

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

Sub: -Audit report of Children Home for After Care Home boys, Gandhi Ashram Narela, Now at Alipur Delhi.110036. for the year 2015-16 to 2019-2020

INTRODUCTION:

The I.A.R. on the accounts of Children Home for Boys-1, Alipur Delhi.110036 for the year 2016-17 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO.(Sh. Ram Poojan, AAO has transfer on ~~derivate~~ *divert* capacity in DC(North) from 15.05.2020 to till date). The audit was conducted during 07 working days w.e.f. 10.06.2020 to 18.06.2020. This was the general audit

AIMS AND OBJECTIVES :-

Phulwari Children Home for Boys-1, Alipur Delhi.110036 is running under J.J.Act.(Care & Protection) 2000 to provide care & protection of the neglected and abused children whose parents are unfit or incapable to exercise proper care & control over the juvenile /child, who are likely to be abused or explicated for innocent or illegal purposes are included in the definition of neglected juvenile/child.

The Aims and objective of this home are restore the child their families to provide care & protection. , free Loding & boarding, Education, Medical facilities ,recreation and vocational training facilities etc. This home is also providing friendly & Homely environment to the children in the age group of 12 years to 18 years. The institution was set up in the year 1978 with sanction strength of 300 children.

HOS /DDO/ Cashier

The following officers/officials have served as HOS/DDO/Cashier

LIST OF HOS

S.NO.	NAME(Sh./Smt.) & Designation	TIME DURATION
1	Sh. Yogesh Chandra Mishra, Suptd.	01.04.2015 to 21.04.2018
2	Sh. Subhash Chand Gautam ,Suptd.	21.04.2018 to 07.03.2019
3	Sh. Praveen Kumar ,Suptd.	07.03.2019 31.03.2020

LIST OF DDO

S.NO.	NAME(Sh./Smt.) & Designations	TIME DURATION
1	Sh. Yogesh Chandra Mishra ,Suptd.	01.04.2015 to 21.04.2018
2	Sh. Subhash Chand Gautam ,Suptd.	21.04.2018 to 07.03.2019
3	Sh. Praveen Kumar, Suptd.	07.03.2019 31.03.2020

List of cashier

S.NO.	Name of Cashier.	Period
1	Sh. Sushil Kumar, UDC	01.04.2015 to 31.03.2020

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Budget allocation and Expenditure for the year 2015-16 to 2019-20

NON -PLAN			
Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2016-17	15905000	15296667	608333
2017-18	38400000	30422693	7977307
2018-19	38105000	31737607	6367393
2019-2020	38620000	35650685	2969315
PLAN			
2016-17	31309000	22864583	8444417

Statutory Audit:- Statutory audit of After Care Home boys, Gandhi Ashram Narela, Now at Alipur Delhi. 110036 .has not Conducted till date. .

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	0	0	0
2.	Group B	05	03	02
3.	Group C	09	03	06
	TOTAL	14	06	08

Maintenance of Records:-

The maintenance of records of Children Home for After Care Home boys, Gandhi Ashram Narela, Now at Alipur Delhi. 110036 for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

As per Old Audit Report there was 11 Paras were outstanding along with recovery of Rs.15652. The HOO of home has shown compliance of 06 Paras , in which 05 Pars fully and 01 para partially have settled along with recovery amounting to Rs.2794. Remaining 07 Paras along with recovery amounting to Rs. 12858/- has been taken in the current audit report.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	1997-2007	07	01	06(No. of para 5,06,08,11 to 13)



Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered	Balance Recovery
1	1997-2015	15652	2794	12858
Total		15652	2794	12858

Current Audit Report: -

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs.19413 /- were issued. The HOO of home has shown compliance of 08 audit memos. In which 05 audit memos fully +01 Memo Partially settled, as such spot recovery amounting to Rs.17658/- was made. Remaining 06 Audit memos converted into 03 Paras and 03TANs taken in the current Audit Report with recovery of Rs 1755/-.

Details of Current Recovery (Audit Period 2015-16 – 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
nil/01	3450	3450	Nil
nil/02	6908	6908	Nil
nil/04	7705	5950	1755
nil/09	1350	1350	Nil
G.Total	19413	17658	1755

The internal audit report has been prepared on the basis of information furnished and made available by After Care Home boys, Gandhi Ashram Narela, Now at Alipur Delhi.110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(SATISH)
(IAO Audit Party No. XVI)

PARA No - I

Page No 1

Amul, Mar 13

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d/c 15-10-97

21/C

Functions of After Case Home Boys

The requirement and justification for the existence of After Case Home Boys have already been discussed by the previous Audit Report both from Internal Audit and A.G.C.R. point of view. But the observations still stand unheeded without any follow up Action.

Now coming to the Audit of the records which are not being maintained properly the following observations have been noted.

DIARY - ITEMS

As per para 6.52 of Memorandum of the Subject the Director the After Case Home has to be provided with the Diary with the prescribed form. But during the scrutiny of Accounts it is observed that the presence of the same is not being shown by marking 'P' on the register instead of having the signature of the inmates who are enjoying the facilities under the scheme. The whereabouts of the inmates are not known as to how they are being accommodated by the House and what is the result is of their future development etc. A check of the attendance register it is observed that number of inmates were marked absent for a long period i.e. six months, but the follow up is being made. It is also observed that the inmates who are struck off their names have not been taken

Contingency Bill Register

It was noticed that Contingency bills/figures were not maintained in a separate ledger but were being kept in a different ledger. This is a serious lapse on the part of the Deptt. Registrar to be explained to the next Audit and the requirement/justification for the scheme of After Case Home Boys to be reviewed in view of percentage of out-come of the scheme and the cost of being incurred on the scheme.

PARA NO 2

PARA NO 2

Passport

20/11

DGHS

It was found from the record that 1st journey towards DGHS at the present date was not being covered by any of the existing options. It was decided to make a provision for the payment of contribution towards the cost of the journey to audit if anyone had provided the option, accordingly, it was decided as a member of DGHS and recovery of Rs 2925/- is to be made after duly verification from the records. The per detail given below

Sr No	Name	Rate	months	Amount
1	Sh Baskar Singh	10	12	1200/-
2	x Krishna Narayn	15	7+12+7 = 26	3900/-
3)	Sh S K Tooré	10	7+12+7 = 26	2600/-
4)	o Kishan Swamy	10	1+12+12 = 25	2500/-
5)	o Roshan K	10	1+12+12 = 25	2500/-
6)	o Rameshwar Mehta	10	7+12+7 = 26	2600/-
7)	o Balbir Singh	10	7+12+7 = 26	2600/-
8)	o Rati Ram	10	7+12+7 = 26	2600/-
9)	o Dhiv Singh	10	7+12+7 = 26	2600/-
10)	Shri Ram Singh	10	12+7 = 19	1900/-
11)	Shri Ram Singh	10	12+7 = 19	1900/-
12)	Shri Ram Singh	15	12+7 = 19	2550/-

outstanding

Income Tax

பொதுமக்கள்

24/11/95
Memo No 06
Dated 20/10/95
19/11

During the scrutiny of Income Tax calculation for
the month of August it is observed that, no total of
gross and paid to the official during the assessment year
has been made also the permissible deduction to be
computed for rebate in Income Tax has been totalled in
P.B.R. However the following discrepancy has been noticed
during the check of calculation of I.Tax.

③ Sir Bashir Singh -
W.D.D.

deduction for subject in
J. Tax. - FPA - 24000
CGT - 360
MSE - 30,000
AE - 352L

57892 27. 11570

Gross Income 165142
Tpt. All. (-) 100

less 5/10
Tampobezincan
165042
20000
145042

2.794 2000- upto 68,00

1700-2000

7-2-72 115 26

70 4040

2. Tap to ke
Kendak - 25% = (

1948-49

① Lin Ransom King
100 H

22-11-2007

C-3021-420

2423/- © 2017 484/

Gross Income — 10 34 21
Tpt. Acc. — 12 00

kein Spid. 102221
2000
4841 82221

Inc. in up to 60,000 - 1000

207 on 2222) 6.50

Robert in Tax (-) 5444
484

S. Ta. to be deducted 49607.

③ ④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

Pass No 4

Case No-3

Date 08/11/19
Memo No 08/18/19

OTA/217/97-98

Sh. Kishu Swamy (Peon) was paid Rs 2713/- as a OTA. On scrutiny of bill it was noticed that withdrawal of Rs 2713/- was not covered with sanction of the competent authority specifying the purpose for which it was sanctioned. Moreover no entry was found in the P.B.R.

As per rule Peon is not entitled for OTA. Purpose of withdrawal of Rs 2713/- is to facilitate to the audit of various works information to the audit.

Similar case of OTA is also to be reviewed.
M. K. Kulkarni

Pass No 3-
11/11/10

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GPF

Date of 20/10/98

Memorandum

During the course of audit it was noticed that GPF ledger of class IV employees was not being maintained by the office to watch amount standing credit at the credit of class IV employees as well as recovery of GPF from sanctioned leave. Moreover GPF also not being maintained by the office.

Lapse of a very serious nature on the part of office. It is suggested to issue necessary instructions to the concerned employee to start maintaining GPF record of all class IV employees under intimation to the next audit.

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Property Register

Memoranda

Dated 21/6

During the scrutiny of Property register it is observed that the nonconsumable items are being entered in the Consumables register whereas the Properties having prescribed lifespan required to be recorded in terms of PFR-124 by issuing the Certificate on PFR-17. But the office had never got recorded the item and not shown in the stock register as in stock, rather the stock items were issued shown only in the stock register.

Similarly the clothing item & other non consumable items issued to inmates should have been received back from the inmates on their leaving the home. But no such items have never been received back.

Text Books and other reading material

No register/record is being maintained for Text Books or other reading material issued to inmates. Hence the purchase and issue of these items could not be verified, Moreover these books/items should have been taken back from inmates after the completion of academic year and should be recorded in stock register for further use. But no accession register is being maintained by the Deptt.

Medical Expenses

On scrutiny of record it is observed that a considerable amount was incurred on the purchase of medicines for the treatment of inmates from Govt Hospital and Pvt. Hospital also but no record is being maintained by the office either individually i.e. Case file of the inmate or Collectively in the register on the Receipt. The Expenses for the treatment from Pvt. Hospital required the sanction / approval of H.O.D.

Expts On office Contingencies

REPORT-5

Memorandum

During the course of scrutiny of Bills for office contingencies and stock requisitions, for consumable and Consumable Items, it is observed that besides the Fooding, Lodging and clothing to be provided to inmates in the Home the items such as Saving Cream, Razer stick, Bala after shave lotion, Bamboo for mosquito netts though mosquito netts were not provided to inmates are also being provided to the inmates though there is no specific provision of these items in the Manual on this subject.

These items are being purchased frequently instead of one time purchase by anticipating the required for the whole year and after observing the code formalities under the sanction of the Competent authority, few examples are given below which required to be regularised from the Competent Authority.

S.No.	Bills No.	Amount	Name of Items
1	CB/150 dt 6/3/99	R. 13167/-	T.V.
2	CB/152 dt 16/4/99	R. 10895/-	Diapers Stoma
3	CB/27 dt 27/3/99	R. 14416/-	furniture Items
4	CB/156 dt 19/3/99	R. 3700/-	Fire Extinguisher
5	CB/148 dt 4/3/99	R. 16396/-	Shoes @ 477/- less PAIR
6	CB/192 dt 31/3/99	R. 4554/-	Vegetables
7	CB/155 dt 21/3/99	R. 6774/-	Diapers Stoma Such As
			V. No 200 Saving 309 Action 310
			V. No 314 313 RAZOR 312 311

Discrepancies
No code formalities
No approval of H.O.D.
Irregular purchase no code formalities.
No code formalities no approval of H.O.D.
do
No code formalities higher Rate without approval of H.O.D.
no Rite contract no code formalities no approval of H.O.D.
no dict code formalities
Irregular purchase
do

Last Time Labour: The following Expts were incurred on the engagement of Last Time Labour but the Orders/approval of the Competent Authority not found in Record and the manner/procedure for engaging the Labour also not directed to be Audit.

1	PB 106/92-93	R. 1576/-
2	CB 129 dt 1/4/99	R. 1576/-
3	CB 184 dt 24/3/99	R. 2369/-
4	CB 106 dt 1/4/99	R. 1576/-
5	CB 100 dt 21/4/99	R. 2369/-

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As per office record there is no such vehicle available on the disposal of the office but the following Expend was incurred on the repair/maintenance of vehicle no. not given on the bill without obtaining the coded formalities and approval of the Tech officer. The Expend is irregular and not justified for which reason to be explained to Audit.

1	CB/188 dt 28/3/99	Rs 2350/-	Purchase of Battery
2	CB/187 dt 28/3/99	Rs 900/-	Repair of the vehicle
3	CB/153 dt 17/3/99	Rs 4765/-	—do—
4	CB/98 dt 23/11/98	Rs 3331/-	—do—
5	CB/154 dt 17/3/99	Rs 7640/-	Purchase of fuel
6	CB/175 dt 27/3/99	Rs 2563/-	—do—

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~~PARINIS~~ ~~DIRECTORATE OF AUDIT~~
BELA Road
Pasty No 111

(5) 14/11
(29)
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Non maintenance of record

Following record was not
shown to the audit

- 1) LTE register
- 2) OTA register
- 3) Medical re-imbursement register
- 4) Register of undischarged cases
- 5) Contingency register
- 6) Livery register

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PART II

CURRENT AUDIT REPORT

PARA 1 : Recovery in respect of employees.

1. Short recovery of DGEHS amounting to Rs 3345/-. (Ref. Audit Memo No. 1 dated: 01/06/2015)

1) The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. P.25(iii)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officer under the intimation to audit.

Name & Designation	Grade Pay (Rs.)	Month/period of short recovery	DGEHS Deducted per month	Rate of DGEHS Subscription to be deducted	Difference to be recovered
Sh. Prem Singh, UDC	2400/-	08/2010 TO 01/2011 (06 months)	Rs. 50/-	Rs. 175/-	Rs. 450/- (75/-x6)
Sh. Sumer Singh, Peon	1800/-	08/2010 TO 01/2011 (06 months)	Rs. 50/-	Rs. 125/-	Rs. 450/- (75/-x6)
Sh. Ravinder Kumar, Cook	1800/-	08/2010 TO 01/2011 (06 months)	Rs. 30/-	Rs. 125/-	Rs. 570/- (95/-x6)
Sh. Vijender, Caretaker	1800/-	08/2010 TO 12/2010 (04 months)	Rs. 30/-	Rs. 125/-	Rs. 475/- (95/-x5)

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Smt. Ranjana Devi, Supdt.	4600/-	08/2010 TO 11/2010 (04 months)	Rs.75/-	Rs. 325/-	Rs. 1000/- (250/- x4)
Sh. Yogesh Chander Mishra, Supdt.	4800/-	10/2014 to 01/2015 (04 months)	Rs. 225/-	Rs. 325/-	Rs. 400/- (100x4)
		TOTAL			Rs.3345/-

Other similar cases if any, may also be reviewed at your own level. Hence, the above said amount of Rs. 3345/- may be recovered from the concerned officials and intimated to the audit after due verification.

2. Short recovery of monthly subscription and insurance cover under CGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C' (Ref. Audit Memo No.2 dated: 01/06/2015)

The rate of CGEGIS has been revised w.e.f. 01.01.2011, Vide letter No. 7(1)/EV/2008 issued by Govt. of India, M/o Finance, Deptt. Of expenditure dated 10.09.2010. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards CGEGIS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officials under the intimation to audit.

S.No.	Name & Designation	Month/period of short recovery	CGEGIS Deducted per month	Rate of CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Sumer Singh, Peon	01/01/2011 To 30/11/2011 (11 months)	Rs. 15/-	Rs. 30/-	165/- (11*15)
2.	Sh. Ravinder Kumar, cook	01/01/2011 To 31/01/13 (25 months)	Rs. 15/-	Rs. 30/-	375/- (25*15)
3.	Sh. Vijender Kumar, caretaker	01/03/2011 To 31/03/13 (25 months)	Rs. 15/-	Rs. 30/-	375/- (25*15)
		TOTAL			915/-

Hence, the above said amount of Rs. 915/- may be recovered from the concerned officials and intimated to the audit after due verification.

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(Ref. Audit Memo No. 10 dated: 04/06/2015)

PARA 2

Sub: Less recovery of Income Tax amounting to Rs.5973/-during the audit period.
FY 2012-13

1. During the scrutiny of PBR for the audit period, it has been observed the DDO has not calculated and deducted the income tax in respect of Sh. Vijender Kumar, caretaker as per provision of income tax act, the detail of which is given below:

Description	Income tax to be recovered as per audit (in Rs.)
Gross Taxable Income	325407
Less transport allowance	9600
Less Rebate u/s 80 C	87180
Less rebate u/s 80D	1500
Taxable Income	227127
Income tax	2713
Cess	81
Total tax	2794
Tax deducted at source	nil
Balance to be recovered	2794

Hence an amount of Rs. 2794/- may be recovered from the above said officials and deposited into govt. account under intimation to the audit.

2. As per form-16 issued by the DDO, income tax for the year 2012-13 in respect of Smt. Seema Malik, Welfare Officer was amounting to Rs. 7521/- including education cess and Tax Deducted at Source was Rs. 4624/- and balance payable was Rs. 2997/-. The same was not deducted from the salary of the concerned official.

Hence an amount of Rs. 2997/- may be recovered from the above said officials and deposited into govt. account under intimation to the audit.

FY 2014-15

During the scrutiny of PBR and Form-16 for the audit period, it has been observed that gross salary in respect of Sh. Yogesh chander Mishra as shown in Form- 16 is 640801/- whereas as per PBR , gross salary amounts to Rs. 642565/-, the detail of income tax calculation is given below:

Description	Income Tax calculated by the Deptt.	Income tax to be calculated and recovered as per audit (in Rs.)
Gross Taxable Income	640801	642565
Less transport allowance	9600	9600
Less Rebate u/s 80 C	150000	150000
Less rebate u/s 80D	3200	3200

Taxable Income	478000	479765
Income tax	22800	22977
Rebate u/s 87A	2000	2000
Tax due	20800	20977
Cess	624	629
Total tax	21424	21606
Tax deducted at source	21424	21424
Balance to be recovered		182

Hence an amount of Rs. 182/- may be recovered from the above said officials and deposited into govt. account under intimation to the audit.

Done

PARA 3**Sub: Surrender of savings.**

During the scrutiny of the information submitted regarding budget allotted and expenditure incurred during the year 2007-08 to 2014-15, it has been noticed that there are lapse of funds at the end of financial year as detailed below:

Budget Allocation , Expenditure and saving for the year 2007-08 to 2014-15**Non-Plan (Rs.)**

Year	Budget Allotted (In thousand)	Expenditure (In thousand)	Savings (In thousand)	%age of saving
2007-08	3677	1838	1839	50%
2008-09	2833	1576	1257	45.37 %
2009-10	4165	2046	2119	50.88 %
2010-11	3327	2898	429	12.89 %
2011-12	3770	3712	58	1.54 %
2012-13	4576	3672	904	19.76 %
2013-14	5250	3691	1559	29.7 %
2014-15	5182	3341	1841	35.53 %

Plan (Rs.)

Year	Budget Allotted (In thousand)	Expenditure (In thousand)	Savings (In thousand)	%age of saving
2007-08	660	448	212	32.12 %
2008-09	314	258	56	17.83 %
2009-10	1650	597	1053	63.82 %
2010-11	1350	830	520	38.52 %
2011-12	867	812	55	6.34 %
2012-13	1755	1002	753	42.91 %
2013-14	1900	594	1306	68.74 %
2014-15	1950	816	1134	58.15 %

The above data reveals that there are savings beyond the permissible limits under plan/Non-plan Schemes. According to the General Financial Rules, 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 accesses. Hence, reason for such a huge %age of savings in Plan and Non-plan may be intimated to the audit.

S. Kumar

PARA 4

2020/07

Revised
(Ref. Audit Memo No.1 dated: 01/06/2015)

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Sub:- Non-production of record.

1. Income tax record for the period 2007-08 to 2011-12.
2. Reconciliation statements from PAO.
3. LTC/children education allowance/medical / contingency register.
4. Broad sheet of class-iv employees for the period 2007-08 to 2008-09.
5. Dead stock register for the audit period.

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AUDIT PARTY NO. XIV

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PART-II
CURRENT REPORT
2015-16 to 2019-2020

Para No.1:-Discrepancies in Purchase of banned items. (Memo No.07 dated 15.06.2020)

As per Delegation and Financial Powers dated 07.08.2019, issued by Finance Department Govt of NCT of Delhi at S.No.4 Furniture and Fixture has purchased after obtaining relaxation of economy ban from Finance Department.

During the test check of vouchers and bills in r/o Superintendent, After Care Home for Boys, Alipur, Delhi-36 for the year of 2015-16 to 2019-2020, it has been observed that this office has purchased ban item i.e. Almirahs, without obtaining relaxation of economy ban from Finance Department and has not followed the codal formalities as mentioned in GFR. Details of bills are as under:-

S.No.	Bill No. & date	Name of firm	Amount
1	CB-114 dated 19.09.2019	Renu Enterprises	28000
2	CB-113 dated 19.09.2019	D.K. Traders	42000

The above expenditure may be regularized from The Finance Department, Govt of NCT of Delhi, under intimation to audit. Other similar cases may also review at own level.



**DIRECTORATE OF AUDIT
GOVT OF NCT OF DELHI**

Para No.02: - Recovery of License Fee amounting to Rs. 1755/-

As per order No.F.4(1)/Misc/Pwd/Allot/2004/10039-51 dated 16.07.2018 issued by AHC(PWD), Deptt & Housing, Govt of Delhi, License fee & Water charges have been revised 01.07.2015 & 01.07.2017

During test check of the Pay Bill Register for the period 2017-2020, It has been observed that the office was not deducted License Fee of their employees as per revised rates. Resulting short deduction of License Fee calculation as under:-

S. No	Name of Officers/officials	Name of colony	Period	Licence fee due w.e.f. 01.07.2015 & 01.7.20 17Rs.per month	Licence fee deducted by department w.e.f 01.07.20 17	Short Amount due
1	Sh. Y.C. Mishra, Supdt.	Q.No.81, Sec.11, Rohini	04/15 to 06/17	370+35	340	27X65 =1755
Total						1755

Necessary recovery amounting to Rs. 1755/- may be recovered from the official concerned after due verification of records under intimation to audit. Other similar cases may also be reviewed at own level.



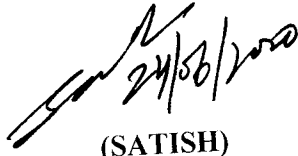
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Para No.02:- Non production of Records(Memo No. 11 dated 18.06.2020)

During the audit period the following records have not been provided by school to audit.

- 1 .Property Records
2. Income Tax records for the year 2016-27 to 2019-20
2. Outsource records
- 3 Stationery records
- 4.Tution Fee/Medical Reimbursement Records
5. Telephone & Electricity Records
6. Jamatalashi Records.

The above records shown to next audit.


(SATISH)
IAO, Party No.XVI

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Tan No.1:-Discrepancies in Govt.Cash Book.(Memo No.6 dated 12.06.2020)

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

"Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.(Rupees.....)Which tallies with the closing balance as worked out in the cash book".

2. Number of Cutting without attested seen in Cash Book;
3. Each entry in Cash Book should be signed by D.D.O. but Cash Book found without signed of D.D.O.

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.




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TAN No.2: Discrepancies in maintained of Consumable Register
(Memo No.8 dated 15.06.2020)

During the test check of stock register (Consumable/Non-Consumable) for the year 2015-16 to 2019-2020 maintained by the O/o the After Care Home for Boys, W&CD Deptt. (Gandhi Ashram, Narela), Alipur, Delhi. 110036, the following shortcomings have been observed:-

1. Name of the Department /Institute and Financial year is not recorded at the front side of the register.
2. Page counting certificate has not been recorded on the first page of the register.
3. Mandatory signature of the officer issuing the article as well as the officer receiving the articles are not observed in few items, which is irregular without proper signature of receipts/store officer the record cannot be considered as authenticated (Consumable Register)
4. The Office has purchased 05 No. Heater and paid to vender vide bill No.CB-157 dated 20.11.2019, but this items has not entered in the Non Consumable register.
5. Stocks Register as per GFR 2017 for fixed assets/Non-Consumable should be maintained in Form GFR-22.

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit



TAN No.3 - Non verification of Service from concerned PAO.

(Memo No.10 dt. 18.06.2020)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Surender Kumar, House Keeper	27.02.1991	>18 Years
2.	Bihari Singh. Chowkidar	205.02.1996	>18 Years
3	Bhupinder Singh, Chowkidar	21.06.1989	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year** SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(3) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2020 has not been entered in the Leave Accounts.

(4) LACKING OF MANDATORY FORMS

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In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

5) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

6) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.


(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XVI