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

Sub: - Audit Report of on the accounts of Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 for the period from 2020-21 to 2021-22.

INTRODUCTION

The I.A.R. on the accounts of Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 for the period from 2020-21 to 2021-22 was conducted by field Audit Party No- XIV comprising of Sh. G.V.R Murali, IAO/Sr. AO & Sh. J.S Rawat, AO w.e.f 11.10.2022 to 19.10.2022 (07 Working Days). Statutory audit of the Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 for the period from 2020-21 to 2021-22 has been conducted by AG (Audit Delhi) till 31.03.2016. Report has not been received in Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007.

AIMS AND OBJECTIVE OF THE DEPARTMENT

Day Care Centers, Gulabi Bagh is engaged in supervision and control of 3 Day Care Centers running in different parts of Delhi. Day Care Centers are engaged in providing day care to children of age group of 1-5 years whose mothers are working. Day care services include dietary, nursery, education and bedding.

The following officials have served as HOO/DDO/Cashier during 2020-21 to 2021-22.

1. HOO/DDO

S. No.	Name	Designation	Period
1.	Mrs. Maya Devi Jaimini	Supdt.	01.04.2020 to till date

2. CASHIER

S. No.	Name	Designation	Period
1.	Mr. Gautam Kumar	Statistical Asstt. (Contract Basis)	01.04.2020 to till date

Budget allocation for the year 2020-21 to 2021-22

Financial Year	Budget Allotment	Actual Expenditure	Balance
2020-21	98,50,000/-	81,87,372/-	16,62,628/-
2021-22	64,00,000/-	60,94,415/-	3,05,585/-

Statutory Audit

Statutory audit of the Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 has been conducted by AG (Audit Delhi) till 31.03.2016. Report has not been received in Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007.

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VACANCY STATEMENT


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Group	POST		
	Sanctioned	Filled	Vacant
A	1	0	1
B	7	1	6
C	23 + 6*	7 + 5*	16 + 1*
TOTAL	31 + 6*	8 + 5*	23 + 1*

Where * denotes for Pat Time Employees.

Maintenance of Records

The maintenance of records of Day Care Centre, 31-32, Shopping Complex, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 for the period from 2020-21 to 2021-22 was found satisfactory subject to observations made in the current audit report and in test audit note.


(J.S RAWAT)
A.O


(G.V.R MURALI)
IAO/SR. A.O

Old Audit Report

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There are 72 old audit paras from the previous audit report involving recovery of Rs. 9,749/-. On the basis of reply submitted by the department 2 paras were fully settled with the recovery of Rs. 3,060/-. The 70 outstanding paras with Rs. 6,689/- outstanding recovery is place in the file as Part-I of the report.


Current Audit Report

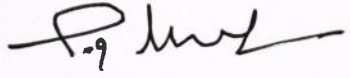
During the course of current audit, 12 audit memos including 1 record memo highlighting various irregularities/short recoveries to the tune of Rs. 2,025/- was issued. Out of which 4 memos were settled in full along with recovery of Rs. Nil and 7 audit memos have been incorporated in 4 paras along with recovery of Rs. 2,025/- and remaining 3 memos have been taken as 3 TANs in the current audit report.

Details of Current Recovery

Para No./Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
Memo No. 5/Para No. 2	Rs. 2,025/-	Nil	Rs. 2,025/-
Total	Rs. 2,025/-	Nil	Rs. 2,025/-

The Internal Audit Report has been prepared on the basis of information furnished and made available by the Day Care Centre, 31-32, Shopping Centre, Delhi Admn. Flats, Gulabi Bagh, Delhi-110007 disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


(J.S. RAWAT)
A.O


(G.V.R MURALI)
IAO/SR. A.O

Directorate of Audit
Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department: Day Care Centre, Gulabi Bagh, Delhi (1360/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1977	1979	1		Cash Book	0	0
2	1977	1979	2		H.R.A.	0	0
3	1977	1979	3		Water charges non recovery of	0	0
4	1977	1979	4		Purchases	0	0
5	1977	1979	5		GPF Class IV accounts	0	0
6	1977	1979	6		Service Books	0	0
7	1977	1979	7		Service Postage Stamp Account	0	0
8	1977	1979	8		Issue of Dietary and other stock register of the day care center	0	0
9	1979	1982	9		Contingent purchases	0	0
10	1979	1982	10		Fees and Security Account	0	0
11	1979	1982	11		Dietary Account	0	0
12	1979	1982	12		Stock register	0	0
13	1979	1982	13		G.P.F. Group 'D' employees	0	0
14	1979	1982	14		Non maintenance of record	0	0
15	1979	1982	15		Non verification of Remittances	0	0
16	1979	1982	16		C.D.S. Account	0	0
17	1979	1982	17		Non production of record	0	0
18	1982	1984	18		Non transfer of CDS (New) account into GPF account of the subscribers Rs.5214.90	0	0
19	1982	1984	19		Non transfer of Lapsed deposit into Govt. account Rs.5615/-	0	0
20	1982	1984	20		Non deposit of Security deposit of Rs.22310/- into Bank	0	0
21	1982	1984	21		Non maintenance of record	0	0
22	1982	1984	22		Non production of confirmation letter from DDA regarding receipt of payment of Rs.67338/- as rent of premises no. 43-44 Ashok Vihar	0	0
23	1982	1984	23		Non proper maintenance of Acquittance Roll	0	0
24	1982	1984	24		GPF Class IV employees	0	0
25	1982	1984	25		Condemnation of Stock	0	0
26	1982	1984	26		Late deposit of Fee collected at Center	0	0
27	1982	1984	27		Over stocking of Dietary articles at Centers	0	0
28	1982	1984	28		Non production of record	0	0
29	1984	1988	29		Stock register	0	0
30	1984	1988	30		Permanent imprest	0	0
31	1984	1988	31		Security Deposit	0	0
32	1984	1988	32		Fee and Security Deposit	0	0
33	1984	1988	33		Incomplete liquidation of advances	0	0
34	1984	1988	34		Overpayment of Pay and Allowances	0	0
35	1984	1988	35		Irregular purchase and overpayment of Dietary items	0	0
36	1984	1988	36		Contingent Vouchers	0	0
37	1984	1988	37		G.P.F. Class IV employees	0	0
38	1984	1988	38		Service Postage Stamp Account	0	0
39	1984	1988	39		C.D.S. Account	0	0
40	1984	1988	40		H.R.A. performs	0	0
41	1984	1988	41		Recovery of Water charges and overpayment of Washing allowances	0	0
42	1988	1992	42		Eligibility of Children for admission	0	0
43	1988	1992	43		Non deposit of Security money into Bank	0	0
44	1988	1992	44		Pay Bill Register	0	0
45	1988	1992	45		Leave Account	0	0
46	1988	1992	46		Stock register	0	0
47	1988	1992	47		Non production of record	0	0
48	1992	1995	48		Group 'D' employees and GPF Ledger & Broadsheet	0	0
49	1992	1995	49		TR-5 accounts	0	0
50	1992	1995	50		Contingency Vouchers	0	0
51	1992	1995	51		Stock register	0	0

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52	1992	1995	52	Bill Register 92-95	0	0
53	1992	1995	53	Day Care Centers recorded for the year 92-95	0	0
54	1992	1995	54	Acquittance Roll 92-95.	0	0
55	1992	1995	55	Class IV Liveries account	0	0
56	1992	1995	56	Attendance register 92-95	0	0
57	1992	1995	57	Service Books	0	0
58	1992	1995	58	Non production of record	0	0
59	1996	1997	59	Contingency Bills for the Period 1996-97	0	1754
60	1996	1997	60	Liveries records Group 'D' employees period 1.4.96 to 31.3.97	0	2170
61	1996	1997	61	Cash Book for the period 96-97	0	0
62	1996	1997	62	Security Deposit	0	0
63	1996	1997	63	Record of 11 Day Care Center Units	0	0
64	1996	1997	64	Contingent Register period 96-97	0	0
65	1996	1997	67	Service Books	0	0
66	2002	2009	1	Performance of Day Care Centre, Gulabi Bagh	0	0
67	2002	2009	2	Cash Book , TR-5 & Bank Challans	0	0
68	2002	2009	2	TR-V Stock Register	0	0
69	2009	2014	1	Irregularity in Pay Fixation	0	0
70	2009	2014	2	Non deduction of Earned Leave availed plus 10 days leave encashment alongwith LTC	0	0
71	2009	2014	3	Short Recovery of Income Tax amounting to Rs. 18431/- for the period 2009-14	0	18431
72	2009	2014	5	Security Deposit	0	0
73	2009	2014	6	Performance of Day Care Centre, Gulabi Bagh	0	0
74	2014	2018	1	Non production of Records	0	0

Partly correct
 Partly correct
 Take as found

NOTE:
 'O' - Outstanding Paras.
 'R' - Reply submitted by the Department/Units.
 'C' - Comment by the Directorate of Audit on reply submitted.

Back

69 75 2018 2020 01
 70 76 2018 2020 02
 71 77 2018 2020
 72 78 2018 2020

Short deduction of UTGEL
 Short deduction of license fee
 Non-verification of Parities by PAXI.
 Non-production / Non-maintenance of records

475
 2625
 Recommended for Settlement

①

Cash Books

Part ①

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①28

①12

①26

1/79 to 3/79

①

①

130/

(iv) In the following months bill wise summary of the un-disbursed amount was not prepared at the end of these months. In the absence of these details, it was not clear how the closing balance as per cash book was tallied with there of the outstanding bills at the end of the month and how it was ensured that no amount was retained in office beyond 3 months as required under Rules 4/77, 5/77, 2/78, 3/78, 10/78, 12/78, 1/79 & 3/79.

Further the date of encashment of Bill/Cheque was also not noted against cash bill while preparing the summary in the other months which was prepared. This may also please be ensured in future.

(v) Amounts of cash receipts for cash obtained in the office (TR-5) were not immediately deposited in the bank in certain cases.

1000/- (1) TR 5, 1553 dated 15.9.77 - 105.00

(2) TR- 1554 dated 19.9.77 - 45-00

(Deposited on 22.10.77) included in challan no. 141 dated 22.10.77 for Rs. 5640-00).

(3) TR-1555 to 1562 dated 19.10.77 total Rs. 5490/- deposited on 22.10.77 vide challan above.

(4) TRs 5665/- was received on 15.3.78 and was deposited on 10.3.78 vide challan no. 161 dated 10.3.78.

(5) 510303 dt. 20.11.78 for Rs. 120/-. The amount was deposited in challan 161 dated 20.11.78.

TR Nos. 13080 to 13090 dt. 18.10.78 for

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129/c
125

Rs. 5000/- deposited vide challan No. deposited vide
Challan No. 157 dt. 1.11.78.

(7) Fees worth Rs. 8690/- was realised on
12.11.78 but was deposited in bank on 21.11.78 vide challan No.
158 dated 21.11.78. In future the cash receipts may please
be deposited immediately on realisation. It is also suggested
that the address details of TRs Nos and amount thereof are
 invariably given on the challan and the challan No. given on all
the relevant receipts to ensure the correctness of the remittances
to the bank.

(VI) Bill No. PB/Med/Dec/49A/Non-Plan dated 2.11.78
for Rs. 418-10 charging the amount in the cash book could
not be made available for verification and hence entry could not
be linked. The same may please be traced and produced to next
party.

Para 2

Cash Arrangements.

*As per my
written order
to be
for
for*

It was seen that the cash chest in which the
money is lying loose instead of being kept embedded
in the wall. Necessary action in this regard may please be
taken at an early date to guard against any untoward eventuality
and compliance reported to audit.

Datta

Para 3

Fidelity Bond.

Shri Dhan Singh, UDC, was working as cashier

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during 1977-78 and 1978-79. No Fidelity bond was furnished by him except for furnishing one receipt for Rs. 16/- dated 4.8.78. Accounts No. 1139641 from Oriental fire and General Insurance Co. Ltd. in respect of Policy No. 2/20/010/MIS/2841/78/P.G. As per entries in the PBR no cash allowance was paid to him during the said period. In this connection following observations are made.

(1) Oriental policy in respect of the above payment may please be obtained and kept on record in this office under intimation to audit as to the period covered by the policy.

2. Surety Bond in form GFR-31 may also please be obtained from the present cashiers and kept on record under intimation to audit.

Para 3

Pay Bill Register.

Following omissions were found in the Pay Bill Register:-

(1) Most of the columns provided at the top of the P.B.R. pertaining to advances etc. were left blank. The P.B.R. may please be completed in all respects.

2. The Pay Bill Register was not initialled as on 1st October, 1977 onwards in token of having checked the entries. All the details may please be completed and entered in the various columns provided in the P.B.R. and referred to audit.

123 127/143 145

Contributions in respect of Kr. Dropadi Gupta were to start with effect from 11/77 i.e. after she had completed one year of service but the same were started from the month of March-1979. Hence G.P.F contributions in arrears with effect from 11/77 to 2/79 which amounts to Rs. 130/- approximately (21 x 16) @ Rs. 71 (viz 6% of Rs. 340 & 350 basic pay) may please be recovered now after verification and audit office informed accordingly. Other cases, if any, may also, please be reviewed in the light of these remarks for necessary action. 2/82

~~Law~~ ② H.R.A. ②

② ②

Smt. Laxmi Devi Arya was allotted Government accommodation at 25B- Gulabi Bagh w.e.f. 23.2.78 but was paid H.R.A. for full month. Hence, Rs. 6/30 paise H.R.A. was paid in excess for the period with effect from 23.2.78 to 28.2.78. This may please be recovered after verification under intimation to audit.

~~Law~~ ③ Water Charges - Non recovery of

③ ③

Water Charges in respect of the following officials for the period mentioned against each was not recovered.

(1) ✓ Sh. Bir Singh, Chaudhlar.

Rs. 18/- @ Rs. 4/50, P.M. for the months of May 77 to Aug. 77.

(2) ✓ Sh. Dhan Singh, Chaudhlar.

Water charges were deducted with effect from 9/77. Water charges from the date of allotment of quarter at Gulabi Bagh up to 8/77 needs recovery. (Recovery for the period)

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126/100
147
164
100

as per entries in the PBR 77-78 comes to Rs. 27/- i.e. with effect from 3/77 to 8/77 (4/50) during 77-78 only. The amount be calculated and recovered after verification after intimation to audit. Position for the previous years may also be reviewed and action taken as suggested. 2/8/78

Smt. Satwanti Aya.

Similar recovery of water charges up to 8/77 from the date of allotment of accommodation at Gulabi "agh needs recovery which comes to Rs. 27/- from 3/77 to 8/77 during 77-78 only. Other cases if any may also be reviewed in the light of these remarks. 2/8/78

Para Pau-9 Purchases. (4) (4)

Sanction No. 1/50/77/accts/DSW 41374 dt. 8.11.77 for Rs. 32859-00 (Plan) for the purchase of miscellaneous stores vide list attached therewith, was received from Director of Social Welfare. It was also stipulated there in that the purchase of steel furniture be made on DGS&D Rate. Against this, the following purchases were made:-

<u>S.No.</u>	<u>Bill No. & Date</u>	<u>Amount</u>	<u>Source of purchase</u>
1.	CB/10/Dcl/Plan dt. 30.1.78	3038-50	Other parties.
2.	CB/8/Dcl/plan dt. 9.1.78	1476-00	"
3.	CB/20/Dcl/plan dt. 9.2.78	2258-40 11138-00	"
4.	CB/13/Dcl/Plan dt. 9.2.78.		"
5.	CB/21/Dcl/Plan dt. 24.2.78	5749-30	Rs. 1442-10 =NTC

(121) (TUV) (163) (107)
125/C

6. CB/28/Dcl/Plan dt. 30.3.78	2244-72	other parties.
7. CB/17/Dcl/Plan dt. 2/78	1019-20	-do-
8. CB/18/Dcl/Plan dt. 2/78	508-85	-do-
CB/24/Dcl/Plan dt. 9.3.78.	5285-00	-do-
10. CB/14/Dcl/Plan dt. 9.2.78	3462.50	-do-
Total	3692-47	

In this connection, following observations are made:-

As the amount was for in excess of Rs. 10000/- and order was placed by making publicity in the news papers and other media which was not done. This needs attention. It was seen that quotations were called for from ten and twelve parties respectively vide letter No. 3/41/77-Dcl/1139 to 48 A dt. 6.12.77 and 3/41/77-Dcl/1139 to 1160 dt. 6.12.77 and 3/41/77/Dcl/40 to 57 dt. 11.1.78 and of which only 4 and 6 parties respectively responded. Thus, the benefits of open competitiveness was not availed of and as such the purchases may be got regularised under orders of the competent authority.

Nine steel chairs for Rs. 495/- were purchased from Andhra Traders vide sub vr. No. 60 of Bill No. CB/10/Dcl/12 dt. 30.7.78 and three steel chairs for Rs. 2010/- were purchased from K.C. Industries vide sub Vr. 76 of CB/13/Dcl/Plan dt. 9.2.78. Although it was clearly envisaged in the sanction that the steel furniture will be purchased on DCS&D rate.

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Further justification of the purchases made may please be furnished or the same may please get regularised if these rates are not GOSSD approved rates after verification.

There are no quotations in support of the following purchases worth of Rs. 2861-12 as detailed below. There was a case of bifurcation of purchases.

Sl. No.	Invoice No.	Sub. vrs. No.	Amount	Item
1	CG/12/Oct/Plan 9.2.78	72	234.00	5 Aluminium patile from M/c Narender Traders.
2	-do-	73	239.40	Jags etc. from AVA Sales Corp.
3	-do-	74	216.00	Stoves from Narender Traders.
4	CG/71/Oct/Plan 9.3.78	109	232.00	Toys from Ravinder Knit weave.
5	"	110	252.00	Toys from Narender Traders.
6	"	111	241.00	Toys from Rustoni Enterprises.
7	"	112	252.00	Toys -do-
8	CG/20/Oct/Plan 10.2.78	169	150.00	Center Boards from Narender Traders.
9	-do-	171	150.00	-do- from K.C Industry.

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123/10
161

CB/28/10/1/21 n
30.3.73 172 150-00 -do-

-do- 170 744.72
3 Pressure Cookers @ Rs. 232 each from M/S Show al Hand. Rs.

Total 2861-12.

Similarly sanctions for the purchase of Misc. articles as detailed below were received in this office.

Sanction No. & Date	Articles to be purchased	Amount of sanction	Bill No. & Date	Amount of the bill
CB/25/10/1/21 n dated 7.3.79 (plan) for Rs. 1500-00	Pressure Cooker cots Thula Toys.	1500-00	CB/25/Non plan dt. 13.3.79	9851-25
		3720-00		
		1630-00		
		3000-00		
	total	9900.00		
CB/29/10/1/21 n dated 7.3.79 (plan) for Rs. 5700-00	As above	500-00	CB/29/plan dt. 31.3.79	5675-05
		1860.00		
		840.00		
		2500.00		
	total	5700.00		15526-30
	Total sanction Rs.	15600/-		

In connection, following observations were made:-
It would be seen from the above two sanction that there was duplication on the same date i.e. 7.3.79 for the same items. Pressure cookers, cots, Thulaha and toys and the sum total of sanction was Rs. 15600/- (9900 + 5700) which was in excess of Rs. 10000/- under the provisions of the C.A.

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122/c
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publicity in the news papers etc. should have been followed
 It was, however, seen that quotations were called from
 only vide letter No. 3/4/79-Dec/93 to 101 dated
 parties against which 5 and 4 parties respectively responded
 As regards pressure cooker no letter for calling of quotations
 was readily available but 3 parties responded. It will be thus
 seen that full benefit of competitive rates was not utilized
 and provisions of Rules, not followed strictly and as such the
 purchases may be got regularised.

(3) Similarly sanctions for the purchase of dietary and general
 articles were recovered as detailed below:-

Bill No.	Articles to be purchased	Amount of sanction	Bill No. & Date	Amount of the Bill.
1) CB/76/11-Plan dt. 16.3.79 for Rs. 10000/- including advance for Director Welfare	Dietary and General articles.	20000/- (including 10000/- advance for milk.	ACB/501/75 Non-plan dt. 16.3.79	Advance Rs. 10000 adjustment vide Voltas bill No. 45865 dt. 26.3.79 for Rs. 9886.80 and Super Bazar bill dt. 31.3.79 for Rs. 113-10 and 10 paise Match
				10,000 .00
2) CB/78/11- plan dt. 24.2.79				3786-51 (Rs. 3404-50 super Bazar balance other purchases)
3) CB/76/11-Plan dt. 16.3.79				2163-50 (Super Bazar)
4) CB/87/11-Plan dt. 31.3.79				10848-09 (other purchases)
				16798-10
G.T.				26798.10
(viz. 16798				

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121/L

1. 1(39)/78-Accts/DW/6525 -Rs- 24000/-
dt. 16.2.79(Plan) for
Rs. 24000/- Including 13000/-
advance for Milk received
from Director of Social
Welfare.

1. ACB/Del 8000-00
(including 13000/-) 24/Plan adjust.
advance for milk) dt. 16.3.79 vide
Voucher
bill No.
4586 dt.
26.3.79
for Rs.
7937-30
and Super
Bazar
dt. 31.3.79
for Rs. 80
62-70

8000-00

2) CB/20/Plan 5392-5
dt. 21.3.79 Super
Bazar Bill
No. 47611
dt. 30.3.7

Amul Super
Milk.

(3) CB/21/plan 2155-00
dt. 24.2.79 Super Bazar
(Milk)
(Will Not readily be
available, (Wares
However details are
taken from (Traders)
contingent 32-81
Register. (gas cylinder
or) other
parts

2278-00

dt. 31.3.79

1158-44
(other parts)

Grand Total

35096-03

(8000 + 3232.50 + 2278.00 + 11585.44)

116
158
103
120/C

In this case also the benefit of open competition was not derived. Under the existing orders the quotations are also necessary for purchases made from Super Bazar.

(1) Leaving aside the purchases of Milk worth Rs. 17824-10 made from Voltas who are said to be the sale distributors of Amul Spray (Milk). The purchases worth balance of Rs. 34076-03 against which purchases were made as summarised party wise, were made out of which still purchase worth Rs. 22938-63

was made from Voltas parties after receiving the quotations from four parties as mentioned above. Dietry these purchases articles 11131-40

Other parties	Rs. 22938-63
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51894.13

(Viz. 26798.10 + 25096.03)

Following observations are made:-

(1) In this case also the open tender system was not followed. The letter calling for the quotations was not provided, however, it was seen that four parties responded. In this case also the benefit of open competitive rates was not derived. Under the existing orders the quotations are also necessary for purchases made from Super Bazar. Leaving aside the purchases of Milk worth Rs. 17824-10 made from Voltas who are said to be the sale distributors of Amul Spray (Milk). The purchases worth balance of Rs. 34076-03 were made out of which still purchase worth Rs. 22938-63 was made from other parties after receiving the quotations from four parties only as mentioned above. All those purchases should be required to be put regularised under orders of the competent authority.

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119/C

(11) Another functional Serial No. 2 (amounting to Rs. 24000/-) purchases were made from No. 25096-03. Thus resulting into extra expenditure of Rs. 1096-03. This expenditure should be regularised under orders of competent authority after due verification.

Further from the General Scrutiny of the paid vouchers following irregularities were observed:-

(i) It was seen that the rates of SuperBazar in respect of Amul Spray (Milk) were approximately more by Rs. 1.40 per K.g. in comparison to that purchased by M/S Voltas Ltd. who were stated to be the sale distributors for this kind of Milk. This can be seen by comparing the Super Bazar bill No. Centre/1/7/Roop Nagar dt. 8.7.77 vide detailed accounts in respect of AC-II-I, and the place where they have charged the rate at Rs. 20/- per Kg. including sales Tax whereas M/S Voltas Ltd. have charged Rs. 18.60 per Kg. including Sales Tax (Rs. 212-77 for 12 "g. i.e. Rs. 7.73 per "g. + Sales Tax 5% = Rs. 18.60 per "g.) as per their invoice No. 59553 dt. 14.7.77 vide ACB-I Non-Plan i.e. in the same month resulting in avoidable excess expenditure of Rs. 19.50 in the bill above as when 14 Kg. of milk was purchased in the month of July 1977. As huge quantities of Milk was required for the purchase, the desirability of making the purchases of the milk from manufacturers or distributors direct may be considered to achieve economy.

(ii) Other purchases were also made without calling for quotations from Super Bazar or other parties vide examples...

114
134
156
1181

Sl. No.	Qr/Sl. No.	Amount	Article	From whom Purchased
1	28	5768-50	Milk	Super Bazar
2	8	921.40	Dietary	"
3	37	1424.40	Pulses	Super Bazar
4	44	1326-00	Biscuits	R.N. Chakrab.
5	57	626.75	Pulses	Super Bazar
6	64	646.75	Ghee	Super Bazar
		58.00	"	"
7	Total 75	10751.90		
		3637.75	Rice	Super Bazar
8	60/357	244.60		
		234-00	Toys	m/s Narender Traders.
	358	222-00	"	Navinder Kaur Wear.
	360	245.00	"	Narender Traders.
	361	288.00	"	Rustogi Enterprises
9	70/365	255.00	"	Narender Traders.
	367	249.00	"	Rustogi Enterprises
	368	245.00	"	"
	369	252.00	"	Narender Traders.
	373	290-00	"	"
	375	242.00	"	"
10	44/441	244.00	"	"
	452	252.00	"	Rustogi Enterprises
11	84/415	675.00	Shoes	New General Boot H.

113
133
155
171c

Plan) 21.11.11

	Sl. No.	Qr/Sl. No.	Amount	Article	From whom Purchased
	1	28	5768-50	Milk	Super Bazar
	2	6	921.40	Dietary	"
	3	37	1424.40	Pulses	Super Bazar
	4	54	1336-00	Biscuits	R.N. Chakrabarti
	5	57	626.75	Pulses	Super Bazar
	6	64	646.75	Ghee	Super Bazar
			58.00	"	"
	7	Total 75	10791.00		
			3637.75	Rice	Super Bazar
	8	69/357	244.60		
			234-00	Tows	m/s Narendra Traders.
		358	222-00	"	Ravinder Khatkar
		360	245.00	"	Narender Traders.
		361	288.00	"	Rustogi Enterprises
	9	70/365	255.00	"	Narender Traders.
		367	249.00	"	Rustogi Enterprises
		368	246.00	"	"
		369	252.00	"	Narender Traders.
		373	190-00	"	"
		376	242.00	"	"
	10	44/441	244.00	"	"
		452	252.00	"	Rustogi Enterprises
	11	84/455	675.00	Shoes	Now General Dept

1977-78 (1977-78)

9907.85

1978-79 (1978-79)

10081.42

Grand Total

45089-74

Handwritten notes: 112, 132, 154, 99, 116/e, 172

From the above it would be seen that the purchases were either bypassed to avoid calling of quotations or were made through Bazar or other parties without any quotations. The circumstances under which the benefit of competitive rates was not availed of in all the above and other similar cases elucidation to audit and all such purchases require regularisation under intimation to audit. This irregularity should also please be guarded against in future.

7. Regularisation of fee from the parents of children admitted to Day Care Centre and their accounts.

(i) At present the fees are charged by the centre in-charge of the account posted in the attendance register against each child and total amount thereon for each month. The total amount arrived at is deposited by the in-charge of the centre in his office and then issued to the In-Charge. The amount is also taken on the receipt side of the cash Book - Centre and the total of each month deposited into bank through challan. In this connection following observations are made:-

(ii) No central central Register was maintained in this office to ensure that the fee in respect of all the children is timely received and correctly accounted for as required under Rules.

111 134
 153 120
 115/12

11 83/22 442-38
 656-21
 13 88/403 321.00

Finite Pump
 Ghose
 Misc.

Super Bazar
 " "
 Narendra Traders,
 Rustogi Enterprises.

464 2133.00
 2133.75
 Total

7 Marlen cots
 @ 305/- each

14 2/5 1977-79 (1st Plan)
 748-75

Dietary item

Super Bazar.

17 16/91 323-00
 1111-11

Dal Hoong

Narendra Traders

18 12/105 1721.50
 106 67-55

Rice

Super Bazar.

188 1140-35

Biscuits

Yogesh Agencies

17 20 1512-00

Lectozen Milk

Super Bazar

2410-00

18 23 1115-10

General item

-do-

19 26/141 214.00
 187-00

Taranzo (scales)

Narendra Traders.

Buyers (weights)

Total 9907.55

1977-79 (1st Plan)

20 9/30 100-15

Wheat

M/S Yogesh Agencies

21 44/212 411.00

Pulses

M/S Narendra Traders.

22 41 990.75

Dietary items

Super Bazar

23 55 770-00

Pulses

"

24 62 740-00

"

"

25 76 210-00

"

"

(1) 1977-79 (1st Plan)

Rs. Paise
 2133.75

Bidder.

119/115
114/e

in accordance with this objective, it is suggested that a target amount may be fixed for realization of fee from parents and for the deposition of the amount realised by the In-charge in this office. The total amount realised in each centre be thus deposited in this office alongwith a list showing the names of children and the amount realised from each child which should be prepared by the In-charge of each centre under his/her own hand and signature. A central Register be maintained in this office getting apart separate pages for each centre showing the names of children admitted total family income and the fee realisable, for each centre. On the basis of monthly returns received from each centre, necessary monthly postings should be made and total amount realised should be checked with the list. This should serve as a double fold check that is to maintain the details for necessary follow up actions and ensure that the amount due is realised and deposited in the office in each case. The position may also be reviewed in the light of the above suggestive suggestion and desirability of introducing any alternative measures on the above lines be considered to have an effective control on realisation of fees.

Further the desirability of introducing some nominal fee for the details of parents of children who could not be the fully of the target fixed may also be considered.

Page No 5

J

Account of the class - Govt. servants was maintained for the year 78-79. It -
 their accounts were not received from their

105
138
152
113/c

From where they were transferred to this office.

Immediate steps may be taken to get their GPF accounts transferred from the previous offices and accounts of the following class IV employees for the year 1977-78 and 1978-79 may be completed and shown to next audit Party.

No.	Name of the employee	GPF Accounts No.	year for which accounts not maintained.
1.	Smt. Naya Devi, Carotaker	DSW 481	1978-79
2.	Smt. Satwanti "	-	1977-78 & 1978-79.
3.	Smt. Kaushalya, Sweepers	DSW 422	-do-
4.	Sh. Kanwar Lal, Chowkidar	DSW 488	-do-
5.	Smt. Ram Mati Aya	DSW 496	-do-
6.	Smt. Manjit Kaur Aya	DSW 38	-do-

Settled as per Reply submitted by Deptt.

14/8/2020
To Party Next

(ii) Broadsheet of GPF class IV was not being mentioned. The same may please be maintained to ensure correctness of the position in the ledger Account.

(iii) Pass Books if already not maintained may also be maintained and issued to class IV employees and nomination forms regarding nominees name be obtained and ^{place} credited in account.

5 6 Pau 5
Service Books

Following deficiencies/irregularities were noticed:-

1. Payment of ^{washing} washing allowance during leave.
2. Following class IV employees were on leave other than full leave but were paid washing allowance for leave period of 20 days per bundle mentioned against each.

108
129
151
96

11212

d) Important Facts not entered in the Service Books.

It was noticed that some important facts were either not entered or were not attested by the competent officer in the Service Books of the following officials.

<u>S. No.</u>	<u>Name of the official</u>	<u>Remarks</u>
1.	Sh. Naandy, Sweeper.	Appointment entry and entry of Medical of these were missing on page 5 of Service Book.
2.	Smt. Raa Khatri, Caretaker	Service verification certificate for the period w.e.f. 1.1.68 to 20.2.71 was not signed.
3.	Smt. Raa Kitti Aya	Date of Birth was not given in col. 6 of the front page of Service Book.
4.	Smt. Naya Devi, Caretaker	Service verification certificate for the period w.e.f. 6.1.76 to 30.4.77 was unsigned.
5.	Smt. Soria Devi Aya	Neither thumb impression nor signature nor signabaze in col. 10 were taken. Attestation in col. 12 was not done.
6.	Smt. Vasanti Wati Aya	Date of Birth not entered in col. 6
7.	Sh. Raa Bhadgar Chawkidar	Nationality in Col. 4 not filled and attestation by G.O. in col. 12 not done. Entry of character verification and Medical examination not found.

107
108
150
151
111/C

Handful may not be done under intimation to audit. The above noted cases are only few illustrative examples. Similar other cases may please be reviewed in other files and action taken accordingly.

1) Gratiation and Pension performance as per C.C-5 (R.P) rules 1978, were not found posted in the service books of concerned officials.

1. Smt. Ganya Wani Basic Teacher.
2. Smt. Devitri Khurone -do-
3. Smt. Sudersana Chabbro -do-

Handful may please be done now.

1) General

Nominations of C.P.f. D.L. and Insurance etc and Home Free Declaration, family details were not found posted in almost all the service books. Signature of the employee was also not obtained in Col. 6 of the service book. All the above irregularities may please be rectified under intimation to audit.

107

Stock Register

Only one stock Register for both consumable and nonconsumable articles was maintained in respect of the Medical Store. This was irregular. Separate registers may please be maintained for consumable and non consumable articles. Further certificate of physical verification was found recorded any...

Handwritten signature and scribbles

108
(121)
(109)
11072
92

Needful and process be done now and results intimated to audit.

b) ~~... account of class III and IV Govt. employees.~~

~~... account also was being maintained in the above stock register only, and not in separate prescribed registers. The account was not being properly maintained. Various columns viz. Date of present issue, next due date etc. were not provided. In the absence of all these defaults, the correctness of the issue of the uniform to each employee could not be verified.~~

A separate issuance register in the prescribed form on the guidelines setting apart separate pages for each official receiving therein the entitlement as per approved scales, dates of previous issue, next issue and his signature etc. etc. may be completed and compliance reported to audit.

6) ~~Law-6~~ Stamp Account.

The account was not closed at the end of each month. Account may always be closed monthly and a certificate of physical verification of balances and correctness thereof may also be recorded at the end of each month as is being done in the Stock Book under the dated signature of the DDB or stamps or as good as such. Stamp account may be maintained in the following form and get duly checked.

1	2	3	4	5
Value of stamps consumed during the day	Balance at the end	Signature	Signature of the non	Total stamps
		at the end		

Page 7

7

105

112
148
93

109/c

Issues of dietary and other stock register of
the day care centre.

- (1) The issue items were not attested by the ODC
- (a) certain cases e.g.

Name of the centre

Page of the register.
Page 192

Ward
Mogar
Bhawan Park

Page 42 to 49
Page 62

All these items may be got attested and compliance reported to audit.

Physical verification of dietary stock register was not conducted in respect of any of the eleven centres. Needless may be done now and results intimated to audit.

Properly maintained stock register of the centres.

(a) It was even during scrutiny that balances in respect of non considerable items in respect of the above stock register were reduced by showing them as "issued" in the above register. This was irregular and all the balances may be restored to the original values in respect of all the centres and compliance report reported to audit. A few examples are given below:-

<u>Name of the centre</u>	<u>Name of stock</u>	<u>Name of articles</u>	<u>Page No.</u>	<u>No. of items reduced</u>
Ward	clothing & bedding	Pillow, Gadda	1 28	3
Mogar	clothing & bedding	Blankets	25	3
Bhawan Park	clothing & bedding	Durries Bag	1	2
		Gadda	19	15
		Blankets	14	35
		pillow	24	25

104
147
98

108/2

25-				
11th Bagar	50	Codde	1	25
		blankets	4	40
		pillows	2	25
Parvati Bagh	Property	Brief case	50	2
Green Park	Property	heavy walker	4	3

(b) Money value in price of the articles noted in the above stock registers of all the eleven centres was not noted in any case. The omission may please be supplied and compliance reported to audit.

Non-maintenance of records.

Following records were not maintained:-

meter and electricity charges.

Register- to watch meter reading and to ensure correct meter reading.

Reference to limit register.

To watch the maximum monthly limit of Rs. 50/- and safeguard against double payments for the same journey.

The above records may be maintained now and shown to audit party.

(O.P. AGGARWAL)
Accounts Officer (A)

12.9.01.

103 (circled)
148 (circled)
107/c

1979-80

Para No. Particular

- 1. : Stock register (embezzlement in dietary articles of stock quantity 1782/-).
- 2. : ^{upto 15/6.} ~~Particulars~~ _{upto 15/6.}
- 3. : Security deposit.
- 4. : Fee and Security deposits.
- 5. : Incomplete liquidation of advance.
- 6. : Overpayment of Pay and ~~allowances~~ dues.
- 7. : Irregular purchases and overpayment of dietary articles.
- 8. : Contingent vouchers
- 9. : G.P.F. Class IV employees.
- 10. : Service Postage Stamp Account.
- 11. : C.D.S. Account.
- 12. : H.R.A. reform.
- 13. : Fidelity guarantee.
- 14. : Recovery of water charges and overpayment of ~~working~~ washing allowance.

In spite of repeated reminders no replies have been received so far. Replies may now be furnished immediately on receipt of the Inspection Report.

The accounts are being maintained satisfactorily subject to the objections raised in the report.

Part II

Various financial irregularities.

- NIL -

Part III

Present Inspection Report.

13

Cash Book

The undistributed pay and allowances etc. are required.

145/30

106/c

102

to be deposited as the payment is not made within 3 months of the date of the amount. But in the following cases it was seen that the payment has been made after the lapse of months which was not in order. The circumstances under which the amount was retained beyond 3 months may also be intimated to audit. Suitable steps may be taken to avoid recurrence of such incidents in future.

	Sl. No.	Amount	Date of encashment	Date of Payment
Trambharya Devi	45/36/Dce. Dt. 23-6-81	435.20	7-7-81	2-3-82
-do-	46/36-7-81	434.20	28-7-81	2-3-82
Rajul	83/acc. Dt.	50.00	28-11-81	Remained under undischarged and deposited on 24-3-82.

8

9

Pen-8

8

Contingent purchases

It was seen that the payees stamped receipt obtained in respect of vouchers exceeding Rs. 100/- were not sent to concerned P.A.O. and are lying on record. The needful may please be done now and compliance shown to next audit. A few

example is given below:

08/08-1-81	for Rs.	671.20
61/20-1-81	for Rs.	184.00
03/Dt. 1/81	for Rs.	108.00
	PL	2820.00
75/	for Rs.	180.00
08/Dt. 1/81	for Rs.	665.00
51/01-81	for Rs.	212.75
		203.50
		457.25
05/Dt. 1/81	for Rs.	222.00

1981-82

No 75/5-3-82	V. No. 315	for Rs.	3903.50
10/3-82	V. No. 316	for Rs.	5156.55
10/3-82			

122
101
144
105/c

2-2-52 Vr. No. 271 for Rs. 1350.00
 " " 283 for Rs. 665.00
 75/5-3-52 " 287 for Rs. 696.25
 75/5-3-52 " 304 for Rs. 2086.00

It was further seen that the following purchases were made without obtaining quotations at the amount of purchase of Rs. 910/-. The purchases in question may please be regularised under the orders of the competent authority and will be informed accordingly.

Bill No. & Date	Vr. No.	Item purchased	Amount of bill
75/5-12-51	206	Dal Moong Chhilka	Rs. 1047.21
75/5-3-52	316	Biscuits	Rs. 5156.55
75/5-3-52	395	Rice	Rs. 2374.75
75/5-11-5-52	320	Dal Moong Chhilka	Rs. 2086.00
77/5-11-5-52	309	Bed sheet	Rs. 560.00

It was also seen that the following purchases were made at the rate higher than that of approved rate as per comparative statement of tenders. The loss may please be regularised under the orders of the competent authority failing which the excess amount in question may please be recovered and will be informed.

Bill No. and Date	Vr. No.	Item purchased	Rate as per quotation	Rate as per approved	Excess amount
75/55 Acc No. 1/51	402	Gudia 55 Nos.	Rs. 12 per day	Rs. 10/- per day	Rs. 20/-
		Scales 4 of 10 Kg.	Rs. 250/-	Rs. 240/-	Rs. 10/-

Para 15 (10) Exp. and Security Account *San-9*

It was seen from the attendance register of Janakpuri

100
121
143
88
104/c

... Centre ... child named Gudiya who was present in the Centre on 10-9-80 and 16-10-80 but no fees for the month of 10/80 has been deposited. Security deposit register showed that her security was refunded on 15-9-80 whereas the child has been shown present upto 30-9-80. Full facts of the case may be informed to audit after due verification. The sum of Rs. 75/- on account of fees and for 10-80 may please be deposited now under intimation to audit.

21) It was further seen that the children who remained present for a day or so and absent for remaining days of the month were discharged with the remarks that the security was adjusted against fees. But no such adjustment was made and the amount was lying outstanding in security deposit account. Suitable steps may please be taken to review all such cases and amount involved may please be withdrawn from security deposit account and credited to fees account under intimation to audit. A few examples where security deposit has been shown adjusted against fees are given below:-

Name of Centre	No. of children whose security adjusted against fees.	Month of adjustment.
1. Punjabi Bagh	1	8/81
2. Anok Vihar	2	5/81
3.
4.
5.

Dietry Account Paw-10

While checking the dietry account pertaining to the year 1980-81 and 81-82 the following irregularities were noticed:-

It was seen that milk dry 12 kg. was issued to Punjabi Bagh Day Care Centre on 3-3-82 but the same has not been accounted for. A sum of Rs. 390.60 on account of cost of 12 kg. milk dry

P9
120
142
87
1031

may please be got recovered from the defaulting official and credited to Govt. under intimation to audit.

Similarly on 1-3-82 opening balance of 25 - 220 kg. Soap was in the stock and 10 kg. received during the month (Total 25.220 kg.) and total consumption during the month for 15 children @ 15 gram each was 5-595 kg. But the balance in stock has been shown 28.625 kg. instead of 29.625 kg. resulting in a deficiency of 1 kg. The cost of the same may be recovered credited to govt. and audit be informed.

17 Fidelity Guarantee/Security

During the course of audit it was seen that Cashier had never filled up the fidelity guarantee and security bond as required under rule 270 G.F.R. This is highly objectionable and violation of the provisions of General Financial Rules. The circumstances under which the requisite guarantee/security was not furnished ~~as required~~ may be explained to audit and the official working as cashier may be asked to furnish the same under intimation to audit.

18 (12) Law (11) (11)
Stock Register

The scrutiny of the consumable Register (Central) revealed that on 22-3-82 ten soap cakes (Toilet soap) were issued to Day Care Centre, Punjabi Bagh, but receipt entry was not found in the Stock Register of Punjabi Bagh Care Centre. The amount involved for the purchase of ten soap cakes works out to Rs. 18.10. Either the amount of Rs. 18.10 may be recovered from the concerned official or the same may be got regularised under intimation to audit.

18 (13) G.F.R. Group 'D' Employees

98

121
102/C

Sl. No.	Name	1980-81		1981-82		Remarks
		Interest allowed	Actual interest	Interest allowed	Actual interest	
	Secretary	281/-	282/-	--	--	Bonus 1% may be allowed on closing balance. The A/c for 81-82 may also be recast.
1.	Smt. Sudarshan, C.T.	107/-	106/-	--	--	A/c for 81-82 which is lying incomplete may be Progressive A/c's were not given.
2.	Smt. Mahaviri, C.S.	126/-	135/-	--	--	A/c for 81-82 may be recast.
3.	Smt. Maya Devi, C.T.	81/-	30/-	--	--	A/c for 81-82 may be please be recast.
4.	Smt. Nam Khetri, C.T.	230/-	244/-	--	--	-do-
5.	Smt. Manu Devi, C.T.	148/-	152/-	--	--	Income A/c for 81-82 may be recast @ 9%.
6.	Smt. Lakmi, Aya	37/-	40/-	--	--	-do-
7.	Smt. Hira Devi, Aya	156/-	166/-	--	--	-do-
8.	Smt. Hira Devi, Aya	137/-	146/-	--	--	-do-
9.	Smt. Veerawati, Aya	116/-	127/-	--	--	It was noticed that withdrawal (advance) of Rs. 600/- was allowed to her in Jan. 80. According to P.B.R. 7 1/2% was recovered but according to ledger only Rs. 510/- was shown as recovered. Thus Rs. 90/- was less credited to her A/c which may be verified and A/c recast accordingly.
10.	Smt. Susha Devi, Aya	116/-	125/-	--	--	A/c for 81-82 may be recast.

1. Sh. Indira Devi, Sweeprass	165/-	176/-	--	--	A/c for 81-82 may be recast.
2. Sh. Mayu Devi, Sweeprass	230/-	244/-	--	--	--
3. Sh. Laxmi Devi, Sweeprass	122/-	130/-	--	--	A/c for 81-82 may be recast and interest calculated @ 9%.
4. Sh. Karam Kaur, Sweeprass	125/-	89/-	--	--	Provisional total were inaccurate.
5. Sh. Kalawati, Sweeprass	187/-	199/-	--	--	A/c for 81-82 may be recast and interest calculated @ 9%.
6. Sh. Bhanu Bai, Sweeprass	125/-	132/-	--	--	-do-
7. Sh. Bhanu Singh, Chowkidar	388/-	390/-	--	--	-do-
8. Sh. Ramesh, Chowkidar	--	--	--	--	Interest for 81-82 may be calculated @ 9% interest @ 8 1/2%.
9. Sh. Ram Lal, Chowkidar	--	--	457/-	15/-	Calculation may be made @ 9% during 1981-82.
10. Sh. Govardhan Lal, Chowkidar	--	--	326/-	345/-	-do-
11. Sh. Kishor Lal, Chowkidar	--	--	--	--	Previous objection i.e. for 1979-80 not rectified. Interest after may be calculated @ 5 1/2% during 1980-81 and @ 8% during 81-82.
12. Sh. Ram Behar, Chowkidar	--	--	47/-	50/-	--
13. Sh. Ishwari Devi, A/c	--	--	398/-	416/-	--

148
85
140
101/c
97

The discrepancies pointed out may please be rectified under reference to audit.

The following G.P. Group 'D' Accounts were also lying in arrears for the reasons mentioned against each. Needful may please be advised to audit.

117
23
129

86

100/c

Mr. X Chanchal Kumar, C.T.

Account lying incomplete since 1976-77 and onwards.

(i) Smt. Manjeet Kaur, Aye

Accounts are lying incomplete since 1977-78 onwards.

(ii) Smt. Kanchalya, Sonepore

Accounts for the years 1980-82 were lying incomplete.

Smt. Manjeet Kaur, Aye

Accounts lying incomplete since 1978-79 onwards.

Smt. Kanchalya, Sonepore

The progressive total during 1981-82 works out to 3522

instead of 3718. The interest may be worked out at the rate of

the year 1981-82 instead of 8 1/2%.

The above discrepancies may also be rectified under advice to audit.

12
14

Page No. 13

Para 8 Non-maintenance of records

The following records were not maintained which may please be maintained and produced to next audit party:-

- (i) L.T.C. Advance Register.
- (ii) Broad sheet of G.P.F. in respect of Group 'D' Employees.
- (iii) Conveyance Register.
- (iv) Telephone Register.
- (v) C.S.A./Tuition fee and medical claims Register.
- (vi) Contingency Register.

13
15

Page No. 13

Non-verification of remittances

Remittances made by the Day Care Centre, Gulabi Bugh pertaining to 2/81 and 2/82 sent to P.A.O. IX vide cut Memo No. 11 dated 17-10-85 to page 4 could not be verified by the P.A.O. concerned. The same may please be got verified and forwarded to audit.

Settled as per
Reply submitted
to Deptt
4/18/2022
IAO (Party No. 14)

Page No 16

16

14

11

100
156
95
85
99/c

C.D.S. Account

Page No. 16

It was seen that the amount pertaining to C.D.S. (New) in respect of the employees is still lying in the books. As the amount in question was required to be transferred to the C.D.S. Account of the officials concerned, suitable steps may be taken to get the needful done at an early date under advice to

15
27

17

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Page No 17

Page No 15

Non-Production of Records

The following records were not produced to audit for inspection:-

- 1. Diversion Account.
- 2. Broad sheet of G.P.F. Group 'D' Employees.
- 3. All records of Day Care Centre, C.C. Colony.
- 4. Expense information required in connection with H.R.A. claimed.

The same may please be prepared/located and made available to next audit.

Part III (Test Audit Note)

A note containing minor/procedural irregularities which could not be settled at the spot was handed over to the D.D.O./ S.O. (Day Care Centre, DSW), with the request that compliance may please be shown to next audit.

(Signature)
(R.K. KANSAL)
ACCOUNTS OFFICER (H.Q.)

94

115
135
9810

PART-II Section (B)

~~24~~

18

16

16

Par No 16

Non transfer of C.D.S (New) A/c into C.P.F

Amo of the Subscribers Rs. 5214.90

During the exercise of audit of C.D.S. books, it was observed that in spite of the fact that the Finance instructions to transfer the amount deposited under Adhik. P.A. ^{deposits} (C.D.S. New) books have not yet been closed as a sum of Rs 5214.90 (representing the total) was still lying in the C.D.S. books of the office, instead of transferring the deposit into C.P.F. A/c of the respective officials. Reasons for not complying the instructions may please be explained to effect and immediate action to transfer the amount after verification/ reconciliation with P.A.O may be initiated, under intimation to the

~~24~~ Non transfer of Lapsed Deposits into C.P.F.

19

Amount Rs. 50157=

Par No 17

As per instructions of the Director of Social Welfare, while admitting a child to care centre, a security deposit of Rs 1000, so that 75 is being collected from each parent along with the first monthly fee. This deposit is adjustable against the

24

17

93

911
195

98/c

When the check is withdrawn from the center. The
 scrutiny of Security Deposit registers of all the 10 case
 centers revealed that when after withdrawing the amount
 in a large number of cases, also for 1979-80, the deposit
 of Security money was not claimed by the parents.
 According to the sub 635 of the central Treasury
 Rule Vol. I, all deposits unclaimed for more than
 three complete consecutive years, shall at the close
 of March in each year, be credited as balances of
 the Govt. It means at the close of March, all
 deposit unclaimed lying in the Security Registers
 upto March 31, will lapse to Govt. The scrutiny
 of various Security Deposit Registers of various centers
 revealed that such deposits in the Day are entering
 Govt. Rs. 5615/-. This amount may be transferred
 through security deposit registers and immediate
 action to credit this amount as balance to Govt.
 may be taken under intimation to Govt.

Para No. 1a

18
 18
 Security Deposit of Security Deposit of
 Rs. 22,310/- into the Bank

on scrutiny of case book it
 was found that the Security Deposit was deposited
 to Rs. 22,310/- as on 31-7-80 and was lying with
 the cashier which was irregular recording, later

1600
92
110
150
96/c

subject into the bank for safe custody.

The Supdt. Day care centre might have explain to Audit, the reasons for keeping this amount (Cash money) in the chest.

Further the Supdt. Day care centre should prepare proper register of Security Chest to watch the proper records. Though he immediately and show it to the next Audit Party.

Para No. 19

~~27~~ Non maintenance of Records
19 (15)

Day care centre was not maintain-
ing a register for

Payment of rent of the building
hired by the Social Welfare Dept.
for Day Care centres.

The same may please proposed
to see and all transactions transcribed therein,
to get the supporting documents, under
intimation to Audit.

Para No. 20

~~28~~ Non Production of Confirmation
letter from P.D.H regarding receipt
of payments of Rs. 67338/- of rent
20

75
76
131
 95/c
91

on receipt of receipt of payment of rent to the owners, it is noted that the Suplt. Dy. case control had paid Rs. 67338/- as rent of premises No. 43, 44, Kharak Vihar, New Delhi to the D.D.A. through S.B.I. Kharak Vihar, Delhi as per details given below

Date of Posting in the Case Book	Amount	Date of Payment made through S.B.I. Kharak Vihar
21-11-82	9,396-00	By cash on 12-8-82
2-7-83	4,698-00	By cash on 25-8-83
31-3-83	3,132-00	— do — 21-5-83
21-3-84	17,528-00	— do — 25-4-84
31-5-85	462972	By cheque on 2-5-85
dt. 31-3-85	18,792-00	— do — 15-4-85
21-3-86	462972	By cheque on 21-3-86
	<u>18,792-00</u>	
	<u>67,338/-</u>	

But the Suplt. Dy. case control could not produce any proof that D.D.A. had accepted the amount of Rs. 67338/- regularly.

Hence, Suplt. wrote a letter No. F1/50/Admn./B&H/dt. 10-8-86 to D.D.A. asking for the acknowledgement of the payments made to them.

Suplt. may please try to obtain the proper acknowledgement of the payments of rents from the D.D.A. immediately and intimate to Audit. In future, the Suplt. may please

72
130
94/c
90

Payment to PPA by cheque with their account and
the proper acknowledgment receipts from
the bank.

23
21
21

Page No 21

Non-Propre Maintenance of the Regulements

on violation of the Regulements the
following irregularities were found: -

1. Pages were not numbered.
2. No dated signatures was obtained by the proper officials.
3. P.D.C has not certified the payments made to the officials, to ensure that the payments were made.

The Supdt. please advise, may please
explain the reasons for the above violation of Rules to
maintain and amend the Regulements rules properly in
future.

Page-30

Non Production of Fidelity Bond/Security
of Cashier.

Rule 270 of the G.F.S. provides that the
both security and fidelity bond be obtained from the
person authorized to handle the cash but in this
instance the fidelity bond was obtained from the cashier.
The Supdt has already presented all the irregularities
particularly but no compliance has been made so far.

P.D.C may please explain the reasons for
the violation of rule 270 of the G.F.S. at the earliest.

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74
129

89

93/c

U.P.F. Class III employees

The scrutiny of U.P.F. Class III employees' Accounts
has revealed that in all cases the rate of
interest has been wrongly applied for the years 1981-82
to 1985-86. The following rate of interest has been
applied on the annual deposit instead of correct
rate mentioned against each year.

Year	Rate of interest applied	Rate Applicable
1981-82	8 1/2 %	9 %
1982-83	8 1/2 %	9 %
1983-84	8 1/2 %	9.5 %
1984-85	8 1/2 %	10 %
1985-86	8 1/2 %	10.5 %

Correct interest may be allowed

Settled as per
Reply submitted
by Deptt.

In each case and this analysis Account of several
such associated banks information to H.O.

It was also observed that a no. of dead accounts were
being maintained in H.O. offices which the
Subscribers had already been transferred to other
Offices. A few such instances are given below.

- (1) Smt. Satwanti B. 5267 lying at the end of 82-83.
- (2) " Rajani A/c lying upto 74-75.
- (3) " Rishi Sharma upto 6/78.
- (4) " Satyawati upto upto 14/78.
- (5) " May Devi Int. not calculated from 74-80.

Yul 22/82
IAO/Party

1) A check (Rund) Me in completion.

88 128

Quantitative steps may be taken to ...
... where the official had been transferring
... and audit.

924

Inventory of Stock

Page No. 22

March for Centre

The scrutiny of Property Register of ...
has centre revealed that the following items ...
unserviceable since a long time as lying in the centre
for want of construction or repair by the competent
authority.

- (1) Refrigerator 165 lbs.
(Purchased in 1971)
- (2) Room heater
- (3) Stool
- (4) childrens Tricycles.

Similar list from the Property Register
to inspect the centres may be got prepared by the
centre ... to write off ...
of them immediately under intimation to ...

Bank deposit of ... at ...
to ... Page No. 23

23

The scrutiny of T.R-5 Receipts ...
... and issued by the ... at the ...
... revealed that according to the instructions

103
97
127
91/C
87

which stipulate that Cent. Revenue Receipts may be brought into bank immediately and may be deposited in the Treasury as early as possible. But it was seen that the centres called for upto 14th of the month (14/1/83) and then deposit all the collections at Head Office on 15th of month. Further in case of the fee collected in respect of any new admission, the fee deposit the entire balance keeps the Cent. money upto 15th of the month and then deposit it along with other fee collected. The centres at the block level also collect the Cent. Receipts of all the centres on 15th and then deposit it into Bank/Treasury after a week or a longer period. This is against the instructions of the Finance Ministry, Khayama Area Centre fee of 3 children collected at the centre after 15th March 1983 deposited by the Centre on 15/4/83. Similar instances are given below:-

S. No.	Date of receipt of money	Amount	Date of deposit into Bank
1	15-3-83	1308.5	25-3-83
2	18-4-83	13690	27-4-83
3	16-5-83	11690	24-5-83
4	15-6-83	10755	22-6-83

It is therefore suggested that a suitable date may be fixed for collection of the fee at the centres with some nominal fine in case parents do not deposit fee in time. This should be written with the collector the

86
104
125
90/C

collected at the centre may also be deposited in the Head Quarters as early as possible. Similarly Head office's Postbox may also initiate action to comply with Govt. instructions and deposit all the collections as early as possible.

Page No 24

Accounting of Dairy Materials at centres

27
28

The stock registers of all the centres were checked with reference to central Stock Register maintained at Ludhiana Bugh. The scrutiny led to the fact that there is no consistency in the issue of Dairy materials particularly Biscuits and Milk. The issue of these items is not based on the quantity allowed in the centres. Further there is no period fixed by the Govt. for the issue of these items, for a month or for two months. The following instances would reveal the facts:-

<u>Kharzara Road Centre</u>	
Balance of Biscuits	(Biscuits)
On 1.1.83	61.520 grams
Issue on 1.1.83	26.880 grams
Total	<u>88.400 grams</u>

<u>Ludhiana Bugh</u>	
Balance 1.3.83	(Milk)
Issue	35-900
	36-000
	<u>71-900</u>

15
 85
 13
 125
 89/C

-13-

Similarly an instance of purchase
 at Head Quarters will reflect that there was
 no stocking of this article at the Head Quarters
 and the purchases are not made with
 reference to clearance of the articles at
 the centres.

Head Quarters

Purchase of Biscuits
 on 22-2-82
 15-3-82

815 kg
 210 kg

1025 kg

No issue in between the dates from
 22-2-82 to 15-3-82 were made and the
 issue to centres were not with reference
 to clearance of stock position with them.

Reasons for not purchasing the
 articles, Dietary with reference to stock
 position, No. of inmates and for cost purposes
 any one month may be explained to Audit.
 It is suggested that in future purchase of issues
 may be made with reference to estab.
 plan cited norms.

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84 361
124

-14-

Page No. 25

88/C

~~Non-Production of Record~~

25

The Admission Record of the Ashok Vihar Centre was not produced to audit. This may be because of the non-availability.

PART - III

A test audit note containing procedural/minor irregularities which cannot be settled at the spot was forwarded to the Deptt. with the request that compliance may be shown at the time of next audit.

Khanna
(R.K. Khanna)
Accounts Officer (U.C.)

83

123

87/c

...ished immediately on

...ed. ...
... of the ...

... Report.

... accounts are being maintained satisfactorily
subject to the objections raised in the reports.

26

Part II

Stock Registers

Law No. 26

26

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... worth of Rs 1782/-

During the course of audit of Central (Main) Stock Register and stock registers of various centres it was revealed that on 11.2.80 72 kg Milk Powder was issued to Mrs. Mata Devi, Centre Incharge C.C. colony from the Central Stock Register but the same was not taken in the stock register of C.C. Colony. The circumstances/reasons under which powder was not taken on the stock of Centre was not explained to audit. This is obviously misappropriation of Govt store. It is also a serious lapse on the part of C.C.O. and needs elucidation. The loss ie Rs 1782/- may be made good by effecting recovery from the official concerned under intimation to audit.

On 5.5.80 1 kg of Nylon Rope (Page 7), issued to Mrs. Mata Devi, Centre Incharge of C.C. Colony from the Central Stock Register but the same was not taken in the stock register of centre. This is highly objectionable to gross violation of the provisions of Central Financial Rules. This is a grossly misappropriation of Govt store. This needs elucidation, and immediate steps may be initiated to recover the cost of Nylon Rope from the official concerned under intimation to audit.

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62
122

86/1
82

Various articles (Dietry) issued to the various centre but their signature had not been taken at the receipt of items. In the absence of the same issue the items could not be ensured. The lapse may be clarified and stock register may please be completed before intimation to audit.

The physical verification as required under rule 118 was not carried out in various stock registers of Centre as no certificate to this effect was seen recorded in the stock register.

1) Dietary stock registers:- Phajjor Road, Firti Nagar, Lajpat Nagar, C.C. Colony, Lajpat Nagar.

2) Stock registers:- Firti Nagar, Lajpat Nagar Phajjor Road, and Phajjor Road.

This is against the spirit of DR's and needs elucidation in the first instance.

However immediate steps be initiated to carry out physical verification of stocks by a team selected independent officers and results intimated to audit.

On 12.2.80 stock in hand of Milk Powder in Central (Main) stock register was 48 kg but on 13.2.80 without any receipt 72 kg of the milk was issued. It is not clear how the 72 kg milk was issued whereas the stock in hand was 48 kg. This needs elucidation. Position may please be clarified re: audit.

Para 27 (30) Para (27)

Resident Forest

... indicate that the DDO Day care Centre, Gulabi Nagar, ...

81
99
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121
85/C

was holding a permanent advance of Rs 50/- to enable herself to make payment for contingent expenditure. In the month of April 1973, the following expenditure was charged against permanent advance.

17.4.73	Paid to Sh U.C. Sharma	Rs 5.70
17.4.73	Paid to Mrs Sudarshan	Rs 13.40
17.4.73	Paid to Mrs Veera wati	Rs 23.00
17.4.73	Paid to DSSU	Rs 7.00
		<u>Rs 49.10</u>

But the Permanent advance recouped for Rs 48.90 vide Bill No 114 encashed on 24.5.73 instead of Rs 49.10 actually charged in the cash book on different ^{dates} in April 73. The discrepancy was still continuing, even to date. In accordance with the rules the holder of the Permanent advance is personally responsible for the safe custody of the money and must at all times be ready to account for the total amount of the permanent advance but none of the DDO right from 1973-74 to date has cared to reconcile the discrepancy of the amount in the permanent advance.

From the close scrutiny of the Bill No CB/Dec-114 for Rs 48.90 it is revealed that a sum of Rs 7/- charged on 17.4.73 as payment to DSSU does not ^{appear} to have been paid as no payment order in the Electricity bill was made and no payment receipt was attached with the bill. It is further pointed out that a sum of Rs 5.70 was drawn by Shri U.C. Sharma as Taxi charges out of Permanent advance (sub vr No 8) for payment of Electricity bill, which was never paid. It is not understood as to how DDO has passed the bill of Rs 5/70 as Taxi charges claims for payment of DSSU bill was placed. Hence DDO is also responsible for making pay-

90/22
120
80
84/c

A sum of Rs 6/80 was recouped against the charged of Rs 7/-, the reasons of less drawal of Rs 0.20 needs consideration.

The matter is brought to the notice of the higher authority for review, the position and taking suitable action against the defaulting persons under intimation to audit.

~~28~~ 31 Page 28

Security Deposit

The scheme of Day Care centre is meant for providing facilities to working couples for keeping their child/children during day time on payment of fee as follows:-

<u>Income of the Parents</u>	<u>Fee charges</u>
upto Rs 10/-	Rs 10/-
11 to 100/-	Rs 20/-
101 to 1000/-	Rs 50/-
1001 or above	Rs 75/-

It has been given to understand that a sum equivalent to one month fees was being charged as security deposit since Nov 79. The orders of the competent authority under which security deposited was started to be charged from the parents of the child was not made available to audit.

All Day care centres running at different places have furnished the details of security deposit received, refunded and balance lying in the cash chest since 11/79 to 3/84 are as under:-

<u>Name of centre</u>	<u>amt of security deposit recd</u>	<u>Refunded</u>	<u>Balance</u>
	5030	2800	2230

(59) (60) (119)
83/C

	4755	2795	960
M. Nagar	4110	2020	2390
B. 100	3805	2760	1045
...	5105	3945	2160
...	6690	4445	2245
...	3945	1700	2225
...	8100	5175	2935
...	4050	2970	1080
...	5655	2950	2705
...	3525	2145	1180
Total	56050	34905	21145

The Head quarter of Day Care centre has furnished the above information as per cash book as under:-

1. As per cash book 5701 35585 21125

From the comparison of the figures furnished by centres

with the figures as per cash book, the difference as as

	As per Cash Book	As per Centres	Difference
1. Amount of security deposit received	57010	56050	960
2. Amount of security deposit credited	35585	34905	680
3. Balance amount	21125	21145	280

The above positions shows the poor maintenance of account of security deposit. This creates the loads of mis-accounts & discrepancy. The difference may be sorted out and result intimated to audit

The amount of security deposit realised for accounts of child was never credited to the Government accounts from the date of its realisation i.e. Nov. 79. The entire amount realised in the connection by the centres and deposited with the office is lying in the cash chest involving the risk of keeping the huge amount. DDO never tried to deposit the amount into Govt a/c and allowed the refund of security deposits from the cash lying in the cash chest. The present balance of security deposit has been shown as Rs 22045/- in the cash chest. The circumstances under which the provisions contained in the rule 25, 628, 627 read with rule 403 and 635 of the CTR have not been complied with may please be clarified and orders of the Govt to the relaxation thereof for the period for 11/79 be made available to audit. Immediate steps for depositing the amount of Rs 22045/- lying in the cash chest at present into Govt account be taken under intimation to audit.

(96) (102)
 119
 821
 78

32 29 Pau 29

Fee and Security deposits

A) The rates of fee were revised wef Nov 79 which were as under:-

<u>Income of Parents</u>	<u>Fee to be charged</u>
upto Rs 300.00 pm	Rs 10.00
upto Rs 500.00 "	Rs 20.00
upto Rs 1200.00 "	Rs 50.00
above "	Rs 75.00

In the following cases, the parents income was more than Rs 1200.00 but fee of Rs 50.00 pm was charged from their children

Name of the	Parents Income	Name of the child
Punjabi Banih	Rs 1800.00	Punit Agrawal s/o R.K. Aggarwal
Gandhi Nagar	Rs 1242.50	Ruchika d/o M.K. Aggarwal

(97) (68) (118)
77

S/C

It was verified from the attendance register that fee of Rs 50.00 was charged from the parents mentioned at serial No 1 above for the month of 5/80 and 6/80. It could not be ensured as upto which month, the child was on the strength of the centre as the attendance register for the period of 7/80 and onwards was not produced to audit.

In the second case, the child was on the strength of the centre for the month of 12/79 and 1/80. The attendance register may be revised and loss realisation worked out, may be recovered from the parents concerned feeling which the same may be got regularised by the competent authority under intimation to audit. At the same time, reasons for not realising the proper grade of fee from the parents may be obtained from the basic teachers of the centre and the head of the institution who had countersigned the admission forms and the same intimated to audit.

b) In the following cases, income certificates of the parents were not produced for audit:-

Name of the centre	Name of the child
1. Gandhi Nagar	Sunita
2. -do-	Reminder Pal Kaur s/o Ram Kumar

1. Nandini Nagar
 2. -do-
 3. Rajpat Nagar
 4. -do-
 5. Punjabi Bagh

Deenati s/o Praveen Kumar
 Sonu s/o Dev Dutt
 Minika d/o A.K. Varmani
 Anika d/o T.P. Aroza
 Punit, s/o Madan Lal

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 94
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 117
 20/1

In some cases, the income certificate of the father/ was obtained and the head of the institution had made an endorsement therein to obtain the certificate in respect of the mother or vice versa but the same was not found to have been obtained. It is not therefore clear as to how the graduation of fee was fixed and charged from the parents. In addition the basic teacher in charge of Green Park and Lady Hardinge Centres have not produced any income certificates pertaining to the year 1979-80. Reason for not obtaining the income certificate may be furnished to audit and those certificates which were available with them but were not produced for audit may be shown to next audit party for verification of correct realisation of fee from the parent.

Para 10 33 30 30

Incomplete liquidation of advances

A sum of Rs 200.00 on account of flood advance was outstanding against Shri Dhan Singh, UXC at the time of his transfer to ICOS III, Nand Nagari. As seen from the PIR he was again transferred back to this institution receiving his first salary in the month of 3/80. Neither the LRS were available with them nor the particulars thereof including the outstanding balance of flood advance was shown in the PIR. However a sum of Rs 150.00 was recovered from him in six equal

it could not

75
79/c
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98

... amount as to whether the remaining amount of Rs. 60 (200-150) was recovered by the office of ICDS ... If recovered the reasons for not making ... as he had received pay from that office for three months i.e. 12/79, 1/80 and 2/80 be intimated, IACs may be traced, kept in record and complete liquidation of the advance ensured.

~~34~~ (34) (31) Pau (31)

Payment of Pay and allowance

1) In terms of Govt of India Ministry of Finance, OM No F.1(22) E-III(a)73, dt 24.9.74 and F.1(22)E-III(a)/74, dated 15.11.84, if a Govt servant happens to take leave on the due date of annual increment, the financial benefit is admissible from the date of resumption of duty on return from leave. The following officials were on leave on their due date of annual increment but the benefit accrued as a result of increment was given to them at the same date instead of the date on which they resumed duty.

Name of the Official	Leave taken	Due date of increment	Increment of Rs
Mr. ...	31.3.80 to 7.4.80	1.4.80	3.00
Mr. ...	11.x.83 to 8.11.83	1.11.83	15.00

Therefore, Rs. seventy and Rs 2.50 plus allowance respectively be recovered from them and intimation sent to audit. The date of commencement of service of Mr. ... was taken, i.e. 6.12.76 and thus 90 pay B21 (convertible into ... pay will pay leave on medical grounds) should have been credited to his account on 5th December each year i.e. after ...

74
92
59
115
28/c

after the completion of each year of service. As the leave were not credited to her account annually, it has resulted in excess grant of leave as indicated below:-

HPL in her credit as on 5.12.78=40 days // leave taken
13.79 to 22.3.79 (19 days full pay)
Balance of HPL - nil
20 days leave taken 3.12.80
to 20.12.80 (18 days full pay) Debit HPL account by 36
days. HPL leave taken in excess-16 days but 20 days HPL
were due to her on 5.12.80. Therefore, HPL wd 6.12.80
to 20.12.80 were available to her but the leave availed
from 3.12.80 to 5.12.80 ie 3 days on full pay and debit
of 6 days HPL was irregular. These leave may be converted
into a leave due in kind or pay and allowance involved may
be recovered from her under intimation to audit.

Para ~~35~~ 35 Law 39

35

Irregular purchases and overpayment of Dietry

Articles

Quotations were invited for Balada (Vanaspati) and
Rath (Rath) but these purchases were not made according
to the lowest rates shown in the comparative statement
prepared by the institution. As per quotations and compara-
tive statement, the lowest rate quoted by M/s Narindra Tra-
ders was Rs 51.40 per tin of 4 kg and that quoted by M/s
S. S. Parkash and Sons was Rs 52.80 per tin for 'Rath'
and Rs 53.75 per tin for Dalia. But the items were purch-
ased at the rate of Rs 55.60 per tin as shown below:-

73
114
78/C

Quantity	Date of Purchase	C.B. No & Date	SubVr No	Amt
100 Pins (Anaspati)	18.1.80	CB/Dec/70 Dt 7.12.80	383	Rs 222.40
100 Pins (Anaspati)	2.1.80	CB/Dec/69 Dt 7.1.80	368	Rs 166.80
100 Pins (Anaspati)	9.1.80	CB/Dec/69 Dt 7.1.80	369	Rs 222.40

Therefore, a total over payment of Rs 35.20 (Rs 3.20 per unit) was made to the stockist. As the chae was purchased at a rate higher than that quoted by them recovery of Rs 35.20 should either be made from the dealers or from the officials responsible for making the payments under indimation to...

... 5 kg of ... were purchased for Rs 117.00 and ... at the rate of Rs 14.00 per kg on 22.1.80 and 23.1.80 ... contingent bill No CB/Dec/69 Dt 7.1.80 (sub voucher No 371) ... CB/Dec/70 Dt 7.2.80 (sub voucher No 385) respectively ... quotations therefore were not invited at all. Quotations should have been invited alongwith the other diary items and benefit of comparative rates availed of. Reasons for not inviting the quotations may be furnished to audit.

Quotations were invited for Match Boxes vide Dny ... Centre's letter No 3/11/79-80/Dec/379 to 384 dated 24.12.79 ... some of the dealers had quoted their rates for this item ... hence the question of including the same in the comparative ... payment didnot arise. Therefore, the purchase of 10 packets ... match boxes at the rate of Rs 18.00 per packet for Rs 180.00 ... contingent bill No CB/Dec/79 (Sub voucher No 526) was If the dealers had not quoted the rates, they should have been asked to do the needful falling short other dealers

72
57
113
76/c

should have been contacted for this purpose. The purchase without calling for the quotations may be got regularised if the competent authority and reasons therefor furnished

Quotations were invited for Phool Jharoo and Hariyal Jharoo separately but while preparing the comparative statement, these two items were entered in the same columns and separate rates for both the types of Jharoo's were not shown therein. Five dozens of Phool Jharoo were purchased on 12.79 (date of cash Memo) for Rs 150.00 (at the rate of Rs 30.00) per dozen vide contingent bill No CR/70 dated 7.2.80 (Sub Voucher No 389) but the comparative statement containing the different rates of dealers was prepared on 2.1.80 as evidenced from the dated signature of the DDO appended thereon. It is not clear as to how the purchase was made while the comparative statement was prepared at a later stage. Moreover the lowest rate was Rs 24.00 per dozen whereas the purchases was made at the rate of Rs 30.00 per dozen.

Similarly five dozens of Phool Jharoo were purchased for Rs 150/- at the same rate vide Bill No CR/Dec/69 dt 7.1.80 (Sub Voucher No 173). However this purchase was made after completion of comparative statement but the lowest rate of Rs 24/- per dozen was not considered. As such a sum of Rs 150.00 (Rs 30.00 in each contingent bill shown above) was overpaid to the dealers. The amount of over payment is either to be recovered from regular concerned or from the official reserve. In the regular bill a notice obtained and results indicated to audit.

330 bars of Life Buoy (Bathing soap) were purchased

541 kg Rice	2,638.40	367	CB/69 dt 7.1.80
300 kg Oil	910.00	214	CB/41 dt 22.x.79
600 kg "	2730.00	366	CB/640 dt 7.1.80
200 kg "	910.00	381	CB/70 dt 8.2.80

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 75/c
 129

It was seen from the main stock register and consumption shown in each centre's stock register that the above dietary items were not consumed even after a lapse of 14 years. The sanction for these purchases were not made available to audit. The purchases were, therefore, not in conformity with the Govt of India decision below rule 6-GFR which provides that the expenditure should not be prima facie more than the occasion demands. The reasons for such bulk purchases need elucidation.

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 336
 Pow - 33
Contingent vouchers

During the course of audit it was observed that rationary items were purchased but instructions regarding maximum ceiling per day in Rs 10/- per day were not observed.

For reference:-

Bill No	Sub Voucher No	Amount
3/14.6.79	56	Rs 67/50
3/14.6.79	6	Rs 41/-
3/14.6.79	30	Rs 90/-

This needs elucidation and regularisation of expenditure incurred excess above the fixed ceiling by sanction of the competent authority. All the vouchers may please be reviewed and excess expenditure incurred may be regularised under intimation to audit.

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111
74/c

1) Payees stamped receipts

Scrutiny of Contingent vouchers for the year 1979-80 revealed that Payees stamped receipts for the value exceeding Rs 100/- were not sent to concerned PAO but kept on record.

For reference:

<u>32-3</u> 13/6/79	Rs 1995/-
<u>3</u> 14/6/79	RS 1290/-
<u>40</u> 11/11/79	Rs 900/-
<u>38</u> 2/12/79	RS 1220/-
<u>10</u> 2/11/79	Rs 24,533/-
<u>10</u> 4/1/80	RS 610/-
<u>51</u> 4/1/80	Rs 665/-

Non observance of instructions needs elucidation. However, immediate steps be initiated to send all the such Payees stamped receipts to concerned Pay and Accounts Office, under intimation to audit.

~~44~~ (37) ~~2~~ (2)

OFF class IV employees

Scrutiny of the SP's a/c in respect of class IV employees for the year 1979-80 revealed the following irregularities:-
1) In the following cases interest was not allowed correctly and interest may be allowed after verification and account please be rechecked accordingly.

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73/c

No.	Name	Interest allowed	Interest actual
1.	Smt. Maya Devi Care-taker	Rs 14/-	Rs 13/-
2.	Smt. Kam Khetri Care-taker	Rs 251/-	Rs 252/-
3.	Sh. Ramesh, Chowki dar	Rs 122/-	Rs 123/-
4.	Sh. Karwarlal Care-taker	Rs 50/-	Rs 52/-

Settled as per
Reply submitted by
Deptt.

4/4/8/2026
D.A. / Panch 100 RTI

Following officials had been transferred from the
 but their PF balances had not yet been transferred
 to their officer. The circumstances under which the balances
 were transferred till date may be explained to balances
 of all such officials which has been transferred from the
 may be sent to their respective officer under intima-
 to audit.

- i) Smt. Emilia Rani, Care-taker cum Aya 76-77
- ii) Smt. Mohini Devi, Aya 76-77
- iii) Sh. Rattan Singh, Chowki dar 76-77
- iv) Smt. Veera Wali, Aya 80-81
- v) Smt. Nawala Kaur, Sweeper 80-81

Para 145 ~~38~~ Part 34

Service Postage Stamp Account

A test check of service postage stamps account revealed
the following irregularities:-

a) The physical verification of the stamps were carried out
 and stamps account was never checked by the D.D.O.. This
 is highly objectionable and against the spirit of rules
 The physical verification of service postage stamp account

✓ (68) (8) (53) (209) 72/C

The following discrepancies between the postage stamp account and Despatch Challan register were observed regarding issue and utilisation of stamps.

	<u>Despatch</u>	<u>Stamp Account</u>
1. 2.75	5.00	4.75
2. 12.19	1.30	Nil
3. 12.75	1.50	Nil
4. 3.80	3.30	Nil
5. 3.30	0.60	Nil
6. 3.30	0.90	Nil.

The variations between the above two documents requires

Verification
Para 11/6
C.D.S. Account
law. (35)

Appraisal of C.D.S. account revealed the following discrepancies:-

- 1) No ledger/Broad sheet had been maintained. It is not understood how the payment made to the officials in the absence of ledger/broadsheet. The circumstances under which the ledger/broad sheet had not been maintained may please be explained to audit. Immediate efforts be initiated to maintain ledger/broadsheet under intimation to audit.
- 2) Last instalment of C.D.S. which had to be paid in full had not been paid. The circumstances under which the amount of C.D.S. had not been paid needs elucidation. Appropriate action may please be taken for the payment of all dues to the officials under intimation to audit.
- 3) The C.D.S accounts in respect of individuals employees were compared to the GPS accounts of respective employees

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71/c

immediate steps be initiated to reconcile the amount concerned PAO and amounts transferred to GPF accounts of the employees, under intimation to audit.

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Par-36

Every official of the Govt of India every official was required to fill in prescribed HRA proforma. This was the basic requirement for the admissibility of HRA. It was however observed that no such proforma was filled in during the period under audit. It is not understood how the HRA was made without filling the prescribed proforma. The same may please be clarified.

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Fidelity Guarantee/Security

As per rule 270 GPF every Govt Servant whether Gazetted or Non-Gazetted, who is entrusted with the custody of Cash or stores shall be required to furnish security to such amount (as prescribed) and to execute a security bond in form of GPF-11.

During the course of audit it was observed that cashier has never filled up the requisite fidelity guarantee and security bond. This is highly objectionable and gross violation of the provisions of General Financial rules. The circumstances under which these requisite guarantee/security bond was furnished may be explained to audit and the official concerned as cashier may be asked to furnish the requisite guarantee/security and audit apprised of the

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487 (A) -20-

Page - (37)

26

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107

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of water charges and overpayment of wash-

In the previous audit report, non recovery of water charges in respect of Sh Dham Singh, Chowkidar and Shri Singh, Chowkidar were pointed out but the same remains unrecovered till date. Immediate action is solicited.

As also pointed out in the previous audit report, overpayment of washing allowance was made to the following individuals for the period of leave other than casual leave availed of by them during the period of 1977 to 1980. Recoveries on the account have not also been made as yet.

- Sh Ram Bahadur, Chowkidar.
- Sh Dham Singh, Chowkidar
- Shri Maya Devi, Sweeper
- Sh Hanwan Lal, Chowkidar.

These recoveries may be effected from them immediately on receipt of the report and intimation sent to audit.

(J.P. CHANDRA)
ACCOUNTS OFFICER (HQ)

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378
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Page 38
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69/c
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Page 38

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69/c

106

MEMO NO. 12

Date: 4.8.92

Eligibility of children for admission

As per manual children in the age group 1-5 Yrs were eligible for admission to the Day Care Centre. But on scrutiny of applications it was noticed that norms were violated by the Incharge of the Centre in following cases :-

Lady Harding Centre

Name of child	Date of admission	Age
Kirti Batra	8.3.90	5 months
Smriti Chopra	1.9.90	9 months
Vanika Kapoor	3.2.92	6 years
Teena Devi	4.6.91	5Yrs 8 months

GreenPark Centre

Pooja	7Yrs
Hitesh	6Yrs
Neha	8Yrs
Ankit	7Yrs

N.T. Mohrouli Road

Kundan Khanija	13.7.90	4 months
Alka Samra	6.92	7Yrs
Rohit	3.8.90	4 months
Arvi Kulkar	7.8.90	8 months
Smriti	8.10.90	7 months
Smriti Chatterjee	5.12.90	9 months
Kamari Neha	1.1.91	6 months
Divya Maheshwari	5.2.91	3 months
Partho Giri	5.2.91	4 months
Madhika Dhar		3 months

BUDGET (INR - PLANT)

64
82
43
105

Year	Sanctioned	Expenditure
1980-81	10,90,613	10,90,488
1981-82	11,85,000	11,84,677
1982-83	18,12,000	13,36,949
1983-84	16,78,000	14,77,929

PART II

38
24

GENERAL AUDIT REPORT FOR THE OFFICE OF DAY CARE CENTRE,
MADHUBAGH FOR THE YEAR 1982 - 92

Page No. ~~18~~

Page No. : 2

Dated : 24-7-92

~~AB~~ Law-39

NON DEPOSIT OF SECURITY AMOUNT INTO BANK.

Day Care Centre was collecting the amount from the patients as security deposit which went on increasing day by day. At the end of March 92 total amount of Security Deposit was Rs.43,480/-.

This huge amount had been lying in the office of Day Care Centre for the last many years and no action to deposit the same into bank, had been taken up. During 1982 this very observation was raised by the Audit but inside that also no action was paid. There might be chances of mis-keeping or mis-appropriation of public money. Action to operate a bank account for the same to be taken up immediately. For this purpose, separate cash book is also advised. Compliance to be shown to the Audit.

63
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68/C

Anita	6.6.91	5 months
Anvesha Katti	10.6.91	8 1/2 yrs
Chitambh	17.7.91	5 months
Kanchil Maridhar	1.10.91	5 months
Amra	21.8.91	2 month
Amal Jadhav	4.11.91	4 months
Amal Bani	12.10.91	6 months
Amal Bani	22.1.92	4 months

Jalabi High Centre

Tanuj Kumar Badhiraja	6.9.91	9 months
Vinay Kumar	1.8.91	6 months
Bolly	15.7.91	8 months
Dev Prinyka	15.5.91	6 1/2 months

Moreover one child is about 9 years old and still child is attending centre. The particular of the child were as follow:-

Name	Date of birth
Nisa Bani	11.9.83
Varun Maheshwari	10.2.87.

Now the children of age 7 , 8 and even 9 years were attending the centre. What is the procedure of admission ? Is responsible officer or even incharge of centre had signed the application forms . No rules and regulations were being implemented for admission of children ? The purpose of opening day Care Centre had been selected as children of age 7 to 9 years were attending the Centre. The norms of dietary were fixed by the Directorate

..Contd..

62
66/c
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52
120
113

for the age group of 1 to 5 years. Children of 6 and 9 years consume diet of 3 to 4 children. Admission in the Centre should be centralised. It should be approved by the Supdt/ H.O. The admission of above children may not be authorised by the competent authority by failing to which the amount spent on diet/misc. of these children may be recovered from the officials responsible for the admission of above children under intimation of Audit.

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75
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AA
Page 40

Page No. 13
Date : 1.8.92

Pay Bill Register :- On scrutiny of pay bill register following irregularities were noticed:-

- (1) P.B.R. not checked :- No P.B.R. had been checked by any official as the column meant for the purpose had been left blank. The entries made in PER every month should be checked by an other official. Compliance be shown to next audit.
- (2) Columns left blank :- Upper columns of PER viz. date of joining Government accommodation supplied, date of increments etc. were left blank. These columns may be filled up properly and shown to next audit.

..Contd..

61
28
119
782
65/c

(iii) Recovery of advances :- Columns meant for recovery of advances on right hand side viz scooter advance , G.P.F. advance, H.E. advance, No. of Instalments etc. were not filled up. These columns may be filled up and shown to next Audit.

(iv) Balances were not carry forwarded
Balances of advances i.e. G.P.F, Festival etc. should be carry forwarded to next P.A. and should be attested by the D.P.O. The compliance of above be shown to next Audit.

(v) Pay not drawn : Pay of Sh. Rajinder Singh Chowkidar were not drawn since 9/89 to date.

Why his pay was not drawn. Whether he was on leave on medical ground or on without pay may be explained to Audit.

(vi) Over payment of bonus :- Rs. 1394/- was paid to Mrs. Khurana for bonus for the year 89-90. But her pay was Rs. 2559/- w.e.f. 1.1.90 . So she was not entitled for bonus for three months . So recovery of Rs. 349/- be made from Mrs. S. Khurana
40. ~~40~~ Intimation to Audit.

Para No. : 8/2
Page No. : 11

KS

Law (41)

On test checking of service
book & leave account the following discrepancies were noticed:

(1) Certificate of Medical examination/
Character & Antecedents

It was noticed that certificate of medical examination/character & antecedents of Smt. Shakuntal Rani, Basic Teacher, were not entered in service book.

The reason may be explained for not making entry of medical certificate to audit & compliance may be shown to next audit.

(ii) Date of Birth

On test checking of service book that the date of Birth was not mentioned in the record of following officials :-

1. Smt. Sacyawati , Aya
2. Smt. Ramshwari Devi, Aya

The reason may be explained to audit and compliance may be shown to next audit.

(iii) Forms :- It was noticed that the GPF nomination forms and DORS Forms were not pasted in the S/Book of the following officials :-

1. Maya Devi Sweeper
2. Ramshwari Aya
3. Vidya Wati Care Taker
4. Suroj Ahuja Teacher

The reason may be explained to audit and compliance be shown to next audit.

(iv) Leave A/c On test checking of leave A/c. the following discrepancies were noticed:-

1. Leave A/c. Mr. Gobind: It was noticed that the official had availed E/W/L, etc. but the a/c. was not debited for the said period.

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Handwritten notes and stamps in the top right corner:
- A circle containing the number 77.
- A circle containing the number 70.
- A circle containing the number 118.
- A circle containing the number 60.
- The text "64/C" written vertically.

131/C
63/C
59
54
150

Smt. Sushila, Sweeper

- i) 3 to 31-10-89
- ii) 1 to 3-11-89
- iii) 1 to 8-12-89
- iv) 12-12-89
- v) 23 to 31.12.89
- vi) 1 to 31.1.90
- vii) 1 to 29.2.90
- viii) 15 to 31.10.90
- ix) 1 to 30.11.90
- x) 7 Jan.91 to 31 March 92.

Smt. Shakuntala, Aya -cum-care-taker

- i) 25 to 30.8.90
- ii) 10 to 15-12-90
- iii) 26 to 29-12-90
- iv) 1 to 30-1-91
- v) 6 to 10.3.91
- vi) 6 to 9.3.91
- vii) 14 to 19.11.91.

Smt. Maya, Sweeper

- i) 22 to 25.1.91 (ML)
- ii) 9 to 11.1.91 (")
- iii) 12 to 27-3-91 (")
- iv) 13 to 19.5.91 (DL)
- v) 1 to 3.8.91 (")
- vi) 9 to 17-10-91 (")
- vii) 1 to 22.2.92 (")
- viii) 28 to 30.11.91 (")
- ix) 24 to 28-12-91 (")

Smt. Kailash

- i) 1 to 31.1.90

..Contd..

5. Sheela Sweeney

1 to 4-1-89
14 to 19.5.90
31.5.90

(29)
(58)

6. Smt. D Gupta, Teacher
7. Smt. S. Khurana, Teacher

22 to 31.10.90
5 to 17.11.90

17 to 28-6-91 &
2 to 11.4.91
ELs were credited whereas she was on duty
on 8 and 9 -4-91.

8. Smt. Uma Devi, Care Taker

3 to 5-12-90
10 to 31-12-90
1 to 19-1-91
9 to 13-12-91
11 to 21.5.92

9. Sh. Ram Milan, Chokidar

4 to 12-3-91
13 to 31-5-91
1 to 14-6-91
11 to 19-11-91
22 to 4-7-92

10. Sn. Rajinder Singh Chokidar

4, 7, 13, 15 to 17,
21 to 22 and 26/4/89
1 to 4-5-89
11 Sept. to 17 Oct. 89

11. Smt. Ranjeet Kour, Aya

27 to 29-6-91
1 to 12-7-91
20 to 24 Sept. 91

12. Ram Ratti & YA

29 to 31-5-91 (EL)
24 to 27-7-91 (")
9 to 13-9-91 (EL)
2 to 7-12-91 (ML)
24 to 26-2-92 (Sr.)

..Contd.

74
73
57
98
b/c

5. Sheela , Sweeper 1 to 4-1-89.
14 to 19.5.90
31.5,90

6. Smt. D Gupta, Teacher: 22 to 31.10.90
5 to 17.11.90

7. Smt. S. Khurana, Teacher 17 to 28-6-91 &
2 to 11.4.91
Elts were credited whereas she was on duty
on 8 and 9 -4-91.

8. Smt. Uma Devi, Care Taker : 3 to 5-12-90
10 to 31-12-90
1 to 19-1-91
9 to 13-12-91
11 to 21.5.92

9. Sh. Ram Milan , Chokidar : 4 to 12-3-91
13 to 31-5-91
1 to 14-6-91
11 to 19-11-91
22 to 4-7-92

10. Sh. Rajinder Singh Chokidar: 4,7,13,15 to 17,
21 to 22 and 26/4/89
1 to 4-5-89
11 Sept. to 17 Oct.89

11. Smt. Manjeet Kour , Aya : 27 to 29-6-91
1 to 12-7-91
20 to 24 Sept.91

12. Ram Ratti &YA 29 to 31-5-91 (EL)
24 to 27-7-91 (")
9 to 13-9-91 (EL)
2 to 7-12-91 (EL)
24 to 28-2-92 (EL)

..Contd.

Handwritten notes: "56" in a circle, "60/c", and "97" in a circle.

- 13. Smt. Kallanati Sweeper : 17. to 27.1.92
- 14. Smt. Prina Lata Nya : 5 to 9 Aug. 91
23 to 31/1/92
- 15. Smt. Rasha Mubeja Teacher : 1 to 5.7.91
7 to 11.10.91.
- 16. Smt. Mahabir Devi Care Taker : 1 to 15-7-91
- 17. Smt. Laxmi, Sweeper : 3 to 7-7-89 (ML)
2 to 6.1.90 "
23 to 28.3.90 (EL)
16 to 21-4-90 "
21 to 28.8.90 (ML)
7 to 30.11.91 (EL)
2 to 7-12-91 (EL)
8 to 18.1.92 (EL)

The above referred accounts were also not further credited. All the S/B, in the light of above observation may be recast and result may be intimated to audit.

to audit

The reason may be explained/why the above mentioned leave were not debited and compliance may be shown to next audit.

On checking of Leave account of Sh. Kanwar Lal Chakraborty, it was noticed that one day E.L. was debited for 1.1.89 was debited. In his A/c. no justification for the said day was produced.

Hence the leave a/c. may be recast and compliance may be shown to next audit.

On checking of leave A/c of Smt. Veena Devi Care Taker it was noticed that on 30.6.90 196 days further credit was given on 1.7.90 - 15 days. Hence the total will be 196 + 15 = 211 instead of 203 leaves.

Hence the credit of 15 days may be given and result thereof may be shown to next audit.

Page 53
Memo No. 1

Date: 27/7/88

Stock Register

... scrutiny of Stock Registers for property, furniture & bedding and clothing the following discrepancies were noticed :-

i) Property stock register : On test checking of record it was noticed that
1) The stock had not been physically verified/verified by the DDO w.e.f. 89-90 to 91-92 which was required as per rule 116(1) of GFR

Reason may be explained to audit.
ii) The items were entered in consumable Stock Register instead of non-consumable Stock Register by all centres.

Reason may be explained to audit .
iii) It was also noticed that two items were entered at one page of Stock Register of D.C.C. N.I.I. Delhi, i.e. Karchi Big, Rice, Plate Spoon

Hence the record may be corrected and compliance may be shown to next audit.

iv) 2 steel plates were issued by NII Centre on 12.7.88 as per the record of main store Gulbi Bugh, Meerut was recorded in the Stock Register.

Hence the cost of two steel plates i.e. Rs. 62.40 (Rs. 31.20 each) may be recovered from the official concerned under intimation to audit.

...Contd..

as
SBC
(54)

v) The stock register of D.C.C., Ashok Vihar was found in very rough and torn condition. The columns were not fulfilled as per columns.

vi) It was also noticed that the items of clothing & bedding were entered in the Stock register of property i.e. Dari (Khadi flooring Barry) in the record of Stock of Gulabi Bagh Main Store.

Hence the compliance may be shown to next audit.

vii) The stock Register of the following centres were not produced to audit.

- i) Day Care Centre Shahdara
- ii) Day care Centre Kalyan Vas
- iii) Day Care Centre Khazoor Road and

the items which were issued to the use of Gulabi Bagh main office.

General Clothing / Bedding

The stock had not been physically verified a.c.f. 1988-89, to 1991-92 by the competent authority.

The reason may be explained to audit.

b) The record of General Clothing/ Bedding items for the following centres were not produced

- i) Day Care Centre, Kalyan Vas
- ii) Khazoor Road (DCC) and items which were issued for the use of Gulabi Bagh Main office.

Hence the non-produced records for property, Journal and clothing/bedding may be shown to next audit.

(52)

43

~~SA/C~~ (47)

Page (43)

12-7 A- (83) #2
(53) (70)
SA/C (24039)

Non-production of Records

- ... records were not produced to Audit.
- ... of group 'D' employees.
- ... of Challen.
- ... Register.
- ... C. Register
- .../Electricity Register.
- ... Register.
- ... Charge Register.
- ... Register.

PART III

56/c
69
93
38
52

Name :

Page No. :-

Date :

Strength of children in Day Care Centre

As per attendance register of the children in Day Care Centre the average strength of children are as follow :-

1. Lady Harding	-4
2. Timarpur	-11
3. Tilak Vihar	-10
4. Kirti Nagar	-10
5. Salabi Bugh	13
6. Pankaj	14
7. C.S. Colony	13
8. Ashok Vihar	21
9. Shahdara	

In every centre there are at least 4 employees viz teacher, care taker, Aya and sweeper. So in one centre minimum Rs. 7000/- expenditure comes on salary. Rs.1,000/- on rent, electricity and water bills and Rs.2,000/- on dietary and miscellaneous articles. So total expenditure on one centre comes to Rs.10,000/- . Although the function of Dept. of Social Welfare is to provide Welfare activities to the society . But to make expenditure

..Contd.

55/c
51
12

to the tune of Rs. 10,000/- P.M. for 4 children
should be on higher side. Where there is
no arrangement of Day Care by the society.
So Lady Harding Centre should be shifted
some where else where such services are
required.

General Condition

Accounts of the office of Day Care Centre
Gulabi Bugh were found satisfactory subject
to observations made in the report.

(Jai Parkash)
Accounts Officer,
Party No. VII.

original proceed the copy - only
JNP

4/2/10

1.1.11 (B)

(50) (7) (8) (9)

(Ref. Memo No.7 dated 22.5.95)

54/c

Summary of the Cash Book for the period 1.4.92 to 31.3.95

Summary of the Cash Book for the period 1.4.92 to 31.3.95 reveals the following:-

It is observed that while preparing summary of cash book at the end of each month, no amount is being indicated against each month. As of this date it is not understood as to why this is being retained beyond three months as per rule 92 of Receipt and Payment rules. Compliance shown to the audit.

56 (A8)

(Ref. Memo No.3 dated 17.5.95)

Summary of the Employee's GPF Ledger & Broad-sheet for the period 93-94 and 94-95.

Summary of the record for the period 93-94 to 94-95 reveals the following:-

It is observed as per rule of CA-48 has not been followed. Compliance should be maintained. Compliance shown to the audit.

It is observed that in the ledger for 93-94, the amount transferred. There is no mention where it has been transferred. There is no mention where the transfer advice has been sent or not. Necessary remedial action be taken under intimation to the audit.

It is observed that the transfer has been transferred during the period. There is no record whether the transfer has been sent or not. Necessary remedial action be taken under intimation to the audit.

It is observed that the 93-94 are not attested. The amount of 100/- has not been credited to the account. It is observed that it has been shown in the year, installment of GPF recovery was not made for the period May 94 to Sept. 94. The amount of 100/- was explained in the ledger for 93-94 and 94-95. Compliance shown to the audit.

Settled as per
Repl. submitted
by Deptt.

4/18/2020
DA/Pat/100 xiv

49
53/C
210

... withdraw/advance of Rs. 10,125/-
... shown deducted with V.No. ...
... and interest thus calculated ...
... should be Rs. 2134/- instead of ...
... necessary financial action be taken and ledger ...
... compliance be shown ...

... advance taken in March ...
... into accounts in ...
... during 92-93 comes out Rs. 1052/-
... received Rs. 1143/-. Necessary ...
... carried out. Compliance be shown ...

...
... on the month of Feb. 92 ...
... of Rs. 12401/-; this ...
... not correct. Further ...
... for 94-95. Necessary ...
... compliance shown as ...

48 (5) 39

546

... advance of Rs. 10,000/- ...
... has been shown deducted with V. ...
... and interest was calculated ...
... Rs. 2,375/- instead of ...
... necessary remedial action be taken and ...
... compliance made by ...

... advance taken in March ...
... into accounts in ...
... interest during 92-93 comes out Rs. 1002/-
... Rs. 1146/-. Necessary ...
... 92-93 is carried out. Compliance be shown ...

Similar ...

... month of Feb. 94 ...
... Rs. 1240/- ...
... Rs. 100/- ...
... 94-95. Necessary ...
... compliance shown to audit.

43

~~SA~~

AS

44

Page 44

(Ref. Memo No. 8 dtd. 23.9.99)

47

S/C

88

... accounts

... record, which reveals the
... issues is not existing in
... is required as per rules. In the
... proper utilisation of T.F. is not
... and compliance should to
... should be properly binding up and
... and compliance

58

~~... Register and
... April 92 to March
... it has been noticed that
... of the stock
... maintained in
... should
... compliance~~

Handwritten notes:
To be made by the
dry

77

44

~~55~~
~~50~~
~~45~~

Pan 45

46

67

87

33

Order No. 17, dated 29/5/95

50/c

Contingency Vouchers

Contingency Vouchers for the period
and records the following:-

... for the period ...
... up. ...
... vouchers should be ...
... and compliance ...

... purchased from the ...
... on 3.1.95, 3.1.95 & 7.1.95
... 190 to 192 for Rs. 43,57/-, 3500
... of 94-95. It may please
... have been at ...
... consolidated ...
... have been to ...

... from the Contingency ...
... being claimed ... the ...
... entry have been made ...
... level, which is irregular ...
... entries for the claim ...
... made in the ...
... at head office/...
... and compliance should be ...

Law 46

45

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~~Law 51~~

Order No. 14 (05.05.95)

49/c

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... which records the following

... of the stock register law...

... by this way...

... regulations...

... with as...

... the...

... of the following...

... without...

... the...

... the...

531

487C

44

... by competent authority and ...

... of the competent authority. ... on a sound basis. ... where the items have not been ... subject to the approval of ...

... of the record relating to above ... of the above conditions ... authority/scale to purchase ... including salaries have been shown ... may be explained to audit. ... as stated above, the expenditure ... not valid/justified. ... may be obtained to ... and compliance be shown ... from the concerned ...

47

~~46~~

48

~~SV~~

Law 47

... 5.5 etc. 10.5.90

... 23.03.85

... for the above period, ... in the bill no. in 20.7 of the ... and compliance ... 10, 11, 12, 13, 14, 15 or 16 registered ... for the same be explained. ...

58

17

46/84
(84)
(29)
(42)

.../19... Verities these by application
... No., which on No. ... Data ...
... quoted invariably while receiving ...
... ..

Received from Children.

... various day care centers on the ...
... ..
... ..
... ..
... ..

... Security/Caution money receipt ...
... ..
... ..
... ..

... ..
... ..
... ..
... ..

... ..
... ..
... ..

... ..
... ..

2	3	4	5
Security received	No. of the		
...	children		
...	admitted		
...	...		
...	...		

... ..
... ..
... ..

45/c
83
41

As per manual the day care
of children of 1 - 5 years of age
there is any centre which
children of less than one year
contrary to the instructions
to ensure the proper action
to be taken.

49
48

2A

~~43~~ 47

law 49

of the register the bill register for the
is to be maintained which will be the following:-

the register the register bill register
particular bill has been paid
of the bill was
of the account
not been
in all cases the

49
4A
50

~~44~~ 49

law 50

(Memo No. 10 dt. 29/5/95)

Law 57

April 92 to March 93

58

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58

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26

81

39

23/c

The ... for the ...
... been ...

... in respect of the ...
... :-

Period	Period
7/93 (10 days)	19/5/93 - 31/5/93
12/94 (6 days)	5/12/94 - 11/12/94
1/95 (10 days)	20/1/95 - 30/1/95
5/95 (8 days)	4/5/95 - 12/5/95

... may be explained to ...
... compliances shown to ...

57

59

~~57~~

57

Law 52

81

... the ...
... observation will be ...

-
-
-
-
-

... ..

... ..

... ..

42
80
25
38
47C

Mr. [Name]
re-attestation required.

... should be taken in continuation i.e. 17.1.19...
... should be regularised as BL in...
... may be done and compliance...

Mr. [Name]

... re-attestation required.
... Insurance, GPF nominations and...
... required in Service Book.
... is incomplete.

... may be taken and compliance shown to...

... re-attestation required.

... list of family members required.
... 1st page un-signed.

... action be taken and compliance shown...

Mr. [Name]

... Service Book required.

... Service Book re-attested

... Insurance and Details of...

... compliance...

... compliance shown...

... re-attested after...

... pasted in Service Book...

... compliance shown...

PARA NO.1

(REFERENCE MEMO NO.10 DATED 11.2.98)

~~To~~ 59

Page 54

54 78 22
40/c 36

5A

SUBJECT : CONTINGENCY BILLS FOR THE PERIOD 1996-97.
6666

1. RECOVERY OF SURCHARGE IN RESPECT OF WATER CHARGES OF Rs.26/-

As per the above bill a surcharge of 5% is to be charged for payments after due date. But this office has paid the bill before due date and therefore no question of surcharge arises. Therefore Rs.26/- paid as surcharge in the above bill may be re from the defaulter under intimation to audit.

2. In the following bills recovery as detected be made and compliance shown to audit:
While purchasing similiar items from the co-operative store, karampura and others there was difference of rates as per details given below:

CB NO.	Item	Rate	CB NO.	Others	Rate	Ar
					@	QTY R
147	As per con. coop store karampura @ 7.50		147	Super con. coop store Shakti Ngr.	9	72
192	Duster		192	Galaxy Con. Coop. Store Narela	12/-	3
194					12/-	
172					12/-	
171					12/	
171					12	
172						Tc

95 M/s Bharat Traders

Total Recovery 1

391 (SB) (27) (35)

3. It was further observed that this institution has violated the purchase procedure while making the purchases. According to the instructions issued by the Govt. of N.C.T. of Delhi have not been followed. Most of the purchases were made in the piece meal to avoid the codal formalities and in some cases purchases were made from the dealers who have not registered with the Sales-

Tax Deptt:-

CB NO.	Bill No.& Date	Name of Supplier	Item	Amount (Rs)
95	232 - 23.9.96	M/s Bharat Traders	36-duster	432/-
	233 - 24.9.96	-do-	-do-	432/-
	234 - 25.9.96	-do-	-do-	432/-
	235 - 26.9.96	-do-	-do-	432/-
130	306 - 14.10.96	M/s Galaxy Coop Store, 10 Kgs. Narela	Gamaxine	420/-
	310 -19.10.96	-do-	-do-	420/-
	311 -22.10.96	-do-	-do-	420/-
	313 -23.10.96	-do-	-do-	420/-
	314 -25.10.96	-do-	-do-	420/-
	316 -27.10.96	-do-	-do-	420/-
177	445 - 9.1.97	-do-	7-Educational Chart 21 c	480
	401 -26.12.96	-do-	16 -do-	480
	440 -6.1.97	-do-	-do-	480
	443 -8.1.97	-do-	-do-	450
183	457 - 3.1.97	-do-	3-tin phenyl	450
	462 - 6.1.97	-do-	-do-	450
172	465 - 8.1.97	-do-	-do-	450
171	453 - 1.1.97	-do-	-do-	450
194	564 - 22.2.97	-do-	-do-	450
193	551 - 13.2.97	-do-	-do-	450
192	556 - 19.2.97	-do-	-do-	450
191	544 - 13.2.97	-do-	-do-	450
213	596 - 7.3.97	-do-	Pressure cooker	73
218	591 - 6.3.97	-do-	-do-	73
204	474 - 4.3.97	New Super coop store Shakti Nagar, Delhi	3-Drums	3
197	455 27.2.97	-do-	1- do-	6
220	531 - 20.3.97	-do-	2- do-	6
222	560 - 25.3.97	-do-	2- do-	6

34 38 39 40

219	192	- 21.3.97	M/s DGS COOP SOCIETY	Phenyle	900/-
				-do-	600/- 240
	191	- 20.3.97	-do-	-do-	900/-
215	189	- 19.3.97	-do-	Curtain Cloth	940/- 180
212	169	- 10.2.97	-do-	-do-	940/-
210	174	- 22.2.97	-do-	-do-	940/-
217	172	- 12.2.97	-do-	Latha cloth	900/-
212	169	- 10.2.97	-do-	-do-	900/- 1850
221	195	- 29.3.97	-do-		

It is also observed that all the above purchases were made to avoid the codal formalities hence the same are irregular. It is suggested to regularise the same from the competent authority.

It is also pointed out that the institution has purchased goods from the dealers ~~who~~ i.e. M/s Galaxy Cons. Co-OP Store, Narela who is not registered with the Sales Tax Deptt. As per instructions issued by the Govt of N.C.T. of Delhi vide letter No.F.13/42/95/Fin(B)/257 dt. 21.5.96 that purchase of goods only from the traders registered with sales Tax Deptt to avoid the loss of state revenue and procurement of sub-standard goods. The reason for not observing the instructions may be explained to audit.

4. Cartage is being ^{paid} to the employees of Day Care Centres by the office. But no cartage register is maintained to watch the expenditure incurred by each centre. In the absence of such a register, the veracity of their claims could not be justified.

5. It was also observed that in most of the cases no supply order has been placed to the supplier for the purchases. This is highly objectionable and this practice should be avoided in future.

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PARA NO. 2

(REFERENCE MEMO NO.9 DATED 11.2.98)

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37/c
Law 55
SUBJECT : LIVERIES RECORDS GROUP D EMPLOYEES.
PERIOD 1.4.96 TO 31.3.97.

On test scrutiny of the liveries records in respect of group D employees, for the aforesaid period following discrepancies were noticed which may please be rectified under intimation to audit, other similiar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such error in future:

- 1) Liveries register is not being maintained on prescribed proforma, which should be in prescribed proforma register. In the absence of which next due date could not be worked out and the issue register of liveries should be prepared on printed register immediately. Needful may be done and compliance shown to the audit.
2. Annual physical verification of stocks as required under the GFR-ii6 has not found conducted. Needful be done under intimation to audit.
3. Presently the stitching charges of woollen uniforms are inclusive of all stitching materials like thread, buckles, buttons, bukrams, pads, zipper and lining cloth etc. Hence, the cost of the lining cloth now forms part of the consolidated stitching charges. But a perusal of the liveries register reveals that the office has purchased 70 mtrs lining cloth worth Rs.2170/- on 19.11.96 and distributed among the class-IV employees. Though which was not admissible. Thus the amount of Rs.2170/- be recovered from the concerned officials and deposited into govt account and complaine shown to the audit.

PARA NO.3

(REFERENCE MEMO NO.4 DATED 10.2.98)

Page (17)

42/9/3
36/C
32

SUBJECT : CASH BOOK FOR THE PERIOD 1996-97.

On scrutiny of the cash book for the period 1996-97, the following irregularities have been noticed which may be rectified and compliance shown to the audit.

- i) It has been observed that there were heavy cash balances at the end of each month which is as follows:-

<u>Month</u>	<u>Amount (Rs)</u>
4/96	9186/-
5/96	145335/-
6/96	16595/-
7/96	24868/-
8/96	18289/-
9/96	17246/-
10/96	19667/-
11/96	25468/-
12/96	11493/-
1/97	12516/-
2/97	11443/-
3/97	180649/-

This is a wrong practice, which may be avoided in future.

- ii) The month end certificate by the DDO has not been given at the month of 5/96, 6/96.
- iii) While preparing the month end summary the date of ~~xxxxxx~~ encashment has not been given.
- iv) Cutting and overwritings are not ~~attested~~ allowed in the cash book and if any cutting arises it should be attested by the DDO. But this has not been done in the following pages of the cash book :- 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188 and 189. Cash Book-II 32 & 50.

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PARA NO.4

(REFERENCE MEMO NO.13 DATED 12.2.98)

SUBJECT : SECURITY DEPOSITS.

During the course of audit of the records relating to security deposits, it was observed that security deposits equivalent to one month fee of Rs.75/- was charged from the parents during the year 1996-97 in respect of children getting admission in different Day Care Centres and the will be refunded , who have left the centre. During the year 1996-97, the centres has received Rs.9625+ opening balance Rs.12395/- = Rs.22020/- out of which Rs.4125/- refunded plus Rs.12000/- deposited into bank = Rs.16125/- . Balance at the end of the year = Rs.5895/-. Rs.5895/- has been kept in office chest which is highly objectionable. According to GFR all the money received on or on behalf of the Govt should be deposited into Bank/Govt account. It is suggested, balance amount of security deposits after making the refund should be deposited into bank without any delay.

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PARA NO. 5

(REFERENCE MEMO NO.11 DATED 12.2.98)

SUBJECT : RECORDS OF 11 DAY CARE CENTRES - UNITS.

On test scrutiny of the records of eleven centres running under the Day Care Centres, Gulabi Bagh, the following discrepancies have been noticed:

i) No physical verification of stock have been done in respect of dietary articles, general articles, property items, clothing & bedding and toys. As per rule 116(i) of the GFR, a physical verification of all stocks items shall be made at least once in a year by a responsible officer and result of such verification be recorded in the concerned register with his signature. Needful may be done and compliance shown to the next audit.

ii) No proper record of fee receipt books are maintained by the various centres. As it is an important record, stock account with serial numbers must be kept and issue of these may be done serially. Proper care must be taken by the DDO/HBO in this regard and compliance shown to next audit.

PARA NO.7

REFERENECE MEMO NO.6 DATED ~~xxxxxx~~ 10.2.98)

(SUBJECT : CONTINGENT REGISTER.
PERIOD 1.4.96 TO 31.3.97.

A register of contingent expenditure shall be kept in standard form GAR 27 in each office and the initial of the Head of the Office or of a Gazetted Officer to whom this duty has been delegated by the Head of the office shall be entered against the date of payment of each item as required under Rule 110 of the Receipts and Payments Rules, 1983 but during the course of audit it has been noticed that no contingent register was maintained for the period of audit. It is a very important document to enable the disbursing officer to watch the progress of the contingent expenditure under each detailed head as compared with the appropriation for it, a progressive total of all columns must be made monthly to control over the expenditure. All entires with proper ~~xxxxxxxxxx~~ voucher number made in the contingent register should be duly attested by the DDO on the contingent expenditure. Contingent register may now be prepared and be shown to the audit and reason be intimated to audit under which circumstances the same was not maintained.

PARA NO. 8

(REFERENCE MEMO NO. 8 dated 11.2.98)

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SUBJECT: VERIFICATION OF QUALIFYING SERVICE
AFTER 25 YEARS OF CONTINUOUS SERVICE
OR 5- YEARS BEFORE THE RETIREMENT.

Rule 32(1) of the CCS (pension) Rules, 1972, requires that a Govt. servant completing 25 years of service or on his/her being left with 5 years of service before the date of retirement on superannuation, whichever is earlier, the head of the office, in consultation with the Pay and Accounts Officer concerned, shall in accordance with the rules for the time being in force verify the qualifying service rendered by such Govt. servant, determine the qualifying service and communicate to him/her in form 24 the period of such qualifying service so determined. This requirement has not found met in the following cases. Needful be done under intimation to audit:

<u>S.N.</u>	<u>NAME & DESIGNATION</u> Shri / Smt/ Km.	<u>D.O.A.</u>	<u>D.O.B.</u>
1.	Pratibha Gupta, Basic T.	1.7.71	6.8.41
2.	Savitri Khurana, B.T.	16.9.72	25.10.43
3.	Adrash Kumari, B.T.	16.9.72	15.5.46
4.	Leela Malik, B.T.	8.6.70	27.11.39
5.	Satwanti, C.T.	6.4.64	18.5.41
6.	Prem Lata, Aya	17.12.70	1.8.42
7.	Manjeet Kaur, Aya	9.7.69	5.3.43
8.	Indira Devi, Aya	26.2.70	8.8.44
9.	Laxmi, Sweepress	27.4.72	29.11.
10.	Ramey, Chowkidar	27.4.72	4.9.45

Partly
General

PARA NO. 9

(REFERENCE MEMO NO.14 DATED 12.2.98)

SUBJECT : SPOUSE INFORMATION.

On scrutiny of the spouse information and other records provided by the office it has been observed that presently there were 48 employees working in the office but the complete spouse information in respect of 8 employees only is provided to the audit. 11- employees has not signed the information in the absence of which its authenticity can not be ascertained. Spouse information in respect of the remaining employees has not at all been provided to the audit inspite of the repeated requests. Information in respect of the following employees be obtained immediately and shown to the audit for necessary check;

Name
Ms./Mr.

Basic Teachers:

Adrash Kumar
D. Gupta
Kunti Gupta
Shakuntala Chopra
S. Khurana
Saroj Kumari
Radha Rani
Leela Malik
Sushma Rani
Shakuntala Devi
Shakuntala Rani

CARE TAKERS

Jeet Kaur
Uma Devi
Geeta
Beena Rani
M. Devi
Manju Sharma
Rekha
Dalip Chand, Chowkidar

AYA

Ram Rati
Manjit Kaur
Prem Lata
Indira
Satya Wati
Vijay Kumari
Sheela
Rameshwar
Shashi Bala
Sweepress
Laxmi
Sheela
Raj Rani
Shakuntala
Kaushlaya
Anju Devi
CHOWKIDARS
Kanwar Lal
Rajinder Kumar
Ram Bahadur

Para No. 65

PARA NO.11

(REFERENCE MEMO NO.12 DATED 12.2.98)

SUBJECT : SERVICE BOOKS.

On scrutiny of the service books, the following irregularities have been observed which may be rectified and compliance shown to the audit:

- 1) Nominations in respect of GPF, insurance and DCRG are incomplete/not attached with the service books of the following officials:-
 1. Smt Satwanti, Care Taker.
 2. " Manju Sharma, C.T.
 3. " Raj Rani, Sweepress.
 4. " Shashi Bala, Aya
 5. Shri Ram Dass, Chowkidar-cum-Sweeper.
 6. Smt Leela Malik, N.T.
2. Service verification is not upto date in respect of the following officials:-
 1. Smt Shakuntala Chopra, B.T.
 2. Smt Manju Sharma, C.T.
 3. Smt Raj Rani, Sweepress.
 4. Smt Shashi Bala, Aya.
 5. Shri Ram Dass, Chowkidar-cum-Sweeper.
 6. Sh. Dhan Singh, Chowkidar.
3. Smt Uma Devi, Care Taker

The pay of Smt Uma Devi, Care taker has been fixed at Rs.2910/- instead of Rs.2965/- as per the recommendations of the Vth pay comm. As her increments falls on 1.1.96, she may be allowed to draw an increment in the existing scale. Her pay may be re-fixed and compliance shown to the audit.

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Para No. ~~100~~ Law No. (67) 25 486

CURRENT AUDIT REPORT OF DAY CARE CENTRE, GULABI BAGH (2002-09)

Para No. 69

Para No. 1
Ref. Memo No. 10 dt. 17-12-09

29/12

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Sub: Performance of Day Care Centre, Gulabi Bagh

Day Care Centre, Gulabi Bagh is engaged in supervision and control of 08 Day Care Centres and 04 creches running in different parts of Delhi. Day Care Centres are engaged in providing day care to children of age group of 1-5 years whose mothers are working and in creches children upto the age of 08 years are kept. Day care services includes dietary, nursery, education, bedding etc. for which fees @ Rs. 75/- per month is being charged from the parents.

Budget & Expenditure

The position of Budget & Expenditure was as under :-

Year	Budget(in Lacs)	Expenditure(in Lacs)
2002-03	40.5	
2003-04	52.7	38.3
2004-05	55.3	50.0
2005-06	59.8	51.3
2006-07	60.1	53.2
2007-08	79.9	49.4
2008-09	109.8	57.5
		81.0

Staff Position

S.No.	Name of post	No. of post sanctioned	Filled	Vacant
1	Group A	-	--	Nil
2	Group B	1	1	Nil
3	Group C	12	2	10
4	Group D	55	41	14
	TOTAL	68	44	24

Under utilization of DCCs/Creches

Scrutiny of records revealed that average enrolment of DCCs and Creches as on date is as under :-

Name of DCC	Enrolment	Name of Creche	Enrolment
Ashok Vihar	12	NCERT	08
Gulabi Bagh	15	IIT Gate	16
Lady Harding	04	IHBAS	Nil(since 2007-08)

Tilak Vihar	18
Shahdara	11
Timarpur	06
NIT	09
Kalyanvas	02

CSIR

03

(7) 40
28/11/09 (24)

Decreasing trend in enrollment

The enrollment record during last three years reflects the decreasing trend /negligible enrollment in the following daycare/creches :-

Name of Daycare/	2006-07	2007-08	2008-09
Creche			1
CSIR	7	3	9
NCERT	10	11	0
IHBAS	2	0	6
Lady Harding	12	10	7
Timarpur	2	5	6
Kalyanvas	4	5	6
NIT	8	6	

Above data revealed that centres namely most of the centres have very less enrolment of 02 to 06 children & at IHBAS no child has been enrolled since 2007-08.

It has been observed that atleast 03 officials are engaged for running each DCC/Creche and an average expenditure of Rs.3.6 lacs PA is being incurred on their salary apart from other miscellaneous expenditure like water, electricity, telephone & rent etc. and average monthly expenditure to run each DCC/Creche is 6.75 lac/annum. (as per budget & expenditure figures of 2008-09). Though the function of Social Welfare Department/ Women & Child Development Department is to provide day care to children though DCCs/Creches but to incur an expenditure of 6.75 lacs/annum for 2-4 children is seems to be at higher side. Hence, department may work out the possibility to merge these centre in nearby centre or the same may be shifted to some other needy areas.

Non revision of fee for last 30 years

At present department is charging fee of Rs.75/- per month per child. This fee was prescribed by the department 30 years back, since then no fee revision made by the department.

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Non crediting of security deposit into govt. account

As per rules, amount of security deposit collected @ Rs.75/- from children at the time of admission has to be refunded to the parents of the concerned ward after he/she vacates the DCC/Creche but it has been observed that till date nothing has been deposited in government account. Other irregularities of security deposit account has been incorporated in a separate audit para.

Physical Verification of stocks

As per rules annual physical verification of stock & stores should be conducted annually & a certificate of verification should be recorded but test check of records revealed that no physical verification of stock has ever been conducted. The lapse has been pointed out in previous reports of Delhi government and AGCR audit but no action has been taken so far. Moreover, it has also been observed that entries have been made in haphazard manner, itemwise entries have not been made and separate page has been used to enter the same item which restricts the audit to authenticate actual stock position. Separate registers for consumable and non consumable & dietary items to be maintained.

Non compliance of outstanding audit paras (1977-97)

Further, 81 audit paras involving recovery of Rs. 3924/- were pending with DCC, Gulabi Bagh since 1977 out of which 13 audit paras have been settled/taken afresh during current audit. Still 68 paras are pending for which no action has been initiated by the department.

~~Para No. 2~~ ~~Para No. 70~~
Ref. Memo No.8 dt. 16-12-09

Para No. (67) (69) (62)

Sub: (A) Cash Book, TR-5 & Bank Challans

Scrutiny of cash books of Day Care Centres and Creches for the audit period revealed the following shortcomings:-

- 1 While depositing fee receipts into SBI, whole amount received upto that particular date has not been deposited but in some cases even upto 50% of cash receipts has been retained which is irregular.
- 2 While preparing summary of undisbursed amount at the end of each month, no date of encashment is being indicated against each bill without which it can't be ascertained whether the undisbursed amount lying beyond three months has been deposited in treasury or not.
- 3 Fee receipts for the month of Feb,08 have not been entered in both cash books which needs clarification
- 4 On 15-2-07 security amount has been entered as 75/- instead of Rs.200/-

Since DCCs and Crechs (since April, 08) but the cash receipts in the cash book. In the absence of TR-V cash receipts shown in the cash book can't be authenticated.

- 6 Fee for the month of March, 08 in r/o DCCs has been entered in creche cash books.
- 7 During 2008-09 it has been noticed that fee realized from the DCCs not been credited into government account on monthly basis but in alternative months.
- 8 Further, it is noticed that till date one month's credit are missing. Scrutiny of challans revealed that details regarding TR-V no. particulars of fee received not mentioned on overleaf of the challans.
- 9 No Fidelity bond was made in the name of cashier in this office.

(B) TR-V Stock Register

Para No. 62 B (63)

Scrutiny of TR-V stock register for the audit period 2002-09 revealed that -

- 1 No entries regarding receiving of TR-V receipt books from headquarter of the unit has been done.
- 2 Columns of receipt, issue and signature of recipient have not been filled.
- 3 There is no entry of issuance of TR-V after March, 08

In the absence of proper receipt & issuance entries audit couldn't authenticate the entries of cash book. Reasons for above irregularities may be clarified to audit.

Para No 3

Ref. Memo No.06 dt. 15-12-09

Sub: Security Deposit

Security of records revealed that security deposit equivalent to one month fee i.e. Rs.75/- is being charged from the parents who desire to get their wards admitted into Day Care Centre which has to be refunded (after adjusting outstanding dues, if any) at the time of withdrawal of Child from DCC. Scrutiny of cash book & caution money register revealed following discrepancies.

- 1 Cash book & Security deposit register prior to 15-2-03 has not been provided to audit.
- 2 Amount of security deposits received is being deposited in SBI, PAO-XI, Old Sectt. Through challans but instead of MH-8443-Civil Deposits most of the receipts have been deposited in MH-0235 Social Welfare.
- 3 As per rules if the caution money is not claimed by the parents within a period of three years after the child is withdrawn, the same shall be deposited in Government account but it has been observed that though the DCCs are

Para No. ~~61~~ (68) PART II (64)

25/c (11) (21)

CURRENT AUDIT REPORT

(Ref. Audit Memo No. 2 dated 06/08/2014)

PARA NO. 1

Sub: Irregularity in pay fixation.

Test check of service books during the course of Audit, revealed various irregularities in pay fixation . A few instances are given below:

1. Smt Satyawati, Aya *Rtd.*

The official was drawing Pay of Rs. 6530/- +1800/- as on 01.01.2006 . His Pay was fixed by the H.O.O. Day Care Centre on grant of IInd MACP w.e.f. 01.03.2009, and then granted annual increment on 01.07.2009 even after a gap of 3 months and the official exercised no option under Rule FR 22 within one month of issuance of MACP orders, which is irregular & subsequent increments granted wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit pary
01.07.2006	6780+1800	6780+1800
01.07.2007	7040+1800	7040+1800
01.07.2008	7300+1800	7310+1800
Pay fixed as on 01.09.2008 on grant of Ist MACP in PB-1 Rs. 5200-20200 GP1900/-	7580+1900	7590+1900
Pay fixed as on 01.03.2009 on grant of IInd MACP in PB-1 Rs. 5200-20200 GP 2000/-	7870+2000	7880+2000
01.07.2009	8170+2000	A.I. not allowed after a gap of 03 months
01.07.2010	8480+2000	8180+2000
01.07.2011	8800+2000	8490+2000
01.07.2012	9130+2000	8810+2000
01.07.2013	9470+2000	9140+2000
01.07.2014	9820+2000	9480+2000

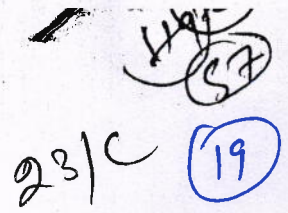
Date of next increment 01.07.2015

2. Smt. Vijay Kumari, Aya

The official was drawing Pay of Rs. 7590/- +1900/- as on 01.09.2008 after grant of 1st MACP in the PB-1 Rs. 5200-20200 GP Rs. 1900/- . His Pay was fixed by the H.O.O. Day Care Centre on grant of IInd MACP w.e.f. 22.06.2009 and then granted annual increment on 01.07.2009 even after a gap of 9 days and the official exercised no option under Rule FR 22 within one month of issuance of MACP orders, which is irregular & subsequent increments granted wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit pary
Pay fixed as on 01.09.2008 on grant of 1st MACP in PB-1 Rs. 5200-20200 GP1900/-	7590+1900	7590+1900
Pay <u>fixed</u> as on 22.06.2009 on grant of IInd MACP in PB-1 Rs. 5200-20200 GP 2000/-	7880+2000 7590+2000	7880+2000
01.07.2009	8180+2000	A.I. not allowed after a gap of 9 days
01.07.2010	8490+2000	8180+2000
01.07.2011	8810+2000	8490+2000
01.07.2012	9140+2000	8810+2000
01.07.2013	9480+2000	9140+2000
01.07.2014	9830+2000	9480+2000

Date of next increment 01.07.2015



 23/C (19)

3. Sh. Rajender Kumar, Chowkidar

The official was drawing Pay of Rs. 7450/- +1900/- as on 01.09.2008 after grant of 1st MACP in the PB-1 Rs. 5200-20200 GP Rs. 1900/- . His Pay was fixed by the H.O.O. Day Care Centre on grant of IInd MACP w.e.f. 22.06.2009 and then granted annual increment on 01.07.2009 even after a gap of 9 days and the official exercised no option under Rule FR 22 within one month of issuance of MACP orders, which is irregular & subsequent increments granted wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit pary
Pay fixed as on 01.09.2008 on grant of 1st MACP in PB-1 Rs. 5200-20200 GP1900/-	7450+1900	7450+1900
Pay fixed as on 22.06.2009 on grant of IInd MACP in PB-1 Rs. 5200-20200 GP 2000/-	7730+2000	7730+2000
01.07.2009	8030+2000	A.I. not allowed after a gap of 9 days
01.07.2010	8340+2000 10340	8030+2000 10030
01.07.2011	8650+2000 10650	8330+2000 10330
01.07.2012	8970+2000 10970	8640+2000 10640
01.07.2013	9300+2000 11300	8960+2000 10960
01.07.2014	9640+2000 11640	9290+2000 11290

Date of next increment 01.07.2015

4. Smt. Savitri, Sweepress

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22/11
12/11/08

The official was drawing Pay of Rs. 7590/- +1900/- as on 01.09.2008 after grant of 1st MACP in the PB-1 Rs. 5200-20200 GP Rs. 1900/- . His Pay was fixed by the H.O.O. Day Care Centre on grant of IInd MACP w.e.f. 22.06.2009 and then granted annual increment on 01.07.2009 even after a gap of 9 days and the official exercised no option under Rule FR 22 within one month of issuance of MACP orders, which is irregular & subsequent increments granted wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit pary
Pay fixed as on 01.09.2008 on grant of 1st MACP in PB-1 Rs. 5200-20200 GP1900/-	7590+1900	7590+1900
Pay fixed as on 22.06.2009 on grant of IInd MACP in PB-1 Rs. 5200-20200 GP 2000/-	7880+2000	7880+2000
01.07.2009	8180+2000	A.I. not allowed after a gap of 9 days
01.07.2010	8490+2000	8180+2000
01.07.2011	8810+2000	8490+2000
01.07.2012	9140+2000	8810+2000
01.07.2013	9480+2000	9140+2000
01.07.2014	9830+2000	9480+2000

Date of next increment 01.07.2015

Other similar cases if any, may also be reviewed at your own level. The above pay fixation may be revised and amount may be recovered from the concerned officers, if any, and intimated to the audit after due verification of records.

64
Para (69)
Para (65)
PARA NO. 2

(19)
21/11
(17)
(Ref. Audit Memo No. 3 dated 07/08/2014)

Sub.: Non-deduction of ^{Earned} leave availed plus 10 days leave encashment alongwith LTC claim.

During the scrutiny of leave account in service book and leave encashment bills, it has been observed that school authority has not debited the leave from their leave account in respect of the following officers/officials as detailed below:-

S.No.	Name & designation of the employee	Period of leave during availing LTC	No. of days for which leave not deducted
1	Smt. Vijay Kumari, Aya	09.12.2011 to 17/12/2011	9 days E.L. alongwith 10 days for leave encashment (19 days)
2.	Sh. Rajinder Kumar, chowkidar	16/08/2012 to 25/08/2012	10 days E.L. alongwith 10 days for leave encashment (20 days)
3.	Sh. Ramesh Chand, LDC	23/09/2011 to 05/10/2011	13 days E.L. alongwith 10 days for leave encashment (23 days)

As per reply submitted by Dept. for settled party
4/8/2020
The above mentioned leave may be deducted from their leave account of all the above mentioned officials after due verification of records and compliance may be shown to the audit. Other similar cases if any, may also be reviewed at your own level.

2 As per para no 17

Para 1
65-70
68
Para no 65
20/14
30
59
16
PARA NO. 3 (Ref. Audit Memo No. 5 & 6 dated 07/08/2014 and 7 dated 09/08/2014)

Sub: Short recovery of Income tax amounting to Rs. 18431/- for the period 2009-10 to 2013-14.

During the test check of Income Tax records for the period 2009-10 to 2013-14, the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Income tax for the financial year 2010-11 was calculated by the DDO in respect of Smt. Sheela, sweepress amounting to Rs. 2557/- & education cess Rs. 77/- but as per PBR amount recovered Rs. 1957/- education cess Rs. 59. Hence balance amount of Rs. 600/- + 18/- may be recovered from the concerned official and deposited into the govt. account under intimation to the audit.
2. Less recovery of Income Tax of Rs. 169/- made in respect of Smt. Vijay Kumari, Aya for the year 2013-14. She was given exemption of Rs. 46318/- instead of Rs. 44671/- 2013-14 on account of rebate under section 80 c which is irregular. The detail of Income Tax calculation is as under:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	337811	337811
Less Tpt. Allow.	9600	9600
Less washing allow.	855	855
Less DGEHS	1500	1500
Less deduction under 80G	370	370
Less Rebate u/s chapter VI A	46318	44671
Taxable Income	279168	280815
Income tax recovered	5917	6082
Cess recovered	178	182
Total tax to be recovered	6095	6264
Income tax recoverable		169

Hence an amount of Rs. 169/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

19/c (53) (15)

3. Less recovery of Income Tax of Rs. 1561/- made in respect of Sh. R.S. Meena, Supdt. for the year 2012-13. The officer was paid children education allowance of Rs. 15161/- which was not taken into account while calculating gross income which is irregular. The detail of revised Income Tax calculation is as under:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	616730	631891
Less Tpt. Allow.	9600	9600
Less HRA	46549	46549
Less DGEHS	2700	2700
Less deduction under 80G	--	--
Less Rebate u/s chapter VI-A	100000	100000
Taxable Income	457880	473041
Income tax recovered	25788	27304
Cess recovered	774	819
Total tax to be recovered	26562	28123
Income tax recoverable		1561 (including Edr. Cess @ 3%)

Hence an amount of Rs. 1561/- on account of less recovery of Income tax may be recovered from the said officer under intimation to the audit after due verification of records.

4. Sh. Krishan pal sharma, care taker has been paid children education allowance amounting to Rs. 15000/- in the financial year 2012-13 but not taken into account while computing gross income which comes under 10% slab. Hence short recovery of income tax including surcharge amounting to Rs. 1545/- may be recovered from the concerned official after due verification of records under intimation to the audit.
5. Smt. Shakuntla Devi, Basic teacher retired on superannuation on 31.01.2012. As per PBR her income tax amounts to Rs. 24210/- + 726/- out of which only 11000/- has been deducted from her salary for the month of January, 2012. Hence balance amount of Rs. 13210/- + 726/- may be recovered from the concerned official and deposited into the govt. account under intimation to the audit after due verification of records.

6. Sh Ramesh chand, LDC has been paid 10 days leave encashment amounting to Rs. 5835/- vide bill no. LTC 96 dated 20/10/2010 but the same was not taken into account while computing gross income resulting which short recovery of income tax amounting to Rs. 584 + 18/- may be made from the concerned official as his gross incomes comes under 10 % slab of income tax calculation. Hence balance amount of Rs. 584/- + 18/- may be recovered from the concerned official and deposited into the govt. account under intimation to the audit after due verification of records.

18/c
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As per Reply submitted by Deptt
back is settled partly
out of an amount of Rs 18431/-
an amount of Rs 15666/- Recovered
& deposited in Govt A/c

4/8/2020

JAO / Patna ^{to TV}

Para 1
PARA NO. 5

(71) Lau. (57) (126) (26) (30) (13)
(Ref. Audit Memo No. 12 dated 11/08/2014)

Sub :- Security Deposit.

Guidelines 6.70 of Manual issued by the Department provides that :- The parents will also deposit as caution money one month's charges in advance at the time of admission of the child . This money shall be refundable after adjusting outstanding dues, if any, whenever the child is withdrawn. Proper account of this money in the form of a register shall be maintained by the supdt. But the scrutiny of records amount equivalent to one month fee i.e. Rs. 75/- is being charged from the parents who desire to get their wards admitted into Day Care Centre which has to be refunded after adjusting outstanding dues, if any, at the time of withdrawal of child from DCC. Scrutiny of cash book and caution money register revealed the following discrepancies:

1. Amount of security deposits received is being deposited in SBI, PAO-XI Old Sectt. Through challans but most of the receipts have been deposited in 0235 Social Welfare instead of MH-8443-Civil Deposits.
2. As per rules if the caution money is not claimed by the parents within a period of three years after the child is withdrawn, the same shall be deposited in government account but it has been observed that though the DCCs are functioning since three decades but till date nothing has been deposited in government account as lapsed deposits.
3. At the close of each financial year, list of deposits and balance lapsing to the government shall be prepared and sent to the PAO but the same has never been done.
4. Yearwise/centrewise detail of security deposit received & refunded are not available in register.

Amount of caution money in respect of children who have left the DCCs but not claimed the security deposit within three years may be worked out and deposited in government account as lapsed deposit under intimation to audit.

PARA NO. 6

Sub: Performance of Day Care Centre, Gulabi Bagh.

Day Care Centre, Gulabi Bagh is engaged in supervision and control of 07 Day Care Centres and 03 creches running in different parts of Delhi. Day Care Centres are engaged in providing day care to children of age group of 1-5 years whose mothers are working and in creches children upto the age of 08 years are kept. Day Care services include dietary, nursery, education and bedding.

Budget & Expdtr.

The position of budget and expenditure is as under:

Year	Budget Allotted (In Lacs)	Expenditure (In Lacs)	Savings (In Lacs)
2009-10	100.51	78.93	21.58
2010-11	80.60	74.30	6.30
2011-12	89.18	87.37	1.81
2012-13	90.42	87.13	3.29
2013-14	95.22	83.11	12.11

Staff Position

S.No.	Name of post	No. of posts sanctioned	No. of posts filled	Vacant posts
1	Group A	-	-	-
2	Group B	1	1	-
3	Group C	53	19	34

10/c (11)

PART II
CURRENT AUDIT REPORT
(2018-19 TO 2019-20)

(Ref. Audit Memo No.4 dated: 28.07.2020)

Para.01:- Short deduction of UTGEIS subscription amounting to Rs. 435/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1,900/-.

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GO, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- as per details given below:

Sd/-

S. No.	Name & Designation	Amount recovered (Rs.)	Amount to be recovered (Rs.)	Difference	No. of Months	Amount to be recovered 3/18 to 7/20
1.	Smt. Poonam Rani, Caretaker	15/-	30/-	15/-	29	435/-
Total						435/-

HOO may recover an amount of Rs.435/- from concerned employee after due verification of record under intimation to Audit. Other similar cases may also be verified at your level.

[Signature]

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Para.02:- Short recovery of Licence Fee in respect of Govt accommodation.

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 the flat rate of Licence Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & subsequent corrigendum No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./11944-66 dated 29.08.2018 the flat rate of Licence Fee for Type IV Flats of Gulabi Bagh residential accommodation have been revised w.e.f 01.09.2014 & 01.07.2017 respectively.

During scrutiny of the PBRs and other allied records maintained in the Day Care Centre, 31-32, Shopping Centre, Gulabi Bagh, Delhi-110007, the following short recovery of Licence fee has been observed :-

Sr. No.	Name & Design.	Res. Address	Period		Water Charges			No. of months	Amount recover-able (Rs.)
			From	To	Due	Paid	Diff.		
1.	Ms. Nirmala, Aya	A-20, Type-1, Narri Niketan Complex	07/17	07/20	150	115	35	25	875
2.	Sh. Rajinder Kumar, Chowkidar	Flat No.575, Type-i, Gulabi Bagh	07/17	07/20	150	115	35	25	875
3.	Ms. Sulochana Devi, Aya	Flat No. 477, Type-1 Gulabi Bagh	07/17	07/20	150	115	35	25	875
TOTAL									2625/-

HCO may recover an amount of **Rs.2625/-** on account of short deduction of Licence Fee from the concerned officials after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

8/c (P)

69 (69)

(Ref. Audit Memo No.10 dated: 05.08.2020)

Para.07:- Non verification of remittances by PAO XI.

Letter No.01 dated 27.07.2020 regarding verification of seven remittances has been issued to Pay & Accounts Officer, PAO-XI, Old Sectt., Delh-54 . But concerned PAO has verified only five remittances out of seven. Following 2 remittances have not been verified by the concerned PAO due to non availability of the same in compact:

S. No.	Challan No.	Date of Deposit	Amount
1	1	11.08.2018	10,575/-
2	1	19.08.2019	30,000/-

HOD may trace the record of above remittances and same may be got verified from concerned PAO under intimation to Audit.

7/c (8)

(Ref. Audit Memo No.1 dated: 27.07.2020)

70, 70
Para.07- Non-production/ Non Maintenance of records. (2018-19 to 2019-20)

The following record was not produced to the audit for the following period

1. Stock Register (Non Consumable) for 2018-19 & 2019-20 , Consumable Stock Register (2018-19)
2. Form -16 (2009-10 to 2017-18) & 2019-20 ,Income Tax Records 2014-15 to 2017-18 & 2019-20
3. Purchase File (2014-18)
4. Service Postage stamp A/c Register.
5. Expenditure control register/ contingency register.
6. LTC Advance /LTC/Medical/CEA/Postage Stamp/Contingent/imprest Registers
7. Records related to Day Care Centres like Fee Register, Stock Register/ Guidelines related to Day Care Centres & Record related to Children enrolled in Day Care Centres

on leave

(Mohan Kr. Chaudhary)
AAO

(Sadhna Sharma)
IAO/AC , Party No.XIV

(Chetna)
Sr. Assistant

PART II
CURRENT AUDIT REPORT
(2020-21 TO 2021-22)

(Ref. Audit Memo No. 3 dt. 13.10.2022)

Para No. 1: Improper maintenance of Service Books.

During the test check of Service Books of Day Care Centre, 31-32, Shopping Complex, Gulabi Bagh, Delhi-7 for the Audit Period 2020-21 & 2021-22, the following irregularities have been still pending in service books:-

1. Nomination forms & Family details is not attached in the service book of the following officials:-
 - i) Smt. Kamlesh, Sweeper
 - ii) Smt. Sulochana Devi, Aya
 - iii) Smt. Daya, Sweeper
2. Leave account has not been updated in r/o following officials:-
 - i) Smt. Kamlesh, Sweeper since joining
 - ii) Smt. Sulochana Devi, Aya after 31.12.2017
 - iii) Smt. Maya Devi Gaimini, Supdt. After 31.12.2019
 - iv) Smt. Nirmala, Aya after 31.12.2014
 - v) Smt. Surti Devi, Aya after 31.12.2020
 - vi) Smt. Daya, Sweeper after 30.06.2018

It is advised that the record of service books of all the officials are maintained strictly in accordance with Rule SR-196 to SR-203 as well as all other related guidelines/directions issued by the Govt. from time to time in this regard may be strictly observed.

Reasons for non-maintenance of proper record in respect of service book may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to other similar cases may also be reviewed at your own level under intimation to audit.



Para No. 2: Short recovery of Licence Fee in r/o Govt. Accommodation.

As per PWD & Housing Deptt., GNCTof Delhi order No.F4(1)Misc./PWD & H/A-II/2004/P.F/8494-8588 dt. 08.10.2020 the flat rate of Licence Fee for various trypes of residential accommodation have been revised w.e.f 01.07.2020.

During scrutiny of the PBRs and other allied records maintained in the Day Care Centre, 31-32, Shopping Complex, Gulabi Bagh, Delhi-7, the following short recovery of Licence Fee has been observed:-

S. No.	Name & Desgn.	Res. Address	Period		Licence Fee			No. of months	Amt. recover-able
			From	To	Due	Paid	Diff.		
1.	Ms. Nirmala, Aya	A-20, Type-I, Nari Niketen Complex	7/20	7/20	180	115	65	1	Rs. 65/-
			8/20	9/22	180	150	30	26	Rs. 780/-
2.	Ms. Sulochana Devi, Aya	Flat No. 477, Type-I, Gulabi Bagh	7/20	7/20	180	115	65	1	Rs. 65/-
			8/20	9/22	180	150	30	26	Rs. 780/-
3.	Mr. Rajinder Kumar, Chowkidar (retired)	Flat No. 575, Type-I, Gulabi Bagh	7/20	7/20	180	115	65	1	Rs. 65/-
			8/20	4/21	180	150	30	9	Rs. 270/-
TOTAL									Rs. 2025/-

Therefore, HOO may elucidate to the reason for the above said lapse to the Audit and make a recovery of Rs. 2025/- on account of short deduction of Licence Fee from the concerned officials after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

Para No. 3: Huge Savings under Budget for the year 2020-21 & 2021-22.

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

Information provided by Day Care Centre, 31-32, Shopping Complex, Gulabi Bagh, Delhi-110007 during the audit period, there is huge savings were made during 2020-21 & 2021-22 which resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of Account	Budget Allotted	Expenditure	Saving	%age of saving
2020-21	2235, 02 102-77 00 01	9500000	7945388	1554612	16
	2235, 02 102-77 00 21	10000	0	10000	100
	2235, 02 102-85 00 01	10000	0	10000	100
	2235, 02 102-85 00 06	10000	0	10000	100
	2235, 02 102-85 00 13	10000	0	10000	100
	2235, 02 102-85 00 21	10000	0	10000	100
2021-22	2235, 02 102-77 00 06	200000	110188	89812	44

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




Para No. 4: Non-Achievement of Aims & Objectives.

The main Aim & Objectives of Day Care Centre, 31-32, Shopping Complex, Gulabi Bagh, Delhi7 is to maintain day care centres. Day Care Center, Gulabi Bagh is engaged in supervision and control of 3 Day Care Centers running in different parts of Delhi i.e Ashok Vihar, GTB Hospital & Tilak Vihar. Day Care Centers are engaged in providing day care to children of age group of 1-5 years whose mothers are working. Day care services include dietary, nursery, education and bedding.

The above Centres were closed in March-2020 due to Corona Pandemic spread all over India. After pass of few months, the situation became normal and all establishments Govt. Offices, Schools, Colleges were opened.

Inspite of normalcy of life in the city, the above day care centres have not been opened/started by the deptt., thus depriving the benefits for children/their families. However during the said period the estt. spent Rs. 1,62,50,000/- on salaries and other heads, where as the objectives of the deptt. not achieved.

The reasons for not opening the day care centres during the normalcy period and incurring the unfruitful expenditure amounting to Rs. 1,62,50,000/- may be elucidated to audit.



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PART-III
TEST AUDIT NOTES
CURRENT AUIT REPORT
(2020-21 TO 2021-22)

(Ref. Audit Memo No. 4 Dt. 13.10.2022)

TAN No. 1: Verification of qualifying service.

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that service verification of following official has not been done till date:-

Name	Designation	Date of Birth	Date of Joining in Govt. Service	Date of retirement
Smt. Maya Devi Jaimini	Superintendent	01.01.1970	09.02.1993	31.12.2029

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



TAN No. 2: Short Recovery of Income Tax in r/o Mrs. Maya Devi Jaimini, Supdt. for the financial year 2020-21.

As per Income Tax Calculation Sheet for the F.Y 2020-21 in r/o Mrs. Maya Devi Jaimini, Supdt., the tax calculation is as under :-

- 1.) Net Taxable Income Rs. 11,29,280/-
- 2.) Income Tax on Net Taxable Income Rs. 1,51,284/-
- 3.) 4 % Cess on Income Tax Rs. 6051/-
- 4.) Total Tax due is Rs. 1,57,335/-

However, the total tax deducted as per Pay & Salary details i.e

- 1.) Income Tax deducted Rs. 1,39,764/-
- 2.) Cess on Tax Rs. 5,591/-
- 3.) Total Tax is Rs. 1,45,355/-

Thus, Rs. 11,520/- tax and Rs. 460/- cess was deducted short. Form 16 was also issued for Rs. 1,57,335/- The reason for short deduction may be elucidated and necessary steps may be taken to reverse the deficiency under intimation to Audit.



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(Ref. Audit Memo No. 10 Dt. 18.10.2022)

TAN No. 3: Excess Deduction of UTGEGIS in r/o Mrs. Maya Devi Jaimini, Supdt.

During the test check of Salary Bills of Day Care Centre, 31-32, Shopping Complex, Gulabi Bagh, Delhi-7 for the Audit Period 2020-21 & 2021-22, it has come to notice that Rs. 120/- (Rupees One Hundred Only) was deducted for UTGEGIS instead of Rs. 60/- (Rupees Sixty Only) per month in r/o Mrs. Maya Devi Jaimini, Supdt. being a Group 'B' Officer.

The reason for excess deduction of UTGEGIS may be elucidated to audit & deduction may be initiated as per rules in future.



(GVR MURLI, Sr AO)
Audit Party No. 14