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**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Subject : Audit Report of BAL SADAN, TIMARPUR, DELHI for the period 2005-06 to 2013-2014

INTRODUCTION

The internal audit on the accounts of **BAL SADAN, TIMARPUR, DELHI** for the period 2005-06 to 2013-2014 was conducted by field Audit Party No. IV comprising of Shri E D Ashokan, Accounts Officer, IAO, and Shri Umesh Sehgal, UDC. (since Mrs Manju Vatsa, AAO being on CCL). The audit was conducted during 05 working days w.e.f. 19.12.14 to 26.12.14.

AIMS AND OBJECTIVES OF THE UNIT

BAL SADAN, TIMARPUR, DELHI is working under the administrative control of the Department of Women & Child Development, Govt. of NCT of Delhi. As per information provided by the Sadan, the Sadan has been set up to house the healthy Children leprosy patients residing in Delhi. They were provided teaching facilities up to Class XII. However, since October 2012, the inmates were shifted to "Sanskar Ashram", Dilshad Garden. At present the Bal Sadan is non functional body. The Officers/officials posted in the Sadan/drawing salary from the strength of the sadan are working elsewhere in diverted capacity except, the Chowkidar, and some contractual/outsourced staff.

HOD/HOO/DDO/CASHIER

The following officials have served as HOD/HOO/DDO/Cashier during 2005-2006 to 2013-14:

Head of the Department

Secretary, Department of Women & Child Development, GNCT of Delhi.

Head of Office/ Drawing and Disbursing Officer

S.No.	Name and Designation	From	To
1.	Smt. Rajeswari Chauhan Supdt.	04.04.2004	14.07.2005
2.	Sh. V.S.Awasthi Supdt.	14.07.2005	14.09.2006
3.	Sh. B.S.Tolia, Supdt.	14.09.2006	22.02.2007
4.	Smt. P.K.Bedir, Supdt.	22.02.2007	30.04.2007
5.	Sh. V.S.Awasthi, Supdt.	30.04.2007	31.12.2007
6.	Sh. B.S.Tolia, Supdt.	04.02.2008	10.10.2008
7.	Sh. V.K.Mehta, Supdt.	10.10.2008	22.11.2008
8.	Sh. Ajit Singh Supdt.	23.11.2008	20.08.2009
9.	Smt. Suman Abrol Supdt.	20.08.2009	14.06.2010
10.	Sh. Sheodon Singh Supdt.	14.06.2010	30.06.2010
11.	Sh. Ashish Shokeen Supdt.	30.06.2010	07.01.2011
12.	Sh. O.P.Sharma Supdt.	07.01.2011	03.08.2011
13.	Sh. S.C.Gautam Supdt.	03.08.2011	29.01.2014
14.	Sh. M.K. Chandra Supdt.	29.01.2014	Till date

Cashier

S.No.	Name and Designation	From	To
1	Sh. K Haridasan, UDC	01.04.2004	31.03.2006
2	Sh. V.K.Sharma, UDC	14.09.2006	08.02.2010
3	Sh. Baljeet, UDC	08.02.2010	26.04.2010
4	Sh. Vipin Kumar UDC	26.04.2010	31.12.2010
5	Smt. Kusum Verma, UDC	31.12.2010	21.09.2011
6	Sh. Anand Kataria, UDC	21.09.2011	15.10.2012
7.	Sh. Umesh Sehgal, UDC	15.10.2012	30.04.2014
8.	Sh. S.S.Gupta, House Father	01.05.2014	Till date

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Budget Allocation and expenditure for the year 2005-06 to 2013-14 (As per annexure – A)

Year	Allotment	Expenditure
2005-06	Not made available	Not made available
2006-07	-do-	31,87,000
2007-08	-do-	29,68,000
2008-09	47,93,000	27,25,000
2009-10	44,00,000	38,45,000
2010-11	50,37,000	45,17,000
2011-12	42,30,000	37,62,000
2012-13	42,64,000	31,12,000
2013-14	56,76,000	36,15,000

Vacancy Statement as on 08.12.14 (Annexure- B)

Post/Designation	Sanctioned	Filled	Vacant
Superintendent	1	1	0
Welfare Officer	2	2	0
House Father	3	3 (Contractual)	0
Care Taker	4	2	2
J B T	1	0	1
T G T	1	0	1
U D C	1	0	1
Cook	2	0	2
Kitchen Helper	1	0	1
Sweeper	1	0	1

Statutory Audit:

DACR has conducted the statutory audit of the **BAL SADAN, TIMARPUR, DELHI** up to 2002-03 but copy of the report not made available to audit.

Maintenance of Records :

The maintenance of records of **BAL SADAN, TIMARPUR, DELHI** for the period 2005-06 to 2013-2014 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit Report Part - I

There were 56 audit paras outstanding and the unit has shown compliance any of the outstanding paras as such all these old paras, as listed below have been incorporated with current report as Part I (old audit report).

S.No.	Start Year	End Year	Para No.	Subject	Recovery, if any.	Status
1	1990	1998	1	Cash Book	--	Pending
2	1990	1998	2	Clothing & Bedding	55260	Pending
3	1990	1998	3	General Stock Register	4993	Pending
4	1990	1998	4	Sports Stock Register	7808	Pending
5	1990	1998	5	Income Tax	2862	Pending
6	1990	1998	6	Books & Stationery articles stock register	833	Pending
7	1990	1998	7	Liveries for Gr. D employees	671	Pending
8	1990	1998	8	Fidelity Bond from Cashier	--	Pending
9	1990	1998	9	Service Book	--	Pending
10	1990	1998	10	Pay fixation	--	Pending
11	1990	1998	11	Dietary Stock Register	--	Pending
12	1990	1998	12	Contingent Register	--	Pending
13	1990	1998	13	Dietary Stock Register	--	Pending
14	1990	1998	14	Pay Bill Register	--	Pending

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15	1990	1998	15	Fidelity Bond	--	Pending
16	1990	1998	16	Service Book	--	Pending
17	1990	1998	17	Audit of Books & Stationery	1884	Pending
18	1998	2003	18	Sports Stock Registers & vouchers	5627	Pending
19	1998	2003	19	House Building advance	--	Pending
20	1998	2003	20	Liveries account	652	Pending
21	1998	2003	21	Income Tax	3307	Pending
22	1998	2003	22	Overpayment due to wrong pay fixation	728	Pending
23	1998	2003	23	Non Production of record	--	Pending
24	1998	2003	24	Pay Bill Register	--	Pending
25	1998	2003	25	Less recovery of License Fee	222	Pending
26	1998	2003	26	Security Deposit under Rule 270 GFR	--	Pending
27	1998	2003	27	Service Book	--	Pending
28	1998	2003	28	Cash Book	--	Pending
29	1998	2003	29	Bill Register	--	Pending
30	1998	2003	30	Income Tax	3673	Pending
31	1998	2003	31	Contingent Vouchers	--	Pending
32	1998	2003	32	Liveries record of Gr. D employees	--	Pending
33	1998	2003	33	Non Production/Non maintenance of record	--	Pending
34	1998	2003	34	Pay Bill Register	--	Pending
35	1998	2003	35	Accquittance Roll	--	Pending
36	1998	2003	36	Bill Register	--	Pending
37	1998	2003	37	Fidelity Bond	--	Pending
38	1998	2003	38	GPF Group D	--	Pending
39	1998	2003	39	Income Tax	6366	Pending
40	1998	2003	40	Service Book	--	Pending
41	1998	2003	41	Dietary Stock Register	--	Pending
42	1998	2003	42	Sports Stock Register	--	Pending
43	1998	2003	43	Cash Book	--	Pending
44	1998	2003	44	Stock Register of Clothing & bedding	--	Pending
45	1998	2003	45	Property Register	--	Pending
46	1998	2003	46	Contingent vouchers	--	Pending
47	1998	2003	47	Non production of records	--	Pending
48	2004	2005	1	Income Tax	3137	Pending
49	2004	2005	2	Cash Book	--	Pending
50	2004	2005	3	Improper maintenance of imprest account	--	Pending
51	2004	2005	4	GPF Cl. Iv	--	Pending
52	2004	2005	5	Service Books	--	Pending
53	2004	2005	6	Pay Bill Register	--	Pending
54	2004	2005	7	Contingent expenditure	--	Pending
55	2004	2005	8	Leave travel concession	8120	Pending
56	2004	2005	9	Dietary Register	--	Pending

DETAILS OF OLD RECOVERY

S.No.	Year	Recovery outstanding	Amount Recovered	Para No.	Balance Recovery	Remarks
1	1990 to 2004	106143/-	Nil		106143/-	No compliance of the outstanding paras have been shown by the unit

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Current Audit Report (Part-II)

During the course of current audit, 7 audit memos (1 record memos and observation memos) highlighting various irregularities/shortcomings. No replies have been submitted by the unit, hence all these have been converted para/ TAN and incorporated in current audit report.

Details of current recovery (2005-06 to 2013-14)

Audit Memo No.	Subject in brief	Total Recoveries(in Rs)	Amount recovered	Balance (in Rs.)
2	Forfeiture of LTC claim & Leave encashment of Smt. Saramma Skariah, Staff Nurse	63352/- + 12219/- plus interest 20894/- + 3853	Nil	75571/- plus interest 24747/-
5	Late Payment Surcharge	293/-	Nil	293/-
6	Medical claim of Smt. Asha Devi, Cook & LTC claim & Leave Encashment of Smt. Saramma Skariah, Staff Nurse	1737 + 2316 + 9210 + interest 1042/- + 3768/-	Nil	13263/- plus interest 4810/-
7	Medical Claim of Sh. Praveen Kumar, Supdt	1442/-	Nil	1442/-
TOTAL		90276 plus interest 20894 + 3768	Nil	120126/-

The internal audit report has been prepared on the basis of information furnished and records made available by the **BAL SADAN, TIMARPUR, DELHI**. The Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

(E D ASHOKAN)
IAO Party No. IV

PART I - OLD REPORT

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verification certificate as not received...
 verification certificate as not received...
 verification certificate as not received...

Call No. 1000
 Part Pass -

PART - 1

Part - 1
 Paramot

Call No. of 9094) CASH BOOK

no. 50/- Cash rate bill no CB 143 dated 19.3.93 for Rs. 143 at 31.3.93 for Rs 1952.00...
 The above bill has been taken by the...
 The above bill has been taken by the...
 The above bill has been taken by the...

Production of Bills

The request of the following bills were shown in the...
 The bills were not produced to...

1990 - 94			
01/91	Rs. 589	02/91	Rs. 550.00
02/91	Rs. 233	03/91	Rs. 113 at 11.3.93 Rs. 1431
03/91	Rs. 1099	04/91	Rs. 569.00
04/91	Rs. 719	05/91	Rs. 369/-
05/91	Rs. 130	06/91	Rs. 300.00
06/91	Rs. 70	07/91	Rs. 606.00
07/91	Rs. 1055	08/91	Rs. 499
08/91	Rs. 27045	09/91	

(1) The plaintiffs...
 verification...
 collection of...
 here by...
 and to...
 next audit.

It has been observed that in some cases payment was made to...
 the parties without payment order...
 amount for payment both in figures & words by the...
 amount... & sometimes contents...
 of... strictly to be followed by...

Para No 2

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Name of Article	Qty	Rate	Balance	Rs.
1. Cotton socks	120 pair	40 pair	80 pair	Rs. 1440.00
2. Socks	250 pcs	119 pcs	131 pcs	Rs. 3122.00
3. (Quarter)	22 pair	Nil	22 pair	Rs. 2616.00
4. (Half)	18 pcs	2 pcs	16 pcs	Rs. 748.00
5. (Full sleeves)	1 pcs	Nil	1	Rs. 11.00
6. (Half)	13	Nil	13 pcs	Rs. 748.00
7. (Full)	13 pair	Nil	13 pair	Rs. 491.00
8. (Half)	36 pcs	7 pcs	29 pcs	Rs. 1127.00
9. (Quarter)	82	10	18	Rs. 1127.00
				Rs. 27397.00

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gsk

During the year 1991-92 the institute had purchased clothing articles (35 full sleeves & 65 half sleeves) from M/s Rajat Industries. Invoice no. RAJIND 001 vide bill no 00917 dt 1.3.92 amounting to Rs. 11050/- but the same were not found entered in the stock register. In view of the fact that the entries of such articles were not made in the stock register during which the cost of articles Rs. 11050/- be recovered from the accounting official under intimation to audit.

Similarly the following bedding & clothing articles were purchased by the institute during 1992-93 from M/s Rajat Industries, 100 pair of bed sheet and 100 pair of pillow case from M/s Rajat Industries vide bill no 05141 dt 22.3.93 and these articles were also not found entered in the stock register. In view of the fact that the entries of the articles were not made in stock register during which the cost of articles Rs. 26315/- be recovered from the accounting official under intimation to audit. The detail of articles are as under :-

Name of Article	Name of firm	Qty	Rate
1. Bed sheet	M/s Rajat Industries	100	Rs. 263/-
2. Pillow case	M/s Rajat Industries		Rs. 260/-
3. Bed cover	-do-		Rs. 848/-

All the purchases of clothing bedding be reviewed and result thereof

Page No. 3.

Memo No. 10

Dated 22.2.95

gylk (68) 104

General Stocks Register

On scrutiny of General Stocks Register the following irregularities were pointed out :-

1. Stock count certificate was not found signed by the competent authority. Needful be done & compliance be shown to audit.
2. Index were not maintained. Needful be done and compliance be shown to audit.
3. Annual physical verification was not conducted by the Institute during the period under audit i.e 90-94. However it should be done once in a year. Needful now be done and compliance be shown at the time of next audit.
4. No separate register for non-consumable articles were maintained by the Institute, which is irregular. Separate register for non consumable articles be maintained immediately and shown at the time of next audit.
5. It was noticed that non consumable articles/property articles ~~collections~~ were reduced to nil balance which is irregular. The items of non-consumable can only be reduced from the stocks balance when condemned/auctioned by the Consumation Board. As such all the non-consumable articles be restored under intimation to audit. The details of articles are as under :-

S.No	Name of article
1	chintu
2	rustbin
3	jug plaster
4	tub plastic
5	torch
6	scissor
7	Tray
8	plastic pipe
9	brief case

Needful be done & compliance be shown to audit.
Index were not maintained. Needful be done and compliance be shown to audit.

Annual physical verification was not conducted by the Institute during the period under audit i.e 90-94. However it should be done once in a year. Needful now be done and compliance be shown at the time of next audit.

No separate register for non-consumable articles were maintained at the Institute, which is irregular. separate register for non consumable articles be maintained immediately and shown at the time of next audit.

It was noticed that non consumable articles/property articles registers were reduced to nil balance which is irregular. The items of non-consumable can only be reduced from the stocks balance when condemned/auctioned by the Condemnation Board. As usual all the non-consumable articles be restored under intimation to audit. The details of articles are as under :-

<u>S.No</u>	<u>Name of article</u>
1	Quint
2	gunbin
3	Jug plastic
4	cup plastic
5	Torch
6	scissor
7	Tray
8	plastic pipe
9	brief case
10	Leather bag

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- 1. Lock
- 2. Iron Plastic
- 3. Bucket plastic
- 4. Beer mate
- 5. Chalmi
- 6. Patti
- 7. Chalmi
- 8. Joint spray Pump
- 9. Table Lamp
- 10. Calculator
- 11. Water Jug
- 12. Tea stand
- 13. Pin cushion
- 14. Office tray
- 15. Electric kettle
- 16. Spoon
- 17. Gas lighter
- 18. Table glass
- 19. Shwara
- 20. Shurpa
- 21. Newspaper Board with stand
- 22. Notice board
- 23. Urn
- 24. Vacuum
- 25. Bell (table)
- 26. Steel Patila
- 27. Electric goll
- 28. Revolving chair
- 29. Dust bin
- 30. Wall clock
- 31. Table Lamp
- 32. Milton bottle
- 33. Stapler
- 34. Punching Machine
- 35. Plate

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8/11/2

12. The Institute had purchased 36 at certain cloth from M/s New
 Super Gens Co-op store, Sakti Nagar vide bill no 04/151
 dt 31.5.93 amounting to Rs.2700. But the stock entry of the
 articles were not found available in the stock register. Reasons
 thereof be intimated under vice circumstances the entry of cloth
 was not made in the stock register filing which the cost of cloth
 worth Rs.2700/- be recovered from the defaulting official
 under intimation to audit.

13. On 29.5.91 the Institute had purchased 2 dictionary and a book
 of GDS (conduct) rules for office use and the same were shown
 issued to Pratap Chand, care taker. Reasons thereof be intimated
 why the books were issued to caretaker and not carried forward
 to new stock register filing which the cost of articles Rs.422/-
 be recovered from the defaulting official under intimation to
 audit.

14. On 21.1.92 the Institute had purchased a suit case from M/s Super
 Super, Delhi University vide bill no 70563 dt 21.1.92 amounting
 to Rs.489/- and the same was shown issued to Shri Hira Lal Prakash
 Deputy Superintendent who had been transferred from this Institute
 without depositing the suit case. Reasons thereof be intimated under
 whose permission suit case was purchased and not taken back to IIT
 filing which the cost of item Rs.489. be recovered from the
 defaulting official under intimation to audit.

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6. As on 17.11.90 the institute had shown issued the following articles to one person an inmate of the Institute which is irregular. Moreover the signature of the inmate was also not obtained. Reasons thereof be intimated under which circumstance the articles were issued to inmate instead of caretaker failing which the cost of articles worth Rs.542/- be recovered from the defaulting official under intimation to audit. The detail of articles are as under :-

Name of article	Qty	Rate
Foot polish	9 Pcs	Rs.42.30 (at Rs.4.70)
Foot powder	25 bags 10 small 15 Pcs	Rs.404.05 (Big bag. 3.75p or 10) Rs (small Rs.4.75)
Shoe	22 K.C (9 Pkt)	Rs.95.73 (Rs 10.62 p 10)
		Rs.542.03

7. Similarly on 11/10/90 the institute had shown issued 20 Pcs tooth powder with the remarks for inmates, but the name/signature of the recipient was not obtained in the stock register. It could not be understood to whom the same were issued. Reasons for this lapse be intimated failing which the cost of articles worked out Rs 392/- be recovered from the defaulting official under intimation to audit.

8. A brief case (safari) shown issued to Pratap (Guard) (Care taker) during 90-91 by the Institute which is irregular whether he is entitled for the brief case. Reasons thereof be intimated under which circumstances brief case was issued to him failing which the cost of brief case Rs.410/- be recovered from the official under intimation to audit.

9. During 93-94 the institute had shown issued one looking glass on 21.4.95 but the name/signature of the recipient was not obtained in the stock register. Reasons thereof be intimated to whom the same was issued failing which the cost of articles Rs.40/- be recovered from the defaulting official under intimation to audit.

Para No. 4

Memo No. 5
dated 20.2.75

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Sports Stock Register

1. The following irregularities were pointed out at the audit of Sports Stock Register for the period under audit.
 - (a) The event certificate was not found recorded on the first page of the stock register. Needful to be done now. Compliance to be shown to audit.
 - (b) The stock register was not found maintained. Needful to be done and compliance to be shown to audit.
 - (c) Annual physical verification was not found conducted by the Institute as per rule. However it should be done once in a year. Needful to be done and compliance to be shown to next audit.
 - (d) Issue & register was not available/maintained by the Institute for the period 92-94. In the absence of this I. could not be verified whether the articles were consumed and issued to institute or not. Compliance thereof to be intimated.
 - (e) It was noticed that non-consumable articles were reduced to nil although which is irregular. The item of non consumable ~~articles~~ should only be reduced from the stock balance when consumed, auctioned or disposed of. As such all the non consumable articles should be intimated to audit. The detail of articles are as follow :-

S.No.	Name of the articles	Qty
1.	Volley ball	6
2.	Volley ball Net	4
3.	Hurlinton Racket	8
4.	Cricket balls	64
5.	Chess board with coins	16
6.	Foot Ball	9
7.	Cricket bat	12
8.	Wickets	16
9.	Hitting gloves	2 pairs
10.	Cricketing gloves	2 pairs

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- 1. Pad 1 pair
- 2. Hand Ball 1
- 3. Carrom coin 4 sets

The institute had purchased the following sports articles during the period 90-92 but the same were not carried forward to new stock register of 92-93 which is irregular. Reasons thereof to be intimated under which circumstances the articles were not

carried to new register failing which the cost of articles worth Rs. 371/- be recovered from the defaulting official under intimation to audit.

The detail of articles are as under :-

No	Name of Articles	Qty	Rate	Total
1.	Madinton Jacket	4	Rs. 140/-	7.11.90
2.	Muttie Gock	10 pcs	Rs. 31	7.11.90
3.	Carrom board with coins	3	Rs. 30/-	15.11.90
4.	Carrom with coins	4 sets	Rs. 113	15.11.90
5.	Striker	4 pcs	31	15.11.90
				Rs. 371/-

The institute had purchased sports materi is from /s M. N. S. Sharma & K. M. R. Agar, Palni vide bill no 141 & 142 dated 3.2.93 & 23.3.93 amounting to Rs 2993 & 2937 respectively. But on 23.3.93 through the stock register the same were not found entered in the

stock register which is highly objectionable. Reasons thereof to be intimated under which circumstances the entries were not made in the stock register failing which the cost of articles Rs. 371/- be recovered from the defaulting official under intimation to audit.

3. During 91-92 the institute had purchased 24 cricket balls from Super Bazar worth Rs. 1456.80 and the same were shown issued to one Narinathan an inmate which is irregular. It could not be understood why all the balls were issued to inmate. Reason thereof to be intimated failing which the cost of articles Rs. 1457/- be recovered from the defaulting official under intimation to audit.

Parana 55 Para 5

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1970 No. 8
Date 21.3.75

Income Tax

On scrutiny of income tax records for the year 81-82, 82-83 & 83-84. The tax of Miss Nirmal Kaur welfare officer was wrongly calculated in office. The correct calculation (as above) is given below:-

1. 81-82				2. 93-94	
Gross Income	47870	Taxable	\$	Gross Income	60350
Less Standard Deduction	12000	Income	:	Less Standard Deduction	12000
		Rs 35870	:	Taxable Income	48350
Tax upto 22,000	Nil		:	Tax upto 30,000	Nil
Tax 22001 to 30000	1600		:	Tax 30001 to 50,000	
Tax 30,000 to 50,000			:	@ 20% (12350 x 20/100) = 2470	
(20/100 x 30/100)	1761		:	Savings	
Total Tax	3361		:	GRF 3505	
Savings			:	CMEIS 360	
1560			:	RTI 4800	Total 8665
360			:	Rebate allowed @ 20% Saving	1733
4800			:	Tax already paid	
Rebate allowed			:	Tax to be recoverable	3361
of the total saving	1344		:		
Tax already paid			:		
Tax to be recoverable	2017		:		

Total recovery $2017 + 845 = 2862/-$ on account of short recovery of income tax to be recovered from Miss Nirmal Kaur, welfare officer after due verification under intimation to audit.

~~Signature~~
~~Signature~~
~~Signature~~

Para No. 6.

Para No. 6

Memo No. 6

Dated 20.3.95

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Books & Stationery articles stock Register

On scrutiny of Books & Stationery articles stock Register the following irregularities were observed :-

1) Stock was not found maintained. Careful to be done & compliance to be shown to next audit.

2) On 21.11.90 45 geometry boxes were shown issued to inmates from stock register but on going through the issued register it was found that only 42 pcs were issued to inmates. Reasons for not issuing the 3 pcs be intimated failing which the cost of 3 Geometry boxes Rs. 30/- be recovered from the defaulting official under intimation to audit.

3) Annual physical verification was not conducted by the Institute. Careful to be done & compliance to be shown to next audit.

4) During 92-93 the Institute had purchased 60 quire (total 1440) drawing sheets worth Rs. 300/- (Rs. 5 per quire). The same were issued to inmates and the balance shown nil but on going through the issue register maintained by the Institute only 737 pages of drawing sheets were issued to inmates. Reasons thereof be intimated under which circumstances only 737 sheets were issued to inmates out of 1440 sheets failing which the cost of remaining sheet worked out Rs. 140/- be recovered from the defaulting official under intimation to audit.

5) During 93-94 the Institute had purchased 3 sets of Book for 12th class. While scrutiny of record it was noticed that none of the inmate was studying in 12th class during this period. Reasons thereof be intimated under which circumstances the books were purchased and to whom the same were issued failing which the cost of books worked out Rs. 225/- (Rs. 75 per set) be recovered from the defaulting official under intimation to audit.

6) Similarly during 93-94 the Institute had purchased 5 sets of books for 10th class while only 1 inmate was studying in 10th class during 93-94. Reasons thereof be intimated failing which the cost of books (4 sets) worked out Rs. 549/- be recovered from the defaulting official under intimation to audit.

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Form No. 7
Dated 21.2.55

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... of Livers account of Group B employees for the ... it was noticed that the office did not follow the ... issued by the ... the officials over and above their entitlement. ... Group B employees are entitled for livers as under
 Trousers two for two year
 or one for one year
 -do-
 Shirts

Also mentioned articles were issued by the office as per details given below:-

Name of officials	Articles	Year	Date of Issue	Qty	Rate	Remarks
Sri. Mukesh Kumar C.T.	Trousers	92-93	25.5.92	1.20	9/93	Articles issued on 1.1.93 as per list
		92-93	1.1.93	1.20	-do-	
		93-94	12.10.93	1.20	-do-	
Sri. Pradyumn Chandra C.T.	-do-	92-93	1.1.93	1.20	-do-	-do-
		-do-	-do-	-do-	-do-	-do-
Sri. Mukesh Kumar C.T.	Shirts	92-93	25.9.92	2 mts	9/93	Articles issued on 1.1.93 as per list
		92-93	1.1.93	2 mts	-do-	
		93-94	12.10.93	2 mts	-do-	
Sri. Pradyumn Chandra C.T.	-do-	-do-	-do-	-do-	-do-	-do-
Sri. Mukesh Kumar	-do-	-do-	-do-	-do-	-do-	-do-

... charges of above mentioned articles issued on 1.1.93 and plus Rs 65 per set.

Recovery amounting to Rs. 671.00 may be effected after due verification under intimation to audit the details of recovery given below:-

1. Trousers	Rs. 74. / mts	1.20x74x3	200.40
2. Shirts	Rs. 35. / mts	2.00x35x3	210.00
3. Ticketing Charges	Rs. 65/-	65 x 3	195.00
			<u>Rs. 671.00 or 671</u>

(Handwritten: 144)

Para No: 8

PANo 8 (old) (ARA No. 9 of 90-84)

Audit No. 10.2
dated 14.2.95

(13)

94

7/1/2

Subject:- Fidelity bond from Cashier

During the course of audit it was noticed that fidelity bond was not obtained from the Cashier by the head of office, as required under GFR 270 & 274. A fidelity bond should be executed by the Cashier to cover the risk of Govt money. It was suggested to audit under which circumstances the fidelity bond was not obtained so far from the official who is handling cash. The fidelity bond may be obtained from the Cashier without any further delay.

~~to be done~~
~~to be done~~
to be done
to be done

Handwritten notes at the top of the page: "Kanu", "Call of Kanu 11/19/90-91", and "Jan 89" circled in a hand-drawn oval.

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on auditing of service book in respect of the following officials working in B.A. Jadhav, Gharapur revealed the following irregularities.

1. A page of the service book not found attended/re-attended in respect of the following officials by the SHO/SSO.

- ✓ 1. Sri Poonam Singh, C.T.
- ✓ 2. Sri Arishta Kumar, Chowkidar.
 needed to be done under intimation to audit.
- ✓ 3. Sri Arishta Kumar, Chowkidar.
 not found entered in the first part of service book.
 needed to be done under intimation to audit.

2. Qualification certificate not pasted in the service book of the following officials.

- Sri Poonam Singh, C.T.
- Sri Arishta Kumar, C.T.
- Sri Pratap Chaud, C.T.
- Sri Arishta Kumar Chowkidar

In the absence of these certificates date of birth of these officials could not be verified.
 needed to be done and compliance shown at the time of next audit.

3. Entry regarding character & antecedents, medical examination, declaration of bona fide not found entered in the service book of Sri Arishta Kumar, Chowkidar, Sri Poonam Singh.
 needed to be done under intimation to audit.

4. Increments of the following officials not found entered in the service book

- ✓ 1. Sri Pratap Chaud C.T. 1.9.90 to date
- ✓ 2. Sri Arishta Kumar C.T.
- ✓ 3. Sri Poonam Singh, Chowkidar 1.1.95 to date
- ✓ 4. Sri Poonam Singh, C.T. 1.2.95

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1.12.91 teaste
... under intiation to audit.
... Form no. 3 ... filled by the
following officials.

- 1. Sri Poonam Singh, C.T
- ✓ 2. Sri Gauri Devi.
- ✓ 3. Sri Ramesh Chandra C.T
- ✓ 4. Sri Gauri Devi, C.T
- 5. Sri Arjun Kumar, Chokidar

... under intiation to audit.

6. ... regarding ... family pension, ... etc
... filled by the following officials.

- 1. Sri Poonam Singh, C.T
- 2. Sri Gauri Devi, C.T
- 3. Sri Arjun Kumar, Chokidar

... under intiation to audit.

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Para no. 10

(10) (1011/12/90-94)

145

22 Feb

91 71/c

Application

The applicant has submitted a letter no. 12(10)/13-14 dated 15.12.1990-1991 with the prior approval of Govt of India, Ministry of Finance no. 12(10)/90-91 dt 15.12.1990 and sanction of the Government of Bihar, Department of the Post of Ghatampur and its character as per the attached list of posts. ^{Cons. Order} The same is being submitted for consideration according to the above mentioned letter.

Details:-

Sl. No.	Particulars
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2	(103)
3	(104)
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Compliance shown to be:

Ghatampur

Details:-

[Handwritten signature]

eed Para no. 11
No. 13 of 96-98
Para 11
Memo No. 11
Dated 22.2.95

(297) (90) 70/2

Subject :- Distry stock register

.....
A scrutiny of distry item revealed the following irregularities.
The count certificate was not found recorded on the first page of
the stock register. Hopeful be done and compliance be shown to
the audit.

Stock was not maintained
Physical verification was not conducted during the period under
audit. Hopeful now be done under intimation to audit

On 24.4.90, 25.2.91 & 25.5.91 no distry articles were issued
to inmates. No intent was placed for the above mentioned dates.
On dates on which circumstances distry articles were not
issued to inmates.

86/4/18
16.01.95

During the year 90-91 i.e 4/90 to 3/91. No of inmates
worked out were 20947 for which 4609.100 kg Att. (as per promotional
scale of 220 gms per head) was issued. Actual quantity issued was lesser
resulting lesser quantity of 208.110 kg.

During the period 4/90 to 3/91 the quantity of Rice @ 200 gms
per day per head for 20947 inmates worked out 4189.400 kg whereas
4091.100. Rice had been issued resulting excess issue of Rs.641.700 kg

During the period 4/90 to 3/91 the quantity of Choe @ 40 gm
per day per head for 20947 inmates worked out 857.880 kg whereas
809.220 kg Choe had been issued resulting lesser issue of 8.660kg.

During the year 95-94 i.e 4/93 to 3/94 the quantity of flour @ 250
gm per day per head for 16513 inmates worked out 4138.250 kg
whereas 4508.250 kg flour had been issued resulting excess issue of
370 kg.

(138)
20
89
6/12

During 4/93 to 3/94 the quantity of rice @ 200 cwt per head
worked out for 16513 inmates worked out 3302.600
whereas 3042.700 KG has been issued resulting excess issue of 140.100 KG.

During 4/93 to 3/94 the quantity of sugar @ 70 cwt per head
worked out for 16513 inmates worked out 115.520 KG whereas 109.920 KG
has been issued resulting excess issue of 9.400 KG.

During 4/93 to 3/94 the quantity of milk @ 250 cwt per day per
head for 16513 inmates worked out 412.825 KG (dry milk) whereas
38070 KG milk has been issued resulting excess issue of
13.755 KG.

During 4/93 to 3/94 the quantity of prizes @ 100 cwt per
head for 16513 inmates worked out 1651.350 KG has been issued
whereas 1687.350 KG has been issued resulting excess issue of
36.000 KG.

Reasons for issuing lesser/ excess quantity be intimated
to the defaulting official under intimation + audit.
From the defaulting official under intimation + audit.
From other cases may be reviewed & similar action
be taken under intimation to audit.

Para no. 12

127

128

68/

(Add. No. 14 of 9094)

Audit No. 14
dated 24.2.99

Sub :- Contingent register

A register of contingent expenditure shall be kept in each office and the initials of the Head of Office or of a gazetted officer to whom this duty has been delegated by the Head of Office, shall be entered against the date of payment of each item as required under rule 110 of the rules 1935 but it was not maintained under the period of audit of this institution. Contingent register is very essential document enable the discharging officer to watch the progress of expenditure in each detailed head as compared with the appropriation for it. It is not understood how the D.D. was enable to keep a watch on contingent expenditure without contingent register. It is a serious irregularity on a report of D.D.

It is to be intimated to audit under which circumstances the contingent register was not maintained. Further the contingent register should be prepared and be ready at the time of next audit.

Subject : Dietary Stock Register

During the scrutiny of Dietary Stock Register as a Test audit pertaining to the period 1995 to 1997, the following irregularities were made.

- i] Page counting certificate was not found recorded on the first page of Stock Register duly attested by the Competent authority.
- ii] Physical verification of the stock alongwith the balances shown was not done during the period of audit.
- iii] Index of the items, recorded was not shown.
- iv] The items shown Consumption of the store Keeper of dietary item at his/her own level while preparing the indent herself/himself. The indent should be submitted by the actual receiver/user of the dietary items. The indents were prepared without any bearing numbers of indent as well as without showing I.V.No. There were lots of cutting in the items of Qty. Issued found in the indent Book. The three copies of indent should be prepared for use of actual consumption of the each item. On the basis of receipt of the indents, the Qty. should be issued to the user by taking the prior approval from the competent authority as well as the signature of the receiver and shown/maintained the I.V.No. [Showing the Simitary of Serial Numbers year wise]
- v] The receiver of the quantity or the user of quantity after receiving from the store, the daily consumption & Stock register was not maintained at the actual consumption point.

135

92

66/c

vi] The following quantity were shown issued on loan to the Observation Home for Boys -II Majnu Ka Tila, but till date the date said quantity was not received back.

Atta	50 Kg	Issued/Loan given on	18/1/95
Atta	60 Kg	Issued/Loan given on	19/1/95
Rice	50 Kg	"	18/1/95
Rice	50 Kg	"	19/1/95
Supar	8 Kg	"	19/1/95

Please review the similar nature of items and take back from OHB-II under intimation to Audit.

vii] The supply of all the dietary article were received from the DCSCS Ltd., but it has been noticed that item of Atta, Rice, Dal etc. were purchased from the Super Bazar on higher rates. The tendents were placed to the DCSCS very late, so that the purchases can be made locally from the open market. The detail of such item were purchased is as under :-

<u>Period</u>	<u>Name of Items</u>	<u>Quantity Purchased</u>	
1994-95	Atta	1220 Kg	Appro .35% of the total requirement
	Rice	1450 Kg	Appro .40% of the total requirement.
			[1000 Kg were purchased only in March 95 on the last day of March 900 Kg was purchased]
1994-95	Gh e	167 Kg	Purchased only on 31/3/95 7 Tin of 15Kg & 60 Kg of 1 Ltr packing, but taken in the stock 53.82 Kg. against 60 Kg resulting less 6 Kg.180 gms.
1994-95	Dal	150 Kg	Purchased only on 31/3/95 while as on 31/3/95 the balance in hand of 411.850 Kg

134

OS

65/C

<u>Period</u>	<u>Name of Item</u>	<u>Quantity Purchased</u>
---------------	---------------------	---------------------------

1995-96	Atta	2100 Kg
---------	------	---------

Against the total consumption of 3190 Kg [2100 Kg from Super Bazar and 1090 Kg supplied by DCSCS all the purchase made during 4/95 to 9/95 No indent was placed to DCSCS in time.

1995-96	Rice	
---------	------	--

100 Kg	on 03.6.95
200 Kg	on 11.8.95
100 Kg	on 25.8.95
50 Kg	on 08.9.95
200 Kg	on 05.1.96
98 Kg	on 29.1.96

While the balance of sufficient Qty. was lying i.e. 56.750 Kg on 3/6/95 and No Supply /no effect made to get the supply from DCSCS during the period 6/95 to 9/95 and purchase made from Super Bazar.

1996-97	Atta	
---------	------	--

1200Kg	from 8.4.96
To 6.8.96	

1000Kg	during
TOTAL 2200Kg	03.8.97
	(MARCH-97)

Against the total consumption of 3600 Kg in a year, out of which 2200 Kg were purchased locally on higher rates and during 4/96 to 8/96; no effects were made in time to get the supply of DCSCS

In view of the above noticed facts, it has been observed that the purchases of articles were made in the last day of March of the Financial year and purchases in bulk instead of taking the 3 to 4 or week day requirement to avoid the supply taken from Delhi Civil Supply Co-Op.Store on lower rates.

viii] The quantity were issued one day in advance to the Cook or in some time 2 or 3 days on the basis of attendance Register, but during the scrutiny of attendance register, the strength of the students was less than the actual [as the inmates remained on leave & absent (as shown the attendance register]. The Cook prepared the full meal against the issue of full quantity of the day against less intimats on a particular day resulting the misuse

Contd...7

: 7 :

...state of dietary items can not be ruled out. Moreover, the authority failed to clarify, how the student remained "ABSENTS" from the Home as there is no check on the inmates going outside or coming inside in the Bal Sadan/Home. No Gate Register has been maintained to watch out the actual presence of inmates in the Home. Nor the leave A/c was shown to the audit of the inmates to verify actually the inmates remained on leave or absents, as the attendance Register was also incomplete, during the Audit period.

64/1

i] The records of the inmates, i.e. Name, Address, Father's Name, Date of Admission, Age & Transfer from this Home whose age has been crossed upto 16 years were not produced. As per norms, the inmates can be remained in Bal Sadan between 12 to 16 years and 16 years to 18 years on the recommendation and approval by the Director of Social Welfare whose conduct and work is good, but no such records was maintained nor shown to audit to verify the actual inmates in whose favour the Dietary articles were issued. Please rectify all the discrepancies, under intimation to Audit.

Para no - 14 : 8

172
83
b3/c

Para No. 2

Subject : Fay Bill Register

During the course of Test Audit of pay bill register for the period 4/04 to 3/07 the following discrepancies have been observed :-

- 1] The ledger does not contain index. The same may now be recorded.
- 2] No page counting certificate has been endorsed in the P.B.R
- 3] Pay bill abstract which is prepared in at the end of the ledger. The same has been omitted during the Audit period.
- 4] Col.No.25 i.e. Checker's initials are lying blank.
- 5] Columns provided in the upper part of pay bill register are not complete eg. previous P.B.R. page number, marital status, position of advances with recovery during the current year and balance of advances brought forward & Carried over to the next year duly authenticated by the D.D.O. in respect of Short/Long term advances.

Para No.4

Para no. 15 : 18 :

(12)

(10)
62/12

Sub,ect: Fidelity Bond

On Scrutiny of records it has been observed that Fidelity Bond as Security of Govt.Money/Cash as required by Rule 274, Gen. Fin.Rules 1986 has not been deposited by the Cashier. Fidelity Bond is necessary requirement in any institution for handling the cash transaction.

It is therefore, advised that the necessary Fidelity Bond be obtained from the Cashier as a Security measure of Govt.Money.

Para No. 5

Subject : Service Books

During the course of Test Audit of Service Book the following discrepancies/irregularities were found :-

No Credit of earned leave has been given to the under mentioned official from the date given against the name of each official :-

- ✓ a) Smt. Kirti Sharma W.O w.e.f 1.7.91 ✓
- ✓ b) Smt. Rajni . Asstt.Tr. w.e.f 1.7.95
- ✓ c) Sh.K.Hari Dasan - UDC w.e.f 1.7.93 ✓
- ✓ d) Sh.Govind Singh, Chowkidar w.e.f 1.8.92 ✓

While scrutinising the attendance register it has been observed that the following officials have availed the earned leave on different spells, None of which has been debited into the leave account.

- a) Smt.Rajni - Asstt.Tr. E/L availed w.e.f. 22.6.94 ✓
to 29.6.94
- ✓ b) Sh.K.Hari Dasan - UDC E/L availed w.e.f. 12.9.94 ✓
to 11.10.94
- c) Sh.Govind Singh-Chowkidar E/L availed w.e.f. 01.5.94 ✓
to 5.5.94 and 1.7.96 to
25.6.96

The entries of leave account may be reviewed with reference to attendance register and other similar cases may also be reviewed.

Para no. 17 : 12 :

Para No.6

Subject : Audit of Books & Stationery

During the scrutiny of Books & Stationery Stock Register, the following irregularities were noticed during the Audit period 1994 to 1997.

i] As per attendance Register for the month of Feb.96 & Feb.97, the inmates were studying in the following classes [Shown against each home of the students].

	<u>Class X</u>	<u>Class XII</u>
1995-96	4 Nos	NIL
1994-95	1 No	NIL
1996-97	2 Nos	NIL

While scrutiny of the C.B.No.53 dated 7/9/94 the 6 Sets of class X were purchased while the numbers of students of class X was only 1, resulting 5 Nos of each Book were shown issued in excess in the stock register.

a) English Work Book	@ 3.50 X 5 Nos	Total Value	17.50
b) Swati	@ 5.50 X 5 Nos	"	27.50
c) Subhiyta.Ki Kahni	@ 10.00X5 Nos	"	50.00

TOTAL VALUE 85.00

ii] Similarly in XII th. Class, No Students was found admitted in the school during Feb.97 and the following books were shown issued :

a) Higher Secondary Book Keeping		for Rs.	72.50
b) २३वीं विद्यालय	3 Nos	"	134.40
c) २३वीं विद्यालय	2 Nos	"	44.40
d) २३वीं विद्यालय	1 No	"	27.80
e) Getting Ahead.	1 No	"	59.80
f) The Web of our life	1 No	"	12.00

SAY : Rs.351.00

350.90

Contd...13

Please recovered Rs.85/- + Rs.351/- total comes to Rs.436/- from the concerned defaulter and deposit into Govt.Account under intimation to audit.

iii] The following purchases made locally but the Stock entries of such articles were not found recorded in the stationery stock Register nor the entries shown in the body of the bills.

- | | | |
|------|--------------------------|---|
| i) | CB No.105
dt.25.10.95 | Sub Vr.No.306 for Rs. 498/ M/s Sania Supplier |
| ii) | CB No.104
dt.25.10.95 | Sub No. 297 for Rs. 475/- " |
| iii) | CB No.104
dt.25.10.95 | Sub No. 295 for Rs. 475/ " |

Rs. 1448.00

The purchase made are not seems to be in order, if found irregular, the recovery ^{of Rs. 1448/-} may please be made to the concerned defaulter and also explain the reason under which circumstance these irregularities were made.

iv] The stock register was not maintained as per the nomenclature of items i.e. Size wise, Item wise. The entries were recorded consolidated showing miscellaneous items. this practice may please be stopped and item wise entries to be made.

Please rectify all the irregularities after reviewing the similar nature of items in the stock register. The compliance may please be shown to audit.

Para no. 18

126
78
581
23

Para No. 12

Subject : Audit of Sports Stock Register & Its Vouchers

During the scrutiny of Sports Stock Register pertaining to the period 1994-95 to 1996-97, the following irregularities were noticed :-

- i] The every Financial year, the balance of the quantity have been changed to new page, while the same should have to be continue on the same page until or unless the full page has been filled.
- ii] The Paging Certificate has not been given on the body of 1st Page of Stock Register.
- iii] The non-consumable nature items have been shown issued and balances have been reduce to NIL. These items can be reduce only from the stock register until or unless these have been condemned or write off. The detail of such cases were noticed as under :-

<u>SNo</u>	<u>Page No.</u>	<u>Name of Item</u>	<u>Qty. as on</u> <u>1994-95</u>	<u>Balance</u>	<u>Shortage</u>	<u>Total</u> <u>Value (Rs)</u>
<u>FOR THE PERIOD 1994-95</u>						
1.	P/24	Badminton Racket	4	NIL	4	528.00
2.	P/26	Stinger	1	NIL	1 No	17.00
3.	P/27	Volley Ball	1	NIL	1 No	151.00
4.	P/38	Cricket Bat	6	NIL	6 Nos	786.00
5.	P/31	Foot Ball	1	NIL	1 No	187.00
6.	P/34	Carrom Board	1	NIL	1 No	170.00
7.	P/35	L. Guard	4	2	2 Nos	30.00
8.	P/36	Batting Pad	4	NIL	4 Nos	370.00
9.	P/37	Wickets	3	NIL	3 Nos	76.00
10.	P/30	Batting Gloves	4	1	3 Nos	118.00
		Cricket Ball	15	6	9 Nos	458.00

125

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126

572

77

<u>Sl. No</u>	<u>Name of Item</u>	<u>Qty. as on</u>	<u>Balance</u>	<u>Shortage</u>	<u>Total</u>
		<u>1994-95</u>			<u>Value (Rs.)</u>
<u>FOR THE PERIOD 1995-96 & 1996-97</u>					
10.	P/41	4	1	3 Nos	285.00
11.	P/44	1	NIL	1 No	134.00
12.	P/47	18	3	15 Nos	886.00
13.	P/43	2	NIL	2 Nos	321.00
				[Issued only 1 No	balance shown NIL]
14.	P/49	2	NIL	2 Nos	426.00
15.	P/50	4	NIL	4	526.00
16.	P/51	2	NIL	2 Nos	30.00
17.	P/54	1	NIL	1	39.00
18.	P/56	1	NIL	1	79.00
<u>Total Value for Rs. 5627.00</u>					

The total value of non consumable items worth Rs:5627/- was reduced from the stock register while issued to the care take; and ^{same} inmates [only 2 or 3 inmates regularly]. More over the the previous audit party has also pointed out during conduct the audit period 1990-91 to 1993-94, The balance have been reduced till date the such quantity was brought forwarded for the period 1994-95 as NIL. It appear that the such reduce quantity was not available with the store Incharge [Welfare Officer] Please review all the stock Register since 1990-91 to till date and the shortage of Sports material found worth Rs.5627/- [during period 1994-95 to 1996-97 Plus 1990-91 to 1993-94] may please be recovered from the concern defaulter or after actual physical verification, the recovery of shortage articles may be made from the concerned defaulter, under intimation to audit.

Para no. 19

Para No.13

Subject : House Building Advance

During the scrutiny of pay bill register it has been observed that Miss. Kirti Sharma, Welfare officer had availed house building advance. There is one of the condition for grant of H.B. that on completion of construction/Purchase the house should be insured by the official at his cost against fire, Flood and Lightening etc. for a sum not less than advance, the insurance policy should be kept alive till liquidation of advance alongwith interest due thereon and should be deposited with the Govt.

The above mentioned official has not submitted the Insurance Policy/Papers to audit. It is observed that the requirement of Rule was not adhered to. Immediate steps maybe taken to do the needful and compliance shown to audit.

Subject : Audit of Liveries A/c

During the scrutiny of Liveries account pertaining to the period 1994 to 1997 the following observation/irregularities were noted:

- a] The due Register was not maintained in respect of issue of Liveries to Class "D" officials in the absence of due date, it is very difficult to verify whether the liveries issued on due date or before.
- b] The detail of Winter Uniform & Summer Uniform was found mixed up, recorded in the stock register, instead of maintained the separate entries of Winter Uniform as well as Summer Uniforms.
- c] The column wise [as per prescribed in the Stock register] entries was not recorded. More over the name of dealer, Bill No. & date as well as Quantity purchased was not shown in the stock register, but shown issued to Class "D" official. It is very strange, while No. quantity was in hand, how the quantity issued few instances were noticed as detail below :-

P/1	Shoes	No. Qty in hand	issued	1 Pair
P/4	Cloth for Pants	-do-	"	2.40 Mtr
P/6	Sarees	-do-	"	8 Nos
P/9	Paagree for 95-96	-do-	"	22 Mtrs
	for 96-97	44 Mtrs in hand	"	22 Mtrs Bal. NI
P/13	Jersey	No. Qty. in hand	"	8 Pcs
P/15	Blankets	-do-	"	1 No

123
541
27
74

Please review similar nature of items and rectify all the discrepancies. Please also clarify, under which circumstances these quantity have been issued while in stock was NIL to the audit.

- d] The officer Incharge has not signed each entries while receipt of quantity as well as Issue quantity of liveries items in the Stock Register.
- e] At P/14 the lining cloth was purchased and issue to class "D" officials as detatiled below :-

Bill No.7892 dt.14.2.95 for Rs. 300.00 M/s NTC	Issued all to Class "D" Officials
Bill No.3896 dt.14.1.97 for Rs. 352.00	
<u>Rs. 652.00</u>	

The Lining cloth was not admissible as the Uniform should have been given in stitched form. Hence ,the recoveries of Rs.652/- may please be made from the concerned defaulter and deposit into Govt.account.

- f] Physical verification was not done during the audit period. Please rectified all the irregularities and the compliance may please be shown to audit.

Para No.15

Para no. 2

(12)

(122)

23
53K

Subject : Income Tax

During the scrutiny of Income tax calculation sheets and other relevant records for the period 1995 to 97, the certain recoveries have been detected of which the detail of recovery is being given against the name of respective officials :-

i] Miss Kirti Sharma- Welfare Officer [1995-96]

<u>Calculation by the Institution</u>		<u>Calculation by the Audit.</u>	
Gross Income	75,590.00	75,590.00	
Less: House Rent	5,400.00	5,400.00	✓
Less: Std. Deduction	15,000.00	15,000.00	
Taxable Income	55,190.00	55,190.00	
Income Tax	3,038.00	3,038.00	
<u>Total Savings</u>			
GPF	6,000.00	6,000.00	
PPF	6,000.00	-	
NSC	10,000.00	-	
CGETS	360.00	360.00	
H.B. Advance	4,800.00	4,800.00	
	27,160.00	11,160.00	
20% rebate on saving was allowed	5,432.00	2,232.00	
Income Tax	3,038.00	3,038.00	
Less: Rebate	(-) 5,432.00	2,232.00	
Net Tax	NIL	806.00	

(I. Tax due Rs. 806/-)

Handwritten notes:
Miss Kirti Sharma
5 (col) x (15)
1995-98

Received.
[Signature]
15/10/98

(12)

72
52

Therefore recovery in Income Tax as Rs.806/- [Rupees Eight hundred six only] be made from the official.

Note : Recovery arose due to rebate was allowed on PPF Rs.6000/ and NSC Rs.10,000/- As per rule rebate is not admissible without documentary proof of savings.

ii] Miss.Kirti Sharma [1996-97]

Calculation by the Institution

Total Income	91,691.00
Less: Std.deduction	15,000.00
<hr/>	
Taxable Income	76,691.00
Income Tax	8,007.00
<hr/>	
<u>Total Savings</u>	
GPF	6,000.00
HBA	4,800.00
LGEIS	360.00
PPF	20,000.00
NSC	10,000.00
<hr/>	
	43,160.00
<hr/>	
Rebate on Saving was allowed	8,632.00
Income Tax	8,007
Less: Rebate	(-)8632.00
<hr/>	
Net Tax	NIL

Calculation by the Audit

	91,691.00 + 2,419 (Bonus)
	15,000.00
<hr/>	
	79,110.00
	8,733.00
<hr/>	
	6,000.00
	4,800.00
	360.00
	20,000.00
<hr/>	
	31,160.00
<hr/>	
	6,232.00
	8,733.00
	6,232.00
<hr/>	
	2,501.00

Income Tax Payable	Rs. 2501.00
Tax Paid	<hr/>
Tax to be paid	Rs. 2501.00

170
71
516

Therefore recovery in income tax for Rs.2501/- [Rupees Two thousand Five hundred one only] be made and deposited into appropriate head of account under intimation to audit.

Note :

- i] Recovery arose due to adhoc Bonus amounts to Rs.2419/- has not been included in Taxable income.
- ii] Without obtaining the documentary proof in respect of NSC Rs.10,000/-, the rebate was allowed for the period 1996-97. As per rule rebate is not admissible without documentary proof of saving.

The income tax calculation sheets of the following officials were not produced to audit due to plea of non tracability of the record.

<u>Name</u>	<u>Period</u>
Smt. Raj Kumari	1994-95 & 1996-97
Smt. Rajni	194-95 & 1996-97
Sh. Mohan Singh	1995-96 & 1996-97

The record may be traced out and produce at the time of next audit.

Para No. 17

Para no. 22

Subject : Overpayment due to Wrong Pay Fixation

Mrs. Raj Kumari, J.BT was drawing basic pay as on 1.2.93 for Rs.1560/- in the pay scale Rs.1200-30-1560-EB-40-2040. She was granted increment after crossing the E.B.Rs.1560-1600 vide office order No.F.12(2)/82-D-SW/ESH/49785 datd 21 Dec.1995 w.e.f.1.2.94. The E.B. arrear paid 2/94 to 12/95 to her resulting in excess w.e.f 2/95 to 12/95 [11 months] in the pay of Rs.1650/- while she was entitled pay for Rs.1640/- in the scale of Rs.1200-30-1560-E.B-40-2040. Moreover the same pay continued given to her w.e.f.1.1.96 to 6/97 in the pay scale of Rs.1200-2040 resulting over payment as detail :-

<u>As on</u>	<u>Admissible</u>	<u>Drawn</u>	<u>Resulting Excess Payment</u>
2/94 to 1/95	1600	1600	-
2/95 to 1/96	1640	1650	Rs.10/- + allowances
2/96 to 1/97	1680	1650	-
2/97 to 6/97	1720	1650	-
7/97	1720	1800	-

The payment drawn in 7/97 for Rs.1650/- against the admissible pay scale shown above. but the said effect of admissible of pay was not shown in the service book. Hence against drawn of Rs.1650/- the pay drawn Rs.1800/- on 7/97 with the result the excess amount of Rs.150/- in Basic Pay + allowances paid to her.

In between she was granted Sr. Scale Rs.1400-40-1600-50-EB-2250-EB-2300-50-2600. Her pay has been fixed shown in the Service Book, in

118
494
572

which all the entries have been cancelled by the D.D.O. It is, therefore advised that her pay may please be fixed in the Sr. Scale Rs.1400-2600 as under :-

<u>As on</u>	<u>Pay to be Fixed</u>
2/94	1600/-
2/95	1650/- [after cross the E.B. from the C.A)
2/96	1700/-
2/97	1750/-

In view of the above facts the over payment paid as under :-

2/95 to 1/96	Rs.10+ allowances	Rs.293.00
7/97	Rs.150+allowance	Rs.435.00
	<u>Total</u>	<u>Rs.728.00</u>

Therefore recovery towards wrong fixation of pay or Rs.728/- [Rupees Seven hundred Twenty eight] be recovered from the official and arrear in the Sr. Scale may be paid to her after fixation of pay as above.

Increment was allowed to Smt. Rajni TGT without obtaining the E.B Order

Smt. Rajni P. Puranik, TGT [1400-2600] was granted Sr. Scale of Rs.1640-60-2000-EB-60-2360-EB-60-2600-75-2750-EB-75-2900 w.e.f. 24.9.93. The teacher was getting salary @ Rs.2000/- P.M. w.e.f. 1.9.93 accordingly her pay was fixed at Rs.2000/- under FR-22(1) (a) (11) w.e.f. 24.9.93 with next date of increment as 1.9.94. after the stage of Rs.2000/- there is efficiency bar in the scale and as such next increment on 1.9.94 would have been allowed only

68

~~114~~

after the release of EB. In her case which was not done and annual increments were allowed as under:-

1.9.94	Rs. 2060/-
1.9.95	Rs. 2120/-
1.9.96	Rs. 2180/-

In view of the above position the increment allowed as above are irregular and necessitate recovery as she cannot be paid salary at more than Rs.2000/- P.M. before release of E.B. be made from the official.

In view of the above facts the recovery of over payment may be effected and arrear paid only after getting the release of efficiency bar as on 1.9.94.

Para no 23

24

Production of records

has financial records were not produced to audit. The same may
be maintained and produce at the time of next Audit.

1. Service Stamp account for the period from 1990 to 3/97
2. Property Register for the period from 1990 to 3/97
3. Telephone charges register for the period from 1990-91 to 1993-94
4. Telephone charges register for the period from 1990 to 94
5. Income tax for 1990-91
6. Inventory register for 1990-91 & 1991-92
7. CTR Register for the period from 1990 to 3/97
8. Medical Re-imbursment register for the period from 1990 to 3/97
9. Office Stationery Stock register 1990-94 & upto 3/97
10. Medical Re-imbursment Register/Vouchers 1990 to 3/97
11. Consumable & Non consumable General Items stock Register and its issue with relevant records 1994-97
12. Bedding & Clothing articles stock register for the period 1994-97 as well as distribution of Clothing & Bedding to inmates.
13. Admission/enrolment register of inmates as well as discharge /transfer of inmates register/records pertaining to the period 1994-97
14. Leave accounts and absents records of inmates during 1994-97 as the inmates remained absents from the Bal Sedan without prior permission from the Competent authority
15. Budget for 1990-91 and 1991-92

Para no. 24

PART - II

CURRENT Report

Audit Para No.1

Subject:- Pay Bill Register

While scrutinising the PBR for the year 1997-98 following observations have been made the same may be rectified under intimation to the audit.

1. Paging certificate on the first page of the P.B.R. has not been found recorded under the proper attestation of the DDO/HOC.
2. Alphabetical index has not been prepared.
3. Columns provided at the top of the P.B.R. are left blank.
4. Abstract of the P.B.R. is not being prepared at the last of the P.B.R.
5. GPF recovery of advance is being made in respect of Shri. Mukesh Kumar, CT and Shri.K.Haridasan, UDC but the balance amount of GPF has not been forwarded from the previous P.B.O. under proper attention of the DDO.
6. DDO has not attested the entries in the PBR, the columns provided in the P.B.R. is left blank.
7. Total of PBR has not been carried out for the purpose of Income-tax etc.

Needful may be done under intimation to the audit.

Para no. 25

65-114
45K

Audit Para No. 2

Dated :

Subject :- Less recovery of License fees.

Rates of Licence fees has been revised w.e.f. 1.7.93, but it has been noticed that less recovery of licence fees is being made from Sh. Govind Singh, Chowkidar as per details given below, at is thereafter suggested recovery calculated below may be made from Sh. Govind Ram after due verification and deduction may be enhanced to Rs. 85/- from Rs. 80/- from the month of 10/98 under intimation to the audit.

<u>Month & Year</u>	<u>Flat No.</u>	<u>Recovery due</u>	<u>Recovery effected</u>	<u>Recovery out standing</u>
1.7.93 to 31.8.96 (41 months)	428 Gulabi Bagh	Rs. 47.00	Rs. 45.00	Rs. 2X41=82
1.1.96 to 30.9.98 (28 months)	1371, Gulabi Bagh.	Rs. 85/-	Rs. 80/-	Rs. 5X28=140

Total Recovery Rs. 82+140= Rs. 222/- .

Needful may be done under intimation to me audit please.

Para no. 26

-64-

44/12

Audit Para No.3

Subject:- Security Deposit under Rule 270 of GFR

Rule 270 of GFR stipulates that every Government servant whether Gazetted or non-Gazetted who is entrusted with the custody of cash or share shall be required to furnish security for such amount as a Department of Central Govt. or an Administration may prescribe held the security and may ultimately refund or appropriate it, but the cashier of the home has not furnished the required security. It is therefore suggested that security deposit may be obtained from the cashier under intimation to the audit.

Para no. 27

-63-

42/1

Audit Para No. 4

Subject : Service Books.

Observation

On text scrutiny of the Service Books in respect of the officials shown in Annexure-I, following discrepancies were noticed which may be rectified under intimation to Audit other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such lapses in future :-

(1) Particulars on the 1st page of the service book in respect of Shri Krishan Kumar, Chowkidar has not been attested by the competent authority.

(2) Service verification certificate has not found recorded in respect of following officials after the date mentioned against each :-

- | | |
|----------------------------------|------------|
| i) Shri Krishan Kumar, Chowkidar | 31.03.95 ✓ |
| ii) Smt. Pragya, Sweepress | 31.03.95 ✓ |

(3) Nomination from such @ as GPE, DCRG, UT Insurance and details of family members not found attached in the service book Smt. Poonam Singh, C.T., Krishan Kumar, Chowkidar.

(4) Leave account in respect of the following officials has not found maintained after the date mentioned against each:-

- | | |
|-------------------|------|
| i) Smt. Asha Devi | 3/93 |
| ii) Smt. Pragya | 6/92 |

Contd...F/2.....

-62- 421

5. Entries regarding fixation of pay in accordance with the C-C-S (Revised Pay) Rules, 1997 has not found recorded in all the service books produced before the audit except in the service book of Shri K. Haridasan, UDC. Whereas the staff is being paid the pay and allowances in accordance with the Revised Pay Rules, 1997. Position in the this respect be explained to the audit for not making entries in the service books.
6. Calculation sheet in respect of fixation of pay in accordance with CCS(RP) Rules, 1997 has not found placed in the service book of all the officials to check/verify the correctness of the fixation of pay.
7. As per Rule 6 of CCS(RP) Rules, 1997, the option for opting the CCS(RP) Rules, 1997, the option has to be exercised in the appropriate form appended to the rules. It should be noted that it is not sufficient for a Govt. servant to exercise the option within the specified time limit but also to ensure that it reaches the prescribed authority within time limit. But option form has not found pasted in any of the service books examined and the employees ~~are~~ are being paid in accordance with the Revised pay Rules, 1997. Reason for the lapse be explained to the Audit.

Para no-28

-61-

Hes

4/1/2

Audit Para No.5

Subject: Cash-book

While Scrutiny the Cash-book for the audit period 1/97 to 3/98, the following discrepancies were noticed:-

1. The physical verification of cash balances were not done by the D.S.O. at the close each month and a certificate to that effect was not found recorded in the cash-book.
2. The analysis of closing balance lying in the cash chest was not given at the close of cash-book for each month in respect of 4/97, 5/97, 6/97 and 8/97.
3. Revenue receipt was not found stamped in Acquittance Roll Register is in respect of Shri.Gobind Singh at page-26.
4. Total of the cash-book was not found checked by the other person, other than the cash-book writer.
5. Total of closing balances was found/shown less by 9/37p. on 1-5-97 on payment side at p-57.
6. Grand Total on receipt sides were found left on 7-3-98 and 27-3-98.
7. Cutting/over writing were not found attested on following dates.
 - 1) Dated 26/9 and 27/9/97 Payment side at the page 94-95 cash-book Vol-I
 - 2) Dated 8-12-97 page-10 (payment side cash-book
 - 3) Dated 9-1-98 page-26 Vol-II)
8. Reasons be explained for disbursement of pay on 27-8-97 instead of 31-8-97.
9. On 3-8-97 an entry on payment side found recorded that cheque No.526996 for Rs.4897 deposited with PAO-XI. The full facts of the transaction be explained to the audit stating reasons for cancellation of cheque along with bill No. and description, etc. page-28 cash-book Vol-I
10. An amount of Rs.1931 was found in cash-book as opening balances on 16-5-97 in N/o Advance for milk and Rs.847 was found as receipt from PAO on 16-5-97 the total amount thus shown Rs.2778/2 (Rs.1931+847) and found in the chest till 9-10-97. The same amount of Rs.2778 was deposited into Bank on 10-10-97

-60-109
402

through challen. Reason for keeping amount of Rs.2778 for 146 days in the chest be explained. It may also be intimated the amount sanctioned against Permanent Advance.

11. Money received as revenue should be remitted in full on the same day or the next day into the Bank for credit to Govt. account and the expenditure should not be incurred by diverting departmental receipt or the undischursed pay and allowances etc. It was noticed that the following amount was received by the office.

1. Through TR 24 Rs.681 on 8-10-97 page 98

2. _____ do _____ TR 05 Rs.100

Total Rs.781

The above receipt was remitted in to SBIs as undered

1) 27-10-97 Rs-100

11) 28-10-97 Rs.681

Rs.781

The office may please be explained:-

1) Reasons for remittance after a gap of 20 days on different dates.

11) T.R.5 not produced before audit.

111) Challans for remittance not shown to the audit.

12. It was noticed that the name of Smt. Pragma, Sweeperess appears twice in cash-book on 30-9-97 (page 96) at Sl.No.184 against payment of Rs.2550 and 2374 respectively 13/86. Reasons for making twice on different amount be explained and necessary error be rectified under intimation to the audit.

13. Total less shown by undercasting of Rs.100 on 11-9-97, the necessary error be rectified under intimation to the audit.

14. Break-up of underbursed balances of Rs-272 and 2047 shown in the end of 31-3-98 be explained to the audit.

15. Cheque from PAOXI was received on 16-5-97 bearing no.021881 for Rs.7777 with following break-up:-

1) CB/20 misc. Rs.1355

11) " 21 milk 4/97 Rs. 847

111) " 22-super Bazar Rs.5575

Total Rs. 7777

396

The transaction in the cash-book was found on receipt dated 16-5-97. The amount of Rs.5575 shown undisbursed till 21-1-98. Reasons for not making payment after a period of 10 months approximate be explained to the audit the validity expires after a period of 3 months. It seems that the cheque was received in the category of 'B' series and was encashed from the bank.

The audit may also be apprised about the other payments in respect of Sl.No.1)&11). The date of payment etc.

Para No. 29

Audit Para No. 5

Subject : Bill Register

During test audit the following discrepancies were noticed in the bill register :-

1. Page counting certificate not found.
2. Cancellation of bills
 - i) Bill No. LTC/219 for Rs. 374/-
 - ii) Bill No. 226/CB for Rs. 6827/-
 - iii) Pay Bill No. 10/97 dt. 29.10.97 for Rs. 6173- Smt. Rajni.
 - iv) Pay Bill No. 115 dt. 29.10.97 for Rs. 16418/- C.I.III.
 - v) Nil bill DC/135 dt. 05.12.1997
 - vi) GPF/123 for Rs. 16500
 - vii) CB/58 for Rs. 3863/-
 - viii) CB/59 for Rs. 4760/- etc. etc.

Above bills were presented to the PAO's for passing the bills, but at later stage bills were found cancelled without alteration. Reason for cancellation be explained to the Audits and cancelled bill be attested.

Contd.....F/2....

B. Bill Register is a very important document, which should ne kept neat and clean manner, but the condition of the register was found in a deteriotating condition, Register was ~~@@@~~ found in torn condition, which is required to be binded and good condition.

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56.36/C

Para No. 30

Audit Para No. 7

Subject : Income Tax.

Scrutiny of Income tax calculation for the year 1997-98 revealed the following short recovery the same may be made from the concerned Govt. servant after due verification and under intimation to the audit.

(1) Sh. V.S. Awasthi, Suptd.

Gross Salary - Rs.	1,26,490.00
Less Standard dedn, Rs	20,000.00
	<u>Rs. 1,06,490.00</u>
tax on Rs. 66490/- Rs.	11,298.00

Rebate on saving of
Rs 54075/- as per copy attached.

35251.00	app	
570.00	Caes	
3790.00	LIC	
1644.00	PTI	
10000.00	NSC	
<u>2880.00</u>	HBA	Rs 10815.00
54075.00	tax due Rs	483.00
	tax deducted	<u>NIL</u>
	I. Tax Out Rs	483.00
	Standing	<u> </u>

Contd.....P/2.....

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55
SW

(2) Miss Kirti Sharma W.O.

Gross Salary	Rs.	130510.00
Less standard Redn.	Rs.	<u>20000.00</u>
		110510.00

tax on Rs. 70510.00 Rs. 12102.00

Saving for Rebate

GPF	- Rs.	9000.00	
PPF	- Rs.	30000.00	
CAEIS	- Rs.	350.00	
HBA	- Rs.	<u>5200.00</u>	8912.00
		<u>44500.00 @2%</u>	

tax to be deducted Rs. 3190.00

tax deducted Rs. NIL

tax out standing Rs. 3190.00

Note :- Rent receipt for the rebate has not been found enclosed/
produced to the audit.

Para no. 31

63 54 34k
Audit Para No. 9

Subject : Contingent Vouchers.

During the course of audit while scrutinising the paid contingent vouchers following observations have been made the same may be rectified under intimation to the audit please.

(1) General Financial Rule stipulates that whenever purchase exceeded Rs. 1000/- sealed quotation should be invited from government organisation Semi government and private and should be placed after preparing of comparative statement under the signature of purchase committee, but in the following cases no such codal formalities were observed, hence needs regularisation from the competent authority under intimation to the audit.

- | | | | | |
|------|--------|-------------|-------------|---------------------------------------|
| i) | CB-197 | dt. 5/3/98 | Rs. 7833/- | of NCCF |
| ii) | CB-202 | dt. 18/3/98 | Rs. 19065/- | of NCCF |
| iii) | CB-210 | dt. 27/3/98 | Rs. 3408/- | of belni con
Copistore
K. Pura. |

(2) All vouchers for purchase of stores required certificate by the competent authority regarding stock entries stating the page number etc. but no such certificate was found recorded on the following cases.

CB-134 dt. 31.12.97 for Rs. 4581/-

- | | | | |
|----|-------------|------------------|--------------------------|
| a) | B.No. 10373 | for Rs. 775/- | per sty. of Taneja Sales |
| b) | " | 1456 dt. 6.11.97 | Rs. 450/- |
| c) | " | 1455 dt. 6.11.97 | Rs. 150/- |
- of om selection

Contd.....P/2.....

(2) CB-131 dt. 23/12/97 Rs. 2398/-

B.No. 865 dt. 27.10.97 Rs. 60/- for Harison lock

(3) All expenditure, are required sanction of the amount by the competent authority, but it has been noticed that amounts have not been sanctioned by the competent authority,. Reason for not sanctioning the amount by the competent authority may be explained and all such type of cases be revised and needful may be done under intimation to the audit.

Para No 32

Audit Para No. 10

Subject : Liveris Records of Group D Employers 97-98

Observation

1. Page count certificate is not found recorded in the beginning of the register.
2. GFR-116 requires that all stocks should be verified at least once every year. But this requirement has not found met in respect of liveries stock.
3. The following items were shown issued to the individual but their sign. has not been obtained in the column "Initials of Receipt". It creates doubts regarding the issue of articles. Reason for the sepsse be explained to the audit :-

<u>PAGE NO.</u>	<u>ITEM</u>	<u>QUANTITY</u>	<u>SHOWN ISSUED TO</u>
19	Peticot cloth	6 Mtrs	Ms. Poonam Singh C.T.
17	Sarees	2 Nos	- Do -
20	Pant Cloth	1.20 mtrs.	Sh. Mikesh
		1.20 mtrs.	Sh. Krishan

4. Pm P/21 out of 8 mtrs shirting cloth, 4 mtrs were issued and where ~~200~~ abouts of rest of the 4 mtrs cloths were not shown in the register. Reason for the lapse be explained to the audit failing which cost of 4 mtrs. cloth be recovered from the defaulters after due verification under intimation to audit.

100

5/13/76

Para No. 33

Audit Para No. 11

The following records/ registers have not been produced to the audit the same may be produced to the next audit party.

- 1) Broad sheet of group 'D' employers
- 2) Medical re-imburement register.
- 3) LTC/Tuition fees register.
- 4) Water & electricity register.
- 5) stock Register.
- 6) Service Stamp Account.

[Handwritten signature]

(K.C. O'Hara)

1. A.O

Party No. V

~~PART - II~~

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SIC

Directorate of Audit
Audit Party No. 10.

Para 34

Ref. MEMO no-3

Subject : Pay Bill Register

On the test check of the record pertains to pay bill register for the year 1998-99 to 2002-03, the following short comings/discrepancies were noticed.

- i) The register does not contain index during the audit period.
- ii) No page counting certificate was recorded in the pay bill register.
- iii) Prescribed columns of Pay Bill Register i.e. scale of pay, date of increment, date of joining, Govt. residence occupied, G.P.F. No. has not been filled up. Needful may be done under intimation to audit.
- iv) The entries made in the pay bill register has not been attested by the responsible officer in token of having verified their correctness.
- v) Pay Bill Abstract for the year 1998-99 to 1999-2000 has not been maintained at the end of the register.
- vi) Cutting /overwriting has been made in the Pay Bill Register. The same may be got attested from the D.D.O. under intimation to audit.

The above instructions may be implemented & compliance shown to audit.

Directorate of Audit
Audit Party No. 10.

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30/11

Para 2...35

Ref MEMO no. 4

Subject : Acquittance Roll

During the course of test audit of record pertains to Acquittance Roll for the year 1998-99 to 2002-03, the following short comings/discrpancies were noticed :-

1. As per receipt & payment rule, it is obligatory in the part of the D.D.O. to ensure that all the payment of salary bill/acquittance roll has been disbursed and a certificate to this effect was recorded by him. This procedure has not been adopted by the DDO. Needful may be done under intimation to audit.

2. In the following cases payment has been made without affixing revenue stamp which is irregular. According to receipt & payment rule 92 when the amount is disbursed the legal quittance is obtained in acquittance roll. Full signature of the payee with date should be obtained in col. no. 5 for each payment and over the revenue stamp for payment exceeding Rs. 500/-

1	Sh. Gobind Singh Chowkidar	Rs. 3654/-	at page 26
2	Smt. Poonam Singh C.T.	Rs. 1500/-	at page 34
3	Sh. Kishan Kumar, Chowkidar	Rs. 3997/-	at page 35
4	Sh. M. K. Sharma, Supdt.	Rs. 6925/-	at page 45
5	Smt. Sukh Devi, Cook	Rs. 6457/-	at page 67
6	Smt. Rajeshwari Chauhan Supdt.	Rs. 30,000/-	at page 87
7	Sh. M. K. Sharma, Supdt.	Rs. 4161/-	at page 47

Revenue stamp should now be affixed and proper acknowledgement be obtained from the payee on it & compliance may be shown to audit.

3. In the following cases, Revenue stamp pasted but no signature has been taken from the official concerned :-

i) Sh. M. K. Sharma, Supdt. Rs. 4161/- at page 47

The current position be intimated to audit whether the payment had been made to the individual concerned or not. If the payment had been made to official the proper acknowledgement be obtained from the payee on it and compliance shown to audit.

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gmv

4. Cutting has been made in figure (amount) at page 54, 49, 77, 95. The same may be got attested from the D.D.O. & other similar cases may be reviewed accordingly.

Directorate of Audit
Audit Party No. 10.

Para . 36

Ref MEMO 13

47 (98k)

BILL REGISTER

While reviewing the Bill Register of Bal Sadan for the period from 1998 - 99 the following shortcomings were found.

1. Cutting and overwriting are not allowed, it is necessary to make correction in the bill register. The D.D.O. should alter the incorrect entry with the correct period with red ink duly attested whereas there are so many cuttings and overwritings have been made without proper attestation and justification.
2. There are so many bills have been cancelled without adding any reason.
3. Columns of register have not been filled up properly.
4. According to R & P Rules that a summary of outstanding/cleared bills should be prepared at the end of each month and the summary should be tallied with cash book and a certificate to this effect be recorded by the D.D.O. at the end of each month whereas no such certificate have been recorded.

In view of the position explained above D.D.O./H.O. is requested to kindly explain the reason under what circumstances the proper procedure has not been adopted and advised to adopt the proper procedure in future.

Directorate of Audit
Audit Party No. 10.

Para ... 4 ... 37

Ref. MEMO no. 5

Subject : Fidelity Bond

On scrutiny of records it has been observed that Fidelity bond as security of Govt. Money/cash is required by rule 274 General Financial Rule 1986 has not been deposited by the cashier. Fidelity bond is a necessary requirement in any institution for handling the cash transaction.

It is therefore advised that the necessary fidelity bond is obtained from the cashier as a security measure of Govt. Money.

Directorate of Audit
Audit Party No. 10.

Para 5.38

MEMO no. 2

Subject : G.P.F. (Group 'D')

During the test audit of GPF (Group 'D') for the year 1998-99 to 2002-03 the following shortcomings were noticed :-

- i) Para 6, 9, 1 of civil account manual requires that broadsheet be maintained in form CAM-48. But the broad sheet was not being maintained by HOO/DDO.
- ii) The General Index Register has also not been maintained in the prescribed form-44. Details of account number, ledger folio, name of subscriber, and the receipt of nomination should be entered for each subscriber. This register will show on any date the actual number of subscribers and whether in any case nomination is still to be obtained. Needful may be done under intimation to audit.
- iii) Nominations have not been pasted in the ledger. Entries for receipt of nomination (as per the provision of GPF Rules) should be made in the General Index Register under attestation of DDO and also in the ledger.
- iv) In case of Sh. Manjhi, DSW-815, No transfer advise was found in the ledger. The same may be required & pasted in the ledger. If any Group 'D' employee is transferred to another office or join, the transfer advise is required.
- v) In the following cases, recovery of loan has not been made at time. as per rule recovery of loan should be ^{attested} attested from the following month in which month the advance taken but it is noticed that recovery of loan has not been made and even some cases it has been recovered after 3-4 months This practice should be stopped.

4/4/99

S No.	Name of Official/Designation	Date of Adv. taken	Date of recovery affected
1	Sh. Mukesh Kumar, Care taker, Rs. 8000/-	07/99	10/99
2	Sh. Pratap Chand, Care taker Rs. 7000/-	07/2001	10/2001

Needful may be done under intimation to audit.

- vi) The ledger has been found in haphazard condition.
- vii) Cutting has been made in the ledger the same may be got attested from the DDO/Competent Authority.

In view of the above observation, it is suggested that all other cases be reviewed accordingly & needful may be done in the matter under intimation to audit.

Directorate of Audit
Audit Party No. 10.

Para E... 39

Ref MEMO S

Subject : Income Tax

On scrutiny of records of Income Tax as produced by the authority, the following discrepancies & recoveries have been detected against the name of each official :-

1. Mrs. Kirti Sharma, Welfare Officer 1999-2000.

	Calculations by Bal Sadan	Calculations by Audit
Gross Income	Rs. 1,67,093/-	Rs. 1,67,093/-
Less P.M. Relief	(-) Rs. 909/-	(-) Rs. 909/-
	Rs. 1,66,184/-	1,66,184/-
HRA Rebate	(-) Rs. 28,938/-	--
	Rs. 1,37,246/-	1,66,184/-
S/Ded	Rs. 20,000/-	Rs. 20,000/-
	Rs. 1,17,250/-	Rs. 1,46,184/-
Total Tax	Rs. 12,450/-	Rs. 18,237/-
R0% of Rs. 60,160	Rs. 12000/-	Rs. 12,000/-
Net Tax	Rs. 450/-	Rs. 6,237/-
10% surcharge	Rs. 45/-	Rs. 624/-
	Rs. 495/-	Rs. 6861/-
Tax already paid	Rs. 495/-	Rs. 495/-
Tax Due	NIL	Rs. 6366/- (Rs. 6366)

Rs. Six thousand three hundred ^{Sixty} ~~seventy~~ six only.

Note : H.R.A. receipt has not been attached/ found with the calculation sheet & the same has also not produced to audit.

2. In the following cases, rebate has been given to official concerned but the supporting document has not been attached with calculation sheet :-

S.No.	Name & Designation	Document required	Am. amt
1	Mrs. Kirti Sharma W.O. 1999-2000	PPF/LIC etc.	Rs. 25000/-
2	Mrs. Raj Kumari J.B.T. 1999-2000	NSC LIC	Rs. 10,000/- Rs. 7464/-

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If the supporting documents are not produced by the officer for that a recovery made under intimation to audit.

3. Proper record of income tax has not been maintained by the competent authority & all years calculation sheet enclosed in one file. Separate file should be maintained for each year in future.
4. Proportionate income tax has not been deducted regularly as instructed by the income tax authority.
5. D.D.O. is advised to obtained the tan number from income tax authority.
6. Period 1998-99 record has not been produced.

In view of the position explained above the DDO is requested to verify the above discrepancies under intimation to audit.

Directorate of Audit
Audit Party No. 10.

Para ... 40

Ref. MEMO No. 16.6

Subject : Service Book

At the time of test audit of the service book for the year 1998-99 to 2002-03 the following short comings were not ced :-

1. Bio-data/ first page of service book of each employee should be re-attested by the competent authority after each five years. The same procedure is not being adopted. Necessary re-attestation should be made under intimation to audit for instance cases:-

- | | | |
|------|------------------|------------|
| i) | Sh. H. C. Manjhi | Chowkidar |
| ii) | Smt. Asha Devi | Cook |
| iii) | Mrs. Pragya | Sweeperess |
| iv) | Sh. Mukesh Kumar | Care taker |

All other cases may be reviewed accordingly.

2. Signature of employee should be taken once in a year on service book. But this procedure is not being adopted. Necessary action may now be done & compliance shown to audit. For instance cases :-

- | | | |
|------|-------------------|------------|
| i) | Sh. Mukesh Kumar | Care taker |
| ii) | Sh. Pratap Chand | Caretaker |
| iii) | Sh. H.C. Manjhi | Chowkidar |
| iv) | Smt. Asha Devi | Cook |
| v) | Sh. Krishan Kumar | Chowkidar |

All other cases may be reviewed accordingly.

3. All the nomination in regard to the G.P.F./D.C.R.G./C.G.F.I.S. and detail, of family members should be pasted in the service book. This procedure is also not being adopted. For instance cases :-

- | | | |
|-----|-----------------|---|
| i) | Sh. H.C. Manjhi | Chowkidar - DCRG, CGEIS Details of family |
| ii) | Mrs. Pragya | Sweeperess - DCRG, GPF Details of family |

iii) Sh. Krishan Kumar

Chowkidar - DCRG, GPF Details of family

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Other similar cases may be reviewed accordingly.

4. Head of the Office should inspect at least 10% of the service book and leave account and initials in token of having done. Such type of certificate has not been found in the service book. Needful may be done under intimation to audit.

5. Sh. Krishan Kumar Chowkidar :-

i) Police verification certificate & medical examination report entry has not been found in the service book. Necessary entry should be made in the service book under intimation to audit.

6. Sh. H. C. Manjhi Chowkidar

i) Leave account is incorrect w.e.f. 1.7.2001 & ten leaves have been credited more. Necessary rectification should be made under intimation to audit.

7. Sh. Mukesh Kumar Care taker

i) Cutting/fluiding/ over writing has been made in the leave account of official concerned & leave is incorrect w.e.f. 1.7.2001.

The instruction should be implemented under intimation to audit.

Directorate of Audit
Audit Party No. 10.

Para ...

MEMO No 7

Subject : Dietary Stock Register

At the time of test audit of Dietary stock register for the year 1998-99 to 2002-2003, the following discrepancies/shortcomings were noticed :-

1. Page counting certificate was not found recorded on the first page of the stock register. Needful be done and compliance be shown to audit.
2. Index has not been maintained.
3. Physical verification of the stock was not done during the period of audit.
4. The record of issuance of subzi to cook for the period of 23.3.2002 to 31.3.2002 has not been maintained. Needful may be done under intimation to audit.
5. The quantity of items/ration were issued one, two or three days in advance to cook on the basis of attendance register, but during the scrutiny of attendance register on dt. 13.1.03 it is found that 13 inmates were present & indent was issued for 18 inmates. There is a difference of 5 inmates. The cook prepared the full meal against the issue of full quantity of the day against less inmates on a particular day resulting the misuse and wastage of dietary. Kindly explain the reason why such type of irregularity be made.
6. Milk : In the following day/date the balance has been shown NIL while the balance should be in figure. For instance csac :-

Dt.	Opening Balance (Milk)	Issued	Balance
11.1.2000	10 lt.	9 lt.	NIL
12.1.2000	10 lt.	9 lt.	NIL

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Kindly explain the reason how the authority has shown the balance NIL while the complete/full milk was not utilised.

7. The items issued to user of quantity from store, it is found that the authority has not shown the day by day consumption in stock register. Stock register maintained as per indent register, while the indent issued in advance two or three days before. Kindly explain the reason why the authority has not shown the stock register day by day consumption basis. Needful be done under intimation to audit.

8. The following records have not been produced by the competent authority/HOO during the audit period.

- i. Stock Register for the period 1998-99 to 2001-02
- ii. Stock Register for Rice for the period of 1998-99 to 2001-02

Please rectify the above discrepancies under intimation to audit.

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Directorate of Audit
Audit Party No. 10.

Para 42

Ref. MEMO 11

Subject : Sport Stock Register

At the time of test audit of sport stock register for the year 1998-99 to 2002-03, and records produced by H.O.O., the following discrepancies/short-comings were noticed.

- i) Physical verification of stock has not been done during the audit period. However, it should be done once in a year.
- ii) Whereas it is seen from the record that the following non-consumable items have been issued & balance shown NIL.

S.No	Item	Period	Quantity Received	Quantity issued	Balance	Amount (in Rs.)
1	Carom Board & coin	2001-02 to 2002-03	25	25	NIL	17845/-
2	Chess with coin	2001-02 to 2002-03	22	22	NIL	3132/-
3	Ludo with coin	2001-02 to 2002-03	88	88	NIL	7032/-
4	Badminton Racket	2000-01 to 2002-03	68	68	NIL	18780/-
5	Shuttle Cock Box	2000-01 to 2002-03	70 box + 50 shuttle	70+50	NIL	12170/-
6	Cricket Bat	2000-01 to 2002-03	26	24	NIL to tfd to new register	18190/-
7	Volley Bal	2000-01 to 2002-03	33	33	NIL	8520/-
8	Cricket kit (Complete)	2001-02	04	04	NIL	26700/-
9	Cricket pad	2002-03	02	02	NIL	880/-
10	Tennis ball	2001-02	74	74	NIL	2148/-
11	Badminton Net	2001-02 to 2002-03	05	05	NIL	1280/-
12	Foot Ball	2001-02 to 2002-03	34	34	NIL	9870/-
13	Yoga Bench	2001-02	01	01	NIL	1850/-
14	Yoga Boxing	2001-02	03	03	NIL	7050/-
15	Cricket Wicket	2001-02	04 set	04 set	NIL	980/-
16	Table Tennis Game (Comp)	2001-02	02	02	NIL	47250/-
					Total	1,83,677/-

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According to rules the non-consumable articles should be deleted from the stock after their condemnation or written off by the competent authority whereas the deptt. has not adopted the procedure. In the absence of completion of proper procedure the items could not be deleted from the record.

In view of the position explained above the audit is of view either all non-consumable items should be declared condemned/unserviceable by the competent authority or the expenditure incurred on the items issued should be recovered from the concerned defaulter under intimation to audit. Other cases may be reviewed accordingly.

3. Record for the period 1998-99 to 1999-2000 has not been produced.

4. Year 2000-2001 & 2002-03 new register has been prepared but the balances from old register has not been transferred into new register.

The above discrepancies should be rectified under intimation to audit.

Directorate of Audit
Audit Party No. 10.

MEMO 10

Para 43

Subject : Cash Book

While reviewing the cash book for the period from 1998-99 to 2002-2003 in respect of Bal Sadan the following discrepancies were noticed :-

1. According to receipt & payment rule no cutting/over writing/ erasing are not allowed in the cash book if necessary to make correction in the cash book DDO himself should delete the incorrect entry & insert the correct entry with red ink under his signature. whereas there are so many cuttings/over writings/erasing in the cash book without proper attestation.
2. Physical verification of the cash balances of the end of each month should be recorded by the DDO at the end of each month with full details & summary balances. Whereas no such/proper certificate to this effect have been recorded in so many month ending.
3. No page of cash book should be cancelled in an exceptional cases DDO may cancel the page with full justification, the justification should be recorded, in instance case entries dt. 10.12.98 has been cancelled without showing any justification.
4. Cash book should be written on day to day transaction basis and should be signed by the DDO on the same day on which day transaction occurred whereas it is seen that the cash book for the period from 23.9.98 to 29.12.98 has not been signed by the DDO.
5. Summary balance of undisbursed amount should be clearly recorded with full detail at the end of each month.
6. Total of cash book should be checked by the person other than the cash book writer at the end of each month. A certificate to this effect be recorded by the official who have been deputed to check the total.

Directorate of Audit
Audit Party No. 10.

MEMO No. 11

Para 44

Subject : Stock Register of Clothing/Bedding etc.

While reviewing (test check) the stock register (item issue to inmates) in respect of Bal Sadan for the period 1998-99 to 2002-03. The following discrepancies were noticed.

1. According to G.F.R. that stock should be physically verified by some responsible officers/other than the store-keeper at the end of each month & a certificate to this effect be recorded by the officer deputed for this purpose & countersigned by H.O.O. whereas it is observed that the deptt. has not followed the procedure laid down in G.F.R. In the absence of non-verification of stock the accuracy of accounting could not be verified.

2. It was further observed that there are two institutions running in the Bal Sadan Campus, one is Bal Sadan and other is HHCLP. The budget/loan of both the institutions are different whereas the deptt. has clubbed the expenditure of Bal Sadan. The DDO/Competent Authority is advised to keep separate stock register for the each institution. In absence of such record the expenditure incurred by the Bal Sadan could not be certified.

The competent authority is advised to maintain separate record stock register etc. on priority basis to compliance be shown to audit.

Directorate of Audit
Audit Party No. 10.

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Para ... 45

Ref MEMO No. 12

Subject : Property Register

In the last check of the above record, the following observation have been made which may be rectified and its compliance be made to shown to audit :-

1. According to G.F.R. physical verification of stock should be carried out of least once in a year other than the person who is maintaining the same & should also be certified by the H.O.O. whereas it is observed that no physical verification has been carried out the competent authority during the audit period 1998-99 to 2002-03 which is highly objectionable. In the absence of physical verification it is not certified whether the article has been lost or not.
2. Page counting certificate has not been enclosed in the beginning of the issue register.
3. Progressive totals has not been made in the issue register. Needful may be done under intimation to audit.
4. Property register of institution & inmates are maintained in one register while separate register for institution or inmates should be maintained compliance may be shown to audit.
5. It was noticed that non-consumable articles were reduced to nil balance. The items of non-consumable can only be reduced from the stock balance when condemned/auctioned by the condemnation board. The following non-consumables items have been issued & balance shown "NIL".

Period	Items	No. of items in stock	No of items issued	Balance	Cost of items
1. 2001-02	Drum	15	15	NIL	Rs. 29700
2. 2001-02	Takat Wooden	15	15	NIL	Rs. 27600
					<u>Total Rs. 57,300</u>

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In the absence of proper procedure the items could not be certified deleted from the record (shown as NIL). In the view of position explained above, the audit of the view that, either the above non-consumable items should be declared condemned/unserviceable by the competent authority or expenditure incurred on the item issued should be recovered from the defaulter concerned under intimation to audit. All other cases may be reviewed accordingly.

6. In the following items placement has not been shown in the issue register :-

- | | | | |
|------|------------|---|--------|
| i. | Dholak | - | 4 Nos. |
| ii. | Tabla | - | 4 Nos. |
| iii. | Harmonium | - | 4 Nos. |
| iv. | Majeera | - | 4 Nos. |
| v. | Chimte | - | 4 Nos. |
| vi. | Jhangheera | - | 2 Nos. |

In the absence of proper placement or utilisation of the articles the expenditure could not be certified. All other similar cases may be reviewed accordingly.

Please rectify the above discrepancies under intimation to audit.

Directorate of Audit
Audit Party No. 10.

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Para 46

Ref. MEMO 14

Subject : Contingent Vouchers.

On the test check of contingent voucher in respect of Bal Sadan for the period from 19-8-99 to 2002-03 the following discrepancies were noticed :-

I. According to G.F.R. purchases should not split up to avoid completing the codal formalities whereas the deptt. has made split purchases to avoid the completing codal formalities for instance cases :-

Year	Contingent bill no. & Amount	Name of Party	Amount (In Rs.)
1999-2000	199/3.2000 Rs. 16,750/-	M/s Neelkanth	480, 480, 480, 480, 480, 480, 460, 460, 470
			450
1999-2000		M/s Megh Raj Trading	495, 470, 485, 450, 470
1999-2000		M/s Sanjay Electrical	450, 475, 495
2000-2002	31/ Rs. 6330/-	M/s Narang	170, 435, 435, 435, 435, 435
2000 - 2002	25 Rs. 5691/-	M/s Narang	450, 450, 480
2002-2003	53 Rs. 13872/-	M/s Narang	464, 483, 458, 475

In view of the position stated above DDO cashier is requested to avoid the split purchase.

In the following instance cases the deptt. has not completed the codal formalities while making purchase repair as laid down in GFR :-

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Bill No	Amount in Rs.	Year	Party Name
18	36992	2002-03	M/s Pankaj Traders
74	31130	2002-03	M/s Krishna Ent.
120	9750	2002-03	M/s Swastik Corpn.
122	37360	2002-03	M/s Krishna Ent.
182	18500	2001-02	M/s Vee Enterprises

While making the above purchase, the deptt has not completed the codal normalities hence it is suggested while making the purchase prescribed procedure as laid down in GFR be completed.

It is further observed that in some of vouchers the stock entry have not been made in the stock register in the absence of stock entry the receipt of the goods could not be certified for instance cases :

Bill No.	Amount
31/2000-01	Rs. 6330/-
25/2000-01	Rs. 5691

Competent authority is suggested that all purchases should be entered in stock register while verifying the article received.

4. The vouchers should be marked paid and cancelled after making the payment to avoid duplicacy of bills.
5. Vouchers for the period 1998-99 have not been produced.

ANOF # 47 Ref Memo no. 1

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Subject: Non-production of record:

The following records were not produced to audit. The same may be traced out / maintained & provide at the time of next audit.

1. Service stamp account for the period 1998-99 to 2002-03.
2. Water / electricity Register " " do
3. Telephone charge Register " " 1998-99 to 2002-03
4. Library, L.T.C, Medical reimbursement, office stationery stock, Registers for the period 1998-99 to 2002-03.
5. Books & stationery record for the period 1998-99 to 2002-03.
6. Admission / enrolment register of inmates as well as discharge / transfer of inmates register / record pertaining to the period 1998-99 to 2002-03
7. Leave accounts and absences records of inmates during 1998-99 to 2002-03 as the inmates remained absent from the Bal Kachan without prior permission from the competent authority.
8. Spouse information of following staff is required:
 - i) Smt. Rajni Prasad - TGT
 - ii) Sh. Kishan Kumar, Chowkidar
 - iii) Sh. H.C. Manjhi, Chowkidar
 - iv) Smt. Purnam Singh, CT.
 - v) Smt. Raj Kumari, J.B.T

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Part-II (Current Report)

PARA-1

Income Tax

Para 48

During scrutiny of Income Tax calculations for the period 2003-05, the following discrepancies are noticed:

(1) Income Tax calculations in respect of employees of Bal Sadan for the financial year 2003-04 have not shown to Audit.

2004-05

(2) Sh. K. Hari Dasan, U.D.C.

LIC premium receipt for Rs. 23430/- has been taken into account for I. Tax rebate. However LIC receipt for only Rs. 8058/- has been furnished. I. Tax is re-calculated as under:-

	Rs.
Taxable Income	104180
Tax	9836
(upto Rs. 50000 - NIL	
Rs. 50001 to 60000 - 10%	
Rs. 60001 to Rs. 150000 - 1000 + 20%	
Rs. 150001 & above - 19000 + 30%)	

Rebate:	Rs.
GPF	12000
PPF	5000
CGEGIS	360
LIC	8058

Total	25418
Rebate @ 20%	5084

	4752
Add: Education Cess @ 2%	95

Tax Due	4847
Less: Already paid	1710

Balance payable	3137

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(3) Income Tax calculation in respect of following officials for the period 2004-05 (Assessment year 2005-06) are not shown to Audit.

- (i) Sh. Mukesh Kumar, C.T.
- (ii) Sh. Vijender Singh, C.T.
- (iii) Sh. Partap Chand, C.T.
- (iv) Smt. Poonam Singh, C.T.
- (v) Smt. Asha Devi, Cook
- (vi) Sh. H.C. Manjhi, Chowkidar
- (vii) Smt. Pragya, Sweeper

(4) Under Section 206 of I. Tax Act read with Rule 35 of Income Tax Rules, every salary disbursing officer shall within 30 days after 31st March in each year prepare the Annual Return of Salaries paid and tax deducted therefrom in Form No. 24 and deliver the same to the concerned Income Tax Officer.

The above procedure have not been followed in this office. The above procedure should be scrupulously followed in future.

Necessary action may be taken to remove the above discrepancies under intimation to Audit.

PARA-2
Cash Book

Para 49

During scrutiny of Cash Book, the following observations are made:

- (1) Summary of balances are not made at the closing of month regularly. Sometimes, it is there and sometimes it is not. This is essential requirement of Rules that Cash Book should be closed every month and summary of balances prepared. This is not being followed and needs to be explained. Further, Cash Book is in continuation on same page which is not regular and be started from fresh page at the beginning of a month.
- (2) There are so many cuttings and overwritings in Cash Book at many

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places. Somewhere, the cutting, are attested and somewhere not. Even white fluid has been used to change the figures. This is objectionable. All cuttings should be scored out and re-written with proper attestations.

- (3) On 28-5-03 one cheque for Rs. 59703/- dt. 28-5-03 have been entered but no cheque number is given nor the bill number against which the cheque received is mentioned.
- (4) Cash Book closed on 22-2-05 and fresh Cash Book started on 2-3-05. No certificate of carrying forward of balances is given. The transaction during the period of 23-02-05 to 01-03-05 is required to be certified. Page certificate at the beginning is also not correct.

These be explained to Audit.

~~PARA-3~~

Para-50

Improper maintenance of Imprest Account

While scrutinizing Cash Book, it is noted that an Imprest of Rs. 3000/- is sanctioned in favour of H.O.O. to meet day to day expenses. This is required to be recouped at the close of month. In case of this institution, it was noted that opening balance of Imprest was Rs. 2950/- instead of Rs. 3000/- on 01-04-03. Hence non-recoupment of Imprest even at the close of financial year in full was irregular.

Further expenses were incurred out of Imprest till 2-1-04 leaving a balance of Rs. 8/- only. This was not recouped till 31-3-04 on which date Rs. 2877/- were recouped leaving the balance to Rs. 2885/- only again short of Rs. 115/-. Further expenditure was incurred till 31-7-04 and recoupment was got done on 13-8-04 leaving a balance to Rs. 3000/-

From the above it is concluded that Imprest account is neither being maintained properly nor being recouped on monthly basis which is highly irregular and needs to be explained. Short recoupment of Rs. 50/- and Rs. 115/- as pointed out above needs to be explained.

PARA-4

General Provident Fund Account (Class-IV)

During test check of GPF Class-IV account for the period 2003-04 to 2004-05 the following discrepancies were noted:

- (1) Sh. Krishan Kumar, Chowkidar has been transferred to G.S.B.B., Kingsway Camp w.e.f. 01-09-2003. But his GPF account has not been closed and transfer advice issued to the transferred office so far.
- (2) GPF Ledger is incomplete.
- (3) GPF ~~Balance~~ Sheet not maintained.

Necessary action may be taken to remove the above discrepancies under intimation to Audit.

PARA-5

Service Books

The following discrepancies were noticed while checking service books for the period 2003-05.

- (1) Nominations of DCRG, CGEGLS, GPF and details of family are not pasted in Service Books in respect of following officials:
 - (i) Sh. H.C. Manjhi
 - (ii) Sh. Mukesh Kumar
- (2) Increment Register not maintained.
- (3) Grant of Increment not recorded in Service Book.

PARA-6

Pay Bill Register

A test check of Pay Bill Register for the period 2003-05, the following shortcomings were noticed:

- (1) Page counting certificate not given on 1st page of PBR for the year 2003-04.
- (2) Most of the columns of PBRs are not entered such as date of joining,

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date of increment, date of office to which transferred, Q.P. or temporary etc.

- (3) GPF recoveries are deducted from pay bills but date of advance, number of instalments etc. are not mentioned.

PARA-7

Contingent Expenditure

While scrutinizing vouchers for contingent purchases following observations are made:

- (1) General items such as Washing Powder, Tooth paste, Vim, Phenyl, Allout, Comb, Soap, Dhoop, Agarbatti etc. were purchased as detailed below:

<u>Bill No.</u>	<u>Date</u>	<u>Amount</u> <u>(Rs.)</u>	<u>Purchased from</u>
14	28-04-04	55705	DCCWS
33	29-06-04	65117	DCCWS
48	21-07-04	8747	DCCWS
51	21-07-04	14634	NAFED
83	27-09-04	34025	DCCWS

It is noted that the purchases are not based on actual requirement and are on random basis. This should be avoided and purchase of such non-perishable items be made on the basis of number of inmates and on half yearly basis.

PARA-8

Leave Travel Concession

While scrutinizing LTC Bills, it was noted that Mrs. Swati Sharma, Welfare Officer was paid LTC claims vide Bill No. LTC 46 dt. 02-07-03 for Rs. 8120/- for visiting Shillong (declared destination). She along with her husband travelled by train from Delhi to Guwahati and visited Shillong from Guwahati by Sumo Taxi. Similarly return journey was performed by Sumo Taxi from Shillong to

Guwahati and thereafter by Train.

As per LTC Rules, the journey has to be performed by approved mode of transport. In this case part of journey was not performed by approved mode of transport but by a private taxi. Hence, the claim is not admissible in Audit and entire amount of Rs. 8120/- paid to Mrs. Swati Sharma, W.O. needs to be recovered under intimation to Audit.

PARA-9

Para-56

Dietary Register (Fruit & Vegetables)

On test check of Dietary Register 2003-05, it has been observed that the whole quantity purchased on a particular date are fully issued for use of inmates on the same day without taking into account the actual requirement. This is irregular. The quantity should be issued according to actual requirement of inmates over a particular period, on periodical basis.


(HARISH TALWAR)
I.A.O.

The Head of Office
Bal Sadan
Timarpur, Delhi

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Part-II, CURRENT AUDIT REPORT

Para No.1 (Audit Memo No. 2 Dated: 22.12.2014)

Sub: Forfeiture of LTC claim & Leave Encashment of Smt. Saramma Skariah, Staff Nurse

During test of paid bills of the year 2011-12, it has been observed that:-

1.
 - a) Smt. Saramma Skariah, Staff Nurse vide bill No.56 dated 25.08.11, has drawn an LTC advance of Rs.47680/- towards her proposed LTC (Home Town) from 17.09.11 to 10.10.11.
 - b) LTC advances are being given to facilitate the employee to procure journey tickets. However, in this case, she had already procured tickets on 30.07.11, prior to her drawal of advance.
 - c) Entitled officers/officials for LTC by air have to procure air ticket(s) either directly from the counter of Air India or directly through the web site of the air line or through the authorized agents viz. Ashok Travels, Balmer & Lawre etc. only. However, Smt. Saramma Skariah, had procured her tickets through a private agency viz. Shaym Travels, 326, 3rd Floor, Plot No.3, Sector 10, Dwrka, New Delhi. Hence, the HOO/DDO should not have granted LTC advance based on the said tickets.
2. Her LTC (Home Town) claim stands forfeited on following grounds:-
 - a) She had procured her tickets for onward journey through private agency viz Shaym Travels, 326, 3rd Floor, Plot No.3, Sector 10, Dwrka, New Delhi and return journey through private agency M/s. Lordsway Tours and Travel, opp St.Joseph Hospital, Pathanapuram, Kollam, Kerala.
 - b) During the Leave Travel, she had travelled by private taxi viz. Residence at Timarpur to Delhi Airport, Trivandrum Airport to Home Town, Home Town to Trivandrum Airport and then Delhi Airport to residence at Timarpur. Travelling by private taxi is not permitted under LTC Rules.
 - c) As per the certificate attached with her LTC Bill, her husband is entitled for LTC every year from the company where he has been working. However, the said company has not certified whether her husband, Mr. Gigi Skariah had availed LTC from the company or not.

Under the circumstances, the LTC availed by Smt Saramma Skariah amounting Rs.63352/- (Sixty three thousand three hundred fifty two only) (i.e Rs.47680/- advance drawn vide bill No.56 dated 25.08.11 and Rs.15672/- drawn as final settlement vide Bill No.86 dated 27.10.11) become inadmissible and stands forfeited. Hence the said amount is recoverable with penal interest @ 2% over and above prevailing GPF interest rate for year 2011-12, i.e. $8 + 2 = 10$. The interest works out up to date of audit, i.e. up to 26.12.2014 to Rs.20894/-. Further interest @ 10% up date of actual recovery is also be recovered.

3. The claim is also have to be considered fraudulent on account of:-
 - a) Copy of Boarding pass for the onward air travel as well as return air travel has not found attached with the LTC settlement Bill No.86 dated 27.10.11.
 - b) For onward journey she had claimed private taxi charges of Rs.700/- from Timarpur to IGI Airport vide Timarpur Taxi Stand Bill (Cash memo) No.522 dated 17.09.2011 for Taxi No. DL 1T 7425. For return journey from Delhi Airport to Timarpur, the same Taxi operator has issued Bill No.523 dt. 06.10.2011 for Rs.700/- for the same Taxi No. DL 1T 7425. It is impossible that during the interval between 17.09.11 to 06.10.11 (20 days) no one had hired taxi from that operator.
 - c) Similarly, in Kerala also from Trivandrum airport to 'Kodal' on 17.09.11 and on return journey on 06.10.11. She had used the same taxi No. KL 25 7907. While Taxi bill of 17.09.11 bears Serial No.74, taxi bill of 06.10.11 bears bill No.73.
 - d) Is it possible to issue bill bearing a earlier Serial No. on a later date. It is also not possible to get same taxi both ways where the two stations are shown to be 217 km apart.

The administrative authority may examine the matter and take action accordingly.

4. Since her LTC claim became inadmissible, the Earned Leave encashed along with the said LTC, Rs.12219/- (twelve thousand two hundred nineteen only) also stands forfeited and recoverable forthwith interest Rs.3853/- up to 26.12.14 and further interest up to date of actual recovery.

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Para No.2 (Audit Memo No. 5 Dated: 23.12.2014)

Sub: Payment of LSPC without concurrence of competent authority and non observance of GFR i.r.o. Annual Stock verification.

During test check of the contingency bills and related stock registers etc., it has been observed that:-

1. During 2011-12, vide bill No.CB 67 dated 14.10.11, electricity bill for Aug.-Sept.2011 for Rs.21490/- has been paid to NDPL. However, the said Rs.21490/- also includes a Late Payment Sur Charge of Rs.293.41. Since LPSC cannot be paid out of government funds, the said amount of Rs.293.00 (rounded) is recoverable from the employee concerned responsible for late payment of earlier bill on the basis of which NDPL has charged the LPSC.
2. On test check of the Property Register as well as other stock registers such as Consumable Register, Bedding & Clothing Register, Dietary Stock Register, and Stationery Stock Register etc. for the period 2005-06 to 2013-14, it has been observed that Annual Stock Verification has never been done by any competent authority.

The above lapses may be explained to audit and remedial measures be taken accordingly. The Amount of Rs.293/- as at 1 above be recovered and credited to govt. account under intimation to audit.

Para No.3 (Audit Memo No. 6 Dated: 23.12.2014)

Sub: Non observance of GFR and Recovery of over payments

During test check of various bills pertaining to personal claims, it observed that:-

1. During 2010-11, vide bill No.136 dated 01.03.11, Rs.80045/- (eighty thousand forty five only) has been paid to Smt.Prem Lata, w/o. Shri Hans Raj Verma retired on 31.07.97. The sanction order dated 23 Feb. 2011 why the payment of Leave Encashment of the employee retired on 31.07.97 has been delayed for about 14 (fourteen) years. Moreover, as per Rule 264 (3) GFR, any claim that has been allowed to remain in abeyance for a period of more than 2 years should be investigated by the Head of Department concerned and if the HOD is satisfied about the genuineness of the of claim and the reasons for delay in preferring the claim may sanction the same subject to provisions of Rule 265 (1) and 265(2) of GFR. However, in the instant case the aforesaid office order dated 23 Feb 2011 issued by HOO indicate that above provisions of GFR has not been followed.
2. That vide above bill No.136 dated 01.03.11, the payment has been released in favour of the wife of the retired employee. Since it has not been mentioned that the retired employee was alive or not on the date of sanction/payment, reason for making the payment to the wife of the retired employee be explained to audit. If the retired employee was not alive, reasons for not observing provisions of Rule 95 of Receipt & Payment Rules be also explained to audit.
3. During 2012-13 vide bill No.61 dated 03.10.2012, reimbursement of medical claim of Rs.16127/- has been made to Smt.Asha Devi, Cook against sanction issued by HOO vide No.114-115 dated 03.10.12. However on going through the bill it is observed that:-
 - a) As per Certificate issued by St. Sephen's hospital, she attended the hospital on Emergency on 05.07.12 and after treatment discharged the same day.
 - b) In emergency/non-referral cases only HOD is competent to sanction reimbursement of medical claims under DGHS guidelines but in this case the HOO has issued the sanction which is not in order.
 - c) The claimant has not submitted any medical prescription and discharge slip of the hospital.
 - d) The claim admitted by the HOO also includes a payment receipt of Rs.3469/- to the hospital vide hospital receipt No.RC0212208878 dated 11.07.12 towards final settlement of hospital bill out of which Rs.635/- has been shown refunded by the hospital. Hence her admissible claim is Rs.3469-635 = Rs.2834/- only whereas the HOO/DDO has admitted the whole amount of Rs.3469/- and reimbursed accordingly. Rs.635/- overpaid is, therefore, stands recoverable from the said employee.
 - e) Though an inpatient may be allowed to procure medicines during inpatient treatment, any medicines after discharge should be purchased from open market only after obtaining a Non

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Availability Certificate from the Delhi Govt. Dispensary attached with her medical card. However, in the instant case she had procured medicines worth Rs.1102/- without showing any NA from the DGHS Dispensary as per detail below:-

Bill/Receipt No./date of St. Stephen's hospital	Amount
12/609499 dt. 06.07.12	16.00
394595 dt. 11.07.12	352.00
396686 dt 17.07.12	194.00
021200966550 dt 17.07.12	540.00
Total	1102.00

Since the above reimbursement has been made to her without observing the provisions of DGHS, the said amount of Rs.1102.00 is also recoverable from her.

- f) Since the HOO has issued sanction for reimbursement as per observation at (b) above, ex-post facto sanction of HOD may be obtained to regularize the expenditure and be shown to next audit. If the unit fails to get the ex-post facto sanction of competent authority, the whole amount of Rs.16127/- be recovered from her else Rs.1102/- + 635/- = 1737/- be recovered under intimation to audit.
4. During 2010-11, vide Bill No.24 dt 01.06.10, Smt. Saramma Skariah, Staff Nurse has been reimbursed Rs.2316/- towards LTC (Home Town) for the block year 2010-11 for self & daughter. As per her Service Book, her home town is in Pathanamthitta District of Kerala whereas while claiming the said LTC (HT) she had obtained Rly. Ticket up to Ernakulam Railway Station in Ernakulam District of Kerala, which is about 150 KM far from her Home Town District. No documents in support of her visiting her Home Town has been placed along with her LTC claim, hence the said claim of Rs.2316/- is not admissible on the ground that she not touched her declared destination. Hence the said amount of Rs.2316/- be recovered along with penal interest @ 2% over and above the GPF interest rates of 2010-11. The interest at 8 + 2 = 10% up to the date of audit (26.12.14) works out to Rs.1042/-. Further interest up to the date of actual recovery be also recovered.
5. Consequent to 4 above, the Leave Encashment of Rs.9210/- (nine thousand two hundred ten only) drawn vide bill No.12 dated 03.05.10 also stands forfeited and therefore be recoverable along with interest @ 10% Rs.3768/- up to 26.12.14 and further interest up to the date of actual recovery.

Para No.4 (Audit Memo No. 7 Dated: 24.12.2014)

Sub: Medical Facility Card of Shri Praveen Kumar, Supdt.

During test check of the bills pertaining to f.y.2013-14 it has been observed that:-

1. The Bill No. Med.36 dated 16.07.13 of Shri Praveen Kumar, Supdt. Towards treatment of his wife Smt. Renuka Kumari for Rs.4429/- not supported by OPD Card/prescription as well as non availability certificate of medicines in the Delhi Govt. Dispensary i.r.o. medicines purchase from open market. Hence the cost of medicines included in the said bill Rs.1442/- is not admissible.
2. In the copy of Medical Facility Card (attached to the said Bill No. Med. 36) No.121227 issued on 02.08.2008 by Reception - cum - Classification Center, Deptt. of Social Welfare, Sewa Kutir, Kingsway Camp, among others the names of his two brothers (1) Shri Manish Kumar (DOB 08.08.1986) and (2) Shri Arun Kumar (DOB 12.05.1981) were also added. Under Medical Attendance Rules, only minor brothers can be considered as family members as on the date of issue of card/date of availing the facility. Since both the above stated brothers of Shri Praveen Kumar had become major, i.e. they were over 18 years of age as date of issue; there inclusion as family members is not in order.
3. The said medical cards need review and the names of the said brothers needs to be deleted. Medical reimbursement facility, if any, availed in respect of these two brothers also required to be refunded to government account.



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TEST AUDIT NOTES

TAN 1 (Audit Memo No. 3 Dated: 24.12.2014)

Sub: - Improper maintenance of Service Book & other personnel records

During internal audit of the Bal Sadan, Timarpur, it has been observed that personnel records such as Service Book/Personal File/PBR etc. are not being maintained properly. It has been observed that Smt. Saramma G Skariah, Staff Nurse had availed various spells of Earned Leave (14.05.10 to 20.05.10, and 17.09.11 to 06.10.11) However, in her Service neither there made any entry of her availing these Leaves/or her availing LTC/encashment of leave etc. Her leave accounted has been regulated only up to 17.04.10. All the leaves availed by Smt. Saramma Skariah after 17.04.10 and leave encashed be reviewed and necessary entries be made in the service books/leave account under intimation to audit.

Similarly, leave account of Ms. Neelam, Welfare Officer, who joined service w.e.f. 27.08.2010 has not opened till date. Her case may also be reviewed and necessary entries be made in the Service Book under intimation to audit.

The above irregularities/shortcomings may be rectified and be shown to next audit.

TAN 2 (Ref. Memo No.3 dt. 23.12.14)

Sub: Service Book

During test check of Service Books maintained at Bal Sadan, Timarpur, following short comings have been noticed:-

1. The Photograph of the individual employee was not pasted/attested in the 1st page of the Service Book of following officials:-

S.No	Name	Designation	Remarks
1	Shri Mukesh Kumar	Care Taker	Colour photo not pasted/attested/reattested
2	Smt. Saramma G Skariah	Staff Nurse	Photo not attested/ reattested
3	Ms. Neelam	Welfare Officer	Colour photo not pasted/attested/ reattested
4	Ms. Poonam Singh	Care Taker	Colour photo not pasted/attested/ reattested

2. Leave Account has not been completed/up to date i.r.o. following officials:-

S.No	Name	Designation
1	Shri Mukesh Kumar	Care Taker
2	Smt. Saramma G Skariah	Staff Nurse
3	Ms. Neelam	Welfare Officer
4	Ms. Poonam Singh	Care Taker

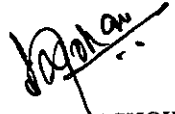
3. Nomination forms/Family details have not been found pasted in the Service Books of 1, Mukesh Kumar, Care Taker, 2) Ms. Neelam Welfare Officer, 3) Ms. Poonam Singh, Care Taker and 4) Shri Praveen Kumar, Supdt.

4. Ms. Neelam Welfare Officer is in service w.e.f. 27.08.2010. However, her Character & antecedents have not been got verified/entries made in the Service Book.

TAN 2 (Ref. Memo No.4 dt. 23.12.14)

During test check of PBRs maintained by the Bal Sadan, Timarpur, following shortcomings are observed:-

1. Upper half portion of PBRs not filled properly i.r.o. Pay scale (Pay Band & GP), residential address, GPF/CPF a/c No. etc.
2. Cutting/overwriting etc. have not been attested by the DDO/any other responsible officer.
3. PBR entries have not been by the DDO/any other responsible officer.
4. Abstract of bills not filled since 2008-09
5. GPF advance/withdrawal etc. have not been recorded in the PBR
6. LTC/Leave Encashment etc. not recorded in the PBR


(E.D.ASHOKAN)
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AUDIT PARTY No.IV