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

**Sub:- IAR in respect of the Home for Healthy Children(Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20.**

**INTRODUCTION:-**

The I.A.R. on the accounts of Home for Healthy Children(Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20 was conducted by field Audit Party No. 30, comprising of Shri Govind Ballabh Bhatt, IAO and Sh Praveen Kumar, AAO . The audit was conducted w.e.f. 24.08.2020 to 01.09.2020 (07 working days).

**AIMS AND OBJECTIVES**

The main function of this institution/Home is to look after the Healthy Children of Leprosy Affected Persons residing in the home(age group of Girls Children is 5 to 12 years and Boys children is 5 to 10 years). This institution has the capacity for accommodation of 100 children. The strength of children increases and decreases from time to time.

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

The following officers have served as HOO/DDO during 2018-20.

S. No	Name of the officer	Designation	Period
01.	Smt. Inderpreet Pathak	Supdt./DDO	01-04-2017 to 16-04-2018
02	Smt. Durgesh Nandini	Supdt./DDO	16-04-2018 to 19-09-2018
03	Smt. Promila Chhabar	Supdt./DDO	19-09-2018 to 18-10-2018
04	Smt. Chesta Yadav	Supdt./DDO	18-10-2018 to Till date

The following officers have served as Cashier during 2018-20.

S. No	Name of the official	Designation	Period
1.	Sh. Jagdish Kumar	Sr. Asstt.	28-05-2016 to 31-03-2018

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**Budget Allocation and Expenditure for the year 2018-20**

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2018-2019	1497000	1466478	2200000	2132282
2019-2020	1400000	1280765	2490000	2296379

**Statutory Audit:-**


Statutory audit of Home for Healthy Children (Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi-110064 has not been conducted by AG (Audit) Delhi .

**Vacancy Statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	-	-	
2.	Group B	-	-	
3.	Group C	05	04	01
	Total	05	04	01

**Maintenance of Records:-**

The maintenance of records of Home for Healthy Children(Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20 was found satisfactory subject to observations made in Current audit report and in test audit note.



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**Old Audit Report :**

There were 03 audit para's was pending. The HOO has made compliance.

S.N.	Year & Para No.	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1997-2000 Para No.10	01	-	-	One Para no. 10
2	2001-2006	01	-	-	One Para No. 01
3.	2014-2018	01	01	01	-
<b>Total</b>		<b>03</b>	<b>01</b>		<b>Two(10,1)</b>

**Details of Old Recovery**

Year	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
2014-18	13950/-	13950/-	-	1

**Current Audit Report (2018-20)**

During the course of current audit, 12 observation memo's and 05 record memos highlighting various irregularities/short recovery to the tune of Rs. 32,352/- were issued out of which Nil have been recovered and remaining recovery of Rs. 32,352/- has been incorporated in current audit report. The audit memos have been converted in to 04 Paras & 03 TANs which are incorporated in current audit report.

**Details of Current Recovery (Audit Period 2018-20)**

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
03	11,652/-	-	11,652/-	PARA 01
04	20,700/-	-	20,700/-	PARA 02
<b>Total=</b>	<b>32,352/-</b>		<b>32,352/-</b>	

*[Handwritten Signature]*

The internal audit report has been prepared on the basis of information furnished and made available by Home for Healthy Children(Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
(IAO Party - XXX)

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**PART- I**  
**OLD REPORT**

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Para No 6

Rel. PARA NO. II 2 of 1986-89) (Para 6 of 1988-89)

Ref: Memo No. 4  
Dt. 21.5.90)

(2)

Subj:- Spouse information - case of  
Smt. Badami Sweepers

Scrutiny of spouse information furnished by Smt. Badami, Sweepers; it has been noticed that her husband is working in Govt. Department and is also in possession of Govt. accommodation at Timarpur, Delhi (ie, O.No. 282 Timarpur Delhi) Despite all these facts, she has been allowed to draw HRA @ Rs. 150/- Pm. under normal course.

According to rules on the subject, she is not eligible to draw HRA @ Rs. 150/- Pm. therefore payment of HRA paid to her is irregular which needs to be worked out & recovered from her after ascertaining the actual date of allotment of Govt. accommodation from the employer of her spouse, and position be intimated to audit accordingly.

Further, payment of HRA @ Rs. 150/- pm. should be stopped w.e.f. 6/90 onwards. All other similar cases may also be reviewed.

Compliance  
verified.  
@ payment of HRA.  
Rs. 750/- = (150 x 5 months)  
recovered & deposited  
into Govt A/c vide  
ch.no. 5 dt. 19.9.90

Home Settlement

bm  
8/7/18  
Audit Party No 8

PARA No 2

Budu Manam

Date 13/5/2001

Sub. Contingent vouchers

Page 1

Para 01

During the course of the audit of Contingent vouchers, the following irregularities were noticed which may be classified and noted for future compliance under intimations to audit.

1. CB/38 to Rs. 22,500/- The Institution has purchased 3 desert coolers - 20" and from M/s. Deen Co-operative Wholesale Store Ltd. Korum para, Delhi. @ Rs. 6,700/- each. On scrutiny of the purchase bill, it has been observed that the Director Social Welfare gives the approval on the basis of photocopy of Comparative statement in respect of H.O.B.H. campus which was irregular and also not in order. The desert coolers were purchased from M/s. Deen Ltd. without obtaining the D.G.S.E.D rate contract and the rates of Deen Ltd. were too much higher in comparison with the D.G.S.E.D rate contract resulting in an excess expenditure of Rs. 8,100/- @ Rs. 2,700/- per desert cooler) was incurred by the Home as copy of D.G.S.E.D rate contract attached. Reason for not purchasing made through D.G.S.E.D rate contract be explained to audit.

2. CB/35 to Rs. 545/- The Home has purchased one Aqua Kuti water Purifier from M/s. Health Service India to Rs. 545/- On scrutiny of purchase bill of the Home, it was noticed that the purchase of water purifier was made on the photocopy of Comparative statement prepared by H.C.S.B.S. Kinsara Camp after obtaining the approval of

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Completed authority never been the  
 irregular. It was also observed that  
 M/s Health Service & India has not been  
 registered with the Sales Tax Deptt of C.N.E.T  
 of Delhi. As per Finance Deptt Circular dated  
 21/5/96, that all goods/materials should be  
 purchased from the those dealers who are  
 registered with Sales Tax Deptt of C.N.E.T  
 Govt. of Delhi. The reasons for purchasing the  
 water purifier from the dealer who was  
 not registered with S.T. Deptt of C.N.E.T  
 of Delhi may be explained as under.

3. It has also been observed that  
 the following items were purchased  
 from the M/s Delhi Consumer Cooperative  
 Wholesale Ltd without observing the local  
 formalities before purchase:

S.No	Bill No	Date	Item	Qty	Rate	Amount
1.	—	—	Bed Sheet	150	Rs 185/-	27750/-
2.	C/113 dt.	21.3.2001	Blanket 60x90	100	Rs 390/-	39000/-
3.	C/110 dt.	21.3.2001	- do -	100	Rs 390/-	39000/-
4.	C/105 dt.	14.2.2001	curtain cloth	40 mts	Rs 140/-	5600/-
5.	—	—	Tat Patti	50 mts	Rs 190/-	9500/-
6.	C/105 dt.	14/3/2001	compet mtr.	984.59	Rs 32/-	31468/-
7.	C/113 dt.	21/3/2001	- do -	- do -	Rs 32/-	31468/-

Under G.F.R. purchases should be  
 made on basis of competitive rates after  
 completion of all local formalities whereas  
 the same has not completed the local  
 formalities before purchased of the services  
 items and also not observed the



PART - II CURRENT REPORT (2001-2005-06)

PARA No. 01

Repe Audit Memo No. 09/98

Dated 09/06/2006

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Para 02

Subj: - Contingency Bills

Para 02

On scrutiny of Contingency bills for the period 2001-02 to 2005-06 following discrepancies were noticed which may be rectified and compliance shown to Audit:-

1. 2001-02

During the year 2001-02 purchases made by the unit were made much in excess of the actual requirement which can be avoided in the public interest. Hence purchase procedure violated under A.P.R. and necessary expert facts. Sanction may be obtained to regularize the expenditure:-

(a) As per attendance register there were 58 Nos. of children in the Bal Niketan as on 31/3/02 but towels were purchased from the DCCWS, Moti Nagar, New Delhi as under:-

- (i) Bill no. Ch-110 dt 28/8/02 for Rs. 11500 - 100 Nos. of Towels  
Sub Vr. no. 344
- (ii) Bill no. 51 dt 9/10/01 for Rs. 105807 - 90 Nos. of Towels  
Sub Vr. no 146

190 Nos. of towels

HCO/DDO is requested to justify the purchase of 190 Nos. of Towels made during the year 2001-02

(b) Similarly Marken cloth was purchased on 25/9/01 and 28/8/2002 from the DCCWS, Moti Nagar, N. Delhi measuring 300 Meters on each occasion. It is requested that consumption of Marken cloth G.O.M during the year 2001-02 may be justified.

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2001-02

In the above case Bill no. CB-5, dt. 9/10/2001 and Bill no. 110 dt. 28/8/02 may be referred to link the matter.

(c) Bill no. 105 dt. 22/3/02 for Rs. 54288/- 120 Nos. of sweater full sleeves (Pullover) were purchased from the M.P. Laghu Udyog Ltd. N. Delhi. Since there were 58 inmates as on 31-3-2002 it is not known as to why 120 Nos. sweaters were purchased. Hence purchases have been made much in excess of the actual requirement & violation of G.F.R. A copy of the norms fixed by the Deptt. may be provided to ensure the correctness.

2. 2004-05

Bill No. 103 dt. 11/2/05 for Rs. 23360/-  
Bill no. 131 dt. 11/4/05 for Rs. 44,800/-

Uniform for the use of inmates was purchased from M/S Uniform Selection, C-142, Hari Nagar, New Delhi. Since no formalities have been completed by the unit. It is requested that necessary sanction of the competent authority may be obtained so that purchases may be regularised.

Other such cases may be reviewed at your level.

PARA No. 04

(Refer Audit memo No. 11)

Date: 12/6/06

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Subject: Libraries to Class-IV

During the test check of Libraries Register (Stock Register & Issue Register) the following discrepancies were noticed which may be rectified & Compliance shown to Audit:-

I. Stock Register was not filled up completely Col No. 8 to 15 were found blank.

II. Issue Register was not signed by H.O. / PDA

Compliance & settled on the basis of reply given by H.O. of the school

As per Rule Summary Librarian may be issue up to April & winter up to Oct. It is advised that future libraries must be issued per Rule for the best utilization of Class-IV

by  
The Audit Party

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~~Current Audit Report~~

DIRECTORATE OF AUDIT  
GOVT. OF N.C.T. OF DELHI  
I.P. ESTATE: NEW DELHI

2006-14

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Para No.1

(Audit Memo No. 04, Dated: 12.08.2014 )  
(Period 2006-14)

Sub: Income Tax recovery

During scrutiny of Income tax form-16 for the year-2006-14, it is noticed that calculation of HRA rebate is not in order, details as under:-  
Smt. Beena, cook (2012-13)

	Calculation as per department Rs.	Calculation of Audit Rs.	Remarks
Gross Salary	368802	368802	
Less (TA/HRA))	9600 44088 53688	9600 20606 30206	DA has not been included as part of salary
Balance	315114	338596	
Add other Income (DU/NSC Int.)	Nil	Nil	
Less interest of HBA	nil	nil	
Gross total income	315114	338596	
Less Saving Chapter VI A u/s 80 C Medical premium u/s 80 D, ISB U/S 80CCF	39360 1500 40860	39360 1500 40860	
Total Taxable Income	274250	297736	
Upto Rs. 2,00,000	NIL nil	nil	
Rs. 2,00,001 to 5,00,000	10% 7425	9773	
Rs. 5,00,001 to 8,00,000	20% nil	nil	
Rs. 8,00,001 & above	30% nil	nil	
INCOME TAX	7425	9774	
Add Cess 3%	223	293	
TOTAL INCOME TAX	7648	10067	
TAX DEDUCTED		7648	
RECOVERY		2419	

The recovery of Rs.2419/- as pointed out by the audit above, may be recovered from the above officials and be deposited in govt. account, under intimation to the audit.

Recovery  
Deposited Rs. 2419/-  
in United Bank of India  
side challan dt. 23/12/14.  
Amount settled  
on 28/10/14  
(IA-8)

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2014-18)**

Para No. 1 :- (Ref:- Audit Memo No.3 Dated:- 01/10/18)

**Subject: Recoveries on account of Water Charges**

Vide PWD order No. F. 4(1)/Misc./PWD/Allot./2004/8496-8500 dated 27-07-2012 & F. 4(1)/Misc./PWD & H/A-II./2004/2749-2765 dated 10-3-2014 the rates of water charges (where no meter is installed) has been revised w.e.f. 01-07-12 .

During the test check of Pay bill register and Bills of Home for Healthy Children (Male & Female) Leprosy Affected Patients, Bal Niketan, Jail Road, Delhi for the period 2014-18 it has been noticed that the water charges of Government accommodations has not been recovered at the revised rate from the following Official:-

1. Smt. Chameli Devi, Cook,  
R/o 1963, Type -11, Gulabi Bagh, Delhi  
(As per Licence fee Schedule ).

Revised Rate of Water Charges= Rs. 196/- p.m.

S. No	Details	Period w.e.f	Rate of Water charges recovered as per PBR	Revised Rate of Water charges	Difference & Months water charges	Total amount be recovered
1	Water charges	01/07/12 to 30/09/18	Rs. 110	Rs. 196	Rs. 186 X 75M	Rs. 13,950
					TOTAL	Rs. 13,950

Thus short deduction of Water Charges amounting to Rs. 13,950/- may be recovered from the above mentioned official after due verification of facts and figures under intimation to audit. Other similar cases may also be reviewed

*Usha Purwaha*  
9/10/18  
(USHA PURWAHA)  
I.A.O., Audit Party No.VIII

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2018-20)**

**PARA 01: Short Recovery of Licence Fee amounting to Rs. 11,652/-**  
(Observation Memo No. 03 Dated: 27-08-2020)

PWD had revised Licence Fee and water charges for the Govt. of NCT of Delhi Residential (General Pool) accommodation vide order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27-07-2012 and No.F.4(TypeV)/Allotment/PWD/2014/9802-9818 dated 28-08-2014 No. 30-3(17)(8)/Misc./Coord/2014/1955-1984 dated 14-03-2014 and Corrigendum F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 dated 16-07-2018.

During the test-check of Pay Bill Register it has come into notice that following officials is having Govt. Accommodation but the Licence Fee has been deducted at the old rates as per detail mentioned below:-

S.No.	Name	Desig.	Type	Period	L.Fee charges deducted P.M.(Rs.)	L. Fee charges to be deducted	Period for which diff. to be recovered (Months)	Total Recovery
1.	Mrs. Chameli Devi	Cook	II	01-07-2012 to 30-06-2013	143/-	205/-	12	744/-
				01-07-2013 to 30-06-2017	143/-	245/-	48	4896/-
				01-07-2017 to 30-06-2020	143/-	310/-	36	6012/-
							<b>Total=</b>	<b>11,652/-</b>

Necessary recovery of Rs. 11,652/- be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.

**PARA 02: Un-authorized payment of Conveyance Charges.**  
(Observation Memo No. 04 Dated: 28-08-2020)

As per order No. F 76(48)/WCD/ Accounts/ Misc./2013-14 23786-867 dated 09-12-2013 of Department of Women & Child Development Govt. of NCT of Delhi Kasturba Gandhi Marg New Delhi-110001 Conveyance charges can be reimbursed for permanent/regular Government servants only.

After scrutiny of bills of CHHCLAP(M&F) Bal Niketan, Department of women & Child Development, Nirmal Chhaya Complex Jail Road New Delhi-110064 it is observed that Conveyance has been paid to Temporary/ Contract Employees. The details are as under:

S. No.	Bill No. and date	Name of Employees	Amount
01	CB-02 dated 08-04-2019	Mrs. Komal Bhatia	1,000/-
02		Mrs. Renu Gupta, W.O	2,110/-
03		Mrs. Beena Gupta, H.M.	3,830/-
04		Mrs. Ekta, H.M.	4,370/-
05	CB-02 dated 08-04-2019	Mrs. Beena, H.M.	2,320/-
06		Mrs. Meenakshi H.M.	1710/-
07	CB-20 dated 15-07-2019	Mrs. Renu Gupta, W.O.	1,660/-
08	CB-30 dated 15-07-2019	Mrs. Komal Bhatia	2,840/-
09		Mrs. Ekta, H.M.	860/-
			<u>20,700</u>

Necessary aforesaid recovery may be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.





**PARA 03 (A): Purchasing of Desert Room Cooler.**  
(Observation Memo No. 05

Dated: 28-08-2020)

As per order No. F 76(48)/WCD/ Accounts/ Misc./2013-14 23786-867 dated 09-12-2013 of Department of Women & Child Development Govt. of NCT of Delhi Kasturba Gandhi Marg New Delhi-110001, the desert Room Coolers can be purchased through

- a. Preferably from M/S Kendriya Bhandar only.
- b. Second preference shall be purchase from any other Govt. agency.
- c. And as last option, from local market after exhausting options as stated at sub-point (a) & (b) above and after obtaining prior approval from HoD.

Rule 148 of General Financial Rules, 2017 stipulates that "A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand."

Amendment Rule 149(i) Govt. e Marketplace (GeM) : Up to Rs. 25000/- through any of the available suppliers on the GeM meeting the requisite quality, specification and delivery period.

Amendment Rule 149(ii) Govt. e Marketplace (GeM) : Above Rs. 50,000/- and up to Rs. 5,00,000/- through the Gem Seller having lowest price amongst the available sellers (excluding "Automobiles where current limit of 30 lakh will continue), of at least three different manufacturers on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding the only reverse auction available on GeM can be used by the Buyers even for procurements less that Rs. 5,00,000/-

On scrutiny of cases of purchases offiles of CHHCLAP(M&F) Bal Niketan, Department of women & Child Development, Nirmal Chhaya Complex Jail Road New Delhi-110064 it has been observed that demand of similar nature of goods divided into small quantities to make piece meal purchases to avoid the necessity of observance of the provision of making purchase of goods on the recommendations of duly constituted local purchase committee of the department as provided under Rule 146 and Limited Tender Enquiry under Rule 151. Detail of such purchases is given as under:

HOO has purchased two Desert Coolers from local venders not through Gem, without taking the prior approval from HoD.



The detail is as under:-

Sl. No.	Particulars	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount
1.	Desert Cooler 6 Feet	M/S Get Some Deals	GSD/IT/2019-20/OM32 Dated 20-06-2019	24,975/-	CB-18 Dated 15-07-2019	2,64,155/-
2	Desert Cooler 6 Feet		GSD/IT/2019-20/OM35 Dated 26-06-2019	24,975/-	CB-19 Dated 15-07-2019	74,507/-

*In view of the above, Department may obtain ex-post facto sanction for purchase of Desert Cooler 6 Feet from competent authority, to regularize expenditure under intimation to audit.*



**03(B): Splitting of Purchase.**

(Observation Memo No. 11

Dated: 31-08-2020)

Under Rule 148 of General Financial Rules, 2017 stipulates that "A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand." Amendment Rule 149(i) Govt. e Marketplace (GeM) : Up to Rs. 25000/- through any of the available suppliers on the GeM meeting the requisite quality, specification and delivery period.

Amendment Rule 149(ii) Govt. e Marketplace (GeM) : Above Rs. 50,000/- and up to Rs. 5,00,000/- through the Gem Seller having lowest price amongst the available sellers (excluding "Automobiles where current limit of 30 lakh will continue), of at least three different manufacturers on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding the only reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 5,00,000/-

On scrutiny of cases of purchases offices of CHHCLAP(M&F) Bal Niketan, Department of women & Child Development, Nirmal Chhaya Complex Jail Road New Delhi-110064 it has been observed that demand of similar nature of goods divided into small quantities to make piece meal purchases to avoid the necessity of observance of the provision of making purchase of goods on the recommendations of duly constituted local purchase committee of the department as provided under Rule 146 and Limited Tender Enquiry under Rule 151. Moreover the purchase has not been made through GeM.

Detail of such purchases is given as under:

**A.**

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date Bill Amount
1.	Night Suite	13	22,522/-	M/S K.S. Enterprises, Uttam Nagar, Delhi	200 dt. 22.3.2019	22,522/-	CB-100 Dated 28-03-2019 1,71,987/-
2.	Night Suite	13	22,522/-		201 dt. 22.3.2019	22,522/-	
3.	Night Suite	13	22,522/-		202 dt. 22.3.2019	22,522/-	
4.	Night Suite	13	22,522/-		203 dt. 22.3.2019	22,522/-	
5.	Night Suite	13	22,522/-		204 dt. 22.3.2019	22,522/-	
6.	Night Suite	13	22,522/-		205 dt. 22.3.2019	22,522/-	
7.	Night Suite	02	3300/-		206 dt.	14,595/-	

	Hawaee slipper	40	10,600/-		22.3.2019		
8	Sports Bra	80	22,260/-		207 dt. 22.3.2019	22,260/-	
9	Sports Bra	80	22,260/-		207 dt. 22.3.2019	22,260/-	
10		80	22,260/-		207 dt. 22.3.2019	22,260/-	
11	Sports Bra	80	22,260/-		207 dt. 22.3.2019	22,260/-	

## B.

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date Bill Amount
1.	Panty V Shape	130	22522/-	S.D.R. Sales Nilothi Ext. Delhi	074 dt. 25.3.2019	22522/-	CB 102 dt. 28.3.2019
2	Baniyan for Boys	30	2992/-		075 dt. 25.3.2019	22417/-	
	Panty for Boys	20	3045/-				
	Sameez	80	16,380/-				
3.	Panty V Shape	130	22522/-		086 dt. 27.3.2019	24044/-	
	Panty for Boys	10	1522/-				
4.	Sameez	110	22522/-		087 dt. 27.3.2019	22522/-	
5	Suites	16	24360/-	M/S K.S. Enterprises, Uttam Nagar, Delhi	209 dt. 25.3.2019	24360/-	
6	Suites	16	24360/-		210 dt. 25.3.2019	24360/-	
7	Suites	16	24360/-		211 dt. 25.3.2019	24360/-	
8	Suites	16	24360/-		212 dt. 25.3.2019	24360/-	

C.

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount(Rs.)
1	Suites	16	24360/-	M/S K.S.	213 dt. 25.3.2019	24360/-	CB 05 dt. 15.4.2019	1,28,935/-
2	Suites	16	24360/-	Enterprises, Uttam	214 dt. 25.3.2019	24360/-		
3	Suites	16	24360/-	Nagar, Delhi	215 dt. 25.3.2019	24360/-		

A After introducing GeM by Govt. all items and services should be purchased through GeM. If any Items and service not available in GeM a certificate must be attached it the file or bill. But after scrutiny of record it is observed that mostly items/ services purchased from local vendors and the **Non Availability Certificate** is also not attached.

B. **Rule 157 GFR 2017.** A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand. The items mentioned above have been purchased in piecemeal.

C. **Rule 155 Purchase of goods by Purchase Committee.** Purchase of goods costing above Rs. 25,000 (Rupees twenty five thousand only) and upto Rs.2,50,000/- (Rupees two lakh and fifty thousand only) on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

As per order F.76 (48)/WCD/Accounts/Misc/2013-14 20156-170 dated 24-12-2013 deptt. of Women and Child development, GNCT of Delhi. Local Purchase committee shall consist of

- Deputy Director(CPU)-----Chairperson
- Supdt. of concerned home/Institution-----Member Secretary
- District officer of concerned district-----Member

*HOO not to divide demand of goods into smaller quantities to make piece meal purchase in order to avoid necessity in purchase of goods on the recommendation of Purchase Committee or calling Limited Tender Enquiry and ensure observance of codal formalities of GFR as per requirement.*

**PARA 04: Pay Fixation of Smt. Chameli Devi, Cook.**

(Observation Memo No. 12 Dated: 01-09-2020)

As per Office Memorandum of Ministry of Personnel Grievances and Pensions, Govt. of India No. 35034/3/2008-Estt(D) Dated 09-09-2010 Group D employees who have been placed in the Grade Pay of Rs. 1800 w.e.f. 01-01-2006 shall be fixed successively in the next three immediate higher grade pays in the hierarchy of revised pay bands and grade pays allowing the benefit of 3% pay fixation at every stage.

On scrutiny of cases of Service Books of CHHCLAP(M&F) Bal Niketan, Department of women & Child Development, Nirmal Chhaya Complex Jail Road New Delhi-110064 it has been observed that pay fixation of Smt. Chameli Devi, Cook not in order. She was appointed as a cook on 16-12-1991 in pay scale Rs. 2,610-3,540/-. And 1<sup>st</sup> ACP has been granted as on 16-12-2003 in the pay scale Rs, 2,750-4,400/-. She has been granted G.P. 1800/- w.e.f. 01-01-2006. As per above order she is eligible for grade pay 1900/- with 3% of increment w.e.f. 01-09-2008.

The pay of Smt. Chameli Devi, Cook should be fixed as under:

Particulars	Pay fixed by HOO	Pay to be fixed
01-07-2008	7200 + 1800 = 9000	7200 + 1800 = 9000
01-09-2008	7200 + 1800 = 9000	7470 + 1900 = 9370
01-07-2009	7470 + 1800 = 9270	7760 + 1900 = 9660
01-07-2010	7750 + 1800 = 9550	8050 + 1900 = 9950
01-07-2011	8040 + 1800 = 9840	8350 + 1900 = 10250
01-07-2012	8340 + 1800 = 10140	8660 + 1900 = 10560
01-07-2013	8650 + 1800 = 10450	8980 + 1900 = 10880
01-07-2014	8970 + 1800 = 10770	9310 + 1900 = 11210
01-07-2015	9300 + 1800 = 11100	9650 + 1900 = 11550
01-01-2016	28800	30200
01-07-2016	29700	31100
01-07-2017	30600	32000
01-07-2018	31500	33000
01-07-2019	32400	34000
01-07-2020	33400	35000

*The pay of Smt. Chameli Devi, Cook, to be re-fixed as above after due verification of facts, under information to audit.*



**TEST AUDIT NOTES****TAN 01: Verification of qualifying service**

(Observation Memo No. 02

Dated: 27-08-2020)

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

1. Kamal Prasad, Peon
2. Chameli Devi, Cook
3. Rajpal Singh, Sr. Asstt.

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



**TAN 02: Shortcomings in Attendance Registers of children.**  
(observation Memo 08 Dated: 31/08/2020)

On scrutiny of Attendance Registers of children of Supdt.(Bal Niketan),Nirmal Chhaya Complex, Jail Road, New-Delhi-110064 for the years from 2018-20, following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first page of the Attendance register.
2. **Signature of W.O.:** Attendance register of Children should be signed by concerned in-charged regularly. But after scrutiny of Attendance Register it is found that concerned in-charge/Welfare Officer has not signed the attendance register.
3. **Cutting and Over-writings-** There were number of cutting, overwriting and white fluid is used in attendance register, but these cuttings and over-writings have not been attested by the HOO ie Page May 2018-19, Page June 2018-19,Page July 2018-19 Page Aug 2019-20 Page Oct 2019-20. Attendance of the children corrected after four or five days it is highly objectionable matter.

These discrepancies may please be rectified and compliance be shown to audit.





TAN 03: Contingency Bills.  
(Observation Memo No.10

Dated : 31-08-2020)

During scrutiny of contingency vouchers pertaining to the period 2018 to 2020, it has been noticed that the following bills were paid from the office of Home for Healthy Children (Male & Female) Leprosy Affected Patients, Bal Niketan, Nirmal Chhaya, whereas, two names mentioned in body of bills, The Name of Home for Healthy Female Children Leprosy Affected Patients, (HHFCLP) also mentioned in body of the bills whereas, it is a separate institution in the same premises. The Bill/invoice can be used in both Homes. Only particular Home/office names for which the items has been purchased should be mentioned in the bills.

The detail of bills is as under:

S.No.	C.B. No. and Date	Seller Invoice/ Voucher No. & date	Name of Firm	Amount		
01	CB-68 Dated 13-01-2020	1754 Dated 24-12-2019	VSM Enterprises, Nangloi, Delhi	2200/-		
		1756 Dated 24-12-2019		7000/-		
		1757 Dated 24-12-2019		1728/-		
		1758 Dated 24-12-2019		3675/-		
		1759 Dated 24-12-2019		1100/-		
		1760 Dated 24-12-2019		1,700/-		
		1761 Dated 24-12-2019		8500/-		
		1762 Dated 24-12-2019		300/-		
		<b>Total</b>			<b>26,203/-</b>	
		02		CB-68 Dated 13-01-2020	512 Dated 24-12-2019	S.K. Traders, Nangloi, Delhi
514 Dated 24-12-2019	1200/-					
515 Dated 24-12-2019	120/-					
516 Dated 24-12-	90/					

		2019		
		517 Dated 24-12-2019		1000/-
		518 Dated 24-12-2019		1100/-
			<b>Total</b>	<b>6,660/-</b>
03	CB-68 Dated 13-01-2020	1103 Dated 07-12-2019	Ecozenith Enterprises, Dariya Ganj, Delhi	57000/-
		1104 Dated 07-12-2019		9750/-
			<b>Total</b>	<b>66,750/-</b>
04	CB-68 Dated 13-01-2020	515 Dated 10-12-2019	V.S. Textiles New Friends colony, Delhi	52,390/-
			<b>Total</b>	<b>52,390/-</b>

HOO is advised to supervise the attendance of inmates regularly and made necessary correction in attendance register under intimation to audit.

  
(GOVIND BHATT)  
INSPECTING AUDIT OFFICER