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

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

INTRODUCTION:-

The I.A.R. on the accounts of Home for Healthy Female Children Leprosy Affected Patients, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20 was conducted by field Audit Party No. 30, comprising of Shri Govind Ballabh Bhatt, IAO, Sh Praveen Kumar, AAO . The audit was conducted w.e.f. 02.09.2020 to 10.09.2020 (07 working days)

AIMS AND OBJECTIVES

The institution is providing free lodging, boarding, clothing, medical aid and education to healthy female children of leprosy affected patients between age group of 14 yrs to 18 yrs.


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

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

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

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

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



Budget Allocation and Expenditure for the year 2018-20.

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Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2018-2019	Nil	Nil	85,00,000/-	74,72,858/-
2019-2020	Nil	Nil	82,30,000/-	8,57,642/-

Statutory Audit:-

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

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	-	-	-
2.	Group B	-	-	-
3.	Group C	10	08	02
	Total	10	08	02

Maintenance of Records:-

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

Old Audit Report :

There were audit 08 para's were pending. The HOO has not made compliance.

S.N.	Year & Para No.	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1984-1987 Para No.04	01	-	-	One Para no.04

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2	1987-1994 Para No.06	01	-	-	One Para no.06
3.	1994-1995 Para No.12	01	-	-	One Para no.12
4	1997-1998 Para No.15 & 16	02	-	-	One Para no.16
5	1998-2001 Para No.26	01	-	-	One Para no.26
6	2001-2005 Para No.05	01	-	-	One Para no.05
7	2014-2018 Para No.01	01	-	-	One Para no.01
	Total	08			08

Details of Old Recovery

Year	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
1997-1998	629/-	-	629/-	15

Current Audit Report (2018- 20)

During the course of current audit, 10 observation memo's and 06 record memo highlighting various irregularities/short recovery to the tune of **Rs.7175/-** were issued out of which Nil have been recovered and remaining recovery of **Rs.7175/-** has been incorporated in current audit report. The audit memos have been converted in to 04 Paras & 04 TANs which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2018-20)

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Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
01	1035/-	-	1035/-	PARA 01
02	6140/-	-	6140/-	PARA 02
Total=	7175/-	-	7175/-	

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


(IAO Party - XXX)

PART- I
OLD REPORT

OLD - Audit Report
 (1984 - 2005 & 2013-14)
 Para No 1 Page (1)

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Para-3
 (1) Non-veri. of Remittances.
 PARA NO. 4 (Ref. Para No. 3 of 1984-85)

The following remittances were not verified by the Pay and Accounts Office No. 20, Delhi Admn., Patol Nagar, as detailed below:

S.No.	Date of Deposit	Amount	Name of A/c
1.	24.5.05	540.00	258 (12)4(3) Non Plan
2.	31.7.05	155.00	do do do

Apparently these amount has not been deposited in the Govt, accounts. This needs investigation by the higher authorities and result of the action may please be intimated to the audit.

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3. In some cases for payments drawn against paid vouchers (like cash Memos, receipt etc.) acknowledgment has not been obtained from the person who made the payment from his pocket. In this context, some vouchers attached with the following bill numbers are referred for example:

- CB-140 (90-91) CB-40 (92-93) CB-43 (93-94)
- CB-155 (91-92) CB-123 (92-93) CB-46 (93-94), CB-51 (92-93)

It is suggested that all the VCs be reviewed & needful done under intimation to audit.

4. Paise 40 is being shown as undischarged balances in respect of bill No. CB-45 (93-94) whereas as per entries in the Cash book on 29.9.93 Rs. 1487.40 has been disbursed against the drawn amount of Rs. 1407.40. This needs to be looked into and rectified under intimation to audit. According to the entry under intimation to audit, according to Ref. Memo No. 6 dated 2.6.94.

Para 5

Para No 2

Subject: Service books. During the course of audit service books were not seen and the following observations/suggestions are made:

1. Following employees were appointed after 3/1976. As per instruction a copy of Passport size photograph need to be pasted in their Service books and like cases under intimation to audit:-

- 1. Sh. Mohal Lal, Carotaker, (2) Mrs. Kasturi Devi

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5. The scales of Junior Carotaker was revised to Rs. 800-15-1010-EB-1100 from the present pay scale of Rs. 750-940 w.e.f. 21.5.90 and accordingly pay was fixed vide order endorsement No. F. 1(34)/30-01(10)/53 dated 10.7.90 in respect of officials listed on next page:

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SNo.	Name	Pay as on 21.3.90 in 750-940	Pay fixation in Revised Scale	Date of next Inc. given.	
1.	Smt. Meena Mohra	834/-	845/-	1.4.90	Retired on 31.12.16
2.	" Promi Lata	834/-	845/-	1.6.90	
3.	Sh. Mohan Lal	774/-	800/-	1.10.90	
4.	" Harbans Singh	774/-	800/-	1.10.90	
5.	Smt. Adarsh Lata	774/-	800/-	1.10.90	Retired on 30.11.10
6.	" Arti Devi	762/-	800/-	1.6.90	
7.	" Manju	762/-	800/-	1.6.90	
8.	" Shobla Bhatt	762/-	800/-	1.1.91	Retired on 30.3.11

In all these cases date of next increment will be after completion of one year i.e. 1.1.91 as their pay has either been fixed at minimum of revised scale or at the next stage in the revised scale. The date of increment be revised in all these cases and recovery of overpayment be made immediately under intimation to audit. Accordingly the stepping up of increment granted to Sh. Mohan Lal (2) Harbans Singh (3) Smt. Adarsh Lata w.e.f. 1.6.90 is also not in order and over payment made to this effect to these officials be also recovered immediately under intimation to Audit.

the audit.

Para-6

PARA No. 8 (Ref. Memo No. 6 dated 2.6.91)
 Subject: Contingency purchases 1987-88 to 1992-93

Sl. No.	Dated	Amount	Article
331	Nil	180/-	Cemented Flower Pots.

Satisfied vide

13-08-2015

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Para No 3

Part II
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PARA No. 1 (Ref. Memo No. 6 dated 2.6.1995)

Subject: Short drawal of HRA and C.C.A. during suspension.

During course of audit, test check of the record/PBR revealed that Shri Bhola Ram Chowkidar was paid H.R.A. at the rate of Rs. 125/- p.m. and C.C.A. @ Rs. 23/- per month with effect from 22.2.1994 to 31.1.1995 instead of Rs. 250/- per month (H.R.A.) and Rs. 45/- per month (C.C.A.). Prior to suspension he was drawing Rs. 968/- as basic pay.

During suspension, the H.K.A. and C.E.A. will be at the same rate at which they were drawn before placement under suspension.

Shri Bhola Ram Chowkidar may be paid H.R.A. and C.C.A. at the rate Rs. 250/- per month and Rs. 45/- per month respectively with effect from 22.2.1994 to 31.1.1995 under intimation to audit department after due verification.

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Para-9

Para-4

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PARA No. 8 (Ref. Memo No. 11 dated 6.6.95)

Subject: Irregular Purchases

During the course of audit of contingency vouchers/purchases, following irregularities ~~xxx~~ have been noticed.

(i) That all the purchases have been made without issuing/obtaining sanction in respect of almost all the purchases made during the year 1994-95. As per rule laid down in G.F.R. every contingency bill should be supported by sanction of the H.O.O./H.O.D. wherever necessary.

(ii) That the purchases have been made without obtaining rate contract or approval of the competent authority or purchase committee as no such file shown to audit. Some instances of such purchases are given in Annexure 'A' in the absence of norms or approval of rate contract, the purchase so made during 94-95 were irregular and needs ex-post-facto sanction of the competent authority to regularise all the purchase and compliance may be shown to the Superintendent next audit party.

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ANNEXURE - 'A'

Sanction of the competent authorities are required in the following cases.

C.S. No. & Date	Amount of the bill	Items Purchased.
88/2.12.94	10,926.00	Ration for inmates.
45/10.3.94	10,478.00	-do-
80/4.11.94	18,704.00	Dal, Tea, etc.
66/15.10.94	12,857.00	Ration, Milk etc.
65/15.10.94	15,788.00	Dal, Tea, Soaps & other Misc. items.
53/1.9.94	7,496.00	Shoes for inmates.
102/19.1.95	11,856.00	Shoes.

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C.B. No. & Date.	Amount of the bill	Items purchased.
104/	10,470.00	
114/14.2.95	10,574.90	Dal, Tea, Soap etc.
117/14.2.95	2,530.00	purchase of vegetable from D.S.C.S.C.
118/14.2.95	3,161.60	
119/14.2.95	629.00	Petrol Bill
126/18.2.95	48,177.00	H.T.C. Clothes
129/19.3.95	2,028.00	Stationery
130/7.3.95	24,596.00	Vegetable, Fruit, etc.
134/13.3.95	8,376.00	-
133/9.3.95	3,828.00	-
141/17.3.95	2,170.00	
145/31.3.95	3,033.00	Dal etc.
146/31.3.95	18,222.00	Ration

sanction in all other cases are also required to regularise the expenditure.

Para No 5, (12) PARA No 15 (5)

Page 5

Scrutiny of contingent bills & vouchers revealed the following irregularities, which may be looked into, rectified & recovery be made under incident in audit. Observations of the audit may also please be noted for future vigilance.

(1) Unit has not maintained contingent voucher register, which is irregular. It is therefore suggested to maintain the Contingent voucher register in the prescribed register, without which hasawise expenditure cannot be controlled. Compliance may please be shown to audit.

(2) Irregular rates for wheat flour paid to M/S Raj Wheat Store, Hari Nagar, Delhi.

Scrutiny of contingent bills revealed that the unit has been buying wheat flour from M/S Raj Wheat Store, Hari Nagar (No. 1894) a fair price shop to which it is reckoned at varying & higher rates as follows:-

Bill No./Date	Qty. Purchased	Rate per KG paid	Agreed rate per KG i.e. 1.27 + 1.30 + 25 Grinding etc.	Excess rate paid per KG	Total Rs. Recoverable
620 / 5.3.97	270 KG	Rs. 8.05	5.72	2.33	Rs. 629/-

It is pertinent to mention here that no wheat flour was available at FPS & there has been no provision in wheat price in March 1997. The Audit may please be explained the arrangement of buying wheat flour from M/S Raj Wheat Store. Had the unit any wheat grinding arrangement? If, yes, copy of same be produced to audit. Recovery of Rs. 629/- be made from the FPS dealer with intimation to audit. Similar other cases, if any be also reviewed & recovery of higher varying rates be ~~checked~~ and intimated to audit.

(3) Irregular procurement of wheat & rice at higher rates as compared to the market.

On scrutiny of Receipts & bills, it is revealed that unit was not supplied with wheat & rice from FPS during July & Aug. 1997 and during other months unit has made purchases of wheat & rice from M/S Super Sagar & DCCMLtd. on the market price for the quantity given below, which is objectionable from the point of view, as it is not understood as to why the unit has purchased wheat & rice from market when the unit had option of purchase from FPS. The market price was Rs. 11.26. This resulted a loss of Rs. 11.26 per KG. Whether the loss may please be recovered by the unit? FPS audit may please be not regularized as per observation & intimation to audit.

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BILL NO./ DATE	Qty. Purchased	Rate per Kg. Paid	Agreed Rate/ 511.20/-	Balance Finding	Excess Paid	Total Recovery
1576/4.7.97	100 KG wheat	6.60	6.45		0.15	15-
33251/11.7.97	300 KG "	7-	6.45		0.55	165-
33264/17.7.97	200 KG "	7-	6.45		0.55	110-
33283/29.7.97	300 KG "	7.30-	6.45		0.85	255-
33414/12.8.97	300 KG "	7.30-	6.45		0.85	255-255-
33357/5.9.97	300 KG "	7.00	6.45		0.55	165-
33539/2.1.98	300 KG "	8.30	6.45		1.85	555-
33322/17.1.98	300 KG "	8.60	6.45		2.15	645-
33783/6.3.98	300 KG "	8.00	6.45		1.55	465-
33720/16.3.98	300 KG "	7.50	6.45		1.05	315-
33409/11.8.97	50 KG RICE	10.90	3.00		2.90	145-
33419/19.8.97	45 KG RICE	10.90	3.00		2.90	131-
33436/24.8.97	50 KG RICE	10.90	3.00		2.90	145-
33450/31.8.97	80 KG RICE	10.90	3.00		2.90	232-
33357/5.9.97	120 KG RICE	10.90	3.00		2.90	340-
33362/6.9.97	200 KG RICE	10.90	3.00		2.90	590-
33490/24.2.98	100 KG RICE	11.10	3.00		3.10	310-
33694/26.2.98	100 KG RICE	11.00	3.00		3.00	300-
33701/6.3.98	380 KG RICE	11.00	3.00		3.00	1140-
						PR. 6,276-

It is further suggested that the dealer may be referred to the concerned circle of Food & Supply Office for verification that whether they have supplied ration quota for this dealer or not. If yes, the recovery may be made from the dealer & if not then the purchases may please be regularized from the competent authority under intimation to GOI.

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Case No. 5

Dated: 10.9.1908

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Para No 6

6 Subject: Para 6
conveyance charges.

From the scrutiny of contingency bills regarding claims of conveyance charges in 2/05 Ramnath Chander Driver. It was noticed that irregular payments were made to the driver for using Rickshaw, Scooter charges and claim for pollution checking of the vehicle, for submitting bills in P.H.O. G.P.F. Cell and to take and delivery official O.K for which a driver is not entitled.

morement register of staff or Log book of vehicle was not produced to Audit for verification of claim genuineness of the claim. Hence the excess payment made to the driver as per details given below be recovered from the official under intimation to Audit:-

S.No.	Month	Bill No.	Amount Claimed	Amount Paid	Am't to be recovered
1.	4/97	29/2-6-97	82	82	44
2.	5/97	"	131	131	49
3.	6/97	43/7-7-97	172	150	46
4.	7/97	58/11-8-97	77	77	52
5.	8/97	68	150	150	138
6.	9/97	78	137	137	137
7.	10/97	90	169	150	138
8.	11/97	106/5-12-97	58	58	44
9.	12/97	120/5-1-98	149	149	115
10.	1/98	129/3-2-98	153	150	85
11.	2/98	148/4-3-98	126	126	102
12.	3/98	166/30-6-98	146	146	124
					<u>1,084</u>

Total to be recovered

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PARA No. 17

7 Sub: Genl. Stock - Register / Property / Clothing etc.
Security 670-

During the course of audit of the Genl. Stock - Register. The following irregularities have been observed.

(i) Non-Consumable articles were found entered in this Genl. Coms. Stock - Reg. which is irregular. It is suggested that these non-Cons. articles may please be transferred to non-Cons. Stock - Reg. and the Compliance may please be shown to the audit. Few such examples given are under. All other such articles may be reviewed as per instruction given, under intimation to the audit.

See at Page No 61, dt 17/2/98 - 2 nos. Mlayul jugs.

at Page No 78, dt 30/3/98 - 1 No. Iron Set

at Page No 70 dt 18/2/98 - 10 nos. Certain cloth

at Page No 81 dt 17/2/98 - 1 Ladies Purse for Rs 570/-

(ii) It is further noticed that unit has purchased glass of different costs e.g. @ Rs 7=40, Rs 8=95, Rs 12=10, Rs 10=20 and Rs 7=00 entered all these glasses in one page of Coms. Stock - Register which is irregular. It is suggested that the entries of each type of Glass should be entered on separate page of Coms. Stock - Register. It is also pointed out that why 22 nos. glasses worth Rs 12=10 each were purchased and issued to class D and clerical staff instead of drinking glass of Rs 7=40. It is suggested that ~~purchase~~ glass for drinking should be purchased, of minimum cost in future.

(iii) Certain non-Consumable articles have been issued to the staff as shown against each, which were not entitled for these articles. It is suggested that the effects be

Settle as per
reply given by
unit.

Recd B. 6701-

Made vide

TEND 3377 dt. 12/11/98

Ch No 2 dt. 17/11/98

15/11/98

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to recovered the cost of articles from them and the same amount please be deposited in the Govt. A/c, under intimation to the audit.

At Page No 81 dt 17/2/98 - One Ladies Purse Rs 100/- issued to Smt. USHA. (Mankani)

At Page No 85 dt 30/3/98 - One Flask of Rs 100/- issued to Smt. Jyoti. (Karkhan)

All other similar cases may please be reviewed, under intimation to the audit.

2. Property Stock Register.

While scrutinizing the property stock register it has been seen that the property articles have not been entered in the register. Few examples noted as under.

- At Page No 30 - 74 Nos. Small Towels
- At Page No 40 - 22 Nos. Tea/Tank/Dress
- At Page No 17 - 12 Nos. Bath/Betties
- At Page No 67 - 25 Nos. Clingings + 25 Shirts
- At Page No 71 - 100 Nos. + 50 Nos. Cold matting
- At Page No 23 - 2 Nos. Stripping machines

Articles of above stock issued for temporary use i.e. on tour etc. within or outside watch and through the office and their return is being first in register.

3. Clothing Issue Register

It was also seen that the 62 Nos Towels issued to Smt. Taj (Case taken) for the children, from the main clothing stock - Register on 22/3/97. During scrutiny of issue-Register of Case taken's items seen that only 57 Nos. Towels were found supplied to the inmates/children.

It is suggested that the cost of 5 Nos towels, e.g. Rs 160/- may be made from the defaulters, and the same may

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please be deposited in the Court A/c
under intimation to the audit.

All other similar cases may be
reviewed, under intimation to the
audit.

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PARA No 5.18
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BLOCKADE OF GOVT. MONEY.

On scrutiny of different stock registers & continued bills for the period under audit i.e. 1997-98, it has been noticed that unit has the purchases of following items more than its requirement and it seems that the purchases were made only to exhaust budgetary position for the year 97-98, which is highly objectionable. The details of the items are as under:-

- a) On 29.3.98 unit has the balance of 40 glasses and on 30.3.98 unit has made the purchase of 40 glasses @ Rs.7/- each for Rs.420/- from M/S DCCSLtd. However, the consumption of glasses from 4/98 to 9/98 is only 20 glasses (in 6 months) resulting in BLOCKADE OF GOVT. MONEY to the tune of Rs.420/-.
- b) 100 Busters were purchased on 26.2.98 @ Rs.6.50 each for Rs.650/- but consumption from 3/98 to 9/98 was only 40 Nos. Resulting in BLOCKADE OF GOVT. MONEY to the tune of Rs.310/-.
- c) On 10.2.98 there was a balance of 31 Nos (Floor Busters), despite this unit has purchased 50 Nos @ Rs.9.50 each for Rs.475/- from DCCSLtd. Even consumption from 3/98 to 9/98 is only 13 Nos resulting in BLOCKADE OF GOVT. MONEY for Rs.415/-.
- d) It is very surprising to see that on 10.3.98 there was a balance of 65 Bulbs and on 11.3.98 unit has purchased 100 bulbs from DCCSLtd. @ Rs.9.50 each for Rs.950/-. It is also noticed that consumption from 2/98 to 9/98 is only 31 bulbs. It is not understood that why 74 bulbs were purchased when the balance in store was 65 bulbs. Resulting in BLOCKADE OF GOVT. MONEY to the tune of Rs.950/- (74 bulbs are still lying in stock as per register.)
- e) On 19.3.98 unit has the balance of 100 Nos of socks and despite this unit has purchased 100 Nos @ Rs.21 each for Rs.2100/- but 77 socks are still in balance unused resulting in BLOCKADE OF GOVT. MONEY to the tune of Rs.2098/-.
- f) On 26.2.98 unit has 201 Nos. of towels and on 27.2.98 unit has purchased 90 towels @ Rs.25.00 each for Rs.2250/- out of this 118 towels are still lying in stock unused resulting in BLOCKADE OF GOVT. MONEY of Rs.5359/-.
- g) On 10.12.97 90 Meter of Vell (H.L.) unit has the balance of 90 Meter of Vell (H.L.) and despite this unit has purchased 90 Meter Vell @ Rs.22.00 per meter for Rs.4500/- out of this 100 Meter Vell is still lying in stock unused resulting in BLOCKADE OF GOVT. MONEY to the tune of Rs.4050/-.
- h) On 13.11.97 unit has 135 Meter of Vell (H.L.) and despite this unit has purchased 100 Meter of Vell @ Rs.34.50 each for Rs.3450/- out of which 235 (100 Con. + 135) is lying unused in stock resulting in BLOCKADE OF GOVT. MONEY of Rs.3450/- plus old quantity.

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 Checked as per
 reply given by
 HOD
 16/11/18

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(Ref Memo No.3)
 Dated 9/7/98

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On 19.5.97 unit has 785 ...
 unit has purchased 200 ...
 Rs.28100/- and complete quantity ...
 the stock resulting in blockade of Govt. money to the tune
 of Rs.28,100/- plus old quantity.

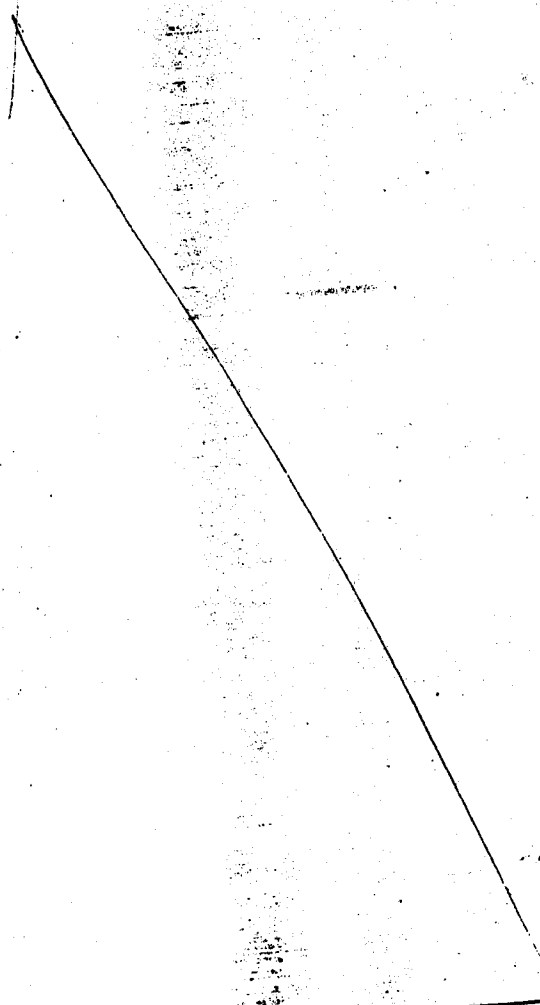
3) On 20.11.97 unit 303 jerseys despite this unit has purchased
 5 jerseys @ Rs.170/- each for Rs.850/- ...
 Complete quantity i.e. 303 Nos. are still lying unused in
 the stock resulting in blockade of Govt. money.

on 24/3/98 unit 100 packets ...
 out of which only 9 packets consumed in six months.
 It could not be understood why these 100 pkts were purchased.

Keeping in view of all the above purchases, it is therefore
 suggested not to purchase further these items till the items will
 be fully consumed/consented. It is also suggested that in future
 any purchases will not be made in respect of other items where
 balances are present or purchases will be made as per actual
 requirement. Reasons may please be attached to audit for this
 lapse.

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~~17~~ PARA No 16.11

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(Ref Memo No. 1)

Issue of washing soap to all inmates for washing bedding & clothes.

It was observed that the unit has been provided with 250 gms of washing soap to each inmate for washing bedding clothes, every month. The relevant orders are available, a classification of inmates is to be issued separately apart from the inmates washing their dress clothes and if so, the quantity of 500 gms. soap is also for washing bedding clothes, the cost of washing soap issued for bedding cloth (250 gm each inmate per month) be worked out and the expenditure be get regularised from the competent authority.

Compliance of this observation be shown to next audit.

S. M. A.
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PARA No. 790

Sub: Outstanding Property Articles

10 While scrutinising the property stock register alongwith the placement-reg. It was noticed that tho a good number of property articles were found outstanding against the staff members for a longer period, who have since been transferred / (retired) from this unit. Neither the charge handed over to the other staff member/officials nor the articles which were issued against their names, taken back and deposited in the store with the store keeper. It is a serious lapse on the part of store-keeper as well as Suptt./D.D. Concerned. In the absence of which conductance of the figures of store articles could not be ascertained. Figures of property articles may be restored correctly. Few instances given as under.

10

Sd/-
15/11/88

Sr. No.	Name of Staff	Dt. of Issue	Name of Articles
1.	Smt. Pitambari	29/1/90	One Steel Almirah
		29/1/90	One Table
		14/7/92	One Gimmedal
2.	Smt. Bimla	7/4/88	One Beetha Purse
3.	Smt. Jyoti (Case Worker)	1/4/85	One Table
		1/4/85	One S. Almirah
		31/3/86	One Chair (new)
4.	SH. Ganga Ram	18/3/88	One Table

299

31

28/18
54 20/c

65

Sh. Chitar Sain — 11/5/89 — One Table
 11/5/89 — one chair
 9/1/96 — one Table Fan
 29/11/96 — one Room Heater

Sh. Sator — 18/4/96 — One Bench.

(ii) It was noticed that the Physical Verification of the all stock register had not been conducted every year. As per G.F.R-116, the physical verification of the stock/store should be conducted once in a each-year with the sign/date by the authorised officer deputed for the purpose, and the finding of such verification must be recorded in the stock register. instructions may be followed, in future.

Sales
 15/11/18
 (ms)

(19) Paras 2 & 3
 (21) Sub: Pay fixation
Reference Para 14 of 95-97

(a) While going through the previous audit report it was observed that Smt. ~~Komal Devi~~ granted pay scale of Rs. 15-1010-BB-20-1150 her. 1.3.90 and her pay was fixed Rs. 860/- next above stage of Rs. 846/- in dated Scale of Rs. 15-1010-BB-20-1150. She allowed next increment of 112.90 on completion of 12 months from the date of fixation in the new scale of Rs. 958.150 which was irregular and not in order. The date of next increment should be after completion of 12 months from the date of home tailing. The irregularity in the date of increment of Rs. 1.3.91 now the recovery of one payment of Rs. 1813/- has been calculated and may be recovered from the official after due verification & stopped the making one payment of pay & allowances part from 7/2001 under intimation to audit.

Basic Pay	Rs. 1345
DA	Rs. 466
IR	Rs. 2
Total	Rs. 1813

(11)

(b) Reference Para 2 of 97-98

It has also been noticed from the previous audit report that the pay of Smt. Raj Kumari, P.O.K. & Smt. Kasturi Devi Aya were fixed Rs. 2670/- with DN 1.1.97 instead of Rs. 2610/- with DN 1.1.97 & Rs. 3000/- with DN 1.1.96 instead of Rs. 2960/- with DN 1.1.96 respectively. After the lapse of a long period the home tailed to

Referred at next page
for

32

17/C 16
K9
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-2-

regularisation both the cases. NON tax recovery of ems. payment of pay & allowances have been calculated upto 30/6/2001 in respect of Smt. Raj Kumari, COIC & Smt. Kasturi Devi, Aya (S.D.) may be recommended to the officials on per details given below after due verifications and also stopped to make payment of pay & allowances w.e.f. 01/07/2001 under intimation forwarded.

Smt. Raj Kumari COIC.
Retired on 30/4/18
Left settled on the basis of reply given by letter dated 14/11/18 (1A2-8)
Smt. Kala Settled

1) Smt. Raj Kumari, COIC
Pay Rs. 3960
DA Rs. 918
HRA Rs. 858
Total recommended Rs. 5724

2) Smt. Kasturi Devi, Aya
Pay Rs. 3360
DA Rs. 778
HRA Rs. 702
Total recommended Rs. 4840

(C) Smt. Gyan Nanda, ASST. Teacher

She started work granted Senior scale of Rs. 1400-2600 (Pre-revised) in the scale of Rs. 1400-2600 (pre-revised) from 1.1.86. She pay of the official was fixed Rs. 1650/- above the stage of Rs. 1640/- in the scale of Rs. 1200-2400 under FR 22(A)(2) and allowed next date of increment 1.6.86 which is irregular & not in order. The date of fixation of pay is 1.1.87 which resulted an excess payment of Rs. 50/- (11 months).

20

Page No. 25

30

Audit Memo. -
Dated. 25-6-01.

28

Spouse Information

During the course of audit regarding spouse information the undermentioned irregularities were noticed, which needs to be rectified and where recoveries pointed out that must be recovered after due verification under intimation to audit :-

1. It has been noticed that the undermentioned staff members are residing in staff quarters within the official Chhaya Complex and are drawing transport allowance which is irregular. As per Rules transport allowance is not admissible to employees who are provided with Govt. accommodation within a distance of one kilometre or within a campus between the places of work and residence. Hence recovery of overdrawn G.T.A. is made from undermentioned employees, details against each under intimation to audit :-

S.No.	Name of Designation	Period	Rs. 100/- P.M.	Amount of recovery	Remark
(a)	Smt. Kamlesh Sharma, C.T.	1-8-97 to 30-6-01 (47 months)	Rs. 100/- P.M.	Rs. 4,700/-	C-19 Nilmal Chhaya Staff Qtr.
(b)	Smt. Adalsh Lata, C.T.	17-2-2000 to 30-6-01 (17 months)	-do-	Rs. 1,700/-	C-14 Nilmal Chhaya Staff Qtr.
(c)	Smt. Aarti Devi, C.T.	28-2-2001 to 30-6-01 (4 months)	-do-	Rs. 400/-	C-12 Nilmal Chhaya Staff Qtr.
(d)	Sh. Salauddin, chowkeda	1-8-97 to 30-6-01 (47 months)	-do-	Rs. 4,700/-	C-16 Nilmal Chhaya Staff Qtr.

Rest Para C-14 to C-16

It may be clarified to audit under which intimation they are allowed to draw transport allowance otherwise above mentioned amount be recovered from them and from July 2001 their transport allowance may also be stopped under intimation to audit.

12

Settled as per copy of reply by unit. by M/11118 (17-8)

2. It has also been noticed that Smt. Aarti Devi is residing in Govt. accommodation, her husband is a Govt. servant and working in Directorate, Lucknow and as per spouse information he is drawing transport allowance from his office which is irregular. His office is situated accordingly regarding hisy drawn G.T.A. must be recovered taken by his office may also be conveyed to audit.

35

14/14

21 Para No. 2 B.

Contingency vouchers

Para 7

27

Para No 7

During the course of audit regarding contingency vouchers for the year 1998-99 to 2000-2001, the undermentioned irregularities were noticed which needs to be rectified and also noted for future compliance, under intimation to audit :-

1. Bill No CB-45 dt. 11-12-2000 of Rs. 5,450/- regarding purchase of water purifier (company) Health Services India Ltd. It has been observed while scrutinised the purchase file that water purifier was purchased on the basis of photocopy of Comparative Statement in respect of H.C.C.B.S. Kingway Camp which is irregular and also not in order. It has also been observed that no sales tax number was printed on the body of the voucher. As per Finance Deptt. Govt of Delhi, all purchases must be made from the dealers who have obtained sales tax number. Reasons for above mentioned points re. explained to audit.

2. Bill No CB-48 dt. 08-2000 of Rs. 15,200/- regarding purchase of two desert coolers from D.C.C.W.S. Ltd. Karan Pura. It has been observed while scrutinised the purchase file, the Due Invoice social welfare given the approval on the basis of photocopy of comparative statement in respect of H.M.B. Lambur, which is irregular and also not in order. Desert coolers were purchased from D.C.C.W.S. Ltd. Karan Pura without obtaining rate contracts. Rates of M/S DCCWS Ltd. were higher with the combination of DGST D rate contract resulted which an excess expenditure of Rs. 2,700/- for 2 coolers was incurred. Copy of the DGST D rate contract are attached for audit. Reasons for not obtaining DGST D rate contract are explained to audit resulted which an excess expenditure of Rs. 5,400/- could be saved.

3. Bill No. CB-125 dt. 10-1-2001 of Rs. 1,100/- regarding purchase of 200 blankets @ Rs. 390/- each. It has been observed while scrutinised the purchase file, blankets were not obtained from

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13/21/26

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Gasis of photocopy of Comparative Statement in respect of
 H. M. B. Lampu without the Approval of Competent authority,
 which is irregular and also violation of CFR's Rules. Expenditure
 sanction of Director, Social Welfare regarding purchase of Blankets
 was conveyed ^{by DDO/Ho of this home} vide letter No. F(12)/H.H.F.C.L.P./2000-2001/186 dt.
 10-1-2001, under U.O. number of Dir. Social Welfare 2605/PA/DSW
 dt. 15-12-2K, whereas as per purchase file that U.O. No. of DSW
 was pertained regarding approval of buying the old condemned
 Blankets and Sweaters not for purchase of new Blankets. After
 for purchasing the Blankets from Dir. Social Welfare was not obtained.
 Position in this regard is explained to audit and the purchase
 of 200 blankets are regularised from the Director, Social Welfare
 under intimation to audit.

Copy to :-

1. The Chief Controller of Accounts, Deptt. of Supply,
Akber Road Muramba, New Delhi (Through Auto. Cell)
2. Dy. Director General of Supplies and Disposals,
Calcutta/Mumbai/Chennai.
3. Dy. Director General of Supplies, (Quality Assurance),
Calcutta/Mumbai/Chennai.
4. Director of Quality Assurance, Delhi Circle, DG S&D.,
Parliament Street, New Delhi-110001.
5. DG(QA), DGS&D, Parliament Street, New Delhi-110001.
6. Con. Audit.
7. MIS Cell (IE Dte.).
8. Ledger Clerk.
9. O.L. - For Hindi version.
10. All Direct Demanding Officers as per Mailing list
maintained by DGS&D.

(O.P. SHARMA)
DIRECTOR OF SUPPLIES
AND DISPOSALS
FOR DIRECTOR GENERAL OF

377

12/12

24

Registered A.D.

Government of India
Directorate General of Supplies and Disposals
Parliament Street, New Delhi-110001.

T-telegraphic Address: ADMINISTRATION DELHI
Telefax No. 234584/3340497 | Telephone No. 230517
Telex No. 31-66332/
01-66582

Rate Contract No. MS/RC-14080701/312000/R/C/2000-2001/02/Nida/
CO.D/2906 dt. -2-2000.

To

M/s. Nida Products,
64-D, HSIC Industrial Estate,
Sector-31,
Faridabad-121013.

Sub:- Rate Contract for the supply of Evaporative Air Cooler/
Desert Cooler (Steel Body) for the period from 20-1-2000 to
12-1-2001.

Ref:- This office Tender Enquiry No. MS/RC-14080701/312000/R/C/
2000/2001/02 and your Quotation No. NP/99/2000/805 dt. 31-8-99
resting with your last letter No. NID dt. 14-1-2000.

Dear Sirs,

You are hereby informed that your above referred tender
read with subsequent letters mentioned above for the stores
specified in the schedule annexed has been accepted. The Rate
Contract will be governed by the terms and conditions brought
in the FORM NO. DGS &D-1001 which is available from DGS&D Sales
counter on payment of Rs. 50/- (Rupees fifty only). The Rate
Contract and the schedules annexed hereto shall be the sole
repository of this Rate Contract/Transaction.

Schedules Annexed :-

1. Schedule 'A'-Description of stores, prices, duties and taxes.
2. Schedule 'B'-Special conditions of contract (if any).
3. Schedule 'C'-Information to DDO about parallel R/C.

Yours faithfully,

(Signature)

(O.P. SHARMA)
DIRECTOR OF SUPPLIES
PURCHASERS NAMED IN THE FORM
DGS &D-1001.

FOR AND ON BEHALF OF THE

contd.....2.....

- 6. Local Delivery Delivery within Delhi/Faridsabad in addition to ex-factory prices additional Rs.40/-will be charged extra for delivery in Municipal limits of Delhi/Faridabad.
- 7. Servicing Free service which shall include oiling cleaning and general checking of the cooler supplied within the Municipal Limit shall be rendered during the Guarantery/warranty period.
- 8. Terms of delivery Ex-works
- 9. Excise duty You will operate R/C only till your turnover is within exopted limit of Rs.50/-lakhs. Whenever your turnover exceeds exopted limit of Rs.50/-lakhs you will intimate DGS&D and will short close your Rate contract. In case you fail to intimate and short close the R/C, no excise duty will be paid.
- 10. Sales Tax The prices are exclusive of Central/State Sales Tax. The current rate of Sales tax for supplies in Haryana is 12%. CST @4% will be payable on supplied made to all indentor/consignees located outside Haryana against Form 'D' or 'C' otherwise 10% Central S-sales Tax shall be charged extra.
- 11. Delivery period Stores will be supplied within 5 to 6 weeks after receipt of technically and commerc ially clear order.
- 12. Monetary Limit Monetary Limit -Rs.10 Lakhs.
- 13. Slab Discount NIL
- 14. Prices Prices are firm and final during the currency of the Rate Contract.
- 15. Minimum qty. of single supply order. Not applicable.
- 16. Status of R/C holding firm. S.S.I.Unit.
- 17. Paying Authority Chief Controller of Accounts, Deptt . of Supply, Akber Road Hutments, New Delhi.
- 17a. Terms of payment 98% against inspection and proof of de- patch and balance 2% on receipt of stores in good condition by consignee as per T/E

Whom contn-----5...

38

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N/C
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Schedule 'A'

DESCRIPTION OF STORES, PRICES, DUTIES/TAXES

- 1. Rate Contract No. & Name of store. MF-2/AC-14080701/312000/MSI/2000-2001/02/Nida/CO/O/2906 dt. 2-1-2000.
- 2. Advance Rate Contract No. and date. MF-2/AC-14080701/312000/MSI/2000-2001/02/Nida/CO/O/2906 dt. 2-1-2000.
- 3a. Name and full address of the firm M/s. Nida Products, 54-D, MSIDC Industrial Estate, Sector-31, Faridabad-121003.
- Supplier Code No. N-0792
- Telephone No. 91-274777/91-277489
- Telex No./FAX No. NIL
- 3b. Name and full address of manufacturer M/s. Nida Products, 54-D, MSIDC Industrial Estate, Sector-31, Faridabad-121003.
- 4. Validity of Rate Contract 20-1-2000 to 12-1-2001.

5. Description of stores, Specification, Unit rate:-

Item No.	Description of stores & specification	Unit (no)	Price per unit	Delivery charges for consignees outside Municipal
	Stores Code:-14080701			

1-5 Evaporative air cooler (Desert Cooler) complete with fan, motor, filter, pads, water pump etc. suitable for operation on 230 or 240 volts \pm 10% single phase 50 HZ AC Supply conforming to IS:3318/1994 Pump set conforming to IS:11951/87 with Amt. No.1 to 3 in the following capacities:

1. 1800 cum/hr	Rs. 2210.00	Rs. 220.00
2. 3000 Cum/hr	Rs. 3040.00	Rs. 300.00
3. 4000 Cum/hr	Rs. 3270.00	Rs. 320.00
4. 5000 Cum/hr	Rs. 3650.00	Rs. 350.00
5. 6000 Cum/hr	Rs. 3970.00	Rs. 410.00

Note:- Delivery charges for consignees outside the Municipal of works as indicated above includes Packing, Forwarding Freight and Insurance charges for delivery on FOB cost basis.

Signature

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39

MEMO.No. 11/10/c

21

DATED: 25.6.2011

14 STOCK REGISTER:

Kil

During the test-check of stock registers the following irregularities have been noticed.

(i) Physical verification of stock was not made but verification of pages was done. As per instruction, it should be done annually and a certificate to this effect should be recorded by the concerned authority. It is suggested that verification of stock be made and compliance shown to audit.

(ii) In this stock register, some of the non-consumable items entered in the consumable register, which is wrong. These are:

Page No.	Items	Remarks.
24.	Plates	NIL
51.	Touch	-
61.	Mayur Jug.	NIL
62.	Jug Plastic	-do-
81.	Ladies Purse	-do-
82.	Mug Plastic	-do-
84.	Tray Plastic	-do-
86.	Dustbin Plastic	-do-
105.	Ladies Bag and umbrella.	-do-
112.	Buckets Plastic.	-do-
7.	National Flag.	-do-

collected for reply given by unit

14
(15/11/11)

10/11

4/6 9/02

- 2 -

As mentioned above, by its nature of non-consumable, the balances cannot be reduced in any manner. All these items immediately be transferred and restored to non-consumable stock register and shown to audit.

(iii) At page No. 98 (General Register, 2000-2002) 40 Sq. feet "Chick Bani" purchased on 31.3.99 amount Rs. 480/- @ Rs. 15/- per Sq. foot after stock register that was shown to issued to D.O office, which is irregular. Reason for issuing the article to other office may be explain and a certificate to this effect that the article had been entered in their stock register may be obtained from Distt office and shown to audit.

Sd/-
 15/11/02

(Signature)
 (AMAR SINGH)
 I.A.O.
 Part No. VI

(41) (19) 39

Part-II (Current Report)

(23)

PARA-1

Income Tax

- 15
1. Under Section 206 of I. Tax Act read with Rule 35 of Income Tax Rules, every Salary Disbursing Officer shall within 30 days after 31st March in each year prepare the Annual Return of Salaries paid and Tax deducted therefrom in Form No. 24 and deliver the same to the concerned Income Tax officer.

During scrutiny of Income Tax records, it has been observed that the above provision of Income Tax Act is not followed in this office.

This office has also not obtained TAN (Tax Deduction Account Number) from Income Tax Office. Under Section 203A, I. Tax Act, DDO should obtain TAN from Income Tax Office.

It is also noted that the previous audit has already pointed out these irregularities. However no action has been taken to remove the above discrepancies.

3. As per records, Income Tax for the financial year 2004-05 payable by Smt. Namrata Buiirely, Welfare Officer was not deducted from her salary during the financial year. It is not ascertained whether the officer has deposited Income Tax to Govt. A/c or not as no deposit challans were shown to Audit for verification.

Calculation of I. Tax is detailed below:-

	Amount (Rs.)
Gross Income	165832
Less: T.A.	1200

	164632
S.D.	30000

Taxable Income	134632
Rounded off	134640
Tax	15928

S.M.C.
Reply given
TAN obtained
by
14/11/08

15

S.M.C.

42

18
7/c
38

(Upto Rs. 50,000	-	NIL
Rs. 50001 to Rs. 60000	-	10%
Rs. 60001 to Rs. 150000	-	Rs. 1000 + 20%
Rs. 150001 & above	-	Rs. 19000 + 30%

Rebate:

GPF	36000
CGEGIS	360

	36360
	=====

Rebate @ 20%	7272

	8656
Less: Rs. 5000/- for women assessee	5000

	3656
Education Cess 2%	73

Net Tax Payable	3729
	=====

As per reply given
by HOO, recovery
made th. PB-51
copy of PBR shown
attached with reply.
Copy of bill not
provided.

Considering the reply of PBR
given by HOO & copies
of bill not provided
15/11/11

Necessary action may be taken to recover the Income Tax from the
concerned officer and credited to Govt. A/c under intimation to Audit.

16
PARA-5

PARA 8
PARA 8
42
17
17/6
26

Contingent Vouchers

1. Bill No. 126 dt. 29-3-04 for Rs. 7500/- paid to Narbada Travels for hiring of Buses for 3 days @ Rs. 2500/- per day for transportation of Children in connection with Celebration of Kalyani Week. No quotations were called for the purpose and it is not clear as to how M/s. Narbada Travel was selected who charges exorbitant rates of Rs. 2500/- per day. This needs to be explained.
2. CB No. 137 dt. 31-03-2002 for Rs. 37486/- paid to M/s. Madhya Pradesh Laghu Udyog Nigam for purchase of Steel Lockers (3 numbers) and Iron Dust Bins. Three Steel Lockers @ Rs. 8390/- were purchased to be utilized by inmates / cook / care taker and chowkidar. Purchase of these items for use of staff was not justified to be charged to Material and Supply Head of Account which is meant for inmates of the home only. Further it was not made known to Audit as to how many lockers were issued to inmates and how many were used by staff. This needs to be explained. Wrongful use of the item be got regularised from Competent Authority.

Similarly purchase of office stationery items such as Ball Pen, Authority Form for Contingent Bill, Contingent certificate form, Recovery Schedule Form etc. were purchased vide Bill No. CB-129 dt. 28-03-2002 for Rs. 880/- and charged to M&S Head of Account, which is irregular and needs to be explained and got regularised from Competent Authority.
3. CB No. 125 dt. 20-03-2002 for Rs. 15050/- for purchase of Books for Library. It is noted that there is neither any Library nor any Librarian in the Home. Dealer requested to Head of Home for Purchase of Books and the same was recommended and forwarded by Supdt. to DSW and Sanction was obtained and 223 books were purchased from the same dealer. No enquiry or quotations were obtained from any other dealer to avail discount to the maximum possible. No Books issue/return register is maintained in the Home. Thus there appears to be no books ever been issued to any inmate. Hence the expenditure is not justified and non-observance of codal formalities be explained.

44

13/5/10
28
16

4. CB-96 dt. 11-01-02 for Rs. 47331/- paid to M/s. Emarsons Enterprises for installation of Gas Plant. It is noted that the rates quoted are lesser than the rates charged by the firm in respect of two items viz. (i) Manifold - quoted rates Rs. 1900/- charged rate Rs. 2250/- (excess paid Rs. 350/-) (ii) Chapati Box Puffer - quoted rate Rs. 5500/- charged Rs. 10,000/- (excess Rs. 4500/-) Thus an over payment of Rs. 4850.00 was made to the firm. This needs to be recovered and lapse explained.
5. CB No. 101/1/04 for Rs. 21399/-. It was noted that 100 practical Note Books were purchased from M.S.S.I. @ Rs. 15/- each valuing Rs. 1500/-. Another lot of Practical Note Books (100) was purchased from NAFED @ Rs. 7.50 each costing Rs. 750/-. It is not clear as to why same item at just double rates (MSSI) was purchased. Further, practical note books are required for students of Class-IX onwards and at the most 2 note books per students per year are required. There are not more than 15 students at a time in these classes. Thus purchase in excess of requirement is not justified. This needs to be explained.

PARA-6

25

17 Stock and Issue Register

During scrutiny of Stock and Issue Register of vegetables and milk, following observations are made:-

1. Besides DMS who had been supplying milk @ Rs. 14/- per litre, procurement of milk have been made from M/s. Ex-Servicemen Enterprises, Patel Nagar/ Partap Nagar. They have supplied Milk @ Rs. 13/- per litre. Please explain to Audit as to why Tender/Rates were not accepted in the beginning of year and why different rates were given. This split of rates is evident during the month also. That is part supply is from DMS and part from other party.

Sellers
As per
supply given
by Hoop
bn
ST/11/18

PART II
CURRENT AUDIT REPORT
(2014-18)

NIL

[Handwritten signature]

(14)

PART – II
CURRENT AUDIT REPORT
(2018-20)

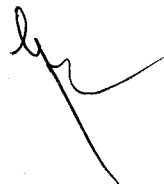
PARA 01:-Short deduction of Rs 1035/- towards UTGEIS subscription.
(Observation Memo. No. 01 Dated: 03-09-2020)

As per O.M. No.7(1)/EV/2008 dated 10-09-2010 issued by Govt. of India, Ministry of Finance, the rate of monthly subscription and insurance cover under CGEGIS to the erstwhile Group D employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group C was enhanced from Rs.15/- to Rs. 30/- from January 2011.

During test check of records, it is observed that subscription of Rs.15/-p.m. is being deducted from the salary of following employees wef 10/2018 as previous audit has recovered subscription up to 09/2018. The details are as under:-

S.No	Name(SH./SMT.)	Period	No. of Months	Subscr iption due	Subscri ption deduct ed	Subscrip- tion to be recovered (Rs.)
01	Yogender Manjhi, Peon	01-10-2018 to 31-08- 2020	23	30	15	345/-
02.	Sallaudin Miyan, Chowkidar	01-10-2018 to 31-08- 2020	23	30	15	345/
03	Vishakha, Cook	01-10-2018 to 31-08- 2020	23	30	15	345/
					Total=	1035/-

Accordingly, recovery of Rs.1035/- towards UTGEIS subscription, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.



PARA 02: Short Recovery of Licence Fee amounting to Rs. 6140/-
(Observation Memo No. 02 Dated: 03-09-2020)

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

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

S.No.	Name	Desig.	Type	Period	L.Fee charges deducted P.M.(Rs.)	L. Fee charges to be deducted	Period for which diff. to be recovered (Months)	Total Recovery
1.	Mrs Raj Kumari,	Peon	I	01-11-2014 to 30-06-2017	115/-	135/-	32	640/-
				01-07-2017 to 30-06-2020	115/-	150/-	36	1260/-
2.	Sh. Salludin,	Chowkidar	I	01-11-2014 to 30-06-2017	115/-	135/-	32	640/-
				01-07-2017 to 30-06-2020	115/-	150/-	36	1260/-

3.	Mrs. Yogesh Bala,	Caretaker	II	01-07-2017 to 30-06-2020	245/-	310/-	36	2340/-
							Total=	6140/-

Necessary recovery of Rs. 6140/-be made from the employees concerned after due verification of records. Other similar cases, if any, may also be taken into account for similar action.



PARA 03(A): Pay Fixation of Smt. Yogesh Bala, Care-taker.
(Observation Memo No. 04 Dated: 03-09-2020)

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

On scrutiny of cases of Service Books of Home for Healthy Female Children Leprosy Affected Patients, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20 it has been observed that pay fixation of Smt. Yogesh Bala, Care-taker is not in order. She was appointed as a Care-Taker on 20-08-1992 in pay scale Rs. 2,650-4000/-. And 1st ACP has been granted as on 16-12-2003 in the pay scale Rs, 2,750-4,400/-. She has been granted G.P. 1800/- w.e.f. 01-01-2006 and GP. 1900/-w.e.f. 01-09-2008. As per above order she is eligible for 3% of increment with grade pay 1900/- w.e.f. 01-09-2008.

The pay of Smt. Yogesh Bala, Care-taker should be fixed as under:

Particulars	Pay fixed by HOO	Pay to be fixed
01-07-2008	7330 + 1800 = 9130	7330 + 1800 = 9130
01-09-2008	7330 + 1900 = 9230	7610 + 1900 = 9510
01-07-2009	7610 + 1900 = 9510	7900 + 1900 = 9800
01-07-2010	7900 + 1900 = 9800	8200 + 1900 = 10100
01-07-2011	8200 + 1900 = 10100	8510 + 1900 = 10410
01-07-2012	8510 + 1900 = 10410	8830 + 1900 = 10730
20-08-2012 (2 nd MACP)	8830 + 2000 = 10830	9160 + 2000 = 11160
01-07-2013	9160 + 2000 = 11160	9500 + 2000 = 11500
01-07-2014	9500 + 2000 = 11500	9850 + 2000 = 11850
01-07-2015	9850 + 2000 = 11850	10210 + 2000 = 12210
01-01-2016	31100	32000
01-07-2016	32000	33000
01-07-2017	33000	34000
01-07-2018	34000	35000
01-07-2019	35000	36100

The pay of Smt. Yogesh Bala, Care-taker, to be re-fixed as above after due verification of facts, under information to audit.



B : Pay Fixation of Sh. Yoginder Manjhi, Peon.
(Observation Memo No. 05 Dated: 03-09-2020)

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

On scrutiny of cases of Service Books of Home for Healthy Female Children Leprosy Affected Patients, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2018-19 to 2019-20 it has been observed that pay fixation of Sh. Yoginder Manjhi, Peon. is not in order. He was appointed as a Peon on 07-08-1992 in pay scale Rs. 2,550-3200/-. And 1st ACP has been granted as on 05-08-2004 in the pay scale Rs. 2,610-4000/-. He has been granted G.P. 1800/- w.e.f. 01-01-2006 and GP. 1900/- w.e.f. 01-09-2008. As per above order he is eligible for 3% of increment with grade pay 1900/- w.e.f. 01-09-2008.

The pay of Sh. Yoginder Manjhi, Peon. should be fixed as under:

Particulars	Pay fixed by HOO	Pay to be fixed
01-07-2008	7030 + 1800 = 8830	7030 + 1800 = 8830
01-09-2008	7030 + 1900 = 8930	7300 + 1900 = 9200
01-07-2009	7300 + 1900 = 9200	7580 + 1900 = 9480
01-07-2010	7580 + 1900 = 9480	7870 + 1900 = 9770
01-07-2011	7870 + 1900 = 9770	8170 + 1900 = 10070
01-07-2012	8170 + 1900 = 10070	8480 + 1900 = 10380
06-08-2012 (2 nd MACP)	8480 + 2000 = 10480	8800 + 2000 = 10800
01-07-2013	8800 + 2000 = 10800	9130 + 2000 = 11130
01-07-2014	9130 + 2000 = 11130	9470 + 2000 = 11470
01-07-2015	9470 + 2000 = 11470	9820 + 2000 = 11820
01-01-2016	30200	31100
01-07-2016	31100	32000
01-07-2017	32000	33000
01-07-2018	33000	34000
01-07-2019	34000	35000
01-07-2020	35000	36100

The pay of Smt Sh. Yoginder Manjhi, Peon, to be re-fixed as above after due verification of facts, under information to audit.



PARA 04(A): Purchasing of Desert Room Cooler.
(Observation Memo No. 07 Dated: 08-09-2020)

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

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

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

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

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

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



The detail is as under:-

Sl. No.	Particulars	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount
1.	Desert Cooler Feet 6	M/S Get Some Deals	GSD/IT/2019-20/OM31 Dated 19-06-2019	24,975/-	CB-31 Dated 15-07-2019	4,07,407/-
2	Desert Cooler Feet 6		GSD/IT/2019-20/OM34 Dated 25-06-2019	24,975/-	CB-32 Dated 15-07-2019	73,869/-
			Total	49,950/-		

HOO may obtain ex-post facto sanction for purchase of Desert Cooler 6 Feet from competent authority, to regularize expenditure under intimation to audit.

PARA 04(B): Splitting of Purchase.
(Observation Memo No. 09

Dated: 09-09-2020)

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

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

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

C.

Sl. No.	Particulars	Quantities	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount(Rs.)
1	Plastic Chairs with Cuision	30	M/S K.S. Enterprises, Uttam Nagar, Delhi	336 dt. 11.01.2020	41,250/-	CB102 dt. 07.3.2020	41,250/-

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

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

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

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

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

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

TEST AUDIT NOTES

TAN 01 : Shortcomings in Pay Bill Register (GAR-17 & GAR-18)
(Observation Memo No. 03 Dated: 03-09-2020)

During test-check of PBR, following irregularities were noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect. Needful may be done now and may be shown to audit.
2. **Incomplete pay-scales** – In majority of cases, abbreviated scale-of-pay recorded.
3. **Register unchecked** – Entries in the PBR have not been checked and initialled by the competent authority for its correctness.
4. **Incomplete particulars of advances** – Details of loan/advances/refunds, etc are not recorded in many cases.
5. **Balance of advances not brought-forwarded** – Balance of advances were not shown brought-forwarded to the current year with its number of instalments in many cases.
6. **Past information not recorded** – Past information from the LPCs of the employees who are transferred-in to this unit were not noted in the PBR, (which are later-on required for purpose of income-tax recoveries, over-payment recoveries, etc.), which is irregular.
7. **Cutting & Overwriting** – Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority, in any of the PBRs maintained by the office. Some of the instances are given: Pg 38(2018-19),Pg41(2018-19),Pg59(2019-20),etc.
8. **GAR-18 not filled GAR-18** (Abstract of the pay bills)- Abstract of bills were not found recorded in many of the PBRs ie. 2018-19, 2019-20. Entries were not found checked and initialled by the competent authority for its correctness.

Above mentioned irregularities may be corrected and compliance be shown under intimation to Audit.



TAN 02: Maintenance of LTC Register:
(Observation Memo No. 06 Dated: 07.09.2020)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

S. No.	Bill No. & Date of advance /Final bill	Name & designation of govt. servant	Block Year	Place of visit	For whom claimed	Amt. of Advance/ Final Claim	Bill No. & Date of adjustment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries of advance bill should be made in red ink
2. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the and balance should be indicated in coloumn(12)

HOO is advised to prepare LTC register in the prescribed format as given above under intimation to audit.

TAN 03: Contingency Bills.
(Observation Memo No.08 Dated : 09-09-2020)

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

S.No.	C.B. No. and Date	Seller Invoice/ Voucher No. & date	Name of Firm	Amount
01	CB-93 Dated 15-02-2020	1888 Dated 19-01-2020	VSM Enterprises, Nangloi, Delhi	1000/-
		1874 Dated 06-01-2020		2600/-
		1868 Dated 06-01-2020		1300/-
		1867 Dated 06-01-2020		1300/-
		1875 Dated 06-01-2020		1800/-
		1884 Dated 06-01-2020		500/-
		1885 Dated 06-01-2020		4320/-
		1871 Dated 06-01-2020		310/-
02	CB-93 Dated 15-02-2020	577 Dated 09-01-2020	S.K. Traders, Nangloi, Delhi	186/-
		579 Dated 09-01-2020		850/-
		569 Dated 09-01-2020		1200/-
		584 Dated 09-01-2020		2145/-
		583 Dated 09-01-2020		600/-
		582 Dated 09-01-2020		1400/-
		588 Dated 09-01-2020		5600/-
		580 Dated 09-01-2020		2205/-
		581 Dated 09-01-2020		2160/-
		578 Dated 09-01-2020		410/-
		574 Dated 09-01-2020		1020/-

03	CB-93 Dated 15-02-2020	150 Dated 10-01-2020	Manju Enterprises, Nangloi, Delhi	4000/-
		149 Dated 10-01-2020		800/-
		151 Dated 10-01-2020		1992/-
		148 Dated 10-01-2020		750/-

HOO is advised to ensure/check all vouchers/bills pertaining to concerned department before payment to the agencies.




TAN 04: Stock register and Physical verification of Non-consumable and consumable stock.
(Observation Memo No. 10 Dated: 09-09-2020)

1. **Physical verification was not done** : Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken by the unit.

Unit may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items which are recorded wrongly in the consumable register may be rectified under intimation to audit.

2. Over writing and cutting has been observed in various stock registers eg. Milk, Egg, Bread register, which were not attested by the competent authority moreover in the mother dairy I register entries has been stamped with Supdt. Stamp only but signature of the supdt. has been left.

Above mentioned irregularities may be corrected and compliance be shown under intimation to Audit.


(GOVIND BHATT)
INSPECTING AUDIT OFFICER