

82/c

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

Sub: - Audit Report of for the period from 2020-21 to 2022-23.

INTRODUCTION

The I.A.R. on the accounts of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period from 2020-21 to 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO, Ms. Tajinder Kaur, A.A.O. The audit was conducted during 14.09.2023 to 22.09.2023(07 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 is a Children home notified by Department of Women and Child Development, GNCT of Delhi under the Juvenile Justice (Care and 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 year. The Children who are missing destitute, orphans, rescued, Child Laborers, Children of Single parent etc., form the inmates of the home. The Children in the home are admitted on the order of Child welfare committee. The home provides services like (1) Free Boarding and lodging (2) Nutrition (3) Health (4) Recreation (5) Education (formal and non-formal) as well as counseling. The sanctioned limit of inmates of the home is 40 (i.e., 20 Boys and 20 Girls). On 13/11/2015, village Cottage Home-II, kalkaji was merged with Village Cottge home -I vide order no F.61(894)/Occu./DD(CPU)/DWCD/2015-16/33912-21 dated 13/11/2015. Now Village Cottage Home -II, kalkaji is running for salary purpose only.

The following officials have served as HOO/DDO/Cashier during 2020-21 to 2022-23.

HOO/DDO

S.No.	Name	Designation	Period
1.	Sh. Dipika Mamgain	Suptd	01.04.2020 to 31.12.2021
3.	Smt Manjula Sharma	Suptd	01.01.2022 to 20.02.2023
4.	Sh Dholan Ram	Suptd	21.02.2023 to 31.03.2023

CASHIER

S.No.	Name	Designation	Period
No Cashier was deputed during the Audit Period			

Budget allocation for the year 2020-21 to 2022-23

(Rs)

Year	Budget Allocated		Expenditure		Balance	
	REVENUE	CAPITAL	REVENUE	CAPITAL	REVENUE	CAPITAL
2020-21	43,20,000	NIL	34,18,694	NIL	9013064	NIL
2021-22	87,50,000	NIL	64,75,317	NIL	22,74,683	NIL
2022-23	1,02,50,000	NIL	82,25,681	NIL	20,24,319	NIL

Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024

81/c

Statutory Audit

Statutory audit has not been conducted by AG (Audit) of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 up to 2022-23.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	NIL	NIL	NIL	
2.	GROUP-B	02	02	0	
3.	GROUP-C	14	3(Contractual 06)	11	
	TOTAL	16	05	11	

Maintenance of Records

The maintenance of records of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period 2020-21 to 2022--23 was found satisfactory subject to the observations made in current audit report.

AAO

IAO

80/-

FORM-II M-8
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period from 1981 to 2020.

(A) Old Audit Report (Details of old paras settled)

S. No.	Year	Para No.	Subject	Reason for Settlement/ Non settlement of para	Remarks
NIL					

(B) Details of Old Recovery

S. No.	Year	Para	outstanding Recovery	Amount Recovered	Balance to be recovered
NIL					

AAO

IAO

FORM-II M-8 (Referred to in Para 3.7.2)

79/c

Verification notes on the compliance of old audit report of accounts of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-I 10024 for the period from 2004-2020.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	1981	1998	1	Recovery of Income Tax and surcharge	607/-	NIL	607/-
2	1981	1998	2	Overpayment on A/c of Encashment of Leave	177/-	NIL	177/-
3	1981	1998	4	Rent Free accommodation allotted to Sh. R C Bhandari	NIL	NIL	NIL
4	1981	1998	5	Dietary Register	2,154/-	NIL	2,154/-
5	1981	1998	7	Contingent vouchers-purchases of furniture in 80-81	NIL	NIL	NIL
6	1981	1998	8	Income tax	4,447/-	NIL	4,447/-
7	1981	1998	9	Service Books	NIL	NIL	NIL
8	1981	1998	10	Payment of Bonus	2,374/-	NIL	2,374/-
9	1981	1998	11	Consumption of milk	NIL	NIL	NIL
10	1981	1998	12	Purchase of General Stores(Kitchen Vessels)	NIL	NIL	NIL
11	1981	1998	13	Contingent Vouchers	NIL	NIL	NIL
12	1981	1998	14	Liveries	896/-	NIL	896/-
13	1981	1998	19	Consumable and non-consumable register	NIL	NIL	NIL
14	1981	1998	20	Contingent vouchers	NIL	NIL	NIL
15	1981	1998	21	Irregularities in contingent vouchers	620/-	NIL	620/-
16	1981	1998	27	Contingent vouchers	NIL	NIL	NIL
17	1981	1998	30	Stock register	1,483/-	NIL	1,483/-
18	1981	1998	31	Liveries	730/-	NIL	730/-
19	2003	2005	33	Contingent Bills	NIL	NIL	NIL
20	2003	2005	34	Rs 12250/- paid to M/s R K Khokha and S K Khokha	NIL	NIL	NIL
21	2003	2005	36	Property Register	NIL	NIL	NIL
22	2003	2005	37	Repairing Painting of colors	NIL	NIL	NIL
23	2018	2020	1	Non condemnation of unused/unserviceable articles	NIL	NIL	NIL
				Total	13,488/-	NIL	13,488/-

AAO

IAO

Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-I 10024



List of Para (Order by Audited Year & Para)

781c

[View Detailed Audit Report](#)

Department : Department of Women and Child Development

Sub department: Village Cottage Home-II, B-Block, Kalkaji, Delhi (2795/23)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1981	1998	1		Recovery of Income Tax and Surcharge	O	607
2	1981	1998	2		Overpayment on A/c of Encashment of Leave	O	177
3	1981	1998	4		Rent free accommodation allotted to Sh. R.C.Bhandari	O	0
4	1981	1998	5		Dietary register	O	2154
5	1981	1998	7		Contingent Vouchers-purchase of Furniture in 80-81	O	0
6	1981	1998	8		Income Tax	O	4447
7	1981	1998	9		Service Books	O	0
8	1981	1998	10		Payment of Bonus	O	2374
9	1981	1998	11		Consumption of Milk	O	0
10	1981	1998	12		Purchase of General Stores (Kitchen Vessels)	O	0
11	1981	1998	13		Contingent Vouchers	O	0
12	1981	1998	14		Liveries	O	896
13	1981	1998	19		Consumable and non consumable register	O	0
14	1981	1998	20		Contingency Vouchers	O	0
15	1981	1998	21		Irregularities in Contingency Vouchers	O	620
16	1981	1998	27		Contingency Voucher	O	0
17	1981	1998	30		Stock Register	O	1483
18	1981	1998	31		Liveries	O	730
19	2003	2005	33		Contingent Bills	O	0
20	2003	2005	34		Rs. 12250/- Paid to M/S R.K. Khokha and S.K. Khokha	O	0
21	2003	2005	36		Property Register	O	0
22	2003	2005	37		Repairing Painting of Colors	O	0
23	2005	2014	1		Nil para raised during the current audit 2005-14	O	0
24	2018	2020	1		Non condemnation of unused/unserviceable articles	O	0

* NOTE:

'O'- Outstanding Paras.

'R' -Reply submitted by the Department/Units

'C'- Comment by the Directorate of Audit on reply submitted

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Back

Para-01

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\$ No 1

Para-01

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77/K

Recovery of Income Tax and Surcharge

It is observed from the P.B.R. 82-83 that the Income Tax statement for the year 82-83 in r/o Shri R.C. Bhandari was not prepared. However it is noticed that the officer was allotted Rent Free accommodation at C-1/7 Model Town Delhi. While calculating the Income Tax for 82-83 the officer did not take the 10% of his salary on account of Rent Free accommodation for calculating the Income Tax under I.T. rules. His Income Tax amt. for 82-83 is calculating as under:-

Refer issued

Salary during 82-83	Rs. 20,721.91
10% of Salary due to rent free accommodation	Rs. 2072.19
<u>Gross Income</u>	<u>Rs. 22,794.10</u>
Stop Deduction (-)	Rs. 5,000.00
	<u>Rs. 17,794.10</u>

...3rd

71
74/c
37
476/c

B/f.		17,794.10
Deduction		
GPF subscri- ption	640.00	
CC E S	60.00	
HRA/CCA deposited in G. A. C.	257.61	957.61
Net Income		16,836.49

Say Rs 16,840.00

Income Tax

I.T. on Rs.15,000/-	Nil
I.T. 30% of balance amount of Rs.1840/-	552.00
S/C 10% of I.T.Rs.552/-	55.00
Total I.T. & SC	607.00

major head
0031

A sum of Rs.607 may therefore
account for the officer immediately
under intimation to audit. This is
also subject to the condition that
the officer had no income other
than salary.

1) Address ?
2) Procedure - ?

Para - # 2

~~PARA-02~~

Para-02

Sub: Over payment on a/c. of
encashment of bank leave

It is observed from the bank leave
a/c. of Sri Prem Dass
retired from service u.s.f.
30.4.88 that he has been paid
excess amount of encashment of
leave for 5 days @ Rs.1062/-
(Pay Rs.940 + DD Rs.122).

Thus a sum of Rs.177/- may therefore
please be recovered from his under
intimation to audit. His entitlement
of E.L. is as under:

(1P) 70
73/c
75/c

Period	Days of credit of E-leave done by the D.O.O.	Entitlement of E...
31.12.85	180	180
1.1.86 to 31.6.86	195	180
1.7.86 to 31.12.86	210	195
1.1.87 to 30.6..	225	210
1.7.87 to 31.12.87	240	225
1.1.88 to 30.4.88	250	235

Write to bank for recovery of dt. as per certificate to major head. 025- See if we can make intimation to this office

Restrictated to 240 days

Your attention is drawn that the maximum limit of E.L. from 180 days has been raised to 240 days w.e.f. 1.7.86 and not 1.1.86 as done by you. Since the individual is retired w.e.f. 1.4.88 (AN) necessary recovery may be made amounting to Rs. 177/- your earliest under intimation to audit.

Service Book - ?
Presence due - not available

Para - 4 (3) 3.
P.B. Bill Register

a) During the course of audit from 3/81, 81-82 and 82-83 of Pay Bill Register the following discrepancies have to be noticed

AS Keyman
dis-ppd

(1) The certificate of Count of page has not been recorded on the first page before the P.B.R. was brought into use.

(2) The pay and Allowances drawn and deductions made in the P.B.R. have not been checked by the D.O.O. or responsible subordinate which may be done now and compliance may be shown to audit.

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Para - 4

PARA-03
88-10-3
7/11
6
7/11
Smt Saroj Arora - who
has been transferred
to Afta C.A. Home,
Jail Road & her
Service Book and
has been transferred
there.

Service Books
During the course of audit of service books from 3/81, 81-82 and 82-83 the following discrepancies were found:

A) Smt. Saroj Arora Case Worker-

1. Statement of fixation of pay order C.C.S. (RP) Rules 1986 prepared is not in accordance with the rules. The column 12 & 15 should be rectified.
- ii. She was drawing maximum pay of Rs. 750/- p.m. in the grade u.e.f. 1.4.83. Adhoc increment due u.e.f. 1.4.85 on ~~1.4.85~~ more than 2 yrs. has not been granted to her. Which may be sanctioned under the orders of competent authority being time barred.
- iii. Nomination forms G.P.F. and D.C.R.G. are not found attached in his service book.

B) Shri J.C. Sheen LDC

- 1) Nomination from GPF/DCRG have not been found attached in the service books.
- ii) Annual Increment granted u.e.f. 1.4.87 and 1.4.88 raising his pay to Rs. 1600/- and Rs. 1640/- p.m. respectively have not been attested by the D.O.

C) Shri Dalip Singh - Chowkidar

- 1) Nomination of G.P.F. executed by the individual is not counter-signed by the D.O.

Transferred from
this office -

Transferred from
this office

~~B~~ ~~31~~ 73/c

71/v

573

11) Permanent Home Address is changed but the cutting/ Alternation is not attested by the A.O...

It is to be noted that permanent Home Address can only be changed only once during the entire service with the permission of the Head of Deptt. Hence necessary Sanction for change of Permanent Home Address of Shri Dalip Singh may be shown to next audit.

D) Shri Pran Dass Susaper (Rtd.)

Official record not traceable
to Q - ?

a) He was drawing maximum pay @ Rs.232/- in the grade u.s.f. 1.1.77. He was entitled to Adhoc increment u.s.f. 1.4.83 due to Stagnation more than 2 years, which has not been granted to him under the orders of Head of Deptt. duly reviewed. mentioned the time bar limit.

b) Statement of fixation of Pay under C.C.S.(RP) Rules 1986 is not in accordance with the rules. The column 12 & 15 of the statement may, therefore, be rectified.

Page-03

PARA-03

Para 57

Subject: Rent Free accommodation allotted to Shrd: R.C.Bhandari Supdtt.

Record - not available;

During the course of audit it is noticed that Shri R.C. Bhandari Supdtt. was availing rent free accommodation at C-1/7 Model Town. No record is available in the institution under what circumstances the Officer is availing the rent free accommodation. Recover the Water & Electricity

79c
(26) (33) 67
& 72/c

charges have been recovered from the incumbent @ Rs.8/-P.M. (Flat rate) from d/02 onwards. The facilities provided to the officer by way of rent for accommodation and concessional rate of water and electricity needs elucidation. The orders from the competent authority under which these facilities are provided to the officers may please be made available and shown to audit.

Para 6 Dietary Register

~~Para-04~~

Para-04

During the course of audit of dietary Register for the period 80-81, 81-82 & 82-83 the following irregularities have found. Necessary recovery as indicated in each item may therefore please be effected immediately and compliance be shown to audit party.

- 1) Atta 270 kg. amounting to Rs. 53.50 was issued on loan to the Village Cottage Home Lajpat Nagar on 17.4.81. Neither the loan voucher was made available to audit nor the initials of the Recipient/Storekeeper officer Incharge were taken on the Register in token of having received/issued the article. Authenticity of the issue item can not be established. You are therefore advised to get a confirmation from V.C.H. Lajpat Nagar as to whether they have accounted from the item in their stock Register. In the same time the loan may be got refunded from the institution immediately. Alternatively the recovery of Rs.538.50 may be effected from the officer Incharge responsible for the lapse under intimation to audit.

Letter to VCH regarding confirmation.

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6/4

FF 32

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7/c

11) In the following cases the diary articles have not been carried forward from the Stock Register 81-82 to 82-83, while conducting the physical verification by the Store. Hence necessary recovery to this effect may be made immediately. The irregularity is very serious and requires to be brought to notice of Directorate of Social Welfare for suitable action.

H Q. +

Record not available.

recovery of stock

Stock Register	Page Article	Qty.	Cost Price
81-82	53 Dal channa	45 kg.	225.00 ✓
-d-	55 Dal Moong whole	22 kg.	114.30 ✓
-du-	56 Dal Urd whole	50 kg.	175.00 ✓
-jo-	70 Zira	1 kg.	15.00 ✓
-do-	78 Bessan	50 kg.	275.00
-jo-	79 Mung Phali	12 kg.	57.60
-do-	91 Gur	90 kg.	355.50 ✓
82-83	50 Dal Moong Chhalka	46 kg.	211.60
Total			Rs.1429.00

RSW

(Rupees One thousand four hundred twenty nine only)

(111) - t of discrepancies in the accounts of the following items have been found where the quantities of the items have been carried forwarded/brought and forwarded less. While conducting the physical verification the items were deficit in addition the item brought in the notice of the Supdt. Necessary recovery may therefore please be made the concerned officials under intimation to audit.

69
 (13)
 (31) 70/c
 10

Sugar

Year	Page	O.B.	Issued	C.B.	Diff. in Cost Price	
81-82	P.5	80.800	8.640	71.160	(-)	1.00 Rs. 8.00
-do-	P.6	82.870	10.080	51.440	(-)	1.00 Rs. 8.00
-do-	09	29.700				
Receipt		87.700	But taken as		(-)	10.00 Rs. 67.50
		<u>117.400</u>	107.400			
82-83	15	15.455	3.080	11.875	(-)	0.800 Rs. 2.90
-do-	34	23.045	3.080	19.965	(-)	2.000 Rs. 7.28
-do-	123	27.915	3.080	23.835	(-)	1.000 Rs. 3.74
Total						<u>Rs. 97.42</u>

Ghee

81-82	Ac. 31	O.B.	25.050			
Receipt			20.000			
			<u>46.050</u>			
Share			21.870			
Receipt			20.000			
			<u>41.870</u>			
82-83	17 actual.	O.B.	1.570	Share		
U.C. I			16.500	0.570		
Receipt			<u>18.070</u>	16.500		
			<u>17.070</u>			
-do-	II 68		54.970	3.115	51.755 (-)	Rs. 14.17
						<u>Rs. 81.04</u>

Black/White Gram

81-82	P.48	74.030	6.230	57.800 (-)	10kg.	Rs. 29.00
Dal Arhar						
81-82	P.50	63.000	6.230	55.770 (-)	1kg.	Rs. 3.65
Dal Urd						
81-82	P.54	63.000	6.230	66.520 (-)	1 kg.	Rs. 3.63

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67/0 90

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11

89/k

Net Recovery

Sugar	Rs.	97.42
Ghee	Rs.	52.70
Black/White Gram		29.00
Dal Aris.	Rs.	3.65
Dal Urd	Rs.	3.63
Total	Rs.	186.40

(Rupees One hundred Eighty six and paise forty only)

iv) In the account of the following distory articles There is a variation in Totalling in the balance shown against each item which may be rectified and recovery may be made where the quantities has been accounted less. Surplus items are laps to Govt. You are also suggested to review all the items of distory Register from 81-82 to 82-83 and Risk totalling may be got checked other than writer of the Store A/c. and compliance may be intimated to audit.

RS 10/10

Atta

Year	P.	O.B.	Issued	C.B.	Dir.
81-82	1	141,400	55,080	85,320	(-) 1,000
	2	228,000			
		<u>126,670</u>			(+) 10,000
Shown		364,670			
Actual		<u>354,670</u>			
	3	338,270	141,400	186,270	(-) 0,600
		354,070	141,400	212,570	(-) 0,100

Rice

81-82		178,350	41,300	137,150	(+) 0,100
		178,350	70,500	10,000	(-) 1,000

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(29) b 3.
+2 68/c

Sugar

81-02	9	36.900	10.180	18.520 (+)	0.100
	9	50.000	35.840	14.180 (+)	1x222 0.020

Dal Malke

81-82	37	29.720	7.160	22.660 (+)	0.100
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Dal Moong Jhdle

In column 8 of F.51 for 82-83 Register the balance has been shown 55,000 kg. but receipt no. and date with quantity received and cash is not shown from Col. 1 to Column 7 which may be got completing now and shown to audit.

Masala

In page 36 for 82-83 Register the closing balance has been shown as 47,520 n. l no issue there against is shown. In page 37 the O.B. is shown as 43,000. Recovery of 4,520 proportionately for Haldi, Dhania and Mirch may be made and intimated to audit.

v) The Supdt. had carried out the physical verification of Store of distory articles and She had recorded her findings in the Register as detailed below. The recovery of deficit item have not so far been made vfrom the officials so far which is serious and requires to be brought to the notice of the Directorate of Social Welfare for suitable action. In the meantime Recovery may be effected immediately as deficit of Store is as good as cash and be intimated to audit.

69c P1
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13
62/14

Year	Page	Item	Quantity from disposit	Cost Price
82-83	106	Rice	9,650	Rs. 29.90
-do-	165	Salt	6,250	Rs. 5.00
-do-	123	Sugar	9,385	Rs. 75.10
-do-	157	Tea	56.97	Rs. 108.25
-do-	152	Washing Soap	35,500	Rs. 239.60
Total				Rs. 457.85

K. S. Kumar

vi) Fuel A/c.

It is observed from the Fuel account that 3 items Coal, Fire wood and kerosene oil have been used for cooking the food of children. As a sample the A/c. for 1/83 to 3/83 was carried out and as detailed below it is found that the fuel was utilised more than the normal entitlement. This may either be got regularised from the Competent authority or recovery may be made from the defaulters issued the huge of quantity under intimation to audit. It is also suggested that the Fuel A/c. for 81-82 and 82-83 may be remained excess and either may be got regularised or recovery may be made under intimation to audit.

Year	P.	Article	Issued	CB
82-83	25	Coal	3300 kg.	3300 kg.
	81	K.Oil	300 ltr.	300 ltr.
	138	Fire Wood	560 kg.	560 kg.
Total			4160 kg.	4160 kg.

Fuel A/c

Audit Party in the said para has pointed out to fuel utilization for beneficiaries more than the entitlement for the yrs 81-82 + 82-83. The difference as per entitlement + consumption of fuel works out to Rs 702.50. It thus for requested that Competent authority may kindly regularize the said out. Photo copy of para enclosed opposite

64/c
14/61
68/c

Entitlements:

0.500 kg. per child above 5 yr.
per day. *200 no of children 76*

Therefore 0.500 x 90 x 76 = 3420 kg.
days. Children

Wanted

As drawn	4160 - 3420	=	740 kg.
Cost of 246 kg. K.Oil	x 1.81	=	445.25
Cost of 247 kg. Coal		=	109.20
Cost of 247 kg. fire wood		=	148.05

Total		=	702.50

Atta Account

On checking the Atta Account the following discrepancies have come to notice. The excess drawn of Atta either may be got regularised from the competent authority or the same may be recovered from the official. The account may be got reviewed from the year 1981-82 and 82-83 and intimated to audit.

Have 5 year 300 gram.

Entitlement: below 5 yrs. 100 gm.

Rs. Verma

No. of children below 5 yrs.	1.2.82	
to 11.2.82		= 22
" 12.2.82 to 28.2.82		= 24
No. of children above 5 yrs.		
1.2.82 to 11.2.82		= 42
" 12.2.82 to 28.2.82		= 52

Entitlement	Drawn	Un-Drawn in Excess
29.1.82 to 11.2.82		
11.2.82 to 28.2.82	30 x 14 days x 22	
	=	30,800
-do-	30 x 14 days x 42	
	=	174,400
	=	207,200
	238,000	30,800

63/c & 15/60-
65/c

St. P. ...
...

12.2.82 to				
13.2.82	100x2x24	=	3.00	
-do-	300x52x2	=	126.00	
			30.00	39.00 3.00
14.2.82 to				
..7.82	100x7x24	=	16.800	
	300x7x52	=	109.200	
			126.000	141.400 15.400
2..1.82	-do-		126.00	141.00 15.400
Total drawn in excess			64.600	
(Ration for Excessy drawn (-))			18.000	
d/-21-2-82			-----	
Net drawn in excess.			46.600	

General: 1. The certificate of cost of page of register before brought in use is not received, recorded.

2. Mustered Oil purchased for Hair use of Children Soaps for Washing and Bathing Tooth powder Paste Margin etc. are entered in Dietary Register which may be entered in General Stock Register in future.

note 2 for future

3. Empty packing materials disposed off are not found accounting for and money released from the same is not found credited in Govt. A/C.

4. Empty packing materials
Initials of Recipient/Store-keeper in charge are not obtainin in the stock register which may be obtained now and shown to next audit.

noted for future

5. Physical verification of ~~Store~~ ^{Store} periodically not done.

6. Vegit.../Fruit A/c. P 86-87A & 88 are incomplete which may be completed now for 1-82.

...

PARA No (6) (6) 1010

64c 59. 64c

Bedding Cloth Account

On scrutiny of Bedding and Clothing Register it revealed that the following following following qualities of terry cot were purchased on the dates shown against each. The utilisation of the clothes i.e. name of the tailor, stitches, charges paid, no of uniforms and made and no of children with cottage wise distributor as not been given. Which may be completed now and shown to audit.

Year	Page of Register	Qty.	Dt. of taken on Charge	Cost.
------	------------------	------	------------------------	-------

1981-82
& 1983 R.S.

110 Mtr.	31.3.81	3129.50
93 Mtr.	9.7.81	3301.50
20 Mtr.	9.7.81	1410.00
65 Mtr.	25.8.81	1745.63

1981-82 P-31

b) Readymade garments 22 Pcs for boy and 44 Pcs. for girl amounting to Rs. 6026.02 purchased and taken on charge on 20.10.81. But no description of the Pcs. is recorded and also no distribution to inmates is mentioned which may be done now and shown to audit.

It is also observed from the Bedding and clothing accounts that the following two Registers are maintained.

- a) Bedding and Clothing Register.
- b) Placement Register.

16. Information Necessary Correction cannot be made as in Stock Register as Bills are not traceable

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Sund

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In bedding and clothing Register the quantities of clothes purchased from the dealers are taken on charge and subsequently issued to various agencies for stitching as explained below:-

Register No.	Page	Article	Length in Mtrs.
1981-82	3	Check Shirt	102
.	.	Terricot Khaki	100
.	7	-do-	100
.	9	Long Clothes	15
.	50	-do- (Measurement Not given)	36
.	29	Shifting Clothes	105
.	31	White Terricot Shirting	65
.	32	-do-	50
.	37	Printed Rubia Populin	227

and son on.

*Send
bill*

(S. Kern)

After stitching the clothes the numbers of pieces made by the tailors are entered in the placement Register. But the same are not linked with the relevant records of Bedding and Clothing Register. In the absence of the same it is not feasible to work out the exact amount of clothes utilised for which purchase was made. The Bedding & Clothes Register 1981-82 may therefore be received and the No. of pieces prepared may be entered against each item in the Register.

It may be certified the clothes issued for stitching was fully utilised and no balance amount of clothes was left over with the tailors. The compliance may be shown to next audit.

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A detailed account of clothes issued to inmate wise has not been prepared to enable to exercise the check of their entitlement year wise. This may be prepared now and shown to the next audit.

7
PARA-07
Subject: Contingent Vouchers-
Purchase of Furniture
in 1980-81.

PARA-05
SB/A dated 29.3.1981

Furniture for the institution has been purchased and Rs. 9,600/- from Royal Safe Co. 53, Mani Jhansi Road, New Delhi-110055 vide DSW's sanction letter No. 1(80)/81-81 Accts/ DSW/18012 dated 12.3.1981 during the course of audit the following irregularities were noticed.

S: Karmis
1) The proposal has been prepared. (A ttached with the Bill) for the purchase of 23 items but the purchases were made for only 22 items of furniture.

(i) Rates given in the proposed varies with the rates of the dealer as per the bill.

(ii) Neither the bill nor the receipt obtained from the dealer 'Royal Safe Co.' is machine numbered. The receipt should have been in proper form.

(iii) The receipt has not been sent to concerned P.A.O. The PSRs in other cases also be sent to PAO, concerned as per the rules required.

The above mentioned discrepancies be got regularised under intimation to the Audit.

57/c

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81/c

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Subj: Contingent vouchers ..
Purchase of Utencils etc.

CB/VCH-II/BO-81/2 dt. 29.3.1981

(b) Utencils purchased from
M/s. Durga Barta Bhandar, Sadar Bazar,
Delhi (Opp. Market) for Rs. 9,386.75
against sanction letter No. 1(72)/BO-81/
Accts/DSW/VOL. II/16629 dated 9.3.81
on scrutiny the following irregulari-
ties/discrepancies were noticed which
needs elucidation.

- R's Review
- 1) while purchasing the store from
the open market no correspondence
has been made for inviting tenders/
quotations. A. B.
- ii) Quotations/tenders received in the
institution does not bear the
specification of the articles i.e. Make
Size, Quality, weight etc. has not
been mentioned. In the absence of
same the exact price of the item
could not be ascertained.
- iii) This Quotation/tenders have been
invited only from the 4 dealers
which is against the provision
of GFRs 1963
- iv) Govt. agencies such as Super Bazar
Co-op. stores have not been included
for tenders.
- v) In the following cases no speci-
fication has been given and it
seems that ~~rates seems to be~~ high
are of

59/2 85
20
55 60/c

S.No.	Vrs.No.	Total No. Items.	Rate/ Amt.
1.	3	50 P.Steel @ Thali.	93/95
2.	4	50 P.Steel Glass	14.60
3.	4	50 P.Steel Plate	24.70
4.		50-P.Pressure Cookers.	193.50

4-11-81

In view of the objections noted above the responsibility/duties of disbursing officer as required vide C.I.R. 295 and GID below rule 6 of GFRs have not been adhered to while purchase were made in 1/81. Such other cases in the year 1980-81, 1981-82 and 1982-83 be reviewed and got regularised, by the Competent Authority.

(c)

Subject: Contingent Vouchers:- Purchase of Dietary & General articles in 1980-81.

Dietary and General articles were purchased during 1980-81 in the following bills.

S.No.	Bill No. & Dt.	Amt.	Description.
1.	CB/VCH-II/80-81/3	4499/98	Dietary & Gen. Articles. (Vr.No.6to 15)
2.	CB/6 dt.30.3.81	1670/25	(Vr.No.43to52)
3.	CB/9 dt.30.3.81	2234/-	(Vr.No.53to62)
4.	CB/10 dt.30.3.81	1790/-	(Vr.No.63 to 71)
5.	CB/11 dt.31.3.81	2409/40	(Vr.No.85to95)

Total 12603/63- 50 Vrs.

57/c ~~21~~ 21 21
59 59/c

An amount of Rs. 12603/63 was spent on the purchases of dietary and general articles under the powers of DDO from the open market from various dealers/contractors by inviting tenders/quotations.

During the course of audit the following discrepancies/irregularities were observed.

- 1) No correspondence have been made and inviting tenders/quotation on the purchases from open market.
- ii) The Quotation/tenders have been invited only from 3 or 4 dealers which is against the provisions of GFR-1963.
- 111) Govt. agencies such as Super Bazar /Co-operative store have not been included for tenders. In what circumstances the purchases were not made from Super Bazar or other Co-operative stores.
- iv) The purchases were made in March, 1981 while the inmates were not admitted in the institute in the next two months. It is also noticed that the dietary articles were issued w.e.f. 8-9/6.81 onwards. As such the provision of GFRs were not followed.

12774

The expenditure should not be Prima-facie more than the occasion demands. Thus the high standards of financial propriety has not be maintained while incurring the expenditure required vide GID below rule. 6 of GFRs .

The irregularities/discrepancies may please be regularised by the higher competent authority under intimation to audit.

Subject: Contingent Vouchers-
Purchase of Clothing &
Bedding and for inmates
in 1980-81.

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(82)
22

53-
58/c

Clothing and bedding are
purchased from open market during
1980-81 in the following bills:

S.No.	Bill No. & Date	Amt.	Description & Vr. No.
1.	CB/11 31.3.81	1326/-	M/s. Anamika Fabs. (72)
2.	.../15 31.3.81	8741/83	NTC (97)
3.	CB/5 30.3.81	10273/98	Various 17 to 21

A.R. Suresh

Total Rs. 20341/78

An amount of Rs. 20341/98 was spent on the purchases of clothes bedding and curtain clothes under the powers of DDO except CB/11 for Rs. 1326/- from Open market from various dealers/contractors by inviting tenders/Quotations.

During the course of audit the following discrepancies/irregularities were noticed.

- 1) No correspondence have been made for inviting tenders/Quotations while purchasing the clothing and Bedding articles from open market. In the absence of correspondence, it is not known from what sources the rates from the dealers received in the office. This practice is against the provisions of GFRs. This needs elucidation.

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57/c

- A ii. Dealers have been repeated for quotation/tenders and government agencies such as Super Bazar and Co-op. Society etc. have been included.
- iii. The clothing is purchased from N.T.C. Kaula Nagar while there is a Sales counter at Nazafgarh Road Karampura. The circumstances under which the goods is purchased from such a long distance may please be explained.
- iv. The irregularities/discrepancies may please be regularised by the competent authority.

e) Sub: Contingent vouchers - Purchases of folding Cots for the year 1980-81.

Sharma

During the course of audit for 1980-81 in respect of GB/4 dated 30.3.1981 and Rs.6106/- the following irregularities were noticed.

- i) The quotation/tenders for the purchase of 56 folding beds for Rs. 6,104/- were not found while the purchase were made from the open market i.e. from M/s. Amar Construction Company.
- ii) So what circumstances the purchases were made from the open market and not from the Government Agencies such as Super Bazar and Co-operative Stores etc. is not known. The position be explained under intimation to the audit.

iii) The purchases made are original - 22
Machine number
Mention of B.P. Kalyan/GBR

Payment for more than Rs. 100/-
from Pmt. Advance other than amount
contingent exp. such as telephone,
electricity and water charges
may not be made from Pmt. Adv.
required vide GFRs 90 and CTR-I.
288.

SM/c

(2)
SM

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50k

(e) The pmt. advance was re-drawn
after a lapse of 12 months or more
while the same could have been drawn
twice in a month. The advance was
recouped in full and amount received
against the Pmt. advance on 14.1.1983,
thus the institution remained without
Pmt. Advance from 6.1.1 83 to 14.1.1983
hence the purpose of the advance sanctioned
is totally defeated. This needs elucidation.

On scrutiny it is observed that Pmt. adv.
of Rs.500/- was sanctioned on 15.7.1982
and upto 31.3.1983 only four times the ad-
vance was drawn in full, consequently
the institute remained without Pmt.
Advance during the period of submission
of bill and encashment of the bill.

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55/1

The various emergent payments such as cost of medicines, cartage are drawn in fully contingent vouchers. This practice be discontinued in order to justification required for the purpose of GPR-90 for unnecessary multiplication of Pmt. Adv. However, the same may be reviewed under intimation to audit.

Subject: Contingent Expenditure-
Utilisation of Dietary Advance.

During the course of Audit it was noticed that sanction for advance drawal for the purchases of Dietary and General articles for Rs. 41,400/- was received from DSW vide letter 1(14)/82-83 Accts/DSW 21915 dated 5.5.1982 but only an amount of Rs. 6,900/- was drawn under the sanction. In the absence of advance money in the institute the following irregularities were observed

- 1) Most of purchases were made from private parties instead of purchases from the Govt. agencies as in the following bills:-

CB/15/82-83 dt.2/6/82 for Rs.6920/10

CB/17/82-83 6/82 for Rs.1697/76

- ii) Payment of heavy amounts such as purchases for Mills from Mother Dairy and ration from F.P.S. have been made by the House Articles as in the following cases:-

Vr.No.172 from B.1551/20 Milk
Mother Dairy paid through
Shri Amrit Kapoor.

Vr. N: 219 for B.1752/50 Milk
Mother Dairy Paid through
Smt. Sheila Bhatt.

iii. In the absence of dietary advance,
the payment for cash items
have been made from the Imp. Adv.
as the following case. This practice
is not in order.

ACB)

(2) ACC-3 Vr.No.38 for B.181/- cost of
Kerosene Oil.

The practice of non drawal of
Dietary advance leads to irregu-
larities in accounting procedure
and assessment to inmates as well
as to staff members. On the other
hand a tendency of credit purchases
for the open market and from the
contractors (pvt.) was encouraged

It being a residential institution
it is essential to have sufficient
Dietary Advance amount to make
payments for cash items such as
Gas, Milk, Controlled ration,
Kerosene Oil and other Genl. articles.
The irregularities may be regularised
from DSM under intimation to
audit.

Subject: Contingent Expenditure for
1981-82 Purchases from Pvt.
Contractors.

During the course of audit of-
contingent vouchers and 1981-82 it is
noticed that an amount of approx.
194000/- was spent contingency. Most
of the purchases were made from the
Pvt. contractors. As the following
purchases were made from various
dealers it is also noticed that no
purchases were made from the
Government Agencies.

51/c
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53/c

a) Dietary and General Articles.

Total purchases for Rs. 94957/- were made from the various dealers M/s. Menoj Cons.Co-op. St. es.

- ii) M/s. H. Store.
- iii) M/s. Anamika Traders.
- iv) M/s. Ashish Traders etc.

b) Clothing and Bedding - Total purchases for Rs. 33,000/- (Approx.) were made from the various dealers.

- i) s. A.K. Enterprises.
- ii) M/s. Anamika Traders & others.
- iii) Similarly the purchases of other items are made from pvt. dealers.

Dr. P. S. K. S. R. S.

The practice of purchase from the private contractors, cash to manipulation and higher rates, less quantity and substandard in quality of items is apprehended. Ultimately Public Interest cannot be watched.

The purchases should have been made through central purchase committee Government Agency or some approved dealers. The position under which the purchase committee has not been formed at the Dts. of Social Welfare level as required under DPP/GFRs. The codal formalities are having the following defects.

i) No correspondence were made for inviting / receiveing the quotations in the institution. This it is not known how the quotation received in the institutions.

ii) Rates from least nos. of dealers were received.

- 50/2 (76) 2x 47 szk
- iii) No specification have been given in tenders.
 - iv) Bills as well as receipts are not machine numbered at all.
 - v) No rates have been collected from the Government Agencies.

In view of the above defects high standard of financial propriety was not maintained as required vide GID below GFR-6. The irregularities be regularised from the competent authority.

(1) Sub: Contingent Vouchers- Recurring
Expenditure to Milk Vender.

During the course of audit it was noticed that labour charges were paid monthly to a labour to bring milk for inmates in the institution. The milk was purchased from the Mother Dairy booth No.607 which is located at a distance of 50-60 mts. away from the institution. This institution is a residential institution where low paid staff which as House Aunties are also Aunties working. The milk could have been brought by these house Aunties. This is an introduction of new practice which seems to be extra vacancy and against the provisions of G.D. below rule 6 this effect be made under intimation to audit.

h) as above

S.No.	Bill No.	Date	Vr.No.	Amount
1.	CB/61	dt. 9/82	358	25.00
2.	CB/61	9/82	359	25.00
3.	CB/61	3/83	637 to 640	160.00
				<u>210.00</u>

Any other such cases be reviewed and recovery to this effect be made.

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(B) Contingent Vr. No. 33/81-82 81-82 dated 24.10.1981.

While checking the Quotation and comparative statement it is found that the quotations were not opened in the presence of 3 officers but only the DDO has signed the quotation staff for ver. No. 384. The corporation staff Vr. No. 383 has not signed by any office at all.

- Vr. No. 383 for Rs. 6026.02
- Vr. No. 384 for Rs. 5085.00
- Vr. No. 387 for Rs. 55.00
- Vr. No. 386, 387 for Rs. 291.85 - Curtain.

Re: Karne

Clothes was purchased direct from open market without obtaining the quotation for the reputable dealers and no codal formalities were adopted. The benefits of competitive rates have not availed. Hence the purchase made without obtaining quotation may be got regularised from the competent authority under intimation to audit.

(C) Subject: Contingent Vouchers - Purchase of Medicine for 1981-82

During the course of Audit it is noticed that an amount of approx. Rs. 1110/- has been incurred on the purchases of medicines by the DDO without obtaining the sanction of higher competent authority.

Re: Karne

It is evident that the DDO was empowered to purchase the medicines upto Rs. 500/- under his power as per DFP Rules. It is not known in what circumstances the purchases were made contravening the provisions of DFP Rules and GFRs. Thus the following irregularities were noticed during audit.

- Purchases were made beyond the powers of DDO which may be regularised by obtaining expert factor sanction from the Competent authority in 1982-83 also if any.
- Purchases were made from the local market and Government agency were ignored.
- Prescriptions from the Doctors. is not available. The irregularity may be condoned and regularised.

Part I (b)

Sept. 1983-86

45-50/c

3i
Param-06

Para No.

Short recovery of Income Tax and Surcharge from
Shri R.C. Bhandari, Superintendent.
(Reference Memo No. 8)

~~PARA-06~~

It is observed from the PBR for the year 1983-84, 1984-85, and 1985-86, that the Income Tax calculation statements for the above years in respect of Shri R.C. Bhandari, Superintendent, were not prepared. Shri Bhandari was allotted rent free accommodation at C-1/7 Model Town, Delhi and while calculating the Income Tax for the above years, the officer did not take 10% of his salary on account of rent free accommodation as provided under Rule 3(a) and circular 150 dt. 19.11.1974, According to the information recorded in the PBR, the Income Tax of the above years is worked out as under:

1984-85	Rs. 3,083/-	} Details given at A & B below.
1985-86	Rs. 1,037/-	
	Rs. 37,568/-	
		4447/-

The above amount may be recovered after due verification and deposited in the Income Tax Account under intimation to audit.

A.	<u>1984-85</u>	Gross Salary	Rs.	33,762.95
		Add: Perquisites in lieu of Rent free accommodation @ 10% of Basic pay + D.P.	Rs.	1,580.00
		TOTAL	Rs.	<u>35,342.95</u>
		Less: Standard deduction	Rs.	6,000.00
			Rs.	<u>29,342.95</u>
		Less: Rebate of GPF & CGIS	Rs.	1,200.00
		Net Taxable Income	Rs.	<u>28,142.95</u>
			Rs.	28,142.95
		Rounded	Rs.	28,140.00
		Income Tax on Rs. 15,000/-	Rs.	Nil
		Income Tax on Rs. 5,000/- @20%	Rs.	1,000.00
		-do- Rs. 5,000/- @25%	Rs.	1,250.00
		-do- Rs. 3,140/- @30%	Rs.	942.00
		Surcharge @ 12 1/2 %	Rs.	117.75
		Total	Rs.	<u>3,559.75</u>

ds

4/1/ (73) (84) (5) 44 44
22 49/c

B/P	Rs. 3,591.00
Income Tax paid	Rs. 503.00
Balance I. Tax to be recovered	Rs. 3,083.00

M.B.: 1. So far as Income tax for the year 1983-84 is concerned, the same was not charged as an amount of arrears of Rs. 5,357.55 was drawn by him in the year 1984-85.

2. The above calculations are based on the fact that rebate on L.I.C. Premium Rs. 1582 and NSC for Rs. 3000/- have not been taken into account at the same were not certified by the Head of Office that the same have been seen and verified by him or in the alternative no photo copy of the insurance premium receipts and NSC purchased were produced before this audit.

19. 85

ds

Gross Salary	Rs. 32,442.60
Add: Perquisites in lieu of rent free accommodation @ 10% of basic pay + DP.	Rs. 1,624.00
	Total 34,066.60
Less: Standard Deduction	Rs. 6,000.00
Balance	Rs. 28,066.60
Less: Rebate of G.F.F. & C.G.E. IS.	Rs. 4,330.00
	Rs. 23,736.60
	Rs. 23,740.00
	Rounded
Income Tax on 18,000/-	Rs. Nil
Income Tax on Rs. 5,000/- @ 25%	Rs. 1,250.00
Income Tax on Rs. 740/- @ 30%	Rs. 222.00
	Total Rs. 1,472.00
Income Tax paid	Rs. 108.00
Balance to be recovered	Rs. 1,364.00

.....

Para No.

Service Book (Reference Memo No. 4)

Incorrect date of birth of Sh. Chandgi Ram Sweeper.

In the service book of Sh. Chandgiran sweeper, his date of birth was found into Govt. Service Book w.e.f. 2.4.1961 which is not possible as no Govt. Employee can come into regular Govt. Service at the age of 12 years. The original document regarding proof of his date of birth be examined from the office where Sh. Chandgi Ram was initially appointed and correct date of birth be recorded under proper attestation and under intimation to Audit.

PARA-10

Para No.

PARA-08

Payment of Bonus to Sh. R.C. Bhandari, Supdt. and Smt. Saroj Arora, Case Worker during the year 1984-85 paid in 1985-86. (Reference Memo No. 9)

Scrutiny of the PBR revealed that an amount of Rs. 1187/- has been paid during the month of Dec. 1985 to S/Sat. R.C. Bhandari Supdt. and Smt. Saroj Arora, Case worker on a/c of ad.hoc bonus for the year 84-85. Paid in 1985-86. As a matter of fact both these officials were not entitled for the payment of bonus as their emoluments during the month of March 1985 exceeds much more than Rs. 1600/- which was the maximum ceiling prescribed for bonus. The circumstances in which this unauthorised payment was made, may be explained to audit. The amount of Rs. 2574/- with interest may be recovered from both the officials after due verification and deposited into Govt. A/c under intimation to Audit.

1991 - 92 TO 1992 - 93.

PARA NO. 13

SUB:- CASH BOOK

At the inspection terms of audit it has been found that the cashier did not furnish the security fidelity bond to the Fidelity Bond Govt. as per the General Financial Rules. This may be got done now under intimation to the audit party.

Handwritten notes: 32, Para-07, 43-48/c

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Part II

Current Audit Report

~~Para No. 11~~

Para No. ~~11~~

~~Para 9~~

Ref. Memo No. 9

Dated: 13.4.95

Sub: Consumption of Milk.

Para-09

As per the norms prescribed children above 5 years old entitled for 250 gms milk every day and the children below 5 years for 570 gms of milk per day. Accordingly normal every consumption of milk is 20 kgs per day. During the financial year 1994-95 mother dairy milk 9/- per kg as well as every day milk powder @ 107/- kgs were purchased by the village cottage home. Mother dairy milk were consumed during the period 1.4.94 to 10.4.94 and 29.7.94 to 27.3.94 and 5.1.95 to 10.2.95, totalling of 77 days in the complete year while the milk powder were consumed for a period of 233 days in the year. Mother Dairy milk was costing Rs. 20x8=160 per day to Govt. While 2 kgs of milk powder consumed was costing Rs. 53.50x4= 214/- per day to Govt.

It is not understood under what circumstances milk powder were consumed for a period of more than 9 months in a year instead of liquid milk from mother dairy or D.M.S. etc. one kgs of milk powder is ^{not} ~~equivalent~~ ^{equivalent} to 10 kgs of milk and as such children were given short supply of milk for a period of 233 days in a year. On the other hand unwanted extra ordinary expenditure were made from the Govt. money. Milk powder can only be used in the emergent circumstances when milk is not available for some reason or the other. Purchase & consumption of milk powder during the year 1994-5 has also resultant financial loss of Rs. 15,552/- to the Govt. being calculated the difference

contd/2

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41-46/c

for the cost of 20 kgs of mother dairy milk and 2 kgs of milk powder. ^{Consumption} ~~Consumption~~ of milk powder in the routine way for daily consumption be stopped immediately.

H.O.C is requested to furnish sanction of the competent authority if any obtained for purchase of milk powder, other wise the total expenditure incurred for the purchase of milk powder be got regularised from the competent authority under intimation to the audit. Reasons for purchase and consumption of milk powder by the home, may please also be explained to audit.

~~Para No. 09~~ ~~18~~ ¹² ~~PARA 10~~ Ref. Memo No. 8
~~PARA 12~~ Dated: 17.4.95
Sub: Purchase of General stores (Kitchen vessels)

P.A. 20-10

0/2

Kitchen vessels for the cost of Rs. 2120/- has been purchased from the Super Bazar paid vide contingent Bill No. CE-158/- voucher No. 753 & 759 during the month of March 94. In this case purchase were made without sanction of the competent authority/inviting quotation. Therefore these are treated as irregular for want of sanction of the competent authority. There may be some other cases of this nature which may be scrutinised by H.O.C. under intimation to the audit. All such cases be got regularised from the competent authority. Compliance may be shown after doing the needfull.

contd/3

Security Bond under 270 of G.F.R.

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Rule 270 of General Financial Rules stipulates that every government servant whether gazetted or non gazetted who is entrusted with the custody of cash shall be required to furnish security for such amount as a department of the central government or an Administration may prescribed according to circumstances and local conditions in each case, under which government will hold the security and may ultimately refund or appropriate it. But the cashier of this Home has not furnished the security deposit required under rule. It is therefore suggested that the security bond may be executed and compliance be shown to next audit please.

Para No. 4
Contingent vouchers

~~PARA 11~~
PARA 11

Page-11

During the course of Audit for the year 1995-96 and 1996-97 while surutini,ing the contingent vouchers for the selected months following observations have been made. The discrepancies so pointed out may be rectified or get regularised by the competent authority under intimation to audit please.

General Financial Rule stipulates that sealed quotation should be invited when ever the purchases or expenditure exceeded Rs. 500/- and purchase should be finalised after preparing of comparative statements, but no such type of codal formalities required under GFR had been observed.

S.No.	Bill No.	Date	Amount
1.	CS/28	96-97	Rs. 14000/-
2.	CB/207	21.3.96	Rs. 2587/-
3.	CB/208	31-96	Rs. 14000/-

2. During the year 1995-96 and 1996-97 an expenditure :
than Rs. 8'00/- was incurred each year on repair
of electricity which was beyond the power of the
Head of the Office. It is therefore suggested
that expenditure so incurred on repairs may be
regularised by the competent authority under intimation
to audit.

Para No. 52
Subject-Liveries.

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note
14) PARA-14
PARA 12

Page-12

While scrutinizing the liveries to group 'D'
employees following observations have been made.
Thesame may be rectified and recovery if pointed out
may berecovered under intimation to audit please.

1. One register is being maintained for stock register and livery issue register. It is therefore suggested that seprate register may be maintained for each purpose.
2. Livery issue register is not being maintained on proper performaa. It is therefore suggested that it may be maintained as performaa attached.
3. Lining cloth has been discontinued by the government from the year 1990, but ithad been issued to 8 House Aunties in 1991 and 11 House Aunties in 199 3. It is therefore suggested that cost of lining cloth so issued which was of Rs. 896/- may be recovered from the concerned aunties under intimation to audit please.
4. Date of issue and receipt of items had not been recorded by the government serv wt and incharge/H.O. In the absence of which it is very difficult to ascertain the year. It is therefore suggeststed in future date may be recorded in each case and compliance to this effect may be shown to the next audit.

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year 1995-97 the following irregularities and discrepancies were observed:-

1. No certificate of Physical verification of cash is recorded as on 31-3-96 and 31-3-97.
2. Summary of undisbursed amount at the close of the month is incomplete as no date of encashment is given against the bills. In the absence of which it cannot be ascertained which bills are outstanding for more than three months.

The needful as above may be done and compliance be shown to the next audit.

Main Para No. 24

Service stamps

During the course of text audit check for the year 1995-97 the undermentioned recoveries and irregularities were observed:-

1. The stamp so issued to the dispatcher has not been supported by his receipt.
2. The account is not closed monthly and is not signed by a responsible officer.
3. At the end of each month, the detailed account of the stamps used by the dispatcher and should be prepared in the dispatch register and the balance in hand should correctly depicted therein which should be signed by the supdt. of the branch.

Contd/---

Para No. 252

115 PARAS

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Non-Production of Records.

The following records are not being maintained/
produced to the audit the same may be produced to the
next audit please.

1. Medical reimbursement register
2. Tuition fees register
3. Long term and short term advance register
4. Amusement register
5. Contingent bill register

Signed
[Signature]

KARRA 20
Audit Memo No 114-12
Dated: - 24/6/98

Date of Audit
Govt. of Delhi

35/c

Audit Party No:

~~Para 108~~
~~Para 13~~ 19

Para-13

59

Subj. - Consumable & non Consumable Stock register.

While checking the consumable & non-consumable stock register, the following observations were made:-

- (1) As per rule 116(1) of GFR, a physical verification of all stores shall be made at least once in every year but this requirement was not done by HOO/DO in the year 1997-98. In the absence of physical verification of the stores, it could't be verified whether stores are available as per stock register or not. The circumstances which the same could't be completed so far may be elucidated to audit.
- (2) The balances of non-consumable articles are reduced showing these articles as used/issued. The balances of non-consumable items may not be reduced unless the same are got written off under from the competent authority. The balances so reduced should be restored to the original number till they are got written off under the rules, as a few examples are given below:-

S.No.	Name of the Item	Page No
1.	Mayon Inj	12
2	Palte	14

- 2 -

<u>S.No</u>	<u>Item</u>	<u>Page No</u>	
4.	Jug Plastic	18	34/c
5.	Steel Tank	24	

(60) 35. ~~37~~ 40/c
35. ~~37~~

③ All entries/purchases are found entered in one separate register of march 87, which is highly objectionable, when one register is already open for property/Non-consumable items. Page count certificate was not recorded in front of Alphabetically Index was not maintained in this register. Moreover, the entries of this register are not carried forward in the old register till date. Explain to Audit under which circumstances the new register has been opened. Only one register be maintained for property non consumable items. New register can be open after full the old one & entries of previous register should be slip to the new one. A certificate should also be recorded by the HOO/DOO in this regard that all the balances of previous register have been taken into the new one. Needful be done under intimation to the Audit.

④ One coder stand is purchased from M/s. National Co-operative commodities federation of India Ltd. for Rs. 370/- against bill No 46939 dt. 31-3-80. It is mentioned in this bill that necessary stock entry has been made on page No 14 of property register. But no entry of this purchase has been made available on page no 14 of property register. Needful be done under intimation to the Audit.

To
The HOO/DOO
VCH

A. S.

~~Para-11~~

Audit Memo No. 13
 Dated. 24-6-63

~~Para-14~~

~~Para-14~~

Contingency vouchers

During the course of audit regarding contingency vouchers it has been observed that codal formalities has not been completed in under-mentioned cases which comes in light during test check. Purchase Committee has also not been constituted. open quotations without sealed cover have been found in file which is not in order, sealed quotations must be called and entered in diary register and opened in presence of all members of purchase committee. It has also been noted that photocopy of comparative statements of other institutions are available in file and all purchase have also been made on these basis. This is highly objectionable. Quotations must be intacted with comparative statement, in absence of this, rates could not be verified. The undermentioned purchases alongwith other similar cases without completing required codal formalities be regularised from the competent authority under intimation to audit:-

S.No.	Bil/Ref dt.	V. No.	Named firm	Amount	Remarks
(i)	221 dt.NIL	817	M/S. Agr. Emp. Cons. Corp. State Ltd.	₹ 2,850/-	man hours
(ii)	224 dt. NIL	857	NCC F Ltd.	₹ 27,300/-	Plan. etc.
(iii)	225 dt. NIL	858	— do —	₹ 5,874/-	Heat conduct
		759	Rasco International	₹ 4,780/-	type tank etc.
		760	— do —	₹ 4,940/-	vacills
(iv)	244 dt. NIL	761	— do —	₹ 4,552/-	— do —
		1	N.S.C.C State Ltd.	₹ 1,920/-	Towers
		2	— do —	₹ 2,400/-	Stationary
(v)	245 dt. NIL	2	— do —	₹ 2,400/-	Hand Fan
		—	— do —	₹ 2,872/-	Tops
		—	— do —	₹ 2,808/-	Balls
(vi)	246 dt. NIL	—	— do —	₹ 2,880/-	Towers
		1	Cambham Mistri, Narela	₹ 2,075/-	Planing
(vii)	248 dt. NIL	2	— do —	₹ 3,840/-	Planing
		1	Super State State	₹ 3,687/-	Mech. Equip. Cost
(viii)	256 dt. NIL	1	NCC F Ltd.	₹ 11,788/-	Gen. Equip.
(ix)	263 dt. NIL	1	— do —	₹ 9,823/-	Gen. Equip.
		2	— do —	₹ 12,155/-	Stationary
(x)	264 dt. NIL	1	Rasco International	₹ 2,713/-	Gen. Equip.
		2	— do —	₹ 1,102/-	— do —
(xi)	266 dt. NIL	1	Sushil Sales Corpn.	₹ 2,000/-	Greenhouse
		2	— do —	₹ 2,000/-	— do —
(xii)	267 dt. NIL	1	NCC F Ltd.	₹ 15,967/-	Planing Equip.
(xiii)	268 dt. NIL	1	— do —	₹ 4,058/-	Stationary
		2	— do —	₹ 4,601/-	— do —

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S.No.	Bill No. & Date	V.No.	Name of Firm	Amount	Remarks
(xiv)	269 dt. NIL	1	NCCF Ltd.	₹. 16,103/-	Gen items.
(xv)	270 dt. NIL	1	-do-	₹. 28,105/-	Bed sheets etc.
(xvi)	271 dt. NIL	1	-do-	₹. 8,710/-	Gen items.
(xvii)	281 dt. NIL	1	-do-	₹. 6,781/-	Revolver etc etc
(xviii)	283 dt. NIL	1	DGS Cons. Co-op. Society	₹. 490/-	Water cooler
(xix)	285 dt. NIL	2	-do-	₹. 4,862/-	Voucher mispiscod.
(xx)	288 dt. NIL	1	NCCF Ltd.	₹. 4,950/-	School bags
		2	-do-	₹. 9,482/-	Folding cat.
(xxi)	289 dt. NIL	1	-do-	₹. 16,243/-	Gen items.
		2	-do-	₹. 3,371/-	-do-
(xxii)	290 dt. NIL	1	-do-	₹. 16,568/-	Utencils.
		2	-do-	₹. 7,213/-	-do-
		2	-do-	₹. 7,294/-	Utencils etc.
			-do-	₹. 3,925/-	-do-

2. It has also been pointed out that all purchases have been made without the approval of Competent authority. All such type of purchases be requisitioned from the Competent authority, other similar cases may also be reviewed under intimation to audit. Some selected cases are as under:-

S.No.	Bill No.	Amount	Name of Firm	Remarks
(i)	224	₹. 33,174/-	NCCF Ltd.	Blanket, rears cover etc.
(ii)	263	₹. 21,978/-	-do-	Utencils & Gen. items.
(iii)	267	₹. 15,963/-	-do-	Play items.
(iv)	269	₹. 16,103/-	-do-	Gen items
(v)	270	₹. 28,105/-	-do-	Bed sheets etc.
(vi)	288	₹. 19,664/-	-do-	Gen. items.
(vii)	289	₹. 23,781/-	-do-	Utencils.
(viii)	290	₹. 11,019/-	-do-	-do-

3. It is further pointed out that v. No. 2 of ₹. 4,862/- in Bill No. 283 dt. NIL of M/s DGS Cons. Co-op. Society Ltd. has not been found in the bill file. Reasons for missing this voucher be explained to audit.

4. It has also been noticed that most of the bills although purchase have been made to the firms etc. but the revenue stamp has not been got affixed on the receipts of firm/recipient. A few cases where the above stamps have not been got affixed are give below:-

S.No.	Bill No. & Date	Amount	Name of Firm
(i)	221	₹. 2,850/-	M/s Agriculture Emp. Cons. Co-op. Socy
(ii)	224	₹. 3,174/-	NCCF Ltd.

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S.No.	Sl. No. & Date	Amount	31/1	Name of Firm
(iii)	225 dt. NIL	₹. 14,272/-		Rasco International
(iv)	244 dt. NIL	₹. 6,720/-		N S C C S S W Ltd.
(v)	245 dt. NIL	₹. 8,560/-		—do—
(vi)	246 dt. NIL	₹. 3,687/-		Super. Sona Sona
(vii)	256 dt. NIL	₹. 11,788/-		N S C C S S W
(viii)	263 dt. NIL	₹. 21,978/-		—do—
(ix)	267 dt. NIL	₹. 15,967/-		—do—
(x)	269 dt. NIL	₹. 16,103/-		—do—
(xi)	270 dt. NIL	₹. 28,105/-		—do—
(xii)	288 dt. NIL	₹. 19,664/-		—do—
(xiii)	289 dt. NIL	₹. 23,781/-		—do—
(xiv)	290 dt. NIL	₹. 11,019/-		—do—

In view of above other similar cases may also be taken concerned firms may be asked to affix revenue stamp on their receipts otherwise L.M. is recovered from the ~~concerned~~ ^{concerned} who is responsible for that. This act is highly strict under stamp act, every receipt of more than ₹. 500/- should be affixed with R.M. revenue stamp. Needful in this regard is shown to

[Signature]
24/6

The Ho/DOO
V. C. H. II
Kirti Nagar

Suitable reply will be communicated

[Signature]
24/6
Village
Distt
Delhi

Card

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Audit Party No II

Audit Memo No 1
Dated: 24/11/97

~~PARA 11A~~

~~Para-15~~

~~Para 15~~

Irregularities in Contingency Expenditure.

Test-check of Contingency Bills/Vouchers presented the following irregularities/shortcomings

1) During the course of audit it has been noticed that group 'D' employees / Hous Allowance have been paid scooter fare for visiting Head Quarter and Pay & Accounts Office. A few cases are given below:

S. No.	CB Bill No & Sub No	Date of Payment	Amount	Remarks
1.	106 (Imprest)	30.9.97	80/-	Fare paid to Mrs Ranjit Kaur for TOL Ferozpur. It was accompanied by H/O DDC.
2.	129	457 17.10.97	Rs 80/-	Fare paid to Mrs Ranjit Kaur for D2 Ferozpur to Sadar Bazar Feroz Shah Rd. (H/O DDC accompanied)
3.	129	458 16.10.97	Rs 80/-	Fare paid to Mrs Ranjit Kaur for TOL Ferozpur to Sadar Bazar Feroz Shah Rd. (H/O DDC accompanied)
4.	459, 129	459 28.9.97	Rs 80/-	Fare paid to Mrs Ranjit Kaur for TOL Ferozpur to Head Quarter. It was accompanied by H/O DDC.
5.	127	435 18.10.97	Rs 80/-	Fare paid to

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- 6. 181 660 01-12-97 Rs 45/-
 28/c
 Fare paid to
 Ch. Rajender Kumar
 for journey to
 Head Quarters
 H.O. D.D.O.
- 7. 200 639 01-12-97 Rs 45/-
 — do —
- 8. 200 665 23-12-97 Rs 80/-
 Fare paid to Rajender
 Kumar for to & fro
 journey to Head Quarters
 H.O.
- 9. 59 172 29.6.97 Rs 50/-
 Temporary to
 Ch. Rajender Kumar
 for to & fro
 journey to
 Curzon Road H.O.

From the above instances it would be seen that although H.O./D.D.O. had approved the claimant in most of the cases but the scooter fare has been claimed by some employees who are not entitled to scooter fare. Moreover, in most of the cases in to & fro journey to Head Quarters Curzon Road has been claimed as 80/- which is in the case of Sh. No 9 above the claimant Ch. Rajender Kumar had claimed Rs 50/- for this journey which creates doubts about the genuineness of the claim. Since, the employee is not entitled to scooter fare especially when H.O./D.D.O. has approved the claim, the whole claims require investigation and recovery of the amount after investigation is effected.

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from the Claimant to under intimation to audit

ii) It has further been noticed that in most of the cases although payments have been made to bill party the firm/claimant but stock entries have not been made. A few cases where entries have not been made in registers are given below:-

- C.B. No 105 Sub V. No 385, 387, 393, 394, 395
- C.B. No 125 Sub V. No 419, 420, 421
- C.B. No 126 Sub V. No 426, 428, 430, 431, 432
- C.B. No 151 Sub V. No 436, 438, 443, 444, 445, 447 & 449
- C.B. No 128 Sub V. No 451, 452, 453 & 455
- C.B. No 127 Sub V. No 439 & 447

Reasons for Non-accountal of the items at the time of purchase is a serious lapse on the part of the office H.O.. Reasons for non-accountal be stated to audit.

iii) It has also been noticed that several Bills/Cash Memos have not been passed for payment by the D.C before processing the same C.B. for payment. A few such cases are given hereunder for reference:-

- C.B. No 104 Sub V. No 12
- C.B. No 127 Sub V. No 437
- C.B. No 65 Sub V. No 241

- 4 -

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Processing the Bills/Cash Memos without admitting the same for payment is a serious lapse on the part of the person processing the bills. ~~the~~ Reasons for processing the bills/Cash Memos before they have been admitted for payment be elucidated to audit.

33/

(RAMESH KUMAR)
Inspecting Audit Officer

H/O DDO,
Village Cottage House,
Kirti Nagar, New Delhi

Suitable reply will be
Communicated

J. Das.
24/11
D.D.O. & H.O.
Village Cottage House-II
Dist. of Social Welfare
Delhi Administrative. Dept.

Audit Memo No. 174
Dated: 24/6/88

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PARA 19

Subject: ~~Cloth~~ Clothing, Bedding & General
Items Stock Register.

While going through the stock registers
of Clothing, Bedding & General Items the following
observations are made:-

(1) It is noticed that Clothing, Bedding & General
Items are being issued to the Home Aides
for distribution among the inmates. But records
of further distribution is not being maintained.
In the absence of further distribution records,
genuineness of the distribution to inmates could
be verified.

(2) A Committee of some ^{responsible} officials/officers be
constituted for the purpose of distribution
of Clothing, Bedding & General Items
Among the inmates. Signatures of members
of Committee be obtained at the time of
issue of the items among the inmates for
verification that the items are distributed
Among the inmates before us. Compliance
be made under intimation to the Audit.

(3) Indents are found in book sheets &
without machine, numbered. Indents should
be properly bound & machine numbered.
Needful be done under intimation to the
Audit.

To
The Supt
V.C.H.
Kirti Nagar
New Delhi

Capital
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PARA-20 Non-Production of records.

The following records are not produced before the Audit.

1. Medical Re-imbursment register.
2. Tuition fees Re-imbursment register.
3. Long term & short term advance register.
4. Increment register.
5. Contigent bill register.
6. Undisbursed pay & allowances register.
7. Annual store return showing Capital locked-up in the stores.
8. O.T.A Register.

The above mentioned records lie maintained / Traced out & shown to next Audit.

(Signature)
 (RAMESH CHANDER)
 Accounts Officer
 Directorate of Audit,
 Govt. of N.C.T. of Delhi

PARA No. 3

Ref. Memo No. 9)

Cash Book

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PARA-21

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

(a) Cheque Register

(i) Cheque register has not been signed by the DDO w.e.f. 12-7-01 to 16-2-03.

Sethi
D.S.

(ii) Entry regarding receiving of cheques from PAO and payment to various dealers have not been recorded ^{w.e.f.} ~~29-9-01~~ 29-9-01 to 16-2-03, which is irregular and highly objectionable. Authenticity of cheques received from PAO and payments made to parties could not be verified. Reasons of non-recording of these entries in cheque register be clarified to audit.

(b) Cash Book

(i) Certificate for passed for payment and paid & cancelled have not been recorded in most of the cases during 98-2002, whereas payments have been made, which is not in order. Payment must be recorded under attestation of DDO before making of payments and vouchers must be cancelled after making payment, under attestation of DDO.

DIRECTORATE OF AUDIT
CINCY OF DELHI
PARTY No. XIV

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Audit Memo No. 10

Dated 23-7-03

a No. 4

Contingency Vouchers

27 **Para 16**

Para-16

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

1. Non observance of Codal formalities

The undermentioned purchases have been made without observing the required Codal formalities as laid down in GFR, which is irregular and highly objectionable. Tendrers/quotations if called may be shown to audit otherwise these purchases may be got regularised from the competent authority along with other similar cases may also be reviewed under intimation to audit :-

<u>S.No.</u>	<u>Bill No. & Date</u>	<u>Sl. No.</u>	<u>Amount</u>	<u>Name of Firm</u>	<u>Remarks</u>
<u>1998-99</u>					
1.	225 dt. 9-3-99	-	R. 16,586/=	M/S DCCSW	Misc. items
2.	230 dt. 9-3-99	-	R. 15,979/=	-do-	-do-
3.	231 dt. 9-3-99	-	R. 10,771/=	M/S. Super Bazar	-do-
4.	254 dt. 26-3-99	-	R. 7,596/=	-do-	Liveries items
5.	255 dt. 26-3-99	3	R. 856/=	M/S Summit Agencies	Regulatory
		10	R. 696/=	-do-	-do-
6.	256 dt. 26-3-99	4	R. 696/=	-do-	Business
		8	R. 803/=	-do-	Regulatory
7.	257 dt. 26-3-99	4	R. 856/=	-do-	Business
<u>1999-2000</u>					
1.	58 dt. 17-7-99	1-2	R. 2,470/=	M/S Eureka Parties	Acq. & Chand.
<u>2000-01</u>					
1.	180 dt. 7-3-01	1166	R. 5,750/=	M/S DCCWS	School Bag.

(73) 23. *28/11*

1.	100 dt. 30-3-01	1312-13	R. 1,135/=	M/s Gunturp Leaders	Bare (Car)
2.	107 dt. 31-3-01	1318	R. 48,500/=	M/s DCCWS	Bed sheets etc
3.	200 dt. 31-3-01	1319-22	R. 27,781/=	-do-	clothes etc.
4.	204 dt. 31-3-01	1323-26	R. 12,286/=	-do-	Stationery etc
5.	175 dt. 14-2-01	1155-60	R. 10,690/=	Uniform selection	Sweaters etc.
<u>2001-02</u>					
1.	131 dt. 1-1-02	572	R. 7,000/=	M/s Uniform selection	Sweaters etc.
2.	121 dt. 11-3-02	734	R. 23,100/=	M/s DCCWS	Bed sheets etc.
3.	181 dt. 26-3-02	90	R. 7,361/=	M/s ... am Plakant	...
4.	39 dt. 14-6-01	177-88	R. 4,953/=	M/s Hindustan Consumer Co-op. Store Ltd.	office misc. items.

2. Repair of Vehicle.

It has been observed that vehicle No. DL2CH-4095 and vehicle No. DL2CH 6116 has been got repaired ^{during} 9/8/99 at 200201, whereas these vehicles belong to District Officer (West) ~~and~~ which ~~responsibility~~ is irregular. Expenditure on P.O.L. has also been made through this office but records of vehicles i.e. history sheets, log books etc. have not been produced to audit. In absence of log books & history sheets, expenditure made on repair and P.O.L. could not be verified. It has further been observed ^{during test check} that vi. numbers attached to ~~the~~ mentioned bill numbers do not ~~totally~~ tally datewise, which is highly objectionable :-

S.No.	Bill No.	Date	Cash memo/ Vi. No. & date	Amount	Remarks.
(A)	24	dt. 7-3-01	46251 dt. 2/01	R. 500/=	M/s Kar Scanning centre
			46346 dt. 5/01	R. 500/=	-do-
(B)	188	dt. 8-3-01	46352 dt. 7/01	R. 500/=	-do-
			46389 dt. 9/01	R. 480/=	-do-

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It has further been observed that all formalities have been completed in respect of dietary items & General items by the District Officer (West) and also issued orders in this regard but this office has not fulfilled all conditions of this order. For example District Officer gave order for Dietary items to be purchased from Kendriya Bhandar but this office bought Dietary items from M/S D.C.C. W. Ltd. and in some cases lowest rate quoted by D.C.C.W.S and bill presented by them on enhanced rates, without any approval of competent authority which is illegal and highly objectionable. Some selected cases are here under. Reasons for this lapse be made to audit and other similar type of cases also be reviewed and matter must be brought to the notice of higher authorities and action taken be reported to audit -

S.No.	Bills. & Date	Name of items	Rate charged	Rate passed	Qty	Amount over charged	Rs. worth
(A)	198 dt. 10.3.01	Dal channa	Rs. 32-10	Rs. 22-10	50kg.	Rs. 500/-	
		Mung chutza	Rs. 28-25	Rs. 25-90	30kg.	Rs. 405/-	
		Arhar	Rs. 31-70	Rs. 27-60	70kg.	Rs. 123/-	
		Kala channa	Rs. 26-90	Rs. 21-00	30kg.	Rs. 177/-	
		Kathi channa	Rs. 36-40	Rs. 31-00	20kg.	Rs. 108/-	
		Jeeer	Rs. 200/-	Rs. 124/-	2kg.	Rs. 152/-	
		Mintivedar	Rs. 48/-	Rs. 39-70	10kg.	Rs. 83/-	
		Alla	Rs. 8-95	Rs. 7-70	400kg.	Rs. 505/-	
		Refined oil	Rs. 535/-	Rs. 459/-	8x15kg.	Rs. 608/-	
		Washing Soap	Rs. 20/-	Rs. 18-20	60kg.	Rs. 108/-	
		Duster	Rs. 14/-	Rs. 5-80	48kg.	Rs. 394/-	
		Pocha	Rs. 15/-	Rs. 8-45	48kg.	Rs. 314/-	

Banned at Kendriya Bhandar.

25/7/03

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

Page No. 7
Stock Register!

77
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Page-17 17/c

Audit Memo No. - 6
Dated: 17/7/2003

During the course of ^{test} audit regarding stock register in go Property, Stationary, General, Medicine etc. the undermention irregularity have been noticed which needs to be rectified and also noticed for future compliance under intimation to audit.

(i) Property!

- (i) Page counting certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.
- (iv) Bal. of Non-Consumable items never been reduced as issued to some one/office extra. Their balance is only be reduced after getting condemnation and auction. The balances of under-maintained items have been shown reduced without getting condemnation. Their bal. may be rectified and maintained. Inventory register under intimation to the audit. Other similar cases may be also be reviewed.
Items: (A) Ladies Bag (B) Colour Television (C) Spoon Steel (D) watch.
- (v) Sign. of H.O. has not found in most of the copy.
- (vi) It has also been observed that Ladies bag have shown issued to undermention officer but not returned back by them on their transfer from this home. which is irregular. They may be asked to returned

(VII) No progressive detail has been worked out in most of the cases.

② Stationery:-

- (i) Page Counting Certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.
- (iv) It is further observed during the course of Audit that one stock Register is being maintained altogether of non-consumable as well consumable articles. It is highly objectionable and against the provision of GFR. It is suggested that separate and appropriate stock Register may immediately be maintained for non-consumable and Consumable articles under intimation to the audit.
- (v) Sign. of M.O. has not found in most of the cases.
- (vi) Bal. of Non-consumable items never been reduced as issued to some one/office extra. their balance is only to be reduced after getting condemnation and auction. The balances of under-maintained items have been shown reduced without getting condemnation. Their bal. may be rectified and maintained. Their bal. placement register under intimation to the audit. Other similar cases may also be reviewed.

S.No.	Item	Page No.
1	1	1

③ General Register.

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- (i) Page Counting Certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.
- (iv) It is further observed during the course of Audit that one stock Register is being maintained altogether of Non-Consumable as well Consumable articles. It is highly objectionable and against the provision of GFR. It is suggested that separate and appropriate stock Register may immediately be maintained for Non-Consumable and Consumable articles under intimation to the audit.
- (v) Bal. of Non-Consumable items never been reduced as issued to some one/office extra. Their balance is only be reduced after getting condemnation and auction. The balances of under-maintained items have been shown reduced without getting condemnation. Their bal. may be rectified and maintained properment register under intimation to the audit. Other similar cases may also be reviewed.

S. no.	Item	Page No.
1.	Balti Plastic	85
2.	Dustbin Plastic	146
3.	Badminton	42
4.	First Pump	153
6.	Jug	85
7.	Maigar Jug	54

(80) 18. 23/1

- (vi) Sign. of H.O. has not found in ^(12/11) most of the cases.
- (vii) No progressive total has been worked out in most of the cases.
- (viii) It has also been observed that brief case have shown issued to under mention^{ed} officer but not returned back by them on their transfer from their home, which is irregular. They may be asked to returned brief case otherwise recovery be made as mentioned against each.

S.No.	Name	Item	Amnt.
1	Sh. Mohan Singh	Brief Case	498/2
2	Sh. S. R. Gupta	"	985/2

(3) Reload - reg. Donated items:-

It has been observed that there are so many items which have been received in donation but not entered in stock register. A list may be provided to audit regarding items received in donation and stock entry also be made in concerned stock register under intimation to audit.

Para No. 50

Liveries

Para-18

Pa. 14-18
13/c

Audit Memo. No. 8
Dated 22.7.03

During the test check of liveries record following discrepancies have been noticed which needs to be rectified & compliance be shown to audit. Recoveries may also be made, wherever pointed out, after due verification.

(i) Liveries record for the years 1998-99 & 99-2000 not produced to audit - after various verbal requests, hence cannot be verified.

(ii) Liveries registers produced to audit is not being maintained in the proper form. Only stock ~~particulars~~ ^{receipt} & issue details are mentioned but date of next due not ~~is~~ mentioned. Hence, it cannot be ascertained whether uniforms are issued in time or not. It has also been pointed in previous audit reports. Needful be got done in this regard (shown to audit).

(iii) Lining cloth measuring 22 mts, amounting Rs. 730/- shown issued during 2000-01 which is not admissible as per rules & also pointed out by previous audits. Hence, recovery of Rs. 730/- be made from the concerned official ~~and~~ submission to audit.

(iv) Alphabetic index has not been made & more than one pages are allotted for single item. e.g. Sarees entered at P-8 & P-27, Petticoat at P-11 & P-31 etc. One item should be entered at one serial, carrying the balance to the next continuing page.

Received
23/7/03

17/11

16. 21/11

(v) It has been seen that stitching charges are being paid to the staff / Housewives for stitching from private tailors & not from govt-offices like sheltered workshop - Ramesh Nagar & CPC Reyabi Bagh. Reasons for getting this job done other than these centres be clarified to audit.

(vi) Items like Dak-bag, Raincoat & Umbrellas are entered in livery register, but in respect of these items to the incumbents be shown to audit. Since these items are non-consumable & in case do not come under the head livery, some should be entered in general stock register.

Para No. 9
(Ref. Memo No. 1)

Non Production of records.

11/c
22
PARAS

23

15/1
20/1

The undermentioned records have not been produced
to audit that may be ~~maintained~~ ^{maintained} and shown to next audit:-

[Handwritten initials]

1. ✓ GPF Broad Sheet
2. ✓ Medical Re-impensement Register
3. ✓ Tuition Fee Re-impensement Register.
4. ✗ Long term & short term advance register.
5. ✓ Increment Register.
6. ✓ Contingent Register
7. ✓ Undisbursed Pay & Allow. Register.
8. ✓ O.T.A Register.

[Signature]
28/07/2013
(R.K. DHAWAN)
I.A.O.
Party No. XIV

- 1 -

19c

14.
19k

PART-II
Current Report
2003-05

PARA-1
Service Books

Nominations of DCRG, CGEGIS, GPF and details of family are not pasted in S/Book in respect of following officials :-

- 1) Sh. Mohan Singh - U.D.C.
- 2) Sh. Murari Lal - Peon
- 3) Sh. Durgh Parsad - Chowkidar

PARA-2
Contingent Bills

While scrutiny of Contingent Bills, following observations are made:

- 33
~~PARA-2-19~~
- Para-19
- 1) Bill No. CB 69 dated 8-8-03 for Rs. 41801/- paid to M/s. DCCW Store for purchase of Misc. items. These items included:-

i)	Handkerchief -	600 @ Rs. 18/-	10800/-
ii)	Carpet -	150 Sq.ft. @ Rs. 25/- per sq.ft.	3750/-
iii)	Coolers -	2x20" @ Rs. 7400/-	14800/-

 - a) Purchase of 600 handkerchief in one lot (when total no. of inmate is maximum 50) is not justified and this needs to be explained.
 - b) Sanction of HOD was required for purchase of carpet and coolers which was not produced. This needs to be regularised.
 - c) No quotations were called for the above purchase. Hence violation of provisions of GFR. Needs to be got regularised from the Competent Authority.
 - 2) Bill No. 68 dt. 8-8-03 for Rs. 20,200/- paid to M/s. Pulkhari Punjab Govt. Emporium for purchase of Khes (50) plastic pipe roll (1) wipers (30) and plastic chawkey (50)
Neither any quotations were called for nor any sanction from H.O.D. was obtained.
 - 3) Bill No. CB-94 dt. 31-3-03 for Rs. 1225/- paid to M/s. Dop Watch Co.; for purchase of watches. It is noted that 7 watches were purchased (Sub Vrs. No. 1091 2-watches for Rs. 350/-), (Sub. Vrs. No. 1092 2-watches for Rs. 350/-), (Sub. Vrs. No. 1093 1-watch for Rs. 175/-) and (Sub Vrs. No. 1094 2-watches for Rs. 350/-). The purchase was bifurcated and no quotations were called for. This is irregular and got to be regularised.

- 2 -
- 9/c
- 13
18/c
- 4) Bill No. 16 dt. 1-5-03 for Rs. 71,043/- paid to M/s. Pulkhari Punjab Govt. Emporium for purchase of Iron Trunk (48), Patiala Big (10), Patiala Small (10), Karachi (5) and flower pots (52). No sanction from Competent Authority was obtained nor any quotation were invited. Flower pots (earthen) were purchased @ Rs. 175/- each which rates are on quite higher side. This needs to be explained.
 - 5) During the course of Scrutiny of Contingent Bills it has been noted that HOD/Supdt. VCH-II has been claiming Conveyance charges on regular basis, without the sanction of next higher authority. One such instance is quoted where Mrs. Shiela Kadam, H.O.O. claimed Rs. 500/- as conveyance charges vide Bill No. 66 dt. 5-8-03 for Rs. 3998/-. She claimed scooter charges for visiting H.Qrs., D.O. Offices etc. sanctioned herself. Present H.O.O. Mrs. Armita Sudan is also claiming conveyance allowance on this pattern. This continues throughout the year. This is irregular as sanction of next higher authority was required to be obtained.

In this very bill it was noted that Welfare Officer, House Aunties etc. are visiting same place on same date such as DDU Hospital, Moti Nagar Dispensary etc. and taking children and claiming conveyance charges separately. The practice is vague in general. For example Smt. Saroj, W.O. visited DDU Hospital on 2/7, 4/7, 8/7, 14/7, 16/7 and Moti Nagar Dispensary on 24/7. On these very dated different House Aunties also visited DDU Hospital to take children and each one claimed conveyance charges separately which was sanctioned by Supdt./HOO without taking into the fact that same place is being visited by so many officials on same date.

This practice is not confined only to W.O. and House aunties. Even the cashier visited PAO on 4/7/03 and 14/7/03 for collection of cheques and on the very date Sh. Narendra Kumar, Caretaker also visited PAO for cheque collection. There are many such instances throughout the year.

The above illustrations indicate and prove that conveyance charges are being claimed without verifying the genuineness / requirement of journey and officials are enjoying the slackness of HOO/Supdt.

The matter needs to be looked into seriously and all cases of payment of conveyance charges without justified reasons / genuineness needs to be reviewed and recoveries effected under intimation to Audit.

PARA-3

- 30
- ~~PARA-3~~
- Para-20
- 1) Bill No. 131 dated 12-11-03 for Rs. 12250/- paid to M/s. R.K. Khokha and S.K. Khokha on account of rent for the building where VCH-II is working from. The rent is Rs. 2450/- p.m. Owners are receiving rent under protest and does not recognise

VCH/DSW as their legal tenant and does not effect their right to claim revision to a correct figure. It was brought to the notice of Audit that some legal case/ proceedings are on. Deptt. is advised to settle the matter at the earliest failing which huge amount of arrears may become payable at a later stage.

- (2) It is noted that 7 fire extinguishers were purchased vide Bill No. 123 dt. 3-11-03 for Rs. 12950/- from M/s. Unique Fire Protection Engineers. No sanction of Competent Authority was obtained nor any quotations were invited. Further vide Bill No. 122 dt. 3-11-03 for Rs. 12,920/- paid to M/s. Unique Fire Protections Engineers, 19, existing fire extinguishers were got serviced and refilled @ Rs. 680/- each.

Thus total number of fire extinguishers comest o 26 while there are only 12 rooms in the building. This is an infractious expenditure without justification and needs to be explained.

PARA-4

35

AC Bills

During the course of test check of AC Bills for the period 2003-05 the following discrepancies have been noted: -

Sl. No.	AC Bill No. & Date	Amt. drawn	Amt. utilized	DC Bill No & Date	Refund with date
1.	ACB/195 31-3-03	15000/-	10744/-	33 22-5-03	4256/- 22-5-03
2.	ACB/23 12-5-03	25000/-	8581/-	47 20-6-03	16419/- 20-6-03
3.	ACB/76 27-8-03	25000/-	20138/-	10/03	4862 17-10-03
4.	ACB/94 31-3-04	15000/-	10230/-	6/04	4770 4-6-04

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It has been observed that huge amount of advance has been drawn from PAO more than the actual requirements and heavy amounts are kept in office as unutilized which is highly irregular and reason for drawl of such huge amount needs to be explained to Audit. All such cases needs to be reviewed as well.

PARA-5

35

~~PARA-21~~

Para-21

Property Register

- 1) During scrutiny of Property Register it was noted that the same is not maintained in proper format. Consumable Stock Register is being used a Property Register. No

-4-

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16/c

physical verification of items, which is required to be done annually has not been done.

- 2) Utensil items purchased during 2003-04 have been entered but the previous stock of such items have not been brought forward, hence it is not clear as to where the old items are.

Above points be looked into and explained to Audit.

PARA-6

General Register

During the test check of General Register the following discrepancies were noticed:

- 1) Page counting certificate has not been recorded.
- 2) Index (alphabetically) has not been prepared.
- 3) Physical verification of stock has not been carried out by Competent Authority.
- 4) One general register is being maintained altogether for non-consumable and consumable articles. This is highly objectionable. It is suggested that separate and appropriate stock register may immediately be maintained for consumable and non-consumable articles.

PARA-7

Repairing & Painting of Coolers

The following expenditures were incurred for repairing and painting of coolers frequently as detailed below:

<u>Sl. No.</u>	<u>Bill No.</u>	<u>Date</u>	<u>Particulars</u>	<u>Amount (Rs.)</u>
1.	2091	3-4-03	Cooler repair Sandeep Electric Works, Jhandewalan	468/-
2	2092	7-4-03	- do -	388/-
3	2093	10-4-03	- do -	450/-
4	2095	2-5-03	Cooler repair painting Sandeep Electric Works, Jhandewalan	450/-
5	2096	5-5-03	- do -	450/-
6	2097	8-5-03	- do -	450/-

6/2

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15/1

-5-

It may kindly explained to Audit as how many coolers are there in stock during the period and why frequent repairs and paintings are carried out. It is also noted that the existence of cooler is not available in Stock Register. ✓

PARA-8
Liveries

28

During test check of liveries records the following discrepancies have been noticed:

Liveries register is not being maintained in proper form. Only stock receipt and issue details are mentioned but date of next due are not mentioned. Hence it cannot be ascertained whether uniforms are issued in time or not.

HOO/DBO is not signed at the time of issue of liveries items. Entries cannot be treated as authentic in the absence of signature of Competent Authority.

PARA-9
Condemnation of Articles

39

51 items were got condemned with the approval of DSW vide his U.O. No. 676/ DSW dt 7-3-05. Reserve price of all these item was fixed at Rs. 7065/- and the items were auctioned on 12/4/05 for Rs. 8500/-.

It is noted that the Reserve price of some of the items was fixed without any basis and not taking into consideration the book value / market value. These items are detailed below:

Sl. No.	Item	Qty:	Book Value dt. of Purchase	Reserve Price	Remarks
1.	Steel Drum Big	2	1500.00 83, 92	50.00	
2.	Desert Cooler	1	3685.00 96	100.00	
3.	Sweeper Kuda Redi	2	1713.00 86, 93	40.00	
4.	Black Board	1	284.00 86	NIL	
5.	TV	1	9078.00 88	100.00	
6.	Gas Stove	1	750.00 97	10.00	

3/c 9.14/c

PART-II
CURRENT AUDIT REPORT
(01/04/ 2014 to 31/03/2018)

Audit Memo No. 05
Dated: 12/11/2018

Subscribed
[Signature]

PARA NO.1

Subject: Less Deduction of DGEHS contributions amounting to Rs. 3250/-

The rates of Delhi Govt. Health Scheme have been revised w.e.f. 01.02.2017 by the Directorate of Health Services vide O.M. No.F.25(III)/DGEHS/140/09/204078-204243 dated 02/05/2017, but scrutiny of PBRs and Salary bills revealed that the contribution as per revised rates were recovered upto Dec 2017 as per audit objection of AGCR but further contribution was not deducted as per revised rates from January 2018 onwards as per details given below:

S.No	Name & Designation	Period	DGHS Amount (Rs.)	Due	DGHS Amount Deducted (Rs.)	Amount to be recovered (Rs.)
1	Sh.Nafees Ahmed, Supdt.	Jan 18 TO Oct 18 (10 Months)	6500 Rs.650	@	3250/-	3250/-
					TOTAL	3250/-

Recovery of Rs. 3250/- as detailed above may be made after due verification and under intimation to Audit. Further contribution as per revised rates may be deducted from the salary of November 2018 and other similar cases, if any, may also be taken into account for similar action.

[Signature]

TAN-01

Audit Memo. No.03
Dated:06/11/2018

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by VCH – II, Kalkaji, New Delhi, the following short comings have been noticed in the Service Book of Sh. Nafees Ahmed. Suprintendent:-

1. Entries of Service Verification as per details given below not recorded in the Service Book.

Sr. No.	Period of Service Verification
01	25/01/2000 to 24/04/2000
02	01/01/2002 to 20/03/2002

3. Overwriting not attested by DDO in the entries of service verification as per details given below:-

Sr. No.	Period of Service Verification
01	01/04/2012 to 31/03/2013
02	01/03/2017 to 28/02/2018

4. White fluid used in Leave Account Vol.II at page No. 144,146,148 which is not permissible instead of using white fluid cutting should be made and attested by HOO. Needful may be done and compliance be shown to the audit.

TAN-02

Audit Memo No.6
Dated 14/11/2018

Sub:-Shortcomings in maintenance of Cash Book.

During the course of test audit of Village Cottage Home – II, Lajpat Nagar(Kalkaji), New Delhi, on scrutiny of the cash book for the audit period 2014-2018, the following discrepancies have been observed:-

- A) As per Rule 13(ii) of CGA(R&P) Rule 1983, all monetary tranctions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. But cash book is not written w.e.f. 04/04/2016 onwards despite receiving O.E. amount cheque in favour of DDO.
- B) 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-II, Lajpat Nagar(Kalkaji) New Delhi, it has been seen

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1/c 7/2/11

that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during audit period.

C) Entries in Cash Book not recorded properly. Fully paid mentioned instead of name of Payee/Agency under "To Whom Paid" column and Cheque No. mentioned under "From whom received" column.

D) Imprest amount of Rs. 3000/- is still lying unspent with DDO and not surrendered even after orders of Addl. Director(A), dated 13/11/2015. Vide which it was decided to run VCH-II from Kasturba Niketan, Lajpat Nagar after adjusting the inmates in VCH-I or VCH-III and DDO VCH-I shall continue to hold the charge of DDO/HOO of VCH-II.

Rectification of the above discrepancies may be made and shown to the audit and Head of Office may ensure that such types of lapses are not repeated in future.

TAN-03

TAN-01

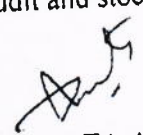
Audit Memo. No. 7
Dated 4/11/2018

Sub: Improper maintenance of Stock Registers.

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

- i) Index not maintained properly.
- ii) Paging Certificate not recorded.
- iii) Columns such as progressive total, manner of disposal, How consumed, balance quantity etc. are not maintained properly.
- iv) Entries recorded in the Stock Register not attested by the HOO.
- v) Stock entries are not recorded after November 2015 i.e. holding the charge of VCH-II by VCH-I, Lajpat Nagar in compliance of Addl. Director(A), Order no. 33912-21 dated 13/11/2015 but it has been noticed that Consumable and non-consumable register are still showing balances as on 04/11/2015. Please clarify.
- vi) Further physical verification of consumable and Non consumable goods (Items wise) had not done by the Office. In terms of provisions contained in GFR Rule 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 but the same had not been found complied with.

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

11/5

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

PARA-01

Audit Memo No.03
Dated: 28/10/2020

Sub: - Non Condemnation of unused / unserviceable articles.

As per Rule 218(ii) of GFR 2017, modes for disposal of surplus or obsolete or unserviceable goods with residual value less than Rupees Two Lakh will be determined by the competent authority, keeping in view of the necessity to avoid accumulation of such goods and consequential blockage of space and also, deterioration in value of goods to be disposal of.

But during scrutiny of condemnation files of V.C.H – II, Lajpat Nagar, Delhi it has been noticed that condemnation Committee declared some items unused / unserviceable and approval of HOD, Department of Women and child development was obtained:-

- (i) For condemnation of 30 unused / unserviceable articles costing Rs.60,224.50/- on 23/12/2017 (Annexure I).
- (ii) For condemnation of 10 unused / unserviceable articles costing Rs.81,330/- on 12/03/2018 (Annexure II).

Bur further action required as per aforesaid rule was not taken and unserviceable articles are still lying in the institute resulting in blockage of space and deterioration in value of goods.

Further action required may be taken as per aforesaid rule as early as possible under intimation to audit.


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

ANNEXURE - 1

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List of Conveinations items disposal of obsolete, surplus or unservicable items laving in the stores and kuties of VCH-II, laipat Nagar are as follows :-

S.No	Financial Year & page No	Name Of Items	Quantity	Date Of Purchase	Period of Items	Issue date	Rate Of Items	Total Purchase value	Bill No	Remarks
1	2003-04 Page No-46	Fire Cylinder	4	28/10/2003	14 years	28/10/2003	1850	7400/-	836	-
2	1999-2000 Page No-41(VCH)	Water Boiler	3	-	9 years	-	3000	9000/-	-	Donation
3.	2005-06 Page No-53	Steel drum	2	22/03/2006	11 years	23/03/2006	1612	3224/-	558	-
4.	2001-02 Page No-02 (VCH)	Sliver Drum	1	-	15 years	-	1980	1980/-	-	-
5.	1997-98 Page No-12/37	Sliver Bartan stand	2	-	19 years	23/04/2000	1880	3760/-	-	-
6	2005-06 Page no-62	Steel Parat	2	22/03/2006	12 years	23/03/2006	575	1150/-	5774	-
7	2006-07 VCH	Tarazu (weighting Machine)	1 set	-	12 years	-	1350	1350/-	-	-
8	2005-06 Page No-63	Pressure Cooker 7 Ltrs.	1	22/03/2006	19 years	18/05/2006	1875	1875/-	-	-
9	2006-07 Page No-95 VCH	Gas Stove (Chula)	2	-	12 years	-	2290	2290/-	-	-
10	2002-03	Small Patila	3	29/03/2003	14 years	05/04/2003	195	585/-	536	-

Signature
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D.D.O.-H.O./V.C.H.-III
Dept. of Women & Child Development
G.N.O., Laipat Nagar,
V.C.H.-III, Laipat Nagar,
New Delhi-110024

11	Page No-39 2002-03	Small Kadhah	2	29/03/2003	14 years	05/04/2003	135	270/-	1037
12	Page No-31 2002-03	Steel Plates	30	29/03/2003	14 years	05/05/2003	31	930/-	18734
13	Page No-43 2002-03	Steel Tray	7	-	14 years	-	31	217/-	-
14	Page no- 2002-03	Iron Rack	2	-	14 years	-	930	1860/-	-
15	VCH 2005-06	Majur Jug	1	-	12 years	-	735	735/-	-
16	VCH 2005-06	Sliver Trunks	8	22/03/2006	11 years	22/03/2006	1400	11200/-	57742
17	Page no-60 2005-06	Steel Almirah	1	22/03/2006	11 years	22/03/2006	7870	7870/-	558
18	Page No-52 1997-98	Box steel	7	25/03/1998	19 years	-	265	1855/-	-
19	Page no- 54/04 2002-03	Big Sliver palila	1	29/03/2003	14 years	21/04/2003	430	430/-	536
20	Page No-37 1997-98	Steel jug	1	23.03.1998	19 years	23.03.1998	96	96/-	178
21	Page No-16 1997-98	Steel Poni	1	23/03/1998	19 years	-	31	31/-	-
22	Page no-08 1997-98	Tarka Dani	1	10/03/1998	19 years	10/03/1998	620	620/-	-
23	Page No-10 1997-98	Fry Pan	1	10/03/1998	19 years	10/03/1998	515	515/-	-
24	Page No-11 1997-98	Steel Donga	1	23/03/1998	19 years	23/03/1998	310	310/-	-
25	Page No-16 2002-03	Steel Glass	23	29/03/2003	14 years	02/04/2003	27.50	632.50/-	18734
26	Page No-36 1997-98	Steel Palta	1	24/03/1998	19 years	24/03/1998	39	39/-	-

Duty

D.D.O.-H.O./V.C.H.-III
Dept. of Women & Child Development
G.N.C.T. of Delhi
V.C.H.-III, Lajpat Nagar,
Delhi-110024

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271

27	1997-98 Page No-23	Steel Bowl	4	17/03/1998	19 years	17/03/1998	-	-	
28		Iron Suggestion Box	1				-	-	
29		Roti make Heater	1						
30		Steel Ata chain	1						
TOTAL AMOUNTS							58536.50/-		

60224.50/-

During the inspection on 29/11/2017 the Condemnation Committee member found above mention article are unserviceable and unuseable.

(Signature)
 29/11/17
 Anita Gaur (District Officer/Suvarni)
 Child Development of WCD
 Department of NCT of Delhi
 Govt. of NCT of Delhi

(Signature)
 29/11/17
 Yogita Gupta (Superintendent)
 Member
 Children Home for Boys &
 Dept of Women & Child Development
 Govt. of N.C.T. of Delhi
 Kasturba Niketan Complex
 at Nanar, II New Delhi-2.

(Signature)
 29/11/17
 Vandana (C.D.P.O)
 Member
 C D P O / H O / D D O
 I.C.D.S. Jaitpur Project
 D.W.C.D. G.N.C.T. of Delhi
 New Delhi-110024

27

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 New Delhi, 110024
 V.C.H.-II, Rajpal Nagar
 G.M.C. of Delhi
 Dept. of Women & Child Development
 D.D.O.-H.O.M.C.H.-III
[Signature]

New Delhi-110024
 D.W.C.D. G.N.C.T. of Delhi
 I.C.D.S. Jaitpur Project
 D.P.O./H.O./D.D.O.
 Member
 Vandana (C.D.P.O.)
[Signature] 29/11/17

Yogita Gupta (Superintendent)
 Children Home for Boys
 Dept. of Women & Child Development
 Govt. of N.C.T. of Delhi
 Kasturba Nandan Complex
 New Delhi-110024
 29/11/17

Anita Gupta (Officer/In-charge)
 Department of WCD
 Govt. of N.C.T. of Delhi
 29/11/17

During the inspection on 29/11/2017 the Condemnation Committee member found above mention article are unserviceable and unusable.

S.No	Financial Year & page No	Name Of Items	Quantity	Date Of Purchase	Period of Items	Issue date	Rate Of Items	Total Purchase value	Bill No	Rate of Estimate of period of items	Remark
1	2006-07 PR-27	Aimira	1	As per VCH-I, Property register						5030/-	Donation
2	2002-03 PR-05	Computer Set	1 Set	29/03/2003	15 years	29/03/2003	970/-	4850/-		536	Donation
3	2002-03 PR-33	Silver Box	5	29/03/2003	15 years	29/03/2003	970/-	4850/-		536	Donation
4	2002-03 PR-119	Iron Rake	7	20/03/2003	15 years	20/03/2003	1450/-	22900/-		18058	
5	2002-03 PR-46	Television (LG)	2	20/03/2003	15 years	20/03/2003	1450/-	22900/-		18058	
6	2002-03 PR-53	Fire Cylinder	18	28/10/2003	15 years	28/10/2003	1850/-	33300/-		836	
7	2005-06 PR-53	Aluminium Drum	3	22/03/2006	12 years	22/03/2006	1550/-	4650		558	
8	2007-08 PR-119	Iron Box(cash box)	1	18/03/2008	10 years	18/03/2008	6750/-	6750		3817	
9	2007-08 PR-41	Water Boiler	2	As per VCH-I, property register			1925/-			3850/-	Donation
10		Wooden Bed	2								No Records

List of Condemnation follows :-
 List of obsolete, surplus or unserviceable items lying in the stores and kuties of VCH-II, Kalkaji area

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ANNEXURE -

Current Audit Report

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During the course of the current audit of Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the audit period of 2020-21 and 2022-23, 08 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.NIL/- out of these no Memo was settled as no compliance has been shown. Hence, all 08 Memos (including 02 record Memos) have been converted into 02 Paras and 04 TANs with recovery of Rs.NIL/-.

There are 23 old outstanding paras with recovery of Rs. 13,488/- out of which no Paras was settled with recovery of Rs. NIL/- as no compliance was shown by VCH-II, hence remaining all 23 old paras along with recovery of Rs 13,488/- have been incorporated in the current audit report.

Details of Current Recovery (Audit period 2020-21 to 2022-23)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers	TAN-1	NIL	NIL	NIL
4	Shortcomings in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
5	Purchases made outside GeM.	PARA-1	NIL	NIL	NIL
6	Shortcomings in maintenance of stock register.	TAN-3	NIL	NIL	NIL
7	Non utilization of capacity of Village Cottage Home-II	PARA-2	NIL	NIL	NIL
8	Huge Savings	TAN-4	NIL	NIL	NIL
		TOTAL	NIL	NIL	NIL

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.


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Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024

PART-I (CURRENT AUDIT) (2020-21 to 2022-23)

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PARA-1: - Purchases made outside GeM.
(Audit Memo No.: 05 Dated: 18.09.2023)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatory for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the VCH-II, it has been observed that CHB has continued to make purchases from outside GeM and make purchases from the local dealers like Stationery items, masks, Computer accessories and general items etc. which is total violation of Govt. Guidelines. The detail of few instances is given below:-

S.NO.	Name of Agency	Bill NO. & date	Dealers Invoice no& date	Items	Amount
1.	Delhi Consumer co-operative Wholesale Store Ltd	105 dated 20.12.2022	22-23/M251/15.06/2022	Stationery items,	Rs.22,344/-
			22-23/M275/22.06/2022	Masks , pen-drive etc	Rs.20,599/-
2.	Global E-com	130 dated 16.03.2023	GE-22-23/393/02.03.2023	Office stationery and equipment	Rs.24,242/-
			GE-22-23/391/02.03.2023	Stationery items	Rs.24,619/-
			GE-22-23/392/02.03.2023	Stationery and computer items	Rs 23,724/-
			GE-22-23/407/13.03.2023	Stationery and Table top	Rs 19,602/-
			GE-22-23/403/04.03.2023	Stationery	Rs 6,115/-
			GE-22-23/394/02.03.2023	Brooms	Rs 2,400/-

The Head of Office may take necessary approval of the competent authority to regularize the above purchases under intimation to audit.

Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024

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PARA-2: Non utilization of capacity of Village Cottage Home-II
(Audit Memo. No.07 Dated: 20/09/2023)

As per Notification No 9579-9625 dated 13.10.2020 issued by Director(W&CD), Kashmere Gate vide which under the provisions as of Juvenile Justice (Care and Protection of Children) Act 2015 and Rule 84(3) Juvenile Justice (Care and Protection of Children) modal rules 2016 the Village cottage Home-II, Lajpat Nagar, New Delhi was established to provide accommodation, food, health care, education vocational training and recreation services to 40 Children (boys) of age group of 10 to 12 years who are living on streets and destitute having no home.

Scrutiny of records revealed that till date the above mentioned Notification has not been implemented and the VCH-II is still running without any Children which defeat the purpose of establishing the VCH-II. The year-wise details of sanctioned strength, average number of inmates and total expenditure is given below:

Year	Authorized/sanctioned strength of inmates	Average number of inmates	Total expenditure incurred (Rs)	Remarks
2020-21	40	0	3118694	Expenses incurred for salary for regular staff and wages for contractual staff who are working on diverted capacity. OE expenditure allocated in budget incurred for Office running expenditure
2021-22	40	0	6475317	do
2022-23	40	0	8225681	do

The above facts may be reviewed by the higher authorities/administrative department and efforts for making huge expenditure more fruitful may be initiated under intimation to audit.

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TEST AUDIT NOTE (2020-21 TO 2022-23)

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TAN-1: Improper maintenance of Pay Bill Registers.
(Audit Memo No.: 03 Dated: - 15.09.2023)

During the test check of pay bill registers of the audit period i.e. 2020-21 to 2022-23, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2020-21 to 2022-23.
2. Totalling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
3. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
4. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.

HOS/DDO is requested to update the PBRs at the earliest possible and compliance may be shown to next audit.



TAN-2: Shortcomings in maintenance of Service Books.
(Audit Memo No. 04 Dated: 15.09.2023)

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During the test check of Service books maintained by Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 the Service Books of following employees have been test check by the audit:

Sr. No.	Name & Designation
1	Sh. Rinku Stenographer-III
2	Yogesh Prakash, Welfare Officer
3	Amit Kumar, LDC
4	Balender Sah, Jr. Asstt.

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.

2. 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 and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.

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4. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above from sl. No 1-10 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

The HOS may get the service books of all the employees be updated and compliance may be shown to next audit.

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TAN-3: Shortcomings in maintenance of stock register.
(Audit Memo No.06 Dated: 19.09.2023)

On test checks of stock registers of contingency and dietary stock register the following irregularities are noticed:-

1. No stock register maintained by VCH-II. However, multiple stock register maintained by the Child welfare Committee without closing previous stock register.
2. Single stock register maintained by Child Welfare Committee for consumable and non-consumable items.
3. Signature of Store keeper and checker made occasionally in the stock register.
4. Use of fluid has been noticed in Stock Registers which is not permitted.
5. There are number of cuttings in the stock registers which are not attested by the in-charge.
6. No stock verification has been done during the audit period.

Reasons for above mentioned shortcomings may be elucidated to Audit and HOS may take necessary steps to rectify the above mentioned shortcomings and compliance may be shown to next audit..

TAN-4: Huge Savings.
(Audit Memo No.08 Dated: 21/09/2023)

During the scrutiny of Budget and Expenditure statement provided by VCH-II, it has been observed that Home has made huge savings during audit period as details given below:

Year	Budget Allocated	Expenditure	Balance	Savings
2020-21	43,20,000	34,18,694	9,01,306	20.87%
2021-22	87,50,000	64,75,317	22,74,683	26%
2022-23	1,02,50,000	82,25,681	20,24,319	19.75%

In view of the above, it reveals that during preparing budget estimate the demands projected at an unrealistic manner by VCH-II and further, the home had failed to surrender the excess savings well in time. The HOO/DDO takes necessary steps to prepare budget in realistic manner and if found excess budget in allocated heads, the same may be surrender timely.

Village Cottage Home-II, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024