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

Part-1

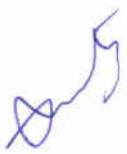
Sub: - Internal Audit report of **Village Cottage Home - I Lajpat Nagar, New Delhi** for the Period 01/04/2018 to 31/03/2020.

INTRODUCTION

The accounts of the **Village Cottage Home - I Lajpat Nagar, New Delhi** for the Period 01/04/2018 to 31/03/2020 were conducted by field Audit Party No.XXXI comprising Mrs. Suman Lata Arora, Accounts Officer/IAO, Mrs. Vidya Rani, Assistant Accounts Officer and Mrs. Renu Wadhwa, ASO and Ms. Tanya Mudila DEO. The audit was conducted during 07 working days w.e.f.. 29/06/2020 to 08/07/2020.

Aims and Objectives

Village Cottage Home - I , Lajpat Nagar is a children home notified by Department of Women and Child Development, GNCT of Delhi under the Juvenile Justice (Care & Protection of Children) Act 2015. The purpose of this home is to provide shelter and protection to the children (both boys and girls) in the age group of 05-10 years. The children who are missing destitute, Orphans, rescued, child Labourers, Children of single parents etc form the inmates of the home. The children in this home are admitted on the order of child welfare committee. The home provides services like (1) Free Boarding & Lodging, (2) Nutrition, (3) Health, (4) Recreational, (5) Education (formal & non- Formal) as well as counseling. The sanctioned limit of inmates of the home is 40(i.e 20 Boys and 20 Girls). As on the date of audit, the strength of inmates is 19 comprising 10 Boys and 09 Girls.



H.O.O./DDO/Cashier

82

DDO/ HOO

S. No.	Name	Designation	Period	
1.	Smt. Asha Saxena	Superintendent	01-04-2018	18/08/2018
2.	Sh. Yogesh Chand Mishra	Superintendent	19/08/2018	17/09/2018
3.	Smt. Dipika Mamgain	Superintendent	18/09/2018	31/03/2020

UDC/CASHIER

S. No.	Name	Designation	Period	
1.	Sh. Rajveer Rana	LDC	01-04-2018	01-02-2019
2.	Sh. Ravi Shankar Prasad	House Father	02-02-2019	31-03-2020

Budget Allocation and Expenditure.

Year	Non-Plan			Plan		
	Budget	Expenditure	Balance	Budget	Expenditure	Balance
2018-19	88,00,000	66,98,117	21,01,883	17,91,000	17,83,805	7,195
2019-20	92,50,000	68,54,824	23,95,176	21,20,000	20,02,219	1,17,781

Statutory Audit:

Statutory audit of **Village Cottage Home - I Lajpat Nagar, New Delhi** was conducted by AGCR (Audit) during the period 2014-15 to 2016-17.



85,
81

Vacancy Position as on 31.03.2020

Post	Sanctioned	Filled	Vacant
A	0	0	0
B	02	02	0
C	04(regular) 05(Contractual) 07 (temporary)	03(regular) 05 (Contractual) 04 (temporary)	01(regular) 00 (Contractual) 03 (temporary)
Total	18	14	04

Maintenance of Records:-

The maintenance of records of the **Village Cottage Home - I Lajpat Nagar, New Delhi** for the period 01/04/2018 to 31/03/2020 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.



(SUMAN LATA ARORA)
I. A.O. - XXXI

Part -II
Current Audit Report
 (01/04/2018 to 31/03/2020)

During the course of current audit, 09 audit memo (including 03 record memo) highlighting various irregularities & recoveries to the tune of Rs.4,05,444/- were issued. On the basis of compliance shown by the Department, 01 audit memo with recovery of Rs.2340/- settled on the spot and remaining 05 audit memo have been converted into 01 Para (memo no.2 and 6 merged) and 3 TANs in the current audit report.

Details of Current Recovery :

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	5/nil	Rs.2,340/-	Rs.2,340/-	NIL
2.	6/PARA 01	Rs.4,03,104 /-	_NIL	Rs.4,03,104 /-
Total Amount to be recovered		Rs. 4,05,444/-	Rs. 2,340/-	Rs.4,03,104 /-

The internal audit report has been prepared on the basis of information furnished and made available by the HOO of the **VCH-I, Lajpat Nagar, New Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


 (SUMAN LATA ARORA)
 I. A.O. – XXXI

Building Rent

Village Cottage

7/12/76

78

before its shifting to the premises to, e.g. 8.12.76
was functioning at Goddipudi in a rented building. The
rent of the aforesaid building was fixed at Rs. 1040/- p.m.
in consultation with the P.W.A. Authority.

As per the Accounts Sanction
Letter No. T. 90/1000/109/1000
D.S. 2/28494 dt. 28.7.77

The total payments in this
comes to about Rs. 2100/-

Drillings construction at a stated
that the the new charges of 1000/-
have been paid at monthly
rates, the charges have been
paid only for the period of
10 months in a year and not for the whole
of the year. This could have
been of 5% the extra made
on this account. The matter may
be examined and the
circumstances under which
the amount provided for
the work of 1000/- was not
utilised which circumstances
proprietor may be interested
to the united Cell.

1 A.O. A.P. No. 31

12

Para No. 3

Page 1

Page 2

71/c 7/76 (29) (21) (76)
(12) 77.

Page 01

from the 1st July 1976 onwards all the
work done is Rs. 2. The fact that
the purchases with their bills seem
to have been made without obtaining
the competitive rates as no file
containing the quotations etc was
made available to the competent
authority. It is so. The purchase
made may be got re-validated
from the competent authority.

(b) A sum of Rs. 3,15/- was
paid to him (contractor) for
contractor for providing "electricity"
in the house (change of name
of electricity on 31.7.76 vide
bill No. C.R./VCH/6.73 dt 1.7.76.
As the contract was an un-specified
item, it was not within the
competency of the Super./SRO
to make the contract on his own
level. The expert's report
approval of the competent authority
may, therefore, be obtained to
revalidate the payment. Secondly
the quotations invited on this bill
have not been properly processed.
It was observed that neither at
the time of inviting quotations
nor at the time of placing
order, the specification of work to
be executed was not clear.

(13)

Inspected in future.

70/c

(28)

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(75)
70/c

76.

(a) 50 tins of Ether of 1 kg each were purchased @ Rs. 37.00 each on 31/7/76 for Rs. 125330 from M/s R K Enterprise. It is not understood as to why the Ether was purchased in 2000 volume of containers whereas it could economically be purchased in bulk containers of 16.5 kg pack. Moreover, the deposited 2 empty containers, is not available. Copy of records of such items with their disposal should be maintained & shown to the next audit.

(a) From perusal of contingent bills it was observed that some purchases seem to have been effected only through the sanction of the higher authorities in case of purchase of permits it was observed that a number were purchased on 20/6/76 & 7 numbers on 25/7/76 for Rs 3441-83/- recd from the District Transport Officer.

(14)

M/s. Narinder Traders, since this is in contravention of the provision of G.F.Rs. the approval of the competent authority is essential for purchase of G.F.Rs. may be

1977-78
~~1977~~

69/c
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Ex-post facto sanction of the competent authority for incurring of expenditure on Milk of Kikshaws.

While scrutinising the contingent vouchers for the year 1977-78 it was observed that a sum of Rs. 134/- was incurred on hiring of Kikshaws for the months of the preceding year 1976-77.

Jan. & Feb.	1977	720
March.	1977	414
April.	1977	414

The case was also examined in the Directorate of Social Welfare Dept. in consultation with Planning Dept. and the reasons of variations were asked for by the Directorate vide letter no. P.1(64)/16/1000/29805 dated 12.3.77 followed by a V.O. letter no. P.1(64)/Accts/34499 dated 13.9.77. It appears from the file that the issue has not yet been settled.

Necessary ex-post-facto sanction of the competent authority for incurring of expenditure on hiring of Kikshaws for months may be obtained to regularise. The expenditure incurred during 1976-77 and 1977-78 under intimation to Internal Audit Cell.

Passes Nil
Para No 4
Nil
Para 2

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120

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Milk was purchased for Rs. 930/- vide the receipt no. 77/

During the test conducted on...
 it was noticed that :-
 the following purchases were made in excess of Rs.

68/c 83 (73)
 69/c 74

NO 3

50/- without calling for tender/quotation as provided
 the rules. ... the
 purchases were made in violation of the rules. ...
 193 may please be elucidated and also expenditure
 not regularised by the competent authority under
 advice to audit.

No.	CB No.	Vr. No. & Date	Particulars	Name of the firm.	Amount.
1.	CB/1677-78	54 dt. 31.3.78	Panghat ghee	M/S Drij Kumar Ahok Kumar.	596-00
2.	CB/111	719 dt. 21.3.78	Stool	Almir -do-	1110-00
3.	"	1100 667 dt. 9.3.78	Jyoo Clock	M/S Jaller Trading Corp.	1061-3
4.	CB/16	49 dt 4.3.78	Mastered Oil	Super Bazaar	737-75
5.	"	43 dt. 3.2.78	Dietry articles.	"	646-50
6.	"	45 dt. 3.2.78	"	"	604-00
7.	"	32 dt. 20.12.77	"	"	356-60
8.	CB/29	559 dt. 3.2.78	school bags.	Punjab Frank House.	493-00
9.	CB/35	934 dt. 26.7.77.	Hand pipe materials	Kathur Paint & Hardware.	429-70
10.	CB/37	236 dt. 10.8.77.	"	"	1642-20
11.	"	237 dt. 10.8.77	"	"	390-00
12.	"	238 dt. 10.8.77.	"	"	588-00

In terms of Director of Social Welfare letter No. (6) CB-BSW dated 25.11.77 the rate of orange was fixed at Rs. 3-50 per Doz. for the weight of 125 gram per orange. The purchase was made from Mathura Dist. vide CB No. CB/Vett/77-78 Vr. No. 622 dt. 13.3.78 for Rs. 127-75 (438 orange @ 3.50 per Doz. total Rs. 127.75 and CB No. CB/Vett/77-78 Vr. No. 622 dt. 13.3.78 for Rs. 189-00 (648 orange @ 3.50 per Doz. total Rs. 189/-) But no certificate was ordered that the weight of the orange was 125 gram each as was fixed by the Directorate. In case the purchases were made according to the above specification necessary certificate to this effect may be recorded now on the relevant vouchers under advice to Audit.

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The milk was purchased from ... 1-00 per ... for instance from 1.3.78 to 31.3.78 620 liters of milk was purchased for Rs. 930/- vide the receipt No. ...

957 dated 28.2.78. The rate of milk of 4126 was Rs. 1.30 during 1977-78. The excess payment of Rs. 0-20 per liter needs clarification and justification.

(IV) Payment of Salary to the Maid Servant.

During the test check it was noticed that Mt. Chamali Devi was paid Rs. 40/- P.M. as fixed amount for taking the inmates to the school and back to the home during 77-78. But sanction of the competent authority was obtained for the year out of contingency. A post-facto sanction of the competent authority may please be obtained to regularize the payment during the year 1977-78 under the provision of Rule 10.

Para-12 Stock Registers.

(A) Dairy Stock Registers.

During the test check of the above stock registers the following irregularities were noticed -

- (i) that each and every entry was not attested by the Supt. for instance page No. 5 Issue of 222 on 3/78 Page No. 3 also in 3/78 Page 19 when 3/78 etc. In future each and every entry should be attested by the Supt.
- (ii) that the certificate of physical verification was not recorded during the year 1977-78. In absence of which the correctness of the stock could not be ascertained. Steps may be taken to conduct the physical verification of the stocks and report submitted to the Supt. of P.A. and report advised of the compliance.
- (iii) that sugar was issued in excess of the prescribed scale during March, 78 as detailed below:-

Date.	Quantity to be issued.	Particulars of inmates and books.
11.3.78	14-110 gram 15-090	1-180 sugar 71 inmates @ 28 gram. per inmate.

14.3.78	13-90	14-70 0.780
24.3.78	14-110	14-100 0.690

The circumstances under which the sugar was issued in excess of the prescribed scale may be ascertained by taking the steps to review the issue of all dietary articles according to the scale fixed. The issue made in excess of the prescribed scale may be got regularized with the sanction of the competent authority for the same.

(B) During the test check of the stock physical verification of the following stocks was not done during the year 1977-78. In absence of which the correctness of the stock could not be ascertained. Steps may be taken to conduct the physical verification of the same.

Handwritten notes and signatures at the top right of the page, including a circled '85', '76', and '73'.

Large handwritten signature 'Anand' in a circle.

Handwritten number '12' in a circle.

Handwritten number '17' in a circle.

- 1. Communal Stock Register of General articles.
- 2. Property Stock Register. 66/42 (9/11) et
- 3. Stationery Stock Register
- 4. Liveries Stock Register.

62/c
71

Para No 1
Para No 2
Para No 3
Para No 3

5. Service Postage Stamp Register
 6. From the scrutiny of Service Postage Stamp Register it was noted that under the heading of Physical Verification

the balance of service postage stamps at the end of each month was recorded except on 1.8.77 and 19.11.77 nor date of such balance showing No. and denomination of each kind of stamp was recorded in the Register at the end of each month under signature of the D.P.O.

As service postage stamps are treated equivalent to cash, the reason for not doing the needful may be intimate

Further there was great variation in the service postage stamps shown used as per despatch register and as per service postage stamp register as detailed below:-

Date.	Value of service postage stamps shown as used as per despatch register.	Value of S.P. stamp shown used in the S.P.S. register.	Difference.
19.5.77. (letter No. 815, 817, 818, 822, 823, 827 & 829)	11-30	11-10	0-20
22.2.78 (letter No. 2034 & 2036)	0-50	Nil.	0-50
3.3.78 (letter No. 2072 to 2095)	0-90	Nil.	0-90
7.7.78 (109, 2110 & 2112)	0-75	Nil.	0-75

Had the physical verification of service postage stamps done at the end of each month, the variation as stated above could have been avoided. The aforesaid differences need to be reconciled under advice to audit.

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STATEMENT REPORT ON THE ACCOUNTS OF VILAGE COTTAGE HOME/ KASTURBA NIKETAN HOME
LALPAT NAGAR - 2, FOR THE YEAR 1978-79.

Page No 8 Page No 8

71. (116)

65/70

Para - 1. Non-Utilization of uniform cloth of class iv government servant.

(17) A sum of Rs. 770.00 (Rupees seven hundred and seventy and Paise nine only) was spent on purchase of summer and winter uniform cloth of class iv government servant vide voucher No. 397 dated 22.9.78 included in bill No. 54 for Rs. 1015.07.

In this connection it may be noted that Khadi Kanki Dasuti ^{still} was in ^{still} lying ^{unissued} since 4/78. When the uniform was ^{not} provided to her during the year 1974.

The reasons for not utilizing the cloth since 1978 may be explained to audit.

Para 2. Non submission of adjustment bill

(8) Page No. 6

A contingent advance of Rs. 7000/- (Rs. Seven thousand only) was drawn vide C.B. No. 25/WA/78-79/3 sanctioned on 19.3.79. No adjustment of bill has been submitted to the P.A.O. So far on 31.3.79 at the close of financial year, there was a balance of Rs. 12,026.04 in the cash book. It clearly indicates that advance was drawn in excess of requirement to avoid lapse of budget provision which is not in order. The circumstances under which adjustment bill could not be submitted to the P.A.O. so far, may be explained to audit.

Para 3. Non receipt of security & security bond

Sh. Maz Karam U.D.O. was entrusted with the custody of cash without obtaining security for such amount as prescribed by a Department of Central Govt. He also did not receive cash allowance in lieu of working as cashier. In contravention of O.F.R. Para 27, the financial interest of the govt. was ensured in the absence of proper security.

A certificate to the effect that no financial losses were suffered and interest of the govt. was intact during the period uncovered may please be furnished to internal audit cell.

19

How please be obtained and expenses...
1979-82 64/287 79 70

for advice audit.

Para 5

27

Appointment of Mrs. Janu Sen, Care worker

Para No 9

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65/C

Mrs Janu Sen, Care worker was appointed w.e.f 3.4.78 in the
scale of Rs 440-750 vide order No P.42(1)/77-DSW/Estt/16099
dated 13.4.78. She appeared for medical examination after
a period of three months and was declared unfit till delivery.
As a result thereof her adhoc appointment was terminated vide
order no P.42(1)/77-DSW/ Estt/ 32827 dated 17.3.79 and was
relieved of her duties on 23.2.79. In supersession of earlier
orders she was allowed to resume duties as a careworker w.e.f
30.9.78 in view of the provisions of SF 4(13) vide order of
Social Welfare order No P.42(1)/77-DSW-Estt 39033 dt 30/9/78
which provided that period of absence of Sant Sen shall be
treated as SLL without pay and allowances. She availed of
intermittent leave w.e.f 3.10.78 to 31.12.78 which was sanctioned
vide letter No P.51(33)/77-DSW/Estt 44454 dated 9/11/78

Settled
1 AQ, AP No 31

The above facts reveal that the case had not been properly
processed and dealt with in the light of the provision of
article 49 of civil service Regulations (order No 3)

In this connection following observations are made:-

- a) Order of the competent authority for special relaxation of
provision of article 49 of CS for the payment of salary
have not yet been issued yet are pending.
- b) Grant of SLL without pay and allowance for the period
of absence from the date of termination to the date of re-

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13/c 69/84

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re-entry is 37 days from 23/8/73 to 30.9.73 is unjustified and irregular in view of the above provision. The whole period of absence should be treated as on duty in view of the above provisions.

c) Fitness certificate of competent authority who conducted the 1st Medical was never obtained.

d) The period of retention in service exceeds 6 months. Approval of the Ministry of Finance Govt. of India was

has not been obtained. The payment of 75% and allowance made to her is irregular. Expenditure sanction of the competent authority may be obtained and communicated to Internal audit.

Para 6

Para No 10

10

Para No 10

Para No. 7

Irregular retention on adhoc appointment of Smt. Ekka J. Ekka, Housewife

Smt. Ekka J. Ekka, Housewife

Smt. Ekka J. Ekka, Housewife was appointed on adhoc basis w.e.f. 7.1.1977 in the scale of Rs. 330-10-110-

12-500-15-560 vide order No 22(9)/76-D/W/Extt/3196 dt 20.1.77

This adhoc appointment initially was for a period of two months which was further extended upto 17.7.1977 for

for a period of 6 months and 11 days. Since the adhoc retention of the official exceeds more than 6 months

sanction of the competent authority for regularization of the same may please be obtained and communicated to Internal

audit.

Para-7

Department of ...

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209

Attachment of HRA

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68-80

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63/c

Shri I.S. Verma Shrotd was in receipt of Rs 310/- of basic pay and HRA @ Rs 121/50 per month from March 79 to Feb 82. As per the provisions of the rules on HRA, submission of rent receipt/rentable value of the house in case of own house is a pre-requisite for claiming HRA on percentage basis which is more than Rs 112.50. The documentary evidence of the rental liability is with the view to justify the claim as per the rules. It was however been observed that neither of the above mentioned two documents was submitted by the officer concerned. The payment of such is irregular and call for the recovery of Rs 9/- pm from March 79 to Feb 82 amounting to Rs 324/- which may please be recovered under intimation to audit.

Account
Para 7
checked
Sic
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Para 30

Para No 11

Para No 11
Para No 8

Dietary Record

During the course of audit of dietary record registers, Indents, Issue etc the following irregularities were observed.

a) In indent dated 7.4.79 for the period 7.4.79 to 13.4.79 regarding issue of DAL there were no signatures of head of the house mother of different kutias. Please look into the matter and results be intimated to audit.

b) The indents did not show the non of inmates in a kuti during the period of indent in the absence of the same it could not be ensured whether the issue was in per the prescribed scale or not. A review of the indents revealed following fluctuations of issues in various periods which

22

67.6/c 79

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65
62/c
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was presumably due to fluctuations in the value of the issue of shares in the company.

Period	Days	Total Issues
7.4.79 to 4.5.79	(29 days)	546 kg
5.5.79 to 1.6.79	(28 days)	450 kg
2.6.79 to 6.7.79	(34 days)	540 kg

The position may be clarified with ref to the No of shares and laid down scale and requirement of noting of children and their age be noted for strict future compliance.

a) No physical verification of the stock as provided in the bye-laws was ever carried out by the competent authority. In the absence of the same it is not understood as to how the competent authority satisfied himself regarding proper maintenance of stocks and correctness of stock position. Please clarify the lapses. The requirements may please be noted for strict future compliance.

d) No proper quarantine certificate which is prima facie required for maintaining the stocks in the company. The same may be done now and shown to the next audit.

Stock Registers

a) General articles

During the course of audit it has been observed that the bare counting certificate had not been entered in the stock register for general articles. The necessary entries may please be done now and shown to the next audit.

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Para 2 Loss of Rs. 176/-
of P.V.
Date 9

Para No. 12
66.

Reference para 3 of memo No. 4

The Director of Social Welfare, Delhi had accorded the sanction for advance payment of Rs. 12,716-50 vide No. 11(36)/8687. Ands/DSW/16913 dt. 27-3-87 for the purchase of two TV sets of ₹ 20,000/- each - one colour TV and one black & white TV. This amount was drawn on abstract bill No. 1887/8687/1 dt. 27-3-87 cashed on 30-3-87. The advance payment to the supplier was made on 4-4-87 and goods were supplied on 9-4-87.

The Supplier M/s. Dabrowni Corporation of India Ltd, New Delhi had quoted the price of colour TV model no. A-2043 as ₹. 8913/- inclusive of all taxes with their offering invoice dt. 27-3-87 with the condition that the price are liable to change without notice and the existing price at the time of delivery only, will be charged.

On payment 100% advance.
The payment in advance

24

① made to firm in the next
 financial year i.e. in 1987-88. Hence,
 the supplier had suffered the
 while at the enhanced rate of
 Rs. 9078/= instead of Rs. 8913/=. i.e.
 the quoted rates. This increase
 in price was due to ^{change of rates} ~~annual~~ ⁷⁴ in the
 Budget of the Govt. of India for
 the year 1987-88 announced
 at the close of Feb '87. In this
 regard following were the
 audit objections -

(1) The amount of 100% advance
 was received from the P.O.
 on 30-3-87, then as to how
 the purchase was not credited
 to on 30/3 or 31/3/87 to safeguard
 the interest of the Govt. The Annual
 Finance bill of the Govt. of India
 was presented in the Parliament
 and passed in the House of
 the last day of Feb '87, therefore
 it was foreseen that the
 rates of R.V. are likely to increase.
 Thus resorting to purchase
 during 1987-88 instead of 1986-87
 had caused the cash loss
 of Rs. 176/=. ~~The~~ ^{circumstances}

Within the provisions of the
 General Financial Rules, the
 amount of advance should be
 utilized within the same
 financial year.

② 59/c 77 (34) 17 (64)
 ③ 60/c

25

ST/c 76
59/1 (35) 73
(63)
(15)

64.

①

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The circumstances under which the above lapse had taken place may be elucidated to audit interest affecting recovery of the amount of loss ~~is~~ from the office on fault.

(26)

Para No 3

Para No 13

(10)

(12)

(62)

Para 2 (13) Irregular drawal of HRA

(13) (2)

(3)

Reference Para 1 of memo No. I, Para 5 (i) & 6 B of the Inspection Report for the years 1976-77 & 77-78 respectively.

Sealed
1AO, AP No. 21

27

With the provisions of Paragraph of the Govt. of India. Min. of Fin., Deptt. of Expenditure New Delhi OM. No F.2(37)/E II (B)/64 dt 27-11-65 as amended from time to time, a Govt. servant is required to furnish a certificate in the form of Annexure II A or II B or III A or III B whichever is applicable to him before he becomes eligible for drawal of HRA and DDO. should verify the same before authorising payment of HRA to any official. It was, however observed that no such declaration had so far been obtained from the staff working in the Home except in the case of Mr. M.J. Ekka and staff was authorised payment of HRA. It was, therefore, not clear that as to how the entitlement of HRA was being verified before authorising payments to the official. This may be elucidated to the effect that this irregularity had

58/c 69

62.

58/74/397

(61)
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①	②	③
<p>During previous inspection was Reports and was was was but with no results.</p> <p>Now in view of the aforesaid circumstances the entire amount of HRA. paid to the officials of the institution till date was irregular and may be got regularised under the orders of the competent authorities. Further necessary declaration may now be obtained from the staff and payment of HRA be regularised accordingly.</p> <p>In case of failure in furnishing necessary declaration by any staff member payment of HRA in him be stopped forthwith till he furnishes the declaration.</p>		

(28)

Issue of clothes to inmates

55/67

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61.

25/10/67
(60)

Issues could not be ascertained at a glance. As for example Page 107 of Digest may be referred wherein House Agent Mrs. Manuina was issued 2200 Banipars against 4 inmates for 16. Simultaneously only 2 shirts were given to one inmate instead of 6 as Page 110 & Page 30 (1986 issue)

Settled

IAO, A.P No. 31

2. Two items such as Arcones, Bed sheets, Blankets etc. which were issued at a fixed interval, it was seen that no proper record or periodical Census was maintained for distribution. It was not clear as to how it was ascertained that the items were due for a particular child / children.

3. There was no record to show the return of unusable items which could subsequently be auctioned and also hold the basis for next issue.

4. And when the raw material was issued to House Agents the final goods was made in a lesser quantity as compared to T.C.P. etc. Following few examples are -

(29)

(14)

Cloth 38 Pyjamas stitched where as 1.50 meter cloth is required for one.

52/c 71 59

(ii) 9/87 18/6/85. Out of 75. Blue cloth 38 skirts stitched. Instead of 1.33 meter cloth 1.50 meter per unit was utilized.

60.

(iii) 9/87 7-8-85. Out of 200 meter cloth 66 Ladies suit 1.66/meter were prepared as against 2.00 meter for suit and 1.50 meter for pants.

Subd
1 A O, A.P. 11/31

Note - The measurement per unit has been taken as per Utilization Certificate dt 7-2-87 furnished by the officer, I.E.P.C. (Genl) Green Park, F.T. (kept in the office). Had the cloth been properly stitched by the I.E.P.C. Green Park, a large number of items could have been processed.

At page 2 excess quantity was found issued

Date	Qty issue	No. have been issued	Name of those who issued
7-8-85	110	24.36	Jawahar
7-8-85	32	5.12.20	Mrs. Santosh Patel Mrs. Abida

30

In this regard following are the requirements:

① - All the ... of issue of cloth & Bedding may be ... it may be ... that these articles including ... and sheets, blankets etc. which were to be issued at a ... have issued as per ... there was no ...

53/C 70

59. (4) 67 (103)

58

② Register showing the ... including ... clothing & bedding ... and ... this register should also ... the ... number of articles taken back from the children at ... home including ... the articles ... along with ... some other ...

Sealed
1/10, A.P. 1/10/51

All the ... articles may ... including ... articles may ... be taken back from the ... and to ... of these articles be made to ... the best advantage ... the orders of the ... of accumulating ... the time when these articles ... circumstances ...

31

25-69
52/c
102
58
43
131
57

Articles in lesser quantity
to be in comparison to H.C.P.C.
These supplied by House Articles
may be allocated to audit
cases of

(5) Over issue of articles shown
at (3) above may be verified
& reconciled & full facts intimated
to audit.

(6) Kettle wise inventory of all
the articles may now be maintained
and physical verification be
carried out from time to time.

(7) Articles replaced at a fixed
interval may be taken back
from the House Articles and
accounted for at the time
of fresh issue and accounted
for.

(8) Further issue of the articles may
be made as per scale on due
date and ^{laid down} scales may be strictly
observed.

Sub
A
1 A.O. A.P. No. 31

32

Para No 15
Para No 15
Para No 15
①

Paras Dietary Account
(Reference memo No. 8)

11
Para 10

Settled

On verification of the
such registers, incidents and attendance
registers following discrepancies/
irregularities were noticed -

(a) In the attendance registers
of the children ^{daily} showing the
total number of children having
the age of more than five years
and less than five years was
not prepared. It also did not
reflect the number of sick children
prescribed special diet in addition
to the normal diet or special
diet only. In the absence of
which as to how the corrections
of the articles issued with kuttis
was ensured may be elucidated
and it further this procedure
may be adopted in future and
the necessary issue of the articles
be reviewed to ascertain the
accuracy of the cases in the
and the necessary may be

33

recovery of the cost with a
determination to audit

-200 107c 67 56- (55)

(c) The attendance register was
not found signed by any authorities
in lieu of his checking. Therefore
may be done now & required to
be done for strict future compliance

Setting

Sign
Date
IAO, A.P. No. 51

(e) Within the provisions of rule 16
of the G.F.R. physical verification
of the stores should be carried out
least once in a year but the
physical verification of the stores
during articles - was not found
carried out. Without carrying out
the physical verification as to how
the store holder as well as IAO
had ensured that all the entries
of purchase, issue etc. have been
made correctly in time and there
is no costing error may be
intimated to audit. Further
physical verification
may be carried out and
results intimated to audit in
writing - the requirement for
strict future compliance.

(34)

Verification of the records for
the month of 2/86 had revealed
that the P.O. is a time...

49/28
 65
 55
 54

...id to the children on leave
 or absent and when was
 ...id to the full strength of the
 home. This irregularity had
 taken place due to non-fulfillment
 of Summary of the children
 present in the home at any
 date in the attendance register.
 The detail of the names was
 as below.

Settled
 Settled
 1A0 A.P.No.31

Week 1-3-86 to 7-2-86

Total no of children - 42
 No of children on leave - 4
 Total no of diets of the week -

Morillon Squares 411
 Lentils Squares - 1
 One children P...
 ... on leave ...
 283 morillon squares
 7 lentils squares

Item	Scale	Below 5 yrs	above 5 yrs	8th 1/2	1st 1/2	2nd 1/2
		as per	as per	as per	as per	as per
1. Rice	50gms	100gms	18.650	29.050	400gms	
2. Sugar	40gms	40gms	11.600	11.720	120gms	
3. Ghee	15gms	40gms	11.425	11.545	120gms	
4. Tea	3gms	3gms	0.819	0.860	11gms	
5. Masala	-	7gms	1.981	2.000	199gms	
6. Salt	5gms	15gms	11.280	11.385	115gms	
7. Dal	30gms	100gms	28.510	29.050	540gms	
8. Chana	30gms	30gms	8.700	8.800	100gms	

35

Week 8-2-86 to 14-2-86

Total no of children - 42
 No of children on leave - 6
 Total number of diets of the week -

Morillon Squares 411
 Lentils Squares 1
 One children P...
 ... on leave ...
 281 morillon squares

54. (59)

48/10/29

Item	Quantity per scale in kg	Rate per kg	Total	Quantity in kg	Rate per kg	Total
1. Sugar	11.520	11.720	200			
2. Ghee	11.345	11.545	200			
3. Tea	0.843	0.860	17			
4. Salt	4.250	4.395	195			
5. Dal	28.36	30.050	710			
6. Musthali	8.640	8.800	110			

Settlement
S. S. S.

IAO, A.P. No. 31

The cost of the overage
be recovered from the official
on fault and all other cases be
reviewed accordingly under intimation
to audit.

(36)

During the checking of the vcs. of conveyance T.A. claims of the Cashiers & other employees it has been noticed that the conveyance charges by scribers/Taxi have been paid very liberally and in most of the cases ~~very~~ without any justification for rising of such mode of conveyance. The full details justifying the rising of scribers or Taxi similar is the case with regard to the grant of T.A. charges for local journeys. Since no registers of conveyance charges is being maintained & in order to examine the matter further, the institution may furnish the list of journeys where excessive charges have been allowed indicating the purpose & the amount claimed in each case during the years 85-86 & 86-87. A similar list of T.A. journeys allowed to each official along with the purpose & the amount paid for the above two years may also be ~~submitted~~ ^{submitted}. In case of conveyance charges pertaining to the depositing & bringing of cash, the amt. so carried may also be specified.

Sd/-
1 AD, A.P. No. 31

The D.D.O. is also requested to ensure that registers of conveyance charges is started with immediate effect.

52.90/c
 (Current report) 1.1.92 to 31/3/93
 (51)

Para No. 17 (Audit memo. 1 dated 16.6.93)

Para No. 17

Sub:- Contingency Accounts

17
 16
 Para No. 11

On test check of contingency A/c of this institution for the period under Audit revealed the following discrepancies :-

1. An amount of Rs. 5,258/- was drawn on Abstract Contingency Bill No. 5 dated 19.3.93 but the adjustment vouchers to this effect were not produced to Audit. The same may be produced to Audit.

Para No. 17 (Audit memo. No.2 dated 17.6.93)

Sub:- Dietary Stock Register

On checking of the Dietary Stock Registers (Ration, Vegetable & Fruits, milk) of Village Cottage Home, following irregularities were observed :-

1. In April 92, extra milk supplied to the different units (cottages) without considering the recommendation/advice of the Medical Officer. some instances are given below :-

<u>Sl.No.</u>	<u>Dated</u>	<u>Excess Qty. supplied</u>
1.	1/4/92	0.790 lts.
2.	2/4/92	0.790 ltr.
3.	3/4/92	0.790 ltr.
4.	4/4/92	0.540 ltr.
5.	5/4/92	0.540 ltr.
6.	6/4/92	0.540 ltr.
7.	7/4/92	0.540 ltr.
8.	8/4/92	0.560 ltr.
9.	9/4/92	0.560 ltr.

66
 TOTAL.. 5.650 ltrs.

2. Milk stock register for the period from 1.5.92 to 17.11.92 is not produced to Audit.

Handwritten notes in left margin, partially illegible.

Handwritten circled number 28.

457c

51.

32
19/82
50
E

3. As per records, 0.650 ltr. milk remains undebursed in stock on 29/5, 30/5 & 31/5/92, which is highly objectionable.

Position may be clarified and compliance shown to Audit.

Fruits & Vegetables Stock Register

4. On 29/7/92, vegetable issued twice for the same day and on the following dates vegetables not issued: 17/5/92, 31/10/92, 1/11/92, 2/11/92, 22/12/92, 23/12/92, 24/12/92 & 31/3/92.

Position may be clarified and compliance shown to Audit.

18
Para No. 18

Para No. 18

Para No. 8

Para No. 3 (audit memo. No.3 dated 17.6.93)

During the checking of the Property Register and Consumable stock Register, the following irregularities were observed:-
settled.

Settled
39
1 AO, A.P. No. 31

Para No. 4 (Audit memo. No. 4 dated 18.6.93)

Sub: - Liveries for Class-IV employees 92-93

On scrutiny of liveries issue register for Class-IV employees, it has been observed that the following liveries have been issued without obtaining the indent or signature by the recipient.

S.No.	Name of Liveries	Date of issue	Page No.
1.	Two Terricot sarces	3.7.92	3
2.	Two Terricot Blouse	3.7.92	9
3.	Chappal (Ladies)	30.7.92	32
4.	Patticot cloth	3.7.92	15
5.	Chappal (Ladies)	23.8.91	32
6.	- do -	23.8.91	32
7.	- do -	16.6.92	32
8.	Shees (Ladies)	24.11.92	33
9.	- do -	3.12.92	38
			38

Such irregularities may be removed and compliance shown to audit.

It has also been observed that some liveries have been issued double/twice to Smt. Rattan Kaur, which is not in order. The cost of the liveries which was issued in double be recovered from her/defaulters and deposited into govt. accounts under intimation to audit. The detail of the same is given below :-

S.No.	Name of Liveries	Qty.	Amount (Rs)	Dt. of Issue	Page
1.	Patticot	6 mtrs.	Rs. 120/-	3.7.92	15
2.	Terricot Sarces	2	Rs. 260/-	3.7.92	3
	TOTAL...		Rs. 380/-		

Para No. 5 (audit memo. no. 5 dated 12.5.93)

Sub: - G.P. Fund Ledger of Class-IV employees

During the checking of the G.P. Fund Ledger of Class-IV employees of village cottage Homes, it is observed that the interest calculated on G.P.F. balance as on 31/3/92 in respect of Sh. Vinod Kumar, Peen show Rs. 100/- in excess which should actually be Rs. 1075/-.

Settled
 JAO, A.P., No. 31

43/2
49/1
24 441
48

Accordingly, the balance transferred to the Dte. of Education exceed by Rs. 100/- as well as Interest on this amount for five months (April 92 to August 92).

The total amount required to be recasted is as under :-

Balance from 1991-02	Rs. 10,859/-
Deposits & Refunds (4/92 to 8/92)	Rs. 950/-
Interest (4/92 to 8/92)	Rs. 570/-
	<hr/>
Deduct withdrawal, if any	Rs. 12,379/-
Total balance (4/92 to 8/92)	Rs. 12,379/-

with A
Settled
IAO, A.P., No. 31

The revised transfer advice of G.P. Fund account in respect of Sh. Vinod Kumar, Peon of Rs. 12,379/- may be sent to Directorate of Education under intimation to audit.

Para No. 20
Para No. 20
Para No. 20

Para No. 6 (Audit memo. No. 6 dated 18.6.92)

Sub: T.R. 5 receipt.

20

Para 12

It has observed that the book related to T.R.-5 is purchased primarily and the Govt. money is being received while issuing that receipts which is irregular. This T.R.-5 receipt may be stopped in future and T.R.-5 receipt may be got issued from the office of Director Social Welfare and receipts of Govt. money be issued from that book in future under intimation to audit.

Para No. 21
Para No. 21
Para No. 21

Para No. 7 (audit memo. 7 dated 18.6.93)

Sub:- Library

21

Para 13
41

On scrutiny of library records, it has been observed that a lot of library books were received from the Dte. of Social Welfare by this unit but the same books were not entered in the prescribed accession register. Now the Accession register may be maintained and all library books entered in this register under intimation to audit.

Settled

48. 42/c
35 49/c
43
92 47

2. It has also been observed that text books were purchased on 30/6/92 from Arya Book Depot worth Rs. 450/- plus Rs. 14/- paid for binding of seven books. The book bank accession register should have been maintained for these books. Now the same register be maintained under intimation to audit.

3. The issue register of library books and text books have not been produced to audit party. The same register be traced and shown to next audit party.

(S.K. MALHOTRA)
A.A.C

42

Settled

~~PART - II (GENERAL STAFF)~~
1993-97
41/c 36
47.
42/E (46)

REFERENCE MEMO NO. 9

PARA NO. ~~22~~ 22

Para No 22
Para No. 22

(22)

LIVERIES RECORD

While scrutiny of liveries issue register for Class IV employees, the following irregularities have been noticed.

- i) It has been noticed that there are six kutir (houses) and ten Aunties employed here to look after the small children. The liveries issued to them be maintained on the separate register as their terms and conditions of issuance of liveries are differ from Class IV employees. As these aunties are getting liveries items every year but class IV employees are getting their liveries after certain period prescribed for. So, to identify separately these categories, separate account of class IV be maintained and should not be combined with it. Moreover, due date for issue of liveries of summer and winter season be mentioned on the remark column so that double issue can be avoided. The needful may be done and shown to audit.

Settled
Settled
Aunt
1 AO, A.P., No. 31

REFERENCE MEMO NO. 6

PARA NO. ~~23~~ 23

Para No. 23
Para No. 23

(23)

Page 14

STOCK REGISTER

It was revealed from the records that the stock verification was not in due to which balances of the articles were not found correct. However, it is hereby advised to check these stock register in regular intervals and examine whether the balances written on the stock register is tallied with articles lying in the store.

Settled
Photocopy
of account
of stock
register
is submitted

(43)

REFERENCE MEMO NO. 4 & 11

PARA NO. ~~22~~ 24. *Para No 24*
~~Para No 24~~

90/c 37 4HC
46. (45)

INCOME TAX 1993-94

After going through the records, it was noticed that Income tax for the year 1993-94 in respect of Smt. Sharda Mathur, Sr. Supdt. was not found available and was not produced to the audit. After seeing the Pay Bill Register for the said year, it was found that no income tax was deducted. It is suggested either the income tax statement for the said year be produced to the audit or the below mentioned income tax be recovered from her under intimation to audit.

Gross Salary	91045	
SD	15000	

	76045	Say 76050.
Tax	11815	
Savings as per PBR		
25440x20%	5088	

	6727	

Page No. 15

Rs. 6727 may be recovered from her under intimation to order audit

REFERENCE MEMO NO. 8

PARA NO. ~~22~~ 25 *Para No 25*
Para No. 25

Page No. 16

LIBRARY RECORD

The following irregularities were noticed.

- i) The records were not maintained properly whereas lot of cutting found in the record. No cross checking were made by the Head of Office. In the Accession Register, the cost of the books were not mentioned. In the absence of cost, it could not be ascertained the actual value of the books.

Settle

(46)

45.35 40% 56 (44) 2

It cannot determine the cost if any loss occurred, the same may be done and shown to audit.

The issue register is in a very shabby condition where lot of cuttings was found and no attestation of the competent authority was found there. It is also noticed that some of the entry were made by pencil which is irregular and in most of the cases date of return of the books was not mentioned. The position of the unreturn books may be elucidated to audit. If there is no loss of books found in the institution, the record may be recified alongwith accession number in the issue register. If the loss was found the recovery be made from the defaulter or regularise the same from the competent authority as nothing was provided by the office to audit. The compliance be shown to audit.

REFERENCE MEMO NO. 1
 PARA NO ~~25~~ 26 Para No 26

NON-PRODUCTION OF DOCUMENT

1. Expenditure Control Register
2. ~~See from Books~~

Settled Settled
 1A0, A.P. No. 31

REFERENCE MEMO No. 5
 PARA No ~~26~~ 27 Para No 27

Verification of Receiptance

The following payments remitted from P.A. Shankar Road, N.D. which may pl. be got verified from the P.A. D. Under intimation to audit.

S. No.	Date of Deposite	Amount	Head of Account
1.	13.7.95.	178/-	MH-2235 Social Welfare
2.	21.12.95.	10/-	- do -
3.	22.2.96.	1310/-	- do -
4.	30.11.96.	4564/-	- do -
5.	1.2.97.	5/-	- do -

Para No 17

6/6/97
 (C.P. AREA)

45

Para = 28 (Current Audit Report)
1997-98

(Ref Memo No. ...)

Subject :- Service Books

DT. 15/12/98

44 (13)

Para No. 28

Para No. 28

On test scrutiny of the service books in respect of the following employees, undementioned discrepancies were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such error in future:-

Settled

Name of the Employees

- 1) Smt Renu, WC-II
- 2) " Ruth Tirkey, Matron
- 3) Smt V.K. Sachar, USC
- 4) " Ram Naras, Sweeper
- 5) Smt Premila, Peon

Settled
I No. A.P. No. 31

1) Particulars on the 1st page of the service book are required to be reattested after every five-year but this requirement has not found met in respect of

- 1) Smt Renu
- 2) Ruth Tirkey
- 3) Smt V.K. Sachar

46

2. Service Verification entry in respect of Smt Poomila, Team has not been signed by the competent authority after 31-12-94.

3. Nomination form such as GPF, UT Insurance, DCRG & details of family has not found pasted in the service book of Smt Renu, WC-I & GPF nomination in the service book of Smt Ruth Tinky.

4. Leave account in respect of the following employees has not found maintained after the date mentioned against each: -

- i) Smt Ruth Tinky, Matron, 31 $\frac{12}{94}$
- ii) Shri V.K. Sachar, USC, 31 $\frac{12}{96}$
- iii) " Ram Hives, Sweepers, 31 $\frac{12}{96}$

5. Shri Ram Hives, Sweepers

His date of joining/appointment in service was 5.9.88. As per CCS (leave) Rules, the credit for the half year in the Govt servant is appointed will be at the rate of $2\frac{1}{2}$ days E.L. and $\frac{5}{3}$ days of H.P.E. for each completed calendar month of service he is likely to render in the half year in which he is appointed.

43. (42)

Subd
Amg
IAO, A.P., No. 31

(47)

These are per rule ibid
Shri Ram Niwas is entitled for
8 EL and 5 HPL whereas
10 EL and 7 HPL was credited.
Necessary corrections be made
now under intimation to audit.

6. Entries of leave & availed by
Smt Pramila between 2/5/1995
are not signed by the competent
authority.

7. Entry of Periodical increments
in the revised scale after
initial fixation on 1.1.96 has
not found made in the service
book of the following employees

- i) Smt Ruth Ricky, stenographer
- ii) Shri Ram Niwas, sweeper.

8. Pay fixation entry as on 1.1.96 in
respect of Shri Ram Niwas has not
signed by the competent authority.

9. Smt Pramila, Peon

After initial fixation in the revised
scale on 1.1.96 her next increment
was due on 1.1.96 which she was
allowed increment on 1/97. Reason for

42. (41)

Subd
Dmt
1/10, A.P., No. 31

(48)

Subject :- Contingency Bills

29

75721

40

Tara = 29

Period 1.4.97 To 31.3.98

41

Para No 29

Observation

Ref. Memo No 8 dt. 15/12/98

Para No 29

On Test scrutiny of the contingency bills for the assessed period, following discrepancies were noticed which may be rectified under intimation to audit. Other similar cases may also be reviewed & necessary remedial steps be taken. Steps also be taken to avoid such error in future :-

Para No 18

1) Para No C 3 124/97-98

Vide above bill 25 Pairs of shoes were purchased from M/s Aggarwal Sales Corporation for Rs. 3998 = 70 dt. 18/11/97. The above purchase has been made without the observance of costal requirement laid down in the CFR i.e. calling of quotation, preparing comparative statement etc. Thus the irregular purchase be get regularised under intimation to audit.

49

2) The following work/repair/purchases have been splitted up to avoid observance of costal requirement prescribed in the CFR. Reason for the same be explained to audit.

The irregular ~~work~~ expenditure be get regularised from by obtaining the ex-post facto sanction from the competent authority under intimation to auditors -

<u>Sl. No.</u>	<u>Bill No.</u>	<u>Item.</u>	<u>DT.</u>	<u>Amount.</u>
1	CB/74/97-98	Shifting of Store Goods	12 ⁸ / ₉₇	460 -
	- Do -	- Do -	13 ⁸ / ₉₇	460 -
	- Do -	- Do -	14 ⁸ / ₉₇	460 -
	- Do -	- Do -	16 ⁸ / ₉₇	460 -
	- Do -	Loading and unloading charges.	16 ⁸ / ₉₇	240 -
	- Do -	Refilling of Co2 fire extinguisher	13 ⁸ / ₉₇	360 -
	- Do -	- Do -	14 ⁸ / ₉₇	370 -
2.	CB/68/97-98	- Do -	14 ⁸ / ₉₇	410 -
	- Do -	- Do -	14 ⁸ / ₉₇	465 -

Rs. 2080/-

1605

50

3. Vide Bill no. 74 & 68 an expenditure of Rs. 1605/- incurred on the refilling and repair etc of the fire extinguisher. But there was no fire extinguisher in the ...

irregular. Position in this regard
be explained to the audit.

4. The officer is incurring huge
expenditure for on children for
their treatment from the
Sajdaing Hospital / AIIMS mostly. Whereas
Lajpat Nagar Hospital under
Delhi Govt is also working very
near to the home. There were
no prescription slip of children
showing to Lajpat Nagar Hospital and
they being referred to the
Sajdaing Hospital / AIIMS, shown
to the audit. Children were claim
for bringing children to hospital &
back to home were ⁱⁿ Auto
Rickshaw. No permission of the
competent authority for hiring
the conveyance shown to the audit.
In the absence of all such important
requirement expenditure on this account
is not justified. Procedure in this
regard be streamlined in consultation
with the superior authority and
expenditure directly incurred ^{reviewed and} be get
reimbursed to the audit.

32
38

37

- 4 -

<u>Site</u>	<u>Bill No.</u>	<u>Sub. Voucher No. & Date</u>	<u>Amount</u>
1	CB/R0/97-98	708 31.11.95	34-
		723 9-10/3/98	83-
		724 13/3/98	50-
		725 15/3/98	43-
		726 17/3/98	42-
		727 16/3/98	39-
2	CB/R4/97-98	137 13/3/98	1021-
3	CB/ 84 ⁹⁵ /97-98	441 27.7.97	40.-
		443 19.9.97	38-
4	CB/86/97-98	421 15.8.97	70-
	- No -	413 28.7.97	46.-
5	CB/54/97-98	265 27.6.97	50-
		" 25.6.97	60.-
		267 26.6.97	20-

Auto fare
for taking children
to hospital &
Back.

J. Kumar
J.A.C.

52

To
The Superintendent / H.O.
VCH-I
Laxipat Nagar, Bellary.

Para-30 (Ref-Memo No. 5 Dt-15)

Subject: Contingent Register. 30
Period - 1997-98.

37. 36

Para 30

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

Settled

Settled
1 AO, A.P., No. 31

53

30/11
Para 3/ Para 4 Ref. Memo No. 2 DT. 15/12/98 36.
Subject :- GPF Class-IV Employees
Period 97-98.

Para 3/

31

47

On test scrutiny of GPF records in respect of class-IV employees for the aforesaid period, following discrepancies were noticed which may be rectified under intimation to audit. Efforts be made to avoid such errors in future:-

Settled

Settled

IA.O, A.P. No. 31

- 1) Accounts maintained in the GPF ledger has not been signed by the DDO/HO. In the absence of which its authenticity cannot be ascertained.
- 2) Broadsheet of GPF in respect of class-IV employees has not been maintained by the office.
- 3) GPF account in respect of Smt. Brouha, Peen has not found maintained in the GPF ledgers.
4. Shri Ram alias, Sweepers
 - 1) GPF advance of Rs. 10,000/- sanctioned to him in 9/97 but debited from the ledgers in 10/97.
 - 2) Interest on this GPF balances for 97-98 stands to be Rs. 2462/- but only Rs. 2284/- was credited.

54

P. Page No. 32
Para = 32 Sub: - Cons

(A.F. Memo No. 11
Dt. 15/12/98) Hence Ann
at the Consolidated

Para 32



not entitled to -
Govt expenses.

From the Sec
Contingent li. in
employees claimed
of auto. The exper
VCH is irregular
amt be recovered
Audit.

<u>Date</u>	<u>Name</u>
8.9.97	Ms Son
23.9.97	
27.8.97	Ms Son

29/12

Settled 35.

34

Page No. 19

55

Para 33

(1)

The Electricity, water and bills pertaining to a Govt Deptt can not be paid if the connection is in favour of the said department

while auditing the Contingent Vouch it has been observed that the village Cottage Home is occupying the staff quarters originally occupied by different persons as detailed given below.

Sub
Bills

<u>Slr No</u>	<u>Allotted to</u>
9	Sh. R. K. Hasakar
10	-do-
11	Sh. Tilak Raj Sharma
12	Sh. Choudh. Gov. Sharma
14	Sh. Venkateswara Rao
18	Smt. Ila Banerjee

The bills are still received from DNB in favour of the above officer and the VCH is making the payment of the bills what action has been taken to get the connection transferred in the name of VCH be intimate and now the same be transferred and intimate to audit

(56)

Para 34
Para = 34

Page No 20

33
32

Para 34



Memo No 6

Date 15/12

Perusal of file No F.1(9)/96-97/VCH-I, ^{reveal of} past file - I that a proposal for the export facts-sanction of Director Social Welfare for Rs 24,231/- for the purchase of six coolers from M/s B.D. Refrigerators on D.A.S. & D.S. contract was put up by the D:DO/Supdt VCH-I on 11-4-97. The Director accorded sanction for Rs 21,385/- instead of Rs 24,231/-. The office VCH-I issued sanction of Rs 24,231/- and probably made payment of Rs 24,231/-. The office may classify the reasons for its irregularity and get it regularised from the H.O.D/competent authority. The status of payment to the party may also be intimated.

59

Case No 21
Para 35

Para No. 21
Data = 2
(Ref. Memo No. 9
Sub - Stock Registers

26/12
27/12
07.15.12.1998
57
(31)
32.

Settled

During the test audit of Stock Regis. It has been observed that the physical verification of items of property and sty. for the period 1997-98 has not been conducted till date by any responsible officer. As per rule, it should be done every year and a certificate to this effect may be recorded in the stock register. Needful may please be done under intimation to audit.

2. On dated 4-11-97 one Brief case costing to Rs. 839/- has been issued to Smt. Hem Lax Supdt. but the same has not been taken back on her transfer. Either the brief case or cost of the same may be recovered from the concerned employee and deposited in the Govt. account under intimation to audit.

(58)

Para = ³⁶ ~~30~~ (Ref. Memo No. 1 DT 24/11/98) 25/c 26/c (30)

Sub: Non-production of Auditable records (31)

Para 30
Para 30

The following auditable records have not been produced before the audit for verification. The same may be traced out and shown at the time of next audit.

1. Broad sheet of C-V employees
2. Library records
3. Expenditure Control Register
4. Contingent Register
5. Conveyance Register

20/11/98

Account of the (copy)
A J A R

16/12/98
(S.K. JAIN)
I.A.O.
Audit Party No = XIII

VILLAGE
Director

(59)

Account of the audit
Para 11 to 12 in the Annex

16-12-98
Superintendent
VILLAGE COTTAGE
Directorate of
Rasturba N
MUMBAI

VILLAGE AND COTTAGE HOME - I
LAJPAT NAGAR, NEW DELHI.
(2001-2002 to 2004-2005)

29/c 25/c
30. 57
29

PARA No. 1

PART - II

Audit Memo No.4

Para No. 37
Para 37

Sub: Service Book.

Service book of the following officials were found incomplete for want of the following entries for the period mentioned against each.

(1) Mrs. Renu Sen, Welfare Officer.

- (a) Service verification for the period from 1.8.97 to 31.8.97
- (b) Entry regarding verification of character and antecedents and medical fitness not recorded which is mandatory while entering into Govt. Service.
- (c) Nomination forms for GPF, CGEGIS, DCRG and Details of Family members not filled and pasted in the Service Book.
- (d) The official has completed 25 years of service but her service has not got verified from the PAO concerned.

(2) Smt. Promila, Peon.

- (a) The entries recorded at page 15 and 17 of the service book regarding service verification and sanction of leave is not authenticated by competent authority.

(3) Sh. Ram Chander, Chowkidar.

- (a) Pay of the official not regulated by granting annual increments in the service book after 31.5.2002.
- (b) Nomination forms for GPF, CGEGIS, and DCRG are not filled and attached with the service book.

(4) Smt. Angoori Devi, Sweeper.

- (a) The official has completed 25 years of service and is due for retirement on superannuation within 2 years but her service has not been got verified from the PAO concerned.

Smt. Renu

I.A.O, A.P, No. 31

(60)

PARA No. 2

29. 23/5/2001 (98)
Audit Memo No.5

Sub: Property Register.

Para No 38
Para 38

It has been revealed on the review of property register that the office has maintained four property registers for the period from 1975 to 1988, 1988 to 5/200, 16.5.200 to 2002 and from 2002 to till date and by transferring the old items every time a new register is opened and further entry of new additions are made which is not a healthy practice.

Secured
Audit
PAO, AP No 31

Hence, it is suggested that a consolidated property register be maintained and after all available items entered in the old register are got transferred into the new register, a certificate to this effect be recorded on it stating that nothing has left in the old register.

Further, the mandatory stock verification as stipulated in GFR 116 has also not been done after 2001. The same is to be done after constituting a committee to keep a check on proper accounting and balancing of stores purchased.

PARA No. 3

Audit Memo No.10

Sub: Log Book/History sheet of Vehicle No.DL IV 5493.

From the records provided to audit it has been observed that one vehicle bearing Regn. No. DL IV 5493 is allotted to Village Cottage Home -I and has incurred expenditure on drawl of diesel, maintenance and payment of Road Tax/Fitness Fee etc. Scrutiny of attendance register revealed that during the period under audit a driver was also deployed always to the home and at times even two drivers at a time were marked their attendance.

The Home has not provided the Log Book/History sheet of the above vehicle for scrutiny and in the absence of which the genuiness of expenditure incurred by the home regularly on account of hiring taxis/scooter charges etc for ferrying inmates to various places, ever after provided with a vehicle and driver, cannot be verified.

Para No 39
Para 39
Page 23

(61)

Further, clarification sought for marking two drivers at a time for the one and only vehicle allotted to the Home during the period as mentioned below also has not provided to audit.

1. Sh. Rajpal Singh
2. Sh. Laxmi Narain
3. Sh. Hari Singh
4. Sh. Vijay Kumar
5. Sh. Laxmi Narain
6. Sh. S.S Solanki

22/C 23/C
97
98

: 1.1.2003 to 13.9.2003
: 19.2.2003 to 1.4.2003
: 2.4.2003 to 6.5.2003
: 14.11.2003 to 10.12.2003
: 15.12.2003 to 28.1.2004 and
23.2.2004 to 6.10.2004.
: 29.1.2004 to 21.2.2004 and
26.7.2004 to 30.12.2004

PARA No. 4

Audit Memo No. 11

Para No 40
Para 40

Sub: Non-furnishing of Fidelity/Indemnity Bond by Cashier and Store Keeper.

Settle
Settle
Settle

As per GFR 270 and subject to the general and special instructions prescribed by the Govt. on this behalf, every Govt. servant, whether Gazetted or Non-Gazetted, who is entrusted with the custody of cash or store shall be required to furnish an indemnity bond for such an amount as a department of the Central Govt. or Administrator may prescribe, according to circumstances and local conditions, in each case.

In Village Cottage Home-I the above instruction has not been followed and found that either the Cashier or the store keeper had furnished the required indemnity bonds.

Needful may be done and compliance shown to audit.

(62)

PARA No. 5

Audit Memo No. 12

Para No 4/
Para 24

Sub: Condemnation of Stores.

The VCH-I has found condemned stores (cloth materials like Derry, Chadar, Sweater etc.) bearing a book value of Rs.1,27,314/- and destroyed these later after declaring the items not carrying any scrap value. Another set of stores containing Black & White TV, Kooda Gadi

21/-
22/10/26
27.

and Blankets bearing a book value of Rs.59,955/- were also found condemned on the recommendation of the Condemnation Board under the Chairmanship of S/Sh.R.K. Meena, DO (South), Ramesh Chand. AAO and Smt. Rakesh Bala, Supdt. VCH-I and later sold for Rs.1700/- which has been deposited into Govt. Account.

Scrutiny of the condemnation file, it has been observed that proper procedure as laid down in GFR 124(1), 124(2) & 124(4) has not been adopted by the Home for the condemnation of the above articles/stores.

Explanation sought for non-observance of proper procedure as laid down in GFR has not been provided by the Home.

PARA No. 6

Audit Memo No.2

Para No 42

Sub: Pay Bill Register

Scrutiny of Pay Bill Register revealed the following irregularities.

(1) Smt. Hemlata Tanwar, Supdt. drawn pay and allowances during the period from 1.2.2001 to 31.3.02. Her residential address recorded in the PBR was Staff Qtr. No.2, Kasturba Niketan, Lajpat Nagar, New Delhi and though the officer was not paid any HRA, Licence Fee for the accommodation was not found deducted from her pay during this period. The Home has failed to furnish the clarification sought in this regard as to whether the officer was allotted the accommodation rent free or not. The LPC submitted by the officer at the time of joining VCH on 1.2.2001 also shows no recovery of licence fee. The matter may be reviewed and all recovery towards licence fee at the rates stipulated by the department as the said accommodation is the property of DSW, for the entire period for which it has not been deducted, may now be recovered under intimation to audit.

(2) An amount @ Rs.1000/- towards MC/Scooter Advance was found deducted from the pay of Sh. Ved Prakash, UDC during the period 11/2000 to 12/2001 but no interest on completion of recovery of the principal amount was found deducted on this account till his transfer from the Home on 13.1.2003. Sh. Ved Prakash, UDC joined this Home and drawn pay and allowances w.e.f 11/2000 but no LPC from the previous department has found pasted in the PBR. In the absence of

which the details of advance drawn could not be ascertained and on completing the monthly installments of principal amount, interest also could not be calculated. This may be done and compliance be shown to audit.

21/c 57
725
26.

(3) Sh. Ram Chander, Chowkidar was drawing pay @ Rs.3020/- till 9/2002 as per PBR. His pay was found raised to Rs.3370/- w.e.f 10/2003 but again reduced to Rs.3300/- w.e.f 1.4.04. The Home has not furnished the explanation sought for the variation. The matter may now be reviewed and recovery, if any, detected be effected under intimation to audit.

In addition to the above, the following irregularities in the PBR were also noticed.

- (a) Page counting certificate not recorded.
- (b) Cuttings and over-writings not attested/authenticated.
- (c) Not signed by higher authorities in token of verification of the correctness of the entries made in PBR.
- (d) Monthly abstract of pay bills not entered/maintained during the entire period under audit.

* PARA No. 7

Audit Memo No.14

Para No 43
Para 43

Sub: Income Tax

Income Tax Calculation sheets of the following officers were not provided to audit:-

2001-02

(1) Smt Renu Sen, Welfare Officer.

2002-03

(1) Smt. Savita, CDPO

2003-04

(1) Smt Renu Sen, Welfare Officer.

Settled
64
1A0, A.P. No.31

PARA No. 8

Audit Memo No. 13

Sub: Stock Registers.

The Home is maintaining separate stock registers for Diet, Cloth, Stationary and General Stock Register for accounting the purchase of stores and further issue to the inmates. On test check of these registers the following irregularities/discrepancies were noticed. The Home has not provided the explanation sought for the lapses pointed out.

1. Stationary Stock Register

- (a) In the financial year 2001-02, vide CB/115 dated 2.2.02, 90 school bags @ Rs.260/- each from DCCWS, Moti Nagar vide their bill No.7514 dated 7.1.02 were purchased by the Home. As per attendance Register the total strength of inmates with the Home as on 7.1.02 was only 69. Out of the 90 bags purchased 69 bags were issued to the inmates on 8.1.02 and the remaining 21 bags were also found issued on different dates to the inmates. The last issue of 11 bags was on 28.7.02 whereas the total strength of inmates during the period from 8.1.02 to 28.7.02 never exceeded 75 children and this shows that to some inmates 2 bags each were issued by the Home against the entitlement of one each in a year.

Further, on 18.10.02, the Home again purchased 80 more bags @ Rs.260/- each which was found entered in "Cloth Register" (page 144) instead of stationary register, from DCCWS vide their bill No.13259 dated 22.10.02 and out of this 80 bags, 74 bags were distributed amongst the inmates on 20.10.02 and 3 bags on 21.11.02. During this period the total strength of inmates has never exceeded beyond 79 children.

It has been observed from the above that the Home within a span of 10 months purchased 170 school bags @ Rs.260 - each and out of it distributed 167 bags to the inmates whereas the total strength of inmates never exceeded 79-80 during this period. It may also be noted that during this period the schools were remained closed for two months on summer vacation. The Home has not provided the clarification sought for the excess/in

Para No 44

Para 44

Page 26

19/c 321

25

69
24

65

18/4 234
fractious expenditure amounting to Rs.22880/- (170-3 =167-79=88x260) incurred on the purchase and distribution of 88 school bags. 94. (93)

- (b) The Home purchased 70 Geometry (Math Instrument) boxes @ Rs.48/- each on 2.2.02 and distributed to the inmates on 2.4.02 as per entry recorded at page 30 to 33 of stationary stock register. Further, again on 9.12.02, 50 more Geometry (Math Instrument) boxes were purchased @ Rs.45/- each as per entry at stationary stock register page 33. In all a total of 120 boxes were purchased by the home @ Rs.48/- and Rs.45/- on 2.2.02 and 9.12.02 respectively.

As per the class-wise list of inmates provided to audit, it has been revealed that only 10 inmates are studying in Class-V and above (9 in Vth and 1 in VIth). Rest of the children out of the total 74 inmates at that time was studying in Class IV and below. As Geometry is not taught in the classes below Vth Standard, the issue of Geometry (Math Instrument) boxes to the inmates who were studying in Class IV and below is irregular. Further, when all of the inmates are already issued with one box on 2.4.02 purchase of another 50 boxes @ Rs.45/- each on 9.12.02 needs explanation. Reason/explanation for this in fractious expenditure amounting to Rs.5130/- incurred on the excess purchase 120 Geometry (Math Instrument) box be elucidated to audit.

II. Cloth Stock Register

The Home found purchased 165 full sleeve sweaters @ Rs.435/- each vide CBNo.141 dated 21.3.2002 from MP Laghu Udyog Nigam Ltd vide their Bill No.10276 dated 14.3.2002 and issued 2 sweaters each to the inmates on 28.3.02 as per entries made in the cloth stock register pages 122 to 126. The Home again purchased 160 full sleeve sweaters @ Rs.390/- each from MP Laghu Udyog Nigam Ltd vide their bill No.13260 dated 22.10.02 and out of this 153 sweaters were again issued to the inmates as per entry at stock register page No.106-109 (2002-03) which shows 4 sweaters each were issued to each inmates against the prescribed limit of 3 sweaters in 3 years for school going children within a span of 7 months. It has also 66

17/11 10/11
been observed that sweaters were distributed in off-season also i.e., on 28.3.2002 when people in Delhi normally doesn't wear sweaters. (22)

23.

Further, it has also been observed that sweaters were purchased on fixed rates whereas available in the market on rates according to the size. The inmates of the Home are in the age group of 5 to 12 and their size of sweaters vary. The Home has not explored the possibility of procuring the sweaters according to the actual size required for the inmates and by doing so the expenditure could have been reduced considerably.

Clarification sought for the excess expenditure amounting to Rs.33150/- incurred on the purchase of 85 sweaters @ Rs.390/- has not been furnished by the Home.

III. Diet Stock Register

The following irregularities were noticed in the Diet Stock Register regarding purchase and issue of milk and vegetables to the inmates.

- (a) According to the norms fixed, each inmate is entitled for 250 ml milk daily. The Home purchased only 13 ltr milk on 26.12.01 and distributed amongst the inmates whereas the total strength of inmates on that day was 69 children resulting in a short supply of 4.250 ml milk.
- (b) On 28.12.01 the total strength of inmates were 69 children but the Home purchased and distributed 20 Ltr milk resulting in excess purchase of 2.75 ltr milk in excess of actual requirement. On 29.12.01 also 750ml milk were found purchased in excess of actual requirement. (62)
- (c) Irregularities in the purchase of vegetables were also noticed as per details given below:

Date	Item	Opening Balance	Quantity purchased	Total	Quantity issued	Excess
15.12.01	Vegetables	3.350 kg	38.00kg	40.350kg	16.650kg	23.700kg
16.12.01	-do-	23.700kg	16.00kg	39.700kg	Nil	39.700kg
17.12.01		39.700kg	31.990kg	71.690kg	31.300kg	40.390kg
18.12.01		40.390kg	nil	40.390kg	Nil	40.390kg
19.12.01		40.390kg	31.980kg	72.370kg	31.300kg	41.070kg

10/c 18/c 6

20.12.01		41.070kg	nil	41.070kg	nil	41.070kg
21.12.01		41.070kg	29.900kg	70.060kg	31.300kg	39.760kg
21.12.01		39.760kg	32.000kg	71.760kg	nil	71.760kg
22.1.01		71.760kg	nil	71.760kg	Nil	71.760kg
23.12.01		71.760kg	37.990kg	109.750	39.300kg	70.450kg

(7)
92.

From the above table it reveals that the Home purchased vegetables in excess of actual requirement that too when sufficient stock were available. Clarification sought on this has not been furnished by the Home to the audit.

III. General stock Register

It has been observed that a large number of articles were lying in the stock as per stock register (Consumable and non-consumable) which have crossed their normal life. These articles may be disposed off after adopting proper procedure as laid down in GFR and removed from the stock register.

PARA No. 9

Audit Memo No.9

Sub: Contingent Bills/purchases.

(a) Home has not furnished the purchase files and related documents for completion of codal formalities against the expenditure incurred on the following purchases.

2001-2002

- | | | |
|----------------------|-------------------------|-------------|
| 1. CB/141 dt.21.3.02 | M/s.MP Laghu Udyog | Rs. 94806/- |
| 2. CB/149 dt.30.3.02 | M/s.Pandulipi Prakashan | Rs.20000/- |
| 3. CB/147 dt.30.3.02 | M/s.MP Laghu Udyog. | Rs.69133/- |
| 4. CB/146 dt.30.3.02 | M/s. DCCWS | Rs.46592/- |
| 5. CB/136 dt.21.3.02 | -do- | Rs.33124/- |
| 6. CB/142 dt.27.3.02 | M/s. Tanuja Enterprises | Rs.13500/- |
- (68)

2002-2003

- | | | |
|----------------------|-----------|------------|
| 1. CB/80 dt 16.10.02 | M/s.DCCWS | Rs.27962/- |
| 2. CB/79 dt. -do- | M/s. -do- | Rs.36935/- |
| 3. CB/103 16.12.02 | M/s. -do- | Rs.54000/- |

Para No. 45
Para 105

Para 27

4. CB/105 dt. 16.12.02	M/s. DCCWS	Rs.60160/-
5. CB/121 dt. 20.1.03	-do-	Rs.142696/-
6. CB/104 dt. 16.12.02	-do-	Rs.97880/-
7. CB/153 dt. Nil	M/s.SR Enterprises	Rs.91152/-
8. CB/158 dt. 30.3.03	M/s.Shankar Travels	Rs.13500/-

15/11
 (62)
 21.
 26

2003-2004

1. CB/27 dt. 2.6.03	M/s.DCCWS	Rs.25643/-
2. CB/46 dt. 1.8.03	M/s. Kendriya Bhandar	Rs.43010/-

(b)The textile items purchased vide CB/124 dated 31.3.05 from M/s.NAFED vide their bill No.2400 dated 31.3.05 for Rs.23840/- neither found passed for payment by the DDO/Ho nor the stock entries found recorded on the bill.

PARA No. 10

Audit Memo No.1

Sub: Non Production of records.

The following records were not produced by the home before the audit for scrutiny.

1. Expenditure Control Register
2. Contingent Register

Para No. 46
 Para 46

Settled

Settled

110, A.F. No. 31

(N.P. GAUR)
 I.A.O

(69)

PART-II (CURRENT AUDIT REPORT) (2005-06 to 2006-07)

19/2 191
20. (19)

PARA NO: 01

Audit Memo No.02

Dated 02.04.2006

Para 47

Sub: Cash Book

During course of test audit of cash book it has been observed the DDO has kept cash beyond time limit of three months on the following occasions, which is not permissible under rules.

S. No.	Date of receipt	Amount(in Rs.)	Date of deposit
1.	25.01.2005	1000	21.06.2005
2.	16.06.2005	3732	05.07.2006
3.	-do-	368	-do-
4.	-do-	2141	-do-

Settled
but

Reason for above lapses need to be explained to audit and corrective measures may be taken under intimation to audit.

PARA NO.02

Audit Memo No.03

Dated: 03.04.2006

Para 48

Sub: Non-utilisation of imprest money

It has been observed that the imprest money amounting to Rs.3000/- has not been found utilized even once during the audit period. As per rules imprest money should be recouped twice in a month. The reason for the same may be explained to audit. However, if the imprest is no longer required the same may be surrendered after obtaining necessary permission from competent authority.

Settled
but

70

under intimation to audit.

PART-II (CURRENT AUDIT REPORT) (2005-06 to 2006-07)

14/c 151
20. (19)

PARA NO: 01

Audit Memo No.02
Dated 02.04.2006

Para 47

Sub: Cash Book

During course of test audit of cash book it has been observed the DDO has kept cash beyond time limit of three months on the following occasions, which is not permissible under rules.

S. No.	Date of receipt	Amount(in Rs.)	Date of deposit
1.	25.01.2005	1000	21.06.2005
2.	16.06.2005	3732	05.07.2006
3.	-do-	368	-do-
4.	-do-	2141	-do-

Settled
Audit

Reason for above lapses need to be explained to audit and corrective measures may be taken under intimation to audit.

PARA NO.02

Audit Memo No.03
Dated: 03.04.2006

Para 48

Sub: Non-utilisation of imprest money

It has been observed that the imprest money amounting to Rs.3000/- has not been found utilized even once during the audit period. As per rules imprest money should be recouped twice in a month. The reason for the same may be explained to audit. However, if the imprest is no longer required the same may be surrendered after obtaining necessary permission from competent authority.

Settled
Audit

70

under intimation to audit.

15/11/08
19. (18)

TAN No.)

Audit Memo No.06
Dated 04.04.2008

Sub: Stock Verification

The office has consumed huge quantity of grocery items for the dietary, general etc. items for the inmates but stock has not been found physically verified by HOO as no such certificate was found recorded in the stock register. It is, therefore, advised that stock should be verified periodically by giving certificate to this effect. Compliance may please be shown to the audit.

Taken as
fresh in
current
report
A/S

Secured
A/S

TAN No. 2

Audit Memo No.04
Dated 03.04.2008

Sub: Service Book

Scrutiny of record revealed that nomination regarding pension, CGEIS, details of family etc. have not been affixed in service book of Smt. Renu Sen, WO, Gr.II. Since service book is an important document which require to be preserved for entire service period of govt.servant, therefore, HOO is requested to ensure proper maintenace of service book under intimation to audit.

TAN NO. 3

Audit Memo No.05
Dated 03.04.2008

Sub: GPF (Gr.D) Ledger A/c

During the course of checking of ledger of class IV employees, it has been observed that:

1. Smt Angoori Devi, Sweeper, was allowed GPF Advance of Rs.10,000/- in Nov. 2004 but the same was not reduced from the progressive total for interest (IBB) purposes as such interest allowed to her from 2004-05 onwards is incorrect;

2. GPF Broadsheet is also not being maintained by the DDO/HOO which also need to be prepared and shown to audit.

(71)

The above discrepancies may be recrifid and excess interest in respect of Smt. Angoori Devi, Sweeper be recovered under intimation to audit.

12/c 131
18. (17)

TAN No. 4

Audit Memo No. 08
Dated 07.04.2008

Sub: Verification of remittance from PAO

The following payments remitted in accredited bank have not been got verified from the PAO-17 which may please be got verified from the PAO under intimation to audit:-

S.No.	Date of deposit	Amount in Rs	Head of A/c
01	21.6.05	2000	2235
02	05.07.06	3732	-do-
03	-do-	368	-do-
04	-do-	2141	-do-

TAN No. 5

Audit Memo No.01
Dated 01.04.2008

Sub: Non-Production of records

The following records/information were not produced by the VCH-I, Lajpat Nagar before the audit for scrutiny which may be shown to next audit:-

1. Spouse information
2. Contingent Register
3. Conveyance Register
4. Expenditure Control Register

Second
Audit
IAO, AP No 31

9/1/08
(72)

PARA 3

Audit Memo No.07
Dated 04.04.2008

3/c

17. (7)

Sub: Irregular purchase worth rs.1.95 lacs

It has been observed from the test check of sanction file that the dietary items amounting to Rs.1.95 lacs during the year 2005-06 has been purchased from cooperative stores for the inmates no expenditure sanction from competent authority has been obtained before making the purchases. Since no expenditure sanction was obtained, therefore, the purchases made for dietary items is irregular and the same may please be got regularised from the competent authority.

Further certificate as required under Rule 145 of GFR for purchases upto Rs.15,000/- has not been found recorded on the face of the bill in the respect of following purchases. Therefore, competent authority may record the required certificate on the body of the bill before making any payment so that codal formalities can be completed.

S.No.	B.No. & date	Particulars	Item	Amount (in Rs)
1.	35 dt.27.7.06	Min. of Fin. Coop Stores	Coolers	9788
2.	62 dt.14.9.06	KenderiyaBh	Steel Almirah	12733
3.	48 dt.21.8.06	DSCCF Ltd.	Acqua Guard	14456

It has also been noticed that the office is not maintaining contingent register in which each kind of expenditure is noted separately. Reason for non-maintenace of contingent register be intimated to audit.

83

Sub: Non utilization of imprest money. (49)

During test check of cash book, it is observed that Imprest money of Rs.3000/- has never been utilized by the unit nor has the same surrendered despite of previous audit observation by the internal audit. 16. (C)

Since the imprest money has been granted to the unit to meet out the day to day contingent and emergent expenses, keeping the same unutilized shows that the unit is not in the need of the same. As such the same be surrendered immediately under intimation to audit.

Para 2 (Memo No.2 dated 21.01.2015)

Sub: Pay of Shri Ram Chander, Chowkidar (50)

During test check of service book of Shri Ram Chander, Chowkidar (DOB 10.09.65, DOJ 26.06.89) w.r.t. Pay fixed under 6th CPC, it is observed that :-

1. He had been drawing pay at Rs.3510/- as on 31.12.2005 in the pre-revised pay scale 2610-4000 and in the 6th CPC his pay has been fixed at Rs.6530 +1600 in -1S pay band of Rs.4440-7440. After acquiring annual increments on 01.07.06, 01.07.07 and 01.07.08 his pay reached at Rs.7300 + 1600. As on 01.07.09, he reached at the point of stagnation as by granting annual increment, his pay will be reaching at Rs.7570/-, above the pay band.
2. As per his service book & PBR, it is observed that the unit by following the provisions on stagnation prior to 6th CPC, granted him an increment on 01.07.2010 at Rs.7570/- and drawing the same till date.
3. However, under Rule 10, 6th CPC following provision exists to deal with stagnation cases, which read as "Provided that in cases where an employee reaches the maximum of his pay band, shall be placed in the next higher pay band after one year of reaching the maximum. At the time of placement in the higher pay band, benefit of one increment will be provided. Thereafter, he will continue to move in the higher pay band till his pay in the pay band reaches the maximum of PB-4, after which no further increments will be granted".
4. Accordingly, he should have been placed in the next higher pay band after one year of his reaching the maximum, i.e. from 01.7.2010, he should have been placed in the next higher pay band of PB1 - 5200-20200 with GP 1800/-

(E D ASHOKAN)

IAO, AUDIT PARTY No. IV

(51)

(11)

Sub: Service Books

15.

5

During test check of service books, it is observed that:-

1. **Shri Ram Chander, Chowkida** (DOB 10.09.65, DOJ 26.06.89):-
 - (i) The entries made on Service verification has not been signed/attested by the competent authority since 01.04.2007 to 30.06.2014
 - (ii) E/Leave account has not been updated since 08.06.12 though as per his personal file, he has taken further E/L from 16.07.12 to 28.07.12 and 03.02.14 to 26.02.14.
 - (iii) As per Leave Rules while limiting the maximum accumulation to 300 days, further advance credit of 15 days on 1st Jan/1st July will be kept separately and set-off against the EL availed during that half year ending 30th June/31st Dec. However, the said provision has not been applied in the Leave Account of Shri Ram Chander, Chowkida and as on 31.12.2012 his leave account shows a credit of 370 days, which is not in order.
 - (iv) His HPL a/c has not been opened.
 - (v) Copy of Pay fixation order on 6th CPC has not been found placed in his Service Book as well as Personal file.
2. **Smt. Manjula Kathuria, Supdt.** (DOB 27.09.1970 DOJ 13.01.98(AN))
 - (i) She joined the service as "Manjula Sharma". In the Service Book, the surname 'Sharma' has been struck off and 'Kathuria' has been added, which do not have any attestation by competent authority. Neither there is any application on her part or any officer order allowing the name change is found available in her service book or personal file..
 - (ii) The entries made on Service verification has not been signed/attested by the competent authority since 01.04.2009 to 30.06.2014. The entries on account of various spell of E/L from 04.10.2010 has also not been attested.
 - (iii) Her HPL a/c has not been opened.
 - (iv) In her pay regulation, while granting annual increment as on 01.07.12, her grade pay has been increased from Rs.4200/- to 4600/-, any orders in support of the same found placed in the Service Book.
3. **Smt. Promila, Peon** (DOB 10.01.64 DOJ 13.04.92).
 - (i) The entries made on Service verification has not been signed/attested by the competent authority since 01.04.2007 to 30.06.2014.
 - (ii) Her HPL a/c has not been opened.
 - (iii) Leave account has not been updated since 30.06.2010.

Above shortcomings may be rectified and be shown to audit.

Subd.
IAO, A.P. No. 31

(E D ASHOKAN)
IAO, AUDIT PARTY No. IV

85

12

14. (4)

PART - II
CURRENT AUDIT REPORT
(2014-2018)

Para No- 01:- Non verification of remittances from Pay and Accounts Office
(Ref. audit letter dated 28.11.18)

The unit has not got verified the following remittances from the Pay & Accounts office No.23:-

Page 28

S. No.	Date	Challan No.	Amount
1.	19.06.2015	--	12510/-

In addition to the above remittance the following remittances of the previous audit report of 1993-97 and 2005-08 have also not been got verified from the PAO concerned:-

S.No.	Date	Challan No.	Amount
1.	13.07.1995	--	178/-
2.	21.12.1995	--	10/-
3.	22.02.1996	--	1310/-
4.	30.11.1996	--	4564/-
5.	04.02.1997	--	5/-
6.	21.06.2005	--	2000/-
7.	05.07.2006	--	3732/-
8.	05.07.2006	--	368/-
9	05.07.2006	--	2141/-

The above said remittances may be got verified from the PAO concerned under intimation to audit.

AMR

Para No- 02:-Wrong pay fixation in respect of Sh. Ram Chander,Chowkidar and payment of subsequental benefits to the official (Ref:-Audit memo no.5 dated. 05.12.18)

During the test check of the service books provided to the audit, it has been observed that while granting MACP to Sh. Ram Chander, Chowkidar his pay fixation has been done wrongly as per detail given below:-.

S.No.	Particulars	Pay fixation as per the department	Pay fixation to be done as per audit
1	Pay as on 01.09.2008	7310+1800	7310+1800
2.	Pay fixation on 01.09.2008 on a/c of grant of Ist MACP	7530+1900	7590+1900
3.	Pay as on 26.06.2009 on a/c of grant of IIndMACP	7530+1900	7590+1900
4.	Pay from 26.06.2009 to 30.06.2009(as per option given by the official)	7530+2000	7590+2000
5.	Pay as on 01.07.2009 (as per option given by the official)	8060+2000	8180+2000
6.	Pay as on 01.07.2010	8370+2000	8490+2000
7	Pay as on 01.07.2011	8690+2000	8810+2000
8	Pay as on 01.07.2012	9020+2000	9140+2000
9	Pay as on 01.07.2013	9360+2000	9480+2000
10	Pay as on 01.07.2014	9710+2000	9830+2000
11	Pay as on 01.07.2015	10070+2000	10190+2000
12	Pay as on 01.01.2016	31100	32000
13	Pay as on 01.07.2016	32000	33000
14	Pay as on 01.07.2017	33000	34000
15	Pay as on 01.07.2018	34000	35000
	DNI 01.07.2019		

*Scanned
IAO, A.P No 31*

The pay of the official may be fixed as per detail given above and consequential benefits be given to the official under intimation to audit. Similar other cases may also be reviewed by the HOO and similar action be taken under intimation to audit.

Manorama Rawat
14.12.18
(MANORAMA RAWAT)
IAO
Audit Party No. XXXVI

12. (2)

TAN
(Test Audit Note)

TAN No.01:- Improper maintenance of service books
(Ref. Memo No. 3 dated: 03.12.2018)

During scrutiny of service books audit have noticed some shortcomings as detailed below:-

1. Service Book to be shown to the official every year -

As per SR 202, the Service Book is required to be shown to the official every year, but the service book has not been shown to the official's concerned once in a year as token of check.

2. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not been done of the following officials:-

S.No.	Name of the official	Designation	D.O.B.	D.O.A
1.	Ms. Rakesh Bala	Sr. Superintendent	08.11.1963	
2.	Sh. Ram Chander	Chowkidar	10.09.1965	26.06.1989
3.	Sh. Harish Chand	UDC	05.08.1961	16.01.1984

3. Re-attestation -

The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority.

4. Inclusion of Aadhar (Unique Identification) number in Service Book of the employees:


On perusal of Service Book of staff of this office it has been found that entry of Aadhar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

5. Duly attested latest colour photograph has not been pasted in the service books shown to audit.

6. Nomination form

It has been noticed that no fresh nomination forms regarding details of family, DCRG, UTGEIS& duly attested by the HOO in r/o of many officials have not been found attached in the service book as well as personal file of the official. The same may be got filled from the officials and be pasted in the service books.

Necessary steps may be taken to rectify the shortcomings as detailed above and compliance may be shown to next audit.



11. (1)

TAN No.02:- - Improper maintenance of Pay Bill Register
(Ref. Memo No. 4 dated: 03.12.2018)

During the test check of the PBRs for the audit period 2014-15 to 2017-18 maintained by the Village Cottage Home-I Lajpat Nagar following shortcomings have been noticed:-

- (i) Cutting and overwriting have been found in the PBR's in many cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (ii) All mandatory information/details of employees along with details of i.e. Pay Matrix and level as per VII CPC, NPS account number of NPS employees, PAN No., Aadhar number etc. have not been filled in all the columns of PBR.
- (iii) The information of ex employees who have been transferred /surpluses from other units into this unit (required to be entered from LPC) are also to be attached in PBR. This information is required for calculation of Income Tax. Also information about the employees who have been transferred to other unit is to be recorded in the PBR.
- (iv) All the pay entries are required to be signed by the HOO/DDO.
- (v) PBR for NPS employees is required to be maintained separately.
- (vi) Classified abstract is also to be filled on monthly basis.
- (vii) Totaling of columns of PBR have not been done for the income tax purpose.

The PBR may be maintained as advised above & compliance of the same may be shown to the next audit.

Manorama Rawat
14-12-18
(MANORAMA RAWAT)
IAO
Audit Party No. XXXVI

Sealed
IAO, AP No-31

10.

PART-II
CURRENT AUDIT REPORT
(01/04/ 2018 to 31/03/2020)

PARA-01

Audit Memo No.02 and 06
Dt:1/7/20 and 8/7/2020

Sub :- Recovery amounting to Rs.4,03,104 /- on account of incorrect pay fixation.

During the test check of pay fixation cases in respect of the employees of VCH - 1 Lajpat Nagar, Delhi for the audit period, it has been observed that pay of following officials were not fixed correctly as per details given below:-

(1) Smt. Promila Peon : was appointed in the pay scale of Rs.750-940(revised scale Rs. 2550- 55- 3200) as on 13/04/1992. 1st ACP in the scale of 2610 – 3540 was granted to her with effect from 13/04/04 but her pay was not fixed correctly at the time of grant of ACP as per details granted given below :-

Period	Pay fixed by the VCH (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
Pay as on 13/04/2004 in the pay scale of Rs. 2550- 55- 3200	3140	3140	-
Pay after grant of one notional increment subject to minimum of Rs.100/-	3200	3240	-
Pay fixed in the higher scale of Rs. 2610 – 60 - 3150-65-3540 as on 13/04/2004	3260	3280	-
Pay as on 01/04/2005 i.e Date of next increment	3325	3345	-
Pay as on 01/04/2006	3390	3410	-



9.

01/01/2006	6060+1800	6350+1800	Basic Pay of 01/04/2006 taken for fixation as per 6thCPC after giving the benefit of 1 additional increment.
01/07/2006	6300+1800	6600+1800	Annual Increment
01/07/2007	6550+1800	6860+1800	Annual Increment
01/07/2008	6800+1800	7120+1800	Annual Increment
01/09/2008	7060+1900	7390+1900	1 st MACP in the pay band of 5200 – 20200 grade pay 1900 granted. Opted from the date of next increment.
07/07/2009	7330+1900	7670+1900	Annual Increment
01/07/2010	7610+1900	7960+1900	Annual Increment
01/07/2010	7900+1900	8260+1900	Annual Increment
13/04/2012	7900+2000	8260+2000	2 nd MACP in the pay band of 5200 – 20200 grade pay 2000 granted.
01/07/2012	8500+2000	8890+2000	Annual Increment
01/07/2013	8820+2000	9220+2000	Annual Increment
01/07/2014	9150+2000	9560+2000	Annual Increment
01/07/2015	9490+2000	9910+2000	Annual Increment
01/01/2016	30200	31100	Pay fixation as per VIIth CPC
01/07/2016	31100	32000	Annual Increment
01/07/2017	32000	33000	Annual Increment
01/07/2018	33000	34000	Annual Increment
01/07/2019	34000	35000	Annual Increment
01/07/2020	35000	36100	Annual Increment

(2) **Mrs. Rakesh Bala, Sr. Supdt.(Date of Apptt. 28/11/1988)** was promoted as Sr. Supdt. in the pay band III Rs15600-39100 on dated 28/12/2014. As 2nd MACP in the Pay Band Rs.9300-34800 Grade Pay Rs.4800 was already granted to her w.e.f 28/11/2008, no

8.

increment was to be given at the time of promotion but benefit of two increment was granted to her which was incorrect as per details given below:-

Period	Pay fixed by the Department.	Pay to be fixed as per AUDIT (Rs.)	Remarks
01/07/2014	21910+4800	21910+4800	Pay drawn in the Pay Band Rs.9300-34800 Grade Pay Rs.4800.
28/12/2014	23550+6600	21910+6600	Promoted as Sr. Supdt. increment not admissible as second MACP already granted on 28/11/2008 in the Pay Band Rs.9300-34800 Grade Pay Rs.4800.
01/07/2015	24460+6600	22770+6600	Annual Increment
01/01/2016	80900	76200	Pay Fixed as per 7 th CPC.
01/07/2016	83300	78500	Annual Increment
01/07/2017	85800	80900	Annual Increment
01/07/2018	88400	83300	Annual Increment
01/07/2019	91100	85800	Annual Increment
01/07/2020	93800	88400	Annual Increment

Amount to be recovered Rs.4,03,104 /-

(3) Sh. Ram Chander, Chowkidar: Pay was not fixed correctly at the time of VIth CPC after giving the benefit of one additional increment as his increment falls in the month of June as per details given below :-

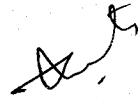
Period	Pay fixed by the VCH (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
Pay as on 01/06/2006	3510	3580	B.Pay of 1/06/2005 taken for fixation instead of B.Pay of 1/06/2006.
01/01/2006	6530+1800	6660+1800	Basic Pay of 01/06/2006 taken for fixation as per 6 th CPC after giving the benefit of 1 additional increment.
01/07/2006	6780+1800	6920+1800	Annual Increment
01/07/2007	7040+1800	7190+1800	Annual Increment
01/07/2008	7310+1800	7460+1800	Annual Increment



7.

01/09/2008	7530+1900	7740+1900	1 st MACP in the pay band of 5200 – 20200 grade pay 1900 granted..
26/06/2009	7530+2000	7740+2000	IInd MACP in the pay band of 5200 – 20200 grade pay 2000 granted. Opted for pay fixation from date of next increment.
01/07/2009	8180+2000	8330+2000	Pay fixed in the pay band of 5200 – 20200 grade pay 2000
01/07/2010	8490+2000	8640+2000	Annual Increment
01/07/2011	8810+2000	8960+2000	Annual Increment
01/07/2012	9140+2000	9290+2000	Annual Increment
01/07/2013	9480+2000	9630+2000	Annual Increment
01/07/2014	9830+2000	9980+2000	Annual Increment
01/07/2015	10190+2000	10340+2000	Annual Increment
01/01/2016	32000	32000	Pay fixation as per VIIth CPC
01/07/2016	33000	33000	Annual Increment
01/07/2017	34000	34000	Annual Increment
01/07/2018	35000	35000	Annual Increment
01/07/2019	36100	36100	Annual Increment
01/07/2020	37200	37200	Annual Increment

Pay of the officials may be got revised and amount of **Rs.4,03,104/-** may be recovered from Smt. Rakesh Bala, Sr. Supdt. after due verification of record and deposited into govt. account and consequential benefits be given to the official mentioned at s.no.1 and 3 under intimation to audit.



(SUMAN LATA ARORA)

I.A. O., AUDIT PARTY NO.XXXI

Due Drawn statement in r/o Mrs. Rakesh Bala, Sr. Supdt.

Period	Due				Drawn				Balance					
	B. Pay	D P/G. Pa DA	HRA	Total	B. Pay	DP/G. Pa DA	HRA	Total	B. Pay	G. Pay	DA	HRA	Total	
28-12-2014 to 31-12-2014	2827	619	3687	1034	8167	3038	851	4161	1167	9217	-232	-474	-133	-1050
Jan-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
Feb-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
Mar-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
Apr-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
May-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
Jun-15	21910	6600	32216	8553	69279	23550	6600	34070	9045	73265	0	-1854	-492	-3986
Jul-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Aug-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Sep-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Oct-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Nov-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Dec-15	22770	6600	34950	8811	73131	24460	6600	36961	9318	77339	0	-2011	-507	-4208
Jan-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
Feb-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
Mar-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
Apr-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
May-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
Jun-16	76200	0	0	8811	85011	80900	0	0	9318	90218	0	0	0	-5207
Jul-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Aug-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Sep-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Oct-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Nov-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Dec-16	78500	0	1570	9075	89145	83300	0	1666	9598	94564	0	-96	-523	-5419
Jan-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	0	-192	-523	-5515
Feb-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	0	-192	-523	-5515
Mar-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	0	-192	-523	-5515

Apr-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	-4800	0	-192	-523	-5515
May-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	-4800	0	-192	-523	-5515
Jun-17	78500	0	3140	9075	90715	83300	0	3332	9598	96230	-4800	0	-192	-523	-5515
Jul-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Aug-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Sep-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Oct-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Nov-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Dec-17	80900	0	4045	19416	104361	85800	0	4290	20592	110682	-4900	0	-245	-1176	-6321
Jan-18	80900	0	5663	19416	105979	85800	0	6006	20592	112398	-4900	0	-343	-1176	-6419
Feb-18	80900	0	5663	19416	105979	85800	0	6006	20592	112398	-4900	0	-343	-1176	-6419
Mar-18	80900	0	5663	19416	105979	85800	0	6006	20592	112398	-4900	0	-343	-1176	-6419
Apr-18	80900	0	5663	19416	105979	85800	0	6006	20592	112398	-4900	0	-343	-1176	-6419
May-18	80900	0	5663	19416	105979	85800	0	6006	20592	112398	-4900	0	-343	-1176	-6419
Jun-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Jul-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Aug-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Sep-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Oct-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Nov-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Dec-18	83300	0	7497	19992	110789	88400	0	7956	21216	117572	-5100	0	-459	-1224	-6783
Jan-19	83300	0	9996	19992	113288	88400	0	10608	21216	120224	-5100	0	-612	-1224	-6936
Feb-19	83300	0	9996	19992	113288	88400	0	10608	21216	120224	-5100	0	-612	-1224	-6936
Mar-19	83300	0	9996	19992	113288	88400	0	10608	21216	120224	-5100	0	-612	-1224	-6936
Apr-19	83300	0	9996	19992	113288	88400	0	10608	21216	120224	-5100	0	-612	-1224	-6936
May-19	83300	0	9996	19992	113288	88400	0	10608	21216	120224	-5100	0	-612	-1224	-6936
Jun-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Jul-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Aug-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Sep-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Oct-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Nov-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Dec-19	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Jan-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Feb-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473

AS

Mar-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Apr-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
May-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Jun-20	85800	0	14586	20592	120978	91100	0	15487	21864	128451	-5300	0	-901	-1272	-7473
Jul-20	88400	0	15028	21216	124644	93800	0	15946	22512	132258	-5400	0	-918	-1296	-7614
TOTAL	4758507	79819	788209	1008200	6634735	5033498	80051	835285	1069005	7037839	-294991	-232	-47076	-60805	-403104

AS

Test Audit Notes

TAN No. 1

Audit Memo No. 01

Dated: - 30/06/2020

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the V.C.H – I, Lajpat Nagar, Delhi the following short comings have been noticed:-

1. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph should be attested by HOS/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Sh. Harish Chand, UDC
2.	Sh. Amit Kumar Pandey, Welfare Officer
3.	Smt Promila, Peon

2. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

3. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book of the following official.

Sr. No.	Name & Designation
1.	Sh. Amit Kumar Pandey, Welfare Officer

4. Overwriting done and service verification entries not attested for the period 01/03/2019 to 29/02/2020 in r/o Sh. Harish Chand, UDC.

5. Half pay leave a/c not maintained in r/o Sh. Harish Chand, UDC.

6. Earned Leave and Half Pay Leave A/c in r/o Smt. Promila, Peon not maintained w.e.f 01/07/2018 onwards.

7. Earned leave a/c not attested by HOO in the Service Book of the following officials

Sr. No.	Name & Designation	Period
1.	Sh. Harish Chand, UDC	01/07/2018 onwards.
2.	Sh. Amit Kumar Pandey, Welfare Officer	01/01/2018 onwards.

8. Bio Data Form of service book not attested by HOO in r/o Sh. Amit Kumar Pandey, Welfare Officer.

Aforesaid discrepancies may be rectified under intimation to audit and similar cases may also be checked and needful may be done accordingly.

TAN No. 2

Audit Memo No.3

Dated: 02/07/2020

Sub :- Shortcomings in Cash Book.

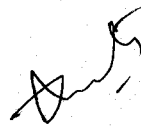
During the course of test audit of VCH - 1 Lajpat Nagar, Delhi on scrutiny of the cash book for the period 01/04/2018 to 31/03/2020 the following discrepancies have been observed:-

- A) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of VCH -1 Lajpat Nagar , Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during the entire period of audit.

- B) Certificate required as per Rule 13(iv) of Receipt & Payment Rules 1983 regarding monthly closing balance is not given properly in the Cash Book. HOO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words under his seal and signatures at close of each month in the following form.

“Certified that cash amounting to Rs___(Rupees_____only) has been physically verified and found correct as per the balances recorded in the cash book. “

discrepancies may be rectified under intimation to the audit and Head of Office may ensure that such types of lapses are not repeated in future.



TAN No. 3

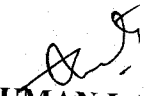
Audit Memo No.04
Dated: 03/07/2020

Sub :- Improper maintenance of Stock Registers.

During the scrutiny of Various Stock Registers(consumable/ non-consumables) and Property Register maintained by Village Cottage Home – I Lajpat Nagar, New Delhi for the audit period, the following short comings revealed:-

1. Index not maintained properly.
2. Entries recorded in the Property register not attested by HOO at Page no. 134, 135, 137, 138, 139 and 140.
3. Out of 22 T- shirts 20 issued but balance shown as Nil instead of 2 as on 20/11/2019 at page no.93 of clothing Register.
4. Out of 5 Jam Bottles 4 issued but balance shown as Nil instead of 1 as on 10/01/2019 at page no.117 of Dietary Breakfast Register.
5. Initial of Recipient not taken at page no. 68, 69, 72, 80, 82 and 93 of Clothing Register, Also at page no. 97, 119, 126 and 134 of Dietary Breakfast Register.
6. Further physical verification has not been done. In terms contained in GFR 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.


(SUMAN LATA ARORA)
I.A. O., AUDIT PARTY NO.XXXI