

57K

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

**Sub:- Internal Audit Report on accounts of the Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi for the period 2018-19 to 2019-20.**

**INTRODUCTION**

The accounts of **Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi** for the period 2018-19 to 2019-20 were test audited by the Audit Party No. 01 during the period 08.01.2021 to 18.01.2021 (07 working days), comprising of Sh. Shyam Sunder Dhingra, AO/ I.A.O and Smt. Manju Rani Paul, A.A.O.

**Aims and Objectives:-**

The Observation Home for Boy-II at Sewa Kutir Complex Kingsway Camp set up in the year 1983 is recognized under section 8 of Juvenile Justice (Care and Protection of Children) Act, 2015 and governed by relevant statutory provisions and corresponding Delhi Rules i.e. The Delhi Juvenile Act (Care and Protection of Children) Rules,2016. The institution OHB-II provides protective custody to juveniles in conflict with law in the age group of 16-18 years of those facing inquiries for alleged involvement in the reported crimes/offences.

A juvenile in conflict with law is defined under section 2(1) of the said Act as a juveniles who is alleged to have committed an offence and has not completed eighteenth year of age as on the dated of commission of such offence.

Institution follows and abides by the fundamental principles laid down under Rules 3 of the Delhi Juvenile Justice (Care and Protection of Children) Rules 2016 while implementing the relevant provisions of the said Act in functioning of the institution and its management.

The principal of best interest of the juveniles (Rules 3-IV) is the primary consideration in all the decisions taken within the conflicts of administration of juvenile justice.

The institution for juveniles in conflict with law follows the standards of care prescribed in referred aforesaid Rules under Chapter-VI and Schedules which are minimum and not exhaustive and as considered appropriate by the competent authority.

**Name of the HOO/DDO/Cashier during the period of Audit 01-04-2018 to 31-03-2020**

**HOO**

S.NO.	Name of the Officer	Designation	Period	
1	Sh. Premoday Khakha	HOO	24/08/2017	07/03/2019
2	Sh. Subhash Gautam	HOO	07/03/2019	31/03/2020

**DDO**

S.NO.	Name of the Officer	Designation	Period	
1	Sh. Premoday Khakha	DDO	24/08/2017	07/03/2019
2	Sh. Subhash Gautam	DDO	07/03/2019	31/03/2020



56/c

**CASHIER**

S.No.	Name & Designation	Designation	Period	
1	Sh. Dilip Kumar Karn	Jr. Assistant	01/04/2018	31/03/2020

The current vacancy position is mentioned below:-

Group	Total strength	Filled Strength	Vacant Strength
A	Nil	Nil	Nil
B	5	5	Nil
C	17	5	12
<b>Total</b>	<b>22</b>	<b>10</b>	<b>12</b>

**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR**  
**2018-2019 to 2019-2020**

(Figure in Rupees)

Year	Non-Plan			Plan		
	Budget allotted (2235)	Expenditure made	Balance	Budget allotted	expenditure made	Balance
2018-19	37495000	33125756	4369244	-	-	-
2019-20	38470000	32935199	5534801	-	-	-

**Statutory Audit**

Statutory Audit General / Statutory Audit of this Department has been conducted by the AGCR up to 31.03.2016.

**Maintenance of Records**

The maintenance of records of the **Observation Home for Boys-II, Sewa Kuteer, Kingsway Camp, Delhi for the period 2018-19 to 2019-20** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.



Shyam Sunder Dhingra  
A.O./ I.A.O.  
Audit Party No 01

5/10

**PART-I**

**Old Audit Report**

There were 12 audit para's involving recoveries of Rs.2,15,205/- outstanding. The Department has not submitted reply of any old audit paras. Hence, all 12 old audit paras involving recovery of Rs.2,15,205/- has been incorporated in the current audit report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery	Para Settled	Para no. Of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1983-97	04	Nil	Nil	Nil	04 (1,2,3,4)	Nil
2	1997-99	02	Nil	Nil	Nil	02 (7,11)	Nil
3	2006-08	05	Nil	Nil	Nil	05 (1,2,3,5,7)	Nil
4	2008-14	01	2,15,205/-	Nil	Nil	01 (01)	2,15,205/-
	<b>Total</b>	<b>12</b>	<b>2,15,205/</b>	<b>Nil</b>	<b>Nil</b>		<b>2,15,205/-</b>





S/C

## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department :Department of Women and Child Development							
Sub department:Observation Home for Boys-II, Sewa Kuteer, Kingsway Camp, Delhi (1400-A/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1983	1997	1		Dietary Stock Register / General Stock Register	O	0
2	1983	1997	2		Govt. Cash Book	O	0
3	1983	1997	3		Contingency purchase period 95-97	O	0
4	1983	1997	4		Verification of Remittances	O	0
5	1997	1999	7		Stock Register	O	0
6	1997	1999	11		Non verification of Remittances	O	0
7	2006	2008	1		Irregular payment to the Security Agency	O	0
8	2006	2008	2		Unjustified payment of Rs. 10.35 Lac to the Sanitation Contractor	O	0
9	2006	2008	3		Payment of NGO without verification	O	0
10	2006	2008	5		Log book	O	0
11	2006	2008	7		Non-production of Record	O	0
12	2008	2014	1		Non deduction of DVAT on sanitation contracts	O	215205
13	2014	2018	1		Nil para raised during the audit 2014-18 (Audited upto 2014-18)	O	0

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

Back



Handwritten marks: a circled '4', a circled '5', and '52/c'.

... .. in Govt. revenue account.

... .. can be referred as instances:

No.	Serial No.	Name	Amount	Remarks
1.	298	Kishore	Rs. 04	Transferred to C.Jail
2.	299	Chettu	Rs. 30	Transferred to OHB-I Delhi Gate.
3.	318	Sunder	Rs. 10	Transferred to C.Jail.
4.	397	Amit	Rs. 20	Escaped
5.	482	Sanjay	Rs. 23	Escaped

Needful be done and shown to audit.

3. Jans Talashi (Receipt) vouchers etc. were kept in one file. Some were not serial numbered. The number of Central Register should also be mentioned alongwith Name and Father's name. Number of Receipt be also mentioned on the Central register to have a cross reference. Record be kept systematically and shown to next audit.

4. On P/8 of JT Cash Book amount of Rs. 1700/- seen entered on receipt side with the entry that amount transferred from P/89 of the main cash book of OHB-II. But on P/99 of OHB-II Cash Book amount transferred is Rs. 5778/-. Difference of two figures be explained and reconciled to the audit.

Para No. 7 Para 2

Reference: Memo No. 11 Dated 27.6.97.

Sub: Govt. Cash Book.

During the course of scrutiny of Cash book from Jan. 1996 to March, 1997 i.e. the audit period on test check basis, following discrepancies/shortcomings were revealed:

1. At the end of each month, a summary of undisbursed amount was not being prepared in the following format:

Handwritten marks: 'PAB' and a circled '2'.

Handwritten mark: a circled '14'.



checkers should be obtained on each page as a token that the same checked the totals of cash book and found correct. The essential requirement of the rules was not being met in this unit. Compliance be start now and shown to next audit.

4. DDO is required to physically check the balance lying in the cash chest and tally the same with the Cash book balance at the end of each month. Certificate to this effect should be recorded indicating amount in figures and words. But in the cash book it was noticed that DDO has not mentioned the amount in some of the cases. So physical verification certificate was incomplete and not in order also.
5. Overwriting on figures should be avoided totally. Same should be cut and substituted by correct figure. Each cutting is required to be attested by DDO individually. P/67, 89 and 123 can be referred as instances.
6. The payment made to individual officials have been shown on receipt payment side whereas when more than one officials included in one single bill and paid on the same day can be entered in one single entry as 'paid to concerned staff'. The existing practice unnecessarily contains extra labour and Cash book contains extra entries. It is advised that from now the existing system should be discontinued and compliance shown to the next audit.

①  
②  
③  
50/c

E

①  
14



8 (3) PARA-3  
 Reference No. 15 Dated 1.7.97  
 PARA-3

38  
 38  
 49/c

Subject: Contingency purchases  
 Period: Jan. 95 to March, 97.

On scrutiny of contingency purchases record for the above noted period on test check basis, following discrepancies were noticed which may please be rectified under intimation to the audit. Other similar cases may also be reviewed and necessary remedial steps be taken such lapses does not occur in future.

1. The following purchases were splited up with the intension to avoid codal formalities of purchase as required under General Financial Rules. Reason for non observance of the same be elucidated to audit simultaneously the purchases be get regularined from the competent audit authority under intimation to audit:

CB No. & Date	Cash Memo & date	Item	Amount
(A) CB-17 8/95	259 12.6.95	10-Flaurescent tube lights.	B. 445/-
"	264 12.6.95	5 -do-	B. 222.50
"	263 12.6.95	10 -do-	B. 445/-
(B) CB-39 9/95	517 24.6.95	3 wooden takhat Repair	B. 450/-
	518 23.6.95	1 office table Repair	B. 450/-
(C) CB/60 9/95	628 13.9.95	2 Steed big	B. 450/-
	626 14.9.95	-do-	B. 450/-
	637 16.9.95	-do-	B. 450/-

(2) CB/60 dated 9/95

In the aforesaid contingency bill purchases

15

3

the U.C.R. season for  
 without observing the  
 in UCR be elucidated to audit and the pur-  
 changes be got regularized from the competent  
 authority under intimation to the audit:

Sl. No.	Sub. V/c	Dealer's name	Item	Amount
CD-50 9/95	439 18.9.95	Lamba Store	1 Patila Big 1 Parat	2625/-
CD-51 9/95	370	-do-	2 Patila Hindolium	3950/-
CD-57 11/95	904 1.8.95	Rajput Trader	Bed Daria	25500/-
CD-64/95		Goyal sales Corpn.	120 Pairs Hawai chappal	3750/-
CD-99/95		-do-	100 -do-	3190/-
CD-117/95		Sri Ram Honda Power Equipment Cell	Sri Ram Honda Generator	32785/-
CD-22/96-97		S-D. Refrigeration	6-Air desert coolers	19851/-
CD-52/96-97		Thermostatic controls	Voltage stab.	1802/-
CD-113/96-97		Bharat Water Co.	Exide Battery	8750/-

3. In the following contingency purchases, it has been observed that similar items were purchased from the local market through different sub-vendors. The purchases were split up intentionally to avoid observance of codal formalities. Hence, the irregular purchases be got regularised from the competent authority under intimation to the audit:

(i) CD 57/95-96 sub vouchers No. 709 to 717 from 8.9.95 to 26.9.95 for Rs. 6391/- of M/s. Raksha Art service for the work writing of board including board of tin and wood.

(ii) CD-72/95\_96 sub voucher No. 970 to 986 from 8.11.95 to 15.11.95 for Rs. 7200/- of M/s. Saria suppliers, Anar store, Lamba stores for the purchase of Dry milk.

16

37  
 42/c

- 12  
17/11/95  
47/c
- (i) CB-107/95-96 Sub-V/c No. 1481 to 1488 from 11.11.95 to 10.12.95 for Rs. 1950/- of M/s. Akbar for the work painting of almirahs.
- iv) CB 107/95-96 V/c. Nos. 1460 to 1479 from M/s. Pappa welding works for the work repair of almirah and furniture items.
- v) CB-7/95-96 Sub V/c. No.s 65 to 91 from 20.1.95 to 19.3.95 of M/s. Pooja Traders for repair of furniture, purchase of phenyl, Stock registers and general articles. etc.
- vi) CB 33/95-96 Sub V/c. Nos. 863 to 780 from 23.6.95 to 3.7.95 for Rs. 7275/- of M/s. Lamba store for the purchase of Dry milk etc.
- vii) CB-6/95-96 Sub-V/c No. 89 to 49 from 13.2.95 to 29.5.95 for Rs. 6757/- of M/s. Amar store, Lamba store, Sania supplier for purchase of sports materials, Balti, stationery articles etc.
- viii) CB68/95-96 Sub V/c. No.s 905 to 921 Dt. 19.10.95 to 2.11.95 for Rs. 6494/- for purchase of scenery, fire works dry milk etc.
- ix) CB 61/95 Sub V/c No.s 764 to 780 Dt. 4.10.95 11.10.95 for Rs. 6733/- of M/s. Sania suppliers, Lamba store for the purchase of Ganaxine powder, steel steel etc.
- (x) CB-8/95-96 Sub.V/c. No. 92 to 108 from 21.1.95 to 29.3.95 for Rs. 7634/- of M/s. Sania Suppliers, Lamba Stores, Amar store for the purchase of Mayar Jug, Teeth Brush, G akla etc.
- (xi) CB-48/95-96 sub V/r. Nos. 598 to 623 from 5.9.95 to 19.9.95 for Rs. 9365/- of M/s. Akbar, Lamba stores, for the repair of furniture, purchase of of slate saliti stationery etc.
- 17

(33) (33)  
18/2/97  
H/C

... 13.10.96 for Rs.17643/- of  
M/s. ... store, ... supplier, ... Store  
for the purchase of Fruit Juice, phenyl, scenery  
washing soap and bathing wash soap etc.

Before regularisation, competent authority  
may also ascertain the advisability/entitlement/requirement of the items purchased.

Compliance of the observation be made under  
intimation to the audit.

(4) As required in the rule 110 of COM (receipt and payment)  
Rules 1983, the register of contingent expenditure should  
be kept in each and every office. The standard form of  
the same register should be as given in GAR 87.  
This requisite register enables the DDO to watch the  
progress of the expenditure under each contingent head.  
The appropriation is noted at the top of each detailed  
head. Progressive totals of each page (different head-wise)  
be made and carried to the next page to have the latest  
position of unspent balance in the heads separately.

Compliance be made under intimation to the audit.

(4)

PARA NO. 9

Ref: Memo No. 7 Dated 20.6.97.

Subject: Pay Bill Registers.

During the scrutiny of Pay Bill Registers  
from 1994-95 to 1996-97 following discrepancies/short-  
comings were observed. Action be taken to do the needful  
to rectify them and remedial measure be taken so that  
such lapses do not occur in the future.

- 1. DDO has to sign each and every entries recorded  
in the ... after checking ...

(18)

2

34  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100

... audited before the audit w.e.f. July 96.  
On that basis following discrepancies  
were noted which may please be rectified  
under intimation to the audit, other similar  
cases may also be reviewed and necessary remedial  
steps be taken. Steps also be taken to avoid  
such errors in future:-

1. Newspapers and magazines register produced  
before audit was maintained only w.e.f. July, 96.  
Record entry to this be produced before the  
audit.
2. Page count certificate has not been recorded  
on the register.
3. No other entry except entry for the month of  
July, 96 was found recorded in the register.
4. No proper attendance register of the periodicals  
found maintained by the institution, the same  
be maintained and shown to audit.
5. Record regarding disposal of old newspapers &  
Magazines has not been produced to the audit.  
The same may be produced before the audit  
immediately.
6. Generally, it has been observed that newspapers  
and magazine suppliers offered 10-20% discount  
on the purchase of newspapers and magazines,  
but no discount has been obtained by the unit  
from the supplier. It is advised that efforts  
be made to obtain the maximum discount from  
the periodicals suppliers.

4  
PARA No. 14 Para 4 PAR 4 PARA 4  
Ref: Memo/Letter to PAO dated 19.6.97.  
Sub: Verification of remittance of Rs. 75/-.  
Remittance of Rs. 75/- deposited vide Challan No. 15

9

The same to get verified from concerned PAO i.e. PAO XIV under intimation to the audit.

Compliance be made at the earliest and shown to audit.

PARA NO. 15

Ref: Memo No. 13 dated 1.7.97.

Subject: GPF Ledger and Broudsheet in respect of Class IV officials.

Vide Memo No. 1 dated 18.6.97 and Record Memo No. 2 Dated 24.6.97 GPF records of Class IV officials (as GPF ledger and Broudsheet) were demanded from the unit. Despite several verbal requests records of Class IV GPF was not made available to audit until the last day of audit. Same be maintained, if not being maintained and shown to the audit.

GPF Advances paid to officials, some instances are given below. How the recovery of GPF advances were being watched in the absence of ledger etc. Besides this how the yearly figure was supplied to PAO without maintaining the Broudsheet of Class IV

GPF:

<u>B. No. / Date</u>	<u>Name &amp; Design.</u>	<u>Amount</u>
6 / 95	Sh. Inder Pal, OT	Rs. 9850
3 / 96	" Balbir Singh, CF	Rs. 8600
9 / 97	" Vijay Pal Singh, Peon	Rs. 12800

Needful be done because maintainance of GPF record is an essentiality. Compliance be made and shown to the audit.

20

22  
11  
3  
43/c

5

PARA para

5

PARA 5

(Ref. No. 3 dated 09/04/99)

SUB: SERVICE BOOKS

Settled vide HQ letter dt 11/6/18

The following short-comings have been noticed

1. Nominations as mentioned against each are not available / pasted in the service book in many cases.

- Ex. A. Sh Ramanand, Kitchen helpes, GPF, DCRG, & UTGELS.
- B. Sh. Mahender prasad, GPF, DCRG & UTGELS.
- 3. Sh. Rudh prasad, GPF, DCRG & UTGELS.
- 4. Sh. P. S. Sahu, GPF, DCRG & UTGELS.
- 5. Sh. Mahender Kumar, GPF, DCRG & UTGELS.

2. Details of family & Home taxon declaration are not available in almost all the cases.

3. Verification of character & antecedents are either not done or entries in this regard are not made in the service book in the following cases:-

- 1. Sh. Ramanand, Kitchen helpes.
- 2. Sh. Mahender Kumar, Const.
- 3. Sh. P. S. Sahu, Const.

21

3

Contd. ...





13  
23  
23  
u/c

The following cases are to be updated with effect from the clerical operations/assessments.

- A. Sh. Madan prakash, ~~Calculation~~ 01-7-96. Entries w.e.t 1-1-96 not attested by HOO.
- B. Sh. Budh prakash, CT 01-01-95.
- C. Sh. Ram Kumar, CT 01-1-87.  
(It is ~~unbelievable~~ unbelievable to assume that the official does not enroll any leave during the last 12 yrs. This case needs due investigation).
- D. Sh. Madan Mohan, ~~Calculation~~ 01-12-96.  
Cork
- E. Sh. Suresh Mal, Sweeper 01-1-92.
- F. Sh. Raju, Sweeper 01-01-97.  
Entries w.e.t 1-7-93 not attested by HOO.
- G. Sh. Jugal Singh, Cork 1-1-96.
- H. Sh. Madan Mohan prasad, CT w.e.t 3-3-97.  
(The account entered is incorrect. Needs to be re-casted).

8. It is observed that the leave taken by the officials has been debited to the leave a/c but entry in this regard was not entered in column 15 of the main service book in many cases. Case should be taken to adhere to the rules/norms stipulated in this regard.

9. The Date of Birth entered in the service book of Sh. Ram Kumar, CT has been altered from 05-05-1911 without

23

2

29/11  
29/11  
29/11  
v/c

... 31-5-94 as per entry in S/hat PNO-17.  
Neither the entry ~~is~~ in regard to revoking  
the suspension is available nor the orders in  
this regard is found pasted in the service  
book. But the official is getting full salary.  
This needs due clarification.

ii. The following officials are absent from  
the books more than 30 days due to leave,  
suspension etc. but the transport allowances  
which is not admissible in such cases was  
not deducted from their salaries:-

(A) Sh. Ramchand, Kitchen helper.

EL. 4-12-97 to 19-5-98 (186d) Recy. 552-00.  
Commuted leave 12-7-97 to 11-10-97 (92 days) Rs. 243-00  
Total Recy. Rs. 795-00

(B) Sh. Sunder pal Singh, C.T.

EL from 30-4-98 to 31-5-98 (32 days) Rs. 103/-

(C) Sh. Ranbis Singh, Kitchen Helper:

EL 15-8-97 to 31-10-97 (78d) Rs. 255-00  
EL 06-4-98 to 21-6-98 (80d) Rs. 260-00  
Total Recovery 515-00

(29)

39/C  
28/11/98

- P/S -

(D) Sh. D. N. Parmar, Dike.

~~was under sup~~

under suspension w.e.f. 16-03-98.

Rs. allowance paid w.e.f. 16-3-98 to 31-08-99: Rs. 876/-

Rs. allowance may not be paid to him henceforth  
and a recovery may be made to the tune of Rs. 876/-

The recovery as pointed out may be  
effectively immediately, under intimation to  
the Audit.

All similar cases may also be reviewed  
and action taken may be intimated to  
the Audit.

22

25

6) Dms no 6

Para 6

(Repu ...)

76  
20  
99  
38/c

on going through the pay fixation procedure vis-a-vis service books the following discrepancies have been noticed:-

1. The options submitted by the officials not found to be posted in the service book. KO-P-35
2. Sh. Harish Chandra's mark sheet was showing a pay @ Rs. 1530/- PM which is below the scale. He is in the scale of Rs. 1200-2040. Accordingly his pay has been fixed @ Rs. 1700/- PM in the scale of Rs. 1200-2040 with effect from 1-1-96 with DNI as 1-1-97.

But as per rule - 88, CCS(RP) Rule - 1997, his DNI should be the same date on which he would have received his annual increment but to the revision of the scales i.e. 1-12-96 instead of 1-1-97.

The DNI may be corrected as mentioned above and the arrears due may be paid to the official after due verification.

26

2

Consd -

28  
28  
37/c

3. An individual's copy of T was placed under suspension with 31-5-94  
vide order passed with the S/O as well as the copy in the service book.  
But neither the copy of the order governing suspension nor the copy to this effect is available in the service book.

in the absence of specific entry in the S/O referred to the treatment of the person's suspension the very existence of the official could not be checked.

necessary compliance in regard to the above be made and be shown to the Audit.

2

27

Page no 7

7

PARA 16 (5)

PARA 15 (25) (28)

Ref. no. 13/01/88

36/c

Stock Register

During Test check of Stock Register

Print out of entries were observed:-

- (i) Page number of entries were observed as in Register
- (ii) Signature of Receiver of Goods were not found in the Stock Register (P1, 2, 3, 4, 8, 38) refers Dicty etc.
- (iii) Signature / Authority of Stock keeper were not found in Dicty class dated 3/3/88, 2/3/88, 13/3/88 + in my own records for the month of Jan till March 88 + 88.
- (iv) Details about the change in Paper weight Book which should be sent Number for that Paper record can be made + no entry yet there.
- (v) Page no of Stock Register was not found records in records nor was the supply entries by Stock keeper. In the absence of Signature of Stock keeper, it could not be established whether the entries were actually issued for or not.
- (vi) Stock Account, Stock Register was not done during 1987-88.
- (vii) Entries for Paper properly during the Paper manufacturing were not kept separate wise.
- (viii) Entries in the Stock Register have not been checked by the Computer Authority.
- (ix) Entries which have been adopted for previous Stock account have not been checked / certified by the Computer Authority.

(Signature)

3



24  
 (20)  
 (25)  
 34K

details of these the Purches made for which the  
 Payments are made should be indicated on the  
 freight charge Bills.

(ii) In category Reg. 6 has been prepared by  
 G.H.D. In the absence of Ambiyas, Register  
 neither Budget nor Powers of Ambiyas, Register  
 refers to Purches could be checked. A category  
 Register as prepared under Rule 3 should be  
 prepared & produced to Audit.

(vi) It was observed that the Register of  
 Bills is kept with out stamping Papers stamped  
 receipts ~~Produced to Audit~~ See Register  
 should be kept after stamping Papers stamped receipts

(vii) A water Cooler has been packed at a cost of  
 Rs. 20,000/- but Sack has not been found  
 attached with the bill. Same is the produced  
 to audit. (CB 238 297-98)

(viii) Bills have not been made with vouchers  
 Paid & Cancelled, this should be done &  
 avoid Double Payment.

(ix) All Bills presented are to a Certificate  
 to the fact that all Codal provisions have  
 been complied with & should be recorded as  
 correct. All Codal provisions should be  
 followed in all cases.

(30)



PARAM 10

9

~~Para 9~~

~~PARA 7~~

(Refer MEMORANDUM Dated 14-09-99)

33/21  
22  
90

~~SECS: USE OF POSTAL STAMPS (ORDINARY) IN SERVICE POSTAGE STAMPS.~~

During the last check it was observed that this office is using ordinary postal stamps in Govt. Correspondence instead of using service postage stamps despite having been pointed out by the previous audit which implies that the unit is not paying attention towards the audit pages which is highly objectionable.

Hence the unit is advised to strictly follow the norms prescribed by the Govt in this regard and to obtain the service postage stamps from G.P.O. proper stamp account may also be maintained and be shown at the time of next audit.

SECS

3

31

ARRA No 11

10 10

(Pegu MEMORANDUM Dated 11. 10. 99)

32c

JAMA-TALASHI CASH BOOK

During the last check of Jama Talashi cash book the following discrepancies have been noticed -

1. Jama-Talashi cash book has not been signed by the D.D.O since 22-05-99.

2. Jama-Talashi Receipts were kept loose on file but were not serially numbered despite having been pointed out by the previous Audit. The cross reference of the serial numbers thus entered on the Receipts shall be introduced in the cash book as well as on the vouchers.

3. The receipt vouchers since repaid to the inmates at the time of their checking-out are to be cancelled under proper attestation of the DDO.

4. Details of monthly balance with name and amount of the inmates from whom the amount was recovered are to be recorded at the end of each month with the certificate of the DDO to the effect that all the inmates whose names are mentioned above are still residing in the home. In order to check that no payment which was received from the inmates who were discharged or released or bailed out was being with this office. Any such amount, if detected, must immediately be deposited into Govt Account.

NO-P-35-36

32

[Signature]

PARA (6)

PARA (11)

PAR- (8) (6)

(47) (22) (23) (24) 31/2

PARA NO-13

(Ref: letter dated 8-9-58)

SUB: Non verification of Remittances.

The following ~~are~~ remittances collected to set account from the P.A.O - XI. The same may be set verified from P.A.O. card. The same may be committed to Audit.

SNO.	Challan No & Date	Amount
1.	10 / 08-01-58	Rs 1600/-
2.	7 / 21-02-58	Rs 1500/-
3.	8 / 01-03-58	Rs 300/-
4.	8 / 13-04-58	Rs 888/-
5.	10 / 14-02-58	Rs 11,353/-
6.	11 / 17-02-58	Rs 600/-
7.	14 / 20-02-58	Rs 450/-
8.	1 / 01-01-58	Rs 1000/-

29

(23)

204  
12/1  
19  
32/c

PARA (7)

**CURRENT AUDIT REPORT (PART-II)**

(2006-07 to 2007-08)

~~Para 12~~  
PARA (9) (7)

PARA NO 01


Ref.Audit. Memo No.08 dt. 20/03/2009

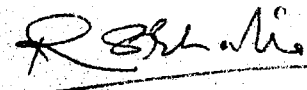
**Sub: Irregular payment to the Security Agency**

- (1) Unjustified payment for Security housed in one building ( OHB-II & Annexe)
- (2) Payment of Rs. 3.20Lac as Service Tax without verification
- (3) A approval of AR/FD for additional Security not obtained.

The work to provide security services in the institutions /Homes of Social Welfare department including OHB-II and OHB (Annexe) was assigned to M/S Partap Security. An agreement in this respect was executed at H.Q level. The Scrutiny of the records viz agreement, work file and bills shown to audit revealed following shortcomings/discrepancies:

- (1) The work to provide security in OHB(Annexe) Sewa Kutir & OHB Sewa Kutir was assigned initially for the period from 28.08.06 to 17.07.07 and 12.10.06 to 17.07.07 respectively but the agreement of the work was executed on 23.04.07 i.e. after 8 months. Later on the agreement was extended upto 17.10.07 for both the homes.
- (2) The payment to the Security Agency to the tune of Rs.13.39Lac ( CB 204 & CB 205 of 3/07 ) was made before the execution of the agreement.
- (3) The additional Security Personals engaged w.e.f. 13.04.07 (5 Guards +1 S.S) and 18.07.07(10Guards +3S.S.) vide order dated 13/04/07 and 20.08.07 respectively conveyed by the H.Q. The proposal for additional Security Personals was not moved by the H.O.O. of the home as per record made available to audit. As such, the audit is not in a position to ascertain whether the approval from AR & FD obtained for additional Security Guards or not.
- (4) OHB-II was shifted from Majnu Ka Tila to Sewa Kutir in Dec-2006. The OHB-II & OHB (Annexe) was situated in the same building with one entry/exit points. The department had not reviewed the deployment of Security Personals in OHB-II and Annexe which was housed in the same building having same security points from the date of shifting of OHB-II to Sewa Kutir i.e. from 10.12.06.
- (5) In view of point 4 above the payment for 60 Security Guards & 6 S.S. for one building having same Security Points from 10.12.06 to Sept-2007 was unjustified.
- (6) The bills furnished by security agency were not machine numbered. The department (OHB-II) paid Service Tax @12.24% to the security agency amounting to Rs.3,21,120/- but no document in this regard was taken from the contractor inspite of instructions from the HQ from time to time. In absence of

  
 Superintendent  
 Observation Home For Boys-II,  
 Dept. of Social Welfare  
 Govt. of N.C.T. of Delhi  
 - Sewa Kutir Complex, Delhi-110009

  
 1A0

24

records the authenticity of deposit of Service Tax paid by OHB-II Sewa Kutir in Govt. Account could not be verified by audit.

- (7) The department paid an advance Rs.9,67,715/- vide cheque No.192154 dated 24/08/07 to DG Home Guards for deployment of 51 security personnals but the cheque was handed over to the DG Home Guard on 27.9.07 and the Home Guards were provided by the D.G. Home Guard w.e.f. 16.10.07. The department may explain the reasons for handing over of the cheque after one month.
- (8) The department made the payment to the tune of Rs.1,21,708/- for the month of Nov-2007 to M/S Partap Security but the approval from the competent authority to deploy the security personals from the contractor from 18.07.07 to 30.11.07 was not made available to audit.

The A.G. Audit in its audit report 2003-08 has stated that the payment of Rs.5.28 to the Security Agency on account of deployment of security i.e.15 Guards+3 S.S. in OHB (Annexe) from Dec-2006 to Sep-2007 was unjustified.

A memo No-08 dated 30.03.09 communicated to the department to clarify the points raised by audit but no reply has been received from the department.

PARA NO -02

Ref.Audit Memo No.12 dt. 30/03/2009

**Sub: Unjustified payment of Rs.10.35Lac to the Sanitation Contractor.**

The Sanitation work of OHB-II was initially awarded to M/S Eagle Eye Securities & House Keeping Services for the period from 9.2.07 to 6.8.07 and an agreement to this effect was executed on 11.7.07 between Director, Social Welfare & the Contractor. The agreement was further extended upto March-2008. The Sanitation work is being carried out w.e.f. April-2008 through Daily wages after the approval of the Director incurring expenditure within Rs.9000/- PM approximately.

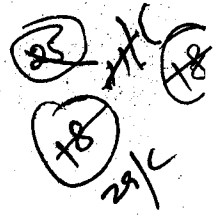
The scrutiny of the records made available to audit revealed that the contractor was not having valid license to carryout sanitation & house keeping service during the period of the contract. The license was expired on 15.10.06. Hence, the award of the work to the contractor was irregular and needs elucidation.

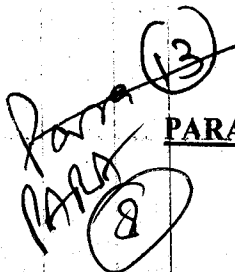
The department released Rs.12,16,518/- vide Vr. No. CB 1234/OHB-II dated 31.03.2009 to the contractor for the period from 9.02.07 to Jan-2008 after obtaining sanction from the competent authority. On going through the voucher & other related documents audit observed that :

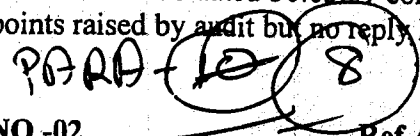
- (1) Sanction charges for the covered area (3615 Sqm) and open surface area (6911 Sqm) paid 3 times and 2 times respectively. Whereas the clause 9 of the agreement specified that the contractor deployed the sanitation, staff which shall be available between 7 AM to 3 PM (8 Hrs.). Hence, the payment to the contractor 3 times for covered area & 2 times for open surface area was against the clause of the agreement.
- (2) The contractor claimed the payment of cleaning of 91 bathrooms whereas 69 bathrooms were functional as per note of the department.











26/10/08  
28K

Hence, the payment of non functional 22 bathrooms twice a day needs clarification.

- (3) The department allowed the payment on account of collection & disposal of garbage ranging between 75 qtl to 100 qtl. every month @ Rs.850/- per qtl. Which appear to be very much on the higher side. The audit observed that.

- (i) No record relating to the removal of garbage/dumping of garbage of approximately 300Kg. per day was shown to audit.
- (ii) One kitchen was in operation in the home which could not produced 300Kg. approximately garbage every day.
- (iii) It is not understood what parameters were adopted by the department to reduce the claim of garbage to 75qtl. against the claims of 120qtl.-110qtl. by the contractor in the bills pertaining to period Feb-2007 to March-2008.
- (iv) At present 4-5Kg garbage is being disposed off daily as stated by the HOO and no extra payment in this regard is being made by the department.

To sum up, the sanitation charges paid to the contractor involves major amount on account of removal of garbage & the payment on this account does not appears to be realistic and the same was done to favour the contractor.

- (4) No document regarding the deposit of Service Tax by the contractor was made available to audit. In absence of record the authenticity of the deposit of Service Tax in Govt. A/C could not be verified. As per agreement, total amount of sanitation work admissible to the contractor comes to Rs.15,100/-PM as per details given in the Annexure-'A'. As such an amount of Rs.1,81,200/-(Rs.15100X12) was admissible to contractor but the department paid Rs.12,16,518/- including Service Tax after imposition of 10% penalty for unsatisfactory work. It resulted an excess payment of Rs.10.35Lac. Moreover, at present the sanitation work is being carried out within Rs.9000/- PM approximately ie, Rs.1.08Lac per annum and the amount paid earlier is approximately 11 time higher than the present system.

It is clear from the above facts that unjustified Expenditure of Rs.10.35Lac was borne by the department due to injudicious decision.

A memo No-12 in this regard was communicated to the department but no reply has been received.

3

26

Sl.N o.			Sq. Mtr.	(Rs)
1	Sweeping in covered area (Per Sq. Mtr.)	3615	0.38	1374
2	Sweeping, Washing, Scrubbing etc. & cleaning Doors, Windows and their moveable items. (Per Sq. Mtr.)	3615	0.85	3073
3	Sweeping open space like roads etc. (per Sq. Mtr.)	6911	0.58	4008
4	Cleaning open space like lawn etc. & by partial sweeping, where necessary. (Per Sq. Mtr.)	6911 (Nil) area already included in Sl.No.3	0.58	Nil
5	Cleaning latrines, bathrooms etc. including the dressing rooms etc. & articles contained therein (Per 100 items)	91 (69 functional as per Note of the Department)	4500.00	4095
6	Collection Segregation & disposal of garbage. (Per Qtl.)	3 (Approx. 10 Kg. Per day)	850.00	2550
Total				15100

37

(37)

20/11/20  
27/c





25/c (28) HK  
(101) H

Data Entry Operator © The payment of balance amount could not be verified by audit as no record in this regard is made available to audit.

2. 1.10.07 to Rs.1.50Lac i) Mr. Rajinder Gupta  
31.3.08 Counsellor

ii) Dr. Sanyal  
Counsellor.

iii) Dr.N.N. Mishra

iv) Ms Neeru

(a) The NGO paid Rs.42,000/-; @Rs.7,000/- to Mr.Rajinder Gupta for 6 months whereas as per approved budget outlay Rs.12,000/- for 3months ie, Rs.4,000/- P.M. was admissible to the Counsellor As such 24,000/- was admissible to Mr. Gupta.

b) Likewise Dr.Sanyal was paid Rs.48,000/- @Rs.1200/- Per visit for 40 visits for 6Months whereas the 24,000/- @Rs.4000/-P.M. was admissible. Hence, the excess payment of Rs.42000/-(Rs.90,000-Rs.48,000) to two counsellors was irregular & needs clarification.

c) Moreover, the payment to the NGO was released on 17<sup>th</sup> March-2008 i.e. before the completion of the project/programme. The reasons for the payment in advance needs elucidation.

d) The Gate Register shows the visits of Dr. Sanyal & Mr. Rajinder Gupta regularly and Mr. N.N.Mishra and Ms Neeru visits the unit once or twice during the period Even no other records in this regard was shown to audit. As such the basis of payment of the balance amount could not be verified by audit.

A memo Mo-13 dated 30.03.09 was communicated to the department to explain the basis of the payments to NGO and the records in this regard if any available with the department be shown to audit but no reply from the department has been received.

PARA NO -04

Ref.Audit Memo No.10 dt. 27/03/2009

Sub: Recovery of Licence fee & Water Charges as per revised rates Amounting to Rs.1850/-

Rates of Licence Fee were revised w.e.f 7/04 and as per GOI orders but on scrutiny of the records, it has been observed that the department is deducting Licence Fee at the old rates. The same may be revised and the amount calculated below may be recovered from the

Dr

(39)

Official concerned after due verification of records and deposited into Govt. A/C under intimation to audit.

24/c  
29  
13  
13

**Licence Fee & Water Charges**

S.No.	Name & Desgn.	Period	Existing Rate	Revised Rate	Difference	Month	Amount.
(1)	Shri Ranbir Singh, Helper	04/06 to 02/09	67-	80+9	13+9-	35	770 -
(2)	Shri Azad Singh, Driver	12/06 to 2/09	183-	143-	40-	27	1080-

Similar other cases may be reviewed at your own level.

PARA 12 10

**PARA NO -05**

Ref.Audit Memo No.14 dt. 30/03/2009

Pana 15  
PARA 10

**Subject: Log Book.**

On going through the Log Book of Vehicle No.DL-JA-1071 the following discrepancies have been noticed:

- (1) Log Book 22.11.07 to 27.06.08 was produced to Audit Entries have not been made after 27.06.08.
- (2) History sheet of the Vehicle has not been produced to Audit.
- (3) Entries of Petrol drawn has not been recorded in the Log Book.
- (4) Log Book has not been signed by the officer using the vehicle. A certificate recorded by the Welfare Officer at end of the month only. Each & every journey should be signed by the officer using the vehicle & also needs to be counter signed by the H.O.O.
- (5) At the end of the month Average Running Mileage has not been worked out.
- (6) The vehicle is lying idle in the office Complex. Shri Mahender Singh, Driver posted in place of safety was directed to do his duties in OHB-II in addition to his own duties. It has been reported by the department that the vehicle has been parked in the office complex by the Driver without properly handing over the record H.O.O. may take necessary action in this regard.

8

40

23/c

(12) (13)

Shri Azad Singh, Driver is on the strength of this unit but working in the HQ on diverted capacity. Department may either arrange for the Driver or shift the vehicle to some other unit to get the maximum use of the said vehicle. The department do the needful and the compliance in this regard be shown to next audit.

~~Para 16~~  
~~PARA 16~~  
**PARA NO -06**

**Ref.Audit Memo No.15 dt. 02/04/2009**

**Sub: Cash Book (Special School for Boys)**

As per system of OHB-II, payment has been made to those inmates who stitched the clothes. On scrutiny of the Cash Book (Special School for Boys), it has been observed that an amount of Rs.14155/- is lying with the department as on 31.03.2009. This amount was drawn from the PAO to distribute among the inmates as stipend who were likely to be released on bail/discharge/transferred to Special Home.

A Memo No. 15 dated 02.04.2009 was communicated to the department. The department has stated in the reply that the money in question is of the inmates who are released and expects to turn up to receive their money any day which may be after six month/one year, when it comes to the notice of the Court, the orders are issued to release the money. As such to comply the Court's Orders, department has to draw money and wait for the Juveniles to turn up and receive the money.

As per Receipt and Payment Rules undisbursed amount lying with the department for more than three months may be deposited into Govt. A/C.

Department should ensure that the unclaimed amount if any, with the department needs to be deposited in the Govt. A/C and the matter regarding the drawal of amount and kept the same in DDO's Chest pertaining to the period more than three months be brought into the notice of the competent authority.

~~Para 17~~  
~~PARA 17~~  
**PARA NO 07**

**Ref.Audit. Memo No.01 dt.02/03/2009**

**Sub: Non-production of record**

The following records have not provided to audit. The same may be prepared and shown to next audit.

1. Short Term & Long Term Advances.
2. OTA Register
3. GPF Broadsheet of Class-IV
4. Property Register.
5. Condemnation Record
6. Spouse Information (Incomplete).
7. Income Tax Record

2

(41)

R. B. Shukla

10000-10  
PARA (15) (12)  
22/c (7) (7)

**Part-II, CURRENT AUDIT REPORT**

**Para No.1 (Audit Memo No. 6 Dated: 15.12.2014)**

**Sub : Non deduction of DVAT on sanitation contracts**

Department of Women & Child Development, GNCT of Delhi has entered Sanitation Contract with M/s. Advance Services Ltd. 214, Laxmi Chamber, D 223, Laxmi Nagar, New Delhi 110092 initially for a period of 24 months w.e.f. 19.09.11 which had been providing sanitation works including material. Though the audit observation memo No.12 issued to the unit has been replied, but inconclusive, following observation still stands:-

1. According to the expenditure sanctions issued by the head quarters, while submitting the bills to PAO, the unit has to record 10 different certificates w.r.t. to the performance of the contract including the compliance of all terms & conditions of the agreement. Instead of the said 10 certificates, the unit is being recorded only 5 certificates and none of these 5 certifies compliance of all terms & conditions. The reply by the unit that "Certificates as appropriate and necessary are issued prior to processing bills for payment which cannot be withheld or delayed as services are essential nature as the institution is regulated under the statutory provisions of the juvenile Justice (Care & Protection of Children) and there is always constraints to get the services uninterrupted to ensure proper functioning and maintaining safety & Security of the institution" is not found satisfactory as compliance of the terms & conditions are the most essential part of any agreement.
2. Though the DDO/HOO as well as the Welfare officer certifies that Service Tax/PF/ESI has been deposited by the contractor into government accounts, no supporting documents have found attached with the bills to substantiate such certificates by the DDO/HOO & Welfare. In reply to the audit memo the unit has provided copies of PF/ESI deposit by M/s.Kore Security Agency whereas the observation were made i.r.o. M/s.Advance Services Ltd.
3. The audit has observed that "as per clause 37 of the terms of contract, the contractor shall deploy personnel only after obtaining departments approval duly submitting curriculum vitae (CV) of these personnel. However no such approval has been found in the file placed before the audit. The reply submitted by the Unit has not found satisfactory since the same was i.r.o. Security Personnel whereas the audit observation was i.r.o. sanitary staff. Since the Unit is a home for protective custody of Juveniles in conflict with law and there fore to be treated as a sensitive area. The sanitation personnel have full access to the restricted areas where these Juveniles in conflict with law have been kept and therefore their character & antecedents is a must and the Home should a copy the same which would be useful for investigation of any untoward incidents in the Home.
4. As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 in sanitation contracts in which the contractor, in addition to cleaning, also supplies any goods (such as phenyl, harpic, phenyl balls, freshners etc.), DVAT @ 4% and @6% w.e.f. 16.01.2013 (refer letter No.01/AMC/Spl. Zone/2013-14 dt. 11.07.13 addressed to Dte. of Audit (since the agency is not registered with Trade & Taxes Deptt., as TIN No. is not mentioned in the bills) has to be deducted at source by the DDO. However on test check of the paid bills, it is observed that no DVAT has been deducted. Details of the paid bills are given below:-

Bill No.	Bill date	Amount Rs.	DVAT due @ 4% / 6%
			31046 ✓
CB 265	24.03.12	776153/-	
CB 281	29.03.12	383788/-	15352 ✓
CB 216	05.12.12	648615/-	25945 ✓
CB 336	30.03.13	526593/-	21596 ✓
CB 340	31.03.13	120535/-	7232 ✓

22

3

40

## Current Audit Report

21/e

During the course of current audit, 11 Observation memos & 01 (a to d) record Memo were issued highlighting various irregularities. Recoveries to the tune of **Rs. 2,10,708/-** were pointed out by the Audit. The Department has not submitted replies of any Observation Memo and some of the record as mentioned in the Record Memo. Hence, all the 11 memos and 01 Record Memo have been converted into 06 Audit Para (Memo No. 10 & 11 being merged into 01 PARA and 01 PARA for Non Production of Record) with recovery of **Rs. 2,10,708/-** & 05 number of TAN.

### **Detail of Current Recoveries**

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
2	Short Recovery of License Fee amounting to Rs.6,960/-.	6960	0	6960	PARA-1
3	Short Recovery of UTGEIS Subscription amounting to Rs.2,580/-.	2580	0	2580	PARA-2
5	Non deduction of TDS amounting to Rs. 24,786/- on GST.	24786	0	24786	PARA-3
6	Short deduction of Income Tax amounting to Rs.27,536/-	27536	0	27536	PARA-4
10	Excess Payment of Rs.1,812/- due to wrong Pay Fixation.	1812	0	1812	PARA-5 (a)
11	Excess Payment of Rs.147034 /- due to wrong Pay Fixation.	147034	0	147034	PARA-5 (b)
	<b>Total</b>	<b>2,10,708/-</b>	<b>0</b>	<b>2,10,708/-</b>	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi for the period 2018-19 to 2019-20**. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the **Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi**. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi**. The Dte.of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.



Shyam Sunder Dhingra  
A.O./ I.A.O.  
Audit Party No 01

20/1

**PART-II**

**CURRENT AUDIT REPORT (2018-19 to 2019-20)**

**PARA No.01 : Short Recovery of License Fee amounting to Rs.6,960/-.**

(Reference Observation Memo No. 02 Dated. 11.01.2021)

During the test-check of Pay Bill Register it comes into notice that following officials are having Govt. Accommodation. The License Fee should be deducted as per the orders of Dte. Of Estate. As per M/o Urban Development order no. 18011/2/2015-Pol.III Dt:- 19-07-2017 the License Fee was revised w.e.f. July 2017. **In the following cases the license fee was recovered up to 31.12.2018 but thereafter it is still recovered at the old rates:-**

S. N	Name	Desig.	Type	L.Fee Deducted (In Rs.)	L.Fee to be deducted (In Rs.)	Period	Total recovery (In Rs.)
1	Jaspal Singh	Cook	Type-II GulabiBagh	245	310	01/19 To 12/20 (24 Months)	1560
2	Rakesh Kumar Yadav	Supdtt	Type-III (SewaKutir)	245	470	01/19 To 12/20 (24 Months)	5400
						<b>Total</b>	<b>6960</b>

DDO may take necessary action to recover License Fee amounting to Rs.6960/- (Rs. Six Thousand Nine Hundred Sixty Only) from the above mentioned officers/officials after due verification of facts and record under intimation to audit. Other similar cases may also be reviewed accordingly.


**PARA No 02: Short Recovery of UTGEIS Subscription amounting to Rs.2,580/-.**

(Reference Observation Memo No. 03 Dated 12.01.2021)

As per UTGEIS scheme 1980, the official / officer who are in Group "B" and opted this scheme, an amount of Rs. 60/- Per month should be recovered.

During the test check for the audit period, it has been found that the UTGEIS Recovery of Rs. 30/- instead of Rs. 60/- pm has been deducted from the salary upto 31.12.2018. The details are as under:

S. No	Name of Employee / Designation	Rate of subscription deducted per month (In Rs)	Rate of subscription to be deducted (In Rs)	Date of promotion / appointment in Group B post	Period	Balance subscription to be recovered (In Rs.)
1	Sh. Rakesh Kumar Yadav, Supdtt	30/-	60/-	17.12.2015	01.01.19 To 29.02.20	420/- (14X30)
2	ShNishant Chaudhary, W/O	30/-	60/-	16.10.2015	01.01.19 To 31.12.2020	720/- (24X30)



3	Sh. Subhash, W/O	30/-	60/-	28.09.2015	01.01.19 To 31.12.2020	720/- (24X30)
4	Sh. Rahul Doon, W/O	30/-	60/-	22.09.2015	01.01.19 To 31.12.2020	720/- (24X30)
					Total	2,580/-

DDO may take necessary action to recover the UTGEIS Subscription amounting to Rs.2,580/- (Rs. Two Thousand Five Hundred Eighty Only) from the above mentioned officers/officials after due verification of facts and record under intimation to audit. Other similar cases may also be reviewed accordingly.

**PARA No.03: Non deduction of TDS amounting to Rs. 24,786/- on GST.**

(Reference Observation Memo No.05 Dated 12.01.2021)

As per the provision pertaining to TDS under GST given under Section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted at the rate of 2 percent on payments made to the supplier of taxable goods and/or services, where the total value of such supply, under an individual contract, exceeds two lakh fifty thousand rupees. During the test check of the vouchers of the department, it has been noticed that GST TDS amounting to Rs.24,786/- @ 2% on Bill amount of Rs.12,39,281/- has not been deducted from the following bills :

S.No	Bill No./Date	Item purchased	Agency	Bill Amount with GST (In Rs.)	Bill Amount without GST (In Rs.)	TDS on GST @ 2% (In Rs.)
1	CB-63 / 02.06.18	Clothing & Bedding	M/s V K Industry	552025/-	525738/-	10,515/-
2	CB-248 / 11.10.18	Clothing & Bedding	M/s V K Industry	749220/-	713543/-	14,271/-
			<b>Total</b>		<b>12,39,281/-</b>	<b>24,786/-</b>

Recovery of Rs. 24,786/- may be effected from the concerned agencies after due verification of facts and figures and deposited in Government Account under intimation to Audit.

Further all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under intimation to audit.

**PARA No.04: Short deduction of Income Tax amounting to Rs.27,536/-.**

(Reference Observation Memo No. 06 Dated 13.01.2020)

During the test check of the records of Income Tax for the period 2018-19 To 2019-20, following shortcomings / irregularities were observed:

(A) Irregular exemption of HRA:

As per Income Tax rules if the employee is living in a rented house, exemption of HRA is allowed to the extent of the least of the three (i) the actual amount of HRA received (ii) rent

paid in excess of 10% of the salary and (iii) 50% of the salary. However, rebate of HRA was allowed in excess to the following employees as detailed under:

Financial Year 2018-19

1. Sh. Sanjay Kumar, UDC (PAN No.BCQPS5068D)

Pay (BP+GP+DA)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA paid during the year	Rebate of HRA allowed (In Rs.)	Rebate admissible	Excess rebate
401854	200927	84000	43814	89568	84000	43814	40186

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	639050	639050
Less: HRA Exemption	84000	43814
Net salary	555050	595236
Less : Standard Deduction	40000	40000
Taxable Income	515050	555236
Less : Deduction under Sec 80C	150000	150000
Less: Deduction under Sec 80D	3000	3000
Less : Deduction under Sec 80CCD2	40562	40562
Net Taxable Income	321490	361674
Income tax on net taxable income	3574	5584
Less : Rebate u/s 87A	2500	00
Income tax	1074	5584
Education Cess @ 4%	43	223
Total Tax payable	1117	5807
Total Tax Paid	1117	1117
Balance tax recoverable	Nil	4690

Financial Year 2019-20

2. Sh. Subhash, Welfare Officer  
PAN No.BYTPS7989G

Pay (BP+GP+DA) (From 08/19 to 02/20)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA paid during the year (From 08/19 To 02/20)	Rebate of HRA actually allowed (In Rs.)	Rebate admissible	Excess rebate
416772	208386	84000	42323	67032	90230	42323	47907





Revised Calculation of Income Tax

17/c

Details	As per department	As per Audit
Gross Salary	794924	794924
Less: HRA Exemption	90230	42323
Net salary	704694	752601
Less : Standard Deduction	50000	50000
Taxable Income	654694	702601
Less : Deduction under Sec 80C	74814	74814
Less: Deduction under Sec 80D	5400	5400
Less : Deduction under Sec 80CCD2	75054	75054
Net Taxable Income	499430	547333
Income tax on net taxable income	12471	21967
Less : Rebate u/s 87A	12500	00
Income tax	Nil	21967
Education Cess @ 4%	Nil	879
Total Tax payable	Nil	22846
Total Tax Paid	Nil	Nil
Balance tax recoverable	Nil	22846

DDO may take necessary action for the recovery of Income Tax amounting to Rs.27536/- from the above mentioned officials after due verification of facts and figure in record under intimation to audit. Other similar cases may also be reviewed accordingly.

**PARA No.05(a): Excess Payment of Rs.1,812/- due to wrong Pay Fixation.**

(Reference Observation Memo No.10 Dated 13.01.2021)

During the test check of Service Book of Sh. Rakesh Kumar Yadav, Supdt, it has been observed that the official was appointed as Welfare Officer on 05.01.2005. After the implementation of VIth CPC his pay was fixed at Rs. 10560 + 4200 as on 01-01-2006.

At the time of grant of increment on 01.07.2008, the pay was fixed on the higher side and was not in order. The pay of the official should be fixed as under:-

Period	Pay fixed as per Rule			Pay Fixed by office		
	PAY	GRADE PAY	TOTAL	PAY	GRADE PAY	TOTAL
Pay as on 01.01.2006 as per 5 <sup>th</sup> CPC	5675			5675		
Pay fixed as per 6 <sup>th</sup> CPC on 01.01.2006 in Grade pay of 4200/-	10560	4200	14760	10560	4200	14760
Pay as on 01.07.2006	11010	4200	15210	11010	4200	15210
Pay as on 01.07.2007	11470	4200	15670	11470	4200	15670
Pay as on 01.07.2008	11940	4200	16140	11950	4200	16150
Pay as on 01.07.2009	12430	4200	16630	12440	4200	16640



Pay as on 01.07.2010	12930	4200	17130	12940	4200	17140
Pay as on 01.07.2011	13450	4200	17650	13460	4200	17660
Pay as on 01.07.2012	13980	4200	18180	13990	4200	18190
Pay as on 01.07.2013	14530	4200	18730	14540	4200	18740
Pay as on 01.07.2014	15100	4200	19300	15110	4200	19310
Pay as on 01.07.2015	15680	4200	19880	15690	4200	19890
Promoted as Supdtt. w.e.f. 17.12.2015 in level 7 of pay matrix	15680	4600	20280	15690	4600	20290
Pay as on 01.07.2016	16290	4600	20890	16300	4600	20900
Pay fixed as per 6 <sup>th</sup> CPC as on 01.01.2016 in level 07	53600	0	53600	53600	0	53600

DDO may take necessary action to recover an amount of Rs.1,812/- from Sh. Rakesh Kumar Yadav, Supdtt as per Annexure 'A' after due verification of record. Other similar cases may also be reviewed accordingly under intimation to audit.

PARA No.05(b): **Excess Payment of Rs.147034 /- due to wrong Pay Fixation.**

(Reference Observation Memo No.11 Dated 15.01.2021)

During the test check of Service Book of Sh. Azad Singh, Driver it has been revealed that the official was appointed as Driver on 09.05.1988 in the pay scale of 950-1500. Promoted to the post of Driver Grade-II w.e.f 08.05.1997 in the pay scale of 4000-100-6000. His order of pay fixation modified and the promotion was given to him w.e.f. 28.07.1998 instead of 08.05.1997. He was granted 2<sup>nd</sup> Financial Upgradation w.e.f. 01.09.2008 in the pay scale of 5200-20200 (GP-2800/-).

**During the pay fixation on grant of 2<sup>nd</sup> Financial upgradation, his basic pay was wrongly taken as 10000+2400 on 31.08.2008 instead of 9800+2400 as per order No.OHBII/1007-1012 dated 26/02/2011. This resulted in fixation of pay on higher side and resulted in overpayment to the official amounting to Rs.147034/-.**

The audit revealed that the pay of the official should be as under:-

	Pay fixed as per rule			Pay fixed by office		
	Basic pay	Grade pay	Total	Basic pay	Grade pay	Total
Pay as on 31.08.2008	9800	2400	12200	10000	2400	12400
Pay after adding one notional increment in pay scale of Rs.5200-20200 (GP 2400/-) on 01.09.2008	10170	2400	12570	10380	2400	12780
Pay fixed as on 01.09.2008 (GP 2800)	10170	2800	12970	10380	2800	13180
Pay as on 01.07.2009	10560	2800	13360	10780	2800	13580
Pay as on 01.07.2010	10960	2800	13760	11190	2800	13990
Pay as on 01.07.2011	11380	2800	14180	11610	2800	14410
Pay as on 01.07.2012	11810	2800	14610	12050	2800	14850
Pay as on 01.07.2013	12250	2800	15050	12500	2800	15300

Pay as on 01.07.2014	12710	2800	15510	12960	2800	15760
Pay as on 01.07.2015	13180	2800	15980	13440	2800	16240
Pay as on 01.07.2016	13660	2800	16460	13930	2800	16730
Pay fixed as on 01.01.2016 in Level 05	41600	0	41600	42800	0	42800
Pay as on 01.07.2016	42800	0	42800	44100	0	44100
Pay as on 01.07.2017	44100	0	44100	45400	0	45400
Pay as on 01.07.2018	45400	0	45400	46800	0	46800
Granted 3rd MACP w.e.f. 28.07.2018 in pay matrix Level 06 (35400-111240) GP 4200/-					0	
Pay as on 28.07.2018	45400	0	45400	46800	0	46800
Pay after adding one notional increment in Level 05 on 28.07.2018	46800	0	46800	48200	0	48200
Pay fixed in Level 06	48200	0	48200	49000	0	49000
Pay as on 01.07.2019	49000	0	49000	50500	0	50500
Pay as on 01.07.2020	50500	0	50500	52000	0	52000

DDO may take necessary action to recover an amount of Rs.1,47,034/- (Rs. One Lakh Forty Seven Thousand Thirty four only) from Sh. Azad Singh, Driver as per Annexure 'B' after due verification of facts and figures / record. Other similar cases may also be reviewed accordingly under intimation to audit.

**PARA No.06: Non Production of Record.**

The following record has not been produced to audit for the audit period 2018-19 to 2019-20.

1. Budget / Expenditure control register
2. TA/LTC/Tuition Fee Register
3. Long Term and Short Term Advance Register
4. Fidelity/Surety Bonds of cashier/ store keeper.
5. List of unserviceable items



Shyam Sunder Dhingra  
IAO  
Audit Party No 1

14/2

**PART-III**  
**TEST AUDIT NOTES**

**TAN No.01: Improper maintenance of Pay Bill Registers.**

(Reference Observation Memo No. 01 Dated 11.01.2021)

During the test check of the PBRs maintained by the **Observation Home for Boys-II, SewaKuteer, Kingsway Camp, Delhi** for the Audit period 2018-19 to 2019-20, following irregularities have been noticed in the P.B.R.s:-

1. The mandatory page counting certificate has not been given on the first page of PBR which is to be countersigned by the DDO.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
5. In some of the PBRs for the audit period, it was found that GAR-18 - Abstract of Pay bill are not properly maintained.
6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned. Use of white fluid is not allowed in the PBR.
7. Some miscellaneous recoveries mentioned in the P.B.R, but the details of recoveries not mentioned in the P.B.R.
8. Total of all the column of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Needful may be done and compliance be shown to next audit.



(Reference Observation Memo No. 04 Dated 12.01.2020)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-.

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.
2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 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. But it has been observed that in most of the cases, the above instructions have not been followed by the department.
4. Date of birth of the following official has not written in words in the service book.
  - (a) Sh. Subhash, Welfare Officer
  - (b) Sh. Nishant Chaudhary, Welfare Officer
  - (c) Sh. Jaspal Singh, Cook
  - (d) Sh. Azad Singh, Driver
5. Entry of Aadhar number has not been made in the service book of the officers/ officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi.
6. Service verification entry in r/o Sh. Sanjay Kumar, UDC for the period 01.07.2019 To 30.0.2020 has not been signed by the DDO.
7. 1<sup>st</sup> page i.e. Bio data of the Sh. Nishant Chaudhary, Welfare Officer has not been attested by competent authority.
8. Nomination forms in r/o following officials has not been signed by the competent authority:
  - (a) Sh. Subhash, Welfare Officer
  - (b) Sh. Rama Nand, Kitchen Helper
9. Photograph pasted on the first page of the following officials has not been signed by the competent authority:
  - (b) Sh. Subhash, Welfare Officer
  - (c) Sh. Nishant Chaudhary, Welfare Officer
  - (d) ShJaspal, Cook
  - (e) Sh. Rahul Doon, Welfare Officer
  - (f) Sh. Azad Singh, Driver
  - (g) Sh Rama Nand, Kitchen Helper



10. Leave account of many officials/officers has not been maintained upto date. 12/c

11. Pay fixation order of 7<sup>th</sup> CPC in r/o ShNishant Chaudhary, Welfare Officer has not been signed by the competent authority.

Needful may be done and compliance be shown to audit.

**TAN No.03: Rush of Expenditure in the month of March during Financial year 2018-19 and 2019-20.**

(Reference Observation Memo No. 07 Dated 13.01.2020)

As per Rule 56 (3) of General Financial Rules, rush of expenditure particularly in the closing month of Financial Year, shall be regarded as the breach of financial propriety and should be avoided.

During the scrutiny of the monthly progress report and other relevant records of the department for the audit period 2018-19 to 2019-20, it was observed that there was huge variation in expenditure incurred during the end of financial year which is against the spirit of above quoted rule provision.

In view of above expenditure, it is clear that the department has not been done proper planning at the time of incurring expenditure throughout the year .

The department may take necessary action to avoid such practice in future and such type of expenditure should be avoided in future.

**TAN No.04: Income Tax (Deduction of Income Tax on monthly average basis).**

(Reference Observation Memo No. 08 Dated 13.01.2020)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct Income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of January, February and March of that particular financial year.

It is observed from the PBRs maintained by the department that the major portion of the income tax of the officers and employees was deducted in the last quarter / last month of the financial year. For instance, during the financial year 2019-20, out of total tax liability of Rs. 96,747/-, Rs.60,026 has been deducted from the salary during the month of February 2020 in r/o Sh. Subhash Chand Gautam, Supdtt.

. Similarly, out of total tax liability of Rs. 113171/- , Rs.53818/- has been deducted from the salary during the month of February 2020 in r/o Sh. Kunwar Singh, Craft Instructor.

The department may take necessary action to avoid such practice in future and deduct the Income Tax at source in monthly instalments from the salary.



**TAN No. 05: Physical verification of Stock.**

11/c

(Reference Observation Memo No. 09 Dated 13.01.2020)

In terms of rule 192 (1) (2) (3) of General Financial Rules, physical verification of stores and stocks is required to be done atleast once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies if any shall be promptly investigated and brought into account.

Scrutiny of the stock registers of the department revealed that physical verification of consumable goods and material has not been conducted by the competent authority during the audit period 2018-19 to 2019-20.

Needful may be done and compliance be shown to audit.



Shyam Sunder Dhingra  
IAO  
Audit Party No 1