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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI - 110002

Internal Audit Report of

Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015, for the period 2012-13 to 2018-19.

INTRODUCTION

The internal audit on the accounts Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015, for the period 2012-13 to 2018-19 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Mrs. Kavita Dargan, AAO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 07 working days w.e.f. 16.07.2019 to 24.07.2019. Statutory audit has been done upto 2016-17.

AIMS AND OBJECTIVES

The Assistant Housing Commissioner is engaged with maintenance of recovery record of houses allotted under subsidized housing schemes for industrial workers by the Labour Department, GNCT of Delhi.

The following officers/officials have held the charge of the respective posts as listed below:-

HOD:

S.No	Name & Designation (Mrs/Mr./Dr.)	Period
1	Jitender Narayan, IAS, Labour Commissioner	10.02.2014 to 02.01.2015
2	Satish Mathur, IAS, Labour Commissioner	06.05.2015 to 17.07.2015
3	Madhu Tevatia, IAS Labour Commissioner	-
4	Ashwani Kumar, IAS, Labour Commissioner	17.07.2015 to 01.09.2015
5	K. R. Meena, IAS, Labour Commissioner	01.09.2015 to 15.06.2016
6	Anil Kumar Singh, IAS, Labour Commissioner	16.06.2016 to 13.04.2017
7	Sanjay Kr. Saxena, IAS, Labour Commissioner	13.04.2017 to 31.07.2018
8.	Dr. Dilraj Kaur, IAS, Labour Commissioner	02.08.2018 to 21.12.2018
9.	Manish Saxena, IAS, Labour Commissioner	21.12.2018 to 10.01.2019
10.	Vivek Pandey, IAS, Labour Commissioner	10.01.2019 to till date

HOO:

S.No	Name & Designation (Mrs/Mr./Dr.)	Period
1.	S.P. Meena, Assistant Housing Commissioner	2012-13
2.	Sushil Kumar, Assistant Housing Commissioner	2013-14 to 2014-15
3.	Shyam Lal Sharma, Assistant Housing Commissioner	2015-16
4.	Narender Kumar, Assistant Housing Commissioner	2016-17
5.	Geeta Thakur, Assistant Housing Commissioner	2017-18 to till date

[Handwritten Signature]

(52)

VACANCY POSITION

Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015 all the employees are working in the diverted capacity and drawing salary from Labour Head Quarter, 5, Sham Nath Marg, Delhi-110054.

Budget Allocation and expenditure for the year 2012-13 to 2018-19

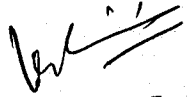
YEAR	Budget (Revenue)	Expenditure
-	N/A	N/A

STATUTORY AUDIT

AGCR audit has been done upto 2016-17 in the Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015

Maintenance of Records

The maintenance of Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015 for period 2012-13 to 2018-19 was found satisfactory, subject to observations made in current audit report.


(B. VijayaLakshmi)
Sr.AO/Internal Audit Officer
Audit Party No. IV

(51)

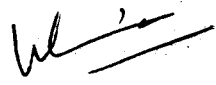
Old Audit Report Part - I

There were '18' outstanding objection on the accounts of Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, C1-7, Karampur, New Delhi-110015, DDO Code: 096, for the period 1980-82 to 2005-07, 04 paras are settled and the remaining 14 paras have been incorporated in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1980-1982	04	00	00	04,05,06 and 07 (04)
2.	1982-1985	03	00	00	07,11 and 13 (03)
3.	1985-1988	02	00	00	15 and 17 (02)
4.	1991-1993	03	00	00	19,20 and 21 (03)
5.	1996-2005	02	01	38 (01)	29 (01)
6.	2005-2007	04	03	02 03 and 04 (03)	01 (01)
	Total	18	04	04	14

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1980-82	1015099	04	Nil	1015099
2	1991-93	163024	21	Nil	163024
3	1996-05	2212679	29	Nil	2212679
		3390802		Nil	3390802


(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

Current Audit Report (Part-II)
(2012-13 to 2018-19)

Current Audit Report :

During the course of current audit, 09 audit memos (+03 record memo), highlighting various irregularities & recoveries to the tune of Rs. 18598/- were issued. On the basis of compliance shown by the Department, 03 memos were settled on the spot and an amount of Rs. 1792/- and remaining 06 memos have been converted into 05 para(s), 01 memos have been converted into 01 TAN in the current audit report.

Details of current recovery (2012-13 to 2018-19) :

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
/05	1792	1792	Nil
/09	16806	Nil	16806
Total	18598	1792	16806

The internal audit report has been prepared on the basis of information furnished and records made available by the ^{unit} school. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

(B. VijayaLakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

PART - I
OLD REPORT (1979-80 to 1995-96)
PART - I Old Audit Report
 Part - I

72
 49

Para No. 1

Ref: Para 10 TA Claims of the report for the year 1979-80

It was seen from the following TA Bills that Shri [Name] Litigation Asstt. was being paid TA claims without any limit in each month. The T.A. claims of the officials who have out door duties from this office been restricted to Rs. 50/- as such these may please be regularised from the Finance Deptt. Delhi Admn.

Moreover it was also seen that he was paid scooter charges in absence of the certificate furnished by him that attends the office on his own scooter and such the payments made as this amount may be reviewed under intimation to audit.

S.NO.	BILL NO.	Amount	Month
1.	TA-89 Dt. 13-8-79	68.40	5/79
2.	TA-90 Dt. 13-8-79	95.20	6/79
3.	TA-137 Dt. 4-10-79	65.60	7/79
4.	TA-138 Dt. 4-10-79	73.40	8/79
5.	TA-14 Dt. 14-6-79	50.80	4/79
6.	TA-58 Dt. 13-8-79	75.20	3/79

Similarly Sh. G.M. Saini HC was also paid TA claims exceeding Rs. 50/- which also requires the same review.

TA-46 Dt. 5-7-79	78.00	4/79
TA-47 Dt. 5-7-79	54.00	3/79

Sh. Chaman Lal was also paid TA claims which also requires the same treatment.

In view of the above, it is pointed out that finance Deptt. may please be approached to fix the TA in respect of persons who have got requient movement from the Head quarters.

Para No. 2

Service book (Ref: Para No. 41 of 1979-80)

Mrs. Santosh Kumari, Inspector

Her pay was fixed on 1-1-73 in the revised scale of Rs. 30-10-80 - EB-12-530 - EB-15-560 at Rs. 380/- with date of next increment from 15/1/73. As there was EB at the stage of Rs. 380/- which has been got approved by the competent authority. ~~XXXXXXXXXX~~ The drawal of increment at the EB without the approval of the competent authority is irregular. The same may therefore be got approved under intimation to audit. Failing which recovery of over payment made under intimation

audit.

b) Sh. A.S.Sharma, A.O.

The EL availed of by the official during 1977 has not been noted in the service book. The needful may be got completed now.

c) Sh. Raghu Nandan Parshad, Peon

He was appointed as peon w.e.f. 25-1-71. his services were terminated w.e.f. 20.4.71 (AN) He was again appointed from 25-5-71. No order under which he was initially appointed from 25-1-71 and again reappointed from 25-5-71 were noted in his service book. The needful may be done now. It may also be stated whether he was nominated of Employment Exchange at the time of initial appointment and subsequent appointment. If, not the reason of his direct appointment may also be intimated to audit. This is the policy of the Govt. that all recruitment should generally be done through Employment Exchange.

e) Sh. Satya Prakash, Peon

He was appointed as peon from 17-2-70 in the scale of Rs.70-85 in the CEO, but No. and date of authority of his appointment has not been noted in his service book. The needful may be done now.

ii) The first page of his service book has not been written which may also be got completed now.

f) Sh. Jagdish Lal Nijhawan, U.D.C.

He was appointed L.D.C. w.e.f. 30-7-65 in the scale of Rs.110-180. His annual increment was stopped till further order due to his failure to pass the type test vide file order No. A-1/344/65-GA/Estt. dtd. 8.11.65.

He was appointed U.D.C. w.e.f. 26.10.66. It is not clear whether he was appointed U.D.C. against direct quota or passing the U.D.C. examination or he was promoted to the higher post by the Labour Commissioner in the latter case his appointment may be got regularised by Delhi Admn. as appointment to the higher post during the penalty of stoppage of increment is contrary to the recruitment of rules. In the former case the fact may be noted in his service book under proper attestation.

g) Sh. Rajinder Sain, A.O.

The pay of Sh. Rajinder Sain was fixed by Delhi Admn. vide office letter No. F.20/22/67 MPH dated 1-6-68 with the condition that no arrear will be payable prior to the issue of the order. His pay was fixed at Rs. 184+6 in the scale of 80-220 from 28-5-54 with the date of next increment from 28-5-55 raising his pay to Rs.192 on 1-7-59 and thereafter his pay was fixed as under on 1-7-59 Rs. 284/- in the scale of 130-300.

48

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28/8/60 Rs.292/-
28/8/61 Rs.300/-
28/8/62 Rs.300/-
28/8/63 Rs.300/-
28/8/64 Rs.300/-
and 5/1/65 Rs.305/- in the scale of Rs.210-380
1/5/65 Rs.300/- + 35 in the scale of Rs.210-425.
1/5/66 Rs.350/-
1/5/67 Rs.365/-
1/5/68 Rs.380/-
1/5/69 Rs.395/-
1/5/70 Rs.410/-
1/5/71 Rs.425/-
1/5/72 Rs.425/-
1/5/73 Rs.660/- in the scale of Rs.425-700
2/1/73 Rs.680/-
1/1/74 Rs.700/-

on the ~~XXXXXXXX~~ scrutiny of the S.Book it was observed that his pay should have been fixed from 1/7/59 and onwards as under:-

1/7/59 Rs.264/-
28/8/59 Rs.272/-
28/8/60 Rs.280/-
28/6/61 Rs.290/-
28/6/62 Rs.200/-
5/1/65 Rs.305/-
1/5/65 Rs.305/-
1/5/66 Rs.320/-
1/5/67 Rs.335/-
1/5/68 Rs.350/-
1/5/69 Rs.365/-
1/5/70 Rs.380/-
1/5/71 Rs.395/-
1/5/72 Rs.400/-
1/5/73 Rs.660/-
1/5/74 Rs.700/-

Incidentally it may be stated that the fixation on 1/7/59 was examined by Audit Party of AGCR No. Delhi during 1972 but no discrepancy was pointed out. The fixation may again be reviewed in the light of the above observation and result intimated to Audit. The over payment as a result of incorrect pay fixation may be recovered under intimation to audit. As the officer is going to retire in 1982, expeditious steps may kindly be taken in the matter.

Para No. 3

Maintenance of CDS ledger (Ref. Para No.17 of 79-80)

In the course of test check of the CDS old and New ledger under audit for the year 79-80 the following omissions / defects were noticed.

1) Part A and B of the old CDS ledger were not completed and entries there on were not attested by DDO / Head of Office. For this an instance of Sh. Arun Kumar Mahajan LDC on page 3 may be transferred to.

2) Sh. V.P.Jain Estate Manager was transferred to Office of the Labour Commissioner but on ledger there was no entry to this effect that how much amount of CDS was transferred. Part 'A' in respect of the E.M. was also not completed.

The needful may be done now to complete the CDS Account/ ledger and compliance shown to next audit.

Para No. 4

NON PAYMENT OF WATER CHARGES TO THE LOCAL CIVIL AUTHORITIES IN MUNICIPAL CORPORATION DELHI.

According to the conditions in clauses 2 and 2b of the lease and conveyance deed and Hire Purchase + tenancy Agreement respectively, the hirer shall have a separate water meter within one month from the date of execution of the deed or agreement as the case may be evidently with the introduction of Hire Purchase scheme w.e.f. 16-8-79. The responsibility of paying the water charges direct to the M.C.D. developed on the allottee w.e.f. 1-4-79. However for the prior to 1.4.79 Asstt. Housing Commissioner, Karampura was to recover the water charges from the allottees for onward transmission to MCD vide present note No. F.40(65) K.P. dated 31-3-79. The position of recovery of water charges prior to 1-4-79 as on 31-3-82 was as follows:-

COLONY & NO.OF QUARTERS	RATE OF WATER CHARGES PER QTR.	TOTAL AMT. DUE	AMOUNT RECOVERED UPTO 31-3-82	BALANCE to be recover
Karampura, 2664	Rs.471/-	12,54,744/-	8,11,370.32	4,43,373.68
OKHLA	--do--	5,57,664/-		
Guru Nagar, 1184			4,20,72.20	53,287.80
Nehru Nagar, 144	Rs.120/-	17,280/-		
Shahdara, 852	--do--	1,02,240/-	63386.46	38,855.54
		19,31,928/-	9,16,828.98	10,15,099.06

Need full compliance in Audit

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Through the complete records relating to the recovery of water charge, due, recovered and balance outstanding were made available to audit yet from the records made available, an attempt was made to ascertain, roughly the total outstanding at the close of 81-82. It would be seen from the position indicated above that a huge amount of Rs.10,15,099.02 relating to the period upto 31.3.79 was still outstanding. The total amount due, net amount to be recovered and the balance outstanding as on 31.3.82 may please be worked out and intimated to audit alongwith the follow up action taken.

b) It is learnt that even the amount Rs.9.16 lakhs (approx.) as stated above is recovered already, shall not be paid to the MCD pending, (it is stated) solution of a dispute please elucidated the position.

Para No. 5

Monthly arrear report (Ref. Para No.5 of 1980-82)

According to the orders and instructions of the Labour Commissioner The Asstt. Housing Commissioner, Karaipara was required to submit the monthly arrear report to the Labour Commissioner, Delhi Admn., Delhi. In this connection, a reference invited to comments contained in para 13 of IAR 76-77 where in it was pointed out that the arrear of Additional Rent, Economic Rent damage charges and licence fee etc., were increasing from month to month. The amount of outstanding balance as on 31-3-76 was Rs.18,15,864 and 85 paise which increased to Rs.24,06,400.41 paise at the end of 12/76. The latest arrear report, where called for, vertially, it was reported that no such report was over being, rendered to labour commissioner as relevant rent-lodgers/register/papers showing the latest position of collection of rent etc. were not found. posted upto date the amount of arrear upto 31-3-82 as on 30-6-82 may please be worked out and the amount of arrears reported to audit together with the action taken for the clearance of the same.

Para No. 6

BREACH OF HIRE PURCHASE TENANCY AGREEMENT AND LEASE & CONVEYANCE DEED :- (Ref. Para 6 of 1980-82)

Under the conditions/ sub-clause (2-g) and (2) of Hire Purchase agreement and lease and conveyance deed respectively, the allottee shall not make any alteration and/ or addition to the allotted premises either external or internally without first obtaining the permission of the Government in writing. It was found that the allottees in a large number of cases had violated the above conditions as per instances given below:

- (47)
(45)
(40)
1. Sh. Shiv Ram Qtr. No. L-163 Karanpura
 2. Sh. Jai Narain Qtr. No. L-755 "
 3. Sh. Jeet Singh " A-173 "
 4. Sh. Duli Chand " D-205 "
 5. Sh. Puran Chand " C-57 "

There were about 442 such cases of violations which were reported to the Zonal Asstt. Commissioner, Rajouri Garden, New Delhi. On various dates under file No. F.40 (8) UD/AHC/B-20-81. But no action either to regularise or dismantle the unauthorised construction was taken by the Z.A.C. The cases of other colonies may also be reviewed and action to regularise or dismantle the unauthorised constructions if any, may be taken as per rules/instructions on the subject.

The action taken in the matter as also the present position may please be intimated.

Para No. 7

TRANSFER OF TENEMENTS (Ref. Para No.7 of 1980-82)

On the basis of notification No. F.15(3)/75-Lab. dated 13.4.76 issued by the L.G. Delhi the houses constructed under the subsidised industrial Housing Scheme were being allotted to the industrial workers on rental basis in Delhi. However, the scheme of allotment on rental basis in Delhi. However, the scheme of allotment on rental basis was changed into Hire Purchase scheme under the Govt. of India. Mo W and L. Letter No. I N-14024/17/77-HI dated 9.2.79. The Govt. of India in their above letter dated 9.2.79 permitted the state Govt. to transfer the tenements, built under the Integrated Subsidised Housing Scheme for Industrial workers and Economically weaker sections of the community, to those already in occupation of houses under the scheme, subject to, inter alia, following conditions:-

- i) The sale should either be on outright basis or by recovery of 30% of the original cost in lump sum at the time of transfer and the remaining 50% in suitable instalments with interest at the rate which the state Govt. was applying for the Central Govt. loans.
- ii) If a purchaser was not in a position to pay even 30% of the original cost in lump sum he may be permitted to make payment in equated instalments over a period of 15 years with interest at the rate at which the state government was liable to pay on the loan from central Govt.

In addition to the above conditions, it was also stated in para 4 of the letter that the state Govt./UIT, Admn. will issue necessary orders, concerning all aspects of Hire Purchase Scheme effective from 16.8.79.

For proper appreciation of the financial implication of the amount charged to Hire Purchase Scheme, a copy of the orders issued by the Delhi Admn., Delhi, in pursuance of Para 4 of Govt. of India dated 9-2-79 was called for perusal. However, a copy of the same could not be produced and in the absence of the same, the correctness of the implementation of the revised scheme (from financial point of view) could not be verified. Therefore, a copy of the orders issued by the Delhi Admn., Delhi, in pursuance of Govt. of India letter dated 9-2-79 may please be furnished in the first instance.

Para No. 8

P.B.R. (Ref. para No. 9 of 1980-82)

A test check of P.B.R. for the years 1980-81 and 1981-82 revealed following omission and correction:-

(e) As per the remarks in P.B.R., recovery of one day (19.9.81) salary was to be recovered from the pay of Sh. S.K. Aggarwal but the same was not recovered from his pay. The recovery may be affected now under intimation to audit.

(f) (i) It was seen that certain officials were allotted Govt. accommodation but the licence fee (standard rent) was recovered short as per illustration instances given in enclosed annexure at page No. 27.

(g) Sh. T.R. Maini, A.O. WAS paid H.R.A. Rs. 144/- p.m. on the pay of 960/- p.m. w.e.f. 3/80 to 2/81 but the rent receipt or rental value for the self occupied of the owned house was not obtained, and placed on record. Nor there were anything on record to show that these documents were verified by the D.D.O. Therefore, the payments of H.R.A. Rs. 144/- p.m. was irregular in terms of para 1 of Govt. of India MOFO memo No. F.2(37) E-II (B) 94 dated 27.11.65 as amended from time to time including modification and made in ONNO/10/4/I/B-II(B)/79 dt. 17-3-79 In the absence of H.R. Receipt on rental value etc., record he was entitled to Rs. 112.50 p.m. instead of Rs. 144/- p.m. Either the rent receipt/rental value assessment of the self occupied area, may be obtained and attested copy sent to audit or the upto date recovery Rs. 31.50 p.m., should be made.

52

12

Sh. O.P. Sharma, UDC

PAY + C.C.A.	RELEVANT RULE	LICENCE FEE DUE	L.F.FE RECOVERED	RATE OF RECOVERY P.M.	PERIOD	LICENCE FEE SHD RT RECOVERED
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404 + 24.25	FR-45-A	42.80	40.30	2.50	3/80 to 7/80	12.50
428.25	45-C					

416 + 24.95	"	44.10	"	3.80	8/80 to 3/81	30.40
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428 + 25.70	"	45.40	44.10	1.30	9/81 to 1/82	6.50
453.70						

XXXXXX
49.40

Sh. Kamal Nair Nathan, I.D.C.

284 + 17.05	"	30.10	29.70	60.40	3/81	00.40
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301.40						
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290 + 17.40	"	30.75	30.10	00.65	8/81 to 2/82	4.50
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307.40						
						4.90

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Para No. 9

(Ref. para No. 10 of 1980-82)

(iv) In some cases though the leave availed of were debited in the respective leave account yet the made in the S.Book as under the corresponding entries were not made in the S.Book as under of the competent authority given below:-

Sh. Bahadur Singh Bishta, LDC

(page 5) 6.11.70 to 20.11.70 (15 days EL)

In the above case, relevant sanction letter may be quoted.

(v) In some cases leave sanctioned but were not debited in the leave account as per an instance given below were notified:-

Sh. Bahadur Singh Bishta, LDC

6.7.70 to 20.7.70 15 days E.L.

The omission may be looked into and leave account completed.

Other cases may be reviewed.

Para No. 10

NON RECOVERY OF INCOME TAX FROM SH. SHAM LAL, LDC

(Ref. para No. 10 of 1982-85)

Sh. Sham Lal LDC was paid arrears of pay & allowances amounting to Rs.10,451/- during the period 84-85. Neither this amount was bifurcated in previous year nor this amount was taken towards income for the year 84-85. By taking this amount in his income tax amounting to Rs.281/- had been worked out as under:-

Gross Income during the year 84-85	
now comes to	23,241/-
Less: Standard Deduction	5,810/-
	<hr/>
	17,431/-
Less: saving on GPF	1,185/-
	<hr/>
	16,246/-
	<hr/>
OR SAY	16,250/-

Income tax upto

1) 15,000/- Nil

2) on 1250/- @20%

Surcharge @ 12.5%

250/-

31/-

281/-

The amount of Rs.281/- may be recovered and credited to Govt.
A/c unde. intimation to Audit.

are-No.11.

RENT LEDGER REGISTER (Ref. para No.7 of 1982-85)

In accordance to Rule 7 of Notification No.F.15(3)/75 dated 15.4.76 regarding subsidised Industrial Housing Scheme for Industrial worker (Allotment of House) revised Rule 1976, the employer of worker had to execute an agreement on terms and conditions laid down there in and to deduct licence fee etc. in r/e the house from wages of worker and remit the same to Delhi Adan. In case of failure to remit the receivable dues within the specified time limit the said dues along with penal intt. accrued thereon will be recovered from him as arrear of land. But it had been sent that neither the recoveries had been made as per land down ceiling nor the dues recovered on due dates. As such these were less on account non recovery of penal intt. which should have been recovered in following cases though these cases are being quoted only an instance and list is not exhaustive:

Name	Qtr.No.	Increase Rent due on.	Increased Rent Recovered without penalty.
1. Shri Chander Sen	A-21	1.1.1978	6/79
2. Sh. Bishan Lal	A-109	"	"
3. Sh. Om Parkash	A-181	"	"
4. Sh. Prem Chand	B-91	"	"
5. Sh. Ram Nehal	C-68	"	"
6. Sh. Hans Raj	D-107	"	"
7. Sh. Murari Lal	D-253	1.1.74	"

(1) About cases as well as other cases may please be reviewed and it may be ensured that the penal intt in all cases of delay recovered and the audit may be informed accordingly.

(2) The review of rent ledger register revealed that the register had never been checked at any stage & there are too many outtings without any attestation. The following cases reveal the discrepancies:-

(a) Balance at the end of 3/80 for Qtr.No.A-189 of S.B.Mills allotted to Sh.Ram Lal comes to 348.50 whereas 297.70 had been shown as balance and recovered from allotted these resulting loss of 50.80 to Govt.

(b) Balance at the end of 3/80 against Qtr.No.A-135 allotted to Sri Laxhi Ram comes to Rs.345.80 whereas the balance col. does not show any balance.

(c) Rent Recovery for the period of 1.1.74 to 31.5.79 against Qtr.No.D-253 allotted to Shri Murari Lal had been realised as 159/- whereas the amount comes to Rs.195/- (1.1.74 to 31.5.79 @ Rs.3/-) thus an amount of Rs.36/- had been less recovered. The short amount may be realised immediately and credited to Govt.A/c under intimation to audit.

(d) In a number of cases the amount of Rent had been recovered less. The details of such few cases are given below:-

Area S.B. Mills.

<u>Qtr.No.</u>	<u>Rent Due</u>	<u>Rent Recovered</u>
A-21	85/- (from 1.1.78 to 31.5.79 @ Rs.5/-p.m.)	83/-
A-100	85/-	83/-
A-181	"	"
A-205	"	"
B-133	"	"
C-68	51/- (from 1.1.78 to 31.5.79 @ Rs.3/- p.m.)	49/-
D-107	51/-	49/-
D-111	"	"
D-237	"	"

All such type of cases may be reviewed and the amount loss realised may be recovered under intimation to audit.

(e) In following cases the rent amount to 3941.40 is due since 15.8.79 but no recovery had been made and neither action had been taken to recover the amount:-

<u>Qtr.No.</u>	<u>Amount</u>
B-162	138/-
F-182	94/-
G-45	1569/-
L-128	<u>2140/40</u>
	<u>3941/40</u>

This is serious lapse on the part of deptt. Action may be taken to recover the amount due and credited to Govt. A/c. The above cases are treated as an instance. All such other cases be dug out and recoveries affected.

(f) The balance at the end of 3/80 against Qtr.No.F-186 allotted to Sh. Hans Raj had been worked out as 2039.25. As to how this had been worked out may be clarified.

DEMAND & ALLOCATION REGISTER.

- (a) The col. of the register are not been filled in at all properly col. No.4 to 7 & 9 had been filled in.
- (b) The No. of instalments on which the amount had to be recovered had not been mentioned.
- (c) The amount of recoveries in arrear does not indicate the details of penal intt. recovered along with normal rent.

REGISTER OF SECURITY DEPOSIT.

- (A) The register had never been checked by any officer at any time.
- (b) The amount of security deposits deposited by firms on behalf of worker had never been attested by DDO or DA. in the absence of which the authenticity of deposit could not be verified.
- (c) Summary of deposit of the close of each month had not been prepared.

The discrepancies pointed above may be rectified and its compliance to the reported to Audit.

Para No.12

IRREGULAR REMISSION OF PENALTY.

(Ref. para No. 8 of 82-85)

Under rule 16 of the Delhi Subsidized Industrial Housing

H 58 (16) (39)

(60) (17) (38)

Scheme Rule 1985 the Labour Commissioner has discretionary powers to waive or reduce the penalty for not making regular payment of instalments on appeal. It was observed that in case of allottee of Qtr.No.F-43 penalty on overdue instalments which comes to Rs.3099.20 was reduced to Rs.1000/- by Labour Commissioner vide orders dated 11.9.86 provided the applicants deposits the entire amount of Rs.2694.95 along with penalty in one installments by the end of Sept. 86 it was expressly ordered by the Labour Commissioner that in the event of default the remission of penalty will stand forfeited. It was observed that these orders were not properly implemented as the allottee failed to deposit the entire amount of Rs.2694.95 within the stipulated time i.e. by 30.9.86. Since the amount was deposited on 8.11.86 the allottee was not entitled for any remission the circumstances under which the allottee was not informed well in time specially when the allottee had agreed before the Labour Commissioner may be elucidated. The amount of Rs.3099.20 on A/C of penal intt. may be recovered under intimation to audit.

Para No.13.

(ref. para No.10 of 1982-85)

Rules regarding allotment/cancellation and confirmation ownership right on Hire Purchase basis in respect of houses constructed by the Delhi Adan. under the subsidized Housing Scheme this was notified by the Delhi Adan. vide notification No.F.15(3)/85-Lab.dated 1.11.85 according to rules 13 only eligible allottee applying for ownership right on full cost on instalments basis shall apply in the prescribed form for 10/15 years instalment or on full cost. The eligible allottee required to deposit the amount of instalment and arrear of rent due if any. Further according to Rule 19(ii) the allottee who do not apply for the Hire Purchase rights shall be liable to continue to pay rent as may applicable in their cases without any liability of the Govt. to maintain their house, till they apply for ownership right.

(54) 5/18 (37)

With the introduction of the Scheme of Hire Purchase from 15.8.79 all the allottee were directed to get their houses registered in their names and got ownership rights. On scrutiny of paper submitted by allottee it was observed by the Deptt that in a number of cases the allottee had either more addition or had subletted the house & thus had violated the clause of Hire & Purchase verified by the deptt. The deptt. instead of taking tough action/stand of for the allottees who had violated the laws vacate the house, took lenient view and allowed them to continues in their houses allotted by the Deptt.

The allottee whose papers were found in order were allowed to have ownership after entering into agreement whereby the allottee was required to pay penal intt. in case of default in payment of rent in time on the other hand the allottee who were not allowed to enter into agreement on Aug.79 due to default and have now opted for ownership right have been allowed to have ownership right at the cost previously fixed without charging any intt. or penal intt. Thus it was seen that the allottee who were honest enough not to make any violation was forced to pay penal intt. and the allottees who had violated the law had been rewarded by not payment any intt. or penal intt. In fact the deptt. should have charged the cost of quarter at the present prevailing rates which had increased manifold as their balances had also increased manifold. Even the DDA who had fixed the cost of plot in 1978 at 400000 is now charging the cost at present prevailing market rate is about 1.35 lakhs at the time of handing ownership right the policy of the deptt is defective. Why the deptt. had favoured the defaulter instead of punishing is not clear. Even the connance of staff cannot be ruled out as the allottee might have been made & aware of the defective policy/clause. The following cases though illustrative in nature prove the point on the allottees had not paid any thing after 8/79 and no penal intt had been charged.

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<u>Qtr. No.</u>	<u>Amount</u>
F-16	95/-
F-525	1782/95
F-174	1871/75
G-24	32/-
H-58	62/-
I-113	821/-
I-380	1581/-

The Deptt. in some cases had proceeded to issue demand letter in following cases even though the allottees had not paid anything after 15-8-79 without charging intt. of penal intt.

B-162	138/-
D-128	2148/-
G-46	1569/-
F-182	94/-

This clearly point toward the defective policy of the deptt. further review of few files reveal that in following cases the ownership right had been transferred to allottees without charging any intt. or penal intt. and the allotment had been made at original cost.

<u>Name</u>	<u>Qtr. No.</u>	<u>Amount</u>	<u>Dt. of Deposit</u>
1. Sh. Balle	81/KP	4458/-	16.6.87
2. Sh. Shiv Charan	E-27/KP	3356/-	4-7-87
3. Sh. Ghanshyam	G-17/KP	"	May 87
4. Sh. Krishan Kr.	B-164/KP	4458/-	7/85
5. Sh. Ram Dutt	B-192	"	9/86
6. Sh. Ram Achhar	E F-116	3556/-	6/86
7. Sh. Chand	E-22	3556/-	8/86
8. Sh. Sudershan Kumar	321/KP	4458/-	11/86
9. Sh. Manse Nand	I-16	4458/-	3/87
10. Sh. Kamal Parsad	SK-29	9756/-	8/86
11. Sh. Bhagwat Parsad	PK-237	"	2/87
12. Sh. Banwari Lal	H-334	4458/-	7/87

Against this the allottees of Qtr. No. I-445 and E F-43 had been imposed penalty amounted to Rs.11,122/- and 3099.20 respectively for not paying rent in time.

Thus the Govt. is incurring loss amounting to lakhs of rupees due to injudicious policies of the Labour Deptt. as well as undue favour to the tenants who are very well off and could easily pay the enhanced cost of the flat.

Para No. 14

REGISTER OF DEMAND AND ALLOCATION CARD SYSTEM

(Ref. para No. 11 of 1982-85)

In accordance with condition 2(0) of the Hire Purchase Tenancy of the Hire Purchase Scheme introduced on 16-8-79 the Hirer shall make full and regular payment of all dues that were required ~~to~~ to be paid. If any such payment was delayed he shall be liable for intt. @ 1% or Rs.1/- for first month on the default 2% p.m. or Rs.2/- for the 2nd month of default or 4% p.m. or Rs.7/- for the 3rd month of default whichever was more and soon. The scheme further stipulate that in case of default for more than 6 consequents months the tenancy shall stand terminated and the hirer shall be liable to be evicted and the instalment paid shall be forfeited. The review of the said register reveal that in the following cases the allottees had paid rent well after a year or so but no action had been taken either to cancel the allotment or charge penal intt. The reply of the deptt. that necessary action will be taken and audit will be informed does not appear to be satisfactory when there is a clause of charging penal intt. for each month when the same is not recovered immediately or when the allotted deposit the instalment. By charging the penal intt. at the time of finalizing the case, the deptt. is favouring the allottee as the allottee had been revealed of the responsibility of paying penal intt. when due. This practice must be stopped immediately in register reviewed and in all cases where penal intt. had not been charged till now for want of finalization of cases may be recovered under intimation to audit. The cases mentioned below are being quoted as instance and the list is not exhaustive:-

Register No.	Name	Qtr. No.	Rent Due from	Rent paid on
4/3	Sh. Kali Ram	F-47	Aug. 79	5/80
"	Sh. Jadish Rai	G-66	Aug. 81	10/82
"	Sh. Tara Chand	E-46	5/83	3/84
"	Sh. Hari Ram	E-261	4/80	2/81
"	Sh. Kailash Nath	E-228	10/84	6/87
"	Sh. Vishwa Mittar Kakar	E-138	10/84	8/87
"	Sh. Jitender Singh	F-263	1/81	11/82

Para No. 15

REALISATION OF MONTHLY RENT (Ref. Para No. 1 of 1985-86)

1. Prior to 15.8.79 all the 4844 quarters located at Karampura, Okhla and Shahdara were allotted to private factory workers at difference monthly rent depending upon the type of quarter locality and the basic pay of the allottee.

(26) (27) 52
(34)

Audit may be informed whether any amount of rent is recoverable from the allottees. If a detailed list of such defaulters indicating the outstanding amount may be supplied to audit.

2. Number of Qtrs. with details which were transferred on H.P.TA basis may be supplied to the audit. The lists of defaulters who are not making the payments regularly may be prepared showing the comprehensive upto date outstanding amount. It may also be information audit what action was taken to recover this amount. Number of cases referred to L.C.O. may also be informed to Audit.

Para No. 16

MAINTENANCE OF LEAVE ACCOUNT (Ref. para No. 2 of 1985-88)

1. On the scrutiny of the attendance register it was observed that the most of the col. are left blank otherwise it has been marked X but no specific type of leave availed have been marked. In some of the cases the employee had marked attendance on the north cross without the authorisation by the competent authority. For instance on 15-6-87 there is double X in the col. of Smt. Syshilela Wadhwa but she had marked the attendance without the condonation of cross by any of the competent authority.

2. In some of the cases the employee had availed the leave but not debit of leave has been made in the service book. For instance some cases are given below:-

- 1) Sh. Ram Singh UDC 19-10-87 - 30-10-87
- ii) Smt. Sushila Wadhwa LDC 29-5-85 - 30-5-85
24-4-85 - 25-4-85
- iii) Sh. Ranjit Singh Peon 23-7-87 - 1-9-87, 23-9-87 - 25-9-87

(more over Sh. Ranjit Singh had joined this office on 16-7-87 and had availed 12 days casual leave here but the office has not obtained the certificate from the previous office regarding the number of casual leave availed by him there)

- ii) Sh. K.L. Bhatia UDC 12/10/87 - 16/10/87

Please state the reason for not debiting the leave in their account and also check all the attendance register for the audit period and ensured that all the leave availed by the officer are deducted in their leave account. Necessary certificate in this regard may be furnished to the audit.

III. In the leave account of service book it has been observed that the leave are not credited to the leave account on the half yearly basis but are credited on the yearly basis which is wrong and are required to be credited half yearly under Rule 26(i), 27 (3), 29(2) (d) in future it should be ensured that leave are credited on the half yearly ~~XXXX~~ basis.

PARA NO. ~~XX~~ 17

CASH BOOK AND RELEVANT RECORD (PWD)

(Ref. Para No. 3 of 1985-88)

I The D.D.O. has not recorded the certificate regarding the No. of pages in the cheque register and allottee ledger register which is must under the rule. The same may be done and the compliance may be shown to the next audit.

II The D.D.O. had not marked his initial in token of receipts of payment from the allottee in the ledger. The entries regarding the dishonour of cheque are also not been attested by the D.D.O. Compliance may be done and result may be shown to the next audit.

III A sum of Rs.216/- on account of licence fee and lease charges are received from the allottee in March 1987 for the financial year 1986-87 but the same amount has not been deposited in the bank in the same financial year. Reasons may be stated in this regard.

IV On the scrutiny of the ledger of allottee regarding the receipts of instalments, it has been observed that the entries regarding the dishonour of cheques has not been recorded which is very serious irregularity and the direct loss of Govt. money. It seems that D.D.O. had not keep the vigil check the Govt. amount. On test audit following fee instance are given below:-

S.NO.	S.NO. in the dishonour register	Name of allottee	No. of Cheque and dt.	Amount	Date of dishonour
1	2	3	4	5	6
1.	589 489	Sh. Vijay Kumar Atr. No. TK-10	352694 10.12.85	216.90	14/2/86
2.	470	Neelam Saini 29-SK, OKHLA	151688 2/7/85	600.00	"
3.	623	Lakhi Ram B-197/KP	188462 8/8/87	63.95	25/9/87
4.	624	Prabhu Daya 1	543208 1/9/87	82.72	19/12/87
5.	562	Wali Mohd. Khan	88769 4/12/86	549.85	10/1/87
6.	586	Shiv Parsad TK-16, Okhla	423024 12/3/87	72.30	13/7/87
7.	598	Satish Kumar TK-85, Okhla	004519 9/1/87	72.30	15/7/87
8.	645	Jagdish Kr. SK-208, Shahdara	96237 10/2/88	78.55	22/3/88

* The amount and the name Cheque No. has been entered twice in the ledger for the month of 2/87 & 5/87. Reason May be stated.

9. 552	D.K.Kappor TK-131, Okhla	289517 4/9/86	900.00	10/1/87
10. 571	Phool Chand ACK-39, Okhla	586683 10/12/86	72.50	13/7/87

Above are the few instances whereas the officer dealing with the above 4400 quarters and there are No. of cheques which are returned dishonour. D.D.O. may detail the circumstances for such lapses of Govt. fund and check all the cases of audit period 1985-88 and intimate about the no. of cases and amount involved regarding the non making of debit entry of dishonour cheque in the allottee ledger.

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Para No. 3

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(18)

INCOME TAX (Ref. Memo No. 6 Dt. 4/6/93)

On scrutiny of Income Tax calculations for the year 1991-92 it has been noticed that the recovery of bonus for the year 1986-87 amounting to Rs.1290/-

been deducted from the Gross Salary
 has been from the amount of Rs. 170/-
 Sharma, A.O. in the year 1991-92 which was
 irregular. The said income have to be adjusted
 on the relevant financial year when it was
 received / due. The calculations of Income Tax
 in r/o Sh. V.D. Sharma, A.O. is worked out
 and recovery of Rs. 199/- may be recovered from
 him under intimation to audit.

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i) Gross Salary as per P.B.R.	Rs. 69,464/-
ii) less: Standard Deduction	Rs. 12,000/-
	Rs. 57,464/-
iii) 100% Rebate on S.B.I.M.Fund	Rs. 10,000/-
	Rs. 47,464/-
iv) 100% Rebate on H.S.S.	Rs. 10,000/-
	Rs. 37,464/-

Income Tax Payable	1600+1038 = 2638/-
Less: 20% Rebate on GFR	10,200/-
CBEIS	720/-
Intt.	1,277/-
	<u>28,197/-</u>
20%	<u>2459/-</u>

Net Income Tax 199/-

Income Tax Payable	199/-
Income Tax Already Paid	Nil
Income Tax to be recovered	<u>199/-</u>

Para No. - 4.
 SERVICE BOOKS (Ref. Memo No. 5 Dt. 3/6/93)

On scrutiny of the service books, the following irregularities/discrepancies were noticed

1. Nominations

Nominations forms for GFR / DCRG/JUDGEIS/
 Details of family members were not obtained from
 the following officials and not pasted in their
 service books:

- i) Sh. Om Parkash, IDC
- ii) Sh. Dilbagh Singh, Peen

*checked
 on 8/10/93
 Audit
 D.P.*

Para No. 7.

UTILISATION OF PAY & ALLOWANCES OF STAFF WORKING IN L.C. OFFICE, DELHI
(Ref. Memo No. 2 dt. 1/6/93)

not drafted

On scrutiny of records it has been observed that 83 posts inclusive of Gr. III and Gr. IV (executive & industrial) sanctioned strength of the office of Asstt. Housing Commissioner. Out of these posts 27 posts are lying vacant out of 26 officials are on their salary under this scheme, while the remaining 9 officials are working in other branches of L.C. office. They are on the strength of Asstt. Housing Commissioner office for pay purpose only. Utilisation of staff for the purpose other than the one for which it was sanctioned/created is an infringement of financial rules. In 1979 a policy decision was taken by H.A. Adm. to give posts constructed under this scheme on full cost basis. Subsequent upon this decision the work load of this scheme has decreased which approve authority resulted in need for a smaller number of staff for the deptt. The staff diverted to other department should have been transferred from this department on payment basis, which is irregular. The circumstances under which this was done may be explained to H.A. Adm. It may also be taken to transfer the surplus staff.

Para No. 8. 19 19 19
UTILISATION OF PAY & ALLOWANCES OF STAFF WORKING IN L.C. OFFICE, DELHI
(Ref. Memo No. 2 dt. 1/6/93)

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It has come to the notice of H.A. Adm. that 89 qtrs. were allotted to Delhi, Adm. employees working in Labour Deptt. and PWS for maps and Adm. Post Office Co-operative etc., on the basis of monthly licence fee out of these 89 qtrs. 26 qtrs. had been allotted to the employees of Labour Deptt. and PWS to its deduction at source from their salary bills. These 26 qtrs. were subject to vacation by these employees/hairs of deceased at the time of their retirement/death/leaving Govt. Service. The A.H.C.

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office has not been maintaining any register regarding regular recovery of monthly license fee from these 26 allottees of P.W.D. staff & labour Deptt. staff has been maintained in the office. In view of the facts of the present case & the absence of this basic information there is every possibility that some officials out of these 26 allottees had retired/expired/lapse Govt. services. Consolidated information about the actual from these 26 allottees and about the credit of the amounts to the proper head as also details about the retirement etc. a r/o sheet may be prepared under proper attestation and results thereof intimate to audit. In case some official out of 26 allottees had retired/expired/lapse Govt. Service, action for the eviction from the occupants be initiative.

VACANT QUARTERS (Gen. Memo No. 2 dt. 1/9/57)

It was intimated by the Asst. Housing Commissioner S.I.S. Karyapura, dated that six quarters were lying vacant as on 31.10.57 as per details below but the period for which they were vacant was not available.

Quarters - 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26

In this connection ~~ASST. HOUSING COMMISSIONER~~ it was observed that the dep'tt. was not in a position to intimate the period from which the above were lying vacant. In the absence of any availability any details/records the loss incurred by the dep'tt. in r/o licensee/rent of these six quaters. could not be worked out. Reasons for this lapse may be elucidated to audit.

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9/6/57

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9/6/57

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2/11/57
2/11/57
2/11/57

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Supplementary Part I of the report for the year 1991-92
 (62)
 28/4/93
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Para No. 21 (21)
 SUB: OUTSTANDING RECOVERY OF WATER CHARGES & RENT PRIOR TO 15/8/79
 (Ref. Memo No. 12 Dt. 7/6/93)

1. Water charges prior to 1-4-79 to the tune of Rs. 10,15,097/- is still outstanding which could not be realised from the defaulters. The position of recovery of water charges prior to 1-4-79 was as follows:

Baranpurn, Giri Nagar	Rs. 4,43,373/-
Baranpurn, Ghatia Nagar	Rs. 5,32,871/-
Baranpurn, Baranpurn	Rs. 39,853/-
	<u>10,15,097/-</u>

all the of water charges of Baranpurn
and also
Baranpurn shown to

The said observations were raised by internal audit during the audit period 80-82 and BAOB in their audit report for the period 82-91. But no efforts were made by the Labour Deptt. on this issue. The lapse of loss to Govt. is very serious. Kindly look into the matter and action for realisation of recovery may be made under intimation to audit.

20/8/93
Letter
26/8/93
27/8/93

2. The arrears of outstanding rent due to the allottees upto 15-8-79 was Rs. 1,63,000/-. The recovery of outstanding rent was pending since long ago. It appears that no efforts were made by the AIC(L) to recover the outstanding rent from the defaulters which was serious lapse for his part. The recovery may be made from the defaulters with the taking assistance from DCO under intimation to audit.

Para No. 22 (22)
OUTSTANDING RECOVERY OF H.P.T.A. INSTALMENTS
 (Ref. Memo No. 10 Dt. 4/6/93)

After scrutiny of ledgers in respect of quarter under LHS at Karamnagar, Chabdar, etc. It has been noticed that many allottees were not depositing their monthly instalments of H.P.T.A. after

Cost

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15/8/79. ^{are} Few examples of Luvon Malaya

S. No. Ctr. No. Date of Monthly Instalment

1 2 3 4

S. No.	Ctr. No.	Date of Monthly Instalment	Amount	Penalty
1.	A-137	31.97	447.53	Penalty
2.	H-114	"	300.32	"
3.	B-76	"	1252.50	"
4.	B-183	"	539.40	"
5.	H-154	"	1211.81	"
6.	A-14	"	2721.39	"
7.	H-10	"	3030.12	"
8.	H-275	"	479.55	"
9.	A-137	"	447.53	"
10.	I-22	"	3975.55	"
11.	H-130	"	2077.38	"
12.	I-402	"	3644.58	"
13.	I-60	"	1406.68	"
14.	I-198	"	1214.86	"
15.	I-309	"	639.40	"
16.	B-175	"	4705.50	"
17.	F-80	20840	1040.40	"
18.	F-453	"	2634.30	"
19.	F-247	"	1142.40	"
20.	D-82	"	1305.30	"
21.	GK-37	75.55	10054.40	"
22.	GK-118	"	10074.40	"
23.	"-47	"	7206.60	"
24.	"-191	"	8313.40	"
25.	"-99	"	6912.40	"
26.	"-152	"	6234.00	"
27.	"-199	"	6567.00	"
28.	"-177	"	7462.25	"
29.	"-198	"	8000.65	"
30.	"-121	"	7000.00	"
31.	"-110	"	6775.25	"
32.	"-257	"	6755.30	"
33.	"-259	"	8561.95	"
34.	"-81	"	6755.30	"
35.	"-142	"	6100.00	"
36.	"-203	"	7000.00	"
37.	"-108	"	6000.00	"

	30.	GR-189	72.55	
	39.	PS-144	72.30	
	40.	"-110	"	
	41.	"-112	"	
	42.	"-126	"	
	43.	"-130	"	
	44.	"-132	"	
	45.	"-135	"	
	46.	"-156	"	
	47.	"-138	"	
	48.	"-85	"	
	49.	"-300	"	
	50.	"-67	"	

Total Rs. 22500.00

As per order of 10/1/41
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Other similar cases may also be necessary recovery may be made under indication to audit.

The following further observation may also be taken into account to audit.

1. The ledgers were found in very poor condition and may be binded and shown to next audit.
2. Page counting certificate were not prepared in the ledgers when it was started.
3. In many cases entries of recovery of instalments were not authenticated by any authorized officer.
4. Over writings/cuttings in the vouchers had not been attested by the officer concerned.

Please elucidate for these issues to audit.

Page No. - 3

23

INCOME TAX (Prof. Page No. 6 Pt. 5/1/40)

On scrutiny of income tax returns for the year 1921-22 it has been observed that the amount of bonus for the year 1921-22 is Rs. 1000/-

(31) (24)
46

INTERNAL AUDIT OF THE ACCOUNTS OF OFFICE OF THE ASST. COMR. IN CHARGE
REGISTRAR (LABOUR), KARAMPURA, DELHI.

CURRENT AUDIT REPORT

(PART II)

Para No. 1 (24) (12)

Subject: Qualifying Service

It has been provided in Sub rule (1) C.C.S. (pension) rule 32 that a Govt. servant on completion of 25 years of service before date of superannuation whichever is earlier that Head of the Office in ~~XXXXXXXXXX~~ consultation with concerned P.A.O. shall verify the service rendered by such Govt. servant and communicate to him the qualified service so determined. The requirement as provided in rule has not been done in the under mentioned illustrative instances. Needful may please be done under intimation to audit.

<u>S.NO.</u>	<u>Name & Designation</u>	<u>D.O.Birth</u>	<u>D.O.appointment</u>
1.	Sh. R.K.MALHOTRA, U.D.C.	1-5-43	4-5-67
2.	Sh. N.L.SAGAR, U.D.C.	13-3-46	6-5-67
3.	Sh. Ran Singh Saini, U.D.C.	11-5-48	3-12-68
4.	Sh. J.P.Singh, A.O.	15-1-45	17-11-65
5.	Sh. Ram Sukh, Chowkidar	20-7-39	1-8-61

Para No. II (25) (24)

Subject: Service Book

During the course of audit test check of service book for the period 1993-96 it was revealed the following shortcomings:-

(i) Sh. G.V.R.Murli, L.D.C./J.A.O.

Earned Leave w.e.f. 1-7-94 onwards has been credited yearly basis not on half yearly basis :-

1-7-94 to 30-6-95 = 1 Year : 30 days

27 days + 30 days = 57 days

H.P.L. 1.1.94 to 31.12.95 = 1 year

(ii) Sh. Jai Pal Singh, A.O.

E.L. & H.F.L. has been credited yearly instead of half yearly basis. i.e. 1-1-92 to 31-12-92 = 12 months = 30 days and balance shown 240 + 39 days which is in contravention of rule. 1-1-94 onwards E.L. & H.P.L. has not been credited in S. Book.

(iii) Anup Singh, A.O.

5 ~~XXXXXX~~ years E.L. has been credited into S.Book.

Cont-2-

17/11/94 (32) 45 (23)

1.1.1-1-90 to 31-12-95 = 100 days

Para No. 3

Subject:- G.P.F. A/c of Group D employees

During the course of audit test check of G.P.F. ledger for the period 1993-96 it was noticed the following observations:-

Broadsheet CAM 48 has not been maintained by the office.

Para No. 4

Sub:- Income tax

Sh. Babu Lal, A.C. was allowed rebate on saving but the documentary proof of saving on which the rebate of income tax allowed was not available in the record.

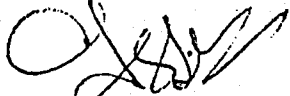
Documentary proof of saving be produced to audit . otherwise recovery to this effect worked out and effected.

Para No. 5

Sub:- Attendance Register

During the course of audit test check of attendance register for the period 1993-96, it was noticed that some official has not signed in the attendance register for non filling of the columns it could not be verified the correct nature of the leave. It is therefore requested that the S. Book of the following officials may please be produced for the verification of leave.

1. Sh. R.M.Parthasarthy, L.A.
16-8-94 to 30-8-94
27-6-94 to 30-6-94
2. Sh. Mohar Mehta, Frash
1-7-94 to 28-7-94

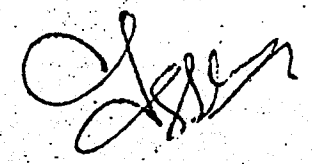

(MAHU SHARMA)
I.A.O. , Party No. IV

Para No. 6 (Supplementary to the Audit Report 1993-96). Page (53) 22

Subject: - Non verification of Remittances.

The following remittances could not get verified from P.A.O. XII, of the unit during the period of audit. These ~~be~~ got verified from the P.A.O. and shown to next audit.

<u>S.No</u>	<u>Date of deposit</u>	<u>Amount</u>
1.	31-1-94	Rs. 116/-
2.	23-2-95	Rs. 56193/-
3.	23-2-95	Rs. 176/-
4.	21-3-96	Rs. 158272/-
5.	21-3-96	Rs. 236/-


 (Sant. Madhu Sharma)
 I.A.O.
 Audit Party No. 4.

CURRENT RAI REPORT - PART-II (1996-2005)

PARA NO. 8

Ref. audit memo. No. 9 dated

15/12/2005

On the basis of notification no.15(3)/75-Lab. dt.13-04-76 issued by L.G. Delhi, the house constructed under subsidised 'Industrial Housing Scheme' were being allotted to the Industrial workers on rental basis in Delhi, however the scheme of allotment on rental basis was changed into hire purchase of scheme under Govt. of India. The Govt. of India directed vide letter no. 14024/17/77-HI, dt-9-2-79 the state Govt. to transfer the tenements built under the integrated subsidising housing for industrial worker and economically weaker section of the community, to those already on occupations of house under the scheme subject inter-alia. Following conditions :-

(i) The sale should be on outright-basis or by recovery of 30% of the original cost in lump sum at the time of transfer the remaining 50% in suitable installment and with interest at rate which the state Govt. was applying central Govt. loans.

(ii) If the purchaser is not in position to pay even 30% of the original cost in ~~lump sum~~ he may be permitted to make payment in equal installments over period of 15 years with interest.

(iii) The state Govt. with issue necessary orders considering all aspect of hire purchase scheme effective from 16-8-79.

An information which is provided by this office regarding recoveries is as under :-

(1)	Total no. flats	= 4844
(2)	Flats transfer under lease & coveyance deal	= 2873
(3)	Allotment who have paid full amount of flats	= 2925
(4)	Flats which are not in possession of legal heirs (No. of unauthorised occupation)	= 2228
(5)	Allotte who are paying their installment regularly	= None
(6)	No. of vacant flats	= None, 11 qrs. were found lock and where about of the allottees could not be ascertained.
(7)	Amount due to be recovered	= Appox. 1,50,00,000/-
(8)	How much amount has been recovered from 96-97 onward upto 2004-2005 from the allottees	= Rs 44,12,689/-

14/c (20)
(35)

Delhi admn. issued a notifications vide no F.15(3)/85 lab. dated 01-11-85, according to rule 13 only eligible allottee applying for ownership right on full cost on installment basis for 10/15 years installment or full at present-2228 qrs. are in illegal possession, These quarters are not in the possession of legal heirs and 11 qrs. are found locked and where about of the allottee could not be ascertained. The state Govt. has to recover Rs 1,50,00,000/- but only 44,12,689/- has been recovered upto 2004-2005. As per previous audit report part I -----Para no.10 DDO who have fixed the cost of plots at Rs 4,00,000/- in 1979, but the state Govt. has fixed up cost 1.35 Lakhs. It appears that it all due defective policy of department.

At present there are 18 officials are deputed for this were to recover the amount and incurring the expenditure on the salary Rs 20,87,841 in 2004-2005 and on other such wages OTA,OE and professional service Rs 1,11,580, as audit 21,99,421/- Keeping in view the expenditure on office establishment and other is approx. 22 lakh per annum, but out put of recovery is negligible, it would be better that the competent authority may issue such direction or make such policy so that cost Rs 12,12,629/- of flats may be recovered within a short period, otherwise expenditure on the staff is not in the public interest. As such previous audit report has mentioned some discrepancies and suggestion but no action has been taken by the competent authority.

PARA NO. 2

137e
26
19
Ref. audit memo no.7
dated- 27/06/05

Sub.:- Cash Book

During the course of audit. It has been observed that the DDO has closed the cash book at page 122 and on the same page the next month entry has been started, when the cash transaction has been closed after ending of the month. A fresh page is to be started and again on page 125,127,135, 140,145,151,165.

(ii) The cash book maintained onward 23/12/99 has not properly lined up to show the closing balance and total as such previously maintained.

(iii) The cash book should be maintained in neat and tidy manner, the entry has been erased to such extent that the page has been lorned at page 166. This should be avoided before making are endorsement of entries it should be checked on rough pages and cutting should be avoided as such made at page 172,dated-9/7/98 and page 209,dated 01/04/2000 page 111 to 113, page 5 dated,9/7/01.

PARA NO. (3) (21)

12/c
137 (18)
Ref. audit memo no.11
dated- 12/7/05

Subject:- Income tax

On scrutiny of income tax record for the audit period, following discrepancies were noticed which may be rectified under intimation to audit.

(i) For the period, 1999-2000 to 2004-05, calculation sheets are not made properly. In most of the cases, calculation sheets are not available, if only F-16 are found on record. In some cases, where calculations sheets are available, DDO has not checked and signed the various calculations. Also, income tax record for the year 1996-97 and 97-98 not produced to audit for verification.

(ii) As per F-16 available on record, in the following cases, rebate on different accounts were allowed to the officials, but no proof found on record. Either the same be shown to audit or recoveries of due tax be made, disallowing the rebate in absence of proof after due verification. Action taken in this regard may also be intimated to audit.

S.N.	Name of official	Year	Rebate allowed but no proof on record
1.	Sh. Har Prasad, AHC	1998-99	LIC-Rs26,224
2.	Sh. K.K. Malhotra, Gr.III	-- do -	NSC-Rs20,000
3.	Sh. V.K. Maggo	-- do -	NSC-Rs10,000
4.	Sh. K.K. Malhotra, Gr.III	1999-2000	NSC-Rs25,000
5.	Sh. Kiran Mandola	2001-2002	HBA-Rs20,000

Other such cases may be reviewed at your level.

(iii) As per income tax rules, Sec.192, it is the responsibility of HOO/DDO being the authority for making payment of salaries of staff, to deduct income tax on the amount payable at the average of income tax computed on the basis of the rates in force for the financial year, on the estimated income of the assessee under this head for that period.

Instructions as suggested above are not seems to be following in the office. Action in this regard may be taken as per rules.

PARA NO.

4

32/76

11/11

38

17

Ref. audit memo no. 4
dated-

Sub.:- Qualifying Service

Sub-Rule (1) of C.C.S.(pension)rule 32 provides that in case of a Govt. servant on completion of 25 years of service or 5 years before date of superannuation whichever is earlier, H.O.O. in consultation with P.A.O. shall verify the service rendered by such Govt. servant and communicate to him the qualified service so determined. The requirement as provided in this rule has not been fulfilled in the following instances. Needful may please be got done under intimation to audit.

S.No.	Name & Designation	D.O.B.	D.O.A.
1.	Smt. Jatinder Khurana UDC	16/07/54	20/03/76

Othersuch cases may also be reviewed at your level.

PARA NO. (5) (27)

Ref. audit memo no.6
dated-27/06/05

Sub.:- Fidelity Surety Bond

Rule 270 G.F.R. and envisage that the subject to any general special instructions prescribed by the Govt. in this behalf every Govt. servant whether gazetted or non-gazetted who is entrusted with custody of cash or stor. shall be require to furnish surety for such amount as the competent authority may prescribed according to the circumstances local conditions and to execute the surety bond.

When a govt. servant to be authorized to handle cash transactions, the Deptt. authority may authorized to accept the surety under rule 275 in form of G.F.R.34 and shall see that the Govt. servant pays the premium necessary to keep it alive on the due dates and continue to do so until he/she vacate his/her office. If the Govt. servant fails to submit the premium receipt in time. She/He shall not be allowed to perform the duties his/her post and that with the accordance with rules in force. If such fidelity surety bond is in force in this office, same may be produced to audit. Otherwise, necessary action may be taken in this regard and shown to audit.

PARA NO. 6

Ref. audit memo no.8
dated- 28/06/05

Sub.:~ Maintainance of GPF and class IV
broadsheet

It has come into notice during the audit or ledger A/C of GPF class IV. Account of class IV maintained by the office at initial stage wether it is a fresh appointment or the official has joined from other office. Furthur the page no. has not been mentioned where the balance is C/F or B/F, whenever the closing balance is transferred to some other pages. The page no. should be mentioned where it is being C/F and in the same manner on fresh page from where it is B/F.

(ii) The rate of interest is also not mentioned in the ledger A/C.

(iii) The withdrawal entry should be entered with date and bill no..

(iv) A broadsheet in form no. 48 has not produced by the office.

(v) Details of transfer advice issued/received of transferred officials not pasted/mentioned in the ledger. Also, final GPF payment made at the retirement of staff also not mention in the register.

PARA NO. (7) (5)

stc
Ref. audit memo no. 3
dated- 23/6/05
(14)

Sub.: - Acquittance Roll

During the test check of acquittance roll, following sheetcomings were noticed which may be got rectified and compliance shown to audit;

A.R. w.e.f. Jan. 2000 to March 2005

It has been noticed that cheque and cash payments are being made in one common A.R. separate A.R. should be maintained for 'A' series and 'B' series payments.

A.R. w.e.f. July 97 onwards

- (i) DDO not certified the payments disbursed on some pages. e.g. from P-2 to P-9, P-14, P-15 etc.
- (ii) P-12, Rs 350/- shown deducted from the salary of Sh. Budh Singh UDC- but reasons not mentioned. Also, entry not attested by DDO and total amt. disbursed does not tally with actual amount disbursed. Details of amount deducted & deposited in bank may also be shown to audit. Othersuch cases may also be reviewed at your level.

PARA NO

8

20

Ref. audit memo no.2
dated- 23/6/05

AK

13

17

Subject :- Bill Register

During the test check of bill register, following discrepancies were noticed which may be rectified under intimation to audit:

Summary of outstanding bill at the end of each month is required to be made which has not been done in this office. It should now be made as under :

Summary of O/S bills at the end of ----- month:-

- (i) No. of bills pending at the beginning of the month -----
- (ii) No. of bills presented to PAO during the month -----
- (iii) Total No. of bills (i)+(ii)
- (iv) Bills passed during the month -----
- (v) No. of bills outstanding at the end of the month -----

Other such cases may also be reviewed at your level.

PARA NO

9

Ref. audit memo no.10
dated : 7/7/05

Subject :- Record maintained by the office not
according to the instructions

During the course of audit, it has been noticed that records are not being maintained properly in the office. Some of them are as below :

- (i) Telephone register maintained is incomplete and not signed by the DDO in token of verification of facts.
- (ii) Electricity bill register is also not properly maintained and not signed by DDO.
- (iii) Entries in the later bill is not signed by any official/DDO.

PARA NO. 10

Ref. audit memo no.1
dated : 21/6/05

Subject :- Non-production of records

Following records were not produced to audit:

1. O.T.A. Register
2. Register of Long-term/short-term advances.
3. Property register
4. TR-V stock register
5. Spouse-information. in 2/0 following staff not provided:
a) Sh. Arvind Kumar, L.H. Asstt (c) Narendra Singh Chaudhary
b) Jayman Dhasad PCC (d) Chinta Ram "
6. Following remittances were not verified by PAO

<u>S.N.</u>	<u>Date of challan</u>	<u>Amount</u>
1.	13/01/98	Rs 1270/-
2.	05/02/99	Rs 2736/-
3.	20/06/00	Rs 3600/-

7. Following information / certificates were not provided by the office
- a) Budget Allotment for the years 1996-97 & 1997-98.
 - b) Final Payments of GPF made during the audit period.

W
B.V. 21/7/2015
(B. Vijay Kumar)
Sr. A.O.
Audit party no. 4

W
VIJAY KUMAR
IAO
Party NO. III

VIJAY KUMAR
Accounts Officer
Dte. of Audit
Govt. of N.C.T. of Delhi
Delhi Secretariate, New Delhi-110002

PART-II : CURRENT AUDIT

Para No. 01 (Ref. Memo. No. 06 dated 21.11.07)

Sub :- Non – Finalization of policy in respect of unauthorized occupants.

During the scrutiny of records/files produced to the audit, it was revealed that vide LG, Delhi' notification No. 15(3)/75-Lab dated 13.04.76, the house constructed under subsidized "Industrial Housing Scheme" allotted to the industrial workers on rental basis in Delhi situated at four places viz. Karampura, Giri Nagar, Nehru Nagar, Vishkarma Nagar, Shahdra. The scheme of allotment was changed into Hire Purchase Scheme by the ministry of Works Housing's letter No. 14024/17/77-Hi dated 09.02.78 to those already on occupation of house subject to the following conditions.

- a) An Adhoc rebate of 20% of the original cost may be allowed in the working out the sales price.
- b) All arrear of rent and other dues will be cleared by the purchaser before the transfer is effected.
- c) The sale should be either an outright one or by recovery of 30% of the original cost in lumpsum at the time of transfer and the remaining 50 % in suitable installments with interest.
- d) If a purchaser cannot pay even 30 % of the original cost in lumpsum, he may be permitted to make payment in EMI over a period of 15 years with interest.

A survey was conducted by the department from 03.06.05 to 20.06.05 according to which the status of 4844 quarters is as under :-

S. No.	Description	Karampura	Giri Nagar	Nehru Nagar	Shahdra	Total
1.	Total Nos of Quarters	2664	1184	144	852	4844
2.	No. of original allotte residing	1406	665	99	432	2602
3.	No. of un- authorized occupants	1257	516	45	410	2228
4.	No. of locked quarters	1	3	0	7	11
5.	Vacant plots (where there is no structure	0	0	0	3	3

The file reveals that there is a need of policy regarding the conferment of ownership rights on the unauthorized occupants of these quarters which is to be made jointly by Delhi Government and Ministry of Urban Development, Govt. of India. At present 18 officials are deputed for this work and the case is pending since over a long period of time and no such policy has been formulated till date resulting a huge loss of revenue to the government.

Hence, timely action may be taken to resolve the matter of conferment of ownership right of unauthorized occupant under intimation to audit.

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Para No. 02 (Ref. Memo. No. 03 dated 20.11.07)
Sub :-Electricity Bill

During the test-check of the records for the period 2005-07 of the office of the Asstt. Housing Commissioner, Karampura New Delhi, it reveals that the payment of the electricity bills for K.No. 2640T1330090 is being made at commercial rates, whereas it should have been paid at domestic rates. Necessary actions are required to make the payment at domestic rates in future, and excess payment made in past, is required to be adjusted and compliance may be shown to the audit.

Subd.
(B. V. Jyoti Lalchami)
24/7/2019.
Sr. A.O.
Audit party no. 4

24c

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Para No. 03 (Ref. Memo No. 04 dated 20.11.07)

Sub :- Water Bill Payment

During the test-check of the records for the period 2005-07 of the office of the Asstt. Housing Commissioner, Karampura, New Delhi, it reveals that the payment of the water bills was made on ad-hoc basis for ten water connection having K.No. 1251148515,516,517,518,519,521,522 and 1252353195,196,197 from 01.04.05 to 31.07.06 and from 01.08.06 onwards the payment is being made only for one water connection having K.No. 1252353197 on ad-hoc basis.

The reasons for making the payment of 10 water connection may be intimated and necessary action may be taken to make the water payment on actual basis and over-payment made in past be got adjusted and intimated to the audit accordingly.

(B. Vijaya Lakshmi)
24/11/2019
Sr. A.O.
Audit Party No. 4

He

Para No. 04 (Ref. Memo. No. 01 dated 13.11.07/21.11.07/26.11.07)
Sub :- Non Production/ Non maintenance of Records.

The following records were not maintained/produced to the Audit. The same be produced to the next audit.

1. Property Stock Register
 2. TR-V Stock Register
 3. Spouse information
 4. The following remittance were not verified by the PAO-14
- | S.No. | Particular | Date | Amount | Head of Accounts |
|-------|------------|----------|--------|------------------|
| i) | Income Tax | 27.04.05 | 100 | 0021 |
| ii) | Income Tax | 27.03.06 | 30 | 0021 |

(RAMJI LAL)
I.A.O
PARTY NO. IX

Handwritten notes:
B. Vijaya Lakshmi
Sr. to
Audit Party no. 4

(6)

Current Audit Report (Part-II)
(2012-13 to 2018-19)

PARA : 01 Non conversion of quarters from Lease hold to free hold.

(Ref. Audit Memo No. 03 dated 18.07.2019)

Govt. of NCT of Delhi, Labour Department, 5-Sham Nath Marg, Delhi-54, vide order No. AHC/KP/Pt.File/3002 dated 24.09.2013, stated the matter relating to grant of ownership right to the original allottee and other, of the Quarters build under subsidized Industrial Housing Scheme in Karampura, giri Nagar, Nehru Nagar and Vishwakarma Nagar in NCT of Delhi was considered by Govt. of NCT of Delhi.

It was decided that Lease and Conveyance Deed in respect of flats occupied by original allottees and/or the legal heir would be signed by the Department upon the clearance of pending dues alongwith 18% cumulative interest till the date of execution of L&C Deed. The Lease Deed would be signed only in respect of the allotted flat. Any encroachment carried out in the flat would be matter between the allottee and the Municipal authorities. The Labour Department would take up the matter of encroachment with municipal authorities, through the Urban Development Department for effective action in the matter in a time bound manner. A further sum @ 5% of the circle rate, of the respective colony, would be charged for converting lease-hold into free-hold. The allottee/legal heir would be required to submit documents to establish their case.

The matter relating to other categories i.e. flats occupied by sale or re-sale from the original allottee or their legal heir on General Power of Attorney (GPA) or otherwise and also flat occupied by unauthorized person is being taken up with the Government of India for a final decision in the matter.

The occupancy of flats being occupied by staff of maintenance department etc. will revert to the labour department on superannuation of the occupant. The same principal would apply in respect of flats allotted for public utilities in case the respective agency does not propose to continue its service.

As per the Cabinet Decision No. 2071 dated 09.09.2013, it has been approved that the quarters occupied by non allottees and unauthorized occupants, their ownership rights be transferred to them by charging circle rate of the dwelling unit with interest as per their category. It has been noticed that 14 applicants have deposited an amount of Rs. 9,43,600/- vide challans being the requisite fee of 5% for converting flats from lease hold to free hold. But so far the same have not been converted. Hence, the department is advised to take appropriate action in this matter and to avoid any litigation in the future.

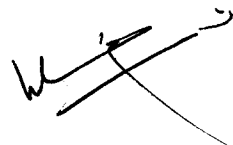
PARA :02 Non- maintenance of Cash Book

(Ref. Audit Memo No. 04 dated 18.07.2019)

On scrutiny of records of O/o Assistant Housing Commissioner, Labour Department, GNCT of Delhi, Karampura, New Delhi-110015 for the year 2012-13 to 2018-19, it has been found that the following shortcoming have been observed:

The department is being collecting govt. money in the form of rent/license fees/RTI etc from the various flats/building to be used for official/commercial under this office, but the following records are not being maintained by this office, which is irregular as per Receipt & Payment Rules, 1983.

1. **Non writing of cash book:** It has been noticed that Cash Book is not being maintained of the office till date. Whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the Cash-Book as soon as they occur and



attested by the Head of the Office in token of check.” Non writing of Cash Book is a lapse on part of the department, which is irregular. This not only leads to embezzlement of Govt. money but also leave ample scope for misuse of govt. funds.

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2. **Delay in remittance into bank-** As per Rule 6 of Receipts and Payment, 1983, “ All money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account.” But it has been observed that payment received was remitted to Bank after a gap of 0x to xx days. Some of these instances are given as under:

Sl. No.	Entry as per Register at Sl.No.	Amount (in Rs.)	Date of receipt	Date of deposit	Delay in days
1.	3	40	16.01.2015	24.02.2015	39
2.	12	40	04.11.2015	02.12.2018	28
3.	01	40	04.01.2016	30.03.2016	87
4.	07	40	05.07.2016	13.10.2016	100
5.	08	40	05.08.2016	13.10.2016	68
6.	02	162	31.03.2015	22.04.2015	22
7.	07	684	26.05.2015	20.06.2015	25
8.	10	162	20.07.2016	15.10.2016	88
9.	01	40	05.01.2017	15.04.2017	100
10.	04	75160	09.05.2014	10.07.2014	56
11.	05	75160	09.05.2014	10.07.2014	57
12.	06	75160	08.05.2014	10.07.2014	56
13.	07	75160	12.05.2014	10.07.2014	60
14.	08	75160	05.05.2014	10.07.2014	57

3. **Certificate of Physical verification of cash certificate required** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed.
4. **Entry of ‘A’ category cheques in the Cash book-** As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 -“An ‘Account Payee’ crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque-drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate ‘crossed cheques and bank drafts transit register’. for example, cheques issued by PAO in f/o BSES, MTNL etc.
5. **Non-issuance of TR-V:** Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference. Reasons for non-issuance of TR-V may be elucidated.
6. **Certificate of Physical verification of cash certificate should be recorded** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with

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the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:

“Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book. “. It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

Hence, the department is advised to maintain the Cash Book immediately as per Receipt and Payment Rules, 1983 and compliance be shown to audit.

PARA :03- Unauthorized Possession of Flats under Subsidized Housing Scheme(SHC) under 2% quota-reg.

(Ref. Audit Memo No. 07 dated 19.07.2019)

Under the subsidized Housing Scheme for the industrial workers, Delhi Administration has constructed 4844 quarters at four different locations by utilizing financial assistance from Govt of India in the form of 50% and 50% subsidy.

The labour department allotted 2% quota to Government Servants and Civic agencies like shops, dispensary, post office, sanitary office and to the assistance staff of PWD & Housing section of labour department totaling to 93 quarters. Every allottee was required to execute a tripartite agreement with his employer and Govt. in the prescribed form on a non-judicial stamp paper agreeing to abide by the terms and conditions as laid down therein before occupying the house. The employer was required to deduct license fee etc. in respect of the house allotted to his workers employed in the factory from his wages and remit the same to the Delhi Administration and officer authorized by the Labour Commissioner Delhi. In case of his failure to remit the recoverable dues within the specified period, the said dues along with the interest at 12 per annum occurred thereon would be recovered from him an arrear of land revenue. And it was also proposed that they shall vacate the allotted quarters, once they superannuate & whenever the quarters allotted for public utility services do not want to continue its services for which the quarters were allotted to them.

But as per reply submitted by the department, it has been found that all allottees who were already retired from govt. service have not vacated the quarters allotted to them. And filed various representations requesting therein that Delhi Cabinet may reconsider its decision and may be conferred the ownership rights in respect of the quarters occupied/allotted to them. The matter is still under consideration and no final decision taken so far by the department to vacate these quarters.

Hence, the department is directed to take immediate steps for finalizing the matter of vacating the quarters, under intimation to audit.



PARA: 04 Irregularities in the Payment of Water Bills at Commercial Rates (CAT-II) and payment of Late payment of surcharge. (3)

(Ref. Audit Memo No. 09 dated 23.07.2019)

During scrutiny of records/file regarding payment of Water Bills in r/o Office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, Karampura, New Delhi-110015, it has been noticed that the office has made payment of late payment surcharge to Delhi Jal Board, GNCTD while paying the water bills, which is irregular. The details of surcharge which has been paid by the office, as mentioned below:-

S.No.	Bill ID No.	Date of Bill	Address	Amount to be paid without surcharge (in Rs.)	Amount paid with surcharge (in Rs.)	Amount (in Rs.) Overpayment
1.	763216661916	11.10.2015	C-1, Karampura	48480	50904	2424
2.	863216976648	11.10.2015	C-2, Karampura	48531	50957	2426
3.	963214175515	11.10.2015	C-4, Karampura	48481	50905	2424
4.	932211201487	21.11.2015	C-3, Karampura	63240	66102	2862
5.	042218513397	21.11.2015	C-5, Karampura	64984	68233	3249
6.	242217575159	21.11.2015	C-9, Karampura	68432	71853	3421
					Total	16806

1. Further, scrutiny of the water bills records for the audit period it reveals, that the payment of water bills for K.No. 1422171000 is being made at commercial rates (CAT-II) as per the Delhi Jal Board Water Bill whereas it should have been paid at domestic rates. Necessary action are required to make the payment at domestic rates in future, and excess payment in the past is required to be adjusted in the future bills and compliance may be shown to audit.

Hence, the department is advised either to take up the matter with Delhi Jal Board for adjusting the overpaid amount in the future bills or get it regularized from the competent authority, under intimation to audit.

Para No.05: Non-Production of Record.

(Ref. Record Memo dated 16.07.2019 and 18.07.2019 and old Para No. 38 (1196-2005) Para No. 04 (2005-2007)

The following record/information were not provided by the department

1. Property Register
2. TR-V Stock Register
3. Remittances were not verified by PAO

S.No.	Date of Challan	Amount
1	13.01.1998	1270
2	05.02.1999	2736
3	20.06.2000	3600
4	27.04.2005	100
5	27.03.2006	21

The above cited record may be produced to next audit

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TAN No.1: Non- maintenance of Non-Consumable/Consumable Stock Registers.
(Ref. Audit Memo No. 08 dated 22.07.2019)

During the test check of records office of the Assistant Housing Commissioner, Labour Department, GNCT of Delhi, Karampura, New Delhi-110015, it has been noticed that this office has not maintained Non-consumable/consumable stock registers, which is irregular as per GFR Rules, the same should be maintained every financial year wise, and the following points given below must follow during the maintenance of the Registers.

1. Separate Stock Registers should be maintained for consumable and non-consumable items.
2. Name of the Department/Institute and Financial Year is recorded at the front side of the both Registers.
3. Only descriptions of bills entered in the Stock Registers so that ascertain the position of stock in hand.
4. Page Counting Certificate should be prepared and duly counter initial/signed by the competent authority on the first page.
5. Rule 213(1)(2) and (3) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done during the audit period as required under GFR Rules 213(1).
6. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles must be obtained, without proper signature of recipient/store officer the record cannot be considered as authenticated. (Consumable Register)
7. In non-consumable register balance should not be reduced the issuing articles. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
8. Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets

Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

9. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

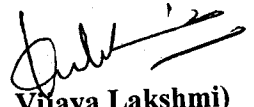
**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts



Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

The above said registers be maintained as per the GFR Rules, 2017 and compliance may be shown to audit.


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV