

CHAPTER 4

MINISTRY OF URBAN DEVELOPMENT

DIRECTORATE OF ESTATES

IT System for Housing Allotment

Highlights

Due to unsynchronised planning of the developmental works with the implementation of the software and lack of co-ordination between the National Informatics Centre and the Directorate of Estates (DOE), implementation of the software was behind schedule by more than two years.

Even after a decade since computerisation was taken up, DOE had not yet implemented rent recovery module, which was one of the main objectives of computerization.

Presence of various discretionary features through manual override in the software without the provision of proper monitoring of interventions through generation of logs and MIS reports and absence of proper user account management system renders the system susceptible to manipulation/misuse.

DOE has not made provision in the software to regulate the allotment of government quarters to private persons and to monitor the recovery of rent from them leading to huge unrealised rent remaining outstanding.

The system did not contain safeguards to restrict the ad-hoc allotment within the prescribed ceiling of five *per cent*.

The housing stock data was not updated/validated before implementation of the system, which resulted in generation of faulty management information reports and the risk of errors in allotment of government accommodation.

Non-observance of the proper methodology for import of data from the previous version of the programme to Government Accommodation Management System (GAMS), the later version and lack of validation checks resulted in invalid and blank records in the new system, rendering the reports generated by the system unreliable/unauthentic.

Incomplete/non-updated occupation history table coupled with lack of validation checks, especially in the date of retirement field, resulted in cases of double occupation and non-vacation of quarters remaining undetected.

Lack of complete information and invalid data in the database, rendered the information displayed on the website of DOE unreliable.

Inadequate business continuity and disaster recovery plan put the entire system at risk of losing useful data in the event of a disaster.

List of recommendations

- *The Directorate may establish a detailed documentation policy to track each step of the system development, compilation and periodical updating of user manual in the light of subsequent changes in the system.*
- *Formalising change management controls may be considered so that the changes in the system are carried out only through formal requests from the authorised person(s), which could be tracked and monitored at appropriate levels.*
- *The Directorate may document disaster recovery plan and ensure that regular backups on tapes/CDs are taken and stored off site in a safe place.*
- *A documented password control policy may be prepared in consultation with NIC and the instructions circulated to make the users aware of the need to secure the access to the system, by periodically changing the password.*
- *The Directorate may prepare a documented policy for development and maintenance of website and designate the official(s) responsible for authenticating reports and information to be displayed on the website alongwith their digital signatures and log.*

- ↘ *A time bound action plan may be chalked out by the Directorate with defined accountability for each task to ensure that a reliable system for posting and updating information on rent recoveries is in place.*
- ↘ *Need for continued presence of all discretionary features presently available in the system may be reviewed. For such features considered necessary, provision for generation of appropriate MIS reports and audit trails should be incorporated in the software which could be used by the Management, periodically, for monitoring purpose.*
- ↘ *The Directorate may include features for closure of dates for allotments and recovery of licence fee in the module with a view to generating monthly reports for action on overstayed and recovery of licence fee.*
- ↘ *The Directorate may introduce a feature in the software to restrict the discretionary allotment within the five per cent ceiling that does not permit proceeding further with the allotment and generation of allotment letter beyond ceiling.*
- ↘ *A systematic and time-bound correction/update of the database should be ensured so that correct and reliable MIS reports are generated from the system improving its accuracy and reliability.*
- ↘ *An inbuilt mechanism to cross-check the date of retirement with the date of birth should be incorporated in the system to eliminate the possibility of posting incorrect date of retirement and thus necessity for its subsequent correction.*
- ↘ *The system should not permit proceeding further if either the fields are blank or invalid data is fed in them.*
- ↘ *The Directorate should systematically update/correct their housing stock database and occupation history database in order to generate authentic reports for minimising the possibility of double occupation.*
- ↘ *The system should incorporate audit trail and log files of all significant activities, which can be generated later for the purpose of audit, monitoring and generation of reports at different points of time.*

4.1 Introduction

4.1.1 Background and organisational setup

The Directorate of Estates (DOE), an attached office of the Ministry of Urban Development is responsible for the administration and management of

the office buildings and residential accommodation of the Central Government in the metropolitan cities of Delhi, Mumbai, Kolkata and Chennai and five other cities/towns namely Shimla, Chandigarh, Ghaziabad, Faridabad and Nagpur. In respect of residential accommodation in Delhi, the Directorate is responsible for maintenance of housing stock, registrations for allotment of quarters, preparation of waiting lists, updating information in respect of occupied and vacant quarters, allotment of quarters as per rules and provisions framed from time to time, cancellation of allotment on the grounds of retirement, resignations, dismissal/death, subletting, misuse, non-payment of licence fee etc., maintaining details of debarred cases, action against subletting, eviction, litigation cases, licence fee recovery, etc.

The Directorate of Estates is headed by the Director of Estates-I who is assisted by another Director of Estates-II. The work relating to coordination, policy, liaison work of MPs, vigilance, computerisation, administration, allotment, rent and litigation in respect of Type IV (Special) and above are under the administrative charge of Director of Estates-I. Administration of work relating to market, hostel, accounts and cash, allotment, rent and litigation in respect of Types I to IV are under the control of Director of Estates-II.

4.1.2 Computerisation efforts of DOE

Computerisation efforts of DOE started way back in 1990-91 with development of Computerisation of Housing Allotment System. Subsequently, NIC developed Housing Information System (HIS) using Oracle 7.0 on UnixWare platform for efficient management of various activities relating to allocation of residential accommodations in Delhi, which was implemented in 1996-97, and discontinued in 2003-04.

During 2000-01, NIC conducted a detailed study for total computerisation of the functions relating to management of allotment of government accommodation in Delhi. Ministry approved the proposal for development of the software, Government Accommodation Management System (GAMS), at a cost of Rs 17.10 lakh in November 2001. The target date of implementation of the project was March 2002. The software had been developed in *Graphical User Interface (GUI)* environment on *Oracle 9i/Linux* platform at the server site and Windows at the client end. Apart from the functions being performed by the earlier software HIS, GAMS was intended to manage the data relating to additional functions viz. litigation cases, eviction cases, inter-pool exchange, unauthorised constructions cases, debarred cases, servant quarter and garage allotment, unsafe quarter registration, registration for marriage purpose, regularisation, licence fee recovery and extension of allotment for which different modules were developed in the system. In addition to automation of all functions of DOE, the new system also included computerised printing and maintenance of various registers, registration slip/allotment slip, cancellation letter, etc.

4.2 Audit objectives

The main objectives of this audit were to:

- assess the efficiency of management of the computerisation efforts of DOE, and
- assess the effectiveness of the systems developed or under development with a view to ensuring improved management of house allotment and recovery of licence fees.

4.3 Scope of Audit

Audit was conducted during 2003-04 with reference to the computerisation plans HIS and GAMS with the help of documents and data maintained in the computerised environment over 1991-2004 with special emphasis on the cumulative achievement of objectives as at the end of the period covered in audit.

4.4 Methodology

The IT policies and control structure were examined with reference to documents and discussions with the officers of the Directorate of Estates by

- scrutiny of documents relating to development, implementation, procurement of hardware and software maintained in the Directorate, and
- downloading the database relating to allotment of government accommodation since 1996-97 (year of implementation of HIS) maintained by the two systems viz. HIS and GAMS into MS Access for assessing its completeness, correctness and reliability.

4.5 Planning for computerisation in DOE

4.5.1 Inadequate site preparation

The modernisation activities which included civil works, furnishing of various sections and network cabling were not properly planned and synchronised with the development and implementation of GAMS. As a result, implementation schedule of the software was hampered. DOE did not provide a separate server room for the high-end servers to secure them from unauthorised access. The Directorate accepted in November 2004 that implementation of GAMS was delayed due to delay in development of the software. It added there were delays in renovation and shifting of sections and provision of LAN, and further stated that it proposed to renovate the server room to make it safe and secure.

4.5.2 Lack of documentation

Though computerisation started in the early 1990s, no documentation policy existed in DOE. For the first two applications, no documented User Requirement Specifications (URS), Software Requirement Specifications (SRS) or feasibility reports were prepared before their development. A user manual of HIS, prepared by NIC in 1997, was available but the subsequent changes/additions made in HIS software after its implementation were not incorporated in the manual. For development of GAMS, URS specifying the requirements of DOE had not been formalised. The Directorate stated in April 2004 that in Government structure it was not possible to completely freeze the requirements in advance.

The reply is not tenable considering that the functions of DOE remained the same for the entire period and DOE had already developed two softwares prior to development of GAMS besides this being a standard industry practice. In fact, due to the scope not being identified in advance and failure to prioritise and document the requirements, development of GAMS had remained open ended. NIC provided a number of additional features in the software based on their discussions with the officers of DOE, but these were not documented. No documents relating to users' feedback and periodical review of the system were available, which increased the risk of unauthorised working practices being adopted and might render the system prone to manipulations and its correction, improvement and maintenance difficult. Though NIC reportedly completed all its commitments related to this project in August 2004, user manual had not been compiled. The Directorate stated in November 2004 that user manual of GAMS was being compiled by NIC.

Recommendation

- ⇄ **The Directorate may establish a detailed documentation policy to track each step of the system development, compilation and periodical updating of user manual in the light of subsequent changes in the system.**

4.5.3 Absence of testing policy

In the absence of a documented testing policy, the testing of GAMS was done simultaneously with implementation in live environment, which was one of the reasons for delay in implementation of GAMS. The software was implemented in a phased manner. However, no documents in respect of any stage-wise testing of the functioning of the software on test data were available in the Directorate. The Directorate did not maintain any documents/records regarding the acceptance testing which reflects that the software was implemented without any formal acceptance by the Directorate. Further, the Directorate also could not furnish any records relating to involvement of internal audit for concurrent evaluation of the system at the

development stage, which deprived DOE the benefit of independent check to rectify errors/omissions, etc. at an early stage.

4.5.4 Change management controls were not in place

Any system with a large number of users requires a well-defined and documented change management policy for recording and performing changes/amendments in the system in the post implementation stage. However, no such change management controls were planned and put in place in DOE. No documented suggestions for improvement and modification in the software by DOE were on record. The Directorate stated in November 2004 that all requests for alteration/change in GAMS were now being sent to NIC in writing through Deputy Director (Computers).

Recommendation

- ⇕ **The Directorate may consider formalising change management controls so that the changes in the system are carried out only through formal requests from the authorised person(s) which could be tracked and monitored at appropriate levels.**

4.5.5 Insufficient business continuity and disaster management plan

DOE did not develop a documented business continuity and disaster recovery plan defining the roles, responsibilities, rules and structures for continuing the operations in the event of a disaster. DOE had stated in October 2003 that after the implementation of GAMS, daily on-line backup was being taken by NIC on a separate low-end server, which was kept in the room adjacent to the Electronic Data Processing section. The fact that (i) a separate off-line back-up on tapes/CDs was not being taken (ii) the standard architecture suggested by NIC for continued operation had not been implemented and (iii) no documented policy regarding responsibility of taking regular backups and frequency of such backups was in place, put the system at risk of losing useful data. The Directorate stated in April 2004 that it was working with NIC and would come up with the backup and recovery plan. However, no action was taken until November 2004.

Recommendation

- ⇕ **The Directorate may document disaster recovery plan and ensure that regular backups on tapes/CDs are taken and stored off-site in a safe place.**

4.5.6 Absence of password control policy

DOE did not put in place a policy to regulate and control passwords assigned to the users. Basic password control procedures like periodical change of password after the specified period and automatic lapse of password after a prescribed period were not in existence. The Directorate stated in

November 2004 that although password policy did not exist, orders had since been issued instructing all the users to protect their login names through personalised passwords.

Recommendation

- ⇕ **The Directorate may prepare a documented password control policy in consultation with NIC and circulate the instructions to make the users aware of the need to secure the access to the system.**

4.5.7 Absence of proper developmental and maintenance strategy of web site

DOE maintains a *website* (<http://estates.nic.in>) which was developed by NIC in 2001-02 and modified in October 2003. Apart from providing general information on housing scenario, allotment rules, etc., the website also provides information regarding housing stock, vacancies, waiting lists, allotments made, licence fee, etc. There was neither any documents in respect of the developments of the website nor any documented policy relating to the information to be displayed, frequency of updation of the information and person(s) authorised to update the information alongwith their digital signature. The Directorate stated in November 2004 that the website was updated on regular basis as far as the housing data was concerned. However, since the data contained in the tables from which such reports are generated are either incomplete or invalid as detailed in subsequent paras of this report, the information displayed on the website are also unreliable/incomplete to that extent.

Recommendation

- ⇕ **The Directorate may prepare a documented policy for development and maintenance of website and designate the official(s) responsible for authenticating reports and information to be displayed on the website along with their digital signatures and log.**

4.6 Implementation

4.6.1 Implementation of GAMS was behind schedule

DOE had envisaged the development and implementation of GAMS by March 2002. However, DOE could provide NIC the requisite computers and development tools only after May 2002, thereby rendering the original time schedule unattainable. DOE revised the date of completion to September 2002. The implementation was stated to have been completed finally by August 2004 i.e. behind schedule by more than two years. However, considering that certain critical functions viz. updation of the rent recovery system and updation of the housing stock were still under process, the implementation was

not yet complete. Reasons, which could be attributed to the delay in development/implementation are (i) delay in installation of the hardware and the software after their procurement and delivery due to dispute between DOE and NIC staff regarding supervision of the installation work and (ii) delays on renovation/ modernisation work by DOE which were not synchronised with the development and implementation of GAMS.

4.6.2 Rent recovery module not implemented

Proper and regular accounting of rent recovery enables DOE to keep a check on the unauthorised occupation due to overstay after death/retirement/transfer of the allottee, and safeguard against revenue loss due to short recovery of the licence fee.

In GAMS, computerisation of rent recovery module was envisaged in two phases. In the first phase, all current and future entries were to be made while in the second phase, updation of previous rent recoveries was proposed. To facilitate the accounting of licence fee recoveries, a unique Allottee Account Number (AAN) was proposed to be allotted to each allottee, which would remain the same, once allotted, for the entire service of a government servant. The rent recoveries were to be fed in the rent recovery module from the monthly schedules received from the DDOs¹ and RAOs². However, all the DDOs/RAOs were not sending recovery schedules to DOE regularly. As of September 2004, only 961 out of 2500 DDOs/RAOs were allotted identification numbers. Moreover, the manual rent cards of the allottees, prior to computerisation, had also not been maintained properly. Thus, implementation of rent recovery module in the absence of complete/correct details of the past rent recoveries as well as the post GAMS recoveries was likely to be delayed indefinitely unless a time-bound action plan was put in place. The Directorate stated in November 2004 that the software development for rent part was under active development and was expected to be completed shortly. The reply is silent on the action initiated for collecting and posting the past and present data on rent recoveries.

Recommendation

- ⇄ **A time-bound action plan may be chalked out by the Directorate which defines accountability for each task to ensure that a reliable system for posting and updating information on rent recoveries is in place.**

4.6.3 Provision of various discretionary features in the software increased the risk of manipulation

Once an application is received in DOE for allotment of government accommodation, the applicant's name is included in the waiting list of the type

¹ DDO- Drawing and Disbursing Officer

² RAO- Regional Accounts Officer

applied for. Simultaneously, as and when vacancy of a quarter is reported by the concerned CPWD office to DOE, the quarter is given a vacancy register number and entered in the vacancy register. A proposal is generated through the system for allotting the vacant quarters as per the waiting list. After the proposal for allotment is finalised, allotment letters are generated.

A number of discretionary features in various forms in the software came to notice in the course of audit tests, as under:

- (i) *Block vacancy* was made for blocking/reserving a vacant quarter entered in the vacancy register which could be allotted only when the 'blocking' was undone for allotment to an applicant rather than allotment on first come first serve basis.
- (ii) *Proposal amendment, Drop vacancy register number from proposal, Revive vacancy register number, Swap vacancy register number* which enabled amendment to the proposal for allotment of quarters before finalisation.
- (iii) *Insert into allotment transaction* for incorporating details of an allottee after allotment had been made manually without using the system.

While some of these features could be required in the initial phase, continuing with these is fraught with the risk of manipulation. Absence of proper log files or audit trails and deficiency/weaknesses in the general control environment would further increase the risk and could lead to failure of Management in keeping a check on misuse of these discretionary features. The Directorate stated in November 2004 that NIC maintained a log of interventions carried out through the above discretionary features and access to such features was provided only to the Section in-charge of the allocation sections, and as such, the possibility of misuse was miniscule and traceable.

The reply of the Directorate is not tenable in view of the fact that the log files stated to be maintained by NIC are those generated by the Oracle System by default and no such provision exists in the software for generation of any MIS reports/audit trails from such log files.

Recommendation

- ⇄ **Need for continued presence of all discretionary features presently available in the system may be reviewed. For such features considered necessary, provision for authorization, generation of appropriate MIS reports and audit trails/log files should be incorporated in the software which could be used by the Management for monitoring purpose.**

4.6.4 Absence of provision for automatic cancellation and licence fee recovery

As per the policy of the Government, allotment of residential accommodation to private persons can be made with the approval of Cabinet

Committee on Accommodation or screening committee. Such allotments are to be restricted to a limited period of three to five years in case of a specific category of private persons. However, no provision was incorporated in the system for (i) automatic cancellation of allotment after the expiry of the allotment period (ii) regulating/monitoring recovery of licence fee/rent from these private persons who are required to pay the licence fee, in cash, in advance every month. Test check of manual records revealed as under:

- ↘ An amount of Rs 2.77 crore was shown as recoverable from 77 private persons as on June 2004 as outstanding licence fee, and
- ↘ 25 allottees had been allowed to retain such accommodation for periods ranging from nine to thirty years in contravention of existing guidelines.

The Directorate stated in November 2004 that NIC was being requested to provide for generation of exception statements for overstays by private allottees.

Recommendation

- ⇄ **The Directorate may include features for closure of dates for allotments and recovery of licence fee in the module with a view to generating monthly reports for action on overstays and recovery of licence fee.**

4.6.5 Deficient controls to monitor/regulate ad-hoc allotments

In terms of OM dated 17 November 1997 issued by DOE in respect of out-of-turn/discretionary allotment of government accommodation, ceiling of discretionary/out-of-turn allotment for categories viz. functional, medical, security, private person, journalist, etc., was fixed at five *per cent* of the total number of vacancies occurring in each type of house in a calendar year.

Following points came to notice during audit:

- ↘ Detailed categorisation of ad-hoc allotments was not provided for in the database. All ad-hoc allotments viz. alternate allotment due to quarters declared dangerous, regularisation of quarter in case of death/retirement were mixed up with those out-of-turn allotments, which were to be included in the five *per cent* quota viz. allotment on medical, functional and security grounds.
- ↘ There was no embedded mechanism in the software to restrict discretionary allotment to the prescribed limit automatically and not to allow proceeding further beyond the ceiling.

Recommendation

- ⇄ **The Directorate may introduce a feature in the software to restrict the discretionary allotment within the five *per cent* ceiling that does**

not permit proceeding further with the allotment and generation of allotment letter beyond ceiling.

4.7. Data Analysis

4.7.1. Unreliable housing stock data

The data on housing stock in the database of GAMS varied from the manual records as reported in the Annual Report of the Ministry for 2003-04. The total stock reflected in GAMS and manual records were 68626 and 66278 respectively. The number of houses earmarked for allotment under the lady officers' pool and the tenure officers' pool, as generated by the database in April 2004 was different from those indicated in various office orders issued by the Directorate from time to time, as detailed below:

Type	Ladies officers' pool		Tenure officers' pool	
	As per Office Memorandum	As per database	As per Office Memorandum	As per database
I	300	312	--	--
II	2300	1523	--	--
III	1625	1085	--	--
IV	250	72	190	42
IVS	50	45	50	30
VA	150	51	365	309
VB	45	40	509	470
VIA	25	4	306	239
VIB	--	--	50	1

DOE did not update/correct the housing stock through complete physical verification and reconciliation, which resulted in inaccurate and unreliable MIS reports for allotment purposes. The Directorate stated in November 2004 that efforts were being made to reconcile the exact data of the houses available in DOE.

4.7.2 Incomplete data in the 'Occupation History Table'

The 'Occupation History Table', which captures data of the occupation history of a quarter i.e. information regarding occupation status of a quarter and details of allottees, had information regarding 59281 quarters only out of the total house stock of 66278. Analysis of the database disclosed that in 709 cases, allotment letters were issued and acceptance received, but the details were missing in the 'Occupation History Table'.

Absence of complete information in the 'Occupation History Table' has the risk of the Directorate failing to (i) regulate vacation of quarters after retirement of the allottees; (ii) regulate vacation of the previous quarters in

cases of change of accommodation; (iii) monitor quarters lying vacant for long periods; and (iv) cross-check the authenticity of information submitted by an applicant regarding the quarter already occupied by him/her, at the time of registration of change application. The Directorate stated in November 2004 that a time-bound programme to update the occupants' data had been initiated.

Recommendation

- ⌘ **A systematic and time-bound correction/update of the database should be ensured so that correct and reliable MIS reports are generated from the system, improving its accuracy and reliability.**

4.7.3 Variation in figures of allotments

In terms of DOE OM of 14 August 2001, the Directorate sends a monthly report to the Cabinet Secretariat /PMO showing the total numbers of allotments made under various categories. A comparison of figures from the monthly statements and database of HIS and GAMS disclosed wide variation as follows:

Comparison of figures of the Monthly Statements and HIS and GAMS Database

Type	Total allotments made during 2002	Total allotments made during 2002 (as per the Statements)	Difference	Total allotments made during January 2003 to April 2004	Total allotments made during January 2003 to April 2004 (as per the Statements)	Difference
I	3972	4790	818	4184	5260	1076
II	6040	6104	64	7312	9262	1950
III	5686	5937	251	8170	8763	593
IV	2217	2587	370	3212	3109	-103
IVS	430	551	121	2458	2363	-95
VA	651	727	76	1308	1307	-1
VB	792	829	37	1360	1386	26
VIA	212	271	59	333	450	117
VIB	0	53	53	16	77	61

This is suggestive of the fact that either the computerised database is not reliable or despite computerisation of the allotments, the manual system of allotments has not been completely dispensed with. The Directorate stated in November 2004 that all allotments were being made through the software and necessary screen/module to monitor the total number of allotments made had since been incorporated in the software. This explanation, however, fails to explain the variations noticed in the total number of allotments made as per the monthly report and the report generated by GAMS even as late as for the month of November 2004.

4.7.4 Mandatory fields left blank/invalid data

In the system, basic data captured in the 'Registration Table' is transferred to the 'Allotment Transaction Table' and 'Occupation History Table' respectively after an allotment is made. Thus, any wrong or invalid data in the 'Registration Table' will automatically be transferred to the 'Allotment Transaction Table' and 'Occupation History Table'. Scrutiny of the GAMS database, revealed that:

- (a) 'Registration Table' had 17388 blank fields in the date of retirement column. Resultantly, 17318 cases in the 'Allotment Transaction Table' and 6039 cases in the 'Occupation History Table' had blank fields in the date of retirement column.
- (b) In 239 and 12727 cases, the data of date of retirement in the 'Registration Table' were not matching the data of date of retirement in the 'Occupation History Table' and 'Allotment Transaction Table' respectively for the same registration number.
- (c) 'Registration Table' contained blank Basic Pay column in 36424 cases. Consequently, 25857 cases in the 'Occupation History Table' had blank fields in the Basic Pay column.
- (d) In 11842 cases, data of Basic Pay in the 'Registration Table' were not matching the data of the Basic Pay in the 'Occupation History Table' for the same registration numbers.
- (e) There was invalid data in various fields in the 'Registration Table' and 'Occupation History Table' as detailed below:

Field name	Invalid Entry	Tables	
		Registration Table (No. of cases observed)	Occupation History Table (No. of cases observed)
'Date of Joining'	'01.01.50'	57230	28199
'Date of Priority'	'01.01.50'	-	417
'Office ID'	'01.01.60'	78582	55527
'Date of allotment'	'9999'	-	6979

Considering the fact that most of the discrepancies noticed above pertain to the period when HIS was in use, it is evident that the procedure/methodology adopted for import of data from the old system to the new system was deficient as validation of the data was not a prerequisite for their transfer and no facility for quick correction/ cleansing of data after transfer was created in the new system. Resultantly, any information generated by the new system in respect of the allotments made would be incorrect and

unreliable. It is not clear wherefrom the fields not filled in the Registration Tables were subsequently filled in the Allotment Transaction Table.

The Directorate stated in November 2004 that they were in the process of correcting the faulty/incomplete data.

4.7.5 Discrepancy in the date of retirement

In the earlier system, HIS, there was no provision to capture information regarding date of birth of an applicant. As a result, the system could not cross-check authenticity of the date of retirement automatically. Though provision to incorporate date of birth was made in GAMS, in the absence of any provision for automatic calculation of date of retirement or for rejecting incorrect date of retirement, in 254 cases, the dates of retirement were much beyond the dates on which a government servant would attain the age of 60 years. In one case, the age of retirement shown was more than 960 years, in seven cases between 101-161 years, in two cases between 91-100 years, in 95 cases between 60-90 years and in 149 cases between 60-61 years. The Directorate stated in November 2004 that a time-bound programme had been initiated to correct the records.

4.7.6 Retention of accommodation after retirement

In terms of the allotment rule SR-317-B-11 (2), an allottee can retain government accommodation for a period of eight months (including four months on medical and/or on the ground of children's education) after retirement. Due to lack of any validation check in respect of date of retirement, database of GAMS disclosed 263 cases where the allotment had not been shown as cancelled/vacated in the 'Occupation History Table' even after a lapse of nine to 1195 months after the retirement. In 75 cases, allotments were shown to be made after the date of retirement of the allottee and in 14 cases, the date of retirement had invalid data viz. 28.2.1914, 31.12.1909, 30.6.1905, 1.1.2050, 30.4.3012, 30.9.3013, etc. Thus, the MIS reports generated for regulating the vacation of government accommodation after retirement were not reliable. Once the manual system is dispensed with, there would be risks of loss of revenue as well as denial of allotment to a qualifying applicant.

DOE stated in November 2004 that such cases were being checked and cancellations done accordingly and that the problem would be taken care of once the data updation work was completed.

Recommendations

- ⇄ **An inbuilt mechanism to cross-check the date of retirement with the date of birth should be incorporated in the system to eliminate the possibility of posting incorrect date of retirement and thus necessity for its subsequent correction.**
- ⇄ **The system should not permit proceeding further if either the fields are blank or invalid data is fed in them.**

4.7.7 Double occupation of Government accommodation

In terms of allotment rule SR-317-B-12(2), when an allottee is allotted another accommodation, in change, the allotment in respect of the first quarter should be cancelled after 15 days of occupation of the second quarter and the allottee should vacate the accommodation within a period of 15 days. Scrutiny of the database of GAMS disclosed 264 cases where the allottee had retained the previous accommodation for periods ranging from one to 68 months after the allotment of the second accommodation. Test check of 63 such cases from the Building Register maintained in DOE revealed that as at the end of August 2004, in 42 cases, the allottees had retained the previous accommodation for periods ranging between one to 68 months after the allotment of second accommodation. Out of these, in 27 cases, the allottees were continuing to retain both the quarters. In another 21 cases, though the allotment of the first had been cancelled, the database had not been updated. The Directorate was unable to monitor such cases as the 'Occupation History' database was incomplete/not up to date and no provision had been incorporated in the software to automatically cancel the allotment of the previous quarters and generate a periodic report of such cases to apprise the user of the status.

The Directorate stated in November 2004 that necessary provision for automatic cancellation and generation of periodical reports in respect of such unauthorised occupants had been incorporated in the system.

Recommendations

- ⇄ **The Directorate may ensure that the programme provides fail-proof control for automatic cancellation of the previous allotment upon allotment of the new accommodation, for generation of reports on all such cancelled allotments and accurate 'Occupation History' of the accommodation.**

4.8 Absence of trail and log files

There was neither any provision for maintenance of any audit trail in the system nor any provision for generation of log files in respect of various transactions carried out/performed through the software. In the absence of such audit trails/log files, the management/higher officials would not be in a position to monitor and check the status of transactions carried out through the system.

Recommendation

- ⇄ **The system should incorporate audit trails and log files of all significant activities, which can be generated later for the purpose of audit, monitoring, and generation of reports at different points of time.**

The review was sent to the Ministry of Urban Development in October

2004. Their reply was received in November 2004 wherein they stated that they had initiated remedial/corrective action in respect of several recommendations and were actively considering some.

New Delhi
Dated :

(MALASHRI PRASAD)
Director General of Audit
Post and Telecommunications

Countersigned

New Delhi
Dated :

(VIJAYENDRA N. KAUL)
Comptroller and Auditor General of India