

71

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

Sub-Audit report of- Observation Home 1 for Boys, Firoz Shah Kotla New Delhi

INTRODUCTION:- The I.A.R. on the accounts of **Observation Home for Boys 1, Firoz Shah Kotla New Delhi for the period 1997-98 to 2008-09** was conducted by field Audit Party No. IV, Comprising of S/Shri Rajpal Magoo, IAO, Sh. H C Grover, HC and Sh. Pritam, HC. The audit was conducted during 14 working days between 1.10.09 to 22.10.09.

AIM AND OBJECTIVES:- Observation home for boys (OHB) was working for the welfare of juveniles in conflict with law. Full care, protection and stay arrangement made in OHB. Now this home has been transferred to an NGO "Prayas" in 1997 with agreement of MOU (Memorandum of understanding). Now this NGO totally handles this programme fund are released in the form of Grant-In-Aid as per MOU. The staff which was recruited in this home is now posted in the other institutions which are already short of staff.

HOD/H.O.S/D.D.O's / CASHIERS: The following officials have served as HOD/HOO/ DDO/ Cashier
Name of HOO/DDO

1. Smt. Prabha Mauther	1-04-98 to 08/02
2. Smt Lata Gupta	08/02 to 14/08/03
3. Smt. Pushpa Pathak	14/08/03 to 23/10/04
4. Smt. Saroj Rawat	24/10/04 to 04/08/07
5. Smt. Pushpa Psthak	04/08/07 to 5/08/07
6. Smt. Lata Gupta	05/08/07 to till date

Name of Cashier

1. Sh. Mahinder Singh	25/01/07 to 11/08
2 Sh. Jai Singh	11/08 to 31/01/09
3 Smt Kanta	01/02/09 to 16/07/09

Budget & Expenditure of the Department as furnished to audit [in lakhs]

Year	Budget	Exp
2004-05	38.38	29.43
2005-06	53.04	44.95
2006-07	31.89	31.69
2007-08	32.65	31.91

The Budget & Expenditure of the department was reconciled up to 3/09 from PAO 15

Statutory Audit:-

Statutory audit of the department has not been conducted as informed by the unit.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	nil	-	-
2.	Group B	nil	-	-
3.	Group C	9	7	2
4.	Group D	17	13	4
	Total	26	20	6

Maintenance of Records:-

The maintenance of records of the department, as provided were found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 47 audit paras outstanding the unit has not made compliance of as such no para's settled. The remaining para's have been incorporated with current audit report as part-I (old audit report).

(A)

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.	77-78	1	Nil	Nil	1
2.	78-79	1	Nil	Nil	1
3.	79-80	5	Nil	Nil	5
4.	80-82	3	Nil	Nil	3
5.	86-87	6	Nil	Nil	6
6.	90-92	5	Nil	Nil	5
7.	93-95	12	Nil	Nil	12
8.	96-97	14	Nil	Nil	14
		47	-	-	47

(B) Details of Old Recovery

S.No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.	1977-78 to 1995	1614.60		nil	1614.60
2.	1996-97	1320		nil	1320/-
		2934-60			2934-60

Current Audit Report

During the course of current audit, 08 audit memo's highlighting various regularities/short recovery to the tune of Rs. 7634/- were issued. Department has not shown any compliance of any audit memo's as such no spot recovery was made. As the department has shown compliance 02 memo was settled on spot. 06 audit objection have been incorporated in current audit report as 05 paras and 01 tan.


Details of Current Recovery (Audit period 2008-09):-

Para No.'s	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)
1	6134/-	nil	6134/-
2	1500	nil	1500
	7634		7634

Details of Current Recovery (Audit Period 2008-09):-

Para No's	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)
1	6134/-	nil	6234/-
2	1500	Nil	1500
Total	7634/-		7634/-

The internal audit report has been prepared on the basis of information furnished and made available by the **Observation Home 1 for Boys, Firoz Shah Kotla New Delhi** Department. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


 (IAO Party - IV)

PART I

Para No. 1

Int

Para No. 11(A), 12(A)

68
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124

Fixation of pay of Shri Mohi Ram Pandey senior :-

The official was drawn Rs. 91/- w.e.f. 24-10-1972

in the old time scale of 75-1-85 PB-2-95. His pay was fixed as Rs. 75/- p.m. w.e.f. 1-1-73 in the C.C.S. revised pay scale in terms of note 3 below Rule (1) on scrutiny of pay fixation it was found that pay of the official should have been fixed at Rs. 218/- under rule 7 as reproduced below :-

- Pay Rs. 91/-
- DA Rs. 41/-
- D.A. Rs. 71/-
- adhoc Rs. 15/-
- Rs. 218/-

As there is stage of Rs. 218/- in the Revised scale of Rs. 200-3-206-4-234-4-23-250 his pay should have been fixed at Rs. 218/- as proposed. The overpayment of pay and allowances as indicated below may be recovered under intimation to audit:

<u>S.No.</u>	<u>Period</u>	<u>Amount</u>
1.	1-1-73 to 30-9-73	9x3 = 72/-
2.	1-10-73 to 30-9-74	8x12 = 96/-
3.	1-10-74 to 30-9-75	8x12 = 96/-
4.	1-10-75 to 30-9-76	8x12 = 96/-
5.	1-10-76 to 30-9-77	8x12 = 96/-
6.	1-10-77 to 30-9-78	8x12 = 96/-
7.	1-10-78 to 30-4-79	8x7 = 56/-
Total:-		<u>Rs. 608/-</u>

Besides this the overpayment of allowances allowed at enhanced rate at enhanced pay is also recoverable from the official other cases of this nature may be reviewed at your end and recovery effected where due under intimation to audit.

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Pay fixation of Shri Karam Singh, Sr. Care Taker.

The official was drawing Rs. 83/- as w.e.f. 25-6-1972 in the time scale (old) of 75-1-95. His pay was to be fixed on 1-1-1973 as follow :-

Basic pay	Rs. 83/-
Dearness Pay	Rs. 71/-
Interim Relief	Rs. 29/-
5% of basic pay	Rs. 15/-
Total :-	<u>Rs. 198/-</u>

Revised scale corresponding to the existing scale Rs. 200-3-206-4-234-EB-4-250. His pay was fixed Rs. 203/- w.e.f. 1-1-1973 allowing an increment of account of bouching vide note 3 below Rule 7 (1). The official was entitle to annual increment after completion of 12 months continuous service i.e. on 1-1-1974, 1-1-1975 and so on but he was allowed increment w.e.f. 25-6-73, 1-6-74 and so on. Evidently the official was paid excess for seven months of each calander year. The excess amount on account of pay only is given below :-

S.No.	Pay	Date of Increment due	Date of Increment allowed	No. of months	Difference of pay for one month	Total amount excess paid.
1.	203	1-1-73	1-1-73	1 -	-	-
2.	206	1-1-74	25-6-73	6 months	Rs. 3/-	18-60
3.	210	1-1-75	1-6-74	7 months	Rs. 4/-	28-00
4.	214	1-1-76	1-6-75	-do-	Rs. 4/-	28-00
5.	218	1-1-77	1-6-76	-do-	Rs. 4/-	28-00
6.	222	1-1-78	1-6-77	-do-	Rs. 4/-	28-00
7.	226	1-1-79	1-6-78	-do-	Rs. 4/-	28-00

Rs. 158.60

admissible thereon may be overhauled and overpayments noticed if any, recovered under intimation to audite.

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Para no. 2 (Reference para No. 7, 1978-79)

Adjustment of Bill:

The scrutiny of the contingent bills revealed the following advance bill were submitted to P.A.O.

<u>S.No.</u>	<u>Bill No.</u>	<u>Date</u>	<u>Amount</u>	<u>Sanction No.</u>
1.	CB-42/78/OHB	14-12-78	10,000-00	F.1(35)/78-Actts/ DSW/24649
2.	CB-53/78/OHB	15-2-79	10,000-00	F.1(35)78/Actts/ DSW/24649 dt. 23.6.78 for Rs. 60,000

It was however observed that the final amount of these advance had not so far been submitted to P.A.O. The final amount of the advance was to be rendered for the audit within one month of its drawal. The final account may now be submitted to audit and such lapses in future.

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Para No. 3 (Reference Para No. 4 1979-80)

Irregular maintenance of account of Jama Talashi Money

As a result of test check of relevant record viz. Jama Talashi, Cash Book, and register, following defects/irregularities were noticed :-

1. Though there was a closing cash balance of Rs. 5513-24 paid Rs. 6287-03 shown in the cash book of Jama Talashi on 31-3-80 and 4-7-81 (the last date of transaction) respectively) no personal ledger account was got opened instead the amount was being held only in cash. Necessary action in this regard may please be taken to open the PLA as per provision of the CTR and compliance reported to the Audit.

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2. A separate subsidiary register was maintained in which individual's amount was noted on realization at the time of Jama Talashi and the payment also noted thereon when the amount was paid to the inmates. No outstanding amount was worked out in this register to ensure the correctness of the closing balance of the cash Books. It is, therefore suggested that year wise break-up of amount outstanding as per register may be worked out and total agreed with the closing balances of the cash book reconciling the difference if any. Therefore monthly closing balance be worked out by adding the receipts during the month in the opening balance and by deducting the payments made during the month from the total of OB+ receipt and agreed monthly with the CB as per cash book.

3. From the review of the register it was noticed that in a number of cases pertaining to years as back as in 1973 payments are still outstanding as their exist No. note of payment against them in the said register although the inmates are stated to have left long back. As per provision of the C.T.R. the amount remaining unclaimed for more than three accounts years after their becoming due are required to be treated as "lapsed deposits" the entire register may please be reviewed in the light of above remarks to take

necessary outstanding amounts are given below :-

<u>S.No.</u>	<u>Case No.</u>	<u>Date</u>	<u>Name</u>	<u>Amount</u>
181	494/73	13-4-73	Sh. Subramaniam	Rs. 3-75
185	520/73	23-4-73	Sh. Hari Kumar	Rs. 0-10
190	560/73	4-5-73	Sh. Ramash/Syed	Rs. 0-67
193	581/73	9-5-73	Sh. Khazan Singh	Rs. 0-55
196	585/73	9-5-73	Sh. Ram Pal	Rs. 0-50

4. As per provisions 77(iii) C.T.R. Vol. I daily totals of cash book should be got checked by a person other than the writer of the cash book but the provisions of the rules have not been followed as the totals of the cash book had never been checked with the result there were overwriting and cuttings the closing balances and opening balance with effect from 21-3-80 to 17-4-80. If the totals were got checked the totalling mistake could be pointed out the same day. Totals of the cash book may please be got checked daily now under intimation to audit.

5. No physical verification of the cash balance with that of the cash ~~balances~~ with chest was ever done, as there was no such certificate recorded in the cash book. As per provision under rule 77(iv) of the C.T.R. Vol. I, physical verification of the cash should have been done at the close of the each month. In the absence the usual provisions, the correctness of the cash balances in hand could hardly be ensured. The provisions of the rules *ibid* may please be followed now and audit department intimated accordingly.

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Para No. 4 (Reference Para No. 5, 1979-80.)

Irregular purchases of dietary articles.

(a) During the year 1979-80 an amount of Rs. 206,523-00 was shown as having been spent on purchase of Dietary and general articles. During scrutiny of relevant record, it was observed that :-

(a) Purchases were not made on competitive rates by way of inviting quotations/tenders in most of the cases.

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example pulses) of which rates and suppliers were approved by the Directorate of Social Welfare by way of inviting quotations tenders centrally were purchased on higher rates and from the suppliers other than approved by the Directorate of Social Welfare. It resulted in monetary loss to the Govt. and defeated the very purpose of inviting quotations/tenders centrally by the Directorate of Social Welfare. Some Cases of purchases in which from S.B. quotations were not invited as pointed out in (a) above are given below:-

<u>S.No.</u>	<u>C.P.No.</u>	<u>Vr.No.</u>	<u>Amount</u>	<u>Articles</u>	<u>Illustration</u>
1.	11 <u>23.5.79</u>	55	955-00	Pulses	Purchases made from Super Bazar
2.	12 <u>24.5.79</u>	54	4437-95	Chee, Pulses	-
3.	14 <u>6/79</u>	87	1715-00	Pulses	-
4.	18 <u>7/79</u>	121	4239-15	Dietary items	-
5.	22 <u>3/79</u>	148	4094-95	-do-	-
		149	659.80	-do-	-
6.	35 <u>10/79</u>	299	4881-00	-do-	-

All these purchases are required to be regularised.

(b) Printed vide Directorate of Social Welfare circular No.F.15(3)/79-80/CPR/DSW/Acctts/33412-54 dated 6.10.79 rates (as mentioned below) of pulses of W's New Super consumers Co-operative stores was approved for the period from 29.5.79 to

Moong	390
Moong chilka	438
Urad Chilka	328

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It was revealed from Bill No.13 voucher No.121 that Moong Dal (100 Kgs) was purchased for Rs.560/- instead of Rs.438 resulting in excess expenditure of Rs.122/- requiring regularisation.

Similarly approved rate of Dal Arhar of M/S Aay Jay enterprises vide Directorate of Social Welfare circular No.2.15(2)/79-CPB/DSW/Acctta/21979-22044 dated 20.6.79 (valid from 29.5.79 to 31.3.80) was Rs.394-00 per quintal whereas one quintal of Arhar Dal was purchased from Super Bazar for Rs.44/0/- Bill No. CB 181 (Vr No.1121) resulting in excess expenditure of Rs.44/- These are two illustrative cases. All such purchases needed to be justified getting in excess expenditure regularised.

(c) Vide C.B. No.2 Voch No.5 dated 19.11.79-36 pieces of Manjan (tooth powder or tooth pasel) were shown to have been purchased from M/S Super Bazar @ 3-45 per piece as such cost worked out to Rs.124-20P. It was observed from the suppliers bill (carbon copy) that the rate as well as cost of manjan were altered with ball pen from Rs.3-15 and Rs.113-40 paise to Rs.3-45 and Rs.124-20 respectively. This may please be looked into and genuiness of the payment be got confirmed and certificate to that effect furnished to audit.

(d) Purchase of Milk.

Vide Voucher No.82 (CB No.13) (CB No.18)

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from Shri Nathan Das for Rs.2570-00 @ Rs.2-40 per kg for the period from 1-5-79 to 30-6-79. It was not understood as to why the milk was not purchased from the Delhi Milk Scheme at much lower rate of Rs.1-80 per kilogramme. By ignoring D.M.S. observation Home for Boys suffered a loss of Rs.644-40 paise during the period of two months of May and June 1979. Further as the purchases were made without getting for quotations, the purchases be got regularised by the competent authority.

Para No. 5 (Reference Para No.6, 1979-80)

Irregular payment of HRA.

(a) In terms of para 5 of Govt. of India, Ministry of Finance dated 27-11-65 ~~MEMO~~ as amended from time to time, each Govt. servant claiming house rent allowance was required to furnish a certificate in prescribed proforma inter alia as and when there was increase/decrease in HRA on the basis of which the DDO was required to verify the admissibility of HRA before allowing payment of HRA during scrutiny of relevant record, was verified by the ~~DDO~~ & it was observed that the certificate were not obtained at all from the employees to whom HRA was being paid during the year 1979-80 in the absence of HRA certificate, it was not understood as to how the admissibility of HRA was verified by the DDO. Useful may now be done now and result intimated to audite.

(b) Shri Paul Karketta, Husband of Smt. Rogina Kujur, teacher was working in Food Corporation of India as Assistant Manager, (Finance) and was drawing HRA @ Rs. 225/- P.M. on Basic pay of

record to show as to whether he was getting his HRA from the employer on flat rate or on percentage basis and in case the husband is drawing HRA from his employer on percentage basis. The exact amount of Rebate value/monthly rent be ascertained. Details may now please obtained from the employer in order to ensure the correctness of HRA paid to her (his wife) during the year 1979-80. The whole position be reviewed in the ledger of the latest orders on the subject making recovery if any due.

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6 Para No. 6

(Reference Para No. 11, 1979-80)

Clothing Non Recovery and Non accountal of used uniform.

At the time of admission of a child in this home he is supplied with free uniform viz. shirt, short and chappie etc. for use during his stay in this home. It was stated during discussion that the inmate generally remains here only for couple of months and that at the time of his release from this home entire uniform issued to him is taken back from him. But no account in this for the year 1979-80 and for that matter for any other earlier period was maintained and shown to audit. In the absence there of it could not be ascertained whether such used up uniforms were actually recovered from the children at the time of their release from the home and if so how these were accounted for and disposed off later on. This may please be looked into and the position fully elucidated to audit. A separate stock register of such used up/recovered uniforms may please be maintained where the date wise receipts be entered and progressive total cost and the subsequent disposals also noted

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Para No. 7

(Reference Para No. 13, 1979-80)

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Stock Registers:

Following omissions/irregularities were noticed :-

(a) Irregular reductions of non-consumable stock

Following non-consumable stock found entered in the consumable stock Register and balances of such items reduced after showing them listed or consumed. This is an irregular. Few instances are given below for reference.

Consumable stock register of General Articles:

<u>Page No of the Register</u>	<u>Name of the Item</u>	<u>No. of items Reduced</u>
51	Flit pump	6
52	Electric Fan	5
52 103	Peice (Iron)	2
103	Nail cutter	4
117	Hair cutting machine	3
117	Hair scissors	4
118	Fountain (Gardening)	1
124	Locks	13
139	Plier	2
139	Rench	1

(b) Further, balance of non-consumable clothing items were also reduced like wise vide instances given below :-

Stock Register of Bedding/ clothing :-

<u>Page No. and Register</u>	<u>Name of Item</u>	<u>Articles reduced.</u>
28	Blankets	2005
35	Bed sheets	170
36	Curries	200

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The stock of above non-consumable articles as shown in (a) and (b) above were reduced irregularly. These may be made good in the stock. Further non consumable items entered in consumable registers of general articles as entered in clause (a) above, may please be entered in the register of non consumable articles under intimation to audit.

(c) Non-Verification of stock :-

Following stocks were not physically verified at all. This was a serious omission. Each stock should be physically verified at least once in a year and result of the same may be noted in the form of a certificate in every stock register.

1. Stationary Register of inmates.
2. Stationary Register of office.
3. General Articles.
4. Dietary Articles.
5. Clothing/Bedding.
6. Medicines.
7. Cutting Tailoring.

The above stocks may be verified physically and results intimated to audit. A certificate of physical verification may also be recorded with date in the stock Register and compliance reported to audit.

Para No: 8 (Reference Para No:6, 1980-82)

Wrong fixation of Pay of Shri Ram Lal, Sweeper.

Shri Ram Lal, Sweeper was drawing basic pay Rs.82/- on 31-12-72 in the pre-revised scale of Rs.70-1-80-EB-1-85. His pay was fixed on 1.1.73 under note 3 to sub rule (1) of

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Rs. 199/- and was granted increment on the normal dates of his increments when it was previously fell due, i.e. 15-10-73 and so on as shown below :-

1-1-73	Rs. 199/-
15-10-73	Rs. 202/-
1-10-74	Rs. 205/-
1-10-75	Rs. 208/-
1-10-76	Rs. 211/-
1-10-77	Rs. 214/-
1-10-78	Rs. 217/-
1-10-79	Rs. 220/-
1-10-80	Rs. 223/-
1-10-81	Rs. 226/-
1-10-82	Rs. 229/-

In this respect the following observations are made:-

The pay of the individual should had been fixed at Rs. 202/- w.e.f. 1-1-73 after allowing two increments, instead of one increment which was actually allowed, for stepping up due to bouching in the revised scales and the next increment to him should have been granted w.e.f. 1-1-74 under rule 8 ibid, (instead of 15-10-73, when had actually been allowed on) and as on as shown below :-

1-1-73	Rs. 202/-
1-1-74	Rs. 205/-
1-1-75	Rs. 208/-
1-1-76	Rs. 211/-
1-1-77	Rs. 214/-

1-1-78	Rs. 217/-
1-1-79	Rs. 220/-
1-1-80	Rs. 223/-
1-1-81	Rs. 226/-
1-1-82	Rs. 229/-
1-1-83	Rs. 232/-

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His pay may please be refixed accordingly and arrears become due, if any, may also be given now under intimation to Audit.

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Para No. 9 (Reference Para No. 10, 1930-32) (Theft of Gas cylinder)

As per certificate issued by the D.D.O. of the Home a Theft of 20 Gas cylinders took place in the Home on Feb. 1932. The relevant case file was not prescribed to the Audit. On the plea that, that was with the Ex-Suptd. of the Home. It is not understood why the case file was not handed over the present Officer I/C of the house and how could the so important Govt. document was taken away by the Ex-Suptd. The matter may be looked into and position clarified inter alia produced the relevant file to the next Audit. Apart from it matter may please be taken up with the police authority to know their final findings in the case. In case the police could not trace out the culprit. Responsibility of the loss may be fixed and loss made good by effecting recovery from the official responsible for the loss of the same be got written off by the competent authority action taken be intimated to Audit.

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Para No. 10 (Reference para No. 11, 1930-32)

GPF ledger A/cs of Group 'D' Officials.

records revealed the following shortcomings :-

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(a) Under para 2 of the Appendix 'F' of GPF (C.S) Rules a broadsheet in Form No-II was required to be maintained by each head of offices in order to verify that the amount as booked in Balance sheet tallied with that of the totals of the certificates of the deductions attached to the pay Bills and the payments made during the month. It was observed that no such broadsheet had been maintained for the period under audit. In absence of which it was not understood as to how the correctness of posting was ensured without tallying the amount of posting with the certificates of deductions. It may please be maintained now and compliance shown to the next Audit.

(b) Pay as on 31st March of previous year was required to be noted in the ledger account of each subscriber in order to verify that the subscription had been deducted according to percentage under GPF rules. But it was not found noted in all ledger accounts. The same may please be noted now and ensured the GPF subscription of each subscriber was deducted as per rules.

(c) The GPF ledger accounts had not been found attested by the D.D.O./ Head of Office. In absence of which the authenticity of the ledger accounts could not be verified. The needful may please be done now and compliance shown to the next audit.

(d) The interest on G.P.F. ledger accounts for the year 1980-81 and 1981-82 was calculated and credited in the subscribers GPF ledger accounts @ 9% and 8.5 % p.a. respectively in all the accounts, which was not correct. The rate of interest during the year 1980-81 and

accounts be recasted by taking into accounts the correct rate of interest and compliance shown to next Audite

(e) The Incentive Bonus on GPF to was to allow @ 1% on the entire balance after, allowing interest for the particular year as mentioned in Govt. of India M/O Finance letter No. 20/(35)EV(B)/77 dt 27-12-78. But it was noticed that the Bonus for the year 1980-81 and 81-82 had not been worked out according to rules on the subject in the GPF A/c of Sh Meena

Ram, Sr. Caretaker. The same may please be recasted and compliance shown to next Audit. Moreover, the admisibility and non-admisibility of Bonus was also required to be noted in each GPF a/c which was also not found noted. In absence of which it could not be ascertained/verified that the

individual was entitled for receipt of Bonus or not. The same may be debited in his GPF A/c but the Bill No. and date of encashment by the amount was drawn had not been mentioned. In absence of which it could not be verified whether the

amount was debited in the same month in which it was drawn from treasurys. The needful may please be done now and such errors should not be repeated in future and complaince shown to next audits.

(f) The withdrawal from GPF as temporary advance or non refundable advance was not being debited the individuals' GPF account in the same month. For instance, Shri Manssar Ali, Sr. Caretaker, was granted temp. GPF advances amounting to Ra. 750/- vide Bill No. 56/80 encashed on 26/12/80. This was debited to his GPF a/c in the month of January 81. which should had

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actually been debited in the month of Dec., 80.

Moreover, while debiting the amount of advance, in the GPF ledger account of the individuals, Bill No. and date of encashment should also be mentioned therein. But it was noticed that Shri Sunder Lal, Gr. Caretaker was granted GPF advance amounting Rs.500/- during the year 1981-82, but the full particular of Bill etc. were not indicated in the ledger.

(K) Para No. 11

(Reference Para No. 12, 1980-82)

Electricity, Water Charges and Telephone Registers

It has been observed that though the Register has been opened but the required details have not been filled therein. Since the registers in question had not been completed for the period under audit the very object of therein operation is hampered. The same may now please be completed and shown to the next Audit.

(L) Para No. 12

(Reference Para No. 2, 1986-87)

Contingency

A test check of contingency revealed the following defects :-

(a) A sum of Rs.498-15 was drawn vide contingent bill no.41 dt. 4-10-86, on account of contingency but no supporting vouchers were found attached with the contingent bill. The same may please be traced out and shown to the next audit so that the vouchers could be verified.

(b) A sum of Rs.415-20 was spent on purchasing of cloth which was purchased through N.T.C. vide CB No.36/86 dt. 13-9-1986 but no discount was availed of from the N.T.C.

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wh-ess 15 % of discount was to be allowed by NTC. The discount Rs.62-25 comes which was not taken. The discount Rs.62-25 may please be taken from NTC or from the concerned official who has not taken, under advice to audit.

(c) The following expenditure was incurred on various items morethan Rs.500/- for which quotations should have been called for, but the same was not made available to the audit party. The same may please be traced out and shown to the next audit party failing which the same may please be regularised by the competent authority under intimation to Audit.

<u>C.B.No.</u>	<u>Date</u>	<u>Sub Vrg. No.</u>	<u>Amount.</u>	<u>Name of Articles</u>
44/86	6-10-86	344	368-00	Photo
		345	212-50	Service
46	5/86	259	480-00	C Powder
		360	440-00	-Do-
87	20-2-87	650 to 653	920-00	Utencils
81	212	212-50 : 615 616 618 617	217-50 517-50 187-50 675-00	Photo- Service
76	20-1-87	572 to 576	920-00	Kalai Charges
15	11-9-86	125	1852-00	Photo Charges.

All other such cases may also be reviewed and action taken as suggested above.

13

Para No. 13 (Reference Para No. 4, 1986-87)

Subj- Cash Book (Government)

A test check of cash book revealed some omissions/

(a) Cash balance was not found physically verified at the end of months viz. 4/86 to 10/86 and 1/87 to 2/87 as is required under C.T.R. 77. Although cash balance was physically checked in the month of 11/86 to 12/86 but the amount actually in the cash book as well as in the cash chest was not recorded therein. In the absence of which the purpose of giving certificate is defeated. D.D.O./H.O. was requested to please ensure that the certificate should be recovered in the form as given below:-

Certificate "I physically verified the cash balance in the cash book and found Rs....(Rs....) which tallies with the cash actually in the cash box."

The circumstances under which the certificate for the period as mentioned above was not recovered as already pointed out in the previous report for the year 1979-80 may please be clarified to audit as ^{same} ~~one~~ as is the contravention of the rule.

(b) Under the rules the total of the cash book should be checked daily by some responsible person other than the write of the cash book, where as it has not been done during the audit period 1986-87. The need ~~of~~ may please be done now & shown to the next audit party.

14
Para No. 14

(Reference Para No.5, 1986-87)

Bill Register

During the course of ~~xxx~~ audit it was found that the bill register has never been reviewed monthly by the D.D.O. as is required under the rules C.T.R. 233. This registers should be

Reviewed monthly and the results of reviewed be recorded thereon.

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Para No. 15 (Reference Para No. 6, 1986-87)

Contingent Register

(1)

As per provision of Rule 298 of CTR Volume I, the register should be put up to D.D.O. for his initial against every entry of payment but it has been observed that entries made in the register from 15th Sept. 1986 to 3/ 87 was not attested, where as it should have been done.

(ii) It was also seen that the register is being maintained was without having any page counting certificate. The needful may please be done now and shown to the next audit party.

16

Para No. 16 (Reference Para No. 7, 1986-87)

Stock Registers

Property stock Register of the institution was not produced to audit, as the same is not available. The matter may please be investigated and result intimated to audit. The Property stock Register, which have been started from 1985-86 is not in a prescribed proforma, specially there is no column of quantity received and column of progressive totals which is must for upto date progressive totals.

The said register does not indicate the outstanding balances, which may please be got done by conducting a check in consultation with Dte. of Social Welfare Interalia taking into accounts the old property Register if when traced out.

(2) As required under G.F.R. periodical stock physical verification must be conducted once in a year, which

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have not been found conducted. It was not understood how
D.D.O./H.O. was ensured that the balances are correct.

(3) It was observed that 100 pairs of shoes amounting
to Rs.2435-45 were purchased on 9-1-34, while handing over the
charge of stores the same were ^{neither} not handed over to Sh.
Kunwar Singh by the than storekeeper Sh. Jai Prakash nor
the matter was brought to the notice of D.D.O./H.O. The
matter may be brought to the notice of Director, Social
Welfare for investigation and report sent to Audit.

104

(100)
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PART- II
Current Audit Report

RA-17 (17)
Para No 17 (Reference Audit Memo No. 3 Dated 7-4-92)

Service Books and Leave Accounts

On test check of Service Books and leave accounts of this institution revealed the following discrepancies :-

1. Smt. Laxmi Devi (Matron)

It has observed that the credit of H.P.L. for the period from 6-11-76 to 5-11-81 has not given to her.

2. While preparing ~~the~~ the leave accounts from 1-1-80, the revised leave rule 1986 are not followed in the following cases. According to Revised leave rules H.P.L. credit may be given on 1st January and 1st July on each year and before 1/1/80 the broken period should be calculated on the basis of 5/3 of the completed months. More than 15 days in a month is to be taken as a full month.

1. Sh. Wazir Singh, Jr. Care Taker.

2. Sh. Karwar Singh Choudhary (Cook)

3. Sh. Raj Kumar (Driver)

(3) In the E.L. account the credit of leave for 15 days should be made half yearly i.e. 2nd January and 1st July on each year according to revised leave rules. But the rules not followed

in the following cases :-

1. Mrs. Kanta Wagle L.D.C.

2. Smt. Laxmi Devi, Matron.

3. Sh. C.R. Gahlot, Drawing Teacher.

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The credit of E.L. and H.P.L. may be given as per above direction to the above official and shown to next Audit. Similar such type of other cases of E.L. and H.P.L. may also be re-viewed and action taken accordingly under intimation to Audit.

Para No. 18 (Reference Audit Memo No. 5, Dt. 8-4-92)

G.P.F. Class IV Employees:

During the course of audit of G.P.F. class IV employees the following irregularities have been noticed :-

- 1) G.P.F. Broad sheet for Class IV employees was not maintained by this Office. Which is irregular. Reason for this lapse may please be explained to Audit. Broad sheet should be maintained now and shown to next Audit.
- 2) It is noticed that Sh. Sube Singh, Sri Caretaker, and Sh. Prem Chand, Cook, have been transferred to another department but their G.P.F. balances are still lying in G.P.F. Ledger Register. Which is irregular. Their G.P.F. balances should be transferred to their present office, under intimation to Audit.
- 3) G.P.F. Ledger account was not signed by D.D.O./H.O. In absence of which, authenticity of the ledger account could not be verified. The needfull may please be done now and compliance shown to next audit. For Example :- Entries at page no. 2, 3, 4, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 18, 19, 20, 21, 22, 23, 24, 25, 27.
- 4) The G.P.F. accounts in respect of the following class IV

RA-18

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107 102/4 (106)

employees have not been completed up-to-date: which is irregular:

- 1: Sh. Ram Charan- Peon
- 2: Sh. Dhuni Chait - Sr. Caretakers
- 3: Sh. Paghbir Singh

The G.P.F. accounts of the above class IV employees may please be completed now and compliance shown to next Audit.

A-19 (19)

Para No. 19 (Reference Audit Memo No.7 Dt.9-4-92)

Payment of Water Charges not on the basis of actual readings.

Checking of water charges bills for the period under Audit revealed the meter installed by the M.C.D. was out of order since 12-12-1978 and the M.C.D. was charging the water bill on average basis. The water charges payment of Rs.1,35,453 was made during the period 1990-91 and 91-92 which seems to be very high. The detail of which is given below :-

S.No.	Bill No. & Date	Amount
1.	CB-43 16-3-90	Rs.9028
2.	CB-51 15-5-90	Rs.9028
3.	CB-53 15-10-90	Rs.9028
4.	CB-96 14-1-91	Rs.18056
5.	CB-105 21-3-91	Rs.9028
6.	CB-13 24-6-91	Rs.16257
7.	CB-26 20-7-91	Rs.16257
8.	CB-39 20-7-91	Rs.15257
9.	CB-45 19-9-91	Rs.16257
10.	CB-79 22-1-92	Rs.16257

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The same objection was also raised during the I.A.R for the year 1977-78 in Para No.7 but no action has been taken so far, which is highly objectionable. It is not understood as to why the water meter could not be got repaired/ replaced so far.

The matter may be looked into and early steps may be taken to get the water meter repair/replaced and payment be made on the basis of actual reading/consumption under intimation to Audit.

Para No. 20 (Reference Audit Memo No.9 dt. 10-4-92)

Liveries Class IV

During the course of audit of Liveries Class IV employees, the following irregularities have been noticed :-

28 Pairs of socks were purchased on 21-11-90 and issued to Class IV employees. The cost of one pair of socks was paid Rs.17-65 which is not as per the prescribed rate of Govt. Deptt. The prescribed rate of Govt. Deptt. is Rs.15/- each. So the excess expenditure incurred on 28 pairs of socks Rs.74-20 should be recovered from the defaulter and deposited with the relevant account under intimation to Audit.

Para No. 5 (Reference Audit Memo No. 10 dt. 10-4-92)

Sub :- Cash Book

On scrutiny of cash book in respect of Observation Item for Boys, Delhi Gate, Delhi, the following irregularities have come to notice :-

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(104)
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A single bill register used for B.B. and contingent bill, but separate bill Nos given for pay bill and contingent bill, which is irregular. This practice may be discontinued immediately.

(91) (Para No. 64) (Reference Audit Memo No. 4 dt. 3-4-92)

Stock Registers

During the course of audit of Stock Registers, the following irregularities have been noticed :-

1. Physical verification of stock was not done by D.D.O./Head of Office in the following registers :-

1. Dietary stock Register, 1990-91
2. Clothing Stock Register

Reason for this lapse may please be elucidated.

2. General Items Consumable stock Register:-

Non-Consumable items were entered in consumable stock

Register, which is irregular. For instances:-

S.No.	Name of Item	Page No. in consumable Register
1.	Leather Bag	3
2.	Dustbin (Plastic)	10
3.	Ducket (Plastic)	15
4.	Jug (Plastic)	27

These items should be restored and transferred to Non-Consumable Stock Register, under intimation to Audit.

(26)

Cash Book

In the course of test check of cash Book for the period 1992-95 of this unit, the following discrepancies were observed:-

1. It has been observed that advance is being drawn every month on A/c. of dietary items but their adjustment Bill is not being submitted to the concerned PAO after the expiry of one month or the drawal of second subsequent advance, which is irregular and this practice may please be stopped.
2. The detail/summary of undisbursed payments at the close of each month has not been prepared, in the absence of which it could not be ascertained as to which payments have been lying in the cash chest for more than three months and why the same, if any, could not be deposited in the SBI.
3. In some cases, payment of contingent vouchers were made to staff members with the remarks on the body of the Bill as "paid by me" whereas in the Cash book the payment had been shown in the name of the dealer instead of showing to the actual person receiving payment, which is irregular. A few instances are quoted below:-

A payment of Rs. 2790/- was paid to M/s. Popular Chemists vide Bill No. CB/188/95 against Vr. Nos 664 to 668 through Shri Jai Singh, Care taker on 2.3.95.
4. It has also been found that an advance payment of Rs. 1997/- was made to the official of Delhi Police on account of Police Escort advance on 28.3.93 vide Bill No. ACB-2/93 and subsequently total advance payment of Rs. 2610/- was made to Police Escort as per physical verification certificate recorded by the DDO on 31.5.94. The same has not finally adjusted till date, Vigorous efforts may please be made for final adjustment of outstanding advance towards Delhi Police to the tune of Rs. 2040/- as on 31.5.95 as mentioned by the DDO in his physical verification certificate.

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Para No. 23

Sub:- Bonus

During the course of audit, the following overpayment was observed in payment of bonus:-

- (i) Shri Kamal Kishore, Peon was paid bonus for the year 1991-92 amounting Rs. 396/- vide bill No. 110 dated 12.10.92. His date of appointment was 19.12.91 so he was not entitled to bonus as he had not rendered minimum 6 months' service during the year. So the amount ^{of} Rs. 396/- may be recovered from him under intimation to audit.
- (ii) Shri Dharam Singh, House father was paid bonus amounting Rs. 1497/- for the year 1992-93 vide bill No. 109 of 1993-94. ~~Later his pay was refixed at the stage of~~ Rs. 1350/- in March 93 and arrear was paid vide bill No. 100 dt. 12.9.94. He was entitled to bonus in 1992-93. On proportionate basis for 9 months amounting Rs. 1123.00. So overpayment amounting Rs. 374.00 may be recovered from him under intimation to audit.

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Para No:- 3 24

Sub:- Contingent Voucher

During the test check of contingent vouchers of this Institution, the following discrepancies/irregularities have been observed:-

(i) The Contingent Charge Register was not maintained during ^{audit} period 1992-95.

(ii) Although the dietary advance ~~was~~ drawn every month for the purchase of dietary articles (Sugar, milk, gas etc.) which are not available on credit basis. But dietary items ~~like~~ sugar, atta, and rice were purchased from Delhi State Civil Supply Corp. or Super Bazar and no efforts were made to purchase these items from Fair Price Shop after obtaining the permit at controlled rate. In future, efforts should be made to purchase these items from F.P.S.

(iii) The following Bills/vouchers were not produced to audit. It may be produced at the time of next audit.

<u>Year</u>	<u>Vr. No.</u>
1993-94	157, 159, 163, 171, 174, 177, 178, 179
1994-95	211, 228, 242, 246, 249, 250, 256.

Compliance of the above may please be made under intimation to audit.

Para No: - 25

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Sub: - Jama Talashi Accounts

During the course of audit, the following discrepancies/irregularities have been observed in test check of Jama talashi Accounts of this Home.

(1) the JT Cashbook was not written on day to day basis. The amounts received were not entered in cash book on date of receipt. In some cases entries were made after a gap of 5-6 months. The cash book was not written for the period 1.7.92 to 13.10.92, 8.12.92 to 18.7.93, 14.6.94, ^{to} 10.8.94 15.9.94 to 7.5.95. During this period the JT amount was received and paid through J.T. Register. The entries of which were not attested by the DDO/HO. The entries of cash book were not signed by DDO. The physical cash verification was also not made by the DDO at the end of each month.

The following entries were made in cash book on 7.9.93

whereas the amount were actually received as under:-

<u>Case No.</u>	<u>Date of receipt of amount</u>	<u>Name</u>	<u>Amount</u>
56/93	2.3.93	Ramesh	Rs. 10.00
235/93	24.3.93	Dinesh	55.00
240/93	"	Ajay	20.00
294/93	26.3.93	Sikander	10.00
643/93	31.5.93	Giri	10.00
635/93	"	Rustam	10.00
636/93	"	Feroz	10.00
698/93	15.6.93	Chander-shekar	10.00
781/93	7.7.93	Manoj	87.00
		Keval Ram	390.00

The following entries were not found in cash book which were entered in J.T. Register as received and paid:

<u>Case No.</u>	<u>Date of receipt</u>	<u>Name</u>	<u>Amount</u>	<u>Date of payment</u>
637/93	31.5.93	Mahender	50.00	11.6.93
828/93	22.7.93	Manoj	102.00	
597/93	19.5.93	Ashok	70.00	9.6.93

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			Rs.	
232/93	24.3.93	ShivShankar	150.00	12.4.93
211/93	"	Paras Ram	50.00	7.4.93
197/95	22.3.95	Raghu	15.00	31.3.95
198/95	"	Vinod	118.00	27.3.95
199/95	"	Sunil	30.00	24.3.95
200/95	"	Miraz	25.00	
258/95	24.3.95	Hemant	100.00	7.4.95
259/95	"	Amar	400.00	"
260/95	"	Manish	100.00	1.5.95

The reason may be explained to Audit. Other similar cases may also be reviewed under intimation to Audit.

(11) As per para No. 5.15, of ~~xxxxxx~~ Manual for Institution and Services of Dte. of Social Welfare, " every juvenile received in the Institution is to be searched and his personal effects/ any money or valuable found with or on the person of the juvenile are to be entered in the Jama Talashi Register of the Institution. The entries will be read over to juvenile in the presence of witness whose signature shall be obtained and the entries shall be countersigned by the Supdt. The entries relating to the return of money valuable or articles at the time of release should be attested by the Supdt. who shall take the signature or thumb impression of the parents or guardians of the juveniles and or the juvenile in the J.T. Register. When such juveniles is transferred from one institution to another all his property valuables, case files shall be sent along with him to the Institution to which he has been transferred.

As per para 5.27 and 5.28, in the event of escape or death the property/money left by the deceased shall be handed over to any person who establishes his claim thereto and after he executes an indemnity bond. If no claimant appears within a period of one year from the date of death or from the date of escape the property/amount shall be handed over to the Police, for disposal in accordance with the provision of section 66, 67 and 68, 69 of the Delhi Police Act."

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But it has been observed that the above instructions were not followed by this Institution. The J.T. Register was not maintained properly. The signature of the witness were not taken at the time of receipt and payment of Jama Talashi . The ~~XXXXXXXXXXXX~~ entries were also not attested by the Supdt. A sum amounting Rs. 14,761/- was lying ^{as} cash balance on 1.5.95. Similar cash balance are lying since a long period. The amount of J.T. were not transferred to other institutions with juveniles. The unclaimed amount of more than one year were not disposed off as per rule. Moreover, Rs. 10,000/- of Jama Talashi was deposited in S.B.A/c of UCO Bank, Asaf Ali Road on 16.3.90 and the amount was reduced from cash balance in cash book. This amount along with interest due should be restored on the cash ~~paymen~~ balance of cash book immediately and efforts should be made to disposed off this amount as per rule since it is an unclaimed amount.

(iii) On page No. 327 of J.T. Register on 11.4.93 amounting Rs. 6070.00 was received from Aashik Ali in case No. 403/93 which was entered in cash book on 19.7.93. The amount was paid on 4.8.93. The payment was entered in cash book against the entry of receipt. No cash balance was worked out on 19.7.93 which is highly objectionable and irregular. The inmates was^s transferred to other Homes and released from there. Please explain the reasons under what circumstances the cash were not taken in the cash book since 11.4.93 to 19.7.93, who has kept this amount during this period.

Needful may please be done under intimation to audit.

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Para No:-

Sub 1:- Payment of water charges

During the course of audit, it has been observed that water charges were paid to MCD during audit period 1992-95 at the rate of Rs. 16,249/- per month without any meter reading, on average basis. On verbal enquiry it was told that the meter installed by the MCDL was out of order since a long period. The water charges payment seems to be very high.

The same objection was also raised in previous audit reports since 1977-78. But no action has been taken so far which is highly objectionable. It is not understood as to why the water meter could not be got repaired/replaced so far. The authority of this Institution had sent a letter in this connection to MCD on last year thereafter no action has been taken.

The matter may be looked into and early steps may be taken to get the water meter repaired/replaced and payment be made. On the basis of actual reading/consumption under intimation to audit.

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Para No: 27

Sub:- Audit of clothing and Bedding stock register

During the scrutiny of clothing and bedding stock register pertaining to the period 1992-95. The following irregularities were noticed:-

- (a) The full quantity of clothing and bedding was shown issued in the name of Head Care Taker Jai Singh and House mother, without requisition slip. More over the issue vouchers numbers was also not obtained/shown to audit to verify the quantity issued in Lacks.
- (b) The distribution of the clothing and bedding items (Non-consumable items) was also not maintained by the issuing authority nor the stock register was maintained by the receiving authority. The non-consumable clothing items was frequently issued to one person who was not maintained at all the utilisation nor the position was shown to audit, as how much quantity received from the main stock (from store keeper) and how much balance in hand.
- (c) The clothing and bedding issued from the main store are meant for used for the inmates. But no records was maintained or shown to audit that the quantity received was actually issued to the inmates or not. No records was produce to audit, to verify the quantity issued from the stock according to the norms/scale for the use of inmates.
- (d) It has also been noticed that the stock register was changed every year. The stock register should have been changed only when the no page was left blank in the stock register. These practice should be stopped forthwith.

Stock register

81

(E) The non consumable items shown in the consumable ~~items~~ and the balances of such items have been reduced from the stock register after showing issued to the care taker which is wrong/irregular, ~~as noted~~. The non-consumable items can be reduce from the stock register only when these have been declared condemned/write off by the competent authority.

detail

The ~~detail~~ of few items/following items were shown issued to care taker/House mother and ~~Balance~~ ^{Quantity} ~~shown~~ ^{shown} nil after reducing the issued quantity.

		92-93	T. qty. issued	T. qty. issued
		Total quantity issued	93-94	94-95
(i)	BED Sheets P/26+27	209 Pec P/2 & P/3	451 P/65 & P/72	572 383
(ii)	Khaddar P/2	6Mts. P/1	164Mts.	
(iii)	Towels P/18+19	176 Nos. P/16 & P/17	236 P/16 & 127 P/17	735 Nos. P/55 & P/58
(iv)	Shirts P/33 & P/34	724 Nos. P/6	831 Nos P/65 & P/72	572 383 855No.
(v)	Nikker P/41	818 Nos. P/12 + P/21	188 Nos. P/20	666 Nos.
(vi)	Nikkar (Cotton) P/44	202Nos. P/20	666 Nos.	
(vii)	Shoes P/53	150 Pes No. P/24 signature was taken to when issued	24Nos. P/79 & P/80	400 50 450
(viii)	Chappal P/54	100 Pages P/58	110Nps.	

Para No :- 7

Sub:- Audit of General Items stock Register

During the scrutiny of the Stock Registers of General Store items during the period of 1992-95, the following irregularities were noticed :-

(A) The purchase articles were not properly entered as per columnwise. The previous balance, Qty purchased and progressive total was not shown properly.

(b) The full quantity was purchased shown issued at the level of store keeper or without taking the prior approval from the Competent authority. The issue vouchers Nos the quantity issued was also not produce to audit.

(c) There were lot of cutting/over written in the register without attested by the competant authority.

(d) Physical verification of the stock was not done by the competant authority.

(E) The non-consumable items were shown issued in the consumable stock register and these balances have been reduced. As per norms, the non-consumable items can be reduce only when these have been declared condemned or write off. The few instances were noticed as below:-

(i)	P/27 Bucket-	(vi)	P/153 -Cup Plate
(ii)	P/67 Jug Plastic	(vii)	P/175 - Filitt Pump
(iii)	P/81 Mug tea	(viii)	P/225 - Brief case
(iv)	P/150 Pipe Plastic	(ix)	P/236 -Pen stand
(v)	P/151 - Mup for tea.		

P/18 Calculator

P/172 Jup Plastic

P/131 Jip Plastic

(Separate entry made in the separate Pole instead of Page No. 31 or without show up C/o link entry)

(f) The consumable items in dues were shown issued to one person and their balances were reduce. Actually the proper distribution/utilisation of all the quantity issued was not shown to audit to verify the actual consumption.

For example:-

- (1) Washing soap issued P/235 to P/243
- (2) Bath soap P/198 Issued w.e.f. 4.10.93 to 16.10.93.
- (3) Oil mustord P/211 to P/229 (issued)
- (4) Tooth powder Qty. ~~Issued at P/249.~~
- (5) Finit
- (6) Phyniyal

Kindly clarify the position and rectify all the irregularities pointed out above at Part 'A' to ~~6~~ under intimation to audit.

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Para No. :- 29

Sub:- Audit of dietary item stock Register

During the scrutiny of dietary item stock Register pertaining to the period 1992-95, the following observations were noticed:-

(1) The dietary articles were issued to cook for inmates without showing the serial Nos. of issue Vrs/indent Nos. Only date was placed in the Indent Book but the serial No. of the indents was not mentioned in the indents/issue vr. This practice may please be stopped and the issue of dietary items to be shown duly showing the serial No. of the indents Nos./issue Vrs. The compliance may be shown to audit ^{after} ~~of~~ the rectifying the irregularities.

(ii) the balance of the quantity was transfer to new stock register at the end of every financial year without any attestation of the competent authority.

Please rectify and compliance to be shown to audit.

(iii) The quantity was shown issued from the stock register, through indents, but the link entry was not mentioned like showing the Page No. of the stock register in the Indent book after reducing the quantity from stock register nor the indents Nos. was mentioned in the stock register. The compliance may please be shown to audit to verify the quantity issued according to norms.

(iv) The different kind of Dal was purchased and the consolidate entry made in the stock register at one page. As per rule, the separate entry of the each items should

90 86 33

be maintained in the separate page of the stock register. For example the following Dal and Masale(Spices) were shown entered in the One Page No. 30 to 43 and 80 to 87.

- (i) Moong Sabat Dal
- (ii) Urd Chilkha Dal
- (iii) Arhar Dal
- (iv) Malka Dal
- (v) Chaney Ki Dal
- (vi) Rajmas
- (vii) and all type of Masale like Mirch, Haldi etc.

The separate entry should be maintained in the separate ^{pages of the} register, instead of consolidate entry made and consumption shown. ~~consolidated.~~

The compliance to be shown to audit to verify the quantity issued.

4/1

Para No. 30

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Sub:- Audit of Sports Material

During the scrutiny of sports stock register pertaining to the period 1992-95, the following irregularities were noticed:-

(a) The consumable and nonconsumable items should have been entered in the separate register, while the authority of Observation Home for Boys II has entered both type of items (consumable and non-consumable) in the consumable stock register. Please review all the items and needful may be done, ~~which is~~ *showing/maintaining* the separate stock register of consumable and non consumable items.

(b) Itemwise entry was not made in separate pages. The consolidated entry of shuttle cock, Badminton, Net, volley ball, Carom Board and Ludo etc., was entered in one Page No. 1 i.e., at Page No. P/42, P/53, P/54, P/64, P/82, and P/83 in the Stock Register. Please review all the items and separate entry to be made according to the ~~same~~ nomenclature of the items in the separate stock register and separate Page No.s under intimation to audit.

(c) The non-consumable items (as detailed below) was found entered in the consumable stock register and after issuing these items, these balances have been reduced from the stock register. As per rule it is very ~~difficult~~ highly objectionable. These non-consumable items can be reduced from the stock registers only when these have been declared condemned/write off by the competent authority.

<p>एक का नाम व वेतनस्तर</p> <p>Name of post & scale of pay</p>	<p>युक्त दर है या स्वाभाविक और अस्थायी है</p> <p>Whether substantive or officiating & whether permanent or temporary</p>	<p>यदि स्वाभाविक हों तो लिखें कि (१) युक्त पर विरहित या (२) क्या सेवा अनुसूचित ३०१ के. सी. वि. के. अनुसू. र. पंजीय के लिए विधी कार्यालयी</p> <p>If officiating state (1) substantive appointment or (2) whether service counts for pension under Act 371 C. S. R.</p>	<p>युक्त पर में वेतन</p> <p>Pay in substantive</p>	<p>स्वानाम्य होने का परिचयित साधन</p> <p>Additional pay for officiating</p>	<p>वेतन मध्य के संशोधित कार्य परिचयित</p>
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Pay fixation as per CPC
(Interim measure)

	Rs. ₹.	P. ₹.	Rs. ₹.	P. ₹.	Rs. ₹.
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S/NO	(1) Date of Annual Increment /D.O.J.	(2) Pay in the existing pre-revised pay scale) Rs. 15600-39100	(3) Pay in the existing pre-revised pay scale (notional) after segregating LL.M Inctt.	(4) Annual Increment @ 3% on column no. (8)	(5) Rounded off column No. 4 to the next multiple of 10	(6) Pay in the pay band (PB-4) Rs. 37400-67000	(7) Grade PAY of Rs. Rs.6600	(8) Revised Basic Pay i.e. (Col.6 + Col.7)	(9) OF IN
13	MS. ANU GROVER BALIGA, DJS								
	01/01/06	11950	11050+900			20560	6600	27160	01/0
PAY FIXED AFTER GRANTING 3 ADVANCE INCREMENTS ON ACQUIRING HIGHER QUALIFICATION OF LL.M.									
	01/01/06	I		814.8	820	21380	6600	27980	
		II		839.4	840	22220	6600	28820	
		III		864.6	870	23090	6600	29690	01/0
	01/07/06			890.7	890	23980	6600	30580	01/0
	01/07/07			917.4	920	24900	6600	31500	01/0
	01/07/08			945	950	25850	6600	32450	
REPATRIATED ON 1.11.08 (F/N)									
	01/11/08								
	01/07/09			973.5	980	26830	6600	33430	01/0
THE OFFICER WAS ON DEPUTATION W.E.F. 20.12.07 (F/N) TO 31.10.08 (A/N) AS PRINCIPAL MAGISTRATE, 2ND JUVENILE JUVANILE JUSTICE BOARD AND REPATRIATED TO HER PARENT OFFICE ON 1.11.08 (F/N)									

Drawing & Disbursement Officer
Office of the Distt. & Sessions Judge
Delhi

नाम का शायद व वेतनमान
Name of post & scale of pay

यूज कर है या स्थापना कर कर्माची या कर्माची है

Whether substantive or officia & whether permanent or temp.

यदि स्थापना हो तो लिखें कि (१) मूल पर या (२) क्या सेवा अनुच्छेद ३७१ के अ. सी. अनुसूची के अंतर्गत है

If officiating state (1) substantive ment or (2) whether service con pension under Act 371 C. S

मूल पर वेतन

Pay in substantive

36

स्थापना होने का अनिश्चित साध

Additional pay for officiat

वेतन मान के अंतर्गत अन्य परिवर्धन

Other emoluments falling un

S/NO	(1) Date of Annual Increment D.O.J.	(2) Pay in the existing pre-revised pay scale (notional after segregating LLM Inctt. Rs. 15600-39100	(3) Pay in the existing pre-revised pay scale (notional after segregating LLM Inctt.	(4) Annual Increment @ 3% on column no. (8)	(5) Rounded off column No. 4 to the next multiple of 10	(6) Pay in the pay band (PB-4) Rs. 37400-67000	(7) Grade PAY of Rs. Rs.6600		(8) Revised Basic Pay i.e. (Col.6 + Col.7)		(9) OF II
							P. वे.	Rs. ₹.	P. ₹.	Rs. ₹.	
Pay Fixation as per CPC (Interim measure)											

13 MS. ANU GROVER BALIGA, DJS

01.01.06	11950	11050-900			20560	6600	21180				
PAY FIXED AFTER GRANTING 3 ADVANCE INCREMENTS ON ACQUIRING HIGHER QUALIFICATION OF LLM.											
01.01.06				814.8	820	21380	6600	21980			
				839.4	840	22220	6600	22820			
				864.6	870	23090	6600	23690			
01.07.06				890.7	890	23980	6600	24580			
01.07.07				917.4	920	24900	6600	25500			
01.07.08				945	950	25850	6600	26450			
REPATRIATED ON 1.11.08 (F.N)											
01.11.08						25850	6600	32450			
01.07.09				973.5	980	26830	6600	33430			

THE OFFICER WAS ON DEPUTATION W.E.F. 20.12.07 (F.N) TO 31.10.08 (A.N) AS PRINCIPAL MAGISTRATE, 2ND JUVENILE JUVANILE JUSTICE BOARD AND REPATRIATED TO HER PARENT OFFICE ON 1.11.08 (F.N)

Room 1
Sher Sha
Shop 1
Delhi

स्वानामन होने का प्रमाण पत्र

Additional pay for

वेतन बन्ध के अन्तर्गत प्रमाण पत्र

Other emoluments for

Signature & designation of the office or other column 1 to 8

Date of termination of app.

Reason of termination such as transfer or dismissal etc.

Signature of head of the or other attesting officer

Nature & duration of leave

Allocation of periodic average pay upto which leave salary payable to another Govt.

Signature of the head of the office or other attesting officer

Reference to any recorded paper or reward given to the Govt.

Sl. No.	P. No.	Rs.	P.
(8)	Revised Basic Pay	(9)	D. OF NE INCT
i.e. (Col.6 + Col.7)			
27160		01.07.09	
27980			
28820			
29690		01.07.09	
30580		01.07.09	
31500		01.07.09	
32450			
32450		01.07.09	
33430		01.07.09	

On adoption of the Central Civil Services (Revised Pay Rules), 2008, containing the recommendations of VI Central Pay Commission notified vide GSR 622(E) dated 29.08.08, by the Govt. of N.C.T. Of Delhi as per letter no. F 114/2006-Fin(B) ds/b/1746 and 1760 dated 9.09.08 and 11.09.08 respectively of Finance (Budget) Department and subsequent communication for judicial Officers of District Courts, Delhi as an Interim Measure vide letter no. F.6(22)/08-Judl/Suptlaw/774-779 dated 26/05/2009 of Deptt. of Law, Justice & L.A. GNDTD, the pay of [Name] has been revised in the Pay Band of Rs. 15600-39100 & 37400-67000 with Grade Pay of Rs. 5400, 6600, 8900, 10000 & Rs.12000 vide order no. 2871/23603-23607-4/Payfix/Accts/09 dated 10/07/09

Office of the Distt. & Sessions Judge
Delhi

Magistrate,
11.08 (F/N)

Office of the Distt. & Sessions Judge
Delhi

88

<u>Serial No.</u>	<u>Page No.</u>	<u>Name of Items</u>
1.	26, 38, 52, & 44	Volley Ball
2.	5, 41 & 54	Volley Ball Net
3.	22, 54	Carrom Board (Big)
4.	21	Carrom Board (Small)
5.	39, 53	Badminton Racket
6.	42	Football
7.	13	Cricket Bat
8.	14	Gloves Cricket
9.	15	Bating Pad (Cricket)

Please review all the other non-consumable items and these balances to be worked out with progressive total. If any items found short/loss the recovery may please be made from the concerned defaulter. If the items found unserviceable these items to be declared condemned as per rule. The compliance may please be shown to audit.

(d) The physical verification of the stock items was not done till date.

(e) The non-consumable items to be shown in the Placement Register by name to whom the quantity issued with date & year instead of showing issued from in the stock register.

Please rectify all the irregularities under intimation to audit.

(27) 27 1

PARA NO:-

Sub:- Audit of Livery Items stock Register

During the last audit of liveries items stock register, the following observations were made:-

(a) The summer and winter liveries items were purchased and entered in the same stock register while mixing up both the items. This practise is wrong. It is very difficult to verify whether the items were issued to the Class D' employee for winter season or summer uniform. These type of items to be entered separate classification and to be issued. The scale of items to be mentioned also in the stock register of each categories.

(b) The due register was also not maintained/produce to audit to verify whether the uniforms issued to the official on actual due date or not.

(c) The physical verification of the stock was not done till date.

Please review the stock register and rectify all the discrepancies ~~xxx~~ under intimation to audit.

(d) The distribution register of all the livery items for each official was not maintained. Moreover the date and year was also not mentioned while issuing the liveries items. Hence the liveries issued for the period 1992-93 could not be verified. The distribution register may be prepared and shown to next audit.

32

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Para No: 11 32

Sub:- Bill Register

During the course of Audit of this Unit for the period April 92 to March 95, it was observed that though the Bill Register in GAR 9 has been ^{maintained} mentioned yet the prescribed columns have not been filled up. Only Bill No., Gross Amount and Net amount has been written, which does not suffice the actual requirement. The important columns like particulars of Bill, Date of presentation of Bill in the PAO, Amount passed by PAO, No. and Date of Voucher, No. and Date of Cheque or Bank Draf and Date of encashment have not been filled up, in the absence of which the genuineness of cheques received from the PAO could not be established. Moreover, the DDO has never checked the Bill Register & in token of which the signatures of DDO did not appear against each entry of the Bill Register which is mandatory on the part of the DDO and is in contravention of the provision of Receipt and Payment Rules 1983. This has been discontinued W.e.f. November 1994. Column No. 1 to 17 are left blank. No intimation has been given of cancelled bills in the Bill Register. The DDO has made entries and attested the same w.e.f. 3.6.94.

This may please be clarified and compliance of the above discrepancies be shown to Audit.

Para No :- 33 22 33

Sub:- G.P.F. A/cs. of Group D employees

During the course of audit of G.P.F. A/c. of Group D employees of this Institution, the following discrepancies/irregularities have been observed:-

- (i) The GPF BROADSHEET ~~was~~ not maintained during the audit period. The broadsheet should be maintained and shown to next audit.
- (ii) The GPF Ledger A/c. were not signed by the DDO/HO. In the absence of which, authenticity of the ledger account could ^{not} be verified.
- (iii) The transfer advices for transfer in and transfer out cases were not produced to audit. In the absence of which the opening balances of such cases could not be verified.
- (iv) Shri Shankar Vindo Thakur, Care taker

His opening balance on July 91 could not be verified in the absence of transfer advice. GPF advance Rs. 2,500/- was paid on 29.3.93 and Rs. 2500/- was paid on 27.10.94. But the amount was debited in May 93 and Nov. 94 instead of March 93 of October 94, which is irregular. The entries should be corrected and interest should be recalculated and shown to audit.

- (v) Wazir Singh, C.T.

GPF advance Rs. 2,500/- was drawn on 11.2.93 but debit was made in April 93 instead of Feb. 93. So the correction should be made and interest should be recalculated.

- (vi) Bkshan Singh, CT

Monthly balances were not worked out for interest in 1992-93. GPF advance Rs. 2,000/- was drawn on 20.10.93 but debited in Ledger in Dec. 93 so the interest should be recalculated.

- (vii) Jai Singh Rawat, CT

Opening balance in 1993-94 was shown as Rs. 41740/- instead

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of Rs. 41,440/-. His GPF deduction was raised from Rs. 300/-
 + Rs. 350/- from the salary of April 94. This credit should be
 posted in Ledger in the month of May 94 instead of April 94.

(viii) Shri Kartar Singh, C.T.

He died in July 94. No deduction for GPF was made from the
 salary of July 94 but Rs. 70/- was shown as credit in August 94.
 The opening balance of the year 1994-95 was shown as Rs. 27008/-
 instead of Rs. 27,000/-. The final payment of GPF amounting
 Rs. 30,361/- was made on 18.4.95 to his wife instead of Rs. 30,283/-
 resulting overpayment of Rs. 78/- So Rs. 78/- may please be
 recovered from the concerned person under intimation to audit.

Needful may please be done under intimation to Audit.

[Handwritten signature]
 1/100

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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
BELA ROAD, NEW DELHI**

(34) *R. S. G. S.*
Para No. 1 Ref. Memo No. 3 Dated 7.1.1997

SUBJECT INCOME TAX

During the course of Audit of the Income Tax Calculations for the year 1996-97 in R/o OHB-I Delhi Gate Delhi it has been noticed that the calculations of I.T. in R/o Sh. Chhotey Lal, Dy. Supdt., is Wrong. His regular tax deduction for the year 96-97 is Rs.3300/- whereas it has been taken as Rs.3600/- Moreover he has also claimed rebate on donation to some welfare association for which the DDO is not empowered to allow rebate. This kind of rebate can be claimed from the I.T.O. raised calculation in r/o Sh. Chhotey Lal is given below:

	360	Total Income	115720
	30500	Standard Deed	15000
	10000		<u>100720</u>
Savings	8172	I.T.	15216
Rebate		Less Rebate	8172
		Balance Tax	7044
		Less already Paid	<u>5744</u>
		Balance to be recovered	<u>1300</u>

His income tax calculations for the previous years may also be reviewed and tax be recovered under intimation to audit.

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Para No.2 (Ref. Memo No. 6 dated 9.10.1997)

During the test Check of Cash Books of Observation Home (Boys), a unit of Dte. of Social welfare, Govt. of Delhi for the year 1996-97 the following discrepancies have been noticed:-

1. Cheque No. 541452 Dt. 31.3.97 for Rs. 1,54,791/- issued by the P.A.O. But in the Cash Book it has been taken Rs. 1,57,950/-. this amt. include an amt. of Rs.3,159/- as Income Tax deducted from the Bill Amt. so shown of Income Tax was not required to be taken in Cash Book as P.A.O. had issued the Cheque after deduction of Income Tax. This practice is irregular.
2. No separate Register for issue of cheques of 'A' series is being maintained whereas these cheques are not required to be entered in the Cash Book.
3. As per G.F.R. Cashier is required to file ^{fidelity} ~~fidelity~~ bond whereas it has not been filed by the official/cashier since last three/four years. DDO is requested to take immediate steps in this regard.
4. After close of the month DDO has to check physical verification of Cash, but it has not been done by the DDO and certificate to this effect is also to be recorded in Cash Book.
5. Detail of undisbursed amt. has been shown on 31.3.97 on a separate sheet and the same has been pasted in the Cash book which is irregular.
6. A separate detail of undisbursed amt. of Pay and T.A. is required to be maintained in GAR 25.

(21) 77

(36)
Para No.3 Ref. Memo No.9 dated 10.10.97

During the test check of Water Charges of Observation Home for Boys I, Dte. of Social Welfare, Govt. of Delhi for the year 1996-97, it is seen that this unit is receiving Bill from Water Charges @ Rs. 16,249/- per month. The Deptt. is entertaining the bills without any Meter reading Charges. Moreover, the average charges per month is being paid at very higher side keeping in view the size of unit. The matter was also pointed out in the our previous report for the year 1992-95. No action so far has been taken by the Deptt. for change of Water Meter/Installation of Water Meter. Now it is again stressed that Water Meter is get installed at the earliest possible and action may also be taken with water supply authority for reconsideration of payment already made on average basis.

(37)
Para No.4 Ref. Memo No.11 dated 13.11.97

It is seen that the Project work relating to "Observation Home for Boys-I, Delhi Gate which was Unit of Directorate of social welfare, Govt. of Delhi has been transferred to "Prayas" a Non. Govt. organisation with effect from the 2nd Oct., 1996. Subsequently a grant of Rs.3.50 lakhs (Rupees Three lakhs & Fifty thousands) Only was released to this organisation in Nov. 96 for taking non custodial function to be done in joint collaboration with the Deptt. of Observation Home for Boys-I, for the year 1996-97.

2. This Unit was asked to provide terms & conditions on the basis of which this scheme was transferred to "Prayas". The said information has not been provided to the Audit during the course of Audit for the year 1996-97. It has also been seen from a copy of sanction dated 22.8.1997

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that Directorate of Social Welfare is providing assistance out of sub head "Material & Supply" instead of releasing grant from the proper head of Account. It is suggested that necessary information regarding terms & conditions of transfer of scheme may be provided to the next Audit Party.

~~Supdt. Observation Home for Boys-I, Delhi Gate.~~

38

Para No.5 (Ref. Memo No. 12 dated 13.10.1997)

Subject: Contingent Bills.

During the course of last check of the contingent bills for the ^{year} 96-97 in R/o the Observation Home for Boys-I, Ferozshah Kotla Delhi, The following discrepancies have been noticed.

1. Most of the bills have been found without expenditure sanction ^{but as} per rules expenditure sanction are must to be conveyed/accorded by the Hoo and attached with the bills. DDO is requested to review all the cases in which expenditure sanction have not been attached and compliance be shown to audit after doing the needful.
2. Purchases have been ^{split} up so as to avoid obtaining to ^{of the} financial sanction from the competent authority. A few of the occasions are as under:-
 - i) Bill No. 273 dated 1997 Rs.12005/40 sliding racks have been purchased on 1st, 4th, 6th, 8th 11th & 19th Feb. 97 from M/s Hite Eng. Pvt. Ltd.

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38

Part I 1975
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ii) Bill No. 268/97 Rs.1740/-

4 Nos. of Chasis have been purchased through M/s Pasco, Roop Nagar, Delhi on 14th, 15th, 17th & 19th March, 1997.

3. Petty Purchases have been made through M/s Gunpreet Traders, 9368, Multani Dhanda, Paharganj, Delhi. Sales Tax have also been paid but M/s Gunpreet Traders does not have any Sales Tax Regn. Number so the DDO is requested to get the Sales Tax amounting to Rs.346/64 refunded from the said trader. Compliance may please be conveyed to the audit.

4. i) Bill No.42/96 Rs.16450 M/s Goyal Sales Corpn.

ii) Bill No. 122/96 Rs.42725/- M/s Agarwal Sales Corpn.

iii) Bill No.141/96 Rs.8390/- M/s Agarwal Sales Corpn.

Vide aforementioned bills, 500 Hawaii Chappals, 500 Tennis Canvas Shoes & 200 Hawaii Chappals respectively have been purchased from the private dealers DDO is requested to explain as to why the quotations/limited tenders were not invited for these purchases? If it was not possible to invite the tenders then why the purchases were not made through M/s Bharat Leather Emporium or Bata India Ltd.?

5. Bill No. 246 dated Nil Rs.3986/- Date of Purchase 19.2.97

Bill No. 251 dated Nil Rs.2605/- Date of Purchase 21.2.97

Bill No. 253 dated Nil Rs.1628/- Date of Purchase 24.2.97

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'K like locks' have been purchased vide abovesaid bills worth Rs.350/- on each dated purchases have been splitted up to avoid & financial sanction. Moreover stock entries have also not been made on these bills. DDO is requested to explain the reasons for the abovesaid copies.

Bill No. 280/97 Rs.15,254/-

Tents & Catering items were required for a function held at OHB I for which the same were hired through M/s Sunny Tent House DDO is requested to explain as to why competitive rates were not obtained for the purpose?

7. A trunk call was made by an official of Prayas through the telephone installed at OHB I. Trunk Call Charges Rs.60/- has been recovered from the official concerned but Rs.3/- on a/c Surcharge on Rs.60/- have been left. DDO is requested to recover the surcharge and deposit in the govt. treasring.
8. A Nos. of Chair Cushions were purchased on 13.2.97 for Rs.450/- but no stock entry has been made. The needful may please be done new and compliance be shown to audit.

As a general review of the contingent Bills. the HO/DDO is requested to be more carefre and vigilant in future while making purchases. General instructions issued by the finance Dept. from time to time and rules of general financial propriety contemplated in the GFR are invariably required to be observed before making purchases.

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Para No.6 (Ref. Memo No.13 dated 13.10.97)

73 (17) my
Subject Pay & Allowances

During the course of audit of accounts for the period 96-97 in r/o OHB-I Ferozshah Kotla Delhi, it has been noticed that:

1. I.R. in R/o Sh. Chhotey Lal is being drawn @ Rs.726/- instead of Rs.725/- per month on basic pay of Rs.3125/- Hence recovery of Rs.1/- p.m. w.e.f. 4/96 to 9/97 i.e. Rs.17/- may please be made and compliance be shown to audit.

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Part I
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Para No.7 Memo No.1 dated 6.10.97

Subject: Service Books.

During the course of test check of the Service books of the employees of the Observation Home for Boys I. (Delhi Gate) Ferozshah Kotla Delhi the following discrepancies here noticed.

Nominations of GPF/CGEGIS/DCRG in r/o all the officials are to be obtained and attached with the service book. This has not been done in the following cases.

- i) Mrs. Sarita
- ii) Sh. Kamal Kishore
- iii) Ms. Krishna Kumari

Cases with the similar discrepancies be reviewed and discrepancies be removed and compliance be shown to audit.

As per rules. The service books of the official are supposed to be shown to them once every year and their signatures are to be obtained. This has not been done in most of the cases. It is requested that these rules are invariably followed.

As per S.Rs, the Hoo would inspect at least 10% of the total service books and leave accounts annually and put his initial in taken of having done so. These instructions have not been followed. It is requested that in future there aforesaid instructions are adhered to

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Para No.8 Ref. Memo No.7 dated 9.10.97

During the best check of ledger of Class IV in r/o observation home (Boys-I) a Unit of Directorate of Social Welfare for the year 1996-97, the following accounts were checked.

Name & designation:

- i) S/Shri Anoop Singh
- ii) Jai Singh Rawat
- iii) Ram Lakhan
- iv) Roshan Lal
- v) Kanwar Lal
- vi) Bishan Singh

1) **G.P.F. Account of Sh. Jai Singh Rawat**

This official has been sanctioned and paid Rs.50,000/- as G.P.F. withdrawal in July 96 whereas in the Ledger it has been shown in Aug. 96, which resulted an excess interest of Rs.500/- allowed to this official. The closing balance after reducing interest from Rs.5660/- to Rs.5160/- should be Rs.40,358/- instead of Rs.40,858/-

2) **G.P.F. Account of Sh. Kanwar Lal, Sweeper**

The official has been allowed interest of Rs.1787/- after taking opening ^{Balance} ~~Balance~~ of Rs.13,147/- as on 1.4.96 and contribution @ Rs.100/- p.m. for the year 1996-97 whereas Interest should be Rs.1656/-. Hence he may be disallowed interest of Rs.131/-

G.P.F. Account of Sh. Bishan Singh

An amt. of Rs.300/- recovery of C.P.F. Advance @ Rs 100/- P.M. w.e.f. April 95 to June, 95. has not been taken into G.P.F. Account for the year

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1995/96. Accordingly, deposits during the year should be Rs.1920/- and Interest should be Rs.1640/- instead of Rs.1637/- Accordingly closing Balance of the official should be as under:-

Opening Balance as on 1.4.95	12,876.00
Deosits & Refunds during 1995-96	1,920.00
Int. after end of year	1,640.00
Deduct Advance	2,000.00
Closing Balance as on 1.4.96	14,436.00

The account of this official for 1996-97 is to be calculated after taking correct balance of Rs.14,436/-

It is also pointed out that all the accounts are required to be checked/ examined by the responsible official which has not been done for the last two years and more.

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Para No.9 Memo No.10 dated 10.10.97

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Subject: Stock Register (Diet)

During the course of audit of Stock Register (Diet) and Indents it has also been observed that quantity of Atta were issued 300 Gms. instead of 330 Gms. and Rice 130 Gms. instead of 100 Gms per child as per Issuance shown in the Indent Forms.

The reasons or any specific orders of Directorate (H.Q.) may please be explained/shown to Audit.

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Para No. 7 Memo No. 10 dated 10.10.97

Subject: Stock Registers.

During the course of audit of Stock Registers (Consumable, Dietary, Non-Consumable) of OHB-I, Delhi Gate, New Delhi for the year 1996-97 the following discrepancies were noticed:

- a) As per rule/instruction on the subject physical verification of store articles in hand should be done at regular intervals and results be recorded in the concerned Stock Register. It has been noticed that physical verification(s) of articles in hand have not been done during 1996-97 as per Stock Registers. The requirement of the rule may please be noted for strict future compliance.
- b) It has been noticed that some of the articles of non-consumable nature have been shown entered in consumable stock register of General Items. For example sports Goods/Items, Room Heater, Brief Case etc.

If these items may please be transferred to Non-Consumable Stock Register and compliance shown to Audit.

While scrutiny of the Stock Registers the following has been noticed:

Clothing Bedding Stock Register.

Opening balance 112 Towels and Issuance 15 Towels on 2.4.96. Balance shown 87 Towels in stead of 97 Towels.

Stock Register General:

Tooth Powder : Opening balance 27 Pcs. and issuance 3 pcs. on 3.10.96. Balance shown 25 Pcs. instead of 24 Pcs.

Bath Soap : Opening balance 194 Pcs. and issuance 36 Pcs. on 3.2.97. Balance shown 48 pcs. instead of 158 Pcs.

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Washing Powder: Opening balance 90 Kgms, and issuance 2 Kgms on 5.8.96. Balance shown 78 Kgms instead of 88 Kgms.

DDO is requested to get the entries corrected after verifying the stock physically under intimation to Audit.

It has been observed that non consumable items have been issued in the Non-Consumable Stock Register itself (stated w.e.f. 19.10.96) instead of maintaining a separate Issue Register. The Balances of the items of non-consumable nature can only be reduced after transfer to the other office, condemnation, write off etc. The issue of such articles for temporary use in the office should be watched out through a separate issue Register.

Separate Issue Register for non-consumable items may be prepared.

The Stock Register in question, shown to Audit is not being maintained in the Register prescribed for the purpose. The same may be prepared in proper form of Register.

Needful may be done and compliance alongwith main Non-Consumable Stock Register shown to next Audit.

Some items of clothes were issued to Project Manager, 'Prayas' a non Govt. organisation under whom OHB-I is now functioning vide letter No. F-1/96-97/3150-51 dated 24.1.97 by the Supdt. OHB-I further utilisation of the beneficiaries. Project Manager 'Prayas' (N.G.O.) intimated to the Supdt. O.H.B.-I on 07.3.97 (copy enclosed) that 79 Blankets are found

Contd...P/3

missing. Supdt. OHB-I was advised to take necessary action and for taking up the matter with local Police Authorities, by this organisation. In this context a letter in response to letter dated 27.3.97 was written by DDO/H.O. OHB-I, Delhi stating their difficulty in lodging F.I.R. in local Police for missing of Blankets. (copy enclosed).

There is no further action has been initiated either by Project Manager 'Prayas' or Supdt. OHB-I. However copy of letter written to Project Manager has also been endorsed to Directorate of Social welfare.

Supdt. OHB-I is advised to take up the matter at personal level with her Directorate for fixing the responsibilities of defaulter(s) and recovery of loss due to missing of Blankets.

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Para No. 11 Ref. Memo No. 4 dated 7.10.97

Subject: Service Postage Stamps

During the test check of Service Postage Stamps Account Register of OHB-I for the year 1996-97 the following discrepancies were noticed:

- (a) As per rule/instruction on the subject physical verification of stock of stamps in hand should be done at regular intervals and results be recorded in the Postage Stamps A/c Register. It has been noticed that physical verification of stamp in hand has not been done during 1996-97. The requirement of the rule may please be noted for strict future compliance.

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Para No. 12 Ref. Memo No. 5 dated 7.10.97

Subject: Liveries to Class IV Employees

During the test check distribution of liveries to class IV employees of OHB-I for the year 1996-97 the following discrepancies were noticed:

- (a) The stock and distribution of liveries record is not being maintained in the Register prescribed for the purpose. HOO should see that Stock Register as well as distribution Register is maintained in the proper form of Register meant for the purpose.

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ra No. 13 Ref. Memo No. 14 dated 13.10.97

The following records have not been produced/maintained.

- 1. Increment Register.
- 2. Short Term Advance Register.
- 3. LTC Advance/Adjustment Register
- 4. Budget Control cum expenditure Register
- 5. Contingent Register.
- 6. Issuance cum stock register relating to 'Prayas'

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Para No.14 Ref. Memo No.15 dated 13.10.97

During the course of audit of Accounts for the year 96-97 in r/c observation Home for Boys-I Ferozshah Kotla Delhi the spouse information in r/o all the officials was sought but it was not made available to the audit. It is once again requested that the said information may please be obtained and submit to the audit immediately.

Sohan

SOHAN LAL

I.A.O.

AUDIT PARTY NO.7

DTE. OF AUDIT.

*Forwarded two copies
of audit Report after
discussion
S. Nanda
(Jee. Singh Request)*

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**Internal Audit Report on the Accounts of o/o
Observation Home for Boys, Firoz Shah Kotla New Delhi
for the period 1997-98 to 2008-09**

PART II - CURRENT REPORT

Para 1

Sub:- Recovery of Income Tax amounting to Rs 6134/-

On scrutiny of Income Tax calculation sheet for the audit period, it has been noticed that in the following cases the calculation of Income Tax amount was incorrect due to wrong calculation of HRA rebate. An amount of 6134/- may be recovered from the concerned official and deposited in the Govt. account as detail below.

Name of official	Income tax to be recovered	Income tax recovered	Balance to be recoverable
Sh. Kanwar Singh (2005-06)	3293/-	1717/-	1576/- ✓
Sh. Kanwar Singh (2007-08)	3083/-	515/-	2568/- ✓
Sh. Ved Ram (2008-09)	8858/-	6868/-	1990/- ✓

PARA 2

Sub – Recovery of transport allowance amounting Rs. 1500/-

As per rule transport allowance will not be admissible if an employee is absent from the duty for the full calendar month due to leave, training, tour etc. if the absence does not cover any calendar month in full., the allowance will be drawn in full for the month. During the scrutiny of pay bill/PBR of the employees reveled that the transport allowance @100/-pm had been paid to the some employees as detail below for the leave period, which aggregated to Rs1500/- the same may be recovered under intimation to audit.

S.No	Name and designation	Leave period	Month	Amount	recovery
1	Sh. Bishan Singh, caretaker	1/06/04 to 31/12/04	07	100/-pm	700/-
2	Sh. ^{M.A.} Saeed, welfare officer _{SMT}	22/10/04 to 30/06/05	08	100/-pm	800/-

The above amount may be recovered from the concerned official under intimation to audit.

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PARA 3

Subject: - Wrong Increments given in the revised pay structure.

According to rule 9 of CCS (RP) rule 2008 the rate of increment in the revised pay structure will be @ Rs. 3% of the sum of the pay in the pay band & grade pay applicable which will be rounded off to the next multiple of Rs. 10/-.

Ministry of Finance under their O.M. Dt. 29-01-2009 prescribed the modalities for Calculating the quantum of Increment According to this the calculation of increment is to be done in four stages i.e.

1. Multiply the sum of pay in the pay band & applicable Grade Pay by 3% or 4% as the case may be.
2. In the resultant figure, ignore the paise (i.e. decimal) even if it is 0.90
3. If the remaining figure is a multiple of Rs. 10/-, it will be the quantum of increment.
4. If the remaining figure is not a multiple of 10, round off it to the next higher multiple of 10, which will be the quantum of Increment.

But in the following case, the above procedure has not adopted while calculating the increments

(A)

S.No	Name & Designation	Period	Amount to be recovered
	Smt. Mohini Devi, cook	07/08 to 10/09	193/-

(B) In the following cases the pay of the officials has been fixed wrong from the period maintained against each.

S.No	Name & Designation	Period	Amount to be recovered
1	Sh. Satparkash, caretaker	07/08 to 10/09	1948/-
2	Smt. Manju, caretaker	07/08 to 10/09	1948/-
3	Sh. Vedi Lal, Basic teacher	09/08 to 06/09	750/-
4	Sh. Wasir Singh	07/08 to 10/09	1948/-

The said amount may be recovered from the concerned officials and deposited in the Govt. A/C (details of recovery attached annexure-I)

Smt Mohini Devi, Cook

Annexure-1

Period	Due	Drawan	Pay	D.A.	HRA	TOTAL AMT, to be recovered
7/08 to 8/08	7300	7310	20	03	--	23
9/08 to 12/08	7300	7310	40	06	--	46
01/09 to 06/09	7300	7310	60	13	--	73
07/09 to 10/09	7570	7580	40	11	--	51
Total						Rs 193/-

Shri Sat Parkash, Care taker.

7/08 to 8/08	7480	7490	20	03	--	23
9/08 to 12/08	7480	7590	440	70	--	510
1/09 to 06/09	7480	7590	660	145	--	805
7/09 to 10/09	7760	7880	480	130	--	610
Total						Rs.1948/-

Smt. Manju.Care taker

7/08 to 8/08	7480	7490	20	03	--	23
9/08 to 12/08	7480	7590	440	70	--	510
1/09 to 06/09	7480	7590	660	145	--	805
7/09 to 10/09	7760	7880	480	130	--	610
Total						Rs.1948/-

Shri Vedi Lal , Basic Teacher

9/08 to 12/08	12100	12150	200	32	60	292
1/09 to 6/09	12100	12150	300	68	90	458
7/09 PIC entry awaited						
Total						750/-

Shri Wazir Singh, Care taker

7/08 to 8/08	7480	7490	20	03	--	23
9/08 to 12/08	7480	7590	440	70	--	510
1/09 to 06/09	7480	7590	660	145	--	805
7/09 to 10/09	7760	7880	480	130	--	610
Total						Rs.1948/-

PARA 4**Sub - Non- utilization of permanent advance or imprest.**

As per rule 90(b) of GFR ,the advance should be recouped at lest twice in the month whereas it was evident from the entries of the cash book for the audit period that permanent advance/ imprest money of Rs 3000/- is lying in the cash chest since 30.03.04(which has been raised to Rs 10,000/- w.e.f 10.07.08) have neither been utilized for the purpose it was granted nor have been recouped ever, which is irregular. Non-utilization of permanent advance/ imprest may please be elucidated to audit. In case the unit is not need of any permanent advance/ imprest money for making payment for unavoidable emergent expenditure before placing them in funds by drawing money from PAO, the same may be immediately be refunded back into the Govt account otherwise it would amount to misuse and unnecessary blockage of Govt. fund.

Para 5**Non Production of Record**

The following record has not been provided to audit, the same may be shown to next audit:

1. Log book of vehicle
2. Spouse information
3. GPF Broadsheet/ GPF ledger of class IV


Rajpal Magoo
IAO

**Internal Audit Report on the Accounts of o/o
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PART III- Test Audit Note

TAN - 1

Sub – Stock register

During the scrutiny of the stock register the following discrepancies have been noticed that the non consumable items was found entered in the consumable stock register & after issuing these items balance have been reduced from the stock register. As per rule it is highly objectionable, these non consumable items can be reduced from the stock register only when these have been declared condemned/write off by the competent authority. The non consumable items to be shown in the placement register by the name to whom the quantity with date and year instead of showing issued in the stock register.

The above discrepancies have been rectified under intimation to audit.

Rajpal

Rajpal Magoo

IAO