Scheme viz. village EWS, LIG and MIG was started in 1955 and was discontinued in 1983. Under the scheme 22194 persons were granted loan out of which 4233 persons are yet to return the loan amount and interest on delay. The latest position of outstanding dues (Principal and Interest) as on 31st March 2006 is as under: *Out standing dues*

Sl. No	Name of scheme	Principal in Rs.	Interest in Rs.
1	MIG Normal	5,22,268	31,87,319
2	MIG Equated	1,51,165	1289,406
3	LIG Normal	30,975	206416
4	LIG Equated	7,51,682	5688721
5	Village Normal	7,76,5259	31,61,2686
6	Village Equated	411122	23,59,838
		9632471	44344386

In this year 2005-06 an amount of Rs. 5,06,598 as principal/interest was recovered by the Department. On perusal of the file of Housing Loan branch it was gathered that this recovery of loan amount is inadequate inspite of efforts made by the Department. Delhi Financial corporation (DFC) is also take up the work of recovery of loan which has the requisite experience in the *field* of recovery of loan.

Land & Building Department is spending a lot of amount on the salary allowances and other misc. expenditure on the employees and maintenance of housing loan branch. An approx. budget of Rs. 31.23 lakh unspent during 2005-06 where as the recovery position was not improving with the passage of time taken chance of recovery become remote.

Necessary measures may be taken to recover the Government money under intimation to audit.

PWD

Para 3: Non recovery of Rs. 1,33,024 (Balance amounts) collected by DDA on earnest money

During the review of above noted para and reply furnished in the Department it was not noticed that in the year 2001. DDA on behalf of PWD had disposed off 14 shops out of 40 shops located in 7 subways across Delhi on 99 years lease basis. The total bid amount was Rs. 74,42,602. The earnest money ^{deposited by the highest bidder} was Rs. 18,86,400 on 25%. The Department vide his letter No. F4279/2002/PWD/04-05 dated 6.12.2004 written to DDA regarding refund of earnest money for disposal of PWD shops under subway tendered in the month of November 2001 and March 2002. ✓

However, as per reply given by the department Rs. 17,15,648 had been recovered from DDA on 27.5.05 but the remaining amount Rs. 1,33,024 had not been recovered from DDA till date. The balance amount may be recovered from DDA under intimation to audit.

Para No. 4: An amount of Rs. 14,03,83,842 being the balance of lapsed cheques not taken into cash Bank of Revolving fund. Finance Branch.

During scrutiny of reconciliation of the figures of cash ^{book} with the figures of Reserve Bank of India pertaining to PLA (Revolving fund) revealed the following cheques were issued many years ago but these cheques were not presented for payment till date of audit as per details mentioned below:

Sl. No	Cheque No.	Date of issue	Amount
1	178620	9.11.07	35,59,090
2	072398	1.9.93	3,42,24,775
3	072400	8.9.93	2,93,48,475
4	095502	14.9.93	5,79,12,128
5	286406	10.9.96	1,53,39,374
			<u>14,03,83,842</u>

Despite being pointed out by audit in the previous Inspection Report the irregularity still persists. If timely action on the audit observation has not been taken the purpose of the audit gets defected. In this connection AM No. 19 dated 2.6.06 was issued to the department but the reasons for not presenting these cheques for payment has not furnished by the department till date. As such, immediate action may be taken to rectify the above lapses.

(10)
Finance Branch

Para 5: Heavy balance of Rs. 53,20,96,733 lying with the Land & Building Department

Reconciliation statement as on 31.3.06 submitted by the Finance Branch Shows that some departments deposited the amount with the land & building department against the demand of land compensation. However the amount still lying with the land & building in the revolving fund of the department. The details are given below:

Sl. No	Name of Deptt.	OB as on 31.03.05	Receipt (2005-06)	Payment (2005-06)	Balance as on 31.3.06
1	DDA	631526327	9237455568	9867080753	1901142
2	MRTs	--	314822713	300036901	14785812
3	Slum & JJ	9572602	1095357	2696936	7971023
4	Rural Dev.	371032647	--	--	331032647
5	Urban Dev.	86200000	--	--	86200000
6	NDMC	992514	--	--	9925214
7	SDM(104000	--	--	104000
8	MCD	32638222	308701	308701	32638222
9	DJB	7500669	14049128	14049128	7500669
10	PWD	20765503	--	20765503	--
11	DSIDC	38004	--	--	38004
		1169303188			53,20,96,733

The amount may be transferred to the concerned LACs so that the amount may be disbursed to the land owners and to avoid the payment of interest at the rate of 15% on belated period.

Para 6: Non observance of conditions of Grant-in-aid work Rs. 90.00 crores during 2003-04 to 2005-06 framed by the L&D Department. Planning

During scrutiny of records/files relating to the Plan Scheme "Contribution to NCR Development Fund" it came to notice tht the land and building department (Planning Branch), New Delhi had sanctioned Rs. 30.00 crore during 2003-04 to 2005-06 vide sanction No. ~~F12~~ (105)2002/L&B/Plg/28040 dated 31.3.04 Rs. 30.00 crore during ~~2003-04~~

(17)
Planning

~~2004-05~~ vide sanction No. F.12 (105)2002/L&B/Pla/28040 dated 31.3.04. Rs. 30.00 crore during 2004-05 vide sanction No. F.12(105)/2002/L&B/Pla/22027 dated 24.3.05 and Rs. 30.00 crore during 2005-06 vide sanction No. F12(105)2002/L&B/Pla/Pt. V 14787-806 dated 9.3.06 to the national capital Region Planning board subject to the under mentioned conditions.

Concluded in MO-1

The above amount shall be utilized in consultation with the Govt of Delhi for joint venture project relating to Delhi to be undertaken by NCR Planning Board.
Condition No. 4

The NCR Planning Board would submit the utilization certificate and audited statement of accounts to the land & Building Department Govt of Delhi within a period of 09 months from the close of the financial year and further amount would be related on receipt of these documents.

In this connection the following audit observations were made:

1. When the grant was sanctioned during the last day/Ind or last week of the financial year 2003-04 to 2005-06, then how could the amount be spent in the financial year for which the grant was released. / It is obvious that the grant released during 2003-04 would be spent during 2004-05. Hence late release of grant in aid in the last week of the financial year or on last day viz 31st March of the financial year is not in order and is contravention of the conditions of grants-in-aid.
2. Similarly utilization certificate and audited statement of accounts of in respect grants-in-aid received by the NCR Board are required to be submitted within a period of 9 months from the close of the financial year by the Board to the land & Building Department when the grant is not utilised within the financial year for which it was meant for then how can the utilization certificate can be submitted. This provisions contained in condition No. 4 all also not followed by the Board due to late release of Grants-in-aid by the land & building Department.

Para 7: **Outstanding of contingency advances of Rs. 7,67,122.**

DDO

D.D.O.

During the scrutiny of contingency advance register of the department, it was observed that some advances were drawn in anticipation of permanent. Out of which the following advances were outstanding as on 31st May 2006 as detailed below:

Sl. No	Bill No. & Date	Name of the firm	Amount Rs.	Purpose
1.		BPCCL	3816 (Balance Amt)	POL
2	541 dt. 22.10.02	M/s NICSI	6,96,240	Computer
3	422 dt. 16.8.04	Ms National Information Centre	62066	Computer
4	15F dt. 14.3.06	Registrar General Delhi High Court	5000	Court case
		Total	7,67,122	

Early efforts for the adjustment of the above advances may please be made under intimation to audit.

General Branch.

Para 8: Non return of computer items by the officers on transfer from land & building

Scrutiny of the Non-consumable register of stock of land & building Department revealed that the computer items were issued to the officers at their residence for use but were not returned after leaving the dept on Transfer till date.

Some illustration are given below:

Sl. No	Page No. NCR	Date of Issue	Name of officer	Item No.	Price if given	Remarks
1	154	8.6.2004	LG House	Internal Modems	--	
2	155	Feb. 03	Sh. TT Joseph		--	
3	153	8.6.04	LG House	700 UPS	9230.00	
4	161	28.12.04	K.S. Mehra Secy., L&B PWD	Computer system	65,650	

The equipments issued to the officers, LG House may be got received back other wise recovery may be got effected now under intimation to audit.

22
General

The General condition of the accounts of the Land & Building Department for the period 2005-06 was found to be satisfactory subject to the observations made in the Inspection Report.


The Inspection Report has been prepared on the basis of information furnished and made available by the Department. The office of the AG (Audit) Delhi, New Delhi disclaims any responsibility for any misinformation and/or non information on the part of auditee.

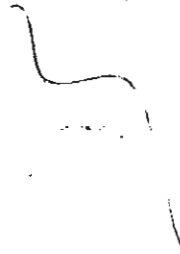

Sr. Audit Officer

(23)

Test Audit Note

Test Audit notes which could not be settled on the spot, Replies/compliance of TANs—may be submitted the time of next audit.


SOMMO



1979 No. of Delay is disposed of

No. DL-6C14-8054.

Gen Poraweh

(24)

Scrutiny of file No. 4(13)/98/495/

Chronol revealed that the vehicle No. DL-6C4-8054 was declared condemned for disposal by

the Condemnation Board in August 2005. The above vehicle was, however still pending for disposal auction. As with the passage of time the condition of the vehicle would further deteriorate and the disposal of

the same would not be advantageous to the Government revenue, immediate steps may please be taken for early disposal auction of the vehicle and the sale proceeds credited to Government revenue under intimation to audit.

As per Provisions of Rule 1/2 of General Financial Rules, an inventory of the dead-stock should be maintained in all the Govt. offices in a form prescribed by the "Head of Department" subject to such general directions may be issued by the concerned departments of the Central Government of the Administrator as the case may show the number received, the number disposed of (by transfers, loss sale etc) and balance in hand for each kind of article.

Further, notices of dead stocks should be verified at least once a year and the result of verification recorded in the inventory. All discrepancies noticed should be properly investigated and brought to account immediately. So that the inventory may represent the true account.

It was, however, noticed during the course of an audit that in such inventories were maintained by the departments in the absence of which proper placement of all such stocks and cases of any loss or pilferage of stocks could be ensured in audit.

The inventories of all the dead-stock items may be prepared to ensure proper placement of all the stocks and to have a safe guard against any loss or pilferage of the stocks under intimation to audit.

As per Rule 116 (i) of G.F.R. a physical verification of all the stores shall be made at least once in every year under rules prescribed by the "Head of Department" subject of such general directions as may be issued by the concerned department of the Central Government or the Administrator as the case may be and subject to condition that the verification is not entrusted to a person.

- (i) Who is the Custodian, The Ledger-keeper or the Accountant of the store to be verified or who is a non of or is employed under the Custodian, the Ledger keeper or the Accountant, or
- (ii) Who is not conversant with the classification of stores to be verified.

Test check of records relating to store items revealed that no physical verification has been conducted since long.

Immediate steps may please be taken for the physical verification of all the stores and results intimated to audit.

Also the articles declared condemned/unseizable,
as a result of physical verification, may please be disposed
off immediately and sale proceeds credited to
Government revenues under intimation to audit.