

**Office of the Pr. 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 2010 to  
March 2011.**

**Part-I**

**A. INTRODUCTION**

**(i) General**

The accounts of the office of the Divisional Commissioner, 5 Sham Nath Marg, Delhi for the period April 2010 to March 2011 were test checked by a local audit party of the office of the <sup>Principal</sup> Accountant General (Audit) Delhi consisting of Sh. Sudip choudhary, Sr. Audit Officer, Sh. Sanjeev Kumar, AAO,(2 days) Sh. Raj Kumar, AAO,(2 days) Sh. Satvir , Sr. Auditor w.e.f. 23.12.2011 to 10.01.2012 (13 working days).

**(ii) General set up and activities**

The Department of Revenue under Delhi Administration 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 is mainly deals with the activities relating to the organizing of various functions of Kanwar Camps , Kailash Mansarovar Yatra, Urs Mela, Phool Walon Ki Sair, Chat 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,<br>DANICS/ADM(HQ)                                    | 1.4.2009 -7.5.2010         |
| 2       | Sh. Kuldip Singh<br>Ganger, Addl. Secretary<br>(Revenue)-cum-ADM (HQ) | 08.05.2010 to till<br>date |

**DDO**

|   |                         |                       |
|---|-------------------------|-----------------------|
| 1 | Sh. Mohinder Kumar, AAO | 1.4.2010 to 12.12.10  |
| 2 | Sh. Sudhir Verma, A.O.  | 13.12.10 to till date |

**CASHIER**

|   |                      |                       |
|---|----------------------|-----------------------|
| 1 | Sh. D.K. Tanwar, UDC | 1.4.2010 to 31.3.2011 |
|---|----------------------|-----------------------|

**STORE KEEPER**

|   |                               |                           |
|---|-------------------------------|---------------------------|
| 1 | Sh. Rajeev Kumar Gupta<br>UDC | 1.4.2010 to<br>10.2.2011  |
| 2 | Sh. Pawan kumar, LDC          | 11.2.2010 to till<br>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.

**(iv) BUDGET ALLOTMENT AND EXPENDITURE**

The details of Budget allotment and actual expenditure incurred during the year 2010-11 are as under:-

| Year    | BUDGET ALLOTTED (IN RS ) |              | ACTUAL EXPENDITURE (IN RS.) |             |
|---------|--------------------------|--------------|-----------------------------|-------------|
|         | Non Plan                 | Plan         | Non Plan                    | Plan        |
| 2010-11 | 42,18,31,000             | 12,43,00,000 | 31,69,59,392                | 6,33,42,252 |

(v) LIST OF PARA Outstanding :-

| Sl. No. | Year of IR | Para No.   | Brief of Para  | Status                         |
|---------|------------|------------|--|--------------------------------|
| 1.      | 2000-2001  | 1          | Unauthorized illegal retention of money to the tune of Rs. 71.71 lakh  | No reply received para stand   |
| 2.      | -do-       | 2          | Irregular retention of Govt. fund to the tune of Rs.313 lakh   | -do-                           |
| 3.      | -do-       | 4          | Discrepancy of Rs.20.94 lakh in cash book  | -do-                           |
| 4.      | -do-       | 5          | Avoidable loss of Rs. 73.46 lakh on a/c of payment of DVB for load violation and loss power factor charges   | -do-                           |
| 5.      | -do-       | 6          | Irregular / wasteful exp. Incurred on refugee camps worth Rs.22.84 lakh                                      | -do-                           |
| 6.      | -do-       | 7          | Misappropriation of Govt. money  | -do-                           |
| 7.      | -do-       | 8          | Non recovery of TDS to excess to contractor to the tune of Rs.53601/-  | -do-                           |
| 8.      | -do-       | 11         | Recoverable amount of Rs.18.30 lakh in respect of License fees of parking lots                               | -do-                           |
| 9.      | -do-       | 14         | Irregular payment of OTA for Rs.28120/- to dues  | -do-                           |
| 10.     | -do-       | 16         | Irregular payment of sanction of Rs.55400/- for purchase of personal computers                               | -do-                           |
| 11.     | -do-       | 17         | Excess amount of Rs.41206/- as bonus paid to MCD   | -do- ?                         |
| 12.     | 2003-05    | 1          | Purchase of Cash counting machines without justification Rs.14.15 lakh                                       | -do- 1.1.29                    |
| 13.     | 2005-06    | 1          | Inadmissible payment for Rs.11895/- on a/c of telephone reimbursement to Shri DC Kodwal                      | -do-                           |
| 14.     | 2005-06    | 4          | Release of Grant-in-Aid to Delhi Haj Committee   | -do-                           |
| 15.     | 2007-08    | Pt. II A 1 | Double payment of Rs.8321106/- to Delhi Jal Board  | -do-                           |
| 16.     | -do-       | Pt. II B 2 | Irregularities in award of work relating to 150 <sup>th</sup> anniversary of India first War of Independence | -do-                           |
| 17.     | -do-       | 3          | Non verification of payment of catering charging amounting to Rs.17332788/-                                  | -do-                           |
| 18.     | -do-       | 4          | Irregular payment to Shri Gujrati Samaj Rs.1.35 lakh   | -do-                           |
| 19.     | -do-       | 7          | Delay deposit of Govt. receipt into Govt. receipt into Govt. A/cs  | -do-                           |
| 20.     | 2008-09    | 2          | Suspected payments made for and electrical items at Fire Camp for Rs.3.69 lakh                               | Reply not furnished para stand |
| 21.     | -do-       | 4          | Non deduction of TDS amounting to Rs.39094/-   | -do-                           |
| 22.     | -do-       | 6          | Non recovery of Festival Advance   | -do-                           |

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|     |         |                          |  |  |
|-----|---------|--------------------------|--|--|
| 23. | -do-    | 7                        | Rs.6000/-<br>Non recovery of GPF advance<br>Rs.28000/-   | -do-   |
| 24. | -do-    | 8                        | Suspected payment for tent age for<br>Urs. Camp for Rs.1.66 crore  | -do-   |
| 25. | -do-    | 10                       | Unauthorized journey performed<br>recovery thereof for Rs. 122094/-  | -do-   |
| 26. | -do-    | 11                       | Unauthorized journey performed<br>recovery thereof for Rs. 53194/-   | -do-   |
| 27. | -do-    | 12                       | Irregular exp. On Chhat Pooja<br>Rs.55.51 lakh   | -do-   |
| 28. | 2009-10 | Pt. II B<br>1            | Unfruitful expenditure of Rs.4.62<br>lakh on supply of publication material<br>for Kanwar Camps  | Reply not furnished para stand   |
| 29. | -do-    | 2                        | Irregular exp. Of Rs.13.97 lakh of<br>additional quantity supplied by the<br>firm  | -do-   |
| 30. | -do-    | 3                        | Unauthorized exp. of Rs.14.85 lakh<br>on Urs. Transit Camp   | -do-   |
| 31. | -do-    | 5                        | Excess payment amounting to Rs.<br>52,909 due to wrong pay fixation<br>under 6 CPC   | No reply received para is stands.  |
| 32. | -do-    | 6                        | Recovery of Pay & Allowances paid<br>in excess due up gradation under<br>ACP in the same Grade Pay<br>amounting to Rs.41822                                | No reply received para is stands.  |
| 33. | -do-    | <del>9(a)</del><br>9 (b) | Avoidable exp. of Rs.1.54 lakh on<br>advertisement of inaugural ceremony<br>Unauthorized payment of Rs.26,195<br>for publishing in unapproved<br>newspaper | Para(a) Deptt. has stated that size of<br>advertisement was approved and<br>directed by C.M. Office. In view of<br>the position explained, para is<br>recommended for dropped.<br>Para(b) Reply not furnished para<br>stand. |

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List of Para settled:

| Sl.No. | Year of LR | Para No.    | Brief of Para  |
|--------|------------|-------------|--|
| 1      | 2007-08    | 5           | Non Recovery of Lic. fee Rs 1,75560  |
| 2      | 2008-09    | Part II A 1 | Irregular payment of electricity bills Rs.27.98 lakh                           |
| 3      | 2009-10    | Part II A 1 | Avoidable extra Expenditure of Rs.13.27 lakh due to coloured advertisement     |
| 4      | -do-       | 4           | Avoidable extra exp. Of Rs. 74,000/- on advertisement                          |
| 5      | -do-       | 7           | Short recovery of income tax amounting to Rs.13094/-                           |
| 6      | -do-       | 8           | Irregular payment of TA amounting to Rs.47000                                  |
| 7      | -do-       | 10          | Outstanding contingent advances of Rs.3.43 crore                               |
| 8.     | -do-       | 9(a)        | Avoidable expenditure of Rs. 1.54 Lakh on advertisement of inaugural Ceremony. |