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C.S.I.R..

HUMAN RESOURCE DEVELOPMENT CENTRE
(Council of Scientific & Industrial Research)
Sector 19, Central Govt. Enclave, Kamla Nehru Nagar
GHAZIABAD - 201 002 (UP), India
Phone : 0120- 2789882, Telefax 0120-2788939 & 2785054

No.HRDC /F&A/CAG(IR)/ 2019-20
Dated 26.07.2019

To

The Dy. Director
O/o The Director General of Audit,
Scientific Departments,
A.G.C.R. Building, I.P. Estate,
New Delhi-110002

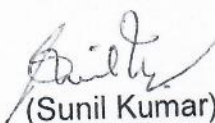
Sub: Settlement of old outstanding I.R. Paras in r/o CSIR-HRDC, Ghaziabad

Sir,

With reference to your letter No.Insp./2(18)Settlement o/s Paras/CSIR/2019-20/223-224 dated 10.06.2019 addressed to JS&FA, CSIR towards review of the old outstanding Paras of CSIR in the ad-hoc committee meeting held at CSIR Hq, this office has submitted the replies of I.R. of CSIR-HRDC for consideration to the ad-hoc committee team. But replies of CSIR-HRDC could not be discussed/considered with the deputed audit party as they are pre-occupied with other Labs./Instts. of CSIR.

I, therefore, forwarding the replies of audit paras of I.R. of CSIR-HRDC for your kind consideration.

Yours faithfully,


(Sunil Kumar)

Finance & Accounts Officer

Encl: as above,


30/7/19

ccm-D-311-III floor.

-17

(36)

No. HRDC(F&A)/CAG/2019-20
Dated 20.06.2019

To,

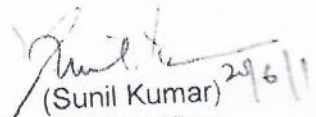
Sr. Audit Officer,
O/o Director General of Audit,
Scientific Department
New Delhi

Sub: Settlement of old outstanding IR paras in respect of CSIR-HRDC.

Sir,

I am enclosing herewith the replies of outstanding Inspection Report paras in r/o CSIR-HRDC, Ghaziabad for your kind consideration.

Yours faithfully,


(Sunil Kumar) 29/6/19

Finance & Accounts Officer

Encl: as above.

Format for Settlement of Audit Paras of Inspection Reports of 2012-2014 of HRDC

Position of old outstanding paras 2006-07

(38) -18-

a/c
From PNB

Sl No	Para No	Detail of Para	Reply of HRDC	Audit Comments
1	14	<p>Avoidable expenditure of Rs. 17.29 lakh on improper planning for electricity load & non-refund of Rs. 8 lakh from UPSEB.</p> <p>Structural Engineering research Centre (SERC) now Human Research Development Centre (HRDC) was sanctioned a load of 800 KVA vide sanction dated 30th June, 1984 from UP State Electricity Board. Subsequently, due to requirement of additional testing facilities in the Institute, SERC requested on October, 27 1987 for additional load of 800 KVA. Accordingly, UPSEB vide their letter dated 28th March, 1989 demanded an amount of Rs.20 lakh for the cost of 33 KVA line and other allied works against which payment of Rs.8 lakh was deposited on 31st March, 1989 vide cheque No.2298 dated 31st March, 1989 and the cheque was released vide SERC letter dated 05/04/1989 against a tentative cost of Rs. 20 lakh. In December 20, 1990 Director, SERC accorded approval for formation of Committee for vetting the design of 33 KV sub-station prepared by the Engineering Service Division of CSIR.</p>	<p>Audit has observed that on the basis of reply given by HRDC that the refund of Rs.8 lakhs from UPSEB will be awaited in audit (copy enclosed)</p> <p>In this regard it is submitted that a Committee consisting the officials of HRDC was formed to personally meet the senior authority of UPSEB and Punjab National bank to resolve the issue on the basis of available documents, the committee members vigorously followed the matter.</p> <p>In this connection it is stated that UPSEB in response to many reminder letters regarding refund has replied that "the refund of deposited amount becomes zero after 60 days from the date of deposit. Also as the refund has been demanded after a considerable period, the refund is not allowed."</p> <p>A letter was also sent to PNB which was the banker of UPSEB when the payment was made, to provide a certificate to the effect that the amount of Rs.8.00 lakhs in UPSEB account. The bank had replied that the old records are destroyed after 8 years and all manual records had already been destroyed and they were unable to provide the information about crediting of Rs.8.00 lakhs in UPSEB bank account.</p> <p>In view of the above observations of UPSEB and PNB, the committee recommended that matter is too old and both the parties (UPSEB&PNB) are unable to provide</p>	<p>The details clarification of this matter has already been elaborated to audit in our earlier reply. Committee constituted for refund of Rs.8.00 lakh from UPSEB has already been recommended that since the matter is quite old (more than 30 years) and considering the statements given by UPSEB & PNB the matter should be closed (copy enclosed).</p> <p>Hence, audit is requested to suggest the further course of action in this regard.</p>
		<p>Accordingly, on 25th May, 1992 SERC requested UPSEB, Ghaziabad for release of additional power load of 200 KVA w.e.f. from April, 1993 on the existing 11 KVA line to meet the increase load demand of the Centre. However, SERC vide their letter dated August 2, 2000 requested UPSEB, Ghaziabad to refund the advance amount of Rs.8 lakh sine SERC authority had decided to drop the proposal for 33 KW/800 KVA load pointing out the detailed estimates had not been submitted by UPSEB authority. UPSEB vide letter dated May 6,</p>		

Audit Comments F. Reply

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2002 reminded SERC that as decided on April, 29 2002. SERC had to produce the receipt deposit of advance of Rs. 8.00 lakh which has not been submitted till date to UPSEB. This was denied by the CRR/SERC vide letter dated may 23, 2003 mentioning that receipt for Rs.8 lakh was not issued to this office as also evident from SERC vide letter dated April 5, 1989. U.P Power Corporation vide letter dated July 19, 2002 requested PNB, Ghaziabad about the clearance of the cheque which was found to be debited on May 3, 1989 SERC continued reminding UP Power Corporation to refund Rs. 8.00 lakh along with interest or advance may be adjusted against further electricity bill. Despite many requests made since July 2002 to August 2006 the status remained the same and amount has not been refunded by the UP Power Corporation Ltd.

Interesting the power consumption status of SERC no HRDC w.e.f. February, 2003 has revealed that HRDC was not in a position to consume sanctioned load of 800 KVA and comparison of maximum demand vis-à-vis sanction demand w.e.f. / December 2002 to October, that the maximum demand of load remained between 35.28 LW to 309.83 KW and mostly below 200 KW. The lesser utilization of sanctioned load has resulted in wasteful expenditure of Rs. 17.29 lakh from December, 2002 to October, 2006 as per detail in Annexure.

Thus from the above it is evident that injudicious decision of the SERC/HRDC, Ghaziabad for increase demand of 800 KVA led to blocked of Rs. 8 lakh for more than 17 year apart from wasteful expenditure of Rs. 17.29 lakh for low utilization of even sanctioned available load of 80 KVA/680 KW.

In reply (2006-07) it was stated that all services which were proposed earlier by the then SERC could not be made functional for want of major repair, and the sanctioned load could not be utilized in transit

information or refund of the said amount , the matter may be closed.

Further the observation of audit that that HRDC was not in a position to consume sanctioned load of 800 KVA , it is informed that The load has been reduced from 800 KVA to 380 kva, as per the requirement/consumption of HRDC

Hence para may be dropped.

LD

period. Since the facility once created or the instrument installed cannot be dismantled and would be needed once the HRDC becomes fully functional, hence the reduction in load was not justified. It was further mentioned that getting higher load from UPSEB, after reduction in load would not be easy task as and when HRDC becomes fully functional, for getting refund of Rs. 8.00 lakh from UPSEB, the matter has been pending with the authority, however, the same has not been refunded by them.

Keeping reply in view, the creation of more facility on making HRDC fully functional to void extra payment on higher load along with refund of Rs. 8.00 lakh from the UPSEB will be waited Audit.

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Admn
Replies of audit paras to be considered in the ad-hoc committee meeting to be held on 19 to 20-6-2019
(Inspection Reports of 2012-2014 in respect of CSIR-HRDC Ghaziabad)
IR of 2009-11

Sl.No	Para No	Detail of Para	Reply of HRDC	Audit comments												
3	02	<p>Recurring liability & idle payment of Rs. 58.40 lakh as service charge beside idle expenditure of Rs. 80.01 lakh and loss of license fee of Rs. 11.63 lakh.</p> <p>Test check of the records of HRDC/TKDL Ghaziabad for the period 2009-11 revealed that there were a number of instances of gross negligence, maladministration and mismanagement in HRDC/TKDL, Ghaziabad. Some of them are discussed below:</p> <p>A: HRDC had paid Rs.3.71 crore as service charge for the period 2009-11 to Ghaziabad Development Authority vide Cheque Nos 828322-23 dated 27.01.2011 for the covered area office complex and residential complex as under:</p> <table border="1"> <thead> <tr> <th>Type of Campus</th><th>Total covered area (in sqm)</th><th>Amount of service charge paid for 2009-11 (Rs. In lakh)</th></tr> </thead> <tbody> <tr> <td>Office Campus</td><td>10200sqm (G.F. 5112, F.F. 3473 and S.F. 1615)</td><td>Rs.3,68.86</td></tr> <tr> <td>Residential Campus</td><td>4285 Sqm (G.F. 2249, F.F. 2036)</td><td>Rs. 1.91</td></tr> <tr> <td>Total</td><td></td><td>Rs. 370.77</td></tr> </tbody> </table> <p>It is notable here that out of the payment of service charge for the office camps an area measuring 1615 sqm. at the second floor of the official campus was</p>	Type of Campus	Total covered area (in sqm)	Amount of service charge paid for 2009-11 (Rs. In lakh)	Office Campus	10200sqm (G.F. 5112, F.F. 3473 and S.F. 1615)	Rs.3,68.86	Residential Campus	4285 Sqm (G.F. 2249, F.F. 2036)	Rs. 1.91	Total		Rs. 370.77	<p>Regarding availing the benefit of Rule 178 of UP Municipal Corporation Act 1959 due to non-occupation a letter was written to GNN vide this office letter dated 27.11.2012. However, GNN in his reply dated 28.12.2012 stated that as per order no. 23-FF-2/11-9-2010-5/1/2010 read with GOI letter No.N-11025/26/2003-UCD dated 17.12.2009 there is no provision of reduction of service charge on account of non occupation of the building.</p> <p>Regarding recovery of excess service charges paid to GNN for the period 2009-12 letter was written to GNN for providing the definition, scope and ambit for full services @75% for which GNN is raising its demand vide this office letter dated 22.03.2013. However, GNN did not respond to this query. This office also requested GNN to prepare the next bill @33.33% but GNN continued to raise the bill @ 75% and further despite the payment made @33.33% by this office to GNN, GNN froze the account of CSIR-HRDC on 27.04.2015 on account of non-payment of service charges.</p> <p>From the above it is clear that CSIR-HRDC has made all possible efforts to get the matter settled through dialogue/correspondence with Ghaziabad Nagar Nigam but the same could not be</p>	<p>Updated Replies</p> <p>A. In so far as updating of the position regarding service charge is concerned, it is submitted that the matter is still sub-judice as we have filed a writ petition at the end of year 2018 before the Hon'ble High Court, Allahabad seeking stay/suspension, effect and operation of the impugned order dated 9-12-2016 passed by the Govt of UP, Mediation Committee constituted under the Chairmanship of Secretary, Urban Development Department for recovery of service charges and to issue an ad interim mandamus restraining the respondent (Ghaziabad Nagar Nigam, Ghaziabad), Commissioner, Ghaziabad NN, Tax Superintendent, Kavi Nagar Zone, Ghaziabad Nagar Nigam, Ghaziabad from recovering charges @ 75% of property tax and order the UP Government to convene next meeting of Mediation Committee that mediation actually could not be</p>
Type of Campus	Total covered area (in sqm)	Amount of service charge paid for 2009-11 (Rs. In lakh)														
Office Campus	10200sqm (G.F. 5112, F.F. 3473 and S.F. 1615)	Rs.3,68.86														
Residential Campus	4285 Sqm (G.F. 2249, F.F. 2036)	Rs. 1.91														
Total		Rs. 370.77														

not in use since January 2002 onwards and hence the proportionate amount of service charges paid on this unused/vacant area of the building worked out to Rs. 58.40 lakh. Thus the entire payment of service charge made for the unused part of the building was quite idle payment and may invoke further service charge liability for the coming financial years also which is recurring in nature.

B: Apart from the above, CSIR/HRDC Ghaziabad purchase 36 Nos. of staff quarters (Type-IV, 9 Nos, Type -III Nos. and Type II-16 Nos.) in 1985-86 at a cost of Rs.39.48 lakh in Shastri Nagar, Ghaziabad which were not allotted to any official since January 2002 onwards. Therefore, apart from an idle expenditure of Rs.39.48 lakh there was a loss of license fee to the tune of Rs. 8.12 lakh as under:

Type of Flats/No. of flats	Un occupied period (January 2002 to March 2001)	Rate of license fee applicable on March 2011	Total amount calculated on the basis of no. of flats x no. of month x amount of License fee
Type IV/09 Nos	110 months	297	Rs.2.94
Type III/11Nos	-do-	219	Rs.2.64
Type II/16 Nos	-do-	144	Rs.2.53
Total			Rs.8.12

(Rs. In Lakh)

C: The other staff quarters which were got constructed by CSIR/HRDC in the year 1994-95 at a cost of Rs.40.53 lakh in the area adjacent to office complex were lying vacant since January 2002. Thus, a loss of license fee of Rs.3.51 lakh as under:

(Rs. In Lakh)

materialized as GNN has not given any due response at any point of time which led us to go for litigation and as of now the matter is subjudice.

Further, action will be taken in the light of judgement of the Court as and when received.

and the matter be resumed amicably as per Order dated 27-05-2015 of Hon'ble Court.

B. As on date minutes of the sixth meeting of the committee constituted by the DG CSIR is with ESD CSIR New Delhi for their signature.

(B) 36 nos of staff quarters at Shastri Nagar were purchased to meet the requirement of erstwhile SERC which was closed down in 2000. The 36 Nos of staff quarters are to be disposed off and six meetings have already been convened in this regard.

(C) CSIR-HRDC quarters at Saraswati Kunj or at Shastri Nagar were constructed for the staff of the erstwhile SERC which was

Type of Flats/No. of flats	Un occupied period (January 2002 to March 2011)	Rate of license fee applicable as on March 2011 (Amt. in Rs.)	Total amount calculated on the basis of No. of flats x no. of month x amount of License fee
Type-II/10 Nos. (out of total 12, 2 flats were occupied)	110 Months	144	1.58
Type-III/ 8 nos.	-do-	219	1.92
Total			3.51

Beside the above, the following further comments were made in audit:

- All the staff quarters, 36 Nos. at Shastri Nagar, 18 Nos. in HRDC Complex were in very bad/dilapidated condition and their doors and windows broken and also some of them were without doors and windows and these were lying unoccupied for more than 110 months.
- The office building at second floor might have been put to any bonafide use. The unoccupied position of the second floor of the office building must have been pleaded for by CSIR/HRDC before GDA, Ghaziabad so as to relax service tax liability on the building not in use.
- There was idle expenditure on service charge for residential complex HRDC also as Rs. 1.91 lakh for the year 2009-11 were paid as service charge for residential complex also which was an annual recurring liability and these residential quarters were not being put to any use since January 2002 onwards.
- There was a continuous expenditure being incurred on watch and ward and on account of electrical connections of staff quarters at both the premises since 2002 onwards. The quantum/details of expenditure incurred on these idle installations/quarters w.e.f. January 2002 may be

closed down in 2000. HRDC was started in the premises of erstwhile SERC which has a very small staff strength which varies between 28-36 No. of staff members. Most of the quarters are lying vacant as almost all the staff members have constructed their own houses and have not opted for their allotment.

		<p>furnished to audit.</p> <p>e) There was a possibility of GDA invoking service charge for 36 nos. idle residential quarters at Shastri Nagar, Ghaziabad also.</p> <p>f) Only 48 scientific, technical and administrative staff strength has been sanctioned for HRDC, Ghaziabad against which 28 were in position. The covered area of office building was 10200 Sqm. Which was on a very much on the higher side as per CPWD norms and thus, invoked additional service charge liability.</p> <p>The position needed be elucidated to audit.</p>		
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Replies of audit paras to be considered in the ad-hoc committee meeting being held on 19.06.2019 to 20.06.2019
(Inspection Reports of 2012-2014 in respect of CSIR-HRDC Ghaziabad)

28-
2009-11
Para.

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Purchase

4	09	Purchase of goods without any indents/requirements
		<p>The goods purchase Committee/Divisional Committee of CSIR, HRDC, Ghaziabad recommended for purchase of Motorised Treadmill Model Euro Fitness- Tondo" in December 2010 from M/s Assotech Electronics Pvt. Ltd., Noida at a total cost of Rs.0.99 lakh without any indent from the user. The item was delivered by the firm in December 2010 itself and was entered in the stock register of CSIR and issued to the individual in Maintenance Division of CSIR on 8th March 2011. In this connection, the following observations were made in audit:</p> <p>(1) Records did not reveal any indent/ requirement of the said equipment from the user in absence of which suo moto purchase of the equipment needed justification in audit.</p> <p>(2) The installation report, the location of the equipment and proof of it use may be furnished to audit</p> <p>(3) It may also be appraised to audit as to why the equipment was show as issued to maintenance division in the individual's name, were as the nomenclature of the equipment depicted its use in some health club fitness centre etc.</p> <p>(4) Since the equipment has been delivered at CSIR Headquarter, New Delhi where full fledged purchase wing existed, the reasons</p>
		<p>1. Purchase Section of CSIR-HRDC, Ghaziabad has received Annexure "B" (duly signed by three members of local purchase committee duly approved by the then Head, CSIR-HRDC) along with quotation of M/s. Assotech Electronics Pvt. Ltd, Noida consisting of terms & conditions regarding delivery destination at F.O.R. CSIR Headquarter, New Delhi, expenditure sanction which is to be recouped later from Sports Promotion Board, CSIR. Based on the above LPC recommendations and approval of the Head, CSIR-HRDC, Purchase Order was placed to M/s. Assotech Electronics Pvt Ltd. Noida.</p> <p>Therefore, procurement was done in terms of para 4.2.1(b) of CSIR Purchase Procedure – 2008 rather suo moto purchase.</p> <p>2. Inspection/Installation report and stock entry were made by the functionaries of CSIR Headquarter as per terms & conditions stipulated in Annexure "B" and P.O.</p> <p>The Treadmill was installed in room No. 120 at CSIR Headquarter, New Delhi for the use of CSIR Staff Club at CSIR Headquarter. The machine is being regularly used by the CSIR Staff as per letter No. 25-12(1)/2011/SPB-Gen dt. 10/01/2011 submitted by the Head, USD & Secretary SPB, CSIR. Copies of both the documents are enclosed herewith for ready reference please.</p> <p>3. As per procedures, purchased items are to be issued in the PIR (Personal Inventory Register) of individual concerned.</p>
		<p>Updated reply</p> <p>Since the then Head, CSIR-HRDC submitted the requirement, Certificate "B" signed by a Committee of three members along with sanctioned amount, for purchase of Motorized treadmill, therefore, HRDC, Ghaziabad procured the Machine and arranged the delivery at CSIR Hq, New Delhi.</p> <p>Supporting documents like requirement submitted by the Head, CSIR-HRDC on the quotation of the firm itself, Certificate "B" and sanction are enclosed As Annexure I & II.</p> <p>The delivery was accepted at the CSIR Hq against the CSIR-HRDC, P.O.</p> <p>The bill has been verified by the receiver of the material at CSIR Hq. Machine has been taken in the stock of CSIR, Hq.</p> <p>The machine has been placed in Room No. 120 of CSIR Hq. for the use of staff members as intimated by Dr. D.S. Bedi, Head, USD and Secretary, Sports Promotion Board.</p> <p>Since the then Head, CSIR-HRDC approved the procurement of Treadmill, therefore, it was procured by the HRDC and accepted by the Hq. as is evident from the inspection report, stock entry and intimation of placement of the machine. (copies enclosed)</p> <p>In this connection, it is submitted that CSIR, Hq has accepted the supplies and recouped the amount to CSIR-HRDC; therefore, Para may</p>

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	<p>c) The office building at second floor might have been put to any bonafide use. The unoccupied position of the second floor of the office building must have been pleaded for by CSIR/HRDC before GDA, Ghaziabad so as to relax service tax liability on the building not in use.</p> <p>d) There was a continuous expenditure being incurred on watch and ward and account of electricals connection of staff quarters at both the premises since 2002 onwards. The quantum/detail of expenditure incurred on this ideal installations/quarters w.e.f. January 2002 may be furnished to Audit.</p> <p>e) There was a possibility of GDA invoking service charge for 36 Nos. idle residential quarters at Shastri Nagar, Ghaziabad also.</p> <p>f) Only 48 scientific, technical administrative staff strength has been sanctioned for HRDC, Ghaziabad against which 28 were in position. For which 56 staff quarters have been constructed/ purchased. Out of these 56 flats, only two have been allotted and 54 are lying vacant.</p> <p>CSIR needs to consider disposal/surrender of these vacant flats.</p>	<p>service charges in case unused portion of the establishment.</p> <p>(d) The quantum of expenditure on watch and ward expenditure since 2002 to 2014 December which is approx. 1186944 and electricity charges since 2002-2014 December which is approx Rs.80,000 is only marginal. The expenditure is incurred as we cannot leave staff quarters and other CSIR property unguarded.</p> <p>e) No such demand has been made by GNN till date.</p> <p>f) The staff quarters at SaraswatiKunj have been allotted to employees. Three buildings of the residential complex have already been converted into hostel as per HRDC requirement. Rest of the Quarters are lying idle as there is no demand.</p> <p>For disposal of the staff quarters at Shastri Nagar as explained at (a) above Governing Body has accorded in principle approval for initiating the process of disposal of the staff quarters located at Shastri Nagar, GZB and consequently a Committee was also constituted by DG CSIR for the purpose.</p>	<p>case of unused portion of the establishment.</p> <p>c) One type V accommodation has been allotted to employee of HRDC.. Three buildings of the residential complex have already been converted into hostel as per HRDC requirement. Rest of the Quarters is lying idle as most of the staff members have got their own houses.</p> <p>d) The quantum of expenditure of watch and ward expenditure since 2002 to 2014 December which is approx. 1186944 and electricity charges since 2002-2014 December which is approx. Rs. 80,000.00 is only marginal. The expenditure is incurred as we cannot leave staff quarters and other CSIR property unguarded.</p> <p>e) No such demand has been made by GNN till date.</p> <p>f) It is reiterated that the building was constructed keeping in view the requirements of erstwhile SERC which was a full-fledged lab with approx. 100 No. of employees After close down of SERC in 2000, HRDC was started in the premises of erstwhile SERC which has a very small sanctioned strength of 48 out of which staff in position has varied between 28-36 No. of staff members.</p>
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03

Excess payment of service charge

Security of the records related to HRDC/TKDL Ghaziabad revealed that HRDC was possessing 14685 Sqm. Of covered area for the covered area. Service charge are payable @ 75%, 50%, 33% of annual tax based on the utilization of the services of Municipal Corporation.

As the HRDC/TKDL had not utilized the services of Ghaziabad Municipal Corporation, however service charges during 2009-12 were paid at higher rate i.e. 75 % instead of 33.33% as a result Rs. 30029019/- were excess paid to Ghaziabad Municipal Corporation detailed as under:-

Year	Amount paid as service charge	Percentage at which service charge paid	Amount to be paid at 33.33%	Amount paid excess
2009-11	370.77	75%	163.53/-	207.23
2011-12	174.82	75%	81.76/-	93.05
2012-13	77.69	33.33%	77.69/-	---
2013-14	77.69	33.33%	77.69/-	---
			Total	300.29

HRDC had not made efforts to get refund of extra amount paid against Service Charge from Ghaziabad Municipal Corporation.

In addition to above HRDC/TKDL was utilizing only 8485 Sqm. Area against covered area of 14485 Sqm. However efforts were not made by HRDC to calculate service charge on annual tax availing the benefit of Rule 178 of UP Municipal Corporation Act, 1959.

Immediate steps to recover the excess service charge paid to Ghaziabad Municipal Corporation for the period 2009-12 may be initiated under intimation to audit.

Regarding availing the benefit of Rule 178 of UP Municipal Corporation Act 1959 due to non-occupation a letter was written to GNN vide this office letter dated 27.11.2012. However, GNN in his reply dated 28.12.2012 stated that as per order no. 23-F-2/9-2010-57/2010 read with GOI letter No.N-11025/26/2003-UCD dated 17.12.2009 there is no provision of reduction of service charge on account of non occupation of the building.

Regarding recovery of excess service charges paid to GNN for the period 2009-12 letter was written to GNN for providing the definition, scope and ambit for full services @75% for which GNN is raising its demand vide this office letter dated 22.03.2013. However, GNN did not respond to this query. This office also requested GNN to prepare the next bill @33.33% but GNN continued to raise the bill @75% and further despite the payment made @33.33% by this office to GNN, GNN freed the account of CSIR-HRDC on 27.04.2015 on account of non-payment of service charges.

From the above it is clear that CSIR -HRDC has made all possible efforts to get the matter settled through dialogue/correspondence with Ghaziabad Nagar Nigam but the same could not be materialized as GNN has not given any due response at any point of time which led us to go for litigation and as of now the matter is subjudice. Further, action will be taken in the light of judgement of the Court as and when received.

Updated Replies

C. In so far as updating of the position regarding service charge is concerned, it is submitted that the matter is still sub-judice as we have filed a writ petition at the end of year 2018 before the Hon'ble High Court, Allahabad seeking stay/suspension, effect and operation of the impugned order dated 9-12-2016 passed by the Govt of UP, Mediation Committee constituted under the Chairmanship of Secretary, Urban Development Department for recovery of service charges and to issue an ad interim mandamus restraining the respondent (Ghaziabad Nagar Nigam, Ghaziabad), Municipal Commissioner, Ghaziabad NN, Tax Superintendent, Kavi Nagar Zone, Ghaziabad Nagar Nigam, Ghaziabad from recovering charges @ 75% of property tax calculate able from the petitioner and order the UP Government to convene next meeting of Mediation Committee that mediation actually could happen and the matter be resolved amicably as per

(149)

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Order dated 27-05-2015 of Hon'ble Court.

Page No (2012-14)

13	01	Library account	<p>(A) As per the provision of Rule 194 of GFR 2005. Complete physical varication of books of library should be done every year in case of library having not more than twenty thousand volumes. Scrutiny of the records/information made available to audit revealed that no physical verification of library books was conducted after 2009. During last physical verification of books (may 2009) the following books/journals were not available in library:-</p> <ol style="list-style-type: none">1. Harward Business Review (HBR):- three issues of HBR i.e. April 2005, June 2006 and March 2007.2. Training & Management (Monthly):- two issues i.e. October 2007 and December 2008.3. Indian Management (Monthly):- two issues i.e. January 2006 and April 2007. <p>No appropriate action initiated in this regard by HRDC was found in the records. In this regard immediate/suitable action may be taken under intimation to audit and physical verification up to March 2014 may be conducted urgently under intimation to audit.</p> <p>(B) Outstanding books</p> <p>The library books issued to various official of HRDC was detailed in enclosed annexure are lying with borrowers for more than six months. However no serious efforts were made by HRDC for recollecting the books. This may be elucidated to audit and immediate action may be taken under intimation to audit.</p>	<p>A) Physical verification</p> <p>The latest 100% physical verification of library stocks has been carried-out by the committee constituted for the purpose in December, 2014 (copy enclosed as Annexure-I). Actions are being taken to recover/trace the missing documents as have been reported in this latest physical verification report.</p> <p>As per the CSIR Manual of procedures and Practices for S&T Knowledge Resource Centre (CSIR Libraries and Information Centres) 100% physical verification should be done at intervals of 3 years for libraries/KRCs having volume size upto 20,000 including journal back volumes. (Copy enclosed as Annexure-II). The next physical verification of KRC will be due in December 2017.</p> <p>(B) Status of missing issues as per the physical verification in may, 2009:</p> <ol style="list-style-type: none">1. <u>Harward Business Review (HBR):</u> Three of HBR i.e. <u>April, 2005, June, 2006 and March, 2007</u> - issues for the months of April, 2005 and March, 2007 have been received and are physically available in the library whereas issue for June, 2006 has not been received from the publication. <p>2. <u>Training and Management (Monthly):</u> Two issue i.e. <u>October 2007 and December 2008</u> - This information needs a little correction - the magazines issues that not have been received pertain to the period from October to December 2007 (3 Nos.). This magazine was discontinued after the subscription for the year 2007 was made. The publisher of this magazine i.e., Corpworth Marketing Private Limited, N. Delhi has been non-responsive, and it appears as if this publication has ceased to publish. The publishers of the magazine have not responded at all to our written requests. Their available telephone numbers are also</p>	<p>Updated reply</p> <p>A) Physical verification</p> <p>As per the CSIR Manual of procedures and Practices for S&T Knowledge Resource Centre (CSIR Libraries and Information Centres) 100% physical verification should be done at intervals of 3 years for libraries/KRCs having volume size upto 20,000 including journal back volumes. (Copy enclosed as Annexure-I).</p> <p>The physical verification of library stocks have been carried-out twice after 2009 by the Committee constituted for the purpose, one in December, 2014 and then in April 2019 (copy enclosed as Annexure-II&III).</p> <p>Actions are being taken to recover/trace the missing documents as have been reported in the above said physical verification reports. In this regard, list of missing documents were notified on Notice Board so that HRDC staff can check for missing books with them, if any, and return the same. (copy enclosed as Annexure-IV)</p> <p>(B) Status of missing issues as per the physical verification in May, 2009:</p> <ol style="list-style-type: none">1. <u>Harward Business Review (HBR):</u> Three of HBR i.e. <u>April, 2005, June, 2006 and March, 2007</u> - issue for the month of April, 2005 have been received and physically available in the library whereas issue for March, 2007 has not been received from the publication. However, issue for the month of June, 2006 was not traceable and has been written-off as per the guidelines of CSIR Manual of Procedures and Practices for S&T Knowledge Resource Centres (CSIR Libraries and Information Centres), (copy enclosed as Annexure-V). <p>2. <u>Training and Management (Monthly):</u> Two issue i.e.</p>
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out of service, hence unable to establish any contact.

3. Indian Management (Monthly): Two issues i.e., January 2006 and April 2007. This is a complimentary magazine for which no separate subscription amount is being paid by the library (KRC).

So, in view of the missing issues (a) Harward Business Review, June 2006 (01 no.) and (b) Training and Management, October to December 2007 (3 Nos.) they have been written-off as per the guidelines of CSIR Manual of Procedures and Practices for S&T knowledge Resource Centres (CSIR Libraries and Information Centres), (copy enclosed as Annexure-III).

C) Outstanding Books

HRDC Library (KRC) has taken action in regards to non-refund of outstanding library books. As on date there are no outstanding books with the borrowers.

In view of the above, para may be dropped.

October 2007 and December 2008 - This information needs a little correction - the magazines issues that not have been received pertain to the period from October to December 2007 (3 Nos.). This magazine was discontinued after the subscription for the year 2007 was made. The publisher of this magazine i.e., Corpnorth Marketing Private Limited, N. Delhi has been non-responsive, and it appears as if this publication has ceased to publish. The publishers of the magazine have not responded at all to our written requests. Their available telephone numbers are also out of service, hence unable to establish any contact.

So, in view of the missing issues Training and Management, October to December 2007 (3 Nos.) they have been **written-off** as per the guidelines of CSIR Manual of Procedures and Practices for S&T knowledge Resource Centres (CSIR Libraries and Information Centres), (copy enclosed as Annexure-V).

3. Indian Management (Monthly): Two issues i.e., January 2006 and April 2007. This is a complimentary magazine for which no separate subscription amount is being paid by the library (KRC). Hence, HRDC cannot force the publisher to supply the same.

In view of this, para may be dropped.

Further, notices have been issued to all the concerned publishers to supply the pending issues within a given time limit, failing which further necessary action will be taken as per rules. (copy enclosed as Annexure-VI)

C) Outstanding Books

HRDC Library (KRC) has taken action in regards to non-return of outstanding library books. The list of overdue books were notified to the borrowers and they were requested to return/re-issue the books. As on date there are no outstanding books with the borrowers for more than six months.

In view of this, para may be dropped.

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Part-III (C)
Test Audit Note

14	02	Non-enforcement of Labor Laws undue favor to contractor	Updated reply
		<p>Ministry of Labor and Employment vide its D.O. Letter No. Z-13012/2/2006-WC dated 26.09.2006 envisaged that the departments may ensure and cater to the welfare needs of the workforce and may take necessary steps, in the capacity of the Principal Employer, that the labourers employed on the work were being paid adequately as per provisions of Minimum Wages Act.</p> <p>It appeared from the test check of records of HRDC, Ghaziabad for the period 2012-14 relating to contractual staff employed on the contract basis was not being paid adequately & contractor was getting re-imbursement regularly without submission of EPF and ESI contribution statement. As per the records contractual labourers were never supplied the EPF contribution statements indicating their respective Account Number and balances. Test check of payment vouchers relating to M/s Green Luster, New Delhi and M/s Keshav Security Pvt. Ltd., New Delhi revealed that HRDC made payment to these firms after deduction of all taxes excluding EPF and ESI charges. HRDC had been making payment of EPF and ESI to the contractor on the basis of statement made by the contractor only instead of statement issued by Employees Provident Fund Organizations (EPFO). Further there was nothing on records indicating the depositing of this contribution in the respective accounts of labourers by the contractor.</p> <p>Necessary / corrective measure may now be taken to get the contractual labour paid as per the minimum wages act from the current bills onward of the contractor. Issuance of necessary EPF statements to the contractual labourers may also be ensured. Further, the details of EPF and ESI for the period 2012-14 may be obtained from the contractor, whether he deposited the same in the labourer</p>	<p>It may be clarified that the observation of the audit party that HRDC had been making payment of EPF and ESI to the contractor only on the basis of statement made by the contractor instead of statement issued by Employees Provident Fund organization (EPFO) and that there was nothing on records indicating the depositing of this contribution in the respective accounts of labourers by the contractor is not in order as HRDC had made payment of EPF and ESI on the basis of challans of deposition of EPF and ESI submitted by the firm along with the bill (Copy of challans enclosed).</p> <p>It is always ensured while making payment to contractors that EPF and ESI challans are enclosed along with the bills and the contractual labour paid as per the minimum wages act from the current. The details of EPF and ESI for the period 2012-14 was also obtained from the contractor (Copy enclosed).</p> <p>In view of above reply, it is requested that the reply may please be accepted and the audit para be dropped from the Audit Report.</p>
			<p>It is not in correct that HRDC had been making payment of EPF and ESI to the contractor only on the basis of statement made by the contractor instead of statement issued by Employees Provident Fund organization (EPFO) and that there was nothing on records indicating the depositing of this contribution in the respective accounts of labourers by the contractor as HRDC had made payment of EPF and ESI on the basis of challans of deposition of EPF and ESI submitted by the firm along with the bill (Copy of challans enclosed).</p> <p>It is always ensured while making payment to contractors that EPF and ESI challans are enclosed along with the bills and the contractual labour paid as per the minimum wages act from the current. The details of EPF and ESI for the period 2012-13, 2013-14 and 2014-15 for contract labour deployed in the Centre by Keshav Security Services is enclosed. The ESI cards have also been issued by the contractor to the labour deployed (copy enclosed)</p> <p>In view of the above, para may kindly be dropped.</p>

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	accounts, failing which, the total amount may be recovered from the contractor and deposited in the account of labourer account including all the contractor to whom contract was given by the HRDC under intimation to audit.	
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Irregularities in Annual Maintenance Contract of Horticulture

The Annual Maintenance Contract of Horticulture was awarded to M/s The Green Luster on 08.12.2012 for a period of 24 months. In this regard the following observation were made by audit:-

1. As per the agreement clauses 5, the contractor had to submit progress report for its monthly work by 7th day of each succeeding month, Scrutiny record of AMC report of work was found in the record for the period 2012-14. In the absence of monthly progress report, how HRDC ensured that the work done by the contractor was upto the mark.

2. Further, the clause 10 of special terms & conditions of the agreement (Annexure-B) clearly indicates that the performed of work would be observed closely for initial period of three months and if not found satisfactory the contract will be terminated forthwith forfeiting the security deposit.

HRDC had issued continuous reminders to M/s Green Lusters dated 18.02.2013, 25.03.2013, 05.04.2013, 29.04.2013, 22.08.2013 and 17.10.2013 regarding unsatisfactory performance of work executed by the firm. As per the clause 29 of special terms & condition of the agreement (Annexure-B) the recovery of Rs. 500/- per day was of be made from the bill submitted by the contractor for non-satisfactory work of above mentioned month. However, even after continuous reminder of unsatisfactory performance of work, HRDC passed the 1st and 2nd quarter bills of contractor without invoking the above clause. HRDC neither terminated the agreement nor imposed the penalty. The reason for non-initiating the action in this regard may be furnished to audit.

Despite several reminders by the office and in spite of verbal assurances, the contractor neither submitted the monthly progressive report nor deployed the desired manpower at any given time for carrying out the horticulture work. This uncooperative approach of the Contractor, the Centre was not fully satisfied with his work as during the intervening period the contractor in short spells did provided some satisfactory service. However, the Centre continued to press for submission of the progressive report.

Not anticipating any positive response from the contractor, the Centre decided to impose the penalty clause No.32 of the Agreement and deducted the amount as mentioned at the end of the sheet.

The observations of the Audit are well appreciated and will be taken care of for future compliance.

1. As is known CSIR-HRDC is a Centralised Training Institute of CSIR and we need to keep the aesthetics and ambience of the Centre to meet with the requirements of a training institute. Since, it was the month of April, 2013 & the summer season was approaching fast, and also the CSIR Directors' Conference was also slated to be held during the month, maintenance of the horticulture services at the Centre was of utmost necessity.

HRDC being a Centralised Training Institute of CSIR and requires to upkeep the aesthetics and ambience of the Centre to meet with the requirements of a training institute. During this period CSIR Directors' Conference was going to be organised and due to this maintenance of the horticulture services at the Centre was of utmost necessity. Termination of contract at this stage may hamper all activities of Institute and as awarding a new contract is a time consuming process - to award a new contract minimum 5 - 6 months required. Thus, the contract was allowed to continue, however, the contractor was penalized with penalty and continuously exhorted to deliver its best as per the Agreement terms & conditions.

As mentioned in para(1) above, the details of actual recoveries effected under the penalty clause No.32, from the bills of the contractor. (Copies enclosed)

In view of above, para may not be perused further.

The contract could not be terminated as awarding a new contract is a time consuming process - to award a new contract minimum 5 - 6 months are required for completion of the tender formalities and award of the work besides entailing expenses on the tendering process. Thus, in view of above, the contract was allowed to continue, however, the contractor was continuously exhorted to deliver its best as per the Agreement terms &

conditions.

2. As mentioned in para(1) above, the details of actual recoveries effected under the penalty clause No.32 instead of clause no. 29, from the bills of the contractor are given hereunder (Copy of summary sheet enclosed) :

Bill no.	Period	Bill date	Recovered amount in the bills
1	02.01.2013 to 31.03.2013	27.05.2013	₹77,870.00
2	01.04.2013 to 31.06.2013	11.09.2013	₹89,750.00
3	01.07.2013 to 30.09.2013	23.10.2013	₹48,750.00
4	01.10.2013 to 31.12.2013	24.01.2014	₹20,750.00
5	01.01.2014 to 31.03.2014	01.05.2014	₹3,750.00
6	01.04.2014 to 30.06.2014	31.07.2014	₹71,250.00
7	01.07.2014 to 30.09.2014	17.10.2014	₹77,750.00
8	01.10.2014 to 01.01.2015	24.02.2015	₹28,500.00
Total Recoveries			₹3,24,370.00
₹ three lakhs twenty four thousand three hundred and seventy only			

In view of above reply, it is requested that in view of position explained above and in view of peculiar circumstance & topographical location of the centre, the reply may please be accepted and the audit para be dropped from the Audit Report.

As rule 192(1) of General Financial Rules, Physical verification of fixed assets should be conducted at last once in a year and outcome of the verification may be recorded in the corresponding register. Discrepancies, if any should be promptly investigated and brought to account.

Further Rule 192(2) of GFRs provides that a physical verification of all the consumable goods and materials should be undertaken at last once in a year and discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority.

The last physical verification of consumable & non-consumable stores of HRDC, Ghaziabad was conducted by the centre upto March 2010. During the audit for the period 2012-14, it was noticed that HRDC constituted the committee on 16th May 2014 for 100 per cent physical verification of stores for the period upto March 2014 and the committee had to submit the report on 31st May 2014. However the committee yet to submit the report (December 2014). Further, the centre was violating the above stated rules by not conducting the physical verification of stores annually.

It is, therefore, suggested that the physical verification of store items may be conducted once in a year and discrepancies if any noticed may be intimated to the higher authorities under initiation to audit.

The 100% Physical Verification of Stores and assets (PIR) report for the year ending March, 2014 (2013-14) has already been sent to Audit Officer, C.A.G. (Camped at CSIR HQ), CSIR, New Delhi vide our letter No. 20(1)/2014/Stores/Physical Verification dated 16/05/2014 (copy enclosed).

The 100% Physical Verification of stores and assets item (PIR) have also been completed for the year 2014-15 & 2015-16. Reports of the same have been sent to CSIR HQR vide letter no. 20(1)/2015/store/physical verification dated 20/10/2015 and 31/01/2017.

Copies of all the three physical verification reports are enclosed herewith for kind perusal.

Observation of the audit for conducting 100% physical verification of stores has been complied.

In view of the reply, audit para may please be dropped.

Updated reply

Observation of the audit for conducting 100% physical verification of stores has been complied

Physical verification for the following financial years has been conducted successfully. Copies of year-wise Committee constitution are enclosed for reference please.

- 1) 2014-15 and 2015-16
- 2) 2016-17 and 2017-18
- 3) 2018-19 has been constituted and notified

Copy of O.M. is enclosed.

Since audit observation is being well complied, therefore Para may please be dropped. **Copy enclosed**

As per C.F.R. Rule 188 (1), receipt/issue of goods and materials from internal division of the same organization

The indenting officer requiring goods and materials project an indent in the prescribed form for his purpose. While receiving the supply against the indent, the indenting officer shall examine, count measure or weigh the materials as the case may be, to ensure that the quantities are correct, the quality is 1 line with the required specifications and there is no damage of deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the division sending the material.

Test check of records of HRDC revealed that no inventory was maintained and the above codal provision was not being adhered to by the institute. In the absence of such records the authenticity of inventory exists in the HRDC could not be verified in audit.

Therefore, it is suggested that a register may be opened and all the entries viz. date of receipt of material. Date of issue of material, to whom issued and list of room-wise inventory should be made.

The action in this regard would be waited in audit.

Store Section is already maintaining the Register consisting details of issue and receipt of material and to whom item issued. Such register is Non Consumable Register wherein all such details are exists. This Register is complete in all respect and updated till date. (Copy attached)

To maintain Room Inventory in CSIR, HRDC has been approved by the competent authority and assigned the work to ESU Section. The same is under process with ESU Section. (Copy attached)

In view of the above reply, audit para may please be dropped.

Updated Reply

CSIR-HRDC has opened all concerned necessary stock ledgers like, DRR, Consumable Stock ledger (Stationery & miscellaneous consumable items separately), Cash Purchase ledger, Stock Ledger (Non-consumable) Personal Inventory Registers, Assets & Abstract Register, Scrap Register etc. The ledgers can be seen at any time.

Since the observations of the Audit has well complied, therefore, Para may please be dropped.

18	Para 06	Non-follow up of the GPF Rules		
		<p>As per GPF Rules 8 (4) the amount of subscription fixed may be (a) reduce once at any time during the course of the year. (b) enhance twice during the course of the year.</p> <p>Test check of GPF ledger maintained by the HRDC revealed that following official violated the above nodal provision:</p> <p>(1) Sh. Munish Kumar, GPF A/C No SERC 70 subscribed an amount of Rs. 1600.00 during the month of August, 2011 and subsequently was increased to Rs.1624.00 during the month of Nove, 2011 and again increased in Feb,2012 and than in March,2012.</p> <p>(2) Sh. Alok K. Goel, GPF A/C No-32245 subscribed an amount of Rs.1300.00 in the month of May,2011 and subsequently the subscription was increased to Rs. 1375.00 in June, 2011 and again increased to Rs.1417.00 in the month of August,2011 and further increased to Rs.1500.00 in the month of Sept, 2011.</p> <p>(3) Mrs. Reena Pant, GPF A/C No-SERC-109 Subscribed an amount of Rs19800.00 for the month of August, 2012 and the subscribed amount decreased to Rs.1500.00 in the month of Sept, 2012. The Subscription was further increased to Rs.20800.00 in the month of October 2012 and the subscription amount was again decreased to Rs.17300.00 in the month of March 2013.</p> <p>(4) Sh. Satish Kumar, GPF A/C No-40176 subscribed an amount of Rs.5000.00 for the month April, 2012 and subsequently the subscription was increased to Rs.10000.00 in</p>	<p>The practice had been stopped forthright and compliance being done. The para may be dropped.</p>	<p>Observations of Audit noted for compliance, CSIR-HRDC is now following the GPF-Rules 8 (4) that GPF subscription reduce once at any time during the course of the year and enhance twice during the course of year.</p>

the month of May, 2012. The subscription was again increased to Rs.15000.00 in the month of Sept, 2012 and then again increased to Rs.30000.00 in the month of October, 2012.

- (5) Dr. Nagin Chand, I.D. NO-90032 subscription an amount of Rs.40500.00 for the month of May, 2012 and subsequently the subscription was decreased to Rs.33000.00 in the month of June, 2012 and then decreased to Rs.23000.00 in the month of July 2012. In January, 2013 the subscription was decreased to Rs.15000.00. During the financial year 2013-14, the GPF subscription was also decrease for two times in the months of May 2013 and in December 2014.
- (6) Sh. Narender Singh, GPF A/C No-90013 subscribed an amount in Rs.9000.00 during the month of April, 2012 and subsequently the subscription was increased to Rs.9600.00 in the month of May, 2012. The subscription was again increase during the month of Sept, 2012 and then in March, 2012.

The above practices may be stopped henceforth and the above codal provision may be adopted under intimation to audit.

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19 07 Under utilization of land

The Human Resource Development Centre (HRDC, Ghaziabad), Structural Engineering Resource Centre, Ghaziabad was possessing vast land i.e. 170740 Sqm, in prime location of Ghaziabad. The scrutiny of the records revealed that most of the area of the said land was unutilized by HRDC. The details of utilization of land are given as under:

Purpose of Area allocated	Area (Sqm.)	Area (cover area) actually utilized, Sqm.	Area remained unutilized, Sqm.	% age of unutilized land
Office Campus	106158	10200	95958	90%
Residential Campus	6582	4285	60297	93%
Total	170740	14485	156255	92%

This clearly showed that 92% of the land was remained unutilized. The matter be taken up with CSIR Hqrs. For utilization of idle land of HRDC for other Research and Development work or other purpose in the interest of CSIR and Government.

The matter regarding underutilization of land as raised by the Audit has been considered in detail, it was referred to the Engineering Services Division of CSIR-HRDC, Ghaziabad. They have re-looked into the matter and got the measurements again which are re-produced below:

Sl. No.	Description	Units	Office Campus	Res. Campus
1.	Horticulture/la	Sqm.	45,000.00	16,500.00
2.	Road Area	Sqm.	8400.00	5600.00
3.	Pump House	Sqm.	200.00	-
4.	Parking	Sqm.	540.00	350.00
5.	Garage	Sqm.	170.00	-
6.	Security rooms	Sqm.	50.00	50.00
Total :		Sqm.	54360.00	22,500.00

Now less than half (48.75%) land is left which is also not fully un-utilized. CSIR-HRDC being Training Institute caters to the needs of premier R&D Organization like CSIR Training programs are organized around the year. Outdoor training activities and Sports activities are integral part of almost all the Training programs. At times there are Training programs of long duration say three weeks etc. Participants are always willing to take part in sports during such period. The land is very much required and is put to utilization. Establishment/transfer of some other activities to CSIR-HRDC campus is under active consideration of CSIR authorities. Utilization of building and land will considerably increase.

Besides above, we have developed Badminton Court and Volleyball Court to encourage people for taking part in such games. There is very much likelihood that the land which seems to be underutilized, shall be put to more utilization.

The above may be submitted for kind perusal and consideration of the Audit team and with the request that the concerned Para may be dropped in the light of the above submission.

Updated reply

As already explained in our reply that now less than half (48.75%) land is left which also not fully un-utilized. CSIR-HRDC being Training Institute caters to the needs of premier R&D Organization like CSIR Training programs are organized around the year. Outdoor training activities and Sports activities are integral part of almost all the Training programs. At times there are Training programs of long duration say three weeks etc. Participants are always willing to take part in sports during such period. The land is very much required and is put to utilization. Establishment/transfer of some other activities to CSIR-HRDC campus is under active consideration of CSIR authorities. Utilization of building and land will considerably increase.

Besides above, we have developed Badminton Court and Volleyball Court to encourage people for taking part in such games. There is very much likelihood that the land which seems to be underutilized, shall be put to more utilization.

However for audit observation at "A" before taking up the matter with CSIR Hqrs for utilization of land for R&D, the inputs/guidance of Audit is solicited vis-à-vis "A" Above.

Hence para may be dropped.

20	08	(A) Non-conduction of surprise check of cash book		Updated reply
		<p>As per the Drawing and Disbursing Officer Manual the monthly verification of case should be supplemented by a surprise check of cash by some responsible official to be nominated by the Head of Office.</p> <p>Scrutiny of Cash Book maintained by the HRDC revealed that the surprise check the proper handling of cash by the cashier could not be verified in audit.</p> <p>Therefore, the above codal provision may be followed immediately under intimation to audit.</p> <p>(B) Duplicate keys of cash</p> <p>As per the Receipt & Payment Rule 6.8.1- The duplicate keys of Divisional chest should be placed in separate sealed cover and lodged with different officer of higher rank or with the relevant branch of the accredited bank. A duplicate key register should be maintained and once a year, in the month of April the keys should be sent, examined and returned under fresh seal. A note be made in the register that they have been found correct.</p> <p>Based on the records provide to audit, it was observed that the above stated rule was not followed by the HRDC.</p> <p>Necessary corrective measure my kindly taken under intimation to audit.</p>	<p>A) We have made a schedule of surprise check and the Finance Officer and Accounts Officer of CSIR-HRDC has been nominated to conduct the surprise check of cash periodically as per procedure laid down. Hence the para may be dropped</p> <p>B) The infrastructure regarding cash was existing since erstwhile SERC. As per letter No BR/00707 /1087 dated 27.12.2014 of SBI, Roorkee, it is gathered that the duplicate keys are available in the bank locker of SBI, Roorkee. We shall make efforts to collect the duplicate keys from the bank, if we are unable to collect the keys, a new cash chest will be procured.</p>	<p>A CSIR HRDC has made a schedule of surprise check and officer notified by Head HRDC conduct the surprise check of cash periodically as per procedure laid down.</p> <p>However, as per instructions/guidelines issue by GOI/CSIR all payments pertaining to HRDC staff/vendors/firm were made through online only.</p> <p>B) Concerted efforts are being to obtain duplicate keys of Cash Chest from SBI Roorkee. In case, we are unable to collect the keys, a new cash chest will be procured.</p> <p>In view of the above para may be dropped please.</p>

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21	09	Court Case The HRDC, Ghaziabad was pursuing one court one court case as detailed below:					<p>In its judgement pronounced on 18.03.2015 the Hon'ble CAT directed the respondents to reconsider the whole issue in accordance with its order dated 04.10.2013 (copy attached) within a period of 8 weeks from the date of certified copy of this order. The Court also directed that till such consideration is made and orders issued by the Ministry of Finance the employee will continue to draw transport Allowance at the rate at which they had been drawing so far and no recovery would be made till then.</p> <p>Further as per GOI OM No F.No.18/03/2015-Estt. (Pay-I) dated 2nd March, 2016 (Copy attached), recovery of wrong full excess payment made to government servant in excess of their entitlement would be impermissible, when the excess payment has been made for a period in excess of five years, before the order of recovery is issued etc.</p> <p>In view of the above, para may be dropped.</p>	<p>It is a matter of record that the issue relates to non admissibility of TA to the Central Government employees posted in Faridabad, Gurgaon, Ghaziabad and Noida in terms of Ministry of Finance OM No.21(2)/2008-E.II(B) Dated 29.08.2008 deciding there places as" other place" i.e. not at para with A/A-1 class cities. However, Ministry of Finance after various considerations issued clarification for payment of TA to central govt employees posted at Ghaziabad at para with A-1/A Class cities w.e.f 01.04.2015 including Ghaziabad vide para 22 and 23 of their OM dated 26.10.2015 . However in so far as recovery upto 31.3.2015 is concerned, the applicants have obtained stay Orders on recovery vide Hon'ble CAT order dated 27.03.2017 and against which CSIR-HRDC has filed counter affidavit for dismissal of OA filed by the applicants.</p> <p>Sub Judge Case</p>
Year	Subject and Brief Summary of the Case	Date of Start	If the case is finalized, date and decretal amount, if any	Latest Status of the case, if pending as on date				
2012-13	CAT Principal Bench, New Delhi filed by CSIR-HRDC Ghaziabad employees/applicant Sh. Anil Kumar & Ors represented by Advocate Sh. Yogesh Sharma Vs DOE ,M/O Finance, Secy. DoPT, New Delhi, CSIR, New Delhi regarding equal payment of transport allowed to Central Government Employees who are working in Faridabad, Gurgaon, Ghaziabad, & Noida	21.09.2012	Case is still going on	Case referred to LokAdal at, next date of hearing December 6, 2014.				
The outcome of the above case would be awaited in audit.								

Sub Judice Case

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22	10	None-disposal of vehicle		
		<p>Scrutiny of vehicle records revealed that the Ambassador staff car registration No.2CM-4205 was not in working condition since April 2012 and the HRDC had declared the vehicle condemned. The vehicle was lying in open area for more than two years but no action was initiated by the HRDC to dispose off the vehicles of December 2014.</p> <p>Therefore, the steps may now be taken to dispose off the vehicle to avoid further deterioration in their conditions and to fetch handsome returns. The action in this regard would be watched during next audit.</p>	<p>The vehicle has been condemned and disposed off. Hence para may be dropped.</p>	<p>Copy of Order No.20-1(1) Stores/ disposal/ staff car dat 02-2016 for disposed of condemned vehicle is enclos reference please.</p>