

387c  
457c

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

**Audit report on the accounts of Home for Healthy (Male) Children of Leprosy Patient, Lucknow Road, Timarpur, Delhi for the year 2005-14**

**INTRODUCTION**

Internal audit on the accounts of Home for Healthy (Male) Children of Leprosy Patient, Lucknow Road, Timarpur, Delhi for the year 2005-14 was conducted by field Audit Party No. I, Comprising of Smt. Indu Oberoi, IAO, AO, Smt. Manorma Bhardwaj, AAO and Smt. ManmohanKaur, Head Clerk. The audit was conducted w.e.f. 23-09-14 to 01-10-14 (07 working days)

**AIMS AND OBJECTIVES**

Home for Healthy (Male) Children of Leprosy Patient was set up in 1960 and its capacity was 100. This home was set up for providing free boarding, lodging, medical care and school education to the healthy children (Male) of leprosy patient of age group 6 to 12 years but now its children have been shifted to Sanskar Aasharam, Dilshad Garden, Delhi w.e.f. 04-10-2012 (as per details provided).

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

The following officials have served as HOD/HOO/DDO/Cashier during 2005-14

**1. List of HOOs/DDO**

<b>S.No.</b>	<b>Name &amp; Designation</b>	<b>Period</b>
1.	Smt. Rajeshwari Chauhan, Supdt.	01-04-05 to 14-07-05
2.	Sh. V.S.Awasthy, Supdt.	15-07-05 to 14-09-06
3.	Sh. D.S.Tolia, Supdt.	15-09-06 to 22-02-07
4.	Smt. P.K.Bedi, Supdt.	23-02-07 to 30-04-07
5.	Sh. V.S.Avasthy, Supdt.	01-05-07 to 31-12-07
6.	Sh. B.S.Tolia, Supdt.	01-01-08 to 10-10-08
7.	Sh. V.K.Mehta, Supdt.	11-10-08 to 22-11-08
8.	Sh. Ajit Singh, Supdt.	23-11-08 to 20-08-09
9.	Smt. Suman Abrol, Supdt.	21-08-09 to 14-06-10
10.	Sh. Sheodon Singh, Supdt.	15-06-10 to 30-06-10
11.	Sh. Ashish Shokeen, Supdt.	01-07-10 to 07-01-11
12.	Sh. O.P.Sharma, Supdt.	08-01-11 to 03-08-11
13.	Sh. S.C.Gautam, Supdt.	04-08-11 to 29-01-14
14.	Sh. M.K.Chandra, Supdt.	29-01-14 to till date

## 2. List of Cashiers/Store Keepers

371c 447c

S.No.	Name & Designation	Period
1.	Sh. K. Haridasan, UDC	01-04-05 to 31-03-06
2.	Sh. V.K.Sharma, UDC	01-04-06 to 08-02-10
3.	Sh. Baljeet, UDC	09-02-10 to 26-04-10
4.	Sh. Vipin Kumar, UDC	27-04-10 to 31-12 10
5.	Smt. Kusum Verma, UDC	01-01-11 to 21-09-11
6.	Sh. Akhlesh Kr. Gautam, Caretaker	22-09-11 to 14-10-12
7.	Sh. Umesh Sehgal, UDC	15-10-12 to 31-03-14

### Budget Allocation and Expenditure for the year 2005-14

(Rs. in Thousand)

Year	Budget Allocation	Actual expenditure	Balance
<b>PLAN</b>			
2005-13	NIL	NIL	NIL
2013-14	1500	1183	317
<b>Non-Plan</b>			
2005-06	3360	2897	463
2006-07	3611	3248	363
2007-08	4272	3377	895
2008-09	5060	3166	1894
2009-10	4350	4272	78
2010-11	4910	4515	395
2011-12	5306	4799	507
2012-13	6542	4393	2149
2013-14	4874	4437	437

### Statutory Audit:-

Statutory audit has been conducted by AG (Audit) Delhi up to 2009-10.

### Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	--	--	--
2.	Group B	04	02	02
3.	Group C	05	01	04
4.	Group D	13	05	08
	TOTAL	22	08	14

36/437c

### Maintenance of Records:-

The maintenance of records by Home for Healthy (Male) Children of Leprosy Patient, Lucknow Road, Timarpur, Delhi for the year 2005-14 was found satisfactory subject to the observations made in Current audit report and in test audit notes.

### Old Audit Report

Year	Outstanding Para	Outstanding Recovery	Settled Para	Recoveries effected	Still Outstanding Paras	Still outstanding Recoveries
1995-97	13	Rs.6390/-	NIL	NIL	13	Rs.6390/-
2003-05	10	Rs.3998/-	02	NIL	08	Rs.3998/-
TOTAL	23	Rs.10388/-	02	NIL	21	Rs.10388/-

### Current Audit Report


During the course of current audit, 06 memos highlighting various irregularities/short recoveries to the tune of Rs.12896/- were issued. Out of 06 memos (including 01 record memo), 01 audit memo has been converted into 01 PARA and 04 audit memos have been converted into 03 TANs together with the recovery of Rs.12896/-.

### Details of Current Recovery (Audit period 2005-14):-

Para No./Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
1/5	Rs.12896/-	NIL	Rs.12896/-
<b>Total</b>	<b>Rs.12896/-</b>	<b>NIL</b>	<b>Rs.12896/-</b>

### Disclaimer

The internal audit report has been prepared on the basis test check of record and information furnished/made available by Office of the Home for Healthy (Male) Children of Leprosy Patient, Lucknow Road, Timarpur, Delhi. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation /non-information/incomplete information/ non furnishing of complete record on the part of auditee.

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

PART-I

Old Audit Report

35/37C

9/3

Para No 1

PARA NO 1 (Ref. Memo No 1 Dt 3-3-98)

o/s

Sub: Service Book

During the course of test check of record the following irregularities were noticed :-

① Sri. Surrender Kumar (Attendant)

It has been noticed that nomination papers in re GPF, DCRG, CGESIS, family pension & family declaration were not found enclosed with service book. ~~Service~~ Signature of Govt. employee has not been obtained in service book. Leave etc has been prepared upto 31.12.94 only.

② Smt. Dhan Maya (Cook)

It has been noticed that nomination papers in re GPF, DCRG, CGESIS, family pension & family declaration have not been enclosed in service book. Sign. of employee have not been obtained in service book. ~~HRB~~ ~~HRB~~ ~~HRB~~ E.L. w.e.f. 12.5.95 to 21.5.95 has been marked in attendance register but it has not been entered in leave etc.

③ Smt. Asha Rani, (Staff Nurse)

It has been noticed that nomination papers in re GPF, DCRG, CGESIS, family pension & family declaration have not been enclosed in service book. Sign. of employee has not been obtained in service book.

Leave etc shows that E.L. was granted w.e.f. 10.2.97 to 15.2.97 but attendance register shows that employee has marked attendance on 15.2.97.

cont. -

34/C 37C  
~~70~~ 4

(4) Smt. Mishri Devi (Aya)

It has been observed that sign. of employee has not been obtained in service book. E.L. has been marked in attendance register w.e.f. 15.4.95 to 23.4.95 but the same has not been entered in leave a/c. E.L. has been shown w.e.f. 28.6.96 to 8-7.96 in leave a/c but employee has marked attendance on 28.6.96 & off-day has been marked for 30.6.96.

(5) Smt. Anandi Devi (w. woman)

It has been noticed that HPL a/c is not complete & sign. of employee has not been obtained in service book.

(6) Sh. Prem Chand (Sweeper)

It has been noticed that nomination papers in re GPF, DCRG, CGEGIS, family pension & family declaration have not been enclosed in service book. Sign. of employee has not been obtained in service book. In 9/96, attendance register shows that employee has consumed 11 c.L. upto 30.9.96 but it was found that 7 c.L. marked in attendance register in 12/96 & 1 c.L. in 10'

Irregularities noticed & needs elucidation with intimation audit,

Sub: PBR

PARANHOZ

30/11/98  
33/11/98  
Ref. Memo No 2/5

Dt 3-3-98

6/5

(2)

① Smt. Asha Rani (Staff Nurse)

No details of balance installment in H. EPF has been shown in prescribed columns. Licence fee is being deducted @ Rs. 45/- per month w.e.f. 7/93 to 2/98 in stead of Rs. 55/- per month. A recovery of  $\text{Rs. } \frac{2,200/-}{24 \times 40} = \text{Rs. } 91.67/-$  may be made from the employee.

② Izhar Ahmad (C-Taker)

Licence fee is being charged @ Rs. 45/- in stead of Rs. 47/- w.e.f. 7/93 to 2/98. A recovery of Rs.  $\frac{114}{24} = \text{Rs. } 4.75/-$  may be made from the employee.

③ Sh. Paras Nath (Chaukidar)

Licence fee of Rs. 45/- is being charged in stead of Rs. 47/- w.e.f. 7/93 to 2/98. A recovery of Rs.  $\frac{112}{24} = \text{Rs. } 4.67/-$  may be made.

④ Smt. Anandi Devi (W. woman)

Licence fee is being charged @ Rs. 25/- in stead of Rs. 47/- from 7/93 to 2/98. A recovery of Rs.  $\frac{1,232/-}{24} = \text{Rs. } 51.33/-$  may be recovered.

⑤ Sh. Suninder Kumar (Leon)

Recovery of Festival Advance has been shown on recovery side in stead of Due side. @ Rs. 60/-. It should be recorded properly.

cont. ---

31/09/16  
88

- 2 -

⑥ Sh. Jai Prakash (Sweeper)

No entry of Festival Advance has been made in prescribed columns in PBR and recovery has been shown on recovery side instead of Debit side of PBR. It should be recorded properly.

The irregularities noticed above may be rectified and intimated to audit accordingly.

Para 3

31/87 (7)  
PARA No. 3 (Ref. Memo No 3 Dt. 4-3-98)

O/S

## Property Register

A test check of Property register, it has been observed that the physical verification of property articles has not been done so far by any responsible officers. Last physical verification was conducted on 22/11/86. As per rule, it should be done annually and a certificate to this effect alongwith the result may be recorded in the register.

~~Hope~~ Necessary action may please be taken for such verification under intimation to audit.



Para 4

PARA No 4 (Ref. Memo No 4 (Dt. 4-3-98))

INCOME TAX

During the course of audit regarding income tax for the year 1995-96 & 1996-97, the undermentioned irregularities have been noticed which needs to be rectified and where recovery pointed out may be recovered after due verification under intimation to audit :-

- (a) DDO has not signed the return on sheets.
- (e) Under Section 206 of IT Act with Sec 35 of Income tax rules, every salary drawing officer shall within 30 days after 31st March in each year file the Annual Return of Salaries paid and tax deducted therefrom in Form No. 24 and deliver the same to the concerned Income Tax Officer on scrutiny. It has been pointed out no such formality has been done by the office. Audit may be done under intimation to audit.

1995-96

1. Dr. Ashok Chopra, M.O. - Supdt - He has been claimed rebate on Medical Insurance of Rs 465/- and LIC policies of R. 10,489/- and ~~no documents~~ proof has been attached with calculation sheets. He is asked to produce photocopies of documents to audit for verification otherwise his tax be assessed after disallowing these rebates under intimation to audit.

1996-97

1. Sh. Sheelhan Singh, S.O. II - It has been pointed out that Amount of Pay Rs 203/- included in Gross Salary. He has also claimed house rent rebate on rent receipt which is not verified as well accepted by DDO. He has also not claimed this rebate in previous years. Hence this may be disallowed. His tax be revised as under.

G.S.	70,963
S.D.	15,000
	<u>55,963</u> or say R. 55,960/-

Tax	2,394.
Rebate	1,412.
<u>To be recovered</u>	<u>982</u>

24/c  
~~85~~ a  
29/c

PARA No 5 (Sub: - Books & Stationery)  
(Ref Memo No 6 Dt. 5-3-98)

Para 5 While checking the records of Books & Stationery which were being issued to the boys.

It was found that there were so many items of stationery were lying in the stores as unused, (list attached). This home had been transferred/merged in the Bal Sadan, Timarpur on 5/9/97 but these items had not been transferred till date. All these items be transferred to Bal Sadan, Timarpur under intimations to the Audit to avoid the loss of Govt. money.

क्र.सं.	वस्तु का नाम	मात्रा
1	लाइन कार पेपर	3 रिम
2	चाय	4 पैकेट
3	गांठ	2 कौतल
4	नीली स्टाइली पेन की	5 शीशी
5	काजी पान्सल	22 पैकेट
6	बाउल पेन	23 पीस
7	फुटे	26 पीस
8	शापनर	42 पीस
9	रबड़	16 पीस
10	रबड़ पेन	6 पैकेट
11	इंगलिश कापी	50 पीस
12	ड्रैफ्टिंग कापी	24 पीस
13	चार्ट पेपर	18 पीस
14	मौमी रंग	35 डिब्बी
15	ड्राइंग शीट	10 पैकेट
16	कागज बोर्ड	5 No
17	कापी	742 No
18	ड्राइंग मॉडल कावर	12 No
19	नक्शों	3 पैकेट
20	स्क्रू ड्राइंग	14 No

Counter Signature

मकदीया  
 सन्तोष बाला /  
 बं उद्योगिका  
 5.3.98

Para 6

24/c  
83  
27/c

PARA No. 6. (Ref Memo No 7 Dt. 6-3-98)

STOCK REGISTERS

During the test audit of Stock registers, the following irregularities have been observed.

1. Gen. Stock Register - 1995-96

- i) Paging certificate has not been recorded on the first page. Needful may be done & shown to audit.
- ii) Physical verification of stock has not been conducted in this year. Action may be taken for such verification under intimation to audit.
- iii) It has also been observed that some articles related to Non-consumable/property were entered in Gen. Stock register (consumable stock register) and their balances are shown Nil, which is irregular. The details of such items is given ~~as under~~ below.

<u>Name of Items</u>	<u>Page No</u>	<u>Year of stock register</u>
Bell	87	1995-96
Brand	98	"
Bucket plastic	21	"
Dust bin	59	"
Tub. Plastic	48	"
Lock	46	"
Steel	81	"
wall clock	83	"
Brief Case	69	"

Cont. - P/2

23/c  
82/12  
26/c

<u>Name of Item</u>	<u>Page No</u>	<u>Year of Stock register</u>
Bucket Plastic	27	1996-97
Dust bin	79	- do -
Tub Plastic	97 & 111	- do -
Lock	109	- do -
Nail Cutter	123	- do -
Torch	129	- do -
Brief Case	165	- do -

Now the said items may be transferred to Non-consumable Stock register and their balances may also be restored and shown to audit.

iv) It has also been observed that the following brief case have been issued to staff/officials but the same have not been taken back on their transfer.

<u>Name of official</u>	<u>Cost of Brief Case</u>
1. Sh. Mahesh Sharma - Supdt.	Rs. 493/=
2. Sh. Mahesh Aggarwal W.O	Rs. 493/=
3. Sh. Jai Bhagwan - Peon	Rs. <sup>311/=</sup> <del>493</del> /=
Total = <u>1299/=</u>	

The same may be taken back from them which the amount of Rs. 1299/= may be recovered from them & deposited in the Govt. account under intimation to audit.

v) It has also been observed that 1 (one) kg. washing soap was issued to Sh. Laxman-cook on 1-11-95 out of 175.250 kg and balance shown 171.250 kg. instead of 174.250 kg.

Three kg. washing soap shown less in the balance. Reasons may be explained why the same was shown less in the balance.

2. Medical Stock register

i) Page count certificate has not been recorded on the first page. Needful may be done & shown to audit.

ii) Physical verification has also not been conducted by responsible officer since 30/6/92. As per rule, it should be done every year. Action may be ~~done~~ taken for such verification under intimation to audit.

Para 7

Sub: - Irregularities in distribution of clothing & Bedding items to inmates.

While checking the records of clothing & bedding, the following observations were made: -

(a) It was noticed that the clothing & bedding items were being issued to caretakers for distribution among the inmates, but no record of further distribution was being maintained. In the absence of the further distribution records, genuineness of the distribution ~~was being~~ appears to be doubtful.

(b) As inmates come on different dates, to whom, what was issued on which date & next due date of clothing & bedding items was not being reflected in the records.

(c) Records of bedding & clothing to be made inmates with the signature of the inmates. If the boys/inmates signature can't be obtained then, a committee of responsible officers to constitute & all the items to be issued among the boys in the presence of Committee members to avoid the misuse of these items.

Centrl-2

23/1/2010

~~78~~  
1

DEPT. OF SOCIAL WELFARE, DIBRUGARH DISTRICT  
DIBRUGARH KRAVAT BAZAR  
HOME FOR HEALTHY CHILDREN OF DIBRUGARH  
D. B. O. S. O.

- 2 -

The following clothing bedding items (list attached) were lying in the stores as unused as per list given by the H.O./D.O. w.e.f. 5/9/97, when the boys/inmates transferred to the Bhal Sadan, Timaupur.

It will be in the fitness of things if the transfer of such items are arranged well in time to avoid depreciation. Steps in this regard be taken under intimation to the Audit.



कार्यालय अजीक  
बाल ग्रह, खैबर पास  
दिल्ली

22/C  
78

16

दि. 9-3-98

बालों से सम्बन्धित शेष सामान की सूची

क्र. संख्या	विवरण	मात्रा
1	रकस	79
2	अनी जर्सी	44
3	अनी स्वेटर	59
4	दरी	53
5	पूराब नाइलोन	53
6	पर्दे का कपड़ा	20 मीटर
7	तौलिया	37
8	कमीज टैरी कोट	139
9	पैन्ट टैरी कोट	104
8	चादर	102
9	कमीज के जूत	59
10	हवाई चप्पल	38
11	पाजामा टैरी कोट	40 पीस
12	कॉट (Underwear)	31
13	बाजियाज	44
14	कमीज के जूत	5 पीस
15	पाजामा का कपड़ा	100 मीटर
16	कॉट (अनी)	29
17	पैन्ट का कपड़ा	60 मीटर
18	कमीज का कपड़ा	60 मीटर

Counter Signature

मुख्य  
सहायक  
कार्यालय  
(अजीक)  
9-3-98

P-1  
J. D. O. & H. Q.  
Home for Healthy Children of Leprosy  
Patients, Khyber Pass,  
Dte. of Social Welfare, Delhi Admn. Delhi

Para 8  
~~Para No 8~~ (FA Memo No. 9 Dt. 9-3-98)

21/c

187c

77 17

Subj: Unused Stores of  
various items

While checking the records of various stores, i.e. Dietary & General, medical articles, it was noticed that there were so many items were lying in the stores as unused as per lists given by the H.P. Do. from the date when the boys/inmates transferred to Prof Sadan, <sup>e.i. 5/9/97</sup> Timarpur, but the stores were not transferred till date. These items lie transferred where its required. Since these items are subject to depreciation with the passage of time, steps are called for transferred these items on early date. Compliance be made under intimation to the Audit

20/3/95

76

बालिका से संबंधित रोज मन्डार सामान की सूची दिनांक 20/3/95

क्र.सं.	विवरण	मात्रा
1 -	अपड धागे का साबुन	22-750 कि.ग्राम
2 -	बालिका का साबुन	70 1/2 पीस
3 -	Tooth Paste	56 पीस
4 -	कॉम्ब (Comb)	= 0.3 पीस
5 -	Tooth Brush	= 33 पीस
6 -	रिल धागा	= 89 पीस
7 -	सॉफ	= 12 PK+ (6kg) (500g/box)

351  
कर्मि  
सूची

Counter Signature

D. D. O & R.O. in  
Home for Healthy Children of Leprosy  
Patients, Khyber Pass, 20/3/95  
Dte. of Social Welfare, Delhi Admn. Delhi

अनुमोदित

351

कर्मि

351  
20/3/95

प्रा. नं. ८  
७५

बाल गृह, खैबर पास  
दिल्ली

P-2  
दि. 9-3-98

बालकों से संबंधित आवश्यक सामान्य खासगी लेख की सूची

क्रम संख्या	विवरण	मात्रा
1	चावल परमल	27-100 कि० ग्राम
2	दाल	9-1500 कि० ग्राम
3	चीनी	33-600 कि० ग्राम
4	लाल मिच पीसी	0-170 कि० ग्राम
5	खी	11-120 कि० ग्राम
6	जमेक	32-780 कि० ग्राम
7	चाय पत्ती	0-918 कि० ग्राम
8	काला चना	13-620 कि० ग्राम
9	सरसा का तेल	16-099 कि० ग्राम

Counter Signature

D. D. O. & M. O. 12/3/98  
Home for Healthy Children of Leprosy  
Patients, Khyber Pass,  
Dte. of Social Welfare, Delhi Admn. Delhi

351

उपस्थित  
रिजि. ऑफिस  
9/3/98

P-2

187/77C  
74/20

AS on 9-03-98

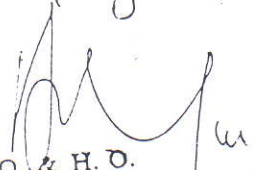
List of medicine (in the block).

- | S.N. | Particulars                | Quantity  |
|------|----------------------------|-----------|
| 1    | Guleadin 500mg. Dne.       |           |
| 2    | Termeral 500mg - two cake. |           |
| 3    | Tus F. usignas DS          | 12-tube.  |
| 4    | Tus Celzine                | Ten tube. |

5. Tus DeCaaloxamine - 20 tube  
 Counter signature

S/N.  
 Sd.

(Mrs. ASHA PANI)

  
 D. D. O. & H. O.  
 Home for Healthy Children of Leprosy  
 Patients, Khyber Pass, 12/3/98  
 Dte. of Social Welfare, Delhi Admn. Delhi

17/C H/C

73-21

Para 9

~~PARA No 9~~ (Ref. Memo No 10 Dt. 9-3-98)

Cash Book.

During the course of audit regarding Cash Book the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit and also noted for future compliance :-

- (a) Entries of Cash Book has not been checked by the officer other than Cash Book writer & D.D.O.
- (b) Rs. 2,10 1/2 drawn vide PB-37 dt. 28-7-95 and remained undischursed upto 31-12-95. Reasons in this regard be elucidated to audit.
- (c) Detail of undischursed amount at the end of each month has not been prepared from the month of 11/95 to onward.
- (d) Certificate regarding verification of Cash in hand at the end of every month has not been accorded w.e.f. 11/95 to onward. Up to the audit period.
- (e) Receipt side of the months 12/96, 1/97, 3/97 have not been verified by the DDO. Other similar cases may also be reviewed.
- (f) Opening balance and closing balance has not been verified by the DDO.

16/13/C  
~~72~~  
22

Para 10

~~PARA NOTE~~ (Ref. Memo No. 1 Dt 10/2/98)  
Adhoc Bonns.

During the course of audit regarding Adhoc Bonns. It has been pointed out that Sh. Umesh Chand Pardey, Care taker has drawn Rs. 1,908/- for 94-95 adhoc bonns instead of Rs. 1,808/- Hence overpayment of Rs. 100/- regarding Adhoc Bonns be recovered from him after due verification under intimation to audit. The other similar cases may also be reviewed.

Contingency Vouchers

~~PARA~~ No 11 (Ref Memo No B DT-11-3-98) 23

Para 11 During the course of audit the undermentioned irregularities have been noticed regarding contingency vouchers, which needs to be rectified under intimation to audit and also noted for future compliance :-

1. Bill No 125 dt. 6-12-95 of R. 8,298/-

It has been pointed out that R. 7,735/- has been paid to M/s Rachna Art vide V. No. 360 to 376 @ R. 455/- each regarding writing of bonds. Codal formalities have not been completed. Sanction of the competent authority has not been obtained. It has also been pointed out Bill serial numbers which are printed on the bills has been differed with the dates as per detail below, which is highly objectionable. Reasons in this regard be explained to audit :-

S.No.	Bill No. & Date	Amount
(a)	RAS/333 dt. 1-11-95.	R. 455/-
(b)	RAS/334 dt. 7-11-95	R. 455/-
(c)	RAS/335 dt. 6-11-95	R. 455/-
(d)	RAS/336 dt. 4-11-95	R. 455/-
(e)	RAS/340 dt. 16-11-95	R. 455/-
(f)	RAS/341 dt. 14-11-95	R. 455/-
(g)	RAS/342 dt. 27-11-95	R. 455/-
(h)	RAS/343 dt. 17-11-95	R. 455/-
(i)	RAS/344 dt. 19-11-95	R. 455/-
(j)	RAS/345 dt. 18-11-95	R. 455/-
(k)	RAS/346 dt. 28-11-95	R. 455/-
(l)	RAS/347 dt. 24-11-95	R. 455/-
(m)	RAS/348 dt. 26-11-95	R. 455/-

The above expenditure be regularised from the competent authority under intimation to audit.

It has also been pointed out that the undermentioned purchases/ expenditure has been made without obtaining the sanction of the competent authority and also <sup>without</sup> completed the codal formalities :-

S.No.	Bill No. & Date	V. No.	Amount	Name of the dealer	Remarks
(i)	140 dt. 12-1-96	423	R. 494/-	M/s welcome Elec.	Electric repair
		424	R. 417/-	— do —	— do —
		425	R. 486/-	— do —	— do —
		426	R. 468/-	— do —	— do —
(ii)	104 dt. 4-3-96	505	R. 480/-	M/s Roy Kumal	Sewer cleaning
		506	R. 480/-	— do —	— do —
		507	R. 480/-	— do —	— do —
		508	R. 480/-	— do —	— do —

— 2/-



(iii) 173 dt. 21-3-96

564	R. 360/=	M/s Bhiam Parkash	Denting Painting of Almirah.
565	R. 360/=	— do —	— do —
566	R. 360/=	— do —	— do —
567	R. 360/=	— do —	— do —
568	R. 350/=	— do —	— do —
569	R. 350/=	— do —	— do —
570	R. 350/=	— do —	— do —

(iv) 177 dt. 30-3-96

571	R. 360/=	— do —	— do —
574	R. 360/=	— do —	— do —
576	R. 360/=	— do —	— do —
578	R. 360/=	— do —	— do —
588	R. 300/=	— do —	— do —
589	R. 300/=	— do —	— do —
572	R. 490/=	M/s Ashu Carpenter	Door repair
575	R. 175/=	— do —	— do —
577	R. 360/=	— do —	— do —
582	R. 440/=	— do —	— do —
583	R. 495/=	— do —	— do —
590	R. 480/=	— do —	— do —
591	R. 350/=	— do —	— do —
573	R. 480/=	M/s Puja Construction	Building repair
579	R. 470/=	— do —	— do —
580	R. 200/=	— do —	— do —
581	R. 340/=	— do —	— do —
584	R. 497/=	— do —	— do —
585	R. 497/=	— do —	— do —
586	R. 497/=	— do —	— do —
592	R. 450/=	— do —	— do —

(v) 120 dt. 31-3-96

644	R. 450/=	— do —	— do —
645	R. 150/=	— do —	— do —

(vi) 34 dt. 20-7-96

36	R. 100/=	M/s Sachdeva Hardware	Gen. items.
37	R. 481/=	— do —	— do —
38	R. 375/=	— do —	— do —
39	R. 481/=	— do —	— do —
40	R. 375/=	— do —	— do —
41	R. 340/=	— do —	— do —
42	R. 484/=	— do —	— do —
43	R. 480/=	— do —	— do —
44	R. 466/=	— do —	— do —
45	R. 300/=	— do —	— do —
46	R. 350/=	— do —	— do —
47	R. 370/=	— do —	— do —
48	R. 370/=	— do —	— do —
49	R. 370/=	— do —	— do —
50	R. 420/=	— do —	— do —
51	R. 275/=	— do —	— do —
52	R. 275/=	— do —	— do —
53	R. 300/=	— do —	— do —

(vii) 15 dt. 23-3-97

364	R. 414/=	— do —	whitewash
	R.		

13/c etc  
 28

(ix)	98 dt. 14-1-97	242	₹. 440/=	M/s Sarda Ram Singh	Furniture repair
		244	₹. 480/=	—do—	—do—
(x)	111 dt. 6-2-97	274	₹. 460/=	—do—	—do—
		275	₹. 440/=	—do—	Door repair
(xi)	106 dt. 1-2-97	—	₹. 3880/=	M/s Gopal Sales Co.	Sports Shoes.
(xii)	124 dt. 13-3-97	317	₹. 480/=	M/s Raj Kumar	Sewer cleaning.
		318	₹. 420/=	—do—	—do—
		319	₹. 420/=	—do—	—do—
		320	₹. 480/=	—do—	—do—
(xiii)	134 dt. 22-3-97	366	₹. 350/=	M/s Indian Gas Tec. Co.	Car repair
		367	₹. 480/=	—do—	—do—
(xiv)	136 dt. 22-3-97	386	₹. 490/=	—do—	—do—
		387	₹. 350/=	—do—	—do—
		388	₹. 445/=	—do—	—do—
(xv)	140 dt. 29-3-97	439	₹. 350/=	—do—	—do—
		440	₹. 350/=	—do—	—do—

Contingent Register :- ~~BE~~ ~~under~~ ~~intimation~~

It has been pointed out that Contingent Register has not been maintained properly. Signature of DDO has not been obtained in the register. Headwise Budget allocation is not been recorded in the register. Statement regarding expenditure for the year has also not been recorded in register.

The all above pointed out irregularities ~~have~~ ~~to~~ ~~be~~ ~~intimated~~ under intimation to audit.

Levyment Impost :-

It has also been pointed out that office have a Levyment Impost of ₹. 3,000/= which has allotted to office for day to day expenditure. Now the inmates have transferred to another place, therefore the building declared dangerous. Hence the amount of Levyment Impost, be reduced to appropriate amount. The all above expenditure under intimation to audit.

The all above pointed out purchases/expenditure be ~~intimated~~ ~~from~~ ~~the~~ ~~competent~~ ~~authority~~ ~~under~~ ~~intimation~~ ~~to~~ ~~audit~~. ~~Be~~ ~~the~~ ~~similar~~ ~~cases~~ ~~may~~ ~~also~~ ~~be~~ ~~reviewed~~.

T.C.

~~Para 12~~

~~PARA No 12~~ (Ref. Memo No 14 Dt. 11-3-98) ~~6/5~~

20

During the course of test audit, it has been pointed out that Sh. Sulikash Chand, Canteen holder has drawn Home Town Concession vide Bill No. 128 dt. 17-3-97 of R. 945/- for self along with his mother & wife. Whereas on scrutiny of his Service Book and other related personal record, it has been noticed that he has not declared anywhere as his mother dependent upon him. Hence his Home town claim is restricted to R. 630/- for two fares and R. 315/- is recovered from him after due verification under intimation to audit.

~~Para 13~~ ~~PARA No 13~~ (Ref. Memo No 15 Dt 1-3-98) <sup>11/1/98</sup>  
Non Production of Records.

The undermentioned records have not been produced to audit. These records be maintained and shown to next audit:-

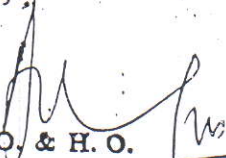
1. GPF Road Sheet.
2. OTA Register
3. LTC Register
4. TR-5 Stock Register
5. Register of Undisbursed Pay & Allow.
6. Typewriter Register
7. Medical Reimbursement Register.

  
(RAMESH CHANDER)

I. A. C.

Audit Party NO II

Recd. two copies of audit report after discussion.

  
D. D. O. & H. O. 12/3/98  
Home for Healthy Children of Leprosy  
Patients, Khyber Pass,  
Dte. of Social Welfare, Delhi Admn. Delhi

Recd. report



12-3-98

Para 14

**Part II (Current Report)**

**PARA NO. 1**

**Income Tax**

During the course of scrutiny of Income Tax calculations for the period 2003-04 & 2004-05, the following discrepancies were noticed:-

**2003-04**

(1) Mrs. P.L. Gauba, Welfare Officer:

PPF deposit for Rs. 35,000/- has been taken into account for I. Tax rebate. However PPF deposit receipt only for Rs. 30,000/- has been furnished. NSC for Rs. 20,000/- has been taken into account for I. Tax rebate. However, no copy of NSC furnished. I. Tax is re-calculated as under:-

	Rs.
Taxable Income	167410
Tax	24223
Rebate:	Rs.
GPF	30000
PPF	30000
CGEGIS	300
LIC	5260
ICICI Bond	10000
	-----
Total	75560
Rebate @ 15%	11334
	-----
	12889
Less Rs. 5000/- for women assessee	5000
	-----
Tax Due	7889
Already paid	5000
	-----
Balance payable	2889

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

9/c6/c 29

The above procedure have not been followed in this office. It is also noted that the above discrepancy has already been pointed out by the previous Audit 1995-97.

Necessary action may be taken to recover the Income Tax from concerned employee and the same may be credited to Govt. A/c under intimation to Audit.

Para 15

**PARA-2**  
**Cash Book**

During scrutiny of Cash Book of H.H.C.L.P. for the year 2003-05, the following observations are made:

- (1) Page certificate at the beginning of Cash Book not given.
- (2) Cash Book not closed at the end of month and summary of balances not worked out. Cash Book is in continuity for next month. Even at the end of financial year 2003-04, Cash Book has not been closed and is in continuation for 2004-05 on same page. Summary of balances at the end of year have not been worked out.
- (3) Cuttings and overwritings have not been attested by the DDO at many places.
- (4) Total of the Cash Book are required to be checked by another official besides cashier, which is not being done.

Para 16

**PARA-3**  
**Service Books**

During checking of Service Books for the period 2003-04 & 2004-05 the following discrepancies were noticed:

- (1) Grant of increment in respect of all officials are not recorded for the period 1999-2005.
- (2) Medical fitness certificate is not recorded in S/Book in respect of Smt. Musri Devi.
- (3) GPF account number is not entered in 1st page of S/Book in respect of

8/10/20  
30

following officials:

- (a) Smt. Misri Devi
- (b) Smt. Hemli
- (c) Smt. Ekka Alberta
- (d) Smt. Priya Devi

(4) Nominations of DCSA, CGEGIS, GPF, details of family have not been pasted in S/Book in respect of following officials:

- (a) Smt. Misri Devi
- (b) Smt. Laxmi Devi

(5) Entry of service verification not recorded in Service Book.

(6) Earned Leave and Medical Leave are not recorded in Leave Account.

7/C 3T  
4/C

Para 17

PARA-6

Fidelity Bond

Fidelity Bond as security is to be executed by the official who handle Govt. money under Rule 274 of G.F.R. The same has not been executed by cashier of this office. Necessary security as per rule may be furnished immediately under intimation to Audit.

Para 18

PARA-7

Medical Re-imbusement claims

While scrutiny of medical re-imbusement Bills, it is noted that:-

- (1) Bill No. 45 dt. 4-7-03 for Rs. 1586/- was presented by Mrs. P.L. Gauba, Welfare Officer for the treatment at St. Stephens Hospital. Hospital has charged Rs. 60/- as medical certificate charges which are not admissible. Hence the claim of Rs. 1526/- only against the payment of Rs. 1546/- was made to Mrs. Gauba. Hence, over payment of Rs. 20/- is there which needs to be recovered.
- (2) Bill No. 155 dt. 23-2-04 for Rs. 1089/- in respect of Mrs. Pushplata Gauba, Welfare Officer was paid. Only one cash Memo of Rs. 130/- was attached with the Bill and no other documents such as Medical Applications Form, Essentiality Certificate, Cash Memo etc. were not attached. Hence the claim is not admitted in Audit and entire amount paid to her be recovered.

Para 19

PARA-8

Contingent Expenditure

During scrutiny of vouchers for 2003-04-05 it was noted that quotations for purchase of following items were not invited:-

<u>Sr. No.</u>	<u>Bill No.</u>	<u>Date</u>	<u>Amount</u>	<u>Bid to</u>	<u>Items purchased</u>
1.	35	3-6-03	15254	NAFED	Stationery items <del>for</del> <sup>for</sup> immated office use
2.	17	29-4-04	21175	DCCWS	- do -
3.	22	11-5-04	30782	- do -	- do -
4.	23	11-5-04	33603	- do -	- do -



6/5/03 32

- 7 -

Non calling of quotations as provided in GFR is violation of provisions and need to be explained to Audit.

2. During scrutiny of vouchers it is noted that :-

I. CB No. 110 dt. 30-3-03 (Revised CB No. 17 dt. 9-5-03) for Rs. 10220/- paid to M/s. Phulkari for purchase of liveries items for class IV staff.

Following items were purchased:-

- |                            |                               |
|----------------------------|-------------------------------|
| (a) Ladies chappal - 10    | (b) Gents chappal - 8         |
| (c) Saree - 30             | (d) Peticcoat cloth - 60 mtr. |
| (e) Blouse cloth - 20 mtr. |                               |

On 6-8-03 again following items were purchased for liveries to class IV staff vide CB No. 61 dt. 21-8-03 for Rs. 7462 paid to NAFED.

- |                           |                               |
|---------------------------|-------------------------------|
| (a) Sarees - 8            | (b) Ladies chappal - 4        |
| (c) Blouse cloth - 8 mtr. | (d) Peticcoat cloth - 24 mtr. |
| (e) Gents chappal - 8     |                               |

II. Sanction file for purchases made of clothings and beddings during 2004-05 was not available and was stated to be at Hqrs. of D.S.W. Hence, it could not be ascertained as to whether proper sanction of competent authority was obtained or not. This needs to be explained.

3. CB No. 20 dt. 5/03 for Rs. 21908/-

(a) Vide above noted vrs; 3 sub vouchers for Rs. 492/- dt. 12-2-03, Rs. 491/- dt. 8-2-03 and Rs. 493/- dt. 10-2-03 for purchase of medicines are there. However no prescription of Doctor, name of the inmates for whom the medicines were purchased is there. Thus the expenditure is irregular and be got regularised from competent authority.

(b) Kitchen helper Veena Sahni (13-4-03 to 30-4-03 for Rs. 480/- Nirmala Devi (1-5-03 to 15-5-03 for Rs. 490/-) and Veena Sahni (16-5-03 to 30-5-03 for Rs. 480/-) were engaged on different

5 HC 33

occasions. Engagement of these kitchen helpers over and above, sanctioned post of cook, needs to be explained to Audit.

Para 20

PARA-9

Stock Register

During scrutiny of stock (Property Register) of non-consumable items following observations are made:-

- (1) Property Register started w.e.f. 2001-02. However balance of stock items have not been brought forward from previous Register.
- (2) Index has not been prepared of the Property Register.
- (3) CB No. 140 dt. 5-2-2004 regarding purchase of Takhats from DCCWS vide their Bill No. 28525 dt. 28-1-04, it is noted that 60 wooden Takhats were purchased and entered in property register at page No. 46. All these 60 Takhats were issued to Caretaker for use of inmates. Previous stock was NIL and after issue balance also remained NIL. Please clarify following points:
  - (a) When total number of inmates at any given time does not exceed 30 to 40. Thus purchase of Takhats is in excess of requirement was not justified.
  - (b) Since this is a non-consumable items balance Nil shown in Property Register is not justified as the Takhats are still there and are being used by inmates.
  - (c) It may be clarified that no previous stock of Takhats was available and the purchase was made for the first time.

Para 21

PARA-10

Non Maintenance of Registers

Following Registers, which are required to be maintained by DDO/HOO are not being maintained :

- (1) Contingent Expenditure Register
- (2) Budget Control Register

- (3) LTC Claim Register
- (4) Medical Claim Register

34  
④



**(HARISH TALWAR)**

I.A.O.

The Head of Office  
H.H.C.L.P., Khyber Pass  
Delhi

31c

**Audit Report of Home for Healthy (Male) Children of Leprosy Patient, Lucknow  
Road, Timarpur, Delhi for the period 2005-14**

**PART II**  
**CURRENT AUDIT REPORT**

**Para No. 1**

Audit Memo No.5

Dated :26-09-14


(Period 2005-2014)

**Sub: Recovery of Licence Fee amounting to Rs.12896/-**

During the test check of PBR for the audit period, it was found that Smt. J.K.Barua, Staff Nurse was residing in Type II category govt. quarter and the licence fee was deducted at lower rate as compared to the revised rates of Licence Fee. The details are given below:-

Name & designation	Type of Quarter	Date of Recovery due to revision of rates of licence fee	Revised rates of Lic. Fee	Actual Deducted Lic.Fee	Recovery (Rs.)
Smt. J.K.Barua, Staff Nurse	II	01-04-05 to 30-06-07 (27 months)	Rs.183/-p.m.	Rs.85/-p.m.	<b>Rs.2646/-</b> (Rs.183- 85=98x27)
		01-07-07 to 30-06-10 (36 months)	Rs.185/-p.m.	Rs.85/-p.m.	<b>Rs.3600/-</b> (Rs.185- 85=100x36)
		01-07-10 to 31-08-13 (38 months)	Rs.260/-p.m.	Rs.85/-p.m.	<b>Rs.6650/-</b> (Rs.260/- 85=175x38)
		<b>Retired on 31-08-13</b>			<b>Total</b>

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

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

## TEST AUDIT NOTE

### TAN No.1

Audit Memo No.2

Dated :24-09-14

#### Subject: - Irregularities in maintenance of Service Books.

During the test check of various service books, the following short comings have been observed: -

- I. Particulars on the 1st page of the service books are required to be re-attested after every five years but the same has not been found in all of the service books.
- II. Nomination Forms (GPF, DCRG, UTGEIS) along with Detail of family members have not been found in the service books of the following officials:-
  1. Subhash Chand Gautam, CDPO
  2. Ramesh Kumar, Peon
- III. The service of the officials who have completed 18 yrs. of their regular service should be verified from PAO but the same was not found in the following cases:-
  1. Dharam Singh, House Father (DOA: 01-07-1979)
  2. Ramesh Kumar, Peon (DOA: 14-12-1982)
- IV. Photo of the employee pasted on the first page of the service book should be attested by the HOO but the same was not found in the following cases:-
  1. Dharam Singh, House father
  2. Ashok Kumar, Caretaker

Service Books of all the officers/ officials may be completed in all respects as per lapses noticed above and shown to next audit.

### TAN No.2

Audit Memo No.3

Dated :24-09-14

#### Subject: - Irregularities in maintenance of PBR.

During the test check of PBR for the audit period, the following short comings have been observed: -

1. Mandatory Entries i.e., Particulars of employee like Pay Scale, Grade Pay, Date of Joining, Whether spouse is in Govt. Job or not, Accommodation in Govt. Quarters or not etc. have not been made.
2. Entries regarding retirements, transfers have not been made.
3. Entries for various types of advances like GPF Adv., Festival Adv., LTC Adv. Or Final Payment, Leave Encashment etc. have not been made.
4. GAR-18 (Abstract of salary) has not been maintained by the office which should be maintained & verified by DDO

Remedial steps may be taken to rectify the above referred lapses and shown to next audit.

**TAN No.3**

(A).Audit Memo No.4

Dated :18-07-14

**Sub.- Non conducting of Physical Verification.**

The physical verification of all the stores whether Consumable or Non-Consumable goods & materials should be undertaken at least once in a year as per the provisions of the Rule 192 & 193 of GFR and the discrepancies, if found any, should be recorded in the stock register for appropriate action by the competent authority. A certificate of verification along with the findings shall be recorded in the stock register.

During the test check of Stock Registers (Consumable/ Non-Consumable), it has been noticed that the Physical Verification of the Stores has never been conducted during the audit period i.e., 2005-14.

HOO has been requested to rectify the above mentioned irregularity.

(B).Audit Memo No.6

Dated :29-09-14

**Sub: Stock Register.**

During the scrutiny of Stock Registers (Consumable/ Non-Consumable) for the audit period, the following shortcomings have been noticed:-

- (a). Paging Certificate has not been recorded on the first page of the stock register for Dietary, Clothing, Bedding & other consumable items for 2011-12.
- (b). Index has not been prepared for any of the stock registers during audit period.
- (c). In the bill no. CB-66, dt.02-01-12 amounting to Rs. 41090/-, some consumable items were purchased from Kendriya Bhandar and the bill was verified by the DDO with the remark that the bill has been entered in General Stock Register at page no shown against each item. But the same was not found in the bill as no page no. was shown against any of the item and no entry was found in the General Stock Register for 2011-12. Same Irregularity was found in the bill no. CB-134, dt.20-06-07 7 CB-145, dt.20-06-07.
- (d). No Stock Register (Clothing & Bedding) for 2012-13 has been produced.

HOO has been requested to rectify the above mentioned lapses along with the clarification for not making the entries in the stock register for purchased items.

  
(INDU OBEROI)  
IAO AUDIT PARTY NO. I