

Inspection Report in respect of CDA(BR) Guwahati

Part A

1. Name of the Office : CDA(BR) Guwahati
2. Name of the Officer-in-charge : Shri Des Raj, IDAS, ACDA
3. Name of the Inspecting Officer (team leader) : Smt. Simerjit Kaur, IDAS, Addl. CDA
4. Name of the members of Inspection Team : (a) Shri Sandeep Kumar Yadav, IDAS, ACDA
(b) Shri Rabin Das, AAO
(c) Shri R. P. Dhawan, Sr. Auditor
5. Authorised strength : IDAS : 01
SAO/AO : 01
AAO : 07
Auditors : 31
MTS : 06
6. Posted strength : IDAS : 01
SAO/AO : 01
AAO : 05
Auditors : 31
MTS : 06(03 outsourced)
7. Date & period of last Inspection : No inspection of CDA(BR) Guwahati has

been carried out since inception.

8. Date & period of current inspection : 28/04/2014 to 02/05/2014
04/2011 to 03/2014 (last three years)
9. General status of Accounts : 1. Satisfactory
2. Though the position of posted staff is as per authorized strength only, but it is felt that work load is very less. There is a need to do O &M study to review the work load and staff position.

Part B

Objection No.01 : TA/DA Demand Register

- (A) During inspection, while scrutinizing the TA/DA Demand Register, it is observed that the following demands are lying outstanding for more than one year but the recovery action alongwith penal interest has not yet been initiated.

Sl No	Letter No & Date under which the demand was intimated	Name/Designation of Officer/staff	Amount of advance	Name of office from where posted	Name of the office where posted
01	AN/III/Pay/84/LPC-OUT, dated:11/02/2013	Shri D.S.S. Banerjee, AO	95,000.00	PCA(Fys) Kolkata	AO 763 BRTF
02	A/23TF/TA-DA-LTC/DAD/Estt/1, Dated:04/10/2012	Shri Pratap Gogoi, AAO	45,000.00	AO 23 BRTF	PAO(GREF) Pune (at later stage diverted to AO(P) Sewak
03	AN/IB/113/ICT/Vol-III,dated 23/04/2013	Shri Dipankar Das, SA	55,000.00	SLAO(SD)Hashimara	AO 23 BRTF

As per fly leaf instructions, the register is to be reviewed monthly but neither such review has been done nor any summary of outstanding demand at the end of the month has been prepared and produced/brought to the notice of SAO/ACDA. You are advised to review the rest of the cases at your end. As per existing rule/order on the subject Pt.TA/DA advance is required to be adjusted within one year from the date of completion of journey. Action taken report may be submitted to MO, PCDA(BR), New Delhi at the earliest.

- (B) LPCs no & date have not been found mentioned in respect of staff & officers posted from other organization/DDO under the jurisdiction of CDA (BR) Guwahati.
- (C) Although the TA/DA/LTC demands in respect of staff & officers posted under other Organization/DDO are being intimated through LPC, but their acknowledgments are not being watched properly. Acknowledgements of LPCs are awaited since 2003(sample copy enclosed). Some sample cases are appended below:-

Sl No	Letter No & date under which demand has been noted	Name of the Officer/Staff	Amount of Advance	Name of the office where posted
01	A/48 BRTF/I-XLIX/TA-DA-LTC,dated 06/09/2012	Shri D.K.Roy, AAO	Rs.1,20,000.00	PAO(GREF) Pune

NO.12 BPO, TA, LA ...
 LTC/OAD/Demand,
 dated 04/03/2013

- (D) The following payment on account of TA/DA/LTC have not been authenticated by the AAO. The reasons may be intimated to M.O.
- (i) SI No. 03 of Demand Register, Page/56
 - (ii) SI No. 05 of Demand Register, Page/62
 - (iii) SI No.06 & 07 of Demand Register , Page/79
 - (iv) SI No.10 of Demand Register , Page/82
- (E) Column No-13 of Demand Register has not been completed . Sometimes, although DV Nos have been mentioned, but month/date of the same have not been noted properly.

Objection No.02 : TA/DA Demand Register(Ty. Duty)(sample copy enclosed)

- (A) During inspection, while scrutinizing the TA/DA Demand Register (Ty. Duty) it is observed that the following demands are outstanding more than three months.

SI No	Name, Desig & A/c No of the Officer/Staff	Amount of advance	Page no of Demand Register
01.	Shri N.V. Perumal, SA A/C No.8338436	Rs.17,000.00	DR /Page No-09
02	Shri Ashim Sarkar, SA A/C No.8338463	Rs.5,000.00	DR/Page No.27
03	Shri Sunil Kumar, SA A/C No.8338491	Rs.5000.00	DR/Page No.42
04	Shri W. Ingobi Singh, SA A/C No.8338436	Rs.4,000.00	DR/Page No.47
05	Shri S.R. Pandey, SA A/C No.8319229	Rs.5,000.00	DR/Page No.52
06	Shri S.K. Sah, AAO A/C No.8335375	Rs.4,000.00	DR/Page No.62
07	Shri B.S.Borah, SA, A/C No.8322170	Rs.17,000.00	DR/Page No.76
08	Shri Subhajit Deb, Adr, A/C No.8346821	Rs.2,500.00	DR/Page No.102
09	Shri Subhajit Deb, Adr,	Rs.3,000.00	DR/Page No.102

10	A/c No.8346867 Shri J J Bairagi,clerk, A/c No.8346867	Rs.3,800.00	DR/Page No.208
11	Shri Abhay Joshi,SA, A/c No.8326554	Rs.17,500.00	DR/Page No.221

Necessary recovery action with penal interest may be initiated and action taken report may be submitted to MO, PCDA(BR)New Delhi at the earliest.

- (B) The Register has not been maintained properly. Although the Register have been opened in the prescribed format but relevant column of the Register such as date of intimation of demand, date of journey, DV No & month etc. have not been completed properly. Further, as per fly leaf instructions, the register is to be reviewed monthly but neither such review has been done nor any summary of outstanding demand at the end of the month has been prepared and produced/brought to the notice of SAO/ACDA.
- (C) Demand for Rs.20,000/- in respect of Shri G.C. Dutta , IDAS,DCDA (Rtd. On 31/07/2013) on account of TA/DA on ty. duty from Guwahati to New Delhi is still outstanding since 13/04/2011. Although the officer has submitted his adjustment claim but claim is still pending with CGDA office. The issue is related to use of private airlines while performing journey from Guwahati to New Delhi. Necessary action to clear the pendency may be taken on priority.
- (D) Shri G C Dutta, IDAS,DCDA (Rtd on 31/07/2013) drawn TA/DA advance for Rs. 10,000/- and availed journey through private airlines while performing journey from Guwahati to Agartala on ty. duty on 18/04/2012 .On completion of journey the officer has submitted his claim and directly submitted his application to the Secretary, Ministry of civil Aviation.
- As per provision contained in GOI, Department of Personnel and Administrative Reforms OM No.25/019/64-Estt.(A) dated 08/11/1974 read in conjunction with OM No.11013/6/2005-Estt.(A), dated 17/08/2007 the govt. employee/sub-office cannot make any correspondence directly with the Ministry. Further, the claim of officer was admitted by MO, PCDA(BR) New Delhi on 22/11/2012 with the approval of PCDA(BR). Approval for availing private lines is still awaited. (copy enclosed).
- (E) LTC Advance for Rs.40,000/- was drawn by Shri A. K. Paul, SAO (Rtd) on 27/04/2011. As per record it is not known whether the officer availed the LTC or not but the officer never submitted his adjustment claim. The amount was recovered from the RPB for the month of 08/2012 without imposing any penal interest thereon.
- (F) Shri T. Kabilan, IDAS, DCDA drawn Ty. duty TA/DA advance for Rs.13,900/- on 23/05/2013. As per record , it not known whether the officer performed the ty. duty or not.The amount was recovered by CDA(BR) Guwahati from RPB for the month of 01/2014 without imposing any penal interest.
- (G) Shri J.K. Das, IDAS, DCDA had drawn TA/DA Advance on account of ty. duty for Rs.5,600/- & Rs.8,000/- on 02/04/2013 and 04/11/2013 respectively but above demand against the

Officers have not been found in the Demand Register maintained by CDA(BR) Guwahati, while the same is shown outstanding in the Demand register maintained by MO, PCDA(BR), New Delhi.

Necessary action to review all such cases may be taken on priority and report may be submitted to M.O.

Objection No.03 :-LPC (OUT) Register

During scrutiny of LPCs (OUT) Register ,it is observed that of LPCs in respect of Officers & Staff posted under other DAD Organisation /DDO have not been watched properly. Till receipt of acknowledgement of LPCs, all the demand reflected in the LPCs stands outstanding. Acknowledgement of LPCs with oldest date/year 2003 are still awaited. Please justify as to how the demands are being monitored.

Objection No.04 :- Register of DID Schedules(Originating)

During inspection, while scrutinizing the Register of DID Schedules(Originating), it is noticed that 29 Nos of DID Schedules(as per Annexure-A) with oldest date/year 1995 originated by CDA(BR) Guwahati are still to be responded by various offices to whom the debit was raised. It is therefore, suggested to pursue all the cases till their finality. Progress report may be submitted to MO,PCDA(BR) New Delhi in due course.

Objection No.05 : Audit Progress Register(Internal Audit/Local Audit)

During inspection, it is observed from the Audit Progress Register(Internal Audit/Local Audit) that 2361 Nos of objections are outstanding (as on 31/03/2014) with oldest date/year 2003-04.

In this regard , it is advised that all the Internal Audit officers/AOs(P)/AOs TF/AOs Support Services may suitably advised to liaise with executives to submit suitable replies/pursue the same to its finality and submit the same to competent authority through proper channel for their early settlement.

Further, it is also advised to reconcile the number of audit objections outstanding as per the records held with concerned Internal Audit officers/AOs(P)/AOs TF/AOs Support Services with the record held in CDA(BR)s Guwahati and MO, PCDA(BR) New Delhi.

Remedial measures suggested by Inspection Team :-

CDA(BR) Guwahati has been suggested to take some pro-active action for early settlement of Internal Audit Objections , especially those which are of old vintage.

Part- A : Brief of outstanding objections may be submitted to MO, PCDA(BR) within one month(by the end of 06/2014)

Part-B :- Brief of outstanding objections may be submitted to MO, PCDA(BR) within next three months (by the end of 09/2014)

Part-C :- Brief of outstanding objections may be submitted to MO, PCDA(BR) within next six months (by the end of 12/2014)

Action taken report may be submitted to Mo, PCDA(BR) New Delhi at the earliest.

Objection No.06 : Audit Progress Register (Inspection)

During inspection, it is observed from the Audit Progress Register (Inspection) that 328 Nos of Inspections Points are outstanding (as on 31/03/2014) with oldest date/year 1993-94.

In this regard , it is advised that all sub-offices under the jurisdiction of CDA(BR) Guwahati may suitably be advised to submit suitable replies and confirm/ensure compliance of objections/observations raised by the Inspection Team for the early settlement.

Further, it is also advised to reconcile the nos of Inspection Points outstanding as per the records held with concerned AOs(P)/AOs TF/AOs Support Services with the record held in CDA(BR) Guwahati and MO, PCDA(BR) New Delhi.

Action taken report may be submitted to Mo, PCDA (BR) New Delhi at the earliest.

Objection No.07 : Audit Progress Register(Super Review)

During inspection, it is observed from the Audit Progress Register(Super Review) that 491 objections of Super Review carried out by MO,PCDA(BR) New Delhi are outstanding (as on 31/03/2014) with oldest date/year 1997-98.

In this regard , it is advised that all the AOs(P)/AOs TF/AOs Support Services may suitably advised to liaised with executives to submit suitable replies/pursue the same to its finality and submit the same to competent authority through proper channel with their comments/views for their early settlement.

Further, it is also advised to reconcile the nos of audit objections (Super Review) outstanding as per the records held with concerned AOs(P)/AOs TF/AOs Support Services with the record held in CDA(BR) Guwahati and MO,PCDA(BR) New Delhi.

Further, in this connection it is also stated that as per provision contained in OM Part-III,Vol-I, local audit objections which categorized as 'category-C' and outstanding for more than two years are to settled by MO, PCDA(BR) New Delhi. But no action in this regard has been taken till date.

Action taken report may be submitted to Mo, PCDA(BR) New Delhi at the earliest.

Objection No.08 :- Register of Service Books & Maintenance of Service Books

(A) Nil of Nos of Receipts of Service Books in respect of Staff posted to other Organisation/Command are still awaited. Nil of Nos of Receipts of Service Books in respect of Staff & Officers posted under the jurisdiction of CDA(BR) Guwahati have not been got audited during last four years.

- (B) Entries in the Service Books are not being got verified by the concerned employee.
- (C) In terms of provision contained in Rule-257(2) of GFR-2005 Photocopies of Service Book are to be handed over to the employee at a reasonable interval which has not been done by CDA(BR) Guwahati.
- (D) Some of the Service Books have not been maintained in terms of provision contained in Para-257 of OM Part-I
- (E) Index card indicating details of transfer/posting are not found available in the Service Books.
- (F) Acknowledgement of 07(seven) Nos Service Books as Annexure-'D' in respect of Officers & Staff posted to other Organisation/Command are still awaited.
- (G) Receipt of 14(fourteen) Nos of Service Books in respect of Officers & Staff posted under the jurisdiction of CDA(BR) Guwahati is still awaited.

In view of above, it is advised to comply with the above requirements and compliance report may be submitted to MO, PCDA (BR) New Delhi

Objection No.09:- Register of Bills & Post audit of Paid Vouchers

- (A) Bill Register is not being maintained properly. Prescribed column of the Bill Register such as date of receipt, DV No & month etc. have been found left blank. Relevant information has not been found available.
- (B) Although all the Bills have been entered in Bill Register but BR No. & date have not been found mentioned in several claims.
- (C) After passing the bills/personal claims, although the payments have been made through ECS mode of payment, but Name of Bank & Bank A/c No. of the concerned officer/Staff have not been found mentioned in paid voucher.
- (D) The role of 'D' Section is missing in this office. Even DV No & month also are not noted in the paid vouchers in many cases.
- (E) The following claims/Bills have been admitted after abnormal period of time :-

Sl No	Name & Designation of the claimant	BR No & date	DV No & month	Time taken to pass the claim/Bill
01	Shri R. Paul, IDAS, ACDA	596, dt. 25/09/2012	109 of 12/2012	2 ½ months
02	Shri Dilip Kumar, Adr	556, dt. 11/09/2012	71 of 12/2012	2 ½ months
03	Shri J. Madhu Mohan, SA	595, dt. 28/09/2012 709, dt. 08/11/2012	71 of 12/2012	2 ½ months
04	Shri J. Madhu Mohan, SA	493, dt. 30/08/2012	71 of 12/2012	3 ½ months
05	Shri Sanjay Apte, SAO	486, dt. 24/08/2012	83 of 12/2012	3 ½ months
06	Shri S.R. Pandey, SA	502, dt. 17/09/2012	65 of 12/2012	3 ½ months
07	Shri M L Mahato, AAO	603, dt. 25/09/2012	108 of 11/2012	2 ½ months
08	Shri Biswajit Paul, SA	864, dt. 07/04/2014	23/04/2014	16 days
09	Miss Kesang Sherpa, Aud	837, dt. 28/03/2014	217 of 04/2014	1 month
10.	Sh J K Das, DCDA	19/03/2014	31/03/2014	12 days

Please justify, under what circumstance the above claim could not be admitted within the stipulated time.

- (F) DV No. & month, Cheque No. & date, particulars of ECS payment has not been mentioned in the paid vouchers.
- (G) Month-wise paid vouchers have not been kept in proper order and sequence to identify/search the same as and when required.

Objection No.10 :- Dead Stock Register

During inspection it is observed that a numbers of dead stock items which are condemned/BER are held on charge. On query to the issue, it is revealed that no condemnation Board has been constituted since inception of JCDA(BR)/ CDA(BR) Guwahati. Further, stock taking of the dead stock items held on charge in the Register has not been carried out since March 2013.As per Fly Leaf instruction of the Register annual stock taking is to be carried out on 1st January of each year.

In view of above, it is advised to constitute a Board of Officer immediately under order of ACDA(BR) Guwahati and take necessary action to discard the condemned/BR items lying unutilized but holding in charge of Dead Stock Register.

Further , it is also observed that dead stock register has not been maintained in the prescribed format. As such it is advised to close the existing register and open a new one for dead stock item in the prescribed format i.e. in IAF-CDA-536 and transfer all items held in the existing register.

Objection No.11 :- Weeding out of Old Records

During inspection of CDA(BR) Guwahati it is observed that time expired old records are lying awaiting final disposal. As per record, since 2010 onwards no weeding out has been carried out. In view of above it is advised that a Board of Officer may be constituted at the earliest for weeding out of old records. Since space constraint is one of the major issues for CDA(BR) Guwahati , timely weeding out of old records will give some relief. The staff and officer also will be able to perform their duties in a clean workable environment.

Action taken report may be submitted to MO, PCDA (BR) New Delhi at the earliest.

Objection No.12 :- Sexual Harassment Complaint Cell

Sexual Harassment Complaint Cell has not been constituted/open by CDA(BR) Guwahati although 8 (eight) nos of lady employee are serving in the office of the CDA(BR) Guwahati. In view of above it is advised to open the Cell immediately as per guidelines and instruction of HQrs. Office .

Objection No.13 :- Register of Books & Publications

During scrutiny of Register of Books & Publications the following shortcomings observed:-

- (a) Annual Stock verification has not been carried out since 2007.
- (b) Some Books & Regulation had been purchased by CDA(BR) Guwahati during 03/2010 and were issued to sub-offices but neither the issue entries have been authenticated by any officer nor acknowledgement thereof have been received.

Objection No.14:-Maintenance of Registers

During inspection the following shortcomings have noticed in some of the Register maintained by CDA (BR) Guwahati.

- (i) No Control No. found marked on many registers.
 - (ii) Fly leaf Instructions have not been pasted in many registers.
- Compliance report may be submitted to MO, PCDA(BR) New Delhi.

Objection No.15 :- Franking Account Register

During inspection, while scrutinizing the Franking Account Register it is observed that no rebate has been awarded till date (as per record).

Rebate claiming procedure	: in consultation with GPO Guwahati.
Duration of refilling of Cartridge	: 6 months
Cost of Cartridge	: Rs.4,058/-
Average consumption of postage	: Rs.10,000/pm

In view of above , it is advised to consult with GPO Guwahati for rebate. Action taken report may please be submitted to MO, PCDA(BR) New Delhi.

Objection No.16 :- Cash Book

During inspection the following shortcomings have been noticed in the Cash Book:-

- (i) Monthly reconciliation statement with Bank Statement is not being prepared.
- (ii) Some cases of over-writing and using of white fluid has also been observed.
- (iii) Daily closing of Cash Book is not being done. It was seen that Cash book was not at all written for the month of April. The work was completed when it was pointed by the Team leader of Inspection Team.
- (iv) Entries of the cash book are not authenticated regularly by putting token initial against each entry. This work was pending since 31st Dec 2013.
- (v) No surprise inspection has been done ever since.

- (vi) Since the ACDA in charge is working as Cash Officer also, it is his personal responsibility to ensure upkeep of Cash Book on daily basis.

Objection No. 17:- Security of Office Building/records

- I. Fire extinguishers are lying outdated. It is advised to take appropriate action to get the Fire extinguishers refilled immediately to ensure safety of human lives, record and property.
- II. UPS/Servers are kept along with office stationery in UPS room. There are chances of short circuiting and resultant fire to the stationery and office building. It is advised to ensure that necessary action is taken to keep the office stationery in separate room. Lack of space should not compromise the safety of property and life.

Objection no 18:-

Shri Des Raj, IDAS, the officer-in-charge of CDA(BR) proceeded on 12 days pre-sanctioned EL w.e.f.03/03/ 2014 to 14 /03/2014 but no delegation of power was found regarding who will look after the office work. It is advised to ensure proper delegation of work after approval of Competent Authority whenever Officer-in-Charge proceeds on leave.

Objection No.19 :- Decision Cases

CDA(BR) Guwahati is dealing with decision cases in respect of cases received from sub-offices under its jurisdiction. Most of the cases are being referred to MO, PCDA(BR) New Delhi with Rule position/Govt. orders and views/comments of the office. In some cases where decisions are being given by CDA(BR) Guwahati it is advised that such decisions should be communicated to all concerned so as to bring the uniformity. A compliance report of such cases must be sought from sub-offices.

Objection No.20: Pay Fixation (DAD) cases

During inspection, five numbers of Pay Fixation cases have been checked on random basis. Although the fixation of pay have been done correctly and published through Part II.O.O., but option forms submitted by the officers/staff have not been endorsed in their respective Service Books. A compliance report to this effect may be submitted to the MO, PCDA (BR) New Delhi.

Objection No.21:-Appointment of CPIO

During inspection of CDA (BR) Guwahati , it has come to notice that after retirement of Shri G. C. Dutta, IDAS, DCDA no CPIO has been nominated for the office. Shri

Des Raj, IDAS, ACDA is presently holding the charge of CDA(BR) Guwahati, as such it is advised that a proposal may be submitted to PCDA(BR) New Delhi to nominate the officer as CPIO to deal with the RTI cases.

Objection No.22 :- During inspection it is observed that at present neither contribution toward DARC is being recovered from the regular Pay Bill of the officer & staff serving in CDA(BR) Guwahati nor there is any such constitutional body functioning in that office. It is advised to take up the matter with MO to have DARC as per existing orders.



(SIMERJIT KAUR), IDAS
Addl CDA
Team Leader
Inspection Team