

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- IAR in respect of the Widow Home, Nirmal Chhaya Complex, Jail Road, New-Delhi-110064 for the period 2018-19 to 2019-20.

INTRODUCTION:-

The I.A.R. on the accounts of Widow Home, Nirmal Chhaya Complex, Jail Road, New-Delhi- 110064 for the Period 2018-20 was conducted by field Audit Party No. 30, comprising of Shri Govind Ballabh Bhatt, IAO, Sh Praveen Kumar, AAO . The Audit was conducted w.e.f. 27.07.2020 to 05.08.2020 (07 working days).

AIMS AND OBJECTIVES

Widow Home is an institution run by the Department of Women and Child Development, Govt.of NCT of Delhi. It has been set up to work for the socio-economic rehabilitation of deserving widows by providing them shelter, boarding, lodging, educational and vocational training facilities. Widows with age group of 18 to 50 are eligible for getting admission.

It is done by imparting educational/vocational training. Besides efforts for their gainful employment, the possibility of marriage may be explored. If the address of the widow is traced and verified then she is restored to her family. Facilities provided by the department are Bedding, clothing, Food, Counseling from Manas, Medical treatment from Medical care unit, recreational activities, vocational training.

HOD/H.O.O/D.D.O's / CASHIERS

The following officers have served as HOO/DDO during 2018-20.

S. No	Name of the officer	Designation	Period
01.	Mrs. Poonam	Supdt.	24/01/17 to till date

The following officers have served as Cahier during 2018-20.

S. No	Name of the officer	Designation	Period
1.	Sh. Harsh Sehrawat	Jr. Asstt.	Feb 2018 to 25/06/2020

Budget Allocation and Expenditure for the year 2018-20

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2018-2019	-	-	39,00,000/-	30,46,021/-
2019-2020	-	-	47,00,000/-	29,75,212/-

Statutory Audit:-

Statutory audit of Widow Home, Nirmal Chhaya Complex, Jail Road, New-Delhi- 110064 have not been conducted by AG (Audit) Delhi till date.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	1	1	-
2.	Group B	-	-	-
3.	Group C	09	03	06
	Total	10	04	06

Maintenance of Records:-

The maintenance of records of Widow Home, Nirmal Chhaya Complex, Jail Road, New-Delhi- 110064 for the Period 2018-20 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 26 audit para's was pending. The HOO has made compliance.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1977-1979	06	03	2,3,4,	Three 1, 5 & 9

2	1981-1983	05	Nil	Nil	10,11,12,14,15
3	1986-1987	03	Nil	Nil	17,18,20
4	1987-1990	03	Nil	Nil	23,24,25
5	1996-1997	01	Nil	Nil	27
6	1997-2001	03	Nil	Nil	30,31,32
7	2007-2014	02	Nil	Nil	1,3
8.	2014-2018	03	Nil	Nil	1,2,3
	Total	26	03		23

Details of Old Recovery

Year	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Old Para No.
1977-1979	791/-	Nil	791/-	01
1981-1983	2130.85/-	Nil	2130.85/-	12
1986-1987	82.80/-	Nil	82.80/-	17
1987-1990	145.74/-	Nil	145.74/-	23
1987-1990	53/-	Nil	53/-	24
1997-2001	528.10/-	Nil	528.10/-	30
2007-2014	7500/-	Nil	7500/-	01
2014-2018	139758/-	Nil	139758/-	01

Current Audit Report (2018- 20)


During the course of current audit, 09 observation memo's and 04 record memos highlighting various irregularities/short recovery to the tune of **Rs. 18,116/-** were issued out of which Nil have been recovered and remaining recovery of **Rs. 18,116/-** has been incorporated in current audit report. The audit memos have been converted in to 03 Paras & 05 TANs which are incorporated in current audit report.



Details of Current Recovery (Audit Period 2018-20)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
05	6000/-	nil	6000/-	01
06	12,116/-	nil	12,116/-	02
Total=	18,116/-		18,116/-	

The internal audit report has been prepared on the basis of information furnished and made available by Widow Home, Nirmal Chhaya Complex, Jail Road, New-Delhi- 110064. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party - XXX)

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PART- I
OLD REPORT

INSPECTION REPORT OF MAHILA ASHRAM
(MIDON'S HOME) NEAR DESH BANDHU COLLEGE
B' BLOCK KALKAJI FOR THE YEAR 1977-78 AND 1978-79. (1986-87)

Part I (Previous Audit Report)

Part I (Outstanding objections per
tabulation to 20th 1977-79)

Outstanding paras of the previous report of 1976-77.

Part II (Present Audit) 1977-78 & 78-79.

✓ Para 1: ~~4444E~~ Non Recovery/adjustment of excess amount due from
Delhi Milk Scheme.

a) The Ashram had been purchasing Milk from Delhi Milk Scheme. For this supply of Milk advance payment on monthly basis was made to D.M.S.. Thereafter the D.M.S. issued to Ashram monthly Adjustment bill indicating therein net amount of ^{Milk} supplied in a particular month including service charges and the less/excess amount received from Ashram in the shape of advance for that month. While checking these adjustment bills of the D.M.S. it was seen that excess amount was shown against all the bills for 77-78 & 78-79 as per tabulation placed below but neither this excess amount was found recovered in cash from D.M.S. nor was adjusted in any subsequent bill. It is, therefore, clear that the excess amount shown in adjustment bills by the Delhi Milk Scheme is ^{state} due from them to be recovered. It is therefore, required that all other adjustment bills i.e. prior to 4/77 & after 3/79 as well as for the month of 12/77 & 2/78 of 77-78 for which adjustment bills were not available in the file may also please be reviewed & total amount found due from D.M.S. including Rs. 791/- worked out as per tabulation placed before for 77-78 and 78-79 (excluding the months of 12/77 & 12/78 for which adjustment bill were not available in the file) may please be got recovered

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adjusted in consultation with the Delhi Milk Scheme under intimation to audit elucidating the circumstances under which necessary action as proposed above was not taken in the month so far.

(b) Further there was a difference as the amount of advance granted by the office and that shown as amounts received as per D.M.S. bills in the following months. This requires reconciliation under intimation to audit.

<u>Month.</u>	<u>Advance as per office</u>	<u>Adv. as D.M.S. bill.</u>
4/77	Rs.390	377 + 13/-
9/77	Rs.450	435 + 15/-
5/78	Rs.465	522 (-)57
		<hr/>
		Net (-)57 (-) 28 office = (-)Rs.29/-

(c) A Register may please be maintained to watch the adjustment bills and adjustment of excess amount found showing the bills and bill No. of advance, such of advance adjustment Bill and amount excess paid Month and manner of adjustment of excess. This register be put up to D.D.O. monthly for review.

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
4/78	550	ACB/6/77-73	101	23.9.73	500/-	54	296	54	App. paid 15
5/78	565	CE/4/78-79	08	2.9.78.	500/-	54	468	54	Rs. 468/-
6/78	432	ACB/1/78-79	1	25-10-78	432/-	57	375	57/-	
7/78	558	"	16	21.12.78	558/-	57	501	57/-	
8/78	558	ACB/2/78-79	26	13.2.79	558/-	57	501	57/-	
9/78	540	100%	33	20.2.79.	540/-	"11	504	"11	
10/78	504	ACB/3/78-79	55	23.2.79	504	"11	540	"11	
11/78	540	ACB/4/78-79	64	1.3.79.	540	"11	553	"11	
12/78	558	ACB/5/78-79	78	7.3.79	558	"18	540	"18	
1/79	558	ACB/6/78-79	87	22.3.79	558	"11	504	"11	
2/79	504	ACB/7/78-79	100	22.3.79	504	"11	504	"11	
3/79	558	ACB/8/78-79	107	14.6.79	558	"11	558	"11	
Total for 88-79						354		354	

Grand Total 77-78 and 78-79 Rs. 437+354 = 3. Total 791/-
(excluding 12/77 & 2/78)

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1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	Remarks
Month	Advance paid	Bill No. & Month.	Vr. No.	Date of adjustment Bill No. of D.M.S. & date.	Gross amt of amount of the bill.	Less/ excess paid or per bill.	Net amount of the bill	Excess due from DM		
1.	390	ACB/6/76/77	113	14.7.77.	377/-	22	35/-	26/-	Adv. paid Rs. 390/-	
4/77	435	CB2/77-78	43	26.7.77	435/-	39	396	39/-		
5/77	450	CB/5/77-73	81	14.9.77	450/-	39	411	39/-		
6/77	465	ACB/2/77-73	3	10.10.77	465/-	39	426	39/-		
7/77	465	ACB/2/77-73	15	2.11.77	465/-	39	396/-	39/-		
9/77	450	ACB/2/77-78	33	3.1.78	465/-	54	411/-	54/-		
9/77	465	CB/22/77-73	254	7.2.78.	450/-	54	396/-	54/-		
10/77	465	ACB/2/77-78	37	8.3.78.	Not available in the file.	54	331/-	54/-		
11/77	450	ACB/4/77-78	50	19.5.78	435/-	54	381/-	54/-		
12/77	450	"	64	Not available in the file.	465/-	54/-	411/-	54/-		
1/78	435	ACB/5/77-78	76							
2/78	405	ACB/5/77-78	38							
3/78	465									
	Total of 77-78				Total Rs.	437		437		

excluding the month of 12/77 and 2/78 for which the details were not available.

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Adv. for Rs. 450/-

Page 2
 Part 2
 Maintenance Charge
 (977-77) The Institute is receiving Maintenance charge at the rate

of 1/4 of the salaries of such inmates as were working/earning

The procedure followed in the matter, as seen from the records produced, was furnishing a receipt in F.R.5 to the inmate concerned at the time of deposit by her. The amount was accounted for in cash book (receipt side) and remitted to Bank through Challan. In this connection following observations/suggestions are made:-

- 1) No authority in support of deposit of 1/4th of salary by the working inmates was shown. An attested copy of the orders may please be furnished.
- 2) No register was maintained to watch the Regular monthly recoveries from the inmates resulting in deposits at bill well by the inmates. A few instances are given below by way of illustration:-

Smt. Pushpa.

Receipt No. & Date	Amount	Rate P.M.	Period
5317 dt. 4.7.78	52/-	17.50	
528 dt. 4.7.78	37/-	12.50	1/78 & 2/78
531 dt. 3.3.78	37/-	(double deposit for 1/78 & 2/78)	
536 dt. 3.3.78	55/-	"	3/78 to 5/78

Smt. Bhanu.

520 dt. 3.4.78	37.50	112.50	10/77 to 12/77.
523 dt. 4.7.78	-30-	112.50	Jan.78 to Mar.78
529 dt. 3.3.78	-40-	112.50	4/78 to 6/78

Smt. Kanti.

521 dt. 3.4.78	88x80	75/-	11/77 & 12/78.
525 dt. 4.7.78	-	75/-	1/78 & 2/78.

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Receipt affected
 F.R. 5
 dt. 6.6.21.87

Receipt affected
 F.R. 5
 as mentioned above

Smt. Krushalya

5518 dt. 3.4.78

5524 dt. 4.7.76

54/-

36/-

Oct. 77 to Dec. 77

1/78 & 2/78.

It will be seen from the above data.

(a) Dues were deposited after 2 to 3 months instead of monthly.

(b) while 0.50 were deposited by Smt. Pushpa for Oct. 77 to Dec. 77 and 30/78 to 5/78, Rs. 37/- were deposited twice for 1/78 and 2/78.

(c) In some cases Gross Salary/ 1/4th rate was not mentioned in the case of Smt. Kandia.

With a view to ensure that correct and timely recoveries it is suggested that register which may contain the following columns be maintained.

- (a) Name. (b) Date of employment (c) where employed.
- (d) Total salary from time to time. (e) Recovery monthly Due/recovered. Signature of D.D.O. (vide Receipt No. & dt.)

3) The salary to be verified periodically by obtaining certificate from the employer in case of regular employment or by independent verification where employed on domestic odd jobs.

4) It was further seen that amounts were remitted late to Bank in 77-78 in certain cases vide instances given below:-

Date	Receipts No.	Amount	Date of entry of receipt in Cash Book.	Date of remittance to Bank & entry in payment of Cash book.
7.5.77	271797	40	7.5.77	23.6.77
	27198	75		
		<u>Rs. 115/-</u>		
7.8.77	99	10.52	7.8.77	
"	800	20.00		
"	5501	30.00		
"	5522	12.00		
"	5503	30.00		
		<u>104.50</u>		

Reason for delay may please be intimated taking steps to ensure the remittance to Bank immediately on receipt of amount.

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Para 03

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SPIC

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Para 3 (1977-79)

Para-3

Purchase of Milk from M/s Ved Prakash

In addition to the supply made by Delhi Milk Scheme, milk was also purchased by the Ashram on daily basis from M/s Ved Prakash @ Rs.2.40 per ltr. and a total purchase of 920 ltrs and 1114 ltrs. approximately worth Rs.2203/- and Rs.2673.60 respectively (Total Rs.4881.60) was made during the year 66 of 1977-78 & 1978-79 respectively. No quotations were called for before making contract with M/s Ved Prakash. As such the benefits of competitiveness of the rates were not availed of by the Ashram. The circumstances under which the contract was made with the above supplier for years together without calling for the quotations may please be elucidated to Audit. Any further supply of milk, in addition to the supply of D.M.S. if necessary be made on lowest rates after calling for, quotations at least from 10 suppliers (perfectly including the present one also) under intimation to audit. The total purchases of milk made from M/s Ved Prakash may also please be got regularised under the orders of competent authority and compliance reported to audit.

Para 04

Para 4 (1977-79)

Irregular Purchases.

Para 4

(a) as per rules on the subject quotations at least from 10 firms are required to be called for making purchases beyond Rs.250/- at a time. It was however seen that purchases exceeding Rs.250/- as per examples given below were made without calling for quotations and thus the benefit of competitiveness of rates was not availed of by the Ashram. Reasons thereof may please be intimated to audit and all the purchases made at a time beyond Rs.250/- without calling for quotations during

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1977-78 & 78-79 be got regularised by the competent authority under intimation to audit.

C.B.No.	Vr.No.	Amount.	Name of articles purchased	Name of firms.
23/78-79	256	286/-	Steel tube	M/S Mahajan Paints & Hardware store.
25/77-78	321	1614.06	Shoes & Chaprad	M/s Bata India Ltd.
29/77-78	366	738.30	Building Material	M/s Ram Singh & Co.
30-77-78	490	721.65	Chadray (Asbestos Sheets)	M/s Chaman Lal Ved Prakash.
11-78-79	332	698.22	Building Material	M/s -do-

(b) It was further observed that some dietary items such as tea, ghee, mustard oil, salt & sugar etc. for which contract Rates were not available with the Ashram were purchased from super bazar without calling for quotations from other firms. All such purchases for 77-78, & 78-79 as per examples given below may please be got regularised under the orders of competent authority and compliance reported to audit. The requirement of the provision may also please be noted for future compliance.

C.B.No.	Vr.No.	Amount.
10/77-78	435-36	2668.25
3/77-78	416	1149.45
8/78-79	110	1967.85
21-78-79	274	2264.50
29/78-79	347	1961.50

(c) Washing shop (100 Kg.) was purchased from New Consumer Coop. Store, @ of Rs.4.20 Kg. vide vr. No.318 C.B. No.25 of 78-79. Washing shop @ Rs.4.10 per Kg. was also purchased from Refugee

(51)
 49/57C (9) (19)
 57C (9) (51)

Handicraft vide voucher No. 316 of G.U. No. 25/73-79.
 The circumstances under which washing shop was purchased from the New Consumer Coop. store at higher rate resulting in excess expenditure of Rs. 25.20aise per k.g. may please be intimated to audit and the purchase be not regularised under the orders of competent authority.

(i) It was also observed that 3 K.G. Malka Masoor @ Rs. 4.80 per kg. & 3 kg. Konge @ Rs. 4.00 per kg. was purchased from M/s Anil Hatti vide Vr. No. 487 C. No. 40 of 2/78 (cash memo dt. 19.1.78). The contract rates for the above items upto Jan. 78 were as under:

- (i) Malka Masoor, @ Rs. 2.90/- per quintal in favour of New Super Consumer Coop. store vide No. F. 5(10) CPB-77 dt. 20.7.77.
- (ii) Konge, @ Rs. 1.75/- per quintal in favour of M/s Anil Hatti vide No. F. (12) CPB-77 dt. 1.77.

The reasons for making the purchase from a shop other than the approved contractor and at a higher rate resulting in excess expenditure of Rs. 25.20 as per details given below

Rate approved	Rate of purchase	Qty.	Duty.
2.90	4.80	3 kg.	15.20
2.75	4.00	3 "	10.00
		Total	25.20

may please be intimated to audit and the irregularity be not regularised under the orders of competent authority taking steps to guard against it in future.

Para 02
Page 5

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Employment of Casual sweeper on regular basis.

(1977-78)

During the course of audit it was seen that casual sweeper, named Smt. Shanti, was employed in the Ashram almost in each month during the period of 1977-78 & 78-79 and a total expenditure of Rs.1284.30 was incurred viz. Rs.630/- & Rs.654.30 during 77-78 & 78-79. No departmental sanction to this employment was shown to audit. This needs clarification to justification since the employment of the casual sweeper is on a regular basis, the expenditure required regularisation by the competent authority under intimation to audit.

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Para No 1
1977-78

Para 06
Disposal of prepared/manufactured material.

Para No 7

~~Para No 7~~
~~Disposal of prepared/manufactured material.~~
~~Garments/ready-made garments prepared by the Ashram worth Rs.600/- appx. were stated to have been lying in the stock for sale purpose. Urgent steps may please be taken to dispose of the same so as to avoid any loss due to depreciation in their sale value with the passage of time. compliance may also please be reported to audit.~~

Settle
24/11/78

Para 07
Para 08

Para 07
Stock Register.
Para 08
Dietary Stock Register.

Para 9
1977-78

While checking the dietary stock register for the year 1977-78 & 78-79 the following irregularities were noticed.

- (a) Essential commodities/dietary items were served to the inmates and their children according to the scale shown at annexure 'A', but the authority of the said scale was not shown to audit. The same may please be obtained from the competent authority and an attested copy thereof submitted to audit.
- (b) Seema - (one child of inmate Smt. Prem Lata had completed two years age on 5.5.78 and was served milk one ltr. per day from 6.5.78 to 31.3.79 which

was not correct. As per annexure 'A' the said child was to be served 500 ml. milk and 150 gm. (Atta & rice). This has resulted in an irregular expenditure of Rs. 327/- approx. (detailed is given below) on dietary item i.e. milk, rice & atta for the period 6.5.78 to 31.3.79. The same may please be got regularised by the competent authority under intimation to Audit.

Milk served in excess 500 ml. per day (164.50ltr) w.e.f. 6.5.78 to 31.3.79 @ Rs. 2.40 P.ltr. Rs. 395/- appx

Atta was not served for the period w.e.f. 6.5.78 to 31.3.79 @ Rs. 1.38(-) per Kg. Rs. 69/- appx

Irregular expenditure Rs. 326/-

(c) During the month of Nov. 1978 milk was purchased @ 12 ltr per day (as shown in the stock register page No. 7) and the same quantity was served to the inmates and their children without observing the dietary scale as shown at annexure 'A'. This has resulted in an excess purchase of 5.40 ltrs. milk as worked out in annexure 'B'. Thus an irregular expenditure of Rs. 12.40 appx. was incurred during the month Nov. 78. The same may please be got regularised by the competent authority under intimation to audit. The required compliance for the remaining period of 1977-78 & 78-79 may also be reviewed in the light of above observations and irregularity if any found may also please be got regularised under intimation to audit.

(d) Physical verification for the year 1977-78 & 78-79 has not been conducted so far. The same may please be conducted by the some responsible official other

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other than the incharge of the store and certificate to that effect may be recorded on the last page of the stock register and countersigned by the supdt. and shown at the time of next audit.

(e) On the following dated coal/wood was issued to the cook but the indent for such requirement was not obtained from the cook. Reasons thereof may please be intimated to audit taking steps to guard against the irregularity in future.

<u>Dates.</u>	<u>Coal/wood issued as shown in the stock register.</u>
15.11.78	20 kg.
16.11.78	20 kg.
17.11.78	30 kg.
18.11.78	10 kg.
19.11.78	20 kg.
30.11.78	30 kg.
16.10.77 to 20.10.77	80 kg.
25.10.77	40 kg.

(f) During the year 1978-79 empty containers and begs were sold to the extent of Rs.110/- as shown in the quotation file as well as in the cash book dt. 17.1.79, but the stock register of the empty containers & begs was not maintained. The same may please be maintained now under intimation to audit.

B.

Property Stock Register.

(a) The property stock register was maintained in the receipt/issue column register instead of the prescribed proforma of non-consumable stock

contd.....P/20.

register. The register may please be recast and shown to next audit party.

(b) Physical verification for the year 1977-78 & 78-79 was not conducted so far. The same may please be conducted by some responsible official other than the stock incharge and a certificate to that effect recorded in the stock register and results be shown to audit.

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Para 10
1981-83
Para 04
Para 10

Para 2
Para 7

Contingency Purchases and Bills : During the scrutiny of C.Bills following irregularities were noticed:-

Payments to DESU :- Overpayment of Rs 585/06

a) A test check of the contingent bills shows that undermentioned payments had been made to Delhi Electricity Supply Undertaking during the year 1982-83 against the bills submitted by them on average basis for the consumption of electricity.

CB No & Date	Period of bill	Amount of bill	Remarks
1) CB 10 dt 16.9.82	22/3/82 to 25/2/82	Rs 2379.70	Including arrears of Rs 1623/32
11) CB 21 of 4/82	22/5/82 to 22/7/82	Rs 764.88	
111) CB 32 dt	22/7/82 to 17/11/82	Rs 2061.82	including arrears of Rs 535.06

No electricity register was kept in the Home to guard against the double payment.

It would be seen from the above that bill mentioned at Sl No (111) included an arrears of Rs 535.06. The bill was paid without ascertaining as to which period these arrears pertained to. As DESU was sending regular bills since 22.3.82 and all the arrears had been paid vide CB No 10 dated 15.9.82, there was no question of arrears payment in CB No 32 dt 1.2.83.

The exact position of arrears may be ascertained from DESU now and if the sum of Rs 535/06 happens to be amount overpaid, the same may be adjusted in subsequent bills.

b) 1) CB No 26 dt 21/12/82 for Rs 7175.14

11) CB No 30 dt 14/12/81 for Rs 3428.29

Sarees and clothing were purchased from National Textile Corporation vide sub Vr No 432 for Rs 7175.14 and sub Vr No 376 for Rs 2595.14 respectively vide above two C.Bills under the delegation of financial powers the head of the office has full powers to purchase clothing subject to the prescribed scales. Scale showing the authorisation of sarees/clothing per inmate was not produced to audit for verification whether the quantity purchased was within the prescribed limit or not. In view of the same, purchase is therefore irregular, unless the prescribed scale for the same is shown to audit, otherwise the same be got regularised by the competent authority under advice to audit.

c) CB No 44 dt 20.3.82 for Rs 1089.94

reimbursed to Mrs Kiran, Sweepress, for depositing advance payments with Delhi Milk Scheme Shadipur Depot, New Delhi for the supply of milk to Widow Home:-

1) CB 1 Sub Vr 12 dt 16.4.81	Rs 32/- Rs 18/-	to deposit Rs 1638/- & for return journey on 31.1.81
2) CB 8 Sub Vr 93 dt 7.7.81	Rs 18.80	to deposit Rs 540/- on 29.3.81
3) CB 14 Sub Vr 165 dt 5.8.81	Rs 19.60	to deposit Rs 540/- on 30.7.81
4) CB 18 Sub Vr 201 dt 11.9.81	Rs 20/60	to deposit Rs 540/- on 25.8.81
5) CB 20 Sub Vr dt 14.12.81	Rs 24/40	to deposit Rs 558/- on 25.11.81
6) CB 32 Sub Vr 430 dt 5.1.82	Rs 24/60	to deposit Rs 558/- on 26.12.81
7) CB 38 sub 490 dt 10.2.82	Rs 24/80	to deposit Rs 504/- on 25.1.82

In this connection following observations are made:-

- 1) The advance payments were being made to DMS by drawing money through abstract contingent bills. The payments to DMS should have been made by cheques in order to avoid unnecessary expenditure in the shape of scooter/taxi charges. Circumstances may be explained and instructions noted for future guidance.
- ii) It may also be explained as to why a sweepress was deputed to handle/deposit cash when the regular cashier was present. Evidently this was done to avoid the ceiling imposed by the government, over the payments of conveyance charges. Handling of cash by a person other than the authorised one was in contravention of the rules and need to be regularised under the sanction of the competent authority.

Para 9
Para 10 -8-
Bapat
RANA No 12
Bapat

u/c
437
u/c
42
42
42

Stock Registers:- The following irregularities were observed:-

Excess issue of washing soap:- Recovery of Rs 2130/85

Para 10
10/12
(1981-83)

As per scales prescribed by Directorate of Social welfare 500 gms of washing soap was required to be issued per month to each inmate of the Home. Scrutiny of the stock registers of GENERAL ARTICLES & DISTRIBUTION register and the connected incidents however revealed that washing soap was being issued in excess of the prescribed scale.

Para 12

During the year 1981-82 and 82-83 123.00 kgs of washing soap was issued in excess, the cost of which works out to Rs 2130/85 as per details worked out in the enclosed statement. Due to the issue of soap in excess of the prescribed scales, Govt has been put to a loss of Rs 2134/85 (approx)

Circumstances under which washing soap was issued in excess need to be explained and cost of the excess issue recovered from the defaulting official.

Statement showing the excess issue of washing soap and its cost

Month of Issue	No of inmates	Issue as per scale	Actual Issue	Excess Issue	Rate Rs/kg	Cost of excess Issue Rs P
4/81	50	25 kg	39.5 kg	14.5	8.40	121.80
5/81	50	25	39.5 kg	14.5	8.40	121.80
7/81	47	23.5	36.5	13	6.50	84.50
8/81	44	22	33.5	11.5	5.50	63.25
9/81	49	24.5	35.00	10.5	5.50	57.75
10/81	41	20.5	33.5	13.00	5.50	71.50
11/81	44	22.00	38.5	16.90	6.00	99.00
12/81	45	22.5	38.00	15.5	6.00	93.00
1/82	44	22.00	27.5	5.5	6.00	33.00
2/82	44	22.00	37.00	15.00	6.90	103.50
3/82	41	20.5	35.00	14.5	6.90	100.05
4/82	46	23.00	36.00	13.00	6.90	89.70
5/82	46	23.00	38.00	15.00	6.90	103.50
6/82	50	25.00	38.00	13.00	6.65	86.45
7/82	49	24.5	40.00	15.5	6.95	108.15
8/82	54	27.00	44.00	17.00	6.95	118.15
9/82	48	24.00	41.00	17.00	6.35	107.95

(42)

39/c

(47)

(51)

47/c

(41)

(42)

(43)

10/82	50	25	41	16	6.45	103.20
11/82	47	23.5	38.5	15	6.45	96.75
12/82	47	23.5	38	14.5	6.45	93.50
1/83	45	22.5	36	18.5	6.45	87.05
2/83	45	22.5	37	14.5	6.35	92.05
3/83	50	25	40	15.00	6.35	95.25
	25.25			323.00 kg		Rs 2130.85

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94

07

7/7

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311C

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3/10
4/10
25

27
25
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Excess purchase and issue of milk

b) Directorate of Social Welfare has fixed the following scales for the daily issue of milk to the inmates of Home.

Children upto 5 years	500 gms
Children above 5 yrs and upto 16 years	225 gms
Adults	40 gms

Test check of connected records for the month of March 1982 shows that there were 29 adults 9 children upto 5 years of age and 1 children between the age of 6 and 16 years. As such the requirement of milk was litres daily as per prescribed scale.

It was however noticed that the institution was purchasing 10 litres milk daily. 7 to 8 kg was being shown as issued to general inmates and balance issued as special diet. Neither the prescription of the doctor nor the approval of the competent authority was shown for the issue of special diet.

On enquiry, it was stated that 10 litres of milk was taken daily, because Delhi Milk Supply scheme did not supply a lesser quantity.

Thus 120 litres of milk per month costing Rs 216 @ Rs 1/50 per litre was purchased and shown as issued in excess of the prescribed scales. During the years 1981-82 and 82-83 only, government has suffered a loss of Rs 5184/- (approx) on account of excess purchase of milk.

Excess issue without sanction of the competent authority may be obtained for the relaxation in prescribed scales, or else, responsibility be fixed for the loss and amount recovered from the defaulter.

~~Page 26~~

~~Fidelity Guarantee ORR-31~~

Sanap
~~Para 17 + Para 11~~ (10) (21) *Vada-11* 36/c 38/c (22)
 38/c (38)

Non Reconciliation of CDS New Account

From the scrutiny of CDS ledger (New A/c) it was noticed that the new CDS amount plus interest were lying outstanding against the employees of this Institution. The amount has not been reconciled with the accounts maintained by the Pay and accounts office concerned in accordance with the instructions laid down in the Hand Book of the Additional Emoluments Compulsory Deposit Scheme 1974 so far. The amount plus interest on account of New CDS was required to be transferred to the GPF a/c in five instalment commencing from June 78. The last instalment plus interest should have been finally transferred in their GPF account

Account by the end of 30th June, 1982. But from the office record it was noticed that the institution has neither completed the reconciliation on the prescribed Annexure 17 nor transferred the CDS account plus interest in their respective GPF account as required under the instruction of Govt of India on the subject.

DDO may please reconcile the New CDS account with the PAO concerned and transfer if in the GPF account without further delay under intimation to Directorate of audit.

Para 9
Para 15
Para 28
Enhancement of Remuneration to Part time doctor

(1987-83)
 From the scrutiny of the office record it was revealed that the remuneration payable to Dr Suman G. Sachdeva was enhanced from Rs 200 to Rs 400/- wef 28.7.81 in terms of letter No F.10(36)/71-DSW/Estt dated 29.7.81 but it was noticed that the Educational qualification of Dr (Mrs) Suman G. Sachdeva in Diploma in Ayurvedic State Faculty Bombay and as such she was not entitled to enhancement of remuneration. The enhanced rate was applicable to Graduate MBBS/MD and not to Licentiate/BAMS.

Para (12)

Para 69

Para no. 13

Para-17

~~Para-17~~ Over Time Allowance -

Bill No. 63 of 11/3/87 for 1162150

Parent list

Para no 17

On scrutiny of the CP bill regarding overtime allowance, it was revealed that Sh. Sabhadir, Chowkidar was granted O.T.A. from 4/86 to 2/87. The working hours of Chowkidar is 5 P.M to 1 A.M & overtime hours are 12 A.M to 10 P.M. On scrutiny of dates on which the O.T.A was sanctioned during the above month O.T.A. was allowed for Sundays / P.H / G gazetted holidays, for the sanction of the higher authority was required. In this case, no sanction from the higher authority was obtained. It is therefore suggested either the O.T.A for the following dates (months) as per details given below may either be recovered from the official or the same be not regularised by obtaining ex post facto sanction of the Head of Deptt.

Month	Days	Rate	Amount
1/86	8	3.45	27.60
7/86	2	3.45	6.90
11/86	2	3.45	6.90
11/86	2	3.45	6.90
12/86	2	3.45	6.90
2/87	8	3.45	27.60
			27.60

Sanctioned by
 Mr. Sabhadir
 Chowkidar
 Date: _____
 Signature: _____
 20/11/87
 ADO

(37)
 (23)
 (31)
 (31)
 (31)

(41)

38/6

Page 13

~~Para 14~~

~~Para 18~~

34/c 29/20/36/c

~~35~~ ~~34~~

Nature of observation

Regd by Unit

Comm. by d. 11/8

✓
Para 3 Excess purchase & issue of milk
~~86-877~~
~~Para 10/18~~

Para 10 37/c 36

~~Para 10/18~~

Directorate of Social Welfare has fixed the following scales for the daily issue of milk to the inmates of the Home.

- (i) Children up to 5 yrs : 500 gm
- (ii) Children above 5 yrs & up to 16 yrs : 225 gm
- (iii) Adults : 40 gm

A test check of connected records for the month of March 87 shows that there were generally 22 Adults & 10 children up to 5 yrs. As such, the requirement of milk was 5.880 (Approx 6trs) daily as per prescribed scales.

It was, however, noticed that the Institution was purchasing 10 Lts milk daily from D.M.S. The whole milk was shown as issued to inmates. On enquiry, it was told that the milk was issued as special diet to children. Neither the prescription

of the doctor nor the approval of the competent authority was shown for the issue of special diet.

Thus 122 lbs (Approx) of milk per month costing Rs 427/- @ Rs 3.50 per Ltr. was purchased and shown as issued in excess of the prescribed scales. During the year 1986-87 only Govt. Lab suffered a loss of Rs 5128/- (Approx) on account of excess of purchase of milk.

Why the milk could not be purchased from M.M. Dairy according to necessity? It was told that D.M.S. did not supply a lesser quantity i.e. 10 Ltr.

Ex-post-facto sanction of the competent authority may be obtained for the relaxation in prescribed scales or responsibility be fixed for the loss and amount recovered from the defaulter under intimation to the audit.

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Para 14

Para 16

Contingent Exp

34

31/03/87

34

Para 20
No 20
Para 20

There are several cases where the goods purchased have not been entered in the registers. A few such cases are listed below:

- i) 5 Ltrs. milk purchased on 5³/₈ 87 (Sub. vs No. 414) Bill No. 33 dt. 9³/₈ 87.
- ii) Items purchased through sub. vs. No. 429 from M/S Good Well dealers in the Talouze Cong. bill.
- iii) Items purchased vide sub. vs. No. 430
- iv) Items purchased through sub. vs. No. 433
- v) sub. vs. No. 445 for Rs. 100=00 (Cong. bill No. 36 dt. 2-3-87.
- vi) no stock entry of Talite glass for Rs. 176/= vide sub. vs. No. 449.

The D.D.O. is requested to review all the contingent Vrs. for the year 86-87 to ensure that stock entries of no other Vrs. has been omitted. The stock entries of above Vrs. may also be made immediately. A cert. may be sent to the audit that all the Vrs. for the year 1986-87 have been reviewed & stock entries of all the sub. Vrs. examined & made (where n.a. already made). The D.D.O. is also requested to ensure that the above lapse will not be repeated in future.

(b) Payments made without Revenue Stamp
There are also several cases where the payments (more than Rs. 20/=) have been made without making use of Revenue Stamp

Para 11

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A few such sub vrs. ²²~~23~~ 220 - 30/9 32/2

Sub. Vr. No.	amt.
418	41=80
419	40=00
420	39=50
431	40=80
432	48=80
105	70=00
190	70=00

33
38
38
31
33

The D.D.O. is requested to review all sub. vrs. for the yrs. 86-87 & suffix revenue stamp where required under intimation to audit. The D.D.O. is also requested to ensure that the lapse is not repeated in future.

(c) work not verified
There are several vrs. where the work got done has not been verified by the concerned official. A few such sub. vrs. are No. 450, 451, 452, 446, 468, 469, & 411. The D.D.O. is requested to review all sub. vrs. to ensure that where-ever necessary the work is verified invariably. The audit may be informed accordingly.

(d) Purchase of stationery
The Institute purchased stationery items for more than Rs. 100/- at a time. The D.D.O. is therefore requested to get the following purchases of stationery items regularised which are beyond the prescribed ceiling of Rs. 100/- at a time.

- i) stationery items purchased for Rs. 469/35 vide sub. vr. No. 449.
- ii) stationery items purchased for Rs. 359/85 vide vr. No. 378.

The D.D.O. is also requested to review similar cases for the yrs. 86-87 & get them regularised from the competent authority under intimation to audit.

conty. exp't. — cont'd

(21) There are several instances where the vrs. have n't been passed for payment & defaced as "paid & cancelled" as required under the rules. The D.D.O. is requested to ensure that the above requirements are n't omitted at any case in 86 or any sub. vr. She should also review all the sub. vrs. for the year 86-87 to ensure that needful has been done in each & every case. The audit may be informed accordingly after the needful has been done. The position will be reviewed at the time of next audit.

31/c (29) 29/c
32/c (27) (28)

(32)
(35) (37)
(38)

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29 26/c

28/c
26
29/c

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Para 15 Para 12

~~Para 19~~

~~Para No 23~~ Para 23 (1987-90)

I HO

Subject is Stock register (Washing Soap & A/C)

As per rules prescribed by the Directorate of Social Welfare 5000ms of washing Soap was required to be issued per month to each inmate of the institution but on scrutiny of Stock register of inmates of the institution but on scrutiny of stock

Scrubmy

Register distribution register

Account for 1/89, 2/89, 3/89 in particular and rest in general it was observed that each inmates was being issued 250grms prescribed by the Dtg. Thus 250grms of washing soap Casting Rs 145-74 was issued in excess during 1/89/2/89/3/89 only as under:-

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287e
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Month of issue	No of inmates	Qty admissible as per scale	Qty issues actual	Rate p.kg.	Qty excess issue	Cost of excess issue
1-89	31	15-500	23-250	9-00	7-750	74-40
2-89	12	6-000	9-000	10-00	3-000	32-70
3-89	12	2-000	9-000	12-88	3-000	38-64
						Rs 145-74

Similar objection was raised Vide Para 4 of Inspection report 1961-63 (Revised Para No 19 in part I of Inspection report for the Yrs 1966-67 and also vide Para 10 in Part II of Inspection report 1966-67 and was suggested to recover the cost of excess issue of washing soap from the defaulting official but no action seems to have been taken so far.

Circumstances under which washing soap was issued in excess of the prescribed scale be elucidated to audit and either the Ex-Post Facto sanction of the competent authority may be obtained or relaxation in the prescribed scale or the cost of excess issue of washing soap during 1967-68 till date be recovered from the defaulter after and verification under appropriate intimation to audit.

Washing soap may not be issued in excess of the prescribed scale without getting relaxation in the prescribed scale from the Competent Authority.

Para 13
Para 16

Para 4 24 PARANOC 24 (1987/80) Para 24

Contingent Expenditure

(27) 24/10/87 (29) (29) (29) etc

30/31.2. Dt 5.6.87 4, V, 88 Rs 80-40
 13 83- 87-88 3-8-87 127 40-00
 80-40

UDG/87-88 11.2.88 328 53-00
 328 67-00
 1-6-87 7-6-87 8 Days 8-6-87 13-6-87 15-6-87 22-6-87

Smt. Poonam Jaisi was engaged as Casual Labourer in 1-6-87

27-6-87 29-6-87 6-7-87 8-7-87 11-7-87 12-7-87 13-7-87
 23.5-87 24-5-87 25-5-87 L.R., 13 Days in 6/87 5 Days
 in 7/87 and 3 Days in 5/87 for cleaning the institute
 @ 13-40 Per days and was reimbursed Rs 302/00 through
 a/c of said Sub Vrs. since Head of office was not
 competent to engage the same without the sanction
 of the Head of the Deptt. as ^{such} regular payment of Rs 13-

321-Orders regularization by the Competent authority
 under intimation to audit.

A, b The scrutiny of ^{Sub-vr.} ~~entry~~ in CRG M-18
 8-6-87 V. 127 in GB 26-87-88 dt 8.3.87 and
 V. 302 in GB 61-87-88 dated 11.3.88 revealed
 that ^{Sub-vr.} Smt. Poonam Jaisi 1 ^{Sub-vr.} worker was paid twice for
 the following days:-

CR/V.No.	Date for which PAYMENT MADE	Am Paid
US 8 dt 9-6-87	CR 1-6-87 3-6-87 7-6-87	Rs 80-40
CR 13/87-88 5-8-87	127 1-6-87 8-6-87 13-6-87 15-6-87 22-6-87 27-6-87 Days 7Rs 13-40 Per Days	80-40
CR. GB/87-88 11-2-88	328 13-6-87 15-6-87 22-6-87 29-6-87 8-7-87 5 Days Rs 13-40.	67-00

From the above it is clear that she was
 paid twice for 13.6.87 15.6.87 22.6.87 4Days
 @ Rs 13-40 per days amounting to Rs 53-00 The
 circumstances under which double payment was made
 needs elucidation, over paid Rs 53-00 may now please be
 recovered from the defaulter and credited to Govt
 A/c under intimation to ~~audit~~ ^{audit}.
 Other ^{Sub-vr.} ~~entry~~ cases may also be
 reviewed and if any overpayment exist recovered now

27

26

28/25/87

46

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28

under advise to audit.

CB	31/MA Dt 29-6-87	153
CB	48 MA Dt 21-12-10-87	257
CB	26/87-28 3.3.87	131

Sh. M.S., Dhawan L.D.O. of this institution was reimbursed Rs 12/- for performing journey on 26.11.87 by scooter for the institution to D.M.S. Shadi pur Depot New Delhi in connection with Depositing Rⁿ 1085 /- with D.M.S. CB Imperest 66 Dt 11-1-88 S.V. 353 refers for the same distances. Sh. Mohar Singh Peon. was reimbursed Rⁿ 30/- each on 13.3.87 12.3.87 and 17.7.87 made of conveyance being same) ^{vide} 153 in CB 31/ M.A. Dt 29.3.87 ^{MA/ev} 257 in CB 48 /MA/12.10.87 and ^{MA/ev} 131 in CB 26/87-28 3.3.87.

The circumstances under which Rs 54/- (Rs 18/- per day) for 3 days were reimbursed in excess for same distance by same mode of conveyance may please be explained to audit I.O./D.O. may please ensure that in future ^{such} lapses do not exist and excess reimbursed amt Rs 54/- may now please ^{be} recovered. other similar cases may also be ~~recovered~~ ^{recovered} & recovery action taken accordingly under advise ^{advised} to audit. Para 20

~~Para 17~~ Para 25 (1987 P.O.) Para 17
Dietary Account

(A) Excess issue of dietary articles than the prescribed scale recovery there of.

It was observed from the Dietary stock register that during the Yrs 1987-88 to 1989-90 1/88 2/89 and 3/90 in particular and rest in general the following dietary articles were issued to the inmates of the institution in excess of the norms fixed by the Dte of Social Welfare.

Para 14

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22/c
~~24/c~~
36
44
44
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Via their letter No F1(73)A 81-35/contts

Dated 22-6-1987.

Items	Date of Issue	Qty admissable per day	Qty issued	Qty/boxes issued	Total Qty instated excess
Milk	1.1.83 to 2-1-88	2 days	7-940	10 Lt. 2-830	4-120
	3-1-88 to 6-1-88	7 days	7-100	10 Lt. 2-810	19-670
	8-1-88 to 10-1-88				
	7-1-88	1 "	7-140	10	2-860
	11-1-88 and 24-1-88	8 "	3-340	10	6-660
	18-1-88 to 23-1-88	6 "	3-390	10	6-6 10
	25-1-88	1 "	8-770	10	7-230
	8 6-1-88	1 "	2-6-30	10	7-380
	27-1-88-29-1-88	3 "	2-670	10	7-330
	30-1-88-31-1-88	2 "	1-300	10	8-700

173-500 Lbs @ 3/50 Per Lts = 607-55

17-400

173-590 Lbs

Para 18

Para 22

Para 15

Para 27

23/11/97

(26)

(37)

Contingency bills and receipts for the period 1996-97

PARA NO 27 96-97

(17)

(27)

(26)

On scrutiny of the Contingent bills for the above stated period, the following irregularities have been observed which may be rectified and Co-operation should be given for the audit: -

1) Atta and Rice are being supplied to this institution by m/s Rajivrat Store, 298-A (1-Block, Kirti Nagar, N. Delhi) on the basis of permit issued by the Food & Supplies Deptt. Govt. of N.C.T. of Delhi. But it has been seen that in spite of Atta m/s Rajivrat Store has been paid excess of the controlled rate. The details are as under: -

Bill No. & Date	Qty supplied	Amount paid
CB/34/MO/96 Sept-96	90 kg.	580/-
CB/47/MO/96 Dec 96	90 "	615/-
CB/69/MO/96 Jan 97	90 "	125/-
CB/74/MO/97 March 97	90 "	750/-
CB/87/MO/97 May 97	180 kg.	1400/-

The excess amount paid to m/s

83

20/1

38

25

22

48

48

25

- 2 -

By which due may be calculated on the
controlled sale and ~~remit~~ recovery be
made and remitted to Govt. account under
intimation to the credit.

ii) Further purchase of rifles may
shortly be made on the Govt. order as fixed
from time to time.

ii) Contingent Control Register for the period
1986-87 has not been maintained. The
reasons for the same may be explained
and the Register be maintained and
compliance shown to the credit.

Para 19

Para 23

Para 30

19/9/97

29/5/97

1997-2001

Date: 27/6/2001

24

MEMORANDUM

Para 19

Sub: Purchase of Livies & distribution

After scrutiny

of Contingent Bill, Livies distribution register it has been come to notice that following irregularities are noticed which may be rectified under intimation to Audit.

27/06/01

- (i) widow home has purchased 120 uniform clothes worth Rs 1330 vide B.N.O. 2100 dt 19/9/97 from MTC their B.N.O. 2196 dt 19/6/96 on which 15% discount was not availed. Balance after settling invoice of 199.50 was not occurred in the cost account. The cost of Rs 199.50 be recovered from the MTC delimitation under intimation to Audit.
- (ii) As per state register Sr. Ramesh Bhandari was given 2.40 Melre cloths on 21/6/96 and again 2.40 Melre cloths was given to him on 1.8.97 when he was eligible on 2/6.8.97, therefore, pointed out the recovery of 2.40 Melre cloths worth Rs 201.60 may be made from the defaulter after due verification under intimation to Audit.
- (iii) Similarly Sr. Ramesh Bhandari was given 4.00 Melre cloths on 21.6.96 and again 4.00 Melre cloths was given to him on 1/8/97 when he is eligible on 2/6/97. 4.00

Page 20

Page 24

187C/197C

29/07/97

22

Page 31

1997-2001

(Memorandum)

Dated 27/6/2001

23

Para 17

Sub: Bill register (GAR-9) Bill transit register GAR-10, acquittance rule (GAR-11) Register of undistributed pay & allowances (GAR-25)

After scrutiny of the Bill register GAR-9 revealed that it was not being maintained properly as detailed given below

(i) Column nos 13, 14, 15 are to show in which month the payment was made. These were always left blank. Note 1 under rule 24 of C.A. (R.P) rules 1983 requires that the bill register GAR-9 should be reviewed monthly by a Gazetted officer and the result of the review recorded there on but this requirement was never met by the D.D.O. Above requirement to be met under intimation to Audit.

M. 4/27/01

(ii) Bill register in turn condition needs binding

(ii) Bill transit register GAR-10 Note 2 under rule 24 of C.A. (R.P) rules 1983 requires that a bill transit register in form GAR-10 should be maintained by all D.D.O. / H.O. as its case may be to prevent presentation of fraudulent bill. The register should be reviewed weekly by a Gazetted officer and the result of the review recorded there on. The Bill register was being maintained by the D.D.O. Needful to be done under intimation to Audit.

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(10)

D.D.O. did not attest the payment & made in the receiptance roll. A certificate as prescribed in G.A.R. 24 was not recorded after the payment were made. Compliances were made under intimation to the Audit.

(11)

Note 2 under rule 22 of CGA (C.A.D.) rules 1983 requires that on account of undistributed pay & allowances should be kept in a register in form G.A.R. 25. From the register an abstract of amount remaining undistributed for 3 months should be prepared to ensure their refund either in cash or by short draw from the next bill. But the D.D.O. was not maintaining the requisite register in form G.A.R. 25. The same may be prepared under intimation to the Audit.

~~Para 21~~
~~Para No. 5 PARAS No 39~~ Para-32 (1997-2000)

Audit of Contingency Bills

Official Memo No 8
Dated 22/06/2001

Para 18

During scrutiny of Contingency vouchers pertaining to the period 1997-98 to 2000-01 as a list check, the following irregularities were noticed:-

(F)

Under CB No 8/MA/97-98 for Rs 193170 a Bill No 074 dt 15/5/97 of Mrs Ray Wheel Store for Rs 1765/- was paid by the office of Widow Home, while the bills raised for Short Stay Home (which is a separate institution under the same complex) pl explain the reason, how the payment made for Rs 1765/- to Mrs Ray Wheel Store (payment received appears to be by some official of Widow Home) under the office of Widow Home, while the bills raised for the office of Short Stay Home, a separate institution of the same premises.

19/1/78
2/1/78
5/1/78
4/1/78
19

Therefore, 100% of the total Recovery of 4 months
close work of 140-150 be made from the
debtors in the next 6 months after the verification
under intimation to audit.

- (iv) A large number of statements found entered on one page whereas entry should be made on separate page for separate articles.
- (v) Distribution register should be separate

71c 8/c (7) (14)

(8)

**AUDIT REPORT OF WIDOW HOME, NIRMAL CHHAYA COMPLEX, JAIL ROAD, DELHI
FOR THE PERIOD 2007-14**

**PART II
CURRENT AUDIT REPORT**

Para No. 1

Audit Memo No.6
Dated: 21-07-14
(Period: 2007-2014)

Sub: Recovery of contribution of the DGEHS amounting to Rs.9100/-

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

Grade Pay to the beneficiary	Subscription under CGHS per months now applicable in DGEHS scheme (Rs.)
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

Best check of PBR for the audit period, it is noticed that the recovery of the revised rate has not been done in the following cases.

S. No	Name & Designation	Period	Grade Pay	Deduction due as per grade pay	Deduction made in the PBR	Recovery due (Rs.)	Total (Rs.)
1	Smt. Shalini Puri, Suprit.	Aug.2011 to Nov.2012	Rs.4600/-	Rs.325/-p.m.	Rs.225/- p.m.	Rs.100/- p.m. i.e.,100x16 =Rs.1600/-	1600/-
2	Smt. Veena Sharma, Sr. Craft Instructor	Aug.2010 to April 2012	Rs.4200/-	Rs.225/-	Rs.125/- p.m.	Rs.100/- p.m. i.e.,100x21 =Rs.2100/-	7500/-
		May 2012 to July 2014	Rs.4600/-	Rs.325/-	Rs.125/- p.m.	Rs.200/- p.m. i.e.,200x27 =Rs.5400/-	
						Total	9100/-

HOO is requested to recover the above said amount from the concerned officials and deposit in govt. account under intimation to audit.

Poonam Lal Parthiyal
IAO-32
Settled

Para No.2

Audit Memo No.3
Dated :17-07-14
(Period 2007-2014)

Sub:- Recovery of Licence Fee amounting to Rs.615/-.

As per PBR, pay of Smt. Saraswati, Cook has been drawn w.e.f.01-03-2011 license fee deducted @ Rs.80/-p.m. But as per revised rate (copy enclosed), license fee is Rs.95/-p.m. for Type-I quarter. Therefore recovery may be made as shown below.

Amount to be made deducted per month (T.Fee) (w.e.f.01-03-11 to 31-07-14)	Deduction made per month (T.Fee) (w.e.f.01-03-11 to 31-07-14)	Recovery per month (T.Fee)
Rs.95/-p.m.	Rs.80/-p.m.	Rs.15/-
	Total	41x15=Rs.615/-

HOO is requested to make recovery as mentioned above and deposit in the Govt. Account under intimation to audit and also to deduct the license fee at the revised rate from the salary w.e.f.01-08-14 onwards.

Para No.3

Audit Memo No.10
Dated :21-07-14
(Period 2007-2014)

Sub: Non Production of Records.

The following records were not produced to audit:-

1. Tuition Fee register /
2. Dead Stock Register o/s
3. Reply of outstanding paras /
4. Spouse Information (Out of 6 employees, only one has produced) - o/s

(INDU OBEROI)
Inspecting Audit Officer
Audit Party No. I

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Settled
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Para 20

25 Para 3

Partially settled

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PART- II
CURRENT AUDIT REPORT

2005-2006 to 2017-18

Para 21

PARA No 01 (Ref Audit Memo No. 9 dt 19/09/2018)

Sub: Wrong pay fixation.

Sh. S. K. Srivastava, Sr Supdt. (D.O.A. 30/09/88) was granted IInd MACP w.e.f. 1/09/2008 in the grade pay of Rs. 4800/- . Thereafter he was promoted to the post of Senior Supdt.in the grade pay of Rs. 6600/- w.e.f. 30/08/2012.

On scrutiny of service book in r/o Sh S. K. Srivastava, Sr. Supdt, it has been observed that he has been granted the benefit of notional increment at the time of pay fixation on promotion whereas no pay fixation shall accrue at the time of promotion only the difference of grade pay shall be given w.e.f. 30/08/2012 as he has already been granted benefit of the notional increment on grant of MACP as per details below:-

Period	Pay Fixed as per Service book	Pay is to be fixed as per Audit
Pay as on 01.07.2012	20850+4800	20850+4800
Pay as on 30.08.2012 (promoted to the post of Sr. Supdt.)	21620+6600	20850+6600
Pay as on 01.07.2013	22470+6600	21680+6600
Pay as on 01.07.2014	23350+6600	22530+6600
Pay as on 01.07.2015	24250+6600	23410+6600
Pay as on 01.01.2016	80900 (Level 11)	78500 (Level 11)
Pay as on 01.07.2016	83300	80900
Pay as on 01.07.2017	85800	83300
Pay as on 01.07.2018	88400	85800
DNI	01.07.2019	01.07.2019

His pay may be refixed accordingly and an amount of Rs.139758/- (Annexure A) may be recovered from him after due verification of records and deposited in Govt Account under intimation to audit. Similar other cases may also be reviewed at HOO level.

[Signature]

Due drawn in respect of Sh.S.K. Srivastava, Sr. Supdt. for the period 1/07/2012 to 30/06/2018

MONT H	DUE					DRAWN					DIFFERENCE			
	NEW BASIC	GR PAY	BP	de rate	DA	TOTAL	OLD BASIC	GR PAY	BP	DA	TOTAL	BP	DA	TOTAL
Jul-12	20850	4800	25650	72%	18468	44118	20850	4800	25650	18468	44118	0	0	0
Aug-12	20850	4916	25766	72%	18552	44318	20900	4916	25816	18588	44404	-50	-36	-86
Sep-12	20850	6600	27450	72%	19764	47214	21620	6600	28220	20318	48538	-770	-554	-1324
Oct-12	20850	6600	27450	72%	19764	47214	21620	6600	28220	20318	48538	-770	-554	-1324
Nov-12	20850	6600	27450	72%	19764	47214	21620	6600	28220	20318	48538	-770	-554	-1324
Dec-12	20850	6600	27450	72%	19764	47214	21620	6600	28220	20318	48538	-770	-554	-1324
Jan-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
Feb-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
Mar-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
Apr-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
May-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
Jun-13	20850	6600	27450	80%	21960	49410	21620	6600	28220	22576	50796	-770	-616	-1386
Jul-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Aug-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Sep-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Oct-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Nov-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Dec-13	21680	6600	28280	90%	25452	53732	22470	6600	29070	26163	55233	-790	-711	-1501
Jan-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580
Feb-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580
Mar-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580
Apr-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580
May-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580
Jun-14	21680	6600	28280	100%	28280	56560	22470	6600	29070	29070	58140	-790	-790	-1580

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Due drawnin respect of Sh.S.K. Srivastava, Sr. Supdt. for the period 1/07/2012 to 30/06/2018

MONT H	DUE					DRAWN					DIFFERENCE			
	NEW BASIC	GR PAY	BP	da rate	DA	TOTAL	OLD BASIC	GR PAY	BP	DA	TOTAL	BP	DA	TOTAL
Jul-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Aug-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Sep-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Oct-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Nov-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Dec-14	22530	6600	29130	107%	31169	60299	23350	6600	29950	32047	61997	-820	-878	-1698
Jan-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
Feb-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
Mar-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
Apr-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
May-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
Jun-15	22530	6600	29130	113%	32917	62047	23350	6600	29950	33844	63794	-820	-927	-1747
Jul-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
Aug-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
Sep-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
Oct-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
Nov-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
Dec-15	23410	6600	30010	119%	35712	65722	24250	6600	30850	36712	67562	-840	-1000	-1840
	92180	273716	1194896		1169016	2363912	953290	273716	1227006	1200800	2427806	-32110	-31784	-63894

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Due drawn in respect of Sh.S.K. Srivastava, Sr. Supdt. for the period 1/07/2012 to 30/06/2018

DUE											DRAWN					DIFFERENCE				
MONT H	NEW BASIC	GR PAY	BP	da rate	DA	TOTAL	OLD BASIC	GR PAY	BP	DA	TOTAL	BP	DA	TOTAL						
Jan-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
Feb-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
Mar-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
Apr-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
May-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
Jun-16	78500	0	78500	0%	0	78500	80900	0	80900	-2400	0	-2400	0	-2400						
Jul-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Aug-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Sep-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Oct-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Nov-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Dec-16	80900	1618	82518	2%	1618	82518	83300	1666	84966	-2400	-48	-2448	-48	-2448						
Jan-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
Feb-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
Mar-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
Apr-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
May-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
Jun-17	80900	3236	84136	4%	3236	84136	83300	3332	86632	-2400	-96	-2496	-96	-2496						
Jul-17	83300	4165	87465	5%	4165	87465	85800	4290	90090	-2500	-125	-2625	-125	-2625						
Aug-17	83300	4165	87465	5%	4165	87465	85800	4290	90090	-2500	-125	-2625	-125	-2625						
Sep-17	83300	4165	87465	5%	4165	87465	85800	4290	90090	-2500	-125	-2625	-125	-2625						
Oct-17	83300	4165	87465	5%	4165	87465	85800	4290	90090	-2500	-125	-2625	-125	-2625						

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Due drawnin respect of Sh.S.K. Srivastava, Sr. Supdt. for the period 1/07/2012 to 30/06/2018

MONT H	DUE					DRAWN					DIFFERENCE			
	NEW BASIC	GR PAY	BP	da rate	DA	TOTAL	OLD BASIC	GR PAY	BP	DA	TOTAL	BP	DA	TOTAL
Nov-17	83300		83300	5%	4165	87465		85800	4290	90090	-2500	-125	-2625	
Dec-17	83300		83300	5%	4165	87465		85800	4290	90090	-2500	-125	-2625	
Jan-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
Feb-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
Mar-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
Apr-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
May-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
Jun-18	83300		83300	7%	5831	89131		85800	6006	91806	-2500	-175	-2675	
Jul-18	85800		85800	7%	6006	91806		88400	6188	94588	-2600	-182	-2782	
Aug-18	85800		85800	7%	6006	91806		88400	6188	94588	-2600	-182	-2782	
Sep-18	85800		85800	7%	6006	91806		88400	6188	94588	-2600	-182	-2782	
	2441400				89100	2530500		2514600	91764	2606364	-73200	-2664	-75864	
														-63894
														-75864
														-139758

(2)

(3)

(10)
(4)

Para 22

PARA No 02 (Ref Audit Memo No. 10 dt 20/09/2018)

Sub: Cash Book

During checking of cash Book, following irregularities have been noticed

1. Imprest has been maintained by DDO amounting to Rs.10000/-. While scrutiny of vouchers of recoupment of imprest amount, it has been noticed that the payment has been shown paid to the individuals on the dates when the amount received from PAO in the favour of DDO, whereas the payments have already been made by DDO from imprest amount on previous dates. This is the violation of R&P Rules., the payments have to be entered on the respective dates of actual payments.
2. As per Rule 13(4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to that effect. Such certificate has been given at the end of the month but not attested by the DDO. The above discrepancies may be removed and shown to next audit.
3. Page No 62 to 63 of the Cash Book have been left blank.
4. Cash Book has not been written for the period w.e.f. 01/04/2015 to 30/03/2016. The same may be got written by the Cashier under attestation of DDO and shown to next audit.

Para 23

PARA No.3 (Ref Audit Memo No. 11 dt 20/09/2018)

Sub: Contingency bills

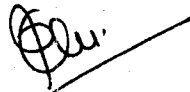
During scrutiny of contingency vouchers pertaining to the period 2014 to 2018, it has been noticed that the following bills were paid from the office of widow home whereas bills pertains to Short Stay Home , a separate institution in the same premises.

Sl No.	CB No & date	Voucher No & date	Name of firm	Amount
1.	Bill No.87 dt. 24.3.2017	(1)359/dt 01/03/2017	M/s Anil Kumar Verma	870.00
	-do-	(2)356/dt 01/02/2017	-do-	937.00
	-do-	(3)358/dt 01/02/2017	-do-	1250.00
	-do-	(4)357/dt 13/03/2017	-do-	920.00
	-do-	(5)	Reimbursement of conveyance bill	360.00
	-do-	(6)	Reimbursement of	260.00

(2)

	-do-	(6)	Reimbursement of conveyance bill	260.00
	-do-	(7)694/dt 14.01.2017	B.B. GAS(LPG)	680.00
	-do-	(8)..../dt . 21.2.2017	SARDARJI	405.00
	-do-	(9)..../dt.18.02.2017	Mobile recharge	300.00
	-do-	(10)Dt. 28.2.2017	M/s Naveen Telecom	237.00
	-do-	(11)V N-12	Reimbursement of conveyance bill to Inderpal	498.00
	-do-	(12) 4614 dt. 22.2.2017	M/s Perfect Computer	200.00
	-do-	(13)10.01.2017	Reimbursement of conveyance bill in r/o Leelawati	200.00
	-do-	(14)17.0.2017	Reimbursement of conveyance bill in r/o Jyotsna	200.00
	-do-	(15)V No. 11	Reimbursement of conveyance bill in r/o Inderpal	484.00
	-do-	(16)22.6.2016	Reimbursement of conveyance bill in r/o Inderpal	213.00
	Total			8014
2	Bill No.84 dt. 26.3.2018	003388 & 003389 dt. 9.3.2018	Kwality Sweets Corner	2164.00
	-do-	031 dt. 8.3.2018	Sethi Audio & Video	350.00
	-do-	1943 dt.8.3.2018	Umesh Book Depot	120.00
	-do-	991 dt. 7.3.2018	Chunn Munn FNCY Dress	5250.00
	-do-	4197 dt 7.3.2018	Gandhi Medicos	1440.00
	-do-	Dt.6.3.2018	Vishal Electronic	100.00
	Total			9424.00
3.	Bill No.86 dt.27.3.2018	4213 dt. 8.3.2018	Gandhi Medicos	3600.00
	-do-	3727 dt 9.3.2018	Harish Malhotra	4000.00
	Total			7600.00

The above expenditure may be got regularized from the Head of Department under intimation to audit.


(POONAM KOHLI)
AO/Internal Audit Officer
Audit Part No. XXXII

②

PART – II
CURRENT AUDIT REPORT
(2018-20)

PARA No. 01 : Overpayment of LTC claim amounting to Rs. 6,000/- in r/o Shri Shalesh Kumar Srivastava, Sr. Supdt.
(Observation Memo No. 05 Dated : 30.07.2020)

As per Rule 7, GID (1) of LTC Rules, 1988, in every case, journey should to the declared destination and back and reimbursement admissible will be for the journey performed between the headquarters of the Government servant and the declared destination.

On scrutiny of LTC bill no. 27 dated 08-10-2018 it has been observed that as per office order no.F.1/WCD/PF/WH/2016-17/98-101 dated 10-10-2018, **Shri Shalesh Kumar Srivastava, Sr. Supdt** was granted LTC advance for visiting **Delhi to Bagdogra (Sikkim)** for self and family members for the block year 2016-17 (Extended up to December, 2018). So his place of destination was Bagdogra. He performed journey from Delhi to Bagdogra (Sikkim) by Air and then **Bagdogra to Gangtok** by Pvt. Taxi booked by Magellan Vacations Pvt. Ltd. and back in the same way. He paid Rs. 6,000/- Taxi fare. He was reimbursed Rs. 75,420/- which includes Rs. 6,000/- Private Taxi fare beyond the declared place of destination, which was irregular. He also used Pvt. Taxi, the fare paid to Pvt. Taxi is not admissible.

Recovery of **Rs. 6,000/-** be made from **Shri Shalesh Kumar Srivastava, Sr. Supdt,** after due verification of facts under intimation to audit.



(7)

PARA No. 02 :Less Calculation of over payment of Rs. 12,116/- in r/o Shri Shalesh Kumar Srivastava, Sr. Supdt.

(Observation Memo No. 0 6 Dated : 30.07.2020)

In continuation of previous Audit Para (Para No. 01 wrong pay fixation for the audit period 2005-06 to 2017-18), as per Para No. 01 Wrong pay fixation in the audit period 2005-06 to 2017-18, "and after scrutiny of record it is found that Sh. S.K. Srivastava, Sr. Supdt. was granted IInd MACP w.e.f. 01-09-2008 in the grade pay of Rs. 4800/- Therefore he was promoted to the post of Senior Supdt. in the grade pay of Rs. 6,600/- w.e.f. 30-08-2012. On scrutiny of service book in r/o Sh. S. K. Srivastava, Sr. Supdt, it has been observed that he has been granted the benefit of notional increment at the time of pay fixation on promotion whereas no pay fixation shall accrue at the time of promotion only the difference of grade pay shall be given w.e.f. 30-08-2012 as he has already been granted benefit of the national increment on grant of MACP as per details below:-

Period	Pay fixed as per Service Book	Pay is to be fixed as per Audit
Pay as on 01-07-2012	20850+4800	20850+4800
Pay as on 30-08-2012(Promoted to the post of Sr. Supdt.)	21620+6600	20850+6600
Pay as on 01-07-2013	22470+6600	21680+6600
Pay as on 01-07-2014	23350+6600	22530+6600
Pay as on 01-07-2015	24250+6600	23410+6600
Pay as on 01-01-2016	80,900	78,500
Pay as on 01-07-2016	83,300	80,900
Pay as on 01-07-2017	85,800	83,300
Pay as on 01-07-2018	88,400	85,800

His pay may be re-fixed accordingly and an amount of Rs. 1,39,758/- may be recovered from him after due verification of records and deposited in Govt. Account under intimation to audit. Similar other cases may also be reviewed at HOO".

After scrutiny of PBR it is observed that the salary of the officer has been reduced w.e.f. Feb 2019, whereas the above said recovery was calculated by the Previous Audit party up to September, 2018. The salary of the officer should be reduced immediately after observation of previous audit party but salary has been paid to officer at the enhance rate upto Jan, 2019.

D A arrear for the period July 2018 to September, 2018 and Jan,2018 has also been paid on enhance basic pay Rs. 88,400/- whereas it should be paid on reduced basic Pay Rs. 85,800/- .

Hence, additional recovery of Rs. 12,116/- with previous audit recovery of Rs. 1,39,758/- to be recovered from Sh. S. K. Srivastava, Sr. Supdt, after due verification of facts, under intimation to Audit.



(6)

Para No. 03: **Contingency Bills.**
(Observation Memo No.09 Dated : 04-08-2020)

During scrutiny of contingency vouchers pertaining to the period 2018 to 2020, it has been noticed that the following bills were paid from the office of widow home whereas bills pertain to Short Stay Home, a separate institution in the same premises.

S.No.	C.B. No. and Date	Voucher No. & date	Name of Firm	Amount
01	CB-33 Dated 17-10-2018	06 Dated 09-08-2018	Aastha Enterprises, Nasirpur Dwarka	220/-
		09 Dated 10-08-2018		300/-
		10 Dated 10-08-2018		420/-
		11 Dated 11-08-2018		1,490/-
		12 Dated 10-08-2018		680/-
		13 Dated 10-08-2018		1,740/-
		15 Dated 10-08-2018		936/-
		19014 Dated 05-10-2018		3,760/-
			Total	9,546/-
02	CB-34 Dated 17-10-2018	181 dated 24-04-2018	Saanchi Enterprises, South Extension part 2 Delhi	7,920/-
		197 dated 05-06-2018		26,800/-
		08 dated 09-08-2018	Aastha Enterprises, Nasirpur Dwarka	14,550/-
			Total	49,270/-

HOO to ensure/check all vouchers/bills pertain to concerned department before payment of the agencies.



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TEST AUDIT NOTES

TAN No. 01 : Non compliance of provisions of Income Tax Act.

(Observation Memo No. 01

Dated : 28.07.2020)

On scrutiny of calculation sheet of income tax, Form 16 along-with PBR, following shortcomings have been observed:

Non deduction of Income Tax on average basis: As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year. i.e The income tax was deducted Rs. 8,000/-per month from the salary of Sh. Shalesh Kumar Srivastav, Sr. Superintendent upto the month of Number,2018 but Rs.54,050/- has been deducted in last 03 months.

HOO is advised to deduct the Income Tax on average basis.



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TAN No. 02: Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Observation Memo No. 02 Dated: 29-07-2020)

During test-check of PBR, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and shown to audit.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. Some of the instances are given: Pg 74(2018-19),Pg75(2018-19),Pg81(2019-20),etc.
8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in many of the PBRs ie. 2009-10, 2010-11. Entries were not found checked and initialled by the competent authority for its correctness.

HOO is advised to ensure that necessary correction be made in Pay Bill Register under intimation to audit.

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TAN No. 03 : Huge savings under Budget
(Observation Memo No. 07 Dated : 04.08.2020)

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Scrutiny of record of Widow Home, W&CD Department revealed that during the audit period from 2019-2020, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head	Total Budget Alloted	Actual Exp.	Balance	%
2019-20 (Non Plan)					
1.	2235021039100 01 Salary	4000000	2843872	1156128	29%
2.	2235021039100 13 O.E.	150000	25313	124687	83%
3.	2235021039100 21 M&S	250000	38792	211208	84%
4.	2235021039100 06 MT	300000	78871	221129	74%

Reasons for huge savings under abovementioned heads of accounts may please be elucidated to audit.

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TAN No. 04: Unauthorized re-imburement of Medical Bill.

(Observation Memo No.08 Dated : 04-08-2020)

After introduction of GST on pharmaceuticals and medical supplies in India are taxed at four separate rates of Nil, 5%, 12% and 18%. The nil GST on medicines is currently only applicable to human blood and its derivatives as well as all types of contraceptives. The highest GST rate on medicines i.e. 18% is applicable only to products containing nicotine polacrilex such as nicotine gum. The lowest GST rate of 5% (apart from the nil GST rate) is applicable to pharmaceutical products designated as "life-saving drugs" including oral rehydration salts, vaccines, as well as medicines such as those used to treat diabetes, tuberculosis, HIV-AIDS, malaria, etc. As of yet, no pharmaceutical products are featured in the highest 28% GST rate.

On scrutiny of medical reimbursement bills for the year 2018-2020 of the Widow Home Nirmal Chhaya Complex Delhi following shortcomings has been observed:

As per medical card and office record the age of Smt. Saraswati is 52 or 53 years old but she submitted the prescription slips of Mata Chanan Devi Hospital. As mentioned in the prescription slip 41 years that is the big difference in age hence prescriptions slips may be some other person.

Smt. Saraswati, Cook always ways submits the hand written medicine bills issued by **M/S Pal Medicos WZ-26/1-A(Gali No. 10), Virender Nagar Delhi 11058** wide which no GST included/ mentioned. Whereas, as per GST Rules GST must be included or mentioned in cash memo/bilis. The details of medical bills has been reimbursed in the audit period is as under:-

Sh. No.	Bill No. and date of cash memo of medicine	Amount cash of memo of medicine	Bill No. date	Total Amount of Bill.
01.	2299 Dated 12-04-2019	5,569/-	MB-14 Dated 13-06-2019	11,685/-
	2432 Dated 18-05-2019	5,242/-		
02	2659 Dated 19-07-2019	5,467/-	MB-25 Dated 07-09-2019	33,196/-
	2565 Dated 22-06-2019	5,559/-		
03.	2909 Dated 25-09-2019	6,786/-	MB-45 Dated 13-12-2019	29,139/-
	2779 Dated 21-08-2019	6,588/-		

1. Under section 30 of Indian Stamp Acts 1899, the recipient of above Rs.5000, shall mandatorily acknowledge the payment with a receipt affixing one Rupee revenue stamp on it as a proof of payment. After scrutiny of the medical bills of Smt. Saraswati most of the cash memos of medicine had been submitted by official are more than 5000/- but revenue stamp not fixed in cash memos.

HOO is advised to ensure/check all above discripancies before passing/payment of medical bills



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TAN No. 05: Shortcomings in Attendance Registers of children
(Observation Memo 10 Dated: 05/08/2020)

On scrutiny of **Attendance Registers** of inmates of widow Home for the years from 2018-20, following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first of the any of the register.
2. **Signature of W.O.:** Attendance register of Children should be signed by concerned in-charged regularly. But after scrutiny of Attendance Register it is found that concerned in-charge/Welfare Officer has not signed the attendance register.
3. **Cutting and Over-writings-** There were number of cutting, overwriting in attendance register, but these cuttings and over-writings have not been attested by the HOO. Only three residents are in the home in the month of November, 2018 but present mentioned by WO up to 28th November, 2018. Two days attendance not mentioned (29th and 30th November, 2018) in the register whereas, as per record they are continuously present in the home.
4. **Highly dereliction of duty :** It is mentioned in the Attendance Register Smt. Kalawati, inmates was transferred to court on 24-11-2018 but the In-charge Officer/official continuously mention present of Smt. Kalawati, inmates upto 28-11-2018 then made cutting in the register and mentioned "sent through police court together female police on 24-11-2018". If she went away on 24-11-2018 how W.O. mentioned present in attendance register upto 28-11-2018. It shows highly dereliction of duty. Whereas, Smt. Kalawati residents present in the home upto 22-12-2018. inmates

HOO is advised to supervise the attendance of inmates regularly and made necessary correction in attendance register under intimation to audit.

