



भारतीय लेखा तथा लेखापरीक्षा विभाग
INDIAN AUDIT & ACCOUNTS DEPARTMENT
महानिदेशक लेखापरीक्षा का कार्यालय (केन्द्रीय), मुंबई
O/o the DIRECTOR GENERAL OF AUDIT
(CENTRAL), MUMBAI



C-25, Audit Bhavan, Bandra Kurla Complex, Mumbai- 400 051
e-mail – pdacentralmumbai@cag.gov.in

क्रमांक.म.नि.ले.प(के)/सी.एंड.ए.बी./IR-07(03.06.19)/ 746

दिनांक: - 17/01/2024

सेवा में,

राष्ट्रीय मृदा सर्वेक्षण एवं भूमि उपयोग नियोजन ब्यूरो,
पोस्टल कॉलोनी, अमरावती रोड, नागपुर- 440033

विषय: Interim Reply /Closure Intimation 01.04.2017 to 31.03.2018
सन्दर्भ: Mail from ashwani.garg@icar.gov.in, dated: 12.10.2023

महोदय/महोदया,

कृपया उपर्युक्त विषय पर बकाया पैरा के उत्तरों से संबंधित पत्र देखें, उत्तरों की जांच की गई है और पैरा के अनुसार स्थिति नीचे दी गई है:

	SUBJECT	REMARK
1. पैरा/आई.आर. को बंद समझा जाए।	Para-3(2019-20): Payment of Electricity Charges at higher rate in respect of Scientist Home.	
2. आपके कार्यालय से आगे की रिपोर्ट प्रतीक्षित है कृपया उसे यथाशीघ्र प्रेषित करें। पैरा बनाए रखा जा रहा है।	PART-II-B Para-1(2019-20): Excess payment of Rs 62.36 lakh as Electricity Charges due to charging of higher rate of electricity charges than applicable. Para-2(2019-20): Non-recovery of electricity of charges on actual basis from occupants of Residential quarters resulting loss of Rs 6.15 lakh.	Para is retained. Further progress may be furnished. Para is retained. Further progress may be furnished.
3. पैरा को बंद समझा जाए परंतु अगले लेखापरीक्षा के समय मामले की जांच की जायेगी।	Para-1(2016-17): Discrepancies in the award of contract for security Service for Rs. 51.29 lakhs.	

यह आपकी जानकारी और आवश्यक कार्रवाई के लिए है।

Remark: Detail of Para-4 subject may be intimated, such as subject and year of objection.

112
CAO/CAO

भवदीय

अश्वनी

व. ले.प.अ./ ना.एवं स्वा.नि.



Indian Council of Agricultural Research

Krishi Bhawan, Dr. Rajendra Prasad Road, New Delhi – 110 001

F. No.: Fin. /8-2/2011-IU

Dated: 20.07.2021

To,

The Dy. Director/C&AB,
Office of the Director General of Audit (Central),
C-25, Audit Bhawan, Behind Income Tax Bldg.,
Bandra, Kurla Complex,
Mumbai – 400 051

Sub: Audit Para 2.1 of CAGs Report No 16 of 2011-12 regarding "Injudicious release of funds" in National Bureau of Soil Survey, Nagpur

Sir,

This has reference to your letter number DGA(C)/C&AB/DP/ATN/NBSS (2012)/2020-21/156 dated 21.06.2021 on the subject cited above.

2. The requisite reply/ATN to the said Audit Para received from National Bureau of Soil Survey and Land Use Planning, Nagpur is enclosed herewith with necessary annexure for kind consideration and necessary action at your end. It is requested that the Para may be considered to be dropped.

Yours faithfully,
Sd/-
(G.P. Sharma)
Director (Finance)

Encl: As above

Copy to:

- i) DDG (NRM), KAB-II, Pusa, New Delhi for information.
- ii) The Director, NBSSLUP, Nagpur –The institute should have an effective internal mechanism to ensure judicious release of funds in future.

(A)

(G.P. Sharma)
Director (Finance)

CAO/SFAO
for n-a at (A) above

28/7/21



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E-mail : director.nbsslup@icar.gov.in; bsdwivedi@yahoo.com

Dr. B.S. DWIVEDI

FNAAS, FISSS, FNABS

Director

NBSS&LUP/DP/

To,
The Director (Finance)
ICAR
Krishi Bhawan
New Delhi-110001

116-2063

09/07/2021

Subject: ATN on the Para 2.1 of CAGs Report No 16 of 2011-12 regarding "Injudicious release of Funds" in National Bureau of Soil Survey, Nagpur.

Sir,

Please refer to email of Inspection Unit dated 28.06.2021 wherein final ATN was required to be sent. The ATN is as follows:

Details of Para	Action Taken
The Central Public Works Department's (CPWD) instructions for deposit works stipulate that the client department needs to deposit 33.33 per cent of the estimated cost of the work as an advance to CPWD, which is to be retained by CPWD for adjustment against the last portion of the estimated expenditure. Thereafter, expenditure incurred is to be reimbursed based on progress of the works. Indian Agricultural Research Institute (IARI), a constituent unit of ICAR, allotted and transferred three acres of land in January 1995 for the regional center in New Delhi of National Bureau of Soil Survey and Land Use Planning (NBSS&LUP), Nagpur for construction of residential quarters (1.5 acres) and office-cum-laboratory building (1.5 acres) in its campus at New Delhi. ICAR accorded two administrative approvals; one in February 2000 for construction of 18 residential quarters at an estimated cost of Rs 78.40 lakh; and another in February 2001 for construction of office-cum-laboratory building at an estimated cost of Rs 1.46 crore. Both the works were entrusted to the CPWD as deposit work. Audit scrutiny revealed the following:	The amount of Rs 52.26 lakhs deposited to CPWD for the construction of residential Quarter was returned by CPWD on 06.12.2012 and deposited to ICAR-NBSS & LUP Bank Account. Out of Rs 48.60 lakhs deposited for construction of office-cum-laboratory, an amount of Rs 874816 was adjusted by CPWD for building wall for ICAR-NBSS & LUP, RC Delhi and balance Rs 39,84,844 was returned by CPWD and deposited in Bank account of Bureau on 31.03.2021.

1996, NBSS&LUP deposited two installment of Rs 26.13 lakh each on 6 March 2000 and 22 March 2000 as against required deposit of only Rs 26.13 lakh for residential quarters.

- CPWD observed in August 2000 that the site survey plan for construction of residential quarters at IARI campus was not clear as there was variance in earmarking of the land for NBSS&LUP and for IARI. Hence, CPWD requested its unit at IARI campus for submission of a revised site survey. Subsequently, Municipal Corporation of Delhi (MCD) did not grant clearance for commencement of construction, pending approval of the master plan of the entire IARI campus. As a result, construction of quarters could not commence even as of February 2011.

- Even though NBSS&LUP was aware as early as in August 2000 that the land allotted by IARI for staff quarters was not cleared for construction activities, yet it released the **first installment of Rs 48.60 lakh to CPWD in February 2001 for construction of office-cum-laboratory.**

- The layout plan was submitted to MCD only in January 2006 which was resubmitted in May 2007 after revision. Though MCD did not approve the layout plan, NBSS&LUP did not request CPWD to refund the amount. NBSS&LUP confirmed in December 2009 that the centre has been functioning from the existing old building provided by ICAR, Pusa, New Delhi for last 30 years and the demand for staff quarters still exists as employees have been staying in rented accommodation or in their own houses.

The case highlights absence of an effective internal control mechanism in the department, leading to excess release of installment and blocking of public funds amounting to Rs 1.01 crore for over 10 years, apart from hardship to the staff due to delay in construction of residential quarters. Revised cost estimates could not be worked out as the layout plan had not been approved by MCD. As a result, the cost escalation could not be ascertained.

ICAR stated in November 2008 that:

- as it was fag end of the financial year and the funds were available with the Institute, second installment of Rs 26.13 lakh was also deposited on 22 March 2000 with the hope that work could be started immediately;
- co-ordination of all the units housed in IARI campus and assessment of their present and future requirement delayed the preparation of the master plan; and
- master plan of IARI had been submitted to MCD which, in turn, had demanded a fee of Rs 1.20 crore for approving the master plan of IARI. This matter was taken up with MCD at the highest level and the fee was reduced to Rs 1.20 lakh.

Accordingly, the amount deposited to CPWD as observed in the para has been settled in ICAR-NBSS & LUP Account.

In view of action taken it is requested to kindly settle the para.

Reply of ICAR is not acceptable as:

(i) it did not ensure that the site survey plan and master plan were approved by the town planning authorities before according financial approval and releasing funds;


(ii) it did not ensure that release of funds to the executing agency was in consonance with General Financial Rules and instructions issued by Ministry of Finance in February 2000 which laid down that rush of expenditure in the closing months of financial year should be avoided; and

(iii) Though IARI requested Department of Urban Development in August 2007 to issue notification for reduction of fees, requisite notification was not issued even as of February 2011.

Thus, faulty planning on part of NBSS&LUP led to injudicious release of Rs 74.73 lakh to CPWD as it could not finalise the site survey plan and also could not get the requisite approval from MCD. This had resulted in blocking of the entire amount of Rs 1.01 crore released to CPWD for more than 10 years, apart from notional loss on account of HRA/licence fee due to delayed construction of residential quarters and increase in cost of construction, apart from hardship to the staff due to delay in construction of residential quarters.

The proof of receipt of amount is attached.

Yours faithfully


/ (B.S. Dwivedi) 9/7/21
9/7/21