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

**Sub:-** Internal Audit report on accounts of AFTER CARE HOME FOR WOMEN, NIRMAL CHHAYA COMPLEX, HARI NAGAR, JAIL ROAD NEW DELHI for the period 01.04.2019 to 31.03.2023

The audit of accounts of After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the period 01.04.2019 to 31.03.2023 were test audited by Audit Party No. 17 comprising of Shri Chander Mohan, I.A.O./ A.O and Smt. Mithilesh Pandey, AAO during the period 25.04.2023 to 04.05.2023 (08 working days )

**AIMS AND OBJECTIVES -**

*After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi is run under Department of Women and Child Development . The main aim and objective of this institution is making provision of support to persons, who have completed the age of 18 years but have not completed the age of twenty one years, and have left any institutional care to join the mainstream of the society.*

**HOO/DDO**

Sr. No.	Name of the HOO/ DDO	Designation	Period
1.	Mrs. Chesta,	Superintendent HOO/DDO	03.08.2018 to 10.3.2021
2.	Ms. Ali Sayed,	Superintendent HOO/DDO	11.3.2021 to 17.8.2021
3	Ms Namrata Biruly	Superintendent HOO/DDO	18.8.2021 to till date

**Cashier**

Sr. No.	Name of the Cashier	Designation	Period	
1.	Sh. Chetan	Sr. Asstt.	03.03.2017	18.09.2020
2.	Sh. Virender	Sr. Asstt.	19.09.2020	08.08.2021
3	Sh. Ajit	Jr. Asstt.	09.08.2021	20.8.2022
4	Sh. Kishan	Jr. Asstt.	21.08.2022	05.09.2022
	Sh. Nitesh	Jr. Asstt.	06.9.2022	Till date

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**BUDGET ALLOCATION AND EXPENDITURE FOR THE PERIOD 2019-20 to 2022-23**

**(Fig. in Rupees)**

YEAR	BUDGET ALLOTTED	Expenditure made
2019-20	6960000	6222049
2020-21	8400000	7563254
2021-22	8900000	7947250
2022-23	8900000	5572717

PAO reconciled statement of Reconciliation for Financial year 2019-20, 2020-21 has not been provided by the unit.

**Statutory Audit:-**

Statutory audit of After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi has not been conducted by AG (Audit) Delhi.

**Vacancy Position**

Sl. No.	Name of Post		Sanctioned Strength	Filled	Vacant
1.	Superintendent	B	1	1	0
2.	Welfare Officer		1	1	0
3.	UDC	C	1	0	1
4.	LDC		1	1	0
5.	Art & Craft Music Teacher		1	0	1
6.	Care Taker		3	1	2
7.	BABT		1	1	0
	<b>Total=</b>		<b>9</b>	<b>5</b>	<b>4</b>

**Maintanance of Records:-**

The maintenance of records of After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the period 01.04.2019 to 31.03.2023 was found satisfactory subject of observations made in current audit report and in test audit note.

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### Old Audit Report

There were 51 outstanding audit paras having recovery to the tune of Rs.28579/-.  
No reply submitted by the Department for settlement of old outstanding audit paras.

(A)

S.No	Year	Total Paras	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1976-77	05	-	-	1,2,3,4 & 5
2	1977-78	13	-	-	6,7,8,9,10,11,12,13,14,15,16,17,18
3	1978-1979	08	-	-	19 to 26
4	1979-82	07	-	-	27,29 to 31,34,35,36
5	1982-84	05	-	-	37,39,40,41,42
6	1989-92	01	-	-	44
7	1996-97	01	-	-	45
8	1997-01	03	-	-	46 to 48
9	2001-06	03	-	-	51,52,54
10	2009-17	05	-	-	01,02,04,05,06
11	2017-19	0	-	-	-
	<b>Total</b>	<b>51</b>	<b>-</b>	<b>-</b>	

(B) Details of Old Recovery- : Rs.28579/-

Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (in Rs.)	
		Para No.	Amount	Para no.	Amount
2009-2017	28579/-	-	-	-	28579/-

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**CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2019 - 03/2023**

During the course of current audit, 16 observation memos and 07 record memos involving recovery of Rs. 20441/- were issued, Since the unit has not given any satisfactory reply, therefore 16 observation memos and 07 record memos highlighting various irregularities/short recoveries to the tune of Rs.20441/- were converted into 08 paras and 09 TANs.

**Details of Current Recovery (Audit period 01.04.2018 to 31.03.2020)**


<b>Memo No.</b>	<b>Total Recoveries (in Rs.)</b>	<b>Amount Recovered</b>	<b>Balance (in Rs.)</b>
03	780	0	780
11	19661	0	19661
<b>TOTAL</b>	<b>20441</b>	<b>0</b>	<b>20441</b>

The internal audit report has been prepared on the basis of information furnished and made available by After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi for the period 01.04.2019 to 31.03.2023 The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

All the audit memos and draft audit report pertaining to the internal audit of accounts for the years 2019-20 to 2022-23 has been discussed with the HOO, After Care Home For Women, Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi Subject to the remarks in the Inspection Report, the general condition of accounts was found to be satisfactory subject to the irregularities pointed out in the current and previous outstanding audit paras.

The audit was done purely on test check basis. The shortcomings pointed out are only illustrative and not exhaustive, it is only indicating to the auditee unit to investigate further in detail and take corrective steps in respect of all its related aspects.

HC

  
**(CHANDER MOHAN)**  
**Inspecting Audit Officer**  
**Audit Party No. 17**

876

**Part I**

**Old Audit Report**

Part I

157 (3) 6/12

THE PROVISIONS OF THE AMENDMENT OF  
ARTICLE 323A OF THE CONSTITUTION OF  
INDIA, 1971, FOR THE YEARS

1972-73 to 1981-82

Old Report (1976-77 to 2000-01)

~~Part - 1~~  
Part - I

Following pages of Inspection Reports are still outstanding as no compliance of the same was shown. Outstanding objections may be specified.

1976-77

P-1  
P-2  
P-3  
P-4  
P-5

~~Para - 1~~

Infructuous expenditure on Electric consumption.

~~Para - 2~~

Irregular expenditure on Building Repair.

~~Para - 3~~

Non-recovery of 25% salary from earning inmates.

~~Para - 4~~

Short recovery of Electric and water charges.

~~Para - 5~~

Defective accounts of production.

1977-78

P-6  
P-7  
P-8  
P-9  
P-10  
P-11  
P-12

~~Para - 1~~

Wages, Cash Book.

~~Para - 2~~

Excess payment of S.S.A.

~~Para - 3~~

Fidelity Bond.

~~Para - 4~~

Pay fixation of Sri H.S. Mali, Craft teacher.

~~Para - 5~~

Income-tax

~~Para - 6~~

Non-recovery of 25% salary from earning inmates.

~~Para - 7~~

Electricity charges.

Contd.....2

It was also noted that all individual

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P-13 Para - 8  
P-14 Para - 9  
P-15 Para - 10  
P-16 Para - 11  
P-17 Para - 12  
P-18 Para - 13

Telephone Bill.  
Clothing/Underwear.  
-condemnation of unservicable  
stores.  
Finished Goods.  
Corruption Books and Leave Accounts  
Dietary.

1978-79

P-19 Para - 1  
P-20 Para - 2  
P-21 Para - 3  
P-22 Para - 4

Contingent Bill.  
Cash Book.  
Stock Register of T.R.-5 (cash  
(Receipt Book)  
xx Defective maintenance of  
recovery register for maintenance  
charges from intimates.  
Irregular payment to Mrs. M. Saxena,  
Supt.

1978-79  
Saxena

P-23 Para - 5  
P-24 Para No. }  
P-25 not given }  
P-26 report }

Corruption Books.  
O.P.V. of class IV.  
Dry Bill Register.

P-27 Para 27

Para - II (Cement report for 1979-80 - 1981-82)  
PARA - 17 3 of 77-82)

NON-RECOVERY OF WATER AND ELECTRICITY CHARGES FOR WPT PRE-APPROPRIATION

The present Supt., of After Care Home  
for Women C-51 Maharani Bagh, New Delhi,

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Mrs. M. Saxena has been allotted rent free accommodation (a portion of house No. J-51, Maharani Bagh, New Delhi). During the course of audit, it was seen from remittance made into State Bank of India that a sum of Rs. 132/- was remitted on 10.2.82 vide challan, as yearly charges of water and electricity consumption in respect of Supdt. rent free accommodation for the period 1.1.81 to 31.12.81 at the rate of Rs. 4/- <sup>per</sup> m. for water and Rs. 7/- <sup>per</sup> m. for the electricity charges.

It was seen in this connection that the Directorate of Social Welfare, Delhi Administration, Delhi vide their circular letter No. Y.36(3)/64-D.S.W., dated 24.4.65 had (on an objection raised by A.C.R. office) fixed ad-hoc rate of recovery for class II staff in case of rent free accommodation as under:-

Water charges	Rs. 4/- p.m.
Elec. charges	Rs. 7/- p.m.

These ad-hoc rates were fixed in the case of a common Elec./water meter shared by office and Supdt. home pending decision from J.P.W.D., when recovery rates were to be revised. So far no revised rates were approved <sup>but</sup> any decision from J.P.W.D. or any follow up action was shown to audit.

Another point raised earlier by A.C.R. was addition of <sup>10%</sup> ~~10%~~ of pay in income in <sup>line</sup> of rent free accommodation provided to the Supdt. staff. In the purpose of computation of income for Income-Tax deduction. <sup>full</sup> ~~full~~ recovery of ~~elec. & water charges~~ <sup>full</sup> recovery



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of Elec. & water charges from Govt. servants should be made from house to extent of accommodation whether on rental basis or cost free basis. Moreover, any concession in Elec. & water charges provided by employer be deemed "Perks" for income-tax purposes.

It is suggested that a separate meter for Elec. & water consumption by staff who are provided rent free accommodation be installed ~~at the~~ charges regulated accordingly pending decision by J.P.W.C., in the matter. Progress of the case be ~~xxx~~ intimated to audit.

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Parano-28

21-74  
1915 No. 29 -

(PARA - 5 of 79-82)

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STOCK REGISTER

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(1)

IR-REGULAR CONSUMPTION OF NON-CONSUMABLE ARTICLES

On <sup>an</sup> tont check of atock registers of non-

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consumable articles it was observed that non-consumable articles were subtracted from their balances without any sale or auction. A few instances are illustrated below:-

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SL. NO.	STOCK REGISTER PAGE	ARTICLES	QUANTITY OF BALANCE SHOULD BE	SHD-VARL- WN ACTION AS
1.	V-4/Page 33	Shall of St. Stc. of	11	10 1
2.	V-4/P-122	Bucket of stool	30	20 10
3.	V-4/P-13	Shoga Kutari	97	47 50

The physical verification of store in question may again be carried out and if the terms are available there may be transferred to non-consumable stock register, otherwise the cost of these articles may be recovered from the defaulting official and deposited in Govt. account.

(11) NON-MAINTENANCE OF STOCK REGISTER OF STATIONERY ARTICLES RECEIVED FROM DIRECTORATE OF SOCIAL WELFARE (H.Q.)

yes shown

During the course of audit it was noticed that the stationery articles received from H.Q., were not accounted for in the stock ledgers. Needful may please be done now and compliance shown at the time of next audit. A few such instances are, however, quoted below:-

~~10/11/82~~ 7&lc 13/13 49/50 13

SL. NO.	INDENT DATED	MONTH	NUMBER OF ITEMS ISSUED AS PER INDENT
1.	14.4.81	April	12
2.	4.5.81	May	13
3.	10.6.81	June	8
4.	4.8.81	August	15
5.	7.12.81	December	13
6.	4.1.82	January	6
7.	4.3.82	March	6

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Sh. 11

(111) NON-CARRYING OVER OF BALANCE OF OLD STATIONARY BOOK OF INDENTS IN THE NEW STOCK REGISTER STARTED 4.8.82

During the <sup>course</sup> ~~tax~~ audit, it was noticed that the balance of old stock register (indenter stationery) was not C/P in the new stock ledger started v.e.f. 20.8.82, which is a serious irregularity. In view of above, it is suggested that physical verification of store in question may again be checked and if stock not D/V in hand, that may be taken in stock ledger otherwise the cost of these articles may be recovered from the defaulter and deposited in Govt. account. A few instances for illustration are recorded below:-

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Sl. NO.	PAGE NO.	ARTICLE	HOW B/Y QUANT. BY (WHICH WAS THE BASIS OF OLD REGISTER)
1.	P/7	Plates	44 Nos.
2.	P/33	Plates	39 packets
3.	P/10	Fountain Pens	16
4.	P/52	Rubbers	10
5.	P/48	Graph (Copies)	15
6.	P/121	Line Papers	1 Rim.

(iv) GENERAL ARTICLES STOCK REGISTER

(a) It was seen from Page No. 3 that ~~articles~~ <sup>50/2 life cakes</sup> were subtracted from the store on 1.2.79 under the remark issued to Matron. On going through the Matron's stock/issue register it was noticed that neither the stock entry nor the issue against this transaction was shown. In the absence of stock/issue entry in the Matron stock register, the correctness of subtracted articles i.e. 50/2 life <sup>life</sup> cakes could not be verified. This needs elucidation. If it is correct that these soap cakes were not utilized in the best interest of inmates then either the articles or the amount of the same be recovered from the defaulter under advice to audit.

(b) SHORTAGE OF 18 BULBS

It was noticed from Page No. 2 that there was a stock entry of one dozen bulbs on 11.1.79 but the same were shown as nil on 23.4.79 without ~~any~~ <sup>any</sup> remark of issue/condemnation. and

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the shortage of 12 bulbs.

Similarly there were 10 bulbs in stock on 15.7.77 and 12 bulbs were purchased but the balance of bulbs was shown only 24 instead of 30 and hence, the shortage of 6 bulbs. The shortage of 10 bulbs needs to be investigated the shortage ~~has~~ arisen under intimation to audit.

(V) PHYSICAL VERIFICATION OF STORE

Rule 116(1) of General Financial Rules Vol. I lays down that physical verification of all stores should be made at least once in every year. However on going through the following stock registers it was observed that no physical verification of the stock shown in those registers has been conducted:-

1. Uniform Stock/issue register (Never conducted)
2. General article stock register (Electricity items) (only made in the 1979)
3. General article stock register (Never conducted)

The circumstances under which physical verification could not be conducted may please be intimated to audit. The same may now be conducted and results thereof intimated to audit.

3-22  
Para 30  
1978

( PARA - 6 of 11-22 ) (29)

NON ACCOUNTAL OF STORE ARTICLES

(A) During the course of audit and test check of stock entries of purchased goods it was observed that the stock entries for the store articles mentioned below were neither made in

the stock registers nor a certificate to the effect that goods purchased were receipt in good condition and entered in the stock ledger was recorded on the vouchers. It was not understood how in the absence of stock entries and the requisite certificate in payment of these bills was made:-

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Sl. NO.	DATE	VOUCHER NO.	NAME OF ARTICLES	AMOUNT PAID
1.	10.12.30	483	Medicines	7.20 ) 6.00 )
2.	10.11.80	486	Medicines	9.40
3.	14.12.30	NIL	medicines	3.40
4.	27.12.80		-do-	24.25
5.	30.11.79	305	books	12.00
6.	30.11.79	341	Early pin ) Ball pen )	4.00

(B). DISTRICT ARTICLES STOCK REGISTER

(a) During the course of audit it was noticed that the balances of old stock registers were not C/P in the new registers. A few instances are recorded below:-

S.N.	OLD STOCK REGISTER	PAGE NO.	NAME OF ARTICLE	QUANTITY/WEIGHT
1.	v.o.f. 1.4.79 ) to 31.10.79	115	Coal	562-500 Kg.
2.	+ do -	120	Dal Urnd ChMilk	4.870 Kg.

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Physical verification of store in question may again be conducted and if stock is available this may be C/F in the new register. Otherwise, the cost of the same be accounted recovered from the defaulter.

(b) As per requisition/issue slip/indent of 26.3.81, there was issue and receipt of 15.900 Kg., Atta, whereas only 3.410 Kg. atta was in stock. Similarly on 27.3.81 and 28.3.81 as per stock register 15 Kg., atta was given on both dates whereas indent slip for 15.900 Kg. for date was ~~issued~~ by the store keeper on both the days.

As the indent and issue was not done properly the correctness of stock/indent could not be verified in audit. Circumstances under which these discrepancies have occurred, may please be intimated to audit.

Page 31  
Page 31

(Para - 7) 19-82

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NON-ACCOUNTAL OF MATRON STOCK/ISSUE OF CLOTHING/BEDDING

During the course of audit it was noticed that the bulk issue of bedding/clothing items issued to Matron from the store, but the same were not accounted for in Matron stock/issue register of clothing/bedding. Some instances for illustration are recorded below:-



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SL. NO.	PAGE NO. OF STORE STOCK REGISTER	NAME OF ITEM	DATE OF ISSUE	NUMBER OF BU/SHEETS FROM STORES BY SA/ROH
1.	5	Blankets	23.9.79	80
2.	5	-do-	6.2.81	70
3.	23	Wool Shirts (Jhadur)	15.1.80	60
4.	32	-do-	10-11-81	25
5.	32	-do-	15.12.81	25
6.	42	-do-	23.8.78	20
7.	43	-do-	3.5.79	20
8.	43	-do-	2.8.79	15
9.	43	-do-	20.11.81	
10.	43	-do-	15-12-81	

Needful may please be done now and compliance were shown to next audit.



observed that the requisite certificates had not been recorded in the registers during the years 1980-81 & 81-82. The reasons for non-compliance of the requirements may please be intimated to audit.

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PARA 34  
Para 34

(PARA - 12 79-82)

(31)

IRREGULAR PURCHASE OF ARTICLES

(a) The contract for supply of sugar 'B' grade 30 to institutions under the control of Directorate of Social Welfare, Delhi, during the period 29.5.79 to 31.3.81, was awarded to M/S Harindra Traders, 3084, H.P. Road, Connaught Place, Delhi vide No. of Social Welfare letter No. P. 15/11(79)/DSW/Acctt./27533 to 27586 dated 22.8.79. According to the Directorate's letter referred to above all the institutions were required to purchase sugar 'B' grade @ Rs. 298/- per 40kg purchase sugar 'B' grade @ Rs. 298/- per 40kg, from the said dealer. The contract also laid down that the contractor failed to supply the article as per demand, in accordance with the approved rate, the article so required could be purchased from the local market at the risk and cost of the contractor.

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and the excess amount incurred plus 5% of the total amount incurred thereon was recoverable from the contractor as fault and a fine.

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However, during the course of audit of <sup>month 12/79</sup> <sup>22/11/79</sup> selected it was detected that purchases of sugar was made from parties other than those approved by Dto. of Social Welfare at <sup>1/7/79</sup> rates resulting in a loss of Rs. 71.12 plus 5% as fine (at total basis Rs. 106.68) none of the existences are quoted.

Similar purchases made during below-mentioned period may also be reviewed and excess amount plus fine recoverable from the approved contractor <sup>with</sup> Parinder Traders worked out for necessary action under intimation to audit-

Sl. NO.	BILL NO./S.N. NO. & DATE	NAME OF THE PARTY FROM WHOM PURCHASED	QUANTITY	RATE	AMOUNT
1	C.M. NO. 1635 20.11.79	M/S Anupam provision & General store, 99 Hari Nagar, Ashram, New Delhi.	10 Kg.	Rs. 3.09	30.90
2	C.M. NO. 507 15.11.80	M/S Raj Kumar Kivan 94 Hari Nagar, Ashram New Delhi.	14 Kg.	Rs. 4.80	67.20
3	C.M. NO. 44 12.9.79	- do -	10 Kg.	Rs. 3.60	36/-
4	C.M. NO. 1008 15.9.79	M/S Anupam Provision & General store, 99 Hari Nagar, New Delhi	10 Kg.	Rs. 3.60	36/-
5	C.M. NO. 710 8.8.79	- do -	5 Kg.	Rs. 3.20	16/-
6	NIL 9.8.79	Govind Store shop No. 14, Jagannath Parkar, Friends colony, New Delhi	15 Kg.	-	45/-

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At

Sl. NO.	BILL NO./C.R. NO. & DATE	NAME OF THE PLACE FROM WHOM PURCHASED	QUANTITY	RATE	Am.
7.	<u>Bill No. 281</u> 21.0.79	M/S Anupam Pro. General Store, 99 Hari Nagar, New Delhi.	0 Kg.	3.10	26.40
8.	<u>Bill No. 132</u> 29.10.79	M/S Ram Kumar Bivas, 95 Hari Nagar, Ashram, New Delhi.	40 Kg.	3.10	124/-
9.	<u>Bill No. 1522</u> 9.11.79	M/S Anupam Pro. General Store, 99 Hari Nagar, Ashram, New Delhi.	9 Kg.	3.10	27.90
10.	<u>Bill No. 7080</u> 9.1.80	Sugar Dealer Connaught Place	10 Kg.	4.95	49.50
					Ru. 461.50
Total Qty. purchased 131 Kg.					292.38
					71.12
Add 5% Fine					35.56
					<u>Ru. 106.68</u>

Since the purchases were made from the local market, the excess amount incurred in each case, plus 5% of the total amount incurred thereon was to be recovered as a fine from the approved contractor in terms of the contract of the supply order pertaining to the period 29.5.79 to 31.3.80. Action taken in this respect (to recover excess payment) may be shown to local unit. The reasons (as nothing was shown to local party) for making purchases from local market on the ground of standing approved rate.

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contract may also always be intimated and attention to regularize the purchase may be obtained from the competent authority. A copy thereof be supplied to audit.

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(b) The contract for supply of Huddies (Firewood) to the institutions under control of Dto. of Social Welfare during the period 3.3.79 to 31.3.80 was awarded to M/s. New Star Co-operative Store Ltd., 25/134, Shakti Nagar, Delhi C.Rn. 37/- per 400; vide Dto. of Social Welfare, Delhi. Letter No. P.15(11)/79-D&A/Acctt./26691-26743 Dt. 9.8.79. The terms of contract also laid down that in case the contractor failed to supply the material as per the articles as required, the risk and cost of the contractor. The excess amount if incurred plus 5% of the total amount incurred thereon in a fine way be recovered from the contractor.

On scrutiny of contingent voucher relating to After Care Home for women, for the months of December, 1979 it was observed that purchases of Firewood were made from the dealer not on the approved list. The particulars of the purchases made are given below:-

BILL NO.	DATE	NAME OF THE PARTY FROM WHOM PURCHASED	QUANTITY	RATE PER

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SL	B. NO.	BILL NO. & DATE	NAME OF THE PARTY FROM WHOSE PURCHASE	Qty.	RATE PER Qta.	AMOUNT
<u>45</u> 2.79	1.	<u>7748</u> 16.11.79	M/S. Lakshmi. Coal Merchant, 100 Hari Nagar Ashram, New Delhi.	250 Kg.	45/-	112/50
	2.	<u>7742</u> 15.11.79	- do -	250/ Kg.	45/-	112/50
	3.	<u>511</u> 30.11.79	- do -	250Kg. 43/- 750Kg.		112/50 337.50
<u>16</u> 2.79	4.	<u>7742</u> 15.11.79 + <u>7748</u> 16.11.79	- do -		Labour - charges for 500 Kg.	12.50
<u>13</u> 2.79	5.	<u>511</u> 30.11.79	- do -		Labour - charges for 250 Kg.	6.25
<u>52</u> 12.79	6.	<u>7852</u> 8.12.79	- do -	500 Kg.	45/-	225/-
	7.	-do-	- do -		Labour - charges	12.50

Since the purchases were made at higher rate from a party who was not on the list of approved contractors, the excess amount incurred (Rs. 60/-) in the transaction plus 5% fine are recoverable from the contractor who actually held the contract during the period of said transaction. Known similar purchases of wood at higher rate during remaining contract may also be recovered and excess amount plus 5% fine incurred not and recoverable unless intimation to audit. The action taken in the matter could be shown to audit.

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The sanction of the competent authority to regularise the transaction may be attested from the competent authority and a copy of the sanction supplied to audit.

Para 35  
Pass 35

(PARA - 13 of 79-82) 32  
PURCHASE OF ARTICLES AT HIGHER THAN THE APPROVED RATE

u/l

The rate for supply of Raj Mah to institutions under Dto. of Social Welfare during the period 29.5.79 to 31.3.80 was approved @ Rs. 446/- per quintal in favour of M/B Anurag Traders, A.2. 137 B, Mahabir Nagar, New Delhi vide Dto's. letter No. F.15(2)/79-JW/MS DSI/Acctt./23372 to 23436 Dt. 29.6.79. While scrutinizing sub. vr. No. 2 of contingent bill No. 49/79-09/ACH., dated 6.12.79 it was found that Raj Mah was supplied @ Rs. 447/- per quintal as against the approved rate of Rs. 446/- vide bill No. 203 dated 20.10.79 for Rs. 429/12 by M/B Anurag Traders.

The reasons (5) for purchase at right rate may be stated and sanction of the competent authority attested to regularise the expenditure under intimation to audit.

Para No 36  
Pass 36

(PARA - 14 of 79-82) 33  
PURCHASES MADE WITHOUT OBTAINING THE NECESSARY QUOTATION

As per rule, purchases above Rs. 250/- are to be made after during the course of scrutiny of contingent bill the month for 12/79, 1/81 & 2/82 voucher for the month for 12/79, 1/81 & 2/82.

made without *inviting* quotations-

64c (27) 353

C.B.NO.	S.NO.	NAME OF ARTICLES	FROM WHOM PURCHASED	Qty.	RATE	AMOUNT
<u>3.B.45</u> 6.12.79	1.	Working Soap	Next Super consumer co-operative store Ltd. 25/134 Shakti Nagar, Delhi.	100 Kg.	4.50	450/-
	2.	Lifebuoy	- do -	100 Kg.	1/51	163/20 613/08 30/65 <u>6.13/75</u>
<u>4.B.59</u> 7.1.81	3.	White terricoot	M/S Jainu's store, small No. 4 Zhanakar Market connaught place.	5 meter	-	321/-
<u>4.B.60</u> 7.1.81	4.	Shoe	Kocharia co-operative store, Ltd. 95-3, Zamla Nagar, Delhi	Two Tin	190/-	380/-
<u>4.B.53</u> 10.2.82	5.	Washing soap & Lifebuoy	C.U.M.J.C. Societies	-	-	1734/95
<u>4.B.42</u> 15.12.81	6.	Washing soap/ Lifebuoy	M/S Gupta Provision store 1-04 A, Okhla Delhi	40Kg. 40 Kg. 100 Kg.	0 6/- 0 6/- 0 1/20	240/- 240/- 205/20
						<u>685.20</u>

Sanction of the competent authority to regularise the expenditure may be obtained and a copy thereof be sent to audit.

*not been (re) audited*



Para-19) 98284  
Para-37  
EXCESS expenditure on fuel  
11/11/81  
28/34

It was seen during the period 1982-83 and 84, that wood was consumed at a uniform rate of 30 kg. per day in cooking the meal and other kitchen items for a number of inmates, ranging from 10 to 45. The scale of wood per inmate was 500 gms. which comes out to 20 to 22.5 kg per day. The consumption of wood more than the scale prescribed was also noticed prior to the period under audit.

During one year, 3000 kg. of wood (approximately) was consumed in excess of the scale. The excess expenditure on this account per year, thus comes out to Rs. 190.00 approximately.

It is clear as to why the matter was not referred to the Directorate of Social Work for increasing the scale of wood, if the same was not sufficient to meet the requirements. The excess expenditure on this account may be worked out and the same may be got regularised by the competent authorities under intimation to Audit.

Para 38

33/89

Securing of - G's account  
aspect of class. employees, the interest for the year 1983-84 was allowed @ 9% instead of 9 1/2% to all of them. The a/c account may therefore be correct. Includes information to ( ) audit u/c

Para 39  
Para 39  
Para 35  
Para-3(a) Clothing/Bedding Account  
82-84

Articles of clothing and bedding were provided to the inmates at different scales at different intervals. These scales were stated to have been introduced vide dt of Social Welfare letter no. F-41(150)/69-150 dt 14/8/69, but the said letter in question could not be made available in audit. In absence of the same, it could not be ascertained whether the items provided were correct and no over issue was made. Efforts were made by audit party to obtain this authorities but it could not be ascertained. It was very much surprising to note that items are being regularly issued since last 2-3 years but since efforts have not been made to procure

85 (70) H.L. 32 36

The authorized details. This was also  
 objected to in the previous audit (1977-78) &  
 since the possibility was issued for  
 for issue of a note to be issued and  
 necessary action may be taken immediately  
 and audit informed accordingly. 40/2

Para 40

Para No.	Issue	Issue
Para 40	X	X

Contingency Account  
 A.C.B. No. I/83-84/A.C.H.W.  
 for Rs 17877.07

x x

The above advance bill was received  
 on 5/3/84. As per provisions contained in rule  
 115 of Central Govt Receipts & Payments  
 the adjustment of such a bill should have  
 been completed within a month. But it was  
 not done. It was only on 21/8/84 after  
 after Care Home for women. Letter  
 to E. 103/83-84/A.C.H.W./120 which was  
 subsequently returned. 21/01/84  
 to this office vide their letter dt. 2/1/85.  
 Specific reasons for non-payment  
 of bill within stipulated period  
 under signature of D.O. of Special Officer

39/c

Page 36

Para. 4 (a) Contingency Account  
 of 1982-84  
 A.C.B. No. I/83-84/A.C.H.W.  
 for Rs 17877.07

34  
~~35~~ 35

----- x x -----

The above advance bill was received on 5/3/84. As per provisions contained in rule 115 of Central Govt (Receipts & Payments) the adjustment of such a bill should have been completed within a month. But it was not done. It was only after the intervention of the Hon. Minister of Welfare on 11/8/84 that after some time the bill was returned to the office of the Hon. Minister of Welfare on 27/8/84. It was subsequently returned to this office vide their letter dt 2/1/85. Specific reasons for such delay in the bill ~~is~~ within stipulated period ~~is~~ under signature to the effect of Special Officer.

thus be explained. Further the details of  
 amount of expenditure was also not shown  
 attached thereto. It was not also not clear  
 whether the final adjustment has been made.  
 Thus a confirmation in regard to final  
 adjustment may please be obtained from  
 the P.O. concerned and intimated to audit.

Page - 5 (C)

While scrutinizing the vouchers  
 pertaining to wards the payments of Contingency  
 items following irregularities were noticed. It is  
 felt that not only proper care was not  
 exercised by the DSO but the financial  
 officers towards expenditure of Govt money  
 were also not advised to necessary action  
 as pointed out there may please be taken.

(1) C.No. 44/82. 83 dt. 18-12-82.  
 for Rs 620-53.

Vide (date) ...  
 claimed by Mrs. ...  
 paid, marked on account of ...  
 Board. The payment was received by  
 Mrs. Saxena, the then DSO/HA, after passing  
 the paid vouchers for payment. It is  
 there was not indication that the  
 payment was made to the dealer.  
 However, the payment was drawn  
 made to Mrs. Saxena on 27/12/82

- 10 - 1 82

(43) 600 (17) 11/11/82

as per last book). (But principally, the  
 main items was also not taken on charge  
 In absence of dealers receipts in token  
 of having received the amount and also  
 non-availability of items in the stock  
 register, the payment could not be  
 admitted in audit. The matter may  
 please be looked into and results  
 intimated.

(ii) C.B. No. 43/82-83 dated 18/11/82 for  
 Rs 944-55

--- xx --- xx --- xx --- xx ---  
 vide <sup>Sub.</sup> ~~Sub.~~ voucher no 374 payment of Rs 60/-  
 on 11/11/82, was made to Shri Shanti Prasad  
 Mishra (Some casual history/labour)  
 against labour charges for employing  
 for labour @ Rs 15/- each and Rs 30/-  
 for him (self) for repairing Hand Pump.  
 Again against <sup>Sub.</sup> ~~Sub.~~ voucher no 375 exactly  
 the same amount bill (dated 11/11/82) U/  
 Govt was made. (Appendix) prepared by the  
 bill was prepared in duplicate, but  
 the payment was shown to have been  
 made twice. Receiver has not put any  
 date on the duplicate receipt. The date  
 preparative of bill has been shown  
 as 11-11-82 - on vs voucher no 17-11-82  
 over writing) scrutiny of repair  
 Register revealed that the items were

... on one day only but the payments were  
 shown made on two different days. This  
 may please be looked into and exact  
 position intimated to audit. 9/1/83

(711) (B No. 55/82-83) dt. 11/2/83. Sub. T. No. 477 dt. 12/1/83

— XX — XX —

From the following details it may be seen  
 that a sum of Rs 100/- was paid to Mrs.  
 Rajesh Sharma, but with a specific  
 purpose for purchase of the things  
 and the (block) receipt entry was made.  
 Thus the vouchers could not be admitted in  
 audit. matter may please be looked into  
 and necessary action taken accordingly.

Sl. No.	Items Purchased	Amount
477	8 kg Apples	Rs-10
478	5 kg Bananas	
	9 kg. amla	44-20
		<u>100-00</u>

made  
 No. 611423  
 dt. 2/1/83

XX

78284)

Para 41

Consequence

38

Para 37

37C

34

28 28/10/76 38/10/76

In a number of cases Consequences

Charges were got from Survey but sufficient details in support of the items... Journeys details material brought out... Not noted on the vouchers. In absence thereof, these charges could not be admitted in audit either the exact figures... recovery affected under... audit.

(1) CB - Imprest - I - 87 - 83 of 3/83  
- No. 513/A 14/

----- x x -----

Scotch charge

for bringing stationery from 7 Lawrence Road Rs 14/-

Note I. Details of stationery brought out given

2. No (Stock entry)

(2) CB/I - Imprest Rs 50  
Sub no. 513/A 23/5/50

Nizamuddin to Maharani Begm. Rs 50/-

1. Purpose of Journey not given

2. No (Stock entry) i. Some thing carried

Received  
vide T.R.S.N.  
611431  
147/88

Ri. 20/-



PAKA 47  
 6 of 8284) Parali 27  
 Para 38 (27) 5710  
 37  
 34

The student's name is [unclear], who [unclear]  
 Pay Bill Register, it was found that - he was  
 paid Tuition fees @ Rs. 6/- per month from 3/81 to  
 10/81 @ Rs. 17/- per month from 11/81 to 4/82  
 and @ Rs. 10/- from 5/82 to 11/82 though  
 he was transferred. The correctness of  
 the amount paid could not be verified  
 as no record (Tuition fee Register or duplicate  
 copy of the bill etc) was made available to  
 audit. Please state as to how the amount  
 was paid and regularized. Record may please  
 be traced out and shown at the time of  
 next Audit. In case it is not possible, note  
 taken to get the irregularly regularized amount  
 a competent authority or senior official of your  
 official concerned.

PART - III

Last audit note containing various irregularities  
 and procedural mistakes, which could not be  
 settled on the spot during audit, have been  
 placed before the request and handed over  
 to the [unclear] with the request to show the compliance  
 the time of next (A) audit.

(B.K. JOSHI)  
 (K.K. Kumbhar)  
 Accounts Officer (I/c)  
 D. L. [unclear]

7/33/4

(11)

95

32

Para. No. 54 (In reference to Memo No. 11)

**SERVICE VERIFICATION**- It has been provided in sub rule 1 of CCS (Gen) Rules 72 that a Govt. Servant on completion of 25 years service or on his/her being left in five years service before date of retirement whichever is earlier the Head of the Office in consultation with the concerned P.A.O. shall the service rendered by such Govt. Servant be determined to him in form No. 24 the qualified service. The requirement as provided in the rule has not been done as per below illustrative instances. Careful may be done after reviewing all other similar cases.

Left  
14/9/41

S.NO.	NAME & DESIGNATION	DATE OF BIRTH	DATE OF APPOINTMENT
1.	Mrs Rajesh Sharma. (B.T.)	18.10.40	18.3.60

Para 45 Para 44  
Para. No. 53

In reference to Memo No. 11)

Para 391

**CLOTHING & BEDDING**- On scrutiny of clothing & bedding stock register the following irregularities were pointed out.

- i) Issue register was not found maintained properly. Signature of recipient and date of issue of articles was not mentioned there-in. In the absence of this it could not be verified the articles were actually issued or not. Reasons there of to be intimated to Audit and compliances be shown at the time of next Audit.
- ii) As per attendance register of inmates, Phoolmati a new inmate admitted in this institution on 26.7.91 but it was noticed that bedding articles such as Dari, Khes etc. were issued to her on 20.10.90. Matter may be investigated under intimation to audit.
- iii) Indent/Demand Order for bedding clothing never been placed by the matron to the storekeeper. Bedding and Clothing articles which were purchased by the institution is being issued to the matron without obtaining the indent and there-after. Nobody can check the issue register whether she had issued all the articles to the inmates or kept with her. Reasons there-of to be intimated to Audit and in future indent/Demand Order may be obtained from the matron.

Please discuss  
Recovery of the  
of the  
refr.

Sudesh Kumar  
3/7/92  
D.D. 7/1/92  
After Care  
Bani Niketan  
2nd Floor  
( R.K. KAPOOR )

I.A.O.

(Ref. Memo No. 7 dt. 26/6/61)

Page 45

Sub - Issue of Washing Soap to inmates for washing bedding clothes

510 (47)  
38  
34  
Pina 40

It was observed that the Unit has been issuing one cake of washing soap (500 gms.) to each inmate for washing bedding clothes every month. The relevant orders authorizing issue of washing soap for bedding clothes be shown to Audit. If no such orders are available, a clarification be sought from Director, Headquarters. Whether the washing soap for bedding clothes is to be issued separately apart from 500 gms. being issued for washing their dress clothes and if so, the quantity per month. If the quantity of 500 gms. soap is also for washing bedding clothes, the cost of washing soap issued for bedding clothes (250 gms. each inmate per month) be worked out and the expenditure get regularized from the competent authority. Compliance of this observation be shown to next audit.

(Signature)

(23) 21  
39 sub 9

31/12

DIRECTORATE OF AUDIT  
GNCT OF DELHI  
PARTY No. VI

Page 16

Contingency vouchers.

39/41  
39/42  
39/43

Audit Memo No. 6  
Dated 28-5-2001

During the course of test check of contingency vouchers the undermentioned irregularities were noticed which needs to be rectified and also noted for future compliance under intimation to audit :-

3. Bill No. 57 dt. July/2000 of Rs. 75,000/- regarding purchase of 10 Desert coolers. It has been revealed while scrutinised the purchase file, Director, Social Welfare given the approval on the basis of Comparative Statement in respect of H.M.B. Lamps, which is irregular and also not in order. Desert coolers were purchased from M/s D.C.C.W.S. Ltd. Karan Pura without a DGSTD rate contract. Rates of DCCWS Ltd. were too much higher with the comparison of DGSTD rate contract, i.e. which an excess expenditure of Rs. 27,000/- @ Rs. for 10 coolers was incurred by the home. Copy of the DGSTD rate contract are attached herewith. Reasons for not obtain DGSTD rate contract be explained to audit resultant where excess expenditure of Rs. 27,000/- could be saved.

Contd -

40/22  
198

53/c

30/c

— 2 —

4. Bill No. 52 dt. 12-7-2000 of Rs. 5450/- regarding purchase of water purifier from M/s Health Service India Ltd. It has been revealed while scrutinised the purchase file, proposal of purchasing of water purifier was made without mentioning Dealer's name and address which is irregular and also not in order. It has further been noted that water purifier was purchased on the basis of photocopy of comparative statement in respect of H.C.G.B.S. Kirgway Camp which is also irregular. It has also been observed that no Sales Tax Number was hinted on the body of the voucher. As per Finance department, Cnt of Delhi all purchases must be made from the dealers who ~~have~~ must have obtained Sales Tax number. This purchase may be regularised from the competent authority with the reasons explained to audit ~~note~~ why the dealer's name not mentioned in purchase proposal and purchase was made from that dealer who was not obtained Sales Tax Number.

5. Bill No. 221 dt. March/99 of Rs. 34808/- regarding purchase of Drinking Water Cooler from M/s FRAC Power Motors. It has been revealed while scrutinised the purchase file that Drinking water cooler was purchased without the approval of competent authority i.e. Director, Social Welfare ~~also~~ which is irregular and also not in order. Reasons in this regard be made to audit as this purchase also be regularised from the competent authority under intimation to audit.

21/4  
sale

Copy to :-

1. The Chief Controller of Accounts, Deptt. of Supply., Akber Road Hutments, New Delhi (Through Auth. Cell).
2. Dy. Director General of Supplies, and Disposals., Calcutta/Mumbai/Chennai.
3. Dy. Director General of Supplies, (Quality Assurance), Calcutta/Mumbai/Chennai.
4. Director of Quality Assurance, Delhi Circle, DG S&D., Parliament Street, New Delhi-110001.
5. ADG(OA), DGS&D, Parliament Street, New Delhi-110001.
6. Con. Audit.
7. MIS Cell (ME Dto.).
8. Ledger Clerk.
9. O.L. - For Hindi version.
10. All Direct Demanding Officers as per Mailing list maintained by DGS&D.

FOR DIRECTOR GENERAL OF

*O.P. Sharma*  
(O.P. SHARMA)  
DIRECTOR OF SUPPLIES  
AND DISPOSALS

Registered A.D.

Government of India  
Directorate General of Supplies and Disposals  
Parliament Street, New Delhi-110001.

T-telegraphic Address:-DOORTINER, NEW DELHI  
Telefax No. 334530/3340497 Telephone:-336547  
Telex No. 031-66339/  
031-66582

Rate Contract No. ME-2/RC-14080701/012000/R/C, 2000-2001/02/Nida/  
CO/O/2906 dt. -2-2000.

To

M/s. Nida Products.,  
54-5, HSIDC Industrial Estate.,  
Sector-31,  
Faridabad-121003.

Sub:- Rate Contract for the supply of Evaporative Air Cooler/  
Desert Cooler (Steel Body) for the period from 20-1-2000 to  
12-1-2001.

Ref:- This office Tender Enquiry No. ME-2/RC-14080701/012000/R/C/  
2000/2001/02 and your Cuctation No. NP/99/2000/805 dt. 31-8-  
resting with your last letter No. NIL dt. 14-1-2000.

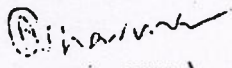
Dear Sirs,

You are hereby informed that your above referred tender  
read with subsequent letters mentioned above for the stores  
specified in the schedule annexed has been accepted. The Rate  
Contract will be governed by the terms and conditions brought  
in the FORM NO. DGS 8D-1001 which is available from DGS&D Sales  
counter on payment of Rs. 50/- (Rupees fifty only). The Rate  
Contract and the schedules annexed hereto shall be the sole  
repository of this Rate Contract/Transaction.

Schedules Annexed :-

1. Schedule 'A' - Description of stores, prices, duties and tax
2. Schedule 'B' - Special conditions of contract (if any).
3. Schedule 'C' - Information to DDO about parallel R/C.

Yours faithfully,

  
(O.P. SHARMA)  
DIRECTOR OF SUPPLIES  
PURCHASERS NAMED IN THE FORM  
DGS 8D-1001.

FOR AND ON BEHALF OF THE

contd---2..

27/c  
 42  
 20  
 sole

Schedule 'A'

DESCRIPTION OF STORES, PRICES, DUTIES/TAXES

1. Rate Contract No. & Nomenclature of stores. ME-2/RC-14080701/012000/RWC/2000-2001/02/Nida/CO/D/2906 Dt. 20-1-2000.
2. Advance Rate Contract No. and date. ME-2/RC-14080701/012000/RWC/2000-2001/02/Nida/CO/D/2906 Dt. 20-1-2000.
- 3a. Name and full address of the firm M/s. Nida Products, 54-D, HSIDC Industrial Estate, Sector-31, Faridabad-121003.  
 Supplier Code No. N-0792  
 Telephone No. 91-274777/91-277488  
 Telex No./FAX No. NIL
- 3b. Name and full address of manufacturer M/s. Nida Products, 54-D, HSIDC Industrial Estate, Sector-31, Faridabad-121003.
4. Validity of Rate Contract 20-1-2000 to 12-1-2001.

5. Description of stores, Specification, Unit rate:-

Item No	Description of stores & specification	Unit (no)	Price per unit	Delivery charges for consignees outside Municipal
	Stores Code:-14080701			

1-5 Evaporative air cooler (Desert Cooler) complete with fan, motor, filter, pads, water pump etc. suitable for operation on 230 or 240 volts ± 10% single phase 50 HZ AC Supply conforming to IS:3318/1994 Pump set conforming to IS:11951/87 with Amt. No.1 to 3 in the following capacities:

1.	1800 cum/hr	Rs. 2210.00	Rs. 220.00
2.	3000 Cum/hr	Rs. 3040.00	Rs. 300.00
3.	4000 Cum/hr	Rs. 3270.00	Rs. 320.00
4.	5000 Cum/hr	Rs. 3650.00	Rs. 350.00
5.	6000 Cum/hr	Rs. 3974.00	Rs. 410.00

Note:- Delivery charges for consignees outside the Municipal works as indicated above includes Packing, Forwarding Freight and Insurance charges for delivery on FOB destination basis.

contd---



26/4  
27  
1990

6. Local Delivery

Delivery within Delhi/Faridabad in addition to ex-factory prices additional Rs.40/- will be charged extra for delivery in Municipal limits of Delhi/Faridabad.

7. Servicing

Free service which shall include, oiling, cleaning and general checking of the cooler supplied within the Municipal Limit shall be rendered during the Guarantee/Warranty period.

8. Terms of delivery

Ex-works

9. Excise duty

You will operate R/C only till your turnover is within exempted limit of Rs.50/-laks. Whenever your turnover exceeds exempted limit of Rs.50/-laks you will intimate DGS&D and will short close your Rate contract. In case you fail to intimate and short close the R/C, no excise duty will be paid.

10. Sales Tax

The prices are exclusive of Central/State Sales Tax. The current rate of Sales tax for supplies in Haryana is 12%. CST @4% will be payable on supplies made to all indenter/consignees located outside Haryana against Form 'D' or 'C' otherwise 10% Central Sales Tax shall be charged extra.

11. Delivery period

Stores will be supplied within 5 to 6 weeks after receipt of technically and commercially clear order.

12. Monetary Limit

Monetary Limit -Rs.10 Lakhs.

13. Slab Discount

NIL

14. Prices

Prices are firm and final during the currency of the Rate Contract.

15. Minimum qty. of single supply order.

Not applicable.

16. Status of R/C holding firm.

S.S.1. Unit.

17. Paying Authority

Chief Controller of Accounts, Deptt. of Supply, Akber Road Hutments, New Delhi.

17a. Terms of payment

98% against inspection and proof of despatch and balance 2% on receipt of stores in good condition by consignee as per

PARA No. 5. Para 47

MEMO. NO. (19) (43) H (5) 2

DATED: 30.5.2001

STOCK REGISTERS: (CONSUMABLE/NON CONSUMABLE).

During the test check of stock registers the following irregularities have been noticed. which need to be rectified and also noted for future compliance under intimation to audit.

(i). It has been observed that candles were purchased during audit period from open market instead of T.C.P.C of Social welfare department. which is irregular. Candles must be purchased from T.C.P.C. Reasons in this regard be made to audit under which circumstances/orders candles were not purchased from T.C.P.C. Otherwise purchases of candles from open market be regularised from competent authority.

<u>Sr.No.</u>	<u>Year.</u>	<u>Amount of Purchase.</u>
(a)	1997-98.	Rs.780/-
(b)	1998-99.	Rs.1180/-
(c)	1999-2000.	Rs.1370/-
(d)	2000-01.	Rs.1440/-

(ii). It has also been pointed out that the undermentioned articles have been purchased in surplus of the annual requirement. which is irregular and also blockage of Govt. money, clarification in this regard be made to audit:

<u>Sr.No.</u>	<u>Name of Articles.</u>	<u>Stock in Monthly Consumption.</u>	
		<u>hand on 3/98.</u>	
(a).	Bathing Soap.	396 nos.	75 nos.
(b).	Mustered oil.	51.240 kg.	6.600 kg.

Due to this surplus purchase on dt.4-9-98 21.120Kg. Mustered Oil was destroyed as per verbal

Contd.....2/

(46) 23  
(18)  
gpc

24/c

direction of Director, Social Welfare vide entry made in Stock Register at Page No.12 as regard to Dropsy Disease. This mustered oil was used for hair oiling not for cooking purpose by the inmates. This fact was not brought to the notice of Director, Social Welfare and the 21.120Kg. mustered oil was destroyed. If the surplus purchase was not made, govt. money amounting to Rs.950/- could be saved being not destroyed of mustered oil. Reasons in this regard be clarified to audit.

Para no - 6 Para 48

48

Audit no 6  
Audit Memo no. 10  
Date: 29/5/2001

45

Sub: Spouse Information Para 43

During the course of scrutiny of spouse information submitted by the Head of office, it has been noticed that Sub. Nago Devi, who takes her occupying Govt. accommodations at C-13, Nirmal @ Ahaya complex and her husband is working at Civil Hospital, Sripet, Bangalore, New Delhi. A complaint to this effect that her husband is not declaring his income to claim of possession of Govt. accommodations may be obtained from his employers and return to Audit.

Page- 51

24/4  
18  
59  
20  
4510

Page No. 11

Memo No. 11

Dated: 10-5-06

CONTINGENCY BILLS

~~11/11~~ Page 44

During the scrutiny of contingency bills for the audit period 2001-02 to 2005-06 the following discrepancies were noticed:-

1. C.B. No. 155, dt. 31  $\frac{3}{02}$  - Rs. 304270/-

It has been observed that the clothing and bedding items amounting to Rs. 304270/- were purchased from Madhya Pradesh Laghu Udyog Nigam Ltd. (Mriganagani) without inviting quotations through open tender as the estimated expenditure exceeds Rs. 2 lakhs, which requires Open Tender System as per G.P.R 128. During the scrutiny of purchase file it has been noticed that the permission of the D.S.W. had been obtained to purchase the items from a Govt. agency on single tender system due to shortage of time. Estimated expenditure of the total purchases was not mentioned anywhere in the file. That means permission of the competent authority obtained without intimating the estimated amount of expenditure, which was more than rupees three lakhs. More than that the rates of items obtained from 'Mriganagani' were also not got approved from the competent authority before the

-2-

2/4

purchase of items. The ratios should have been got approved from the competent authority before the purchase of items, as it was a matter of huge expenditure.

1-11-52

2/4 4310  
~~4310~~

~~Page 45~~

1-11-52

Memo No. 05  
Dated 4-5-56

### Maintenance Charges

~~43~~ ~~43~~

During the scrutiny of Maintenance charges file which was produced to the Audit Party it is found that maintenance charges from the girls above 18 years (washing girls) the maintenance charges are received from May 2005. No maintenance charge is recd. from the girls for earlier period. Even no Register/ record is maintained in this regard.

The reason is explained to Audit why the maintenance charges earlier to May 2005 has not been received from the washing girls.

~~46~~ Audit memo No. 12  
Dt. 10-05-2006

Subj. Stock Registers of Dietary articles.

During the test check of audit of the above noted records for the period under audit i.e. 2002 to 2005-06 following discrepancies/shortcomings were noticed which may be rectified and Compliance shown to Audit.

I. ATTA

The atta was being issued to matron by the Store keeper as per approved norms for preparation of food articles in kitchen. But Atta have been shown <sup>returned</sup> back by matron/kitchen to Store keeper as per details given below

Sr	Date	Qty of ATTA returned.
1	1-5-01.	40 Kg
2	4-10-01	40 Kg
3	20-11-01.	25 Kg.
4	31-5-02	40 Kg
5	28-8-02	40 Kg
6	30-11-02	35 Kg

It seems to be objectionable and require clarification in details.

2. RICE

The sufficient quantity of rice was in stock, inspite of that excess rice were purchased as per details given below:-

S.No	Date	Qty in Stock	Add purchase made	Total	From where purchased	Remarks
1	24-7-01	205-750	490-00	695-750	D.C.S.	13-50 sub-station
2	24-7-01	695-750	100-00	795-750	sub-station	8/8/4-7 ex 490/2323
3	25-9-01	305-750	280-00	585-750	N.E.C.I.C.	18/1-10/8-880-9-20X 280 lbs. 2576

The Consumption was above 7Kg per day. excess amount incurred 4879/-

The reason for excess expenditure of 4879/- may be clarified and if there is some one defaulters responsibility may be fixed and Compliance shown to Audit

3. Annual physical verification have not been done. The same be done under intimation to Audit.

*[Handwritten signature/initials]*



Internal Audit Report on the Accounts of o/o  
After Care Home for Woman, Nirmal Chhaya New Delhi  
for the period 2006-07 to 2008-09

PART II - CURRENT REPORT

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Party no IV

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**Internal Audit Report on the Accounts of o/o  
After Care Home for Woman, Nirmal Chhaya New Delhi  
for the period 2006-07 to 2008-09**

**PART III - Test Audit Note**

**TAN 1**

**Sub - Excess purchase of dietary article of Rs. 66924/-**

During the test check of stock register of the dietary articles for the audit period 2007-08 to 2008-09, revealed that sufficient quantity of atta and rice was available in the stock but the additional purchase were made as per detail given below.

**ATTA**

S.No	Date of purchase	Qty in stock	Add.Purchase(Kg)	Total(Kg)	Amount
1	20.10.07	256.450	400	644.450	1860/-
2	21.05.07	220.050	450	655.050	2092.50
3	26.06.07	308.450	400	694.450	1860/-
4	26.07.07	366.250	400	752.250	1860/-
5	30.08.07	370.050	400	756.050	1860/-
6	11.03.08	296.850	367	649.850	1706/-
7	16.05.08	418.550	367	772.550	1706/-
<b>Excess amount incurred 12944.50</b>					

**RICE**

1	17.10.06	293.500	490	783.500	8100/-
2	27.11.06	255.500	595	850.500	8627.50
3	26.03.07	233.625	1225	1458.625	17662/-
4	22.10.07	209.875	300	509.875	5385/-
5	20.12.07	214.375	300	518.375	5385/-
6	22.05.08	304.875	210	514.875	4305/-
7	30.07.08	303.625	210	513.625	4515/-
<b>Excess amount incurred -53979.50</b>					

The consumption of atta and rice were approximately 10 kg each per day. As per norms 200gm atta and 250gm rice issued to each inmate and there were 50 inmates, it may be ensured that the purchase should not be made in excess as per the requirement.

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**Tan 2**

**Sub- Non-compliance of instruction issued by the department.**

The Director, department of the woman & child development, Govt of Delhi has issued instruction regarding procurement of milk from the mother dairy for used in home vide order no 2988/3114 dated 12/02/08. In the case of non availability of milk from mother dairy the same may, after obtaining non availability certificate ,be purchased from DMS.

On scrutiny of the record, it has been noticed that the milk purchased from DMS without obtaining NOC from mother dairy. Reason may be clarified to audit.

**Tan 3**

**Sub.: Security Bond not furnished by the cashier.**

As per Rule 275 of GFR every Govt. Servant, who actually handles the cash is required to be furnished security and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. But during the course of audit of After Care Home for Woman, Nirmal Chaya Delhi, it was found that the cashier who was entrusted with the custody of cash had not furnished the Security Bond as required under GFR.

HOO may get the security bond executed by the cashier immediately to safeguard the Govt. money, under intimation to audit.

**Tan 4**

**Sub- Non-Verification of qualifying service.**

The service period in respect of are to be verified from PAO on completion of 25 years of service or 5 years before retirement as per Rule 32[1] of CCS [Pension ] Rules, the same may be got done under intimation to audit.

S.NO	Name of officer
1	Smt. Shashi Bablani, Skeeper
2	Smt. Usha Rani, Matron
3	Sh. Lal Singh, chowkidar
4	Sh. Maheshwer Ram, c/reaner

**Tan 5**

**Sub- Discrepancies in GPF of class IV**

During the scrutiny of GPF record of class IV the following discrepancies were noticed.

1. GPF broadsheet has not been maintained.
2. Cutting and overwriting in GPF found unattested .
3. GPF advance was sanction to Sh. Muneshwar for Rs. 30000/- in the month of 12/07 & the same amount debited in the month of 01/08. As per rule advance/ withdrawal are to be debited in the same month in which advance/ withdrawal was taken by the employee.

**Tan 6**

**Non Production of Record**

The following record has not been provided to audit, the same may be shown to next audit:

1. Log book of vehicle
2. Spouse information
3. GPF Broadsheet
4. Property register

*Rajpal*  
Rajpal Magoo  
IAO

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2009-10 to 2016-17)**

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Para 47  
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Para No.1 (Ref. audit memo 07 dt. 26/05/2017)

**Sub : Short recovery of Income Tax due to wrong entry of Pay in Form-16.**

During test check of Form No.16 & supporting documents of Income Tax for the audit period maintained in the office, difference / shortcomings in entry of Gross income of Statement of Income from Pay and allowances in Form 16 were noticed in many cases. Details given as under :-

S. No.	Name of Employee & Designation	Financial year	GROSS INCOME			Recovery of Tax & Edu. Cess	Total Tax
			As per PBR	As per Form-16	Diff.		
1	Sunita Rani, HC	2015-16	636574	583174	53400	5340 + 160	5500/- <i>Settled</i>
2	Rakesh Bala, Supdt.	2014-15	888619	798944	89675	17936 + 538	18474/- <i>o/s</i>
3	Rakesh Bala, Supdt.	2013-14	682000	628798	53202	5320 + 160	5480/- <i>o/c</i>

The DDO may undertake recovery from the officials mentioned above after due verification of facts and figure. Similar other cases may be reviewed.

*Partially Settled*

*Poonam Kulkarni*  
*Party No - XXXI*

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**Sub:- Short recovery of subscription towards DGHS.**

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates of subscription prior to 01.08.2010 is given below:

Basic Pay + DP	Rate of monthly Subscription under CGHS per month now applicable in DGEHS scheme (in Rs.)
Up to Rs.3,000	15
Rs.3,001 to Rs.6,000	40
Rs.6,000 to Rs.10,000	70
Rs.10,000 to Rs.15,000	100
Rs.15,001 and above	150

The rates of subscription w.e.f. 01.08.2010 is given below:

Grade Pay to the beneficiary	Subscription under CGHS per month now applicable DGEHS scheme (in 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

During the test check of records After Care Home for women, W & CD Department, Nirmal Chaya Complex, Tihar, Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from many officials for the period mentioned against each. The details are given below:-

S.No	Name & Designation	B.Pay + DP	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
1	RAKESH BALA, SUPDT.	11850 16530	4/2006 - 10/2008 11/2008 - 7/2010	@ Rs.75/- per month @ Rs.75/- per month	Rs.100/- Per month Rs.150/- Per month	25 x 31=775 75 x 21= 1575	2350
2	RENU LOVE, WO	12450 17270	4/2006 - 10/2008 11/2008 - 6/2010	@ Rs.75/- per month @ Rs.75/- per month	Rs.100/- Per month Rs.150/- Per month	25 x 31=775 75 x 20= 1500	2275
3	SUNITA RANI, HC	14170+ 4600 50500	4/2016 - 1/2017 2/2017 - 4/2017	@ Rs.225/- per month	Rs.325/- Per month Rs.650/- Per month	100 x 10=1150 425 x 3=1275	2425
							7050

The DDO may undertake recovery of Rs.7050/- from the officials after due verification of facts and deposit the same into Government Account under intimation

Partially settled

14/11/2017

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Subject: Short deduction of CGEIS /UTGEIS Subscription of ' Group B' & 'C' Employees.

The rate of subscription towards Insurance Fund of Group 'B' officer in the Grade Pay of Rs.4200 / Rs.4600 is at Rs.60/- per month. Further, as per OM No.7(1)/EV/2008/GOI/Min. of Finance, Department of Expenditure, New Delhi dated 10.9.2010, it was decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800 and classified as Group 'C' @ Rs.30/- per month from 1<sup>st</sup> January of the next calendar year i.e. January 2011

During the test check of Pay Bill Registers maintained by the After Care Home for women. W & CD Department, Nirmal Chaya Complex, Tihar, Delhi for the audit period it has been noticed that, the CGEIS/UTGEIS subscription for some Group 'B' and 'C' employees has not been deducted at the enhanced rate of Rs.60/- and Rs.30/- respectively w.e.f. 01-01-2010 .

List of the employees:

Sl. No.	Name and Designation (Mr./Ms.)	Recovery Period	Total months of recovery	Amount of recovery		Short Deduction	Difference to be recovered
				Deduction made	Deduction to be made		
<b>GROUP 'B'</b>							
1	SUNITA RANI, HC Rs.4600	04/2015 to 4/2017	25	30	60	30	750
<b>GROUP 'C'</b>							
1	JYOTSNA, CARETAKER Rs.2000	5/2012 to 4/2017	60	15	30	15	900
2	DALIP SINGH, CHOWKIDAR Rs.1900	1/2011 to 4/2017	76	15	30	15	1140
							<u>2790</u>

Recovery may be effected and deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.

Settled

Pu  
Poonam Kalia  
IAO - XXXII

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Para No.4 (Ref. audit memo 08 dt. 26/05/2017)

49 : Maintenance Charges

As per Para 8.31 of Manual for functionaries of institutions and services, Directorate of Social Welfare, Delhi Administration, "if any woman / girl is employed or placed on employment, she will pay the maintenance charges from the date of her employment or date of joining as per rates given below:-

Income Ceiling	Charges
Upto Rs.300/- per month	10 %
Rs.301/- to Rs.500/- per month	20 %
Rs.501/- to Rs.750/- per month	30 %
Rs.751/- to Rs.1000/- per month	40 %
Rs.1001/- and above to Rs.500/- per month	50 %

During the course of audit, it came into notice that above provision of rules not followed by the office authorities. Maintenance charges are being collected by House Mothers and Welfare Officers from working inmates and deposited in office through TR-5 in lump sum.

Details of the inmates viz name, amount, rate, period, date of deposition of maintenance charges to House Mothers / Welfare Officers are not available on TR-5. No other relevant record provided to audit for verification, hence it cannot be concluded whether the receipt money deposited in office / treasury well in time or not.

As such, it cannot be ascertained, whether above mentioned contents of the Manual of institution and services are being followed in principal or not while collecting maintenance charges from working inmates.

HOO may take action to regularize the irregularities pointed out above at the earliest as per the guidelines issued by the Department under intimation to audit.

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Page-50

10/11 337C

Sub: Irregularities in Hiring of Vehicle

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During the test check of records for the audit period, it has been observed that following payments were made by the office for hiring of private vehicle:-

Year	Name of Agency	Total Payment made
2012-13	M/s Shiv Tour Travels	72,200
2013-14	M/s Shiv Tour Travels	1,79,520
	M/s Blue Heaven Travels	18,000
2014-15	M/s Shiv Tour Travels	1,41,000

In these cases, following shortcomings have been noticed:-

- 1 As per information given by the office, Rs.15000/- per month was sanctioned by the Director, W & CD for hiring the Non-AC vehicle for the institution and contract was awarded to M/s Shiv Tour and Travels for three years i.e. 2012-13, 2013-14 and 2014-15. But no relevant documents and record made available to audit. It reflects that provisions of GFR and transparent tendering process were not followed while hiring the vehicle.
- 2 As per instructions issued by Finance Department vide No.F.8/3/2010-AC/DSIII/1273-1289 dated 23.9.2011. Approval for vehicles to be hired should be obtained from Finance Department at the beginning of the financial year which has not been obtained by the office. Therefore, awarding contract to M/s Shiv Tour and Travels for three years continuously is irregular.
- 3 No Log Book maintained / provided to audit.
- 4 Vehicle was hired on daily basis making payment @ Rs.800/- per day instead of hiring vehicle on monthly basis, as such economic measures not considered by the unit.
- 5 Vehicle was hired bearing No.UP14CT6361 which was not registered in Delhi and not a commercial vehicle which is again violation of rules.

From the above, it is clear that payment towards hiring of private vehicle for the year 2012-13, 2013-14, 2014-15 were made without obtaining Administrative Approval and Expenditure Sanction of competent authority and needs regularization from HOD, Women and Child Development under intimation to audit.

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Para No.6

(Ref. audit memo 01 dt. 22.5.17)

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Sub: Non Production of Record.

It has been observed during the test check of Records of After Care Home for women, W & CD Department, Tihar, Delhi for the audit period, that the following records have not been provided as per detailed below:

S.No.	Detail
1	Typewriter Register (2001-06)
2	Liability Register (1994-96)
3	Annual Store Return showing how much capital locked up in different stores (2001-06)
4	Log Book of vehicle for the period 2006-09 and 2011-12 to 2013-14

This may be shown to next audit.

*be*  
7/6/17  
(Usha Purwaha)  
I.A.O.Audit Party No.VIII

HOO  
After Care Home for women,  
W & CD Department, Tihar, Delhi

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TEST AUDIT NOTE  
(2009-10 to 2016-17)

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TAN No. 1 (Ref Audit Memo No.01 Dated: 25-05-2017).

**Sub: Shortcomings in Bill Register**

On scrutiny of Bill Registers maintained by After Care Home for women, W & CD Department, Tihar, Delhi for the years 2009-10 to 2016-17, following shortcomings have been observed:

1. **Blank Col. 4** – Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col.3. Further these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO. But it is noticed that all entries were found unsigned by the DDO at many places which is irregular. Entries in the bill register without attestation by the DDO have no attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
2. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has not been completed/signed by the DDO at many places under audit period, which is irregular.
3. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Cutting and Overwritings-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOO is advised to take action as above.

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Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of After Care Home for women, W & CD Department, Tihar, Delhi for the audit period the following irregularities have been noticed:-

1. Balance of advances were not shown brought forward to the next year's PBR's with its no. of installments, which is irregular. Needful may be done and shown to next audit.
2. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
3. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
4. Monthly entries in PBR's have not been verified and signed by the D.D.O. for its correctness, which is irregular.
5. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office

HOO is advised to take action as above.

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**Sub :- Property Register**

During the test check of Property stock register of After Care Home for women, W & CD Department, Tihar, Delhi., Delhi, the following irregularities were noticed:-

1. Alphabetical Index not maintained.
2. The physical verification of the non consumable stock register has not been made by the authorities after March 2011. The same is required under GFR Rule 192(ii). Necessary action be taken after due verification.
3. New property register has been maintained in the office from 2010 onwards. While carrying forward previous stock from old property registers, details of the items viz date of purchase, make, source, cost of the item etc. have not been recorded in new property register which is a key document of non-consumable stock at present. Only number of items are carried forward. In the absence of complete details in the property register, condemnation of items at any stage with respect to life period of each item can not be ascertained. Therefore, it is advised that all the details be recorded in property register under the attestation of Incharge and HOO

HOO is advised to take action as above.

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TAM No. 4 (Ref Audit Memo No.13 Dated: 05-06-2017).

Sub: Non furnishing of Fidelity / Security Bond

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As per General Finance Rule 275, every Government employee who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash handled which shall not include account payee cheques and drafts. In cases, where the security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and, in cases where security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

However, it was noticed that there was substantial Cash was handled in the office of After Care Home for women, W & CD Department, Tihar, Delhi but no Fidelity Bond or Security, as required under the provision of GFR for handling the Cash, had been obtained from the staff engaged for Cash Collection and for Handling of Stores.

HOO is advised to take action as above.

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TAN No. 5

(Ref Audit Memo No.12 Dated: 05-06-2017).

Sub:

Irregularities in Service Books

During the test check of Service books maintained by the office of the After Care Home for women, W & CD Department, Tihar, Delhi, the following irregularities have been noticed by the audit:-

As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the school.

The following officials have completed 18 years of service or 5 years of service before retirement:-

S.No.	Name of the officer	Designation	Date of Appt.	DOB	DOR
1.	Smt.Sunil Singh	Sr. Matron	01/02/1987	01/07/1957	31.07. 2017
2.	Sh. Dalip Singh	Chowkidar	16/08/1984	06/05/1958	31/05/2018

HOO is advised to take action as above.

Usha Purwaha  
(Usha Purwaha)  
I.A.O.Audit Party No.VIII

3/c 26/c

**PART- II**  
**CURRENT AUDIT REPORT**  
**2017-18 to 2018-2019**

**-NIL-**



**AO/Internal Audit Officer**  
**Audit Party No. XXXII**



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**TEST AUDIT NOTE**

**2017-18 to 2018-2019**

**TAN No.1 (Ref. Memo No.7 dt.11/11/2019)**

**Subject: - Shortcomings in maintenance of Service Books.**

1 During test check of Service books maintained by the After care home for women the following shortcomings have been noticed

S.No	Name	Remarks
1	Smt Durgesh Nandini, Supdt	Entry of annual increment w.e.f. 1/07/2018 not found recorded in the Service Book.
2	Smt Jyotsana, caretaker	Entry of annual increment w.e.f. 01/07/2016 to 01/07/2018 not found recorded in the Service Book. Service verification not up to date ( done up to 30/6/2016)
3	Sh Satish Singh Aswal, Sr Asstt	Service verification not up to date ( done up to 30/6/2017).
4	Sh Ravi Prakash, Jr Asstt	Entry regarding joining not found recorded in the service book

2 As per Rule, the Service Book of the officials/officers , who have completed 18 years of regular service or left five years of service before retirement, will be verified by the PAO concerned and service verification certificate issued by the PAO, will be pasted on the service book. The following officers/officials, who have completed 18 years of service but their service book not got verified by PAO:-

S.N.	Name	Designation	D.O.A.
1	Smt Durgesh Nandini	Supdt.	12/01/1998
2	Smt Jyostasna	Care taker	01/10/1987
3	Sh Satish Singh Aswal	Sr Asstt	10/06/1998

Necessary steps may be taken to remove the above shortcomings and shown to the next audit.



TAN No.2 (Ref.Audit Memo No. 08 Dt. 11/11/2019)

Sub: Stock Register/Property Register

The physical verification of the Non consumable stock register & Consumable stock register should be carried out at least once in a year and outcome of the verification recorded in the corresponding register. During the test check of Stock Registers for the period 2017-18 to 2018-19, it has been observed that no such certificate has been recorded in the consumable stock Register(Special diet, General & Clothing & bedding) & Property Register. The same is required under Rule 213 as per GFR 2017.

Necessary steps may be taken to remove the above discrepancies and shown to the next audit.

TAN No.3 (Ref.Audit Memo No. 09 Dt. 13/11/2019)

Sub : Maintenance Charges

As per Para 8.31 of Manual for functionaries of institutions and services, Directorate of Social Welfare, Delhi Administration, "if any woman / girl is employed or placed on employment, she will pay the maintenance charges from the date of her employment or date of joining as per rates given below:-

Income Ceiling	Charges
Upto Rs.300/- per month	10 %
Rs.301/- to Rs.500/- per month	20 %
Rs.501/- to Rs.750/- per month	30 %
Rs.751/- to Rs.1000/- per month	40 %
Rs.1001/- and above	50 %

During the course of audit, it has been noticed following inmates have been employed during the as per details below but no maintenance charges have been collected from the inmates.

S.No.	Name of Inmate	Period of Employment	Income
1.	Ms.Khushboo	12/04/18 to 11/07/19	Rs. 5000/-
2.	Ms.Annu	26/07/18 to 21/08/19	Rs. 5000/-
3.	Ms.Pooja	08/10/18 to till date	Rs .2000/-
4.	Ms.Shivani	12/11/18 to 10/04/19	Rs .2000/-
5.	Ms.Renu	13/10/18 to 03/05/19	Rs.10000/-
6.	Ms.Pravenna	12/07/19 to 31/10/19	Rs. 2500/-
7.	Ms.Sakshi	27/09/19 to till date	Rs. 10000/-

HOO is hereby advised to follow the provision of ruled as per Manual for Functionaries of Institutions and services and compliance may be shown to the next audit.

  
Inspecting Audit Officer  
Audit Party No XXXII

25/10

**Part 2**

**Current Audit Report 2019-2023**

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**CURRENT AUDIT REPORT (2019-2023)**

**Para no. 1**

**(Observation Memo No. 03**

**Dated :26.04.2023)**

P 8-23

**Sub: Short Recovery of Licence fee amounting to Rs.780/-**

As per public works department, Govt. of NCT of Delhi. The Licence Fee rates have been revised w.e.f. 01.07.2020 vide Public Works Department & Housing order No.F.4(1)/Misc/PWD&H/A-II/Part.file/8494-8588 dated 08.10.2020.

During the test-check of Pay Bill Register, it has come to notice that following official is having Govt. Accommodation and the license fee has not been recovered from him as per revised rates for the period detailed below:-

S. No	Name of official & Designation	Type of Quarter	License fee deducted (In Rs.)	Enhanced Licence fee (In Rs.)	Diff. (In Rs.)	Period	Amount of Recovery (In Rs)
1	Shri Satish Singh Aswal, Sr. Asstt.	II	310	370	60	07/20 To 7/21 13 months)	60X13= 780/-
						Total	780/- ✓

Necessary steps should be taken to recover Rs. 780/- arrears of License Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

**Para no. 2**

**(Observation Memo No.11 Dated: 01.05.2023)**

P 39-70

**Sub: Overpayment of Salary of Rs. 19661/- in respect of CCL beyond 365 days**

Vide OM No. 11020/01/2017-Estt(L), dated 30.08.2019 issued by Govt. of India, Ministry of Personnel PG & Pension, Department of Personnel & Training has amended in the CCS (Leave) Rules, 1972 consequent upon the implementation of the recommendation of 7<sup>th</sup> CPC. With the amendment of Rule 43-C relating to Child care Leave (CCL), following changes have been made:-

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- CCL may be granted at 100% of the leave salary for the first 365 days and 80% of the leave salary for the next 365 days.
- CCL may be extended to single male parents who may include unmarried or widower or divorcee employees.
- For single female Government servants, the CCL may be granted for six spell in a calendar year. However, for other eligible Government servants it will continue to be granted for a maximum of 3 spells in a calendar year.

The amendments made in the CCS (Leave) Rules, 1972 vide Notification dated 11.12.2018 have come into force w.e.f. 14.12.18

During the test check of the records of CCL and scrutiny of Pay Bill Registers for the period 2019-23, it has been found that the following staff is on CCL for more than 365 days but 100% of the leave salary was paid to them for the entire CCL period, CCL should be granted at 100% of Salary for first 365 days and 80% of salary for next 365 days. The school has paid 100% of the salary for next 365 days, which was not admissible as per detail below:-

	Name & Designation	CCL balance beyond 14.12.18	Period of CCL w.e.f. 14.12.18	No. of days CCL taken after 14.12.18 and above than 365	Basic	DA	Total (BP+DA)	Recovery @ 20% of (BP+DA)	Amount to be recovered
		330	06.03.2019 to 14.03.2019	09 days	68000	8160 @12%	76160	15232	(15232*09/31) = Rs 4422/- ✓
1	Smt. Durgesh Nandini, Supdt		23.07.2020 to 07.08.2020	(16 days)	72100	12257 @17%	84357	16871	(16871*16/31) = 8708/- ✓
			01.03.2021 to 12.03.2021	(12 DAYS)	72100	12257 @ 17%	84357	16871	16871*12/31) = 6531 ✓
			<b>Total</b>						19661/- ✓

\*One days less has been counted in the month of July, 2020 at the time of calculating no. of days of child care leave. A revised sanction order for the period from 23.07.2020 to 07.08.2020 may be issued. Recovery has already been calculated accordingly.

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Necessary steps should be taken to recover the Salary in respect of CCL amounting to Rs. 19661/- from Smt. Durgesh Nandini, Supdt after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

**Para NO. 3**

**(Observation Memo no. 13 Dated: 02.05.2023)**

pg 7-108

**Sub.: Irregularity in Pay fixation**

In accordance with office memorandum no. 10/02/2011-E/A DATED 19.03.2012 of Ministry of Finance Department of Expenditure as per rule 10 of CCS (RP) rules 2008 it is decided that those government employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 01.01.2006 in the pre-revised pay scale as a one time measure and thereafter will get the next increment in the revised pay structure on 01.07.2006 and endorsed vide F.3(73)/FIN./(Estd.III)/2010-11/Pt.II/dsv/319 dated 30.03.2012 by Government of NCT of Delhi.

During test check of service books as provided by the Aftercare Home for Women, it is seen that in r/o Smt. Jyotsna, Care Taker, while fixing the pay on 1.1.2006, (having govt accommodation A-7 Nari Niketan Staff Qtr, Nirmal Chaaya Complex, Delhi) the basic pay has been taken Rs. 3660/- and thereupon increment has been given under above mentioned OM and post increment, pay has been fixed in 6<sup>th</sup> CPC vide its order dated 02.7.2012 instead of taking her basic pay as Rs. 3590/- which she was drawing as on 31.12.2005 as per her service book, thereby leading to benefit of one extra increment. The detail of pay fixed and audit observation is as under:-

**DOB : 17.9.1966**

**DOJ - 1.10.1987**

**DOR: 30.9.2026**

Period	Department	Audit	Remarks
Pay as on 31.12.2005	3590	3590	
Pay as on 01.01.02006	3790	3660	After granting one increment on 01.01.2006 in the pre-revised scale as a one time measure
01.01.2006	3790X1.86= 6940+1800	3660X1.86= 6810+1800	Pay fixed as per 6 <sup>th</sup> CPC in the revised scale of Rs. 5200-20200 plus Grade Pay Rs. 1800/-

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01.07.2006	7210+1800	7070+1800	
01.07.2007	7480+1800	7340+1800	
01.07.2008	7760+1800	7620+1800	
01.09.2008	8050+1900	7910+1900	Grant of Ist MACP in the Pay scale of Rs. 5200-20200+Rs. 1900 /-
01.09.2008	8350+2000	8210+2000	Grant of IInd MACP in the Pay scale of Rs. 5200-20200+Rs. 2000/-
01.07.2009	8660+2000	8520+2000	
01.07.2010	8980+2000	8840+2000	
01.07.2011	9310+2000	9170+2000	
01.07.2012	9650+2000	9510+2000	
01.07.2013	10000+2000	9860+2000	
01.07.2014	10360+2000	10220+2000	
01.07.2015 to 31.12.2015	10730+2000	10590+2000	
01.01.2016	12730X2.57=32716 33000	12590X2.57=32356 33000	Pay fixed as per the recommendation of the 7 <sup>th</sup> CPC

As per present record, the official is having govt accommodation and license fee is being deducted, but there is nothing in service book or personal file that shows the date of allotment. In absence of this information, it is not possible to calculate the excess payment made that needs to be recovered. , the date of allotment or copy of allotment letter for calculation of amount of recovery was sought from the unit but the same was not provided.

The above pay fixation be revised after verification of facts and figure and recovery of excess salary made and similar cases be reviewed under intimation to audit.

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Para No. 4

P24-27

(Observation Memo No. 07 Dated: 27.04.2023)

**Subject :- Booking of expenditure over and above the allocated budget**

1. As per Rule 61 of GFR 2017 regarding Excess Expenditure. 1. The Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority. 2. The Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation/ Supplementary Demands for Grants. (Refer Appendix 10)

As per information supplied by the unit as per reconciliation statement of March 2022 as provided by the After Care Home for Women, Nirmal Chhaya Complex, Delhi it is seen that as per March reconciliation statement, expenditure more than allotted budget is shown to have been made as per detail given below :

Reconciliation statement for the month of Mar-22	Head	F Y 2021-22		
Scheme Code	Scheme Description	Budget allotted	Expenditure made	Excess Exp made
2235021039000021	M&S(AC21)	3000000	3270512	(-) 270512

The detail Adjustment of excess spent/ Transfer Entry, if any, was sought the same was not provided by the unit

The above excess expenditure may be regularized from the competent authority and similar cases be reviewed under intimation to audit.

Para no. 5

(Observation Memo NO. 14 Dated :- 03.5.2023)

P109-122

**Sub: Non-procurement through GeM.**

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The GeM portal shall be utilized by the Government buyers for direct on-line purchases."

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However during test check /scrutiny of Bills/ records as provided by After Care Home for Women, Nirmal Chhaya Complex, Hari Nagar, Delhi, it has been observed that the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Invoice No. & Date	Invoice No. & Date of agency	Amount	Name of agency
1	CB-19 dated 12.5.21	02, 15.4.2021	24980	Z Star Enterprises
2	CB-12 dated 10.5.2021	3,9,14 dated 1.4.21, 2.4.21 & 3.4.21	56157	Mahavir Stationery Mart
3	Cb 36 dated 5.7.2021	103 dt 16.6.21	17325	Mahavir Stationery Mart

The HOO may regularize all the purchases outside GeM from the competent authority i.e. Finance Department after due verification of facts and figure given above and ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly

**Para no. 6**

**(Observation Memo no. 16 Dated: 02.05.2023)**

P162-185

**Sub. : Non Observance of codal formalities in procuring goods through GEM**

As per Rule 149 (ii) of GFR 2017, The GeM portal shall be utilized by the Government buyers for direct on-line purchases for the Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.

During test check of contingency bills and record as provided by the Aftercare Home of Women, it is seen following above rule has not been followed. Some purchases are being made GeM however the procuring authorities have not obtained rates from atleast three buyer and obtained L-1 on GEM or recorded certificate of reasonability of rates and observance of codal formalities on record as produced to audit in total violation of Govt. Guidelines as per detail given below :-

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CB 112 dated 5.3.2022	Ansh Enterprises	123973
	Shri Bala ji Trader	122540
	VSM Enterprises	109050

As per CB 112 dated 5.3.2022 and related purchase file, 50 blankets have been procured for Rs. 74500/- from Shri Bala ji Trader . As per purchase file provided by the unit, it is observed that the above rule has not been followed as

1. while granting administrative approval and placing order on 25.11.2021 and expenditure sanction on 10.1.2022 (N5&6) there is no mention of available sellers on GEM, lowest price among sellers and other information such as quality, specification, delivery period etc. There is no record regarding GEM generated comparative statement, L-1 in the file.
2. The order placed for the item vide letter no. F.1/ACHW/2021-22/360(A) dated 25.11.2021 is not addressed to vendor but to self.
3. No certificate goods received meeting the specification and of satisfactory quality and observance of all codal formalities has been recorded on the bill/voucher has been recorded by the concerned authorities.

The HOO may regularize the above procurement after due verification of facts and figure given above and ensure that the rules of procurement as in GFR-2017 are properly adhered to in future. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly

Para no. 7

P 71-96

**(Observation Memo No 12 Dated: 01.05.2023)**

**Sub: Discrepancies in stock register**

Scrutiny of stock registers of After Care Home for Women, Nirmal Chhaya Complex, Delhi revealed following discrepancies during audit period:-

**(1 ) No Physical verification of Fixed Assets(Property)/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a

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year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.

**(2) Non taking of Donated items as property in Property register and issuance thereupon :-** The property items received as donation by the unit have neither been shown as property in the property register nor its issuance / installation has been shown / recorded in the register. A few instances are as under :-

Date	Item	Donated by	Remarks
14.5.2022	Samsung LED 58 Inches	Rajiv Najal, MD of Star Sangut hall Mayapuri	p-19 of donation register not entered in property register
3.8.21	Computer CPU 3 Monitor LCD 3 Printer 3 Mouse 3 Key Board 3 VGA Cable 3 Power band 3		p-14-15 of donation register not entered in property register p-65 of register
16.2.2021	Semi automatic Washing machine Samsung wsa Samsung WT85R4200L	Meenu, Green Launch Mayapuri	p-5 of donation register not entered in property register
3.2.2021	CPU 05 Mouse 05 Keybnoar 02 Monitor 05	DLSLA, coordinator from BSES Yamuna Power	p-3 of donation register not entered in property register p-65 of register
10.2.2021	Hp desk jet printer 01	DLSLA	p-3 of donation register

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			not entered in property register p-65 of register
9.10.20	P. Computer 2 Color printer HP 1	DSB Foundation	p-2 of donation register  entered in property register p-65 of register but installation /issuance not shown in the property register
1.1.2021	Printer 1	Mr. Prateek Agarwal	p-2 of donation register  entered in property register p-65 of register but installation /issuance not shown in the property register

(3) In the property register, it is seen that item entered but stock has been carried forward and later on cancelled / crossed without any attestation or signature of stock keeper / HOO and remark / information of condemnation and written off status

Item	Amount in Rs.	Ref page no.
Aluminium Yok kadai big	210.80	P 5 of property register
Aluminium Yok kadai small	144.25	P 6 of property register
Aluminium pan big	149.80	P 7 of property register
Aluminium chair	9520	P 9 of property register
Aluminium patila	75	P 10 of property register

Necessary steps be taken to update the stock registers and physical verification of stock be made under intimation to audit.

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**Para no. 8**  
**(Record memo 1 to 7)**

**Sub: Non Production of Record**

The following record has not been provided to audit.

1. Spouse Information
2. Income Tax Records (Form 16, Calculation Sheet, Saving Documents)
3. Copy of budget allotted & expenditure
4. TR-5 stock register, Register of Valuables, Cheque Register5
5. Contingency register.
6. Reconciliation statement f/m/o March of each year under audit period duly authenticated by concerned PAO for 2019-21.
7. Expenditure control register 2019-23
8. Long Term/Short Term Advance Register, Children Education Allowance Register / Files , LTC / Leave encashment LTC Register / File and bills, Medical reimbursement register
9. List of employees (Regular & Contractual)
10. Service Books (A list of service books be provided for selection of service books).
11. List of employees going to retire within 5 years alongwith service books
12. Files pertaining to outsourcing of staff/services
13. Condemnation files/registers alongwith List of unserviceable items lying in premises for want of condemnation
14. Fidelity bond filled by the cashier & Store keeper
15. Details of employees working in this unit in diverted capacity.
16. Details of employees working in other units on diverted capacity
17. RTI RECORDS
18. Reply of old audit paras alongwith recovery made if any

The same may be shown to next audit.

  
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**AUDIT PARTY NO. 17**

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**TAN NO. 1**

**(Observation Memo No. 09 Dated: 27.04.2023)**

**Subject: Discrepancies in maintaining Cash Book**

During scrutiny of Cash Book for the F.Y. 2019-20 to 2022-23, as provided by After Care Home for Women, Nirmal Chhaya Complex, Delhi, the following discrepancies have been noticed:

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

1. All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, the entries in cash book are not attested by HOO in token of check.
2. At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case, the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day. However, the same has not been followed for period from June 2022 onwards.
3. Cash Balance needs to be physically verified by surprise periodical checks. However, the same has not been followed.

(ii) Stock register of Receipts Book of TR-V/GAR-6, Register of Valuables (GAR-5) and crossed cheques and bank drafts transit register has not been maintained which restricts audit to comment on accuracy of govt. money received and its timely deposit by the unit during audit period.

HOO is advised to observe the above rules and maintain the cash book as per Receipt & Payment Rules.

**TAN NO. 2**

P 1-7

**(Observation Memo no. 01 Dated 25.04.2023)**

**Sub: Non Utilization of Imprest Money**

During the test check of Cash Book as provided by After Care Home for Women, Nirmal Chhaya Complex, Delhi, it has been observed that the unit is maintaining Imprest Account with balance of Rs. 10000/- . Neither any recoupment has been done nor any expenditure has been booked during the audit period 1.4.2019 to 31.3.2023.

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The unspent amount of Rs. 10000/- is lying with the unit since then

HOO is advised to make use of imprest for meeting out day to day expenses and recoup the same under intimation to audit.

**TAN NO. 3**

**(Observation Memo No. 10 Dated: 28.04.2023)**

P28 - 38

**Subject :- Delay in deposit of Receipts**

During checking of TR-5 and challan file, it is seen that there is delay in deposit of cash as per detail given below :

S.no	TR-5 no and date	Challan No.	Date of Deposit	Amount (in Rs.)	Delay
1	JJ 727157 dated 11.11.2019	06	14.11.2019	900/-	3 days
	JJ 727158 dated 11.11.2019			1275/-	
2	JJ 727159 & 727160 dated 15.11.2019	07	22.11.2019	1410/-	7 days
3	JJ 727161 dated 30.06.2022	01	12.07.2022	2275/-	12 days

HOO is advised to deposit the receipts on the same day itself without any delay.

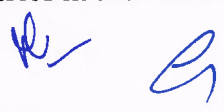
**TAN NO. 4**

**(Observation Memo No. 02 Dated: 26.04.2023)**

**Subject: Improper maintenance of Pay Bill Register for the period 2019-20 to 2022-2023**

During the test check of Pay Bill Registers for the period under audit, following discrepancies have been noticed:-

1. Page counting certificate not recorded on the 1st page of the PBR.
2. Alphabetical Index has not been maintained in the PBR for the audit period .
3. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was observed that entries in the PBR for the audit period



were not checked. Further, PBR for the audit period has not been signed/authenticated by the concerned DDO..

4. .Mandatory informations/details of the employees were not recorded in the upper columns i.e. date of joining, Pay Scale, Bank details, ECS number, MICR Number, PAN Number, Residential details, GPF details, details of GPF advances & refunds, Aadhar No., etc. were not written in the PBR.
5. Yearly totals of Pay & Allowances not worked out: - At the closing of every financial year, totals should be squared up for calculation of Income Tax But on the scrutiny of PBR, it was noticed that same were not done.
6. Cuttings/over writings made at page Page No. .4,7,9 & 16 have not been attested by the DDO.

Necessary steps be taken to remove the above shortcomings under intimation to audit.

#### TAN NO. 5

(Observation Memo No. 4 Dated: 26.04.2023)

**Subject: shortcomings in Bill Register**

On scrutiny of Bill Register for the years from 2019-2023, , following shortcomings have been observed:

- 1 **Page counting certificate** has not been recorded on the first page of the register.
- 2 Blank Column No. 4- Column No. 4 meant for dated initials of Gazetted Officer signing bill but the same has not been signed by the DDO in respect of the each case,e.g. Bill No.1,2, 76, 77, 78, 87. 88 in 2021-2022 and 100, 101,102 & 103 in 2022-2023, which is irregular.
- 3 **Blank Col- 5,6,7,8 and 9-** col. 5,6,7,8, and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 4 **Blank Col 12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns

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were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.

- 5 **Blank Col. 13, 14, and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
- 6 **Cutting and Overwritings-** there were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
- 7 **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary steps be taken to remove the above shortcomings under intimation to audit.

TAN NO. 6

(Observation Memo No. 05 Dated 27.04.2023)

**Sub:- Non adherence of Rule 59 of R&P Rules.**

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Necessary steps be taken to remove the above shortcomings under intimation to audit.

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TAN NO. 7

(Observation Memo No. 06 Dated: 27.04.2023)

P24-27

Subject : Budget Estimation & surrender of savings

Rule 62 (1) Surrender of savings. Departments of the Central Government shall surrender to the Finance Ministry, by the dates prescribed by that Ministry before the close of the financial year, all the anticipated savings noticed in the Grants or Appropriations controlled by them. The Finance Ministry shall communicate the acceptance of such surrenders as are accepted by it to the Accounts Officer, before the close of the year. The funds provided during the financial year and not utilized before the close of that financial year shall stand lapsed at the close of the financial year.

Rule 62 (2) The savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

There has been no expenditure or a little expenditure as per information supplied by the unit as per reconciliation statement of March 2022 as provided by the After Care Home for Women, Nirmal Chhaya Complex, Delhi is as under :

Reconciliation statement for the month of Mar-22	Head	FY 2021-22			
Scheme Code	Scheme Description	Budget allotted	Expenditure made	Balance	% of saving
223502103900006	Medical	200000	21333	178667	89
2235021039000011	DTE (AC-11)	10000	0	10000	100
2235021039000013	OE (AC13)	190000	72181	117819	62

HOO is advised to prepare budget more realistically and surrender the balance amount on time so that same could be allotted to other needy units and used by the Government.

TAN NO. 8

(Observation Memo No.08 Dated: 28.04.2023)

Sub: - Shortcomings/discrepancies in maintenance of Service Books.

During the scrutiny of Service Books & Leave Accounts of the staff of by After Care Home for Women, Nirmal Chhaya Complex, Delhi as provided for the period, the following discrepancies have been observed:-

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- (A) Latest Photograph of the employee should be pasted at first page of the Service Book and duly attested. However, the same has not been found attested in the service books of following staff:-
1. Ms. Durgesh Nandini, Supdt
  2. Ms. Jyotsna , Caretaker
  3. Shri Ravi Prakash Dwivedi, Jr. Asstt.
- (B) Entries of Service Verification for the period w.e.f. 01.04.2021 onwards is not recorded in the service book of Smt. Jyotsna, Caretaker.
- (C) The latest detail of family (Form 3) and FRSR Nomination forms for Gratuity and CGEGIS and GPF is not pasted in the service books of Ms. Durgesh Nandini, Supdt . Ms. Jyotsna , Caretaker and Shri Ravi Prakash Dwivedi, Jr. Asstt.
- (D) The entries recorded in the service books of Ms. Durgesh Nandini, Supt. In respect of service verification for the period from 01.01.2022 to 31.12.2022 and entries made in leave account For the period w.e.f. 01.07.2022 to 31.12.22 and entries recorded at page no. 12 & 13 in the service book of Shri Ravi Prakash Dwivedi, Jr. Asstt. Regarding annual increments and service verification is not attested by the competent authority.
- (E) Leave account not maintained in the Service Book of Shri Ravi Prakash Dwivedi, Jr. Asstt. since the date of entry into Government service i.e. 04.12.2018.
- (F) 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 his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(G) 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.

(H) Inclusion of Aadhar (Unique Identification) number in Service Book of

On perusal of Service Book of the staff of by After Care Home for Women, Nirmal Chhaya Complex, Delhi for the Audit period 2019-2022, it has been found that entry of Aadhaar Number has not been made in the Service Book of the following staff as per instructions

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circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015:

Sl. No.	Name & Designation
1.	Ms. Durgesh Nandini, Supdt
2.	Ms. Jyotsna , Caretaker

**(A) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

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 or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of the following officers/officials:-

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1	Ms. Durgesh Nandini, Supdt	01.01.1974	12.01.1998	31.12.2033
2.	Ms. Jyotsna , Caretaker	17.09.1966	01.10.1987	30.09.2026

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN NO 9

(Observation Memo NO.15 Dated :- 03.5.2023)

P 123-161

**Sub: Non-Certifying of reasonability of rates on items procured through GeM.**

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The procuring authorities will certify the reasonability of rates".

*[Handwritten signatures]*

During test check /scrutiny of Bills/ records as provided by After Care for Home, Delhi, it has been observed that some purchases are being made GeM however the procuring authorities have not recorded any reasonability of rates in records produced to audit in total violation of Govt. Guidelines.

Bill NO & Date	Agency name	Amount of bill
CB119 dt 23.3.2022	A K Enterprises	34135
CB 17 dated 27.11.2022	Sai Traders	7240
CB-111 dt 4.3.2022	SNS Enterprises	8720
	Shaark enterprises	16000
Cb 122 dt 24.3.22	VSM Entt.	9000
	Shri Balaji Trader	29543

Necessary steps be taken to remove the above shortcomings and review the similar cases. HOO is advised to follow the GFR Rules and other guidelines related to procurement of goods & services.

  
AAO

  
IAO

**AUDIT PARTY NO. 17**