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Inspection Note on the working of the office of the Deputy Director Zila Sanik Board Solan conducted by the Deputy Commissioner, Solan for the period 28.1.89 to 30.6.96.

1. Name of the officer : Sh. Srikanth Baldi  
conducting Inspection Deputy Commissioner, Solan assisted by Accounts Officer, Superintendent and Head Clerk of D.C. office Solan.
2. Period of Inspection : 28.1.1989 to 30.6.1996
3. Date of Inspection : 15.6.96 to 28.8.96
4. Name & Designation of : 1. Capt. R.R. Verma  
the officer head of w.e.f. 28.1.1989 to 30.6.92  
office during the period & 1.2.93 to 6.6.96  
of inspection.  
2. Sh. Surinder Kumar Deputy Director  
Shimla.  
w.e.f. 1.7.92 to 3.12.92  
& 7.6.96 to date.  
3. Capt. V.S. Man  
w.e.f. 3.12.92 to 31.1.93.
5. Staff Position : Superintendent  
1. Sh. Baldeep Raj  
w.e.f. 3.12.90 to 3.12.94  
2. Sh. Nikky Ram Aganihetri  
w.e.f. 28.6.94 to 29.2.96  
3. 1.3.96 to date post is lying  
vacant.  
2. Assistant (Accts)  
1. Sh. Chatter Singh  
w.e.f. 28.1.89 to 17.12.91  
2. Sh. Baldev Raj  
W.e.f. 18.12.91 to date.  
3. Clerks  
1. Sh. Chander Gopal Tripathi  
26.2.85 to date  
4. Welfare Organiser  
1. Sh. Piyara Singh  
28.1.89 to 17.12.91  
2. Sh. Ajeet Singh  
24.7.95 to date  
5. Peons  
1. Sh. Dina Nath  
1979 to date.  
6. Chowkidar  
1. Sh. Bhimjeng  
1.3.89 to 19.10.89

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2. Sh. Surinder Singh  
20.10.89 to 17.4.90

3. Sh. Ramesh Chand  
17.4.90 to 6.7.93

4. Sh. Mohan Singh  
6.7.93 to 1.3.94

5. Sh. Mehar Chand  
1.3.94 to date

6. Previous Inspection: Previously inspection of this office was conducted by the Director Sanik Welfare H.P. Hamirpur on 22.2.96 and the inspection report was despatched by him vide his letter No. B -34/84-Sanik 2065 dated 14.4.96. No compliance has so far been sent to the Director till to date, which may be sent now without any further delay.

7. Maintenance of Registers. : The following registers have been maintained in the office :-

1. Attendance register:-

Attendance

register has been maintained on the prescribed form and the attendance is being marked by the officials <sup>but</sup> arrival and departure <sup>time</sup> is not being given by the staff. The officer in charge is also not making his initials as a token of checking daily which may be done now for future.

2. Casual Leave Register:-

This register

has been maintained in manuscript form and test check of the entries were made with the application and attendance register which were found correct.

Casual leave account in respect of The Deputy Director should be maintained by the sanctioning Authority i.e. by the office of the Deputy Commissioner, Selam ~~which~~ where as <sup>at</sup> present the casual leaves which are being applied by the Dy. Director are being put up on his own file by the Dy. Director which is against rules. In future application for casual leave should be sent to

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Deputy Commissioner's Office and its account will be maintained there in future, as the casual leave of the Dy. Director is being sanctioned by the Deputy Commissioner.

3. Acquittance register.

This register is being maintained in manuscript form. Pay and allowances and other payments of the bills of the officials of Zila Sainik Welfare office is being disbursed through this register. Since, the Govt. have prescribed acquittance forms, this register should now be maintained on the prescribed form and shown <sup>time of</sup> at the next inspection.

4. Pay Bill register.

This register is being maintained on the prescribed form which was found complete in all respect and upto-date.

5. Cash Book.

Cash book pertaining to the govt. transactions is being maintained on the prescribed form. Necessary certificate of pages has also been recorded on its face. Cash book for the period from 3-12-92 to 30-1-93 was found unsigned which may now be get signed. Entries of the cash book are being initialled by the DDO now regularly.



6. Register of Advances:-

It is being maintained on the pro-  
form. During the period of Inspection, the  
following officers/officials have taken  
various advances:-

S.No.	Name of officer/ officials.	Type of advance.	Date & Amount of sanction	Balance.
1.	Sh. C.G.Tripathi	GPF	11.7.90 Rs 4000/-	fully recover- ed.
2.	Sh. C.G.Tripathi	"	5.3.90 Rs 4000/-	-de-
3.	Sh. R.R.Verma	"	26.2.90 Rs 5000/-	-de-
4.	Sh. R.R.Verma	"	30.5.94 Rs 9000/-	no recovery effected.
5.	Sh. Baldev Raj	House Bldg. advance	10/90 Rs 66000/-	recovery is being effected regularly.
6.	Sh. Dinar Nath	GPF	6.5.94 Rs 3600/-	recovery is effected in full.
7.	Sh. Baldev Raj Verma	"	1.6.95 Rs 5800/-	-de-
8.	Sh. R.R.Verma	"	2.6.95 Rs 12000/-	No recovery effected.
9.	Sh. Surinder Kumar	"	- Rs 10000/-	Recovery is being effected.
10.	Sh. Baldev Raj	"	8.3.96 Rs 6000/-	-de-
11.	Sh. C.G.Tripathi	"	" Rs 5200/-	-de-

From the above, it is noticed that Sh. R.R. Verma  
has taken GPF advances on 30.5.94 Rs 9000/- which was refundable and  
again on 2.6.95, Rs 12,000/- which was also refundable advance, but  
no recovery of the advance has been effected by the office, which  
require reasons to be given for not effecting the recovery and  
circumstances under which office has violated the rules. When second  
advance was put up for its sanctions, the office has not pointed out  
the factual position on the file to the sanctioning authority which  
also require explanation of the dealing hand, which should be put  
up to me for further action in the matter. The D.D.O. (Sh. R.R. Verma)  
has misused his powers and has flouted the Govt. instructions and has  
also violated the Govt. rules <sup>which</sup> also requires disciplinary action for  
which office should take further action in the matter. Sh. R.R. Verma  
now stand transferred to Un. District, and this amount of Rs. 21000/-  
recoverable from him is to be shown in his last pay certificate  
which should be recovered in lump-sum.

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### 7. Charcoal Register:-

This register is being maintained. daily consumption of charcoal is being shown daily against consumption of each officials of the office but some where consumption is being shown on monthly basis which is against the Govt. instruction. The consumption of charcoal may be shown on daily basis and balances be worked out accordingly in future.

### 8. Stationery Register :-

This register has been maintained and entries are being made properly.

### 9. Livery Register:-

This register has also been maintained properly and livery articles found issued on due dates.

### 10. Receipt Register of Dak:-

This register is found maintained on the printed and prescribed forms. From the checking of this register it has been noticed that while delivering the Dak to the dealing hands no signatures are being obtained which should be obtained in future in token of receipt of dak.

### 11. Despatch Register:-

This register is also found maintained on the proper form. No separate service stamps consumption register is being maintained. The stamps are being shown consumed against each despatched letter which is against the Govt instructions. Its compliance be made and shown next time.

### 12. Store Stock Register:-

This register is not found maintained on the prescribed form, which should be maintained on the prescribed form and compliance be shown at the time of next inspection.

### 13. Token Register:-

This register has been maintained and  
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upto date entries found made in the register.

14. Telephone Register:-

This register has been maintained only upto 25.4.94 and there after no entries have been made in the register. Moreover no purpose for official calls is being mentioned only "Official work" is written which is not sufficient. In future this register may be maintained properly on the prescribed form and compliance be shown at the time of next inspection.

8. Flag Day cash Book :  
and Collection &  
maintenance of its  
account.

As per Govt instructions from time to time Flag Day is being celebrated and for this purpose Flags are sent to Zila Sainik Board through which funds are raised out of the sale proceed of these Flags. Targets are given in every year by the Director Sainik Welfare to sale. The Flag funds after sailing the same to the General public and the funds are raised. Out of the total funds so collected, forty percent are to be sent to State level and balance sixty percent are retained by the Zila Sainik Welfare Board. These are to be kept in some Nationalized Bank and will be spent on the Welfare of the Sainik, Ex-Servicemen or their wards. Deputy Commissioner of that District is the President of that District. The Dy. Director/Secretary of Zila Sainik Welfare Board will sanction any financial assistance to any Sainik, Ex.servicemen or their wards, with the prior approval of its President i.e. Deputy Commissioner of that District. For this purpose The H.P. Govt. (GAD) has notified financial powers vide notifications No. & date mentioned below:-

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1. Notification No. 11-58/66-GAD, dated 1.1.67  
1) Dy. Commissioners (President)  
Zila Sainik Board was empowered to sanction of a financial assistance of Rs. 300/- for medical and on death in each case.
2. Vide notification No. GAD(A)(F)(4)23/77-II dated 3.1.91, these powers were enhanced and the President (Deputy Commissioners) Zila Sainik Welfare board were empowered to sanction the Financial assistance upto Rs 500/- in each case and Deputy Director of Zila Sainik Welfare was empowered upto Rs 100/- in each case as financial assistance with prior approval of the President.
3. Again vide notification No. GAD-E(C)7- /91 dated 6.4.95, President (D.C.) Zila Sainik Board was empowered to sanction the financial assistance upto Rs 1000/- and Dy. Director of Zila Sainik welfare upto Rs 500/- in each case.

During the inspection it has been noticed that Sh. R.R. Verma Dy. Director Zila Sainik Welfare Board has sanctioned the financial assistance at his own level for which he was not competent or empowered to do so. The total financial assistance sanctioned by him for which he was not competent is Rs 47950/- as per Annex. "A" attached to this inspection note in 124 cases out of flag Day fund. In remaining 34 cases he has further disbursed & sanctioned Rs 15,150/- for which he was suppose to obtain prior sanction of the President (D.C) but no such sanction has been obtained. As such Sh. Verma sanctioned & disbursed Rs 63,100/- in 158 cases for which he was not empowered as no prior or ex-post sanction of President (D.C) was obtained by him and has committed financial irregularity. This is brought in the notice of Director Sainik Welfare Board Hamirpur as well in the notice of Govt. for taking further action in the matter.

The financial assistance which has been shown paid in the following cases, verification was got conducted through the Tehsildar Kasauli and by the District Welfare Organiser of Deputy Director office presently working at Solan, and the applicants/ persons to whom the financial assistance shown paid has refused that

either the same has not been paid or paid less as per po-  
shown against each:-

S.No.	Name of persons	Amount of financial assistance	Date	Remarks
1.	Sh.Puspa village Sukhijehri Tehsil Kasouli	Rs 300/-	14.2.89	Not received
2.	-----do-----	Rs 500/-	9.2.96	Received only Rs100/-
3.	-----do-----	Rs 500/-	19.2.96	Not received
4.	Sh.Nandu Village Dharkiber P.O.Dharampur	Rs 500/-	23.2.93	Not received
5.	Sh.Durga Dass S/O Sh.Ratnu village Sanawar	Rs 500/-	23.2.93	No person of this name exist.
6.	Sh.Rattan Singh S/O Sh. Balak Ram Vill.Dhakrana	Rs 300/-	21.7.89	Received only Rs100/-
7.	-----do-----	Rs 500/-	10.9.93	Received only Rs 300/-
8.	Smt. Bala Devi W/O Sh. Padam Singh Vill.Malera	Rs 500/-	12.5.93	Not received.

In addition to above some of the persons have  
reported either not residing there or has died.

The following persons have given in writing that  
they have not received the financial assistance or received less  
financial assistance as shown paid to them:-

1.	Sh. Jeginder Singh S/O Sh. Nath Singh Vill.Nouni	Rs 500/-	4.4.92	Not received
2.	Smt.Vidyavati W/O Sh. Bhagat Singh Vill.Manlog- kalan P.O.Oachghat.	Rs 500/-	21.3.96	-----do-----
3.	Sh.Kaur Singh S/O Sh. Ramkishan Vill.Kandhar Tehsil Arki	Rs 500/-	12.5.93	-----do-----
4.	Sh. Amrit R/O Naya Nagar Sapathu	Rs 500/-	2.6.94	-----do-----
5.	Sh.Daulat Ram Vill. Sharad P.O.Deethi	Rs 500/-	2.6.94	-----do-----

Similarly lists have been sent to other Tehsildar  
of this District for verifications which have not yet been received  
and are expected similar position there too. As such this amount  
has been embezzled by the Dy.Director and needs disciplinary action  
at the earliest to be taken by the competent authority.

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The following 15 persons have been shown who paid the financial assistance by Sh.R.R.Verma Deputy Director, Sainik Welfare out of flag day fund on the dates shown against each without obtaining any applications and without getting the codal formalities completed. The amount ~~000~~ as per remarks "Paid by me" by the Deputy Director seems to be embezzled since no applications are on record. The detail is as under:-

List of Financial Assistance paid amount from Flag Day

<u>S.No.</u>	<u>Date &amp; Particulars.</u>	<u>Amount paid.</u>
1.	Ex Sep Bhagwan Dass V-Sitalpur PO. Baddi 11.5.94.	500/-
2.	--do-- Rattan Chand V-Kathre PO. Vaisal 12.5.94	500/-
3.	Smt.Amarjit Kaur W/O Nk-Balwant V-Billa-vali-Majholi	500/-
4.	Ex-Sep Sender Singh V-Snech Sathli PO.Kiarighat (27.5.94)	500/-
5.	Ex Sep Durga Ram V-Sanawar PO.Lawrence School Sanawar (27.5.94)	500/-
6.	Smt.Ram Maseni V-Sethalpur PO.Baddi W/O Bhagwan Dass(2.6.94)	500/-
7.	Ex Sep Sunder Singh V Chhanla PO Galang (2.6.94)	500/-
8.	Ex-Sep Amrit, Naya Nagar Subathu.(2.6.94)	500/-
9.	Ex Sep Daultat Ram V-Sarad PO Deothi.(2.6.94)	500/-
10.	Ex Sep Govardhan Lal, V-Rajpura PO Rajpur(2.6.94)	500/-
11.	Ex Sep Jit Singh V-Theada PO.Manpur(15.6.94)	500/-
12.	Ex Sep <del>from</del> Lachman Singh V-Ria PO Joghon 15.6.94	500/-
13.	Ex Sep Ram Dass V-Khol Beli PO Manpura (15.6.94)	500/-
14.	Ex Sep Pritam Singh V-Dhang Nichali PO, Plas1(15.6.94)	500/-
15.	Smt.Koron Devi V-Deoghat PO.Saproon 15.6.94	500/-
	Rs.	<u>7500/-</u>

The year wise Flag Day Fund position is as under as per cash book:-

Opening balance as on 28.1.1989.

Year	Flags received.	Flags sold.	Sale proceeds received.	Flags in balance.	Target fixed.	Amount remitted
1988	30000	25082	17519/-	4018	11000/-	5100/-
1989	30000	21596	16638/-	8404	-	5100/-
1990	30000	30000	27604/-	-	-	5100/-
1991	30000	21366	17819/-	8634	-	51000/-
1992	30000	21850	19141/-	8150	-	-
1993	30000	22296	20995/-	7784	-	-
1994	30000	25966	21909/-	4034	-	-
1995	30000	-	17862/-	-	-	-

Total: 159479/-  
 Amount received 15771/-  
 on 14-6-96.  
 G.Total: 175250/-

The cash book which has been maintained by the office has neither been maintained on govt. cash-book nor on commercial. The office either should maintain it on govt. cash book or on commercial pattern from where clear picture of the cash can be ascertained. For taking loans from flag-day fund, only Director Sainik Welfare is competent authority and it has been observed during the period of inspection that as and when the Deputy Director Sainik Welfare needs money for expenditure he has shown loan taken from flag-day fund to another funds or accounts. The detail is as under:-

Year.	Date	Cash in hand	Deposited in the SB Account.
1989-90	22-8-89	-	12000/-
	29-8-89	3000/-	-
	1-9-89	900/-	-
	6-9-89	1000/-	-
	11-9-89	5000/-	-
	12-9-96	1000/-	-
	18-9-89	7000/-	-
	18-9-89	1000/-	-
	22-9-89	2000/-	-
	26-9-89	5000/-	-
	22-9-89	1000/-	-
	29-89	3961/-	-
	3-10-89	3000/-	-
	-do-	1000/-	-
	5-10-89	2000/-	-
	9-10-89	4000/-	-
	-do-	3000/-	-
	19-10-89	1000/-	-
	21-10-89	1000/-	-
	23-10-89	1000/-	-
	23-10-89	250/-	-

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21-10-89-	850/-
23-10-89	200/-
26-10-89	4000/-
27-10-89	3000/-
3-11-89	1400/-
6-11-89	800/-
10-11-89	2000/-
5-12-89	10000/-
9-12-89	4000/-
13-12-89	1210/-
15-12-89	1210/-
16-12-89	4000/-
20-12-89	2000/-
-do-	1127/-
26-12-89	5000/-
27-12-89	4000/Rs
28-12-89	2500/-
29-12-89	5000/-
30-12-89	5000/-
1-1-90	1200/-
12-1-90	1000/-
17-1-90	3000/-
23-1-90	2000/-
20-2-90	2000/- 1500/-
24-2-90	3000/-
6-3-90	2000/-
12-3-90	1200/-

Totals:	119775/-	12000/-	131775/-
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1990-91	24-5-90	4000/-
	13-7-90	1000/-

Totals:	5000/-	-	5000/-
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Direct payment to  
contractor Sh. Piara  
Singh on 15-12-94:-

19-12-94	1000/-
	1000/-
Total:	2000/-

G-Totals: 138775/-

From the above, it appears that the Deputy Director Zila Sainik Welfare made this fund as a permanent impresent and when-ever he needs any amount, he has taken from this fund which cannot be taken without the approval of the Director. As such, the Deputy Director has rather misused this fund and needs explanation for re-appropriating/doing so without the approval of the competent authority. Moreover, if any expenditure is incurred by the Dy. Director Zila Sainik Welfare, he is suppose to obtain the approval of the Board or Committee of Zila Sainik Welfare constituted at Distt.-level which has not been taken.



10. REPAIR OF REST HOUSE OF ZILA SAINIK WELFARE SOLAN.

During the year, 1983, Director Sainik Welfare, HP advanced an amount of Rs. 40,000/- out of his flag-day fund to carry out immediate repair of Sainik Rest House Solan. This amount of Rs. 40,000/- was on loan basis out of flag-day fund and was to be refunded back from Rest House funds to flag-day fund Account. Again vide Director's letter No. 12-12/84-SWB dated 11th July, 1989, he sanctioned Rs. 65,220/- for special repair of Sainik Rest House and Rs. 20,870/- for wiring of Rest House. Further sanction of Rs. 12,000/- was also accorded out of flag-day fund, if the above sanctioned amount was not fully met from the Rest House fund. The Deputy Director Capt. R.R. Verma was directed to carry out the repair through P.W.D. under his supervision and a completion certificate from HP PWD will be sent to Director Sainik Welfare Hamirpur, vide his letter No. 7-29-Solan/86-SWB, in continuation of his previous letter No. 12-12/84-SWB, dated 13-7-89.

When the Director Sainik Welfare noticed that the Deputy Director Zila Sainik Welfare Solan is not complying with his orders and instructions, he ordered a Board of Enquiry to check up the modalities, payment made, cash transferred from other Heads, pre-mature encashment of FDRs, why repair was carried out other than the PWD and why the estimates could not be made through PWD in connection with the repair and wiring of Sainik Rest House Solan by Capt. R.R. Verma Dy. Director Sainik Welfare Solan, vide Director's letter No. 7-29-Solan/86-SWB dated 16th May, 1990. The said Board met at Solan for this purpose on 25th to 27th May, 1990 and submitted the report as under:-

- i. The amount of Rs. 40,000/- sanctioned by the Director Sainik Welfare for carrying out repair of Sainik Rest House Solan out of flag-day fund was not repaid, as it was sanctioned as loan.
- ii. Further amount of Rs. 65,220/- was sanctioned to carrying out a special repair and Rs. 20,870/- for the wiring of the Rest House. Rs. 12,000/- was further sanctioned as loan from flag-day fund, if the expenditure for carrying out above repair are insufficient.
- iii. The estimate were prepared from the PWD but work was not get executed by PWD.
- iv. That the work of special repair, alteration, modification, wiring etc. under his control through as called contractor but the date of execution of works could not be ascertained for want of record.
- v. That Dy. Director Sh. R.R. Verma paid advances to as called contractor on plain paper amounting to

Rs. 2,13,516/- out of which Rs.1,25,700/- is out of flag-day fund.

- vi. Sh.R.R.Verma encashed a FBR amounting to Rs.1,15,826.88 out of flag-day fund and Rs. 1,47,846.71 out of Rest House Fund.
- vii. That the total amount advanced did not tally with the total advance taken by the so called contractor because no proper receipts were available.
- viii. FBRs have been encashed before maturity valuedate.
- ix. In addition to Sainik Rest House repairs, there were other purchases also, the stock of these items have not been taken on charge and the bill/receipts were not available.
- x. Some of the amount taken from the flag-day fund for the repair of Sainik Rest House has been paid directly and it has not been reflected in Sainik Rest House account.
- xi. That the tentative jobs done are 25.
- xii. After stopping the payments, the officer has advanced an amount of Rs.16200/- to so called contractor.

In his finding the Board has submitted his report as under:-

- a) The official should have executed the repair work through PWD as per the estimate of the PWD where he avoided the PWD Agency.
- b) The official has given the execution of the jobs to the so called contractor without calling tender and without the estimates. Even permanent address of the so called contractor has not been obtained.
- c) He executed the limits without the prior sanction of competent authorities.
- d) The advance has been paid on plain papers to contractor without referring the advance against any item which is irregular.
- e) The official has not kept any record of the material received, issue used and from which agency procured, Bill numbers and vouchers.
- f) The official has not prepared the estimates of jobs to be executed before executions.
- g) The official has advanced the amount to the so called contractor in haphazard manner.
- h) The official has advanced the amount to the so called contractor even after stopping him not to make any payment or to execute the further job.
- i) No prior estimates were made for jobs to be executed.
- j) No prior sanction has been made from the Controlling Officer (Deputy Commissioner, Salan)/Director Sainik Welfare HP.
- k) In the absence of the supporting documents, the board of officers could not verify the amount advanced for executing the repair of the sainik rest-house. .... P-14



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In addition to above, the Board pointed out the commission of following irregularities by the official while executing repairs renovations, electrification of Sainik Rest House Solan.

- i) Exceeded the limit of sanctioned amount for repair of Sainik Rest House.
- ii) Irregular execution of repair work through Sh. Gopal Dass Thakur c/o Handsome Tailor Solan, HP.
- iii) FDRs withdrawn without the knowledge of Deputy Commissioner Solan.
- iv) Irregular transaction made from flag-day fund to Sainik Rest House fund and even direct to Sh. Gopal Dass Thakur.
- v) Repairs/renovation estimates not prepared as per actual execution of work.
- vi) Irregular payments made from flag day fund to meet the telephone calls expenditures.

From the facts stated above, the Board has formed its opinion that (a) the jobs done should be verified from the technical authority to ascertain the validity of jobs done and amount spent. (b) the accounts should be audited through Local Fund Account Agency of Govt. of HP. From the finding of the Board, Director Sainik Welfare agreed with the recommendation of the Board and ordered special audit by Local Audit Deptt.

On the above, one Section Officer Sh. Vinod Gupta from Local Audit Deptt. undertook the audit u.s.f 1-4-51 and made his observations as under:-

In para 4(a) Irregular payment of Advance to Sh. Gopal Dass Thakur, Rs. 2,33,316/-. Under rule, there is no provision to make any advance payments to contractor. In para 5 of the audit report, the payment of Rs. 1,36,775/- out of flag-day fund as shown loans without the prior sanction of the competent authority. In para 6 of the said report, he has pointed out the payment of Rs. 2,07,431/- i.e. Rs. 2,33,316/- for the construction and repair of Sainik Rest House and Rs. 38,488/- due to be paid to contractor and Rs. 23,715/- spent on furniture, bed-sheets and electricity items (Total Rs. 2,07,431/-) and no prior approval of the competent authority was obtained.

In addition to above, the audit report in para 34 points out the following irregularities:-

That the expenditure in carrying out the works for repair of Sainik Rest House which includes electricity wiring, walls, septic tanks etc. were spent Rs. 2,63,716/- out of which 10



different works were executed by Sh. Gopal Dass Thakur. For the executions of these works, Rs. 2,33,316/- already stand paid and balance of Rs. 30,400/- is due to be paid to contractor which should not be paid till the objections raised are not replied which are as under:-

1. Before starting the work, no technical and administrative approval of the competent authority had been obtained.
2. Against the rule, the payment to contract was made well in advance.
3. The measurement book which is an important document has not been filled in as per rule which has following short-comings:-
  - i. Measurements have not been entered in MB but has been made separately on separate paper.
  - ii. It should have been entered and written by the Engineer & in his own hand-writing.
  - iii. Typed entries have no signatures of any Engineer, which may prove that these entries have been made by him though paid bills have been verified by Sh. G.K. Aggarwal, the then Asstt. Engineer (Dev) which proves that these entries have also been made by him.

The audit-report is in detail which was despatched to the Dy. Director Zila Sainik Welfare by the Joint Director Local Audit Deptt. HP vide No. Fin(LA)M(2)C(15)14(32)/76-II, dated 12-11-91.

On receipt of this audit <sup>Inspection</sup> report and report from the Director Sainik Welfare HP, the undersigned asked the then Asstt. Engineer (Dev) Solan on 4-4-95 vide confidential letter PS/95 to collect the relevant records and to make relevant enquiries/assessment of the work done in which expenditure of Rs. 2,94,816/- is said to be incurred. The Asstt. Eng (Dev) Solan submitted his report as under:-

- \* The works of special repairs and addition/alteration have been carried out by the Dy. Director Zila Sainik Welfare Solan in Sainik Rest House Solan were inspected in the presence of Dy. Director and it was stated by him that technically he is not in a position to explain the details of each and every item of work carried out at site and as such in the absence of same, it was not ~~any~~ feasible to carry out technical examination of the same. However, from the scrutiny of documents (photo-copies attached) supplied by him, it reveals the following short-comings:-

1. Rates allowed in respect of stone masonry work for the retaining walls paid @ Rs. 417/- and 131.78 per cubic meter while the same should have been 318.38 and 124.88 per cubic meter and thus excess payment of Rs. 15169/- based on HP SR 1987 has been made.

ii. The rates quoted by the lowest contractor is above schedule rates whereas payments were made as under:-

- |    |                                  |     |
|----|----------------------------------|-----|
| A. | Amount of schedule rates         | "A" |
| 2. | Cost index allowed in estimates. | "B" |

Total:- A Plus B

- |    |   |     |
|----|---|-----|
| 3. | Contractors' premium as per tender/quotation on A plus B. | "C" |
|----|---|-----|

Grand Total:- A plus B plus C

As a matter of fact the contractors' premium should have been allowed on A resulting into excess payment of the order of Rs. 42436/- only.

iii. Tender notice issued on 30-4-89 bears the despatch No. 5, whereas same issued on 16-7-89, 16-8-89, 20-8-89 and 27-8-89 bears despatch No. 1, 2, 3 and 4 respectively and thus it can be inferred that same were not issued prior to calling of tenders.

The date of receipt of tender is 13-8-89 whereas notice was issued on 16-8-89 and similarly is the case <sup>position</sup> of other tender notices. He has further stated that only one comparative statement has been prepared for the tenders received on the face of the fact that same were received and opened on different dates and it can be construed that records were fabricated subsequently. He further observed that ~~maxtawke~~ there is no authentication of quotation/tender as to who opened the same and how many were received.

It is very interesting to point out that Sh. R. R. Verma By. Director Zila Sainik Welfare Sahan, maintained a forged despatch register on 30-4-89 simply to regularise his fake-works of issue of tender notices to contractors and other offices which only contain despatches of only tenders on 30-4-89 and 16/89 with the same numbers on both the dates i.e. from Sr. No. 1 to 18 only, whereas despatch number in regular office despatch register in July, 1989 was 663 to 693.

This is also surprising that there is no change in measurement  
...P..17



and shown actually done and is the same as per estimates so prepared. There is also no change in the amount so shown in the tender notices so issued and the final bills passed for payments which ~~always~~ always differ. So it is proved fact that these documents have been fabricated after the execution and incurring the expenditure when pointed by the Board of Inquiry. As such this requires detailed enquiry to be got conducted from Vigilance Deptt about the embezzlement by Sh.R.R.Verma.

After examining and going through the above mentioned records and facts, it is proved that Sh.R.R.Verma, Dy. Director Zila Sainik Welfare Office, Solan, has committed forgery in fabricating the false tenders, awarding of work to contractor measurement book and bills etc. in connection with the repair and alteration, wiring in the Sainik Rest House Solan. Under rule, when Sh.R.R.Verma, Dy. Director Zila Sainik Welfare Officer has to execute the repair/alteration or special repairs and wiring etc. of Sainik Rest House Solan, he was supposed to take the following steps:-

- i. He was supposed to ask the Executive Engineer (B&R) HP PWD Solan to prepare the estimates of proposed repair work of Sainik Rest House.
- ii. When the estimates are prepared by the PWD, he should have obtained the administrative sanction from his administrative Deptt.
- iii. On receipt of the same, he should have got the funds allotted to carry out the work through PWD against Deposit-work.

It was then the duty of P.W.D to invite tenders and to complete other formalities and to execute the work. Sh.Verma, Dy. Director was supposed to supervise the work whether the same was being executed properly or not. When the work is completed and funds given to P.W.D. are fully utilized he had to obtain the necessary certificate from the said Deptt. whereas Dy. Director acted otherwise and being non-technical person.

The Director Sainik Welfare, H.P. vide his letter No. 12-124/84-SWB dated 13-7-89, accorded permission to get the Sainik Rest House repaired and sanctioned a sum of Rs. 65228/- for special repair and Rs. 20070/- for wiring. The expenditure was allowed to be met out of Rest House funds.



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However, he was allowed to take Rs.12000/- out of flag-day fund as loan in case funds already given are found insufficient. The Deputy Director Sh.R.R.Verma, got this work executed through a contractor namely Sh.Gopal Dass Thakur without completing any formalities as already discussed above. However, Sh.Verma has also fabricated the record to get his irregularities regularised after-thought or when these irregularities were already pointed out by a Board of Officers appointed by the Director Sainik Welf Welfare and in the ~~audit report of Legal Audit Deptt.~~<sup>as</sup> already discussed above. In fabricating the same record after the execution of work, ~~and~~ has committed as many irregularities i.e. getting the estimate prepared on later-stage, inviting of tender on different dates in which date of opening of tenders were found prior to the date of issue of tender notices. The copies of tenders to whom they were issued are in office record which proves that no tender notices were issued. Moreover, forged despatch number in the Despatch register on the date of despatch of these tenders i.e. 30-4-89, 20-12-89 are 1 to 7 whereas the regular despatch numbers in the register are between 5-7-89 to 19-7-89 were 666 to 693. Hence all this record maintained to get the expenditure regularised is forged record.

The comparative statement prepared by the Dy. Director of the tenders invited on different dates has been prepared on one single paper which <sup>also</sup> proves the fictitious construction of this record after actual execution of the work. This needs detailed investigation by the Vigilance Deptt. immediately and disciplinary action against the Dy. Director Sh.R.R.Verma. The year-wise expenditure incurred by Sh.Verma for the first repair of Zila Sainik Rest House which was advanced to the contractor is as under:-

1985-88.	2,13,316/-	}	2,33,316/-
1988-91.	20,000/-		

The bills which have been passed by the Dy. Director Zila Sainik Welfare is as under:-

Sr.No.	Date	Paid voucher No.	Particulars of payment.	Amount paid.
1.	4-5-91	94	Repair of staff quarters.	11841.00
2.	-do-	95	Construction of retaining wall No.4.	30973.00
3.	-do-	96	-do- Wall No.3	30540.00
4.	-do-	97	-do- Wall No.2	6310.00
5.	-do-	98	-do- Wall No.1	11120.00
6.	-do-	99	Repair of Rest-house.	46455.00
7.	-do-	100	Construction of water storage tank.	3504.00
8.	-do-	101	Re-wiring work.	33202.00
9.	-do-	102	Repair of rest-house.	71303.00
10.	-do-	103	Construction of septic tank.	10300.00
Total:				263716.00
Advance already paid.				233316.00
Balance:				30400.00

Paid from Flag-day fund. Rs. 1,30,775/- (This amount transferred from this fund to Rest house fund.)

Paid from Rest House fund. Rs. 1,20,941.00

Totals Rs. 2,63,716.00

The above bills passed and paid vide vouchers No.94 to 103 by the Deputy Director for amounting to Rs. 2,63,716.00 against which advance already paid is Rs. 2,33,316 and balance amount payable to contract is Rs. 30,400/-.

The bills of first repair were passed and paid on 4-5-91 and the Deputy Director again started to make advance payments for second repair as per details hereunder to the Contractors:-

S.No.	Date	Paid Vr.No.	Amount paid.	Name of contractor.
1.	8-8-91	129	1000/-	Sh. Rula Ram contractor.
2.	13-8-91	130	1000/-	-do-
3.	17-9-91	138	1000/-	-do-
4.	21-10-91	151	600/-	-do-
5.	22-10-91	151	500/-	-do-
6.	29-10-91	154	3600/-	-do-
7.	22-11-91	160	2000/-	-do-
8.	13-12-91	171	1000/-	-do-
9.	14-12-91	192	2000/-	-do-
10.	8-2-92	193	1000/-	-do-
11.	2-5-94	13	5000/-	-do-
12.	10-5-94	16	8000/-	-do-
13.	22-10-94	40	6200/-	-do-
14.	21-1-95	70	2000/-	Sh. Piara Singh contractor
15.	21-1-95	71	500/-	-do-
16.	21-1-95	72	2000/-	-do-
17.	14-2-95	80	10000/-	-do-
18.	21-2-95	81	1000/-	-do-

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Sr. No.	Date	Paid Yr. No.	Amount paid.	Name of contractor.
19.	9-3-95	94	2000/-	Sh. Piara Singh contractor.
20.	14-3-95	95	4500/-	do-
21.	16-3-95	96	2000/-	do-
22.	27.3.95	97	4500/-	do-
23.	29-3-95	98	3500/-	do-
24.	31-3-95	105	3500/-	do-
25.	26-4-95	13	3500/-	do-
26.	6-5-95	14A	1000/-	do-
27.	28-6-95	23	2000/-	do-
28.	22-8-95	53	2000/-	do-
29.	31-8-95	48	1500/-	do-
30.	32-9-95	41	1800/-	do-
31.	30-12-95	45	4000/-	do-
32.	7-1-92	5	4200/-	Sh. Janu Ram contractor.
33.	30-6-92	21	5000/-	do-

The year-wise break-up of advance paid to the contractor is as under:-

1991-92 Rs. 13,700/- to Sh. Tula Ram contractor.  
 1992-93 Rs. 9,200/- to Sh. Janu Ram contractor.  
 1993-94 Rs. 78,000/- to Sh. Tula Ram contractor Rs. 13200/- plus Rs. 5000/- to Sh. Piara Singh.

Total: Rs. 92,000.00

Against the above stated second repair of Sainik Rest-house, an advance of Rs. 92,000/- has been shown paid to three contractors seems to be embezzled by the Dy. Director Sh. R. R. Verma as there is no record pertaining to these repairs of Sainik Rest house viz. estimates, tenders, if any called, award of work to contractors, vouchers or bills pertaining to this second repair and measurement of the work, if any, got executed by him through these contractors. Immediate steps be taken to get this advance recovered from these contractors, if the advances actually stands paid by the Dy. Director and a detailed enquiry from Vigilance needs to be made immediately.

I conducted the inspection of this Sainik Rest House personally on 28-8-96 alongwith the present Dy. Director of Zila Sainik Welfare Sahan and noticed that the condition of the Sainik Rest House is in a very deplorable inspite of the above huge amount stated to have been spent on its repair by the then Dy. Director Sh. R. R. Verma. There is leakage of water from upper floor, no gutter pipes are fixed in it. The hygienic condition of the Rest-house is also not sound due to which the visitors cannot live or stay in the Rest-house and this Rest-House again require immediate repairs. The Dy. Director Sainik Welfare should get prepared its estimates by the P.W.D. and submit the same to the undersigned for sanction immediately.



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10. STOCK REGISTER OF REST HOUSE

Stock register has been maintained and entries of the articles purchased for Rest House has been made in it and annual physical verification certificate has also been recorded on the register. From the perusal of the register it has been found that some furniture articles as mentioned in the Annexure \_\_\_\_\_ have been taken by Shri R.R. Verma former Dy. Director, Zila Sainik Welfare office Solan for his use but has not yet been returned by him as he has already been transferred to Una and has joined there. Necessary steps be taken for the recovery of these articles immediately.

11. STAFF FOR RUNNING SAINIK REST HOUSES.

As per Govt. instructions and rule 4(B) the staff to run and for its maintenance, is to be appointed by the President(D.C.). According to norms approved by the Govt. one chowkidar-cum-mali and one sweeper has been provided for category-II Rest houses at Solan. At present Sh. Mehar Chand is working as Chowkidar-cum-mali and Sh. Naresh Kumar as Sweeper. Sh. Mehar Chand has been appointed as on 1-3-1994 & Sh. Naresh Kumar as Sweeper on 24-12-93 and are <sup>still</sup> working as such. As per Govt. instructions these appointments are to be made out of ex-servicemen quota and through Employment Exchange but this has not been done by the then Dy. Director Sh. R.R. Verma. By making these appointments at his own level <sup>and</sup> he has obtained the approval of the President Zila Sainik Board, he has overlapped the powers of the President of the board. This act of the then Deputy Director Sh. R.R. Verma is not only the irregularity in official business but it is also violation of rules <sup>contrary to</sup> and Govt. instructions which <sup>is</sup> highly objectionable. This act of the officer needs action against him. A new <sup>Sainik</sup> rest house has also been constructed at Parwanoo where the possession of the building was taken by Sh. R.R. Verma on 1.2.95 but this rest house is not functioning so far as informed by the office and no record exists regarding this rest house in the office. In this rest house also a Chowkidar has been appointed by the then Deputy Director Sh. R.R. Verma contrary to the Government instructions.

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12. RECOVERY OF HOUSE RENT FROM DY. DIRECTOR ZILA SAINIK WELFARE SOLAN.

A portion of Sainik Rest House on 1st floor was allowed to be used as residence of the then Dy. Director Zila Sainik welfare, Solan by the Director, Sainik Welfare, H.P. vide his letter No. 7-29/Solan/92-Sainik, Kalyan-vikash dated 10/1/1992 for which Sh. R.R. Verma will pay Rs. 500/- as rent per month with the following conditions:

- i) To increase the income of the rest house.
- ii) Will keep security of the complex.
- iii) Will keep, up-keep and sanitation of the complex.
- iv) Rent of Rs. 500/- will be paid into the rest house fund by 5th of every month.
- v) He will install his own electricity meter separately and till it is not installed will pay 20% of the electricity bill to the rest house fund.
- vi) No article of rest house will be used by Sh. Verma at his residence.
- vii) No addition or alteration of suit will be made by him at his own.
- viii) House allotted is upto 90 days only.
- ix) He will have to intimate the date of occupation of the residence.

Shri R.R. Verma has paid rent as per detail given below:

1.	No date of occupation of residence was intimated to the Director by Sh. Verma.	
2.	He paid rent w.e.f. 1.4.92 to 31/5/92 vide receipt No. C268 dated 4-12-92	= 1000-00
3.	Vide receipt No. 0603 dated 2-2-92	= 400-00
4.	-do- No. 0609 dated 31-3-94	= 400-00
5.	-do- No. 0620 dated 31-3-95	= 2600-00
6.	-do- No. C826 dated 5-6-95	= 3200-00
7.	-do- No. 0631 dated 12-11-95	= 2020-00
Total:		= 9,620-00

In view of the above position explained above Shri Verma neither deposited 20% of the electricity bill nor installed his own meter. He also did not pay rent in time as well as also has not vacated the suit/house though he has already been transferred from Solan. House should be got

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vacated from him and after illegal occupation, the rent at the market rate be charged for entire period. The previous rent due u.s.f 1-4-92 to 31-5-96 comes to Rs. 21,400/- i.e. @ Rs.500/- p.m. u.s.f 1-4-92 to 31-5-93 (Rs.7000/-) and u.s.f 1-5-93 to 31-5-96 @ Rs.400/- p.m. (Rs. 14,400/-) plus 20% charges of electricity bills on Rs. 14439/- i.e. Rs. 2887.80. The total amount thus recoverable comes to Rs. 24287.80, while an amount of Rs.9620/- stands paid by him. The present Dy. Director Zila Sainik Welfare has issued a notice to vacate the accommodation to the then Dy. Director Sh. R. R. Verma vide his No. SLN-2908-3-9/98 (Vol. III-331-32, dated 28-6-96.

Sh. R. R. Verma has intimated on 22-8-96, that he has installed his own meter of electricity. It means he has installed the same after his transfer which is illegal. Steps be also taken to get the accommodation vacated and electricity meter to get disconnected. \*\*\*\*\*

### 13. RECONSTRUCTION AND REHABILITATION FUND.

The office has maintained the following record under this Head:-

1. Cash book.
2. Saving Bank Pass-book.
3. Cheque Book.
4. Stock register.

#### 1. Cash book.

It has been maintained on the prescribed TR-4 and is duly paged. Necessary certificate has been recorded by the Dy. Director. Daily balances which are to be worked out, have not been worked out which may be done now.

#### 2. BUDGET PROVISION.

Under this Head, annual budget is being prepared and sent to Director Sainik Welfare HP. The year-wise budget allocation and expenditure is as under:-

<u>Year</u>	<u>Allocation.</u>	<u>Expenditure.</u>
1989-90	55400/-	51020/-
1990-91	38000/-	67847/-
1991-92	58000/-	60498/-
1992-93	68900/-	92849/-
1993-94	67227/-	22044/-
1994-95	78200/-	65000/-
1995-96	Net passed.	106093/-

These funds are being utilized on the following Sainik Welfare activities:-

- i. Stipend to the school-going children of Ex-servicemen.
- ii. Stipend to the childrens of Ex-servicemen who joins ITI training.



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- iii. Vocational training.
- iv. To pay audit fee.
- v. To meet out misc. expenditure.

### 3. SAVING ACCOUNT.

Zila Sainik Welfare Officer has opened a Saving Bank Account in State Bank of Patiala and Bank account No. is \_\_\_\_\_ which is being operated by the Dy. Director, Zila Sainik Welfare Solan as on 1-4-89, but it has been now opened in Union Bank of India for the reasons best known to him. Transfer of accounts from one Bank to another has been done by Sh. R. R. Verma at his own level and even he has not obtained the permission of the President of Zila Sainik Welfare (SC). This practice should be avoided in future and proper permission must be obtained from the Distt. Committee.

### 4. STOCK REGISTER.

Stock register has been maintained by the office of the Zila Sainik Welfare Officer and the Store articles which are purchased have been entered in this register. The store articles which are purchased for vocational centres Solan, Nalagarh and Arki. In each vocational training centre, one Tailoring Instructor and one helper has been appointed and are being paid out of this fund. The store articles which have been purchased by the Dy. Director ~~xxxxxxxxxxxx~~ without obtaining any approval of the President or Zila Sainik Welfare Committee formed at the Distt. level. The following details will show the purchases made by him:-

S.No.	Bill No. & date.	Name of articles.	Rate.	Total amt.
1.	488 dt. 21-5-90	6 Sewing machines with stands.	1200/-each.	7200/Rs
2.	-do-	6 Sewing machines without stand.	700/-each.	4200/-
3.	-do-	2 Scissors.	40/-each.	80/-
4.	-do-	1 Gunia.	80/-each.	80/-
5.	-do-	12 measuring tape.	15/-each.	180/-
6.				
Totals:				11740/-
Sale tax @ Rs. 8%				1174.00
Surcharge @ Rs. 10%				117.40
Total:-				13031.40

The above purchases were made from M/S Amer Industries.

Solan.

2.	409 dt. 16-3-91.	1 Cutting table.	-	1100/-
-do-		1 office table.	-	750/-
-do-		6 Tailoring Patra	@ 300/-each	1800/-
-do-		7 stools	@ Rs. 150/-	1050/-
-do-		1 office chair.	-	170/-
Totals:				4870.00
Sale tax @ 3%				146.10
Surcharge.				14.60
G. total:				5030.70

In future, this practice to purchase the articles without prior approval of the Distt. Welfare Committee should be avoided and this expenditure may be get regularised.

#### 14. GALLANTERY AWARDS FUND.

This Head of account was transferred from the office of Deputy Commissioner, Solan, on 6-3-91. At that time a sum of Rs. 88410/- was in balance in this Head which is duly entered at page 1 of the cash book. In 1991, 8 Gallantry awards were received by this office at different rate and two more awards were also received in 1993 and 1995 i.e. on 26-1-93 and another on 25-4-95. Office has opened their individual files. The names of awardees are as under:-

S.No.	Name of awardee.	Annunity granted.
1.	Maj. H.K. Bajaj-8 Power House, Bapraon.	150/-
2.	Wing. Com. V.K. Saxena r/o Kalsan. (VCM)	250/-
3.	Capt. N.K. Vohra. Admn. Officer (Seva Medal) r/o Prem Kutner Subathu.	250/-
4.	Sgt. Sham Vihari Gupta	250/-
5.	Sadar Bazar Bagshai.	250/-
6.	Rk. Sita Ram r/Vill. Moura	250/-
7.	PA Bamehar, Teh. Arki.	250/-
8.	Smt. Manju Chandel o/o Ram VSM	250/-
9.	Partap Singh, r/o Tibi-mian Nalagarh.	250/-
10.	Rajinder Singh vill. Mangroor (KC) Teh. Arki.	350/-
11.	Lt. Col. Hardev Singh VPM (SM)	350/-
12.	Kasauli.	250/-
13.	Col. RK Sharma Vill. Villanalli, Nalagarh.	250/-
14.	D.K. Dev Singh Thakur, Subathu, Baurya C)	250/-

The amount of annuity is being paid regularly. On the date of inspection an amount of Rs. 1487/- was in balance which seems earned as an interest. This amount may be deposited in receipt-Head of account of the office.

#### 15. PENSION SCHEME & FINANCIAL ASSISTANCE.

A scheme for the grant of financial assistance to the Ex-servicemen who are above 60 years of age and are not in receipt of any pension has been introduced vide Govt. letter No. GAO-E(F)4-47/84 dated 14-11-88, under which pension @ Rs. 100/- p.m. in each case is being paid. The Director Sainik Welfare HP v vide his letter No. 18-9/86-SWB dated 14-8-92, has mentioned specifically that the above assistance will be paid by Money - orders only and the balance for the year 1991-92, if any will be deposited into Govt. Treasury by challan. Instances have come to notice that the Dy. Director has paid the amount in

cash, which action is against the orders/instructions of the Director Sainik Welfare HP and the Dy. Director needs to explain the reasons for this lapse. The following payments have been made in cash vide cash book page 133:-

1. Ex-serviceman Sh. Sardar Singh	300/-
2. Lachman Singh	600/-
3. Bavi Chand	600/-
4. Bawata Singh	600/-
5. Sardar Singh	600/-
6. Walwant Singh	600/-
7. Siri Ram	600/-
8. Jaimal Singh	600/-
9. Kanshi Ram	600/-
10. Man Singh	600/-
11. Lehari Ram	600/-
12. Budh Singh	600/-
13. Bhatu	600/-
14. Daya Singh	600/-
15. Amar Singh	600/-
16. Lachman	600/-
17. Sunder Singh	600/-
18. Baga Ram	600/-
19. Sant Singh	600/-
20. Prithi Singh	600/-
21. Chat Singh	600/-
22. Amar Singh	600/-
23. Ram Dass	600/-
24. Amar Singh	600/-

14100/-

The above payments have been made against the govt. instructions and payments needs to be confirmed from the recipients actually whether they have actually received or not.

In addition to above an amount of Rs. 9300/- shown paid to Ex-Sep. Amrit r/o Naya-nagar, Subathu in Tehsil Kasauli on 14-1-86. The Tehsildar Kasauli was asked to verify whether this amount has been paid on account of assistance @ Rs. 100/- p.m. to above named person or not who has intimated that no such financial assistance has been received by Sh. Amrit. It is suspected that this amount has been embezzled.

#### 16. VIOLATION OF CONDUCT RULES.

Under the CCS (Conduct Rules) 1964, any Govt. servant who borrows land or acquire any property, he has to give intimation to the Controlling Authority and has also to take the necessary permission. Sh. R. R. Verma, Dy. Director took loan from the State Bank of India Solan amounting to Rs. 15000/- on 14-2-51. No such permission or NCC is on record which issued to Bank by the Controlling Officer. As such it seems that neither Sh. Verma has obtained ny NCC or sent any



intimation, to any quarter. He did not repay the said loan to the Bank <sup>and this</sup> fact was brought in the notice of the undersigned by the Director Sainik Welfare HP vide his letter No.3-148/89/SWB dated 27-8-96. As such Sh. Verma has violated the provision of the conduct rules.

GENERAL.

During the course of inspection, generally, it has been noticed that the Dy. Director Zila Sainik Welfare Solan retained cash in hand and has not deposited the same into the relevant Saving Bank Accounts. For instance, month-wise details of cash in hand is given below:-

1/98	Rs. 1297.85
2/50	Rs. 4873.88
3/58	Rs. 4273.35
r/58	Rs. 383.95

From the perusal of the cash book, some irregularities were also found i.e. at page 23 of the Cash book of Old-age pension, an amount of Rs. 11000/- was drawn vide cheque No. S-542448 dated 8-3-96 whereas cash of Rs. 14400/- was already in cash in hand on that date. Similarly, on 11-3-96, at page 23 of the cash book, an amount of Rs. 1200/- was drawn vide cheque No. S-542441 dated 11-3-96. Again vide cash book page 24 on 3-4-96 a cheque No. 542442 was drawn which was for Rs. 25000/- whereas on opening balance, there was an amount of Rs. 26600/- was in cash in hand. On 4-6-96, an amount of Rs. 11199.88 was drawn vide cheque No. 542443 dated 2-6-96 whereas as per cash book entries, there was an amount of Rs. 5600/- in balance. Taking further balance of cash to Rs. 62799.88 and after drawal of this amount, financial assistance of Rs. 48000/- disbursed by MB to 88 persons and Rs. 2400/- was paid as MB commission leaving further cash in balance in hand amounting to Rs. 12399.88.

Vide cash book page No. 27, on 5-6-96, Rs. 630/- were drawn vide cheque No. 542444 out of which only Rs. 600/- were paid and a balance of Rs. 30/- shown MB commission and cost of MB forms. As such the cash balance u.s.f 29-2-96 to 4-6-96 remained Rs. 5600/- i.e. for three months and four days, the details of which is as under:-

29-2-96 to 4-6-96-	3 months 4 days.	Rs. 14400/-
8-3-96 to 4-6-96	2 months 27 days.	Rs. 11000/-
11-3-96 to 4-6-96	23 days.	Rs. 1200/-
3-4-96 to 4-6-96	22 days.	Rs. 25000/-

Rs. 51600/-

From the above a temporary embezzlement is suspected. On 5-12-1989, Sh. R. R. Verma, Dy. Director, Zila Sainik Welfare Selan issued an order No. SLN-2900-2, 17/89-1435-38, in which all the concerned dealing hands holding any type of accounts directed that all the APRs, books, pass and receipt vouchers be handed over to him. This order clearly shows that all the documents and relevant papers pertaining to cash/accounts were being maintained/dealt by him personally and no involvement of any officials of his office in committing any financial irregularities lies upon them.

During the inspection, it has also been noticed that the Dy. Director also paid Rs. 17068/- on account of telephone bill on 30-12-91 as per details hereunder:-

- i. From Sainik Rest House fund vide cheque No. 58/12-187386 dt. 30-12-91. Rs. 6068/-
- ii. From flag-day fund vide cheque No. 989960. Rs. 11000/-

Rs. 17068/-

The amount of Rs. 11000/- paid out of flag-day fund was to be refunded after its recoupment from the regular office budget which has not been recouped to the flag-day fund. Moreover, there is no formal sanction to meet out the expenditure of Rs. 6068/- out of Sainik Rest House fund. This needs to be got regularised and Dy. Director may explain the reasons of committing this financial irregularity.

On 30-6-96, the balances as per entries in different cash books of this office were as hereunder:-

1. Flag-day Fund. Acctt. No. 5896/52.	Rs. 219.50
2. Special fund A/C No. 5941/52	Rs. 148.19
3. Gallantry award A/C No. C-21-154	Rs. 1407.00
4. Sainik Rest House A/C No. 5939/52	Rs. 705.06
5. Old age pension A/C No. 585	Rs. 8.21
6. Govt. Head.	-
	<u>2487.96</u>

The above balances agree with the pass-books and cash books of the office.

(SHRIKANT BALDI)  
Deputy Commissioner, Selan.