

136/C

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, Govt. of NCT of Delhi, Revenue Department, 5 -Sham Nath Marg, Delhi-54 for the period April 2011 to March 2014.

Part-I

(A) Introductory

(i) General

The accounts of the Office of the Divisional Commissioner, Govt. of NCT of Delhi, Revenue Department, 5 Sham Nath Marg, Delhi-54 for the period April 2011 to March 2014 were test checked by a local audit party of the office of the Pr. Accountant General (Audit) Delhi consisting of Sh. Jai Prakash, Sr. Audit Officer, Sh. Del Chand, AAO and Sh. Ashok Kumar Sharma, Sr. Auditor w.e.f.27.11.2014 to 19.12.2014 (17 working days).

The following Officers/Officials have held the charge of the post(s) for the period mentioned against their names during the period of Audit.

Sl.No.	Name and Designation	Period
Head of Department		
1.	Sh. Vijay Dev, Divisional Commissioner	1.03.2011 to 13.09.2012
2.	Sh. Daram Pal, Divisional Commissioner	14.9.2012 to 30.08.2014
3.	Sh.Gyanesh Bharti, Divisional Commissioner	1.09.2014 to 25.11.2014
4.	Sh. S.N. Sahai, Divisional Commissioner	26.11.14 to till date
Head of Office		
1.	Sh. K.S. Gangar, ADM	1.03.2011 to 29.05.2013
2.	Mohd. A. Abid, ADM	30.5.2013 to 07.02.2014
3.	Sh. P.R. Kaushik, SDM	24.2.2014 to till date
Drawing and Disbursing officer		
1.	Sh. Sudhir Verma, Sr. A.O	1.03.2011 to 31.12.2013
2.	Sh. Ashok Kumar Sharma, A.O	1.01.2014 to 17.09.2014
3.	Sh. J.P. Sharma, AAO	18.9.2014 to till date
Cashier		
1.	Sh. Devender, UDC	1.03.2011 to 11.07.2011
2.	Sh. Amar Singh, LDC	12.7.2011 to 31.07.2014
3.	Sh. Vijender Singh, LDC	1.08.2014 to till date

(ii) General set up and activities

The Department Revenue under Delhi Administration is headed by the Divisional Commissioner/Pr. Secretary(Revenue). The department was initially divided into nine districts, but now it is divided into eleven districts, headed by Deputy Commissioner/District Magistrate and assisted by a Senior Officer designated as Additional District Magistrate. Each district has been divided into three Sub Divisions, which are headed by Sub Divisional Magistrates. Hence there are 33 SDMs looking after the functioning of the districts plus 5 SDMs are looking after the functioning of the headquarter. All the SDM's report to the ADMs 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, registration of marriages, issuance of caste certificates(SC/ST/OBC), income certificates, Domicile Certificate, Nationality Certificate, Solvency

135/C

Certificate by the SDM/Tehsildars in the time bound matter as per e-SLA. etc. Revenue Department has also been entrusted with new responsibilities like Disaster Management, Flood Control, Census, PGMS, Central Ground Water Authority, Child and Bonded Labour, Coordination with RWAs, Bhagidari and other Schemes, Districtal Development Committees, SECC and Inspection of developmental works. It also been looking after the urgent and time bound works related to various types of court cases in the Supreme Court, Delhi, High Court, CAT, LAC Cases, Revenue Cases, Recovery Cases. The department also deals with E-stamping for non-judicial and judicial stamps, cancellation of stamps and their refund.

(iii) Budget Allotment and Expenditure

The details of Budget allotment and actual expenditure incurred during the year 2011-12 to 2013-14 are as under:-
(Rs in lakh)

Year	Budget Allotment		Actual Expenditure	
	Non Plan	Plan	Non Plan	Plan
2011-12	7269.35	3606.00	6864.75	2811.69
2012-13	141042.00	8014.60	130252.65	6162.49
2013-14	101914.00	8807.00	97308.76	7004.25

iv) Internal Audit

Internal Audit of the accounts of the office of the Divisional Commissioner has been conducted up to the 2012-13 by the Directorate of Audit, Govt. of NCT of Delhi.

(B) Review of old outstanding objections pertaining to previous Inspection Reports

Sl No.	Year of IR	Para No	Brief of para	Comments of I.O.	Comments of Sr. A.O. Hqtrs	Comments of Sr. DAG (GS)
1.	2000-2001	1	Unauthorized illegal retention of money to the tune of Rs. 71.71 lakh	Reply not furnished, para stands		
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	-do-		

134/1

			Rs.55400/- for purchase of personal computers			
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-		
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 th 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	-do-		
21.	-do-	4	Non deduction of TDS amounting to Rs.39094/-	-do-		
22.	-do-	6	Non recovery of Festival Advance Rs.6000/-	-do-		
23.	-do-	7	Non recovery of GPF advance Rs.28000/-	-do-		
24.	-do-	8	Suspected payment for tent age for Urs. Camp for Rs.1.66 crore	-do-		
25.	-do-	10	Unauthorized journey performed recovery thereof for Rs. 122094/-	-do-		
26.	-do-	11	Unauthorized journey performed recovery thereof for Rs. 58194/-	-do-		
27.	-do-	12	Irregular exp. On Chhat Pooja Rs.55.51 lakh	-do-		
28.	2009-10	Pt. II B 1	Unfruitful expenditure of Rs.4.62 lakh on supply of publication material for Kanwar Camps	-do-		
29.	-do-	2	Irregular exp. Of Rs.13.97 lakh of additional quantity supplied by the firm	-do-		
30.	-do-	3	Unauthorized exp. of Rs.14.85 lakh on Urs. Transit Camp	-do-		
31.	-do-	5	Excess payment amounting to Rs. 52,909 due to wrong pay fixation under 6 CPC	-do-		
32.	-do-	6	Recovery of Pay & Allowances paid in excess due up gradation under ACP in the same Grade Pay amounting to Rs.41822	-do-		
33.	-do-	9(b)	Unauthorized payment of Rs.26,195 for publishing in unapproved newspaper	-do-		
34	2010-11	Pt. II	Irregular payment of electricity bills	-do-		

133/c

		B-1	Rs. 50.38 lakhs.			
35	-do-	2	Non recovery of Licence fee relating to allotment of chamber to Rs. 2.17 lakhs	-do-		
36	-do-	3	Outstanding contingent advances of Rs.4.32 crore	-do-		
37	-do-	4	Short recovery of income tax amounting to Rs. 14168/-	-do-		
38	-do-	5	Recovery of licence fee amounting to Rs. 58204/-	-do-		
39	-do-	6	Short recovery of DGEHS contribution amounting to Rs. 23770/-	-do-		
40	-do-	7	Non-production of records	-do-		

Persistence Irregularities

Nil