

**Office of the Accountant General (Audit) Delhi
AGCR Building, I.P. Estate, New Delhi-110002.**

**Inspection Report on the accounts of the Office of the Divisional Commissioner 5,
Sham Nath Marg, Delhi for the period April 2009 to March 2010.**

Part-I

A. Introduction

(i) General

The accounts of the office of the Divisional Commissioner, 5 Sham Nath Marg, Delhi for the period April 2009 to March 2010 were test checked by a local audit party of the office of the Accountant General (Audit) Delhi consisting of Sh. Pankaj Kumar, Sr. Audit Officer(from 26.4.2010), Smt. Gowri Sivaraman, AAO, Sh. Kushal Pal Singh, AAO, Sh. Rajiv Kumar, Sr. Auditor w.e.f. 20.4.2010 to 3.5.2010 (10 working days).

(ii) General set up and activities

The Department of Revenue under GNCTD is headed by the Divisional Commissioner Secretary (Revenue). The department has been divided into nine districts headed by Deputy Commissioner and assisted by a Senior Officer designated as Additional District Magistrate. Each district has been divided into three sub division headed by Sub Divisional Magistrates, hence there are 27 SDM'S looking after the functioning of the department. All the SDM's report to the ADM and in certain cases direct to the Deputy Commissioner who in turn reports to the Divisional Commissioner. This office mainly deals with the activities relating to the organizing of various functions of Kanwar Camps , Kailash Mansarovar Yatra, Urs Mela, Phool Walon Ki Sair, Chhat Pooja etc. The department also makes arrangement for night shelters for homeless people in winter season .The department also deals for E-stamping for non-judicial and judicial stamps, cancellation of stamps and their refund.

The following officers/official have held the charge of the respective posts indicated below for the period of audit.

Head of Office

Sr. No.	Name & Designation	Period
1	Sh. Vinay Kumar, DANICS/ADM(HQ)	1.4.2009 to till date

DDO

1	Sh. I.J.S. Chawla, Sr. A.O.	1.4.2009 to 8.2.2010
2	Sh. Mohinder Kumar, AAO	9.2.2010 to till date

Cashier

1	Sh. Dig Vijay Singh, UDC	1.4.2009 to 2.8.2009
2	Sh. D.K. Tanwar, UDC	3.8.09 to till date

(iii) Internal Audit

Internal Audit of the accounts of the office of the Divisional Commissioner has been conducted up to the year 2008-09. The report was not furnished to audit.

(i) Budget allotment and expenditure

The details of Budget allotment and actual expenditure incurred during the year 2009-10 are as under:-

Year	Budget allotted (In Rs.)		Actual expenditure (In Rs.)	
	Non Plan	Plan	Non Plan	Plan
2009-10	42,12,25,000	8,18,00,000	39,71,80,940	7,14,75,949

Part - I - B.

Position of obl. outstanding paras.
As per list attached.

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Sl. No	Para No. & Year	Brief of Para	Remarks
1.	01/2000-01	Unauthorised illegal retention of money to the tune of Rs. 71.71 Laacs	597A Para stands
2	02/ - do -	Irregular retention of Government fund to the tune of Rs. 313 Lakh	- do -
3	04/-do-	Discrepancy of Rs. 20.94 Lakh in Cash Book	- do -
4	05/-do-	Avoidable loss of Rs. 73.46 Lakh on account of payment of DVB for loan violation and loss power factor charges.	- do -
5	06/-do-	Irregular/wasteful expenditure incurred on refugee camps worth Rs. 22.84 Lakh	- do -
6	07/-do-	Mis-appropriation of Government money	- do -
7	08/-do-	Non-recovery of TDS to excess to contractor to the tune of Rs. 53601.	- do -
8	11/-do-	Recoverable amount of Rs. 18.30 Lakh in respect of Licence fees of parking lots.	- do -
9	14/-do-	Irregular payment of OTA for Rs. 28120 to dues.	- do -
10	16/-do-	Irregular payment of sanction of Rs. 55400 for purchase of personal computers.	- do -
11	17/-do-	Excess amount of Rs. 41206 as bonus paid to MCD	- do -

			Remarks
12	01/2003-05	Purchase of Cash counting machines without justification Rs. 14.15 Lakh	Para stands 597A
13	01/2005-06	Inadmissible payment for Rs. 11895 on account of telephone reimbursement to Shri D.C. Kodwal.	do -
14	04/2005-06	Release of Grant-in-Aid to Delhi Haj Committee.	do -
15	01/2007-08/Pt.II A	Double payment of Rs. 8321106 to Delhi Jal Board.	do -
16	02/2007-08/Pt.II B	Irregularities in award of work relating to 150 th anniversary of India first War of Independence.	do -
17	03/2007-08	Non-verification of payment of catering charging amounting to Rs. 1,73,32,788.	do -
18	04/-do-	Irregular payment to Shree Gujrati Samaj Rs. 1.35 Lakh	do -
19	07/-do-	Delay deposit of Government receipt into Government Accounts	do -
20	05/-do-	Non-recovery of Licence Fee of Rs. 1,75,560/-	do -
21	05(A)/-do-	Outstanding contingent advances Rs. 3.91 Crore	settled
22	01/Pt.II-A/08-09	Irregular payment of electricity bills Rs. 27.98 Lakh	Para stands
23	02/08-09	Extra avoidable expenditure Rs. 19.81 Lakh due to coloured Advertisement.	do -
24	01/Pt.II-B/08-09	Avoidable expenditure on payment of electricity bills Rs. 18040/-	settled

			Remarks
25	02/2008-09	Suspected payments made for and electrical items at Fire Camp for Rs. 3.69 Lakh.	Para stands
26	03/-do-	Outstanding contingent advance of Rs. 1.21 Crores.	Settled
27	04/-do-	Non-deduction of TDS amounting to Rs. 39094/-	Para stands
28	05/-do-	Non-surrender of savings Rs. 3464.32 Lakh.	Settled
29	06/-do-	Non-recovery of Festival Advance Rs. 6000/-	Para stands
30	07/-do-	Non-recovery of GPF advance Rs. 28000/-	do-
31	08/-do-	Suspected payment for tentage for Urs. Camp for Rs. 1.66 Crores	do-
32	09/-do-	Irregular payment for Newspapers for Rs. 10142/-	Settled
33	10/-do-	Unauthorised journey performed-Recovery thereof for Rs. 1,22,094/-	Para stands
34	11/-do-	Private journey performed Recovery thereof for Rs. 58194/-	do-
35	12/-do-	Irregular expenditure on Chhat Pooja Rs. 55.51 Lakh	do-
36	1 Part-I-C/-do-	Non-production of records.	Settled