

(15) (12) (17)

**DIRECTORATE OF AUDIT  
GOVT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, DELHI SECTT.  
I.P.ESTATE: NEW DELHI**

**Sub:- Internal Audit report of Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93.**

**INTRODUCTION**

The I.A.R. on the account **Audit report of Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93** was conducted by field Audit Party No. XXV, comprising Sh. R.K.Singh, Sr AO , Sh. L.R.Raina, AAO and Smt. Rajrani Bhatnagar, UDC. The audit was conducted during 15 working days w.e.f. 19.01.2018 to 09.02.2018.

**AIMS AND OBJECTIVES**

The main function of the **Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93** is to provide Hostel Facility including boarding & lodging to the students/boys of Delhi belonging to the financially weaker sections of Schedule Casts/Scheduled Tribes as well as other Backward Classes and if some seats are still left vacant to the SC/ST/OBC/Min students from far flung areas of the country can also be accommodated against those seats to study in National Capital Territory of Delhi. The hostels not only provide free lodging and boarding but also a harmonious, pollution/noise-free atmosphere and a better environment for students. There are 100 seats available in the hostel for the students/boys of Delhi belonging to weaker sections of SC/ST/OBC/Minority.

**H.O.O./D.D.O./CASHIER**

The following officers/official has served as H.O.O./D.D.O./Cashier during the period from 01.04.2010 to 31.12.2017:-

Name of HOO/DDO (Sh/Ms)	Period		Name Cashier (Sh/MS)	Period	
	From	To		From	To
Sh. Rajender Prasad, Sr.Suptd	01.04.2010	31.07.2011	Sh. Ravi Kant Tiwari, Matron-Cum-Storekeeper	01.04.2010	07.08.2015
Sh. Hukum Singh, Sr. Suptd	01.08.2011	23.10.2012	Sh. Dhyan Singh, LDC	01.9.2014	Till date
Sh. Dharmender Singh, Pundir, Sr. Suptd	24.10.2012	22.04.2013	Sh. Ashok	08.08.2015	31.10.2016
Sh. Azad Singh VEDI, Sr. Suptd	23.04.2013	31.01.2014		01.11.2016	Till to date

Mrs Prem Kumari, Sr. Supdt	01.02.2014	30.08.2014	Kumar, LDC		
Sh. Shri Prakash Gupta, Sr. Supdt	01.09.2014	31.01.2016			
Sh. Vijay Singh, Sr. Supdt	01.02.2016	08.08.2016			
Sh. Sandeep Raman Rana, Sr. Supdt	09.08.2016	Till date			

**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 01.04.2010 To 31.12.2017**

**2010-11**

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2050000	2042,417	7583
2225, C-1(1)(1)(4)(SCSP)-Plan	5500000	5499234	766

**2011-12**

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2350000	2349950	50
2225, C-1(1)(1)(4)(SCSP)-Plan	6599000	6598149	851

**2012-13**

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2648000	2645761	2239
2225, C-1(1)(1)(4)(SCSP)-Plan	7000000	6999658	342
2225, C-1(1)(3)(4) Plan	3200000	54433	3145567

**2013-14**

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2500000	2498150	1850
2225, C-1(1)(1)(4)(SCSP)-Plan	9100000	9098705	1295
2225, C-1(1)(3)(4) Plan	3700000	-	3700000

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#9  
177

2014-15

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2300000	2299275	725
2225, C-1(1)(1)(4)(SCSP)-Plan	10000000	9551862	448138
2225, C-1(1)(3)(4) Plan	14000000	3240446	10759554

2015-16

Head	Budget Allotted	Expenditure	Balance
2225, C1(1)(3)(4)- Non Plan	2450000	2438338	11662
2225, C-1(1)(1)(4)(SCSP)-Plan	10000000	9983948	16052
2225, C-1(1)(3)(4) Plan	2600000	1349438	1250562

2016-17

Head	Budget Allotted	Expenditure	Balance
222501277620042 (Non Plan) Hostel for SC Boys (NP) (Sub Head)	2900000	2878148	218552
222501789960042 (Plan) Hostel for SC Boys (SCSP) (Sub Head)	10000000	9999332	668
22250127760042 (Plan) Hostel for SC Boys (Sub Head)	20000000	2114867	17885133

2017-18 (Upto Dec 2017)

Head	Budget Allotted	Expenditure	Balance
222501277620013 O.E Hostel for SC Boys (Sub Head)	6000000	3700350	2299650

222501789960001 Salaries Hostel for SC Boys (SCSP) (Sub Head)	3600000	3028596	571404
222501277620027 Minor Works Hostel for S.C Boys (Sub Head)	14000000	0	0
222501789960013 O.E Hostel for S.C Boys (SCSP)	6400000	1362510	5037490
222501789960021 Supplies & materials, Hostel for SC Boys (SCSP)	2500000	699377	1800623

**Vacancy Statement**

Details of Staff	Sanction Strength	Filled	Vacant
Group A	0	0	0
Group B	1	1	-
Group C	7	4	3
<b>Total</b>	<b>8</b>	<b>5</b>	<b>3</b>

**STATUTORY AUDIT**

Statutory audit of **Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93** has not been conducted by AG Audit, Delhi.

**MAINTENANCE OF RECORDS :-**

The maintenance of records of **Audit report of Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93** for the period from **01.4.2010 to 31.12.2017** was found to be satisfactory subject to observations made in Current audit report. The Directorate of Audit disclaim any responsibility for any misinformation and/ or non information on the part of auditee unit.



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**OLD AUDIT REPORT:-**

There are 81 audit paras with recovery of Rs. 1,39,320/- outstanding in Audit report of Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93 for the period from 1977 to 2010. Based on the reply submitted by the department, 30 para have been settled with recovery of Rs 667/- as per details given Form II, M-8 of the report. There are 51 paras now with recovery of Rs 1,38,653/- outstanding.



Directorate of Audit

PART I (B)

Previous Audit Paras

108  
208  
176  
77-78  
182

PARA ① 77-78

Page ①

Para No 1

... on 24-1-77 ...  
... putting up in the ...  
... 1977 as per ...  
... recovery of House rent was also ...  
February '78 the official was transferred ...  
as per note in the P.B.A. from ...  
of ...

In this connection following observations were made:-

- A. Total irregular payments of Rs. 457-25 Rs. 42-50
- B. House Rent recovery should ...  
... 24-1-77 when he ...  
... although recovery ...  
... 2/78 Rs. 35/- ... = 429-50  
... 13/3/78 Rs. 28-00 ...  
... total recovery of house rent ...  
... 24-1-77 to 31-1-78 ...  
... Rs. 429/- ...  
... Rs. 429/- ...  
... were recovered from the ...  
... balances of Rs. 203-50 plus Rs. 457-25 on account  
... of irregular payments ... still remained to be  
... recovered from the official.

...3/

107 (110) 144 (113) 176/c 175 5

Month Amount

1/78 1176-00

187

As per B.L.D. ... of the date of his ...  
 total ...  
 as B. 920-00 ...  
 (B. 283-30 + 6457-25) ...  
 maybe issued after verification ...  
 U. As per records ... were not recovered ... This may also be looked into and necessary records ...  
 competent authority and total amount recovered and ...  
 to audit.

Para-2 Para-2 77-78

Para 5. Irregular payment of H.R.:-

The H.R. ... as per latest orders were required to be ...  
 H.R. as and when there was an increase / decrease in the amount of ...  
 the amount of ... during 77-78. No such certificates were produced for audit and as such the entire payment of H.R. was irregular which ...  
 certificates ... to audit.

Amount of H.R. paid during the month of March '78 was Rs. 93/- approx hence total amount paid during the year 77-78 was Rs. 1176-00 approximately.

Para 6. Contingency:-

A. RAISE'S BOUND RECEIPTS:-

During the course of test check of the ...  
 vouchers it was observed that the ... stamped receipts ...  
 A few instances of such ...  
 may please be sent under intimation to audit.

Vr.No.	Date	Amount
148	23-2-78	378-20
144	9-2-78	216-00
155	4-2-78	378-18
156	7-2-78	158-67
157	2-2-78	556-20
146	23-1-78	122-22

PARA (2)  
Para-3 PARA 3 77-78  
Para (3)  
Para (2)

706 139 113 112 115/c 124/c 206 174 6

**(B) Non affixing of Revenue Stamp:-**

During the test check it was noticed that no Revenue stamp was affixed in the receipt of the

No.	Amount
154	50-10
143	47-27
145	122-22
147	115-14
19	24-50
9	54-40

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The ~~revenue~~ revenue stamps may please be got affixed now and compliance reported. These instructions may also kindly be noted for future.

**(C) Advance for the purchase of dietary articles: Non Adjustment Entries:-**

An advance of Rs. 3000/- was sanctioned vide letter No. F-6(2)/HSS/77/3652-27 dated 10-3-77 for the purchase of dietary articles by the Director of Social Welfare. Abstract document No. CB/10/HSS/ dated 10-3-77 was encased on 13-9-77. The detailed account for the above advance has not been submitted.

The DSW will kindly look into the matter and get the advance adjusted without any further delay

Para-4  
Para-6  
77-78  
Para-7

**Para 7. Security Deposit:-**

In terms of Para 16 of the Rules framed for the Hostel for schedule caste boys a ~~sum~~ security of Rs. 20/- was required to be obtained from each student at the time of admission and to be deposited with the Hostel supt., which would be refunded at the time his name is struck off the rolls after deducting the cost of damage done if any, to the movable or immovable property of the hostel. It was noticed that no such security was obtained from the students.

Place of the ~~the~~ circumstances under which no security was obtained from the students at the time of admission. Steps may be taken to obtain the security money from each of the hostellers now under intimation to suit. These instructions may also kindly be noted.

Para-5  
77-78  
Para-5  
3

**Para 8. Dietary:-**

**A. PURCHASE OF DIETARY ARTICLES:**

During the course of test check it was seen that various articles of dietary were purchased during ...5/-



105 108  
 114/E  
 173

the year 1977-78 generally from the super Bazaar/  
 tive store or from the open Market. But no quotations  
 in support thereof were produced. A few instances are  
 given below:-

Vr.No.	Date	Name of the firm	Amount
200	14-3-78	New Super Cooperative Store Pulao	Rs. 1146-00
202	15-3-78	-do-	Rs. 374-00
2. Cong. Bill No. CB-42/HCC dated 27-3-78			
227	23-3-78	New Super cooperative	447-30
228	22-3-78	Shree -do- White channa	544-50
3. Cong Bill No. CB 41/HCC dated 21-3-78			
226	20-3-78	Mathura Dass Fruits vegetable	339-45
4. U.B.Ni. 42 dated 21-3-77			
231		Sh. Durga Parsad	24-00
5. C.B.No. 39 dated- 18-3-78			
221		Sh. Durga Pd.	851-84

Normally a circular letter/instructions were issued from time to time by the Director of Social Welfare intimating the rates of the various articles and the shops from which the particular dietary articles were required to be purchased for a given period. No such letter for the year 1977-78 from the Director of Social Welfare could be produced with the result that it could not be verified whether the purchasers were under the approved contracts and it at the rates fixed by the Directorate of Social Welfare during 77-78. It may please be intimated whether such letter/instructions was obtained from the Directorate of social welfare and if not on which basis the purchases were made from the open market.

ii) Milk was purchased from the open market at the rate of Rs. 2-25 per Kg. (Rs. 2-00 per 1000 Kg.). Two instances of such purchases are given below:-

Govt. Bill No. In No.	Dealer's Name	Amount
27-3-77	Sh. Durga Pd.	11-00
CB 39	221 -do-	51-84
18-3-78		

104/102  
 113/c  
 104/c  
 904  
 110  
 8

Please indicate the reasons for which the milk was purchased from the open market instead of from Delhi Milk Supply scheme which was cheaper than the open market rate.

As per letter No. P.6(2)/MS/77/2875 -78 dated 14-7-77 sanction was accorded for the purchase of dietary articles for Rs. 5400/- for the year 1977-78. The purchases were to be made according to the rules and instructions issued by Director Social Welfare from time to time. The total expenditure on dietary articles vide Annexure "G" was Rs. 11981-81 as per col 4 of the contingent register under the sub head "dietary articles". The excess expenditure needs elucidation and regularisation by the competent authority under intimation to audit.

B ISSUE OF DIETARY ARTICLES:

During test check of the Issue of the Dietary Articles to inmates the following irregularities were observed:-

1. The quantity of various items issued as per stock register was compared with reference to the number of inmates and the scale of each items. As a result of this test check, it was seen that the following quantities were issued either more or less as shown below in the month of March '73.

Abb.	Description	Quantity (kg)	Amount (Rs.)
A	Atta	+ 21,200	+ 29.25
B	Pulses	- 1,540	- 5.45
BB	Sugar	- .080	- .20
C	Ghee	+ 1,040	+ 9.65
D	Tea	+ .156	+ 3.20
E	Vegetables	+ 19,500	+ 11.70
F	Milk	+ 2,080	+ 5.60
G	Bread	+ 1,500	+ 0.84

The net result of the more or less issue in terms of money values came to Rs. 30.15 as per Annexure "H". This shows the irregularities.

The various dietary items to inmates were being issued by the ...  
 S.N. Malhotra, Dy. Secy. Backward Classes Welfare's D.O. No. EC 11936/3/75 -88 II dt. 13-2-76 of Min of Home Affairs New Delhi instead of the ...  
 dated 7 ...

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 203  
 12/10  
 12/12

given in Annexure "K") No attested copy of the letter could be produced and the same may be furnished in support thereof confirming that the scales in letter dated 13-2-76 were in suppression of the prescribed in rule 7 of the rules.

iii) It was also seen that sugar was not issued less issued on certain dates as per details given in Annexure B3 This needs clarification,

**PARAM**

~~Part 6~~  
 77-78

Para 9. Enrollment of the Hostiles:-

A. UNUTILISED CAPACITY IN THE HOSTEL

During discussion it was stated that the original scheme of the Hostel contemplated to intake 50 boarders selected as per instructions in the scheme (the original scheme was however not made available). During 1977-78 it was however seen (as detailed in the Annexure "J") that the average number of the student was 25.4 against the 50. Thus the capacity to the extent of about 50% of the hostel was only utilized during the year 1977-78, leaving the balance of 50% unutilised. This needs clarification.

5. Sh. Shyam Singh Institute of Hotel Management and Catering, New Delhi. year
6. " Mand Kishore IIT Subsimandi Delhi Painter & Decorator
7. " Ashok Kumar Ahinsha Ayurved Vidyapeeth, Shastri  
 Pith Mahavidyalaya  
 Ahinsha Bhawan, Shankarbad. 11170 year  
 New Delhi

The eligibility for enrollment of the students of technical/professional courses was not clear. Clarification of the same may please be sought from the competent authority under instruction to audit.

PARAM 7 *Can Book*

72-78  
Para 7

PARA 4

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101  
202

conducted during the year 1977/78. In absence of which the correctness of stock could not be ensured. This may be done now under intimation to audit.

The balance of articles shown in the stock register there as issued. The balance of non-consumable articles should not be reduced unless the same were got condemned/destroyed by the competent authority. The balances so reduced may please be restored to the original number under intimation to Audit. A few instances are given below:-

Page No,	Particulars	Original	Shown as	Balance
		bal.	shown	
10	Yavva (Iron)	3	2	1
15	Locks Big	12	12	nil
13	Torch	1	1	nil

STOCK REGISTER OF GENERAL ARTICLES (CONSUMABLES):

i) During the last check it was observed that no physical verification of the stock was conducted during the year 77/78. This may be done now under intimation to audit.

ii) Non consumable articles were also shown in this stock register and their balances reduced by showing them as issued. Non consumable articles were got returned to non-consumable register after restoring the balance to the original number under intimation to audit. A few instances are given below:-

Page No,	Particulars	Original	shown as	Balance
		bal.	shown	
4	Plastic basket	2	2	nil
21	Brief case	6	6	nil
48	Badminton net	1	1	nil
50	Badminton Racket	6	6	nil
72	Locks	6	6	nil

DELIVERY BOOK REGISTER:

No physical verification of the stock in hand was conducted during the year 1977/78 in absence of which the correctness of the stock account can't be ensured. This may be done now and a bill may be raised.

...10/-

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104  
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108  
172  
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in the absence of Fidelity bond during the period 1.4.78 to 12.7.78. This needs elucidation.

(b) It was further seen that the resignation tendered by Shri Nathu Ram Cashier was accepted vide order No. F.51 (29)/76-DSG/Estt/46943 dated 30.11.78 and his substitute Shri P.L.Khera LDC had reported for duty in this Hostel on 17.3.79 (AB) and submitted a Fidelity bond on 2.5.1979. In this connection it may be mentioned that handling of cash by a person who has not been authorised by the competent authority to handle the cash is not covered under the Rules. It may, therefore, please be elucidated how and by whom the cash was handled during the period for 1.12.78 to 1.5.79 and what measures were adopted to watch the Govt. risk during the said period. Security bond in Form SFD 31 was not furnished by Shri Khera. The same may please be obtained and kept on record under intimation to audit.

Para-10  
78-79  
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PARA

Para-3 Dietary.

During the course of scrutiny of Dietary articles purchased during the financial year 1978-79 the following irregularities/differences were noticed :-

(a) Milk was purchased from the open market as per details given below.

C.B. No. & Date.	Voucher No.	Amount.
1. 36 dt. 21.10.78.	155	Rs. 69.52
	156	93.60
	157	117.200
	158	73.92
2. 55 Dt. 27.12.78	233	41.32
	234	44.800
	239	36.800
3. 77 Dt. 3/79	332	27.200
	333	16.240
	334	38.97
		98.98
		91.92
Total:-	321-720	

In this connection it may be pointed out that the above amount of milk viz 321.270 Kgs was purchased during the year 1978-79 @ Rs. 2.40 per K.G. whereas during the year the rates of Delhi Milk Scheme were Rs. 1.80 K.G. which were much cheaper than open market. It would thus be seen that

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107/c  
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a sum of Rs. 193/- approx. ( 0.60 Paise X 321,270 ) was incurred in this regard. This invidious expenditure may please be got regularised under the orders of competent authority and avoid in future.

(b) It was noticed that the following condiments were purchased from the open market as per details given against each:-

C.B. No. & Date.	Condiments	KG.	Rate per KG.	Total amount.
1. 86 dt. 31.3.79	Haldi	4	11.80	47.20
2.	Mirchi	6	10.50	63.00
	( T.C.P.C. Vr. No. 384. )			
2. 75 dt. 3/79	Haldi	2	12.05	24.10
	Mirchi	6	10.50	63.00
	( T.C.P.C. Vr. No. 329. )			
3. 31 dt. 28.9.78	Zeera	1	25.00	25.00
	( New Super Cons Store )			

In this context attention is drawn to Directorate of Social Welfare letter No. P-15(7)CPE-DSW-Acctt dt. 24/11/78 according to which condiments and Dalls were to be purchased from an approved contractors M/S Mathura Dass and M/S New Supers Co-operative Stores at the rates mentioned in the letter which were cheaper than TCPC rates. It was also contemplated in the letter under reference that in case the purchases are made from the local market, the excess amount incurred plus 5% of the total amount incurred thereon as how may be recovered from the contractors. A perusal of the table shown below would reveal that a sum of Rs. 53.34 was to be recovered from the contractor consequent on purchase of these articles from the local market of T.E.P.C.

Condiments.	KG.	Rate of TCPC.	Rates of contractors.	Difference	
				Per KG.	Total.
Haldi	4 KGS.	11.80	8.81	2.91	11.74
Mirchi	12 KGS	10.50	7.88	2.62	31.44
Zeera	1 KG	25.00	23.00	2.00	2.00
Haldi	2 KGS	12.05	9.05	3.00	16.12
					<u>50.00</u>

Rs. 50.00

plus 5% Rs. 2.44

53.24

Either the above amount may please be recovered from the

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 99  
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 104/2  
 92/1  
 197  
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from the contractor concerned or from the individual responsible for the above purchases made in case order was not actually placed on the contractor and audit informed accordingly.

(c) It was also noticed that Dall Abbar was not included in the list of Dalls in the letter referred to in sub para (b) above whereas 20 KGs Arhar Dall @ Rs. 5-10 (Total Rs. 102/-) was purchased from Super Bazar vide their bill dated 20.11.78 ( C.B. No. 46 dated 29.11.78 ). The circumstances under which the above Dall was purchased which was not included in the list of Dalls may be intimated to audit. Incidentally it may be mentioned that rates of all the Dalls to be purchased were between Rs. 3.20 to Rs. 3.70 per K.G. which the above Dall was purchased @ Rs. 5.10 per KG. There was thus an extra expenditure of Rs. 28/- even as after taking the maximum rate of Dall as per letter viz. 3.70 per KG.

Para 11  
 Para 12

Para 4. Purchases.

It was noticed that the following purchases were made from Supper Bazar but quotations were not called for to have competitive rates as required in terms of read in conjunction with Rule 102(1) of GFR as the amount exceeded Rs. 250/ in each purchase. Immediate action for regularization of these purchases may please be taken under intimation to audit.

1. C.B. No. 6-Dt. 8.1.79.  
 Vr. No. 261 for Rs. 295.40
2. C.B. No. 36 dt. 21.10.78.  
 Vr. No. 159 for Rs. 389.00  
 " 160 for Rs. 385.20
3. Vr. No. 78 dt. 3/79.

filed in file  
 by DRE J. D.

Vr. No. 335	for Rs. 191.50
" 347	11.67
" 330	149.10
" 331	249.60
<u>Total 1602-17</u>	

These purchases were made on 7.3.79.

Para 12  
 Para 13

Stock Registers.

During the course of audit of stock registers maintained by the Institute following discrepancies were noticed :-

(a) As per provisions contained in Rule 116(1) of GFR

Para 6

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a physical verification of all stores should be conducted at least once in every year. It was however, noticed that the same was not conducted in respect of the following stock registers.

- i) Property Stock Register.
- ii) All Dietary Stock Registers.
- iii) General articles stock register.

The circumstances under which no action in this regard has so far been taken despite the observation made in para 10(i) of the Audit report for the year 1977-78 may please be elucidated. Steps may now be taken to get the physical verification conducted and requirement noted for future.

(b) It was noticed that balance of non consumable articles of Property stock register were reduced at the time of issue within the Hostel. In this connection it may be mentioned that the balances of non consumable articles cannot be reduced unless the same are got condemned/auctioned by the competent authority. A few instances of the same are given below :-

Page 23 Teak Stool Wooden.	1
Page 27 Tauli Brass.	1
Page 34 Ceiling Fans.	15
Page 35 Wall Fan.	3
" 41 Tarazoo	1
" 46 Bhagena	1
" 48 Angothi	1
" 48 Stove Brass Big.	1

The above reduced balances may please be taken in the total balance and requirement noted for future.

Para 6 Admission of Boys:

- It was observed that the details of the following were not recorded by the office in the admission forms in the space provided for the purpose.
- 1. Address of the applicant.
  - 2. Date of Admission.
  - 3. Amount of security deposit by the applicant viz.

The needful may be done and requirements noted for future.

Pages 13  
 14 (78-79)  
 Page 18

*Subject of the Order*



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103/E  
104  
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revised G.P.F. January 1973 as per G.P.F. Form BB-1-259  
The pay of the official was fixed at the minimum i.e.  
Rs. 200/- from the date of joining i.e. 7.5.1973 as per  
entry of the service book, the official was granted the  
following increments.

Pay	Date of grant of increment.	Correct Date.
203	11.6.74.	1.5.74.
206	23.6.75.	1.5.75.
210	1.6.76.	1.5.76.
214	1.6.77.	1.5.77.
218	1.6.78.	1.5.78.
222	1.6.79.	1.5.79.

Settled by Mr. Pr...

The entries in the S. Book / Leave Account do not indicate amount availed of any EOL. It was therefore not clear how the increments were granted from 1st as seen every year from the year 1974 onwards instead of 1st May, 74. Every year and from 23.6.75 during the year 1975.

PARA 15  
78-79

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Para 7

Para 8 GPF Account of Class IV Govt. Servants:-

- (1) The account of Sh. Ram Charan Sweeper, Account No. BSW 194 was transferred from the Children Home for Boys Kingsway Camp Delhi where deductions were made upto 9/78. Thereafter the subscription was realised in this office. The bonus of Rs. 27/- was also allowed @ Rs. 1/- on closing balance but there was no indication as recovered showing that the official did not draw any amount during the last 5 years. And as such the admissibility or bonus could not be verified. A reference may be made to his previous office ascertaining that he did not draw any advance during the last five years. In case he draw advance during the above period, no bonus would be admissible.
- ii) The Broad sheet not maintained.
- iii) The annual statements as GPF were not issued to the concerned Class IV Govt. Servants.

PARA 16

78-79  
Page 16

Para 9 Paid Vouchers.  
During the course of scrutiny of paid vouchers for the year 1978-79 the following irregularities/omissions were noticed :-

109  
99  
102  
100/c  
18  
96  
191  
79-80  
164

Para 2

~~Para No 19~~  
Para 1  
79-80

~~Para-18~~

Cash Book

The Cash Book was checked for the year 1979-80 in general and for the month of Oct. 1979 in particular and the following irregularities were observed:-

Para 8

1. Daily totals were never got checked from an official other than the writer of the cash book which is essential to ensure correctness of the cash book. Needful may please be ensured for future.

cont.....3.

98  
 101  
 95  
 99/2  
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 190  
 155  
 24

2. Physical verification of the cash with reference to that as shown in the cash book at the end of Oct. 79 to March 80 was not carried out as required under rules as no such certificate was found endorsed in the cash-book for these months. Certificate recorded for physical check carried out in other months was also not correctly recorded and the same did not indicate the exact amount of cash/cheque found on the date of physical check carried out. Moreover the certificates where recorded were not <sup>permanently</sup> endorsed prominently after the last entry of the month but were recorded in the remote corner of the page in between the entries at that page which appear to have been reconstructed afterwards. Reasons for non-observance of the provisions ~~of~~ of the R. 77 CTR may please be intimated and compliance of the same in future ensured.

3. Summary of undisbursed amount was not prepared for the months of June-1979. Summary prepared ~~at~~ to Aug. 79 and Oct. 79. Summary prepared at the end of other months did not show the complete details of vouchers and the date of encashment. In absence of above information it could not be ensured that the amount remaining undisbursed was not retained in the office ~~for~~ for more than three months from the date of encashment as ~~per~~ per provision of R. 233 CTR Vol. I needful may please be done and requirement noted for compliance in future.

977  
 984  
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 109

4. Cutting/overwrittings were made which are strictly prohibited under extant order. However the cuttings when made are required to be got attested from the D.D.O. which was not done so. These may now please be got attested to ensure correctness of the entries and compliance reported to audit. Few examples of such pages are as under:-

Pages, 149, 150, 152, 155, 156 (Vol. I)

Pages, 3, 5, 6, 8, and 7 (Vol. II)

5. Entries made for transaction recorded on 27.11.79 on receipt as well payment side of pages (VOL. I) of the cash book were not attested by the D.D.O. How the balances shown for the date subsequent to 27.11.79 were taken as authentic by the D.D.O. is not clear to audit and may be elucidated. Needful may now please be done under signature of the D.D.O. and compliances reported to audit. Remarks offered as above ~~are~~ also applicable for the entry made for opening balance on 1.4.80 on the receipt side of the cash book.

6. During scrutiny of the cash book, it was further observed that most of the payments were arranged from private sources/amounts which were subsequently reimbursed to persons concerned, as was evident from the endorsements made on the paid cash vouchers. These payments (as reimbursement) were made to the individuals, who are the staff-members of the hostel, much later than the date of actual purchase and payment to the supplier. This in practice is not in order and highly irregular and may be stopped forthwith.

Cont.....5.....5

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97/c  
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When the facility of drawal of advance for distary charges was allowed by competent authority well in time, it is not clear, Why the private money was allowed to the utilised for public purposes. This may please be elucidated. Few examples of such payments which are elluustrative only are given as under:-

<u>G. B. NO. /Date</u>	<u>Sub. Vr. No.</u>	<u>Amount</u>	<u>Date on which Material Purchased &amp; Payment made to firm.</u>	<u>Date on which Payment shown in cash book.</u>
CB-34- HSC	CA-103	256.06	14.10.79	26.10.79
<u>CB-27-HSC</u> <u>10.9.79</u>	CA-71	125.03	5.9.79	18.9.79
	CA-72	133.22	7.9.79	18.9.79
<u>CB-23-HSC</u> <u>3.3.79</u>	CA-51	15.00	14.7.79	14.9.79
	CA-52	15.00	19.7.79	" "
	CA-54	21.45	27.7.79	" "
	CA-55	15.00	1.8.79	" "
	CA-57	17.25	4.8.79	" "
	CA-53	95.00	8.8.79	" "
	CA-56	104.00	1.8.79	22.9.79
<u>CB-31-HSC</u> <u>9/79</u>	CA-94	256.06	23.9.79	12.10.79

Para. 2.  
79-80

Improper maintenance of Cash book.

The check of Bill Register showed that a sum of Rs. 1269.00 was encashed on a/c of pay & allow. of the staff on 31.7.81 vide bill no. PB/15413. An entry of the amount of Rs. 1269.00 was made in the cash book. The cash book was operated upon 15.7.81 with a balance of Rs. 1229.30 when it was closed.

*[Handwritten signature]*

93  
92  
98  
94/c  
98  
18  
185

~~Para 23~~  
Para 5, 9-80  
Para - 21  
Page 21

Para - 9

Non maintenance of proper account of security deposits  
from <sup>hostellers</sup> hostellers.

In terms of rule 13 of Delhi Adm. Rules, Hostel for S/C boys/Girls, a security of Rs. 50 shall be obtained and deposited with the hostel superintendent, on admission which will be refunded at the time of his/her exit, after deducting the cost of damage, done if any, to the ~~xxx~~ moveable or immoveable property of the hostel, during his/her stay in the hostel.

A test check of security money register revealed the following defects/

- a. No cash book is being maintained to show the day to day transaction, of security money.
- b. The amount received as security ~~is~~ not been deposited into the public account.
- c. No proper account as to the balance on a particular date is being worked out, with the result that there is entry likelihood of the amount being utilised for the ~~proposed~~ purposes other than the one for which it was taken.
- d. The amount immediately be deposited into the bank/ treasury and a personal ledger account be maintained to operate its transaction after obtaining the appropriate competent authority. The amount may be withdrawn ~~from~~ from the bank. ~~Fourth~~ cheque drawn from the cheque book supplied by the P.A.O.
- e. The register of security money ~~is~~ started from the year 1978-79 with a sum of Rs. 100/- as ~~balance~~ balance is still lying with the suptt.

cont....9.

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184  
157

Sl. No.	Name	Rs.
9	Sh. Halar Singh	80/-
13	Sh. Karam Singh	-do-
14	Sh. Prami Mand	-do-
19	Sh. K.K. Anand	-do-
23	Sh. Jhyan Singh	-do-

On inquiry it was stated that above mentioned hosteler had not <sup>deposited</sup> the hostel articles issued to them so far.

A list of articles issued to them ~~xxx~~ with its cost may be prepared and their cost may immediately be recovered from the ~~hosteler~~ <sup>the matter</sup> failing which <sup>the matter</sup> it may be reported to the competent authority to take disciplinary action against them.

PARAMPARA, G.  
79-80

Service book, pay fixation, leave account.

A post check of service book revealed the following defect.

Sh. Bhabishan Hehto Chanteidor.

He was due annual increment from 1.4.77 raising his pay to Rs. 211/- in the scale of Rs. 126-232. It is not clear on what basis he was allowed increment from 1.4.77, in the absence of any authority/orders to effect the above change of Date of increment, the recovery of overpayment for 9 months as detailed below may be made under intimation to audit.

1.1.77 to 31.3.77 at Rs. 3	Rs. 9
1.1.78 to 31.3.78 at Rs. 3	Rs. 9
1.1.79 to 31.3.79 at Rs. 3	Rs. 9

Rs. 27/-

cont.....b).

Recovery of Rs. 49/- made in 36/14 dt. 19.9.93  
Dropped

19/93  
An-1

93  
90  
92/c  
30  
183  
96  
756

~~Para 25~~  
79-80 Para 7

Para-22 Para 22

H.R.A.

H.R.A. certificates in respect of employees on the strength of the hostel for the year 1979-80 were not produced for verification and in absence of the same the admissibility of H.R.A. to these individuals could not be checked in audit. The same may please be produced to the next audit party. The certificate may be obtained from all offices or these may also be counter ~~xx~~ <sup>signed</sup> & signing ~~xxx~~ by the D.D.O. in token of check. Otherwise the ~~payment~~ of HRA should forthwith.

~~Para 21~~  
79-80 Para 23

Para 23

Cont. Purchases.

Test check of contingent purchases made during 1979-80 revealed the following discrepancies.

Para 10

- a. Milk was purchased from open market i.e. M/s Durga Prasad Dalrai Kishan Ganj @ Rs. 2.40 per litre throughout the year 1979-80, and not from Delhi Milk Scheme where it was cheaper than the open market rate. As a result, Rs. 90.60 per litre had to be <sup>paid</sup> resulting into extra expenditure to the extent of Rs. 213.95, Had the milk been purchased from D.M.S. the above amt. of extra expenditure could have been saved and in addition a better quality of milk could also have been procured. The circumstances under which milk was not purchase & either from D.M.S. or from open market after inviting tender, please be initiated. The amt. of extra expenditure of RS. 213.95

contd.



92  
94C  
93  
89  
31  
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155

incurred would require regularisation, details of the above purchase are as under:-

<u>Month</u>	<u>Qty.</u>	<u>C.Bill. No.</u>
4/79	34.640	CB-27-HSC
5/79	16.640	Dt. 10.9.79
6/79	10.040	
7/79	10.440	CB-37-HSC
8/79	10.440	Dt. 19.9.79
9/79	30.630	CB-37 -HSC dt. 25.10.79
10/79	42.430	CB-53-HSC dt. 22.12.79
11/79	41.630	CB-55-HSC dt. 8.1.80
12/79	40.920	
1/80	40.800	CS-57-HSC dt. 19.3.80
2/80	38.340	
3/80	39.430	CB-73-HSC dt. 31.3.80
<b>Total</b>	<b><u>356.560</u></b>	
	<b>356.560 X 00.60 = 213.95</b>	

b. Similarly various items of dietary were purchased during the year 1979-80 either from Super Bazar or from open market. No quotation from other supplier were obtained to obtain the benefit of competitive rates and economy in the purchase of dietary items. Reasons for non-observance of codal instruction on local purchase may be intimated and action taken for regularisation of the same. Few examples of purchase of dietary articles from open market are given below:-

cont....

(94) (98) 90/c 81/c  
88 32 154 781

Sub. Vr. No.	C. Part No.	Name of Firm	Amount.
CA-15	CB-12-HSC Dt. 6.79	Jasbir Coal dealer	104.00
CA-66to69	CB-27-HSC Dt. 10.2.79	M/s Iod Raf	42.50
CA-70	-do-	Super Bazar	246.00
CA-71	-do-	Delhi Flour Mills	125.03
JA-170	CB-53-HSC Dt. 23.12.79	Super Bazar	263.00
CA-171	-do-	-do-	742.60
CA-172	-do-	-do-	304.00
/131	CB-55-HSC Dt. 3.1.80	Mathura D's	495.39
132	-do-	-do-	302.00
133	-do-	-do-	333.37
297	CB-77-HSC Dt. 31.3.80	Ajay enterprizes	445.02
274	CB-73-HSC Dt. 20.3.80	Mathura Das	438.10
275	-do-	-do-	432.71
277	-do-	-do-	564.70

c. Scrutiny of Paid Vrs. revealed the following discrepancies.

1. CB-56-HSC  
Dt. 16.1.80 Sub. Vr. 198

A sum of Rs. 12.60 was paid to Shri Prem Baksh class Iv of Harijan Welfare Board on 16.1.80 for the Suptt. of the school boys by the Sectt. mentioned in his appl. Dt. 23.12.79 The sectt. HWB noted on his above

cont... 13.

90  
 94  
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 33  
 480  
 87  
 153

application that as the official was detailed from that office to Hostel the work relating to Hostel for S/c boys, the payment he made from their office i.e. Hostel of S/c Boys and accordingly payment of the above charges was allowed as a special case by the hostel Supdt. as per remarks endorsed on the application of Sh. Prem Baksh.

in this connection the following remarks are offered.

1. As Sh. Prem Baksh <sup>Person</sup> was not borne on the strength of the hostel, the order for payment from Hostel office, as made by Sect. H.W.D. and consequent payment released by the hostel was not in order, and same would require regularisation.

2. Shri Prem Baksh being class IV is not entitled for reimbursement of Taxi/Schooler charges what so ever the circumstances existed when he was detailed for the purpose, utilisation of Govt. Cycle or in absence of that cheaper mode of conveyance permissible entitled for that class of employee under rules was the only course open for the employee which he did not observe resulting extra expenditure of money. The same may be got regularised and compliance reported to audit.

3. Similarly <sup>reimbursed</sup> ~~reimbursed~~ of conveyance charged for the <sup>purpose</sup> ~~purpose~~ as shown in the individual bills which are not authorised/bonafide under rules, were also made to employees which indicates that no proper control was exercised by the P.D.O. while sanctioning such payment to the employees. All such cases may please be reviewed and aut. so far as recovered under intimation to audit.

14-

88/c 29/c  
 89 67  
 86  
 34 79  
 152

are given below which are illustrative only:-

Name of Employee.	Date of duty.	Purposes	Amt. Paid	Ref. to CB/ Sub. Vr. No.
Ram Charan Poon.	5.12.79	To Supdt. residence for office work.	1.80	CB-56-dt. 16. 1.80 Sub. Vr. -127.
P.L.Khera	5.12.79	To Supdt.'s residence	1.80	CA-8 193
-do-	11.12.79	-do-	3.00	-do-
-do-	3.11.79	To Old. Secy. rotary with Supdt. (scooter)	3.85	CA-194
-do-	5.3.80	for CDS with Supdt. PAO (scooter)	7.00	CB-74 dt. 27.3.80 Sub. 234 " 232
-do-	6.2.80	-do-	6.65	
S.L.Yadav	30.11.79	Pay & A/c office for change & Pay of staff with Supt. (scooter)	6.00	" 230
-do-	28.9.79	-do-	3.75	" 230
			<u>33.85</u>	

iii. A sum of Rs. 73.45 was paid to Sh. Ram Khilani I.C.D.S. IV hostel for S.C. boys Khanna building new Delhi for conveyance charges for duties performed during 1/80 and 2/80 vide sub. Vr. No. CA-205 of CB-75-RCC dt. 23.3.80 It was, however observed from another conveyance bill of the officer for duties performed by him during 11/79 (amounting to Rs. 36.70) that a remark dt. 22.3.80 to the effect that upto Rs. 50/ per month can be reimbursed as conveyance charge cont.15.



87 (AD) 86/c 22/c  
84 36  
150 127

<u>CB. No./Date.</u>	<u>Item</u>	<u>Qty.</u>	<u>Cost.</u>
1. CB-37-HSC/ 25.10.79 (S.V. 114)	Badminton Rackets S. Cocks.	4 12	71.85
2. CB-52-HSC/ 21.12.79 (CA-161)	Caram Board power s. Cocks	2 pkt. 12 Nos	2.00 24.00
3. CB-65-HSC/ 25.2.80 (CA-234)	Badminton Rackets S. Cocks	2.30 12	58.30 24.00
			<u>183.65</u>

~~PARA No 27~~  
(79-80) ~~Para. 9.~~  
Para 11

~~Para-29~~ Para 29  
Contingent Charges Register.

The above register was not properly maintained during 1979-80 in as much as:-

- a. The ~~appropriation~~ appropriation made for the year was not noted under each detailed head of A/c.
- b. Statement showing excess savings against the annual appropriations was not prepared. *prepared*
- c. Page wise and month wise ~~summary~~ running total of expenditure under each head of A/c was not made.

In absence of the above information, the exact amt. of expenditure made and the net saving/excesses over & above the sanctioned amount under each head could not be checked. Needful may now please be done and compliance reported to audit. The compliance of the requirement may please be ensured for future.

Handwritten notes and circled numbers: 86, 89, 85/c, 26/c, 32, 83, 149, 126.

Handwritten notes: ~~Para No 28~~, (79-80) Para. 10., Para-25, Para 25, Para 12.

G.P.F. Class IV.

While checking the G.P.F. class IV ledger for the year 1979-80 the following irregularities were noticed:-

- a. A sum of Rs. 27/- & Rs. 31/- on A/c of Incentive bonus for the year 1978-79 & 1979-80 was allowed to Sh. Ram Charan Sweeper without obtaining the verification (of drawal of advance) for the post last five years from the previous office i.e. children observation Home Kingsway Camp Delhi. The required Verification may please be obtained now and <sup>admissibility</sup> ~~admissibility~~ of incentive bonus reviewed in the light of the same.
- b. Incentive bonus allowed to Sh. Ram Charan Sweeper was not correctly worked out as detail given below. Correct amount on A/c of incentive bonus may please be allowed, to him and compliance reported to audit.

Year	Prog. Total as on 31st March of the year	Incentive Bonus		
		Due	Allowed	Diff.
1978-79	2914/-	29/-	27/-	2/-
1979-80	3364/-	34/-	31/-	3/-

- c. ~~अध्यात्मतंत्रिका~~  
Annual interest of Rs. 157/- for the year 1979-80 allowed to Sh. Bhaoeshan Mehta (Sardar) which was not correct. As a sum of Rs. 124/- on account of annual interest ~~for~~ for the year 1979-80 was due to him. ~~For~~ For the progressive total was worked out Rs. 12644/- on which annual interest @ 3 % P.A. was admissible to him. Correct amount should be accounted for in his account and compliance thereof intimated to audit.

cont.....18.

05  
84/c  
28  
125  
82  
H48

d. Broadsheet was not maintained so far. Needful may please be got done now and compliance reported to audit.

~~Para No 29~~ para. 11.

79-21

Dietary Stock Register.

No physical verification of the stock in hand was conducted ~~and~~ during the year 1979-80 and in absence of which the correctness of the balances could not be ensured in audit. The same may please be done now and result intimated to audit.

Settled  
Bach  
19/8/81  
94-1

b. Dietary stock register was maintained month-wise instead of annually. Needful may please be done now and compliance ensured for future.

~~Para No 30~~ Para. 12.

79-2

General Items Stock Register.

a. One register was being maintained for the consumable and non-consumable general item which was not correct. ~~proceed~~ Separate register for non-consumable and consumable general items may be maintained now and shown at the time of next audit.

Para 26  
Para 17

A few instances are given below:-

<u>Page No.</u>	<u>Items</u>	<u>Nature of Item</u>
6	Duster	Consumable
7	Soap	-do-
24	Vin	-do-
73	Sign Board	Non-Consumable
75	Name Plate	-do-
82	Knife	-do-
86	Carrom Board	-do-



84  
88  
81  
87  
39  
174  
etc  
74/c

b. General stock register was being maintained for one year and fresh register started at the first working day of the year each year which was not in order. A new register is required to start only after completion of first register and balances of old register are required to be transferred to the new register. ~~though~~ The balances of non-consumable items were reduced without obtaining the prior approval for <sup>condemnation</sup> ~~condemnation~~ from the competent authority resulting the reduced quantity of non-consumable items was carried over to new register which was not in order. A few instances are given below:- The original balances of all non-consumable items may please be recasted now for the period 1979-80 and earlier and carried over to fresh and current register. The compliance thereof intimated to audit.

<u>Item</u>	<u>Qty. as per general register for the yr. 1980</u>	<u>for 1981.</u>
Rackets	14	6
Chess	4	Nil

c. Balances of non-consumable General item were reduced at the time of issuing to the official or hostler which was not in order. The balances of all non-consumable item could not be reduced without obtaining approval for condemnation from the competent authority. The balances of all non-consumable General items for the year 1979-80 and earlier may please be restored in original & progressive tax is accounted for in the current stock register the compliance thereof intimated to audit.

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83  
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86  
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82/c  
73/c  
90  
175  
146

<u>Year of Gen. Inf.</u>	<u>Page No.</u>	<u>Item</u>	<u>Date.</u>	<u>Shown</u>	<u>Qty. Actual</u>	<u>Diff.</u>
1979	35	Carron Board	9.2.79	Nil	One	One
	15	-do-	4.1.79	Nil	1	1
	15	-do-	3.2.79	-do-	1	1
	18	Chess	3.2.79	Nil	1	1
1980	89	-do-	3.2.79	Nil	4	4
1981	54	-do-	3.2.79	Nil	5	5
1979	34	Badminton Net	9.2.79	Nil	01	1
	39	Knife	9.2.79	Nil	1	1
	41	Stepling Machine	9.2.79	Nil	1	1
	73	Sign. Board	3.8.79	Nil	1	1
	79	Name Plate	15.9.79	Nil	5	5
1982	62	Rackets	2.7.81	10	20	10

c. C. Physical verification was never conducted which may please be conducted now and a certificate to that effect may also be recorded on the body of the register under proper attestation as required under the rules and report intimated to audit.

~~Page 31 Para 17.~~ Para 27 Para 27

79-8  
Page 14

Stock Register.  
Register

cont.....22.

Handwritten notes and circled numbers: 85, 82, 86, 79, 47, 472, 84/c, 445.

1. Property items stock register was not maintained in a prescribed performa. The same may please be maintained in a prescribed proforma and required ~~item~~ information as detailed below also be filled in the relevant columns, respectively and compliance reported to audit.

- a. Description of Item (Old/New)
- b. Cost of Item
- c. Progressive total
- d. No. of items condemned
- e. Manner of disposal
- f. amount realised of condemned items.
- g. Remarks.

2. Balances of Certain non-consumable articles had been reduced at the time of issuing those items to the staff which was not in order. As the balances of non-consumable could be reduced only after obtaining the approval of condemnation from the competent authority. The original balances of all non-consumable item may please be restored under the attestation of Head of Office. The compliance thereon intimated to audit. A few instances are being given below.

<u>Page No.</u>	<u>Items</u>	<u>Date</u>	<u>Balance Shown</u>	<u>Actual</u>	<u>Diff.</u>
1	2	3	4	5	6
10	Tawa (Iron)	31.7.77	1	3	2
15	Locks (large)	21.1.81	3	25	12
16	Lock (small)	10.1.78	6	25	19
18	Torch	23.3.77	Nil	One	One
20	Brief Case	28 3.77	Nil	2	2

cont....22.

85  
 78  
 84  
 42  
 171  
 716  
 H44

<u>1-</u>	<u>2-</u>	<u>3</u>	<u>4</u>	<u>5-</u>	<u>6-</u>
64	Brief Case	28.3.77	Nil	2	2
26	Safe	20.3.79	1	2	1
27	Tank (Brass)	2.12.80	1	2	1
35	Ceiling Fan	28.5.77	4	7	3
46	Bhagona	23.6.78	Nil	1	1

3. One type of item was entered on two separate pages without carrying forward the balance of first page resulting the balance of item was divided in parts which was not in order.

One item should be recorded at one page and not on <sup>second</sup> ~~second~~ pages

Compliance of requirement may please be done ~~xxx~~ now and ensured for future. For instance 3 brief case were entered at page No. 20 and 2 Brief case were entered at page 64 of property register

IV. Physical verification for the year 1979-80 was not conducted. The same may please be conducted now without further delay and inventory list of missing/short/excess quantity of items may also be prepared. A certificate of physical verification may also be recorded on the body of the register under attestation of D.D.O. The compliance thereof reported to audit.

77

84

197c

80

83

208

70c

~~PARA 32 (8-81)~~ Para - 28  
Para 1 Non-Recognition of Permanent Advance

On 31st March the amount of Permanent Advance should be reported... amount of Rs 50/- and there was nil balance on 31.3.81- this was irregular. The irregularity may be got regularised under intimation to audit.

Settled at 10-80-81

PARA 33  
8-81

Para - 29 Para 29  
Caution Money

During the course of audit it was found that the amount of caution money was kept in office and no deposit was made in Bank xxx etc as there were no clear order. Necessary permission be obtained from Directorate for welfare of Schedule Caste and Scheduled Tribes and account kept in a Nationalised Bank.

Settled at 10-81

Also the amount of caution money lying unclaimed for more than 3 years on 31st March be lapsed to Govt

PARA 34  
8-81

Para 30  
Group D Employees

During the course of scrutiny of G. ... Group D employees the following irregularities were noticed:-

Para 15

- i) Incorrect interest @ 8% instead of 8.5% was credited in the accounts of the officials for the year 1980-81.
- ii) As per General Provident Fund Rules if a Govt servant has not withdrawn any amount from his Provident Fund either at a branch or an withdrawal during the preceding 3 years his GPF account will be credited with interest @ 8% on the entire balance. On the 31st March of that year, but it was observed that basic amount to Rs 10000 was allowed to

79  
83  
82  
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76  
112  
169

to Sh Kam Charan, sweeper for the year 1980-81 whereas the official has taken an advance amounting to Rs 600/- during May 1980. It was also observed that he was allowed bonus for the year 1981-82 and 82-83 which was not correct.

The irregularities of G.P.F. accounts already pointed out in the previous audit report has also not been rectified. In view of the above all G.P.F. account of all the official may be got revised under intimation to audit.

~~Para 35~~

8-81

Para 4

~~Para - 31~~

Para 31

Purchase without quotation

Para 16

It was observed that Atta Drums amounting to Rs 295/- Rs 55/- were purchased vide contingent Bill No 65 dt 31/3/81 from M/s S.H. Trading Corporation, Chawri Bazar, Delhi without obtaining quotations as no such quotations were shown to audit. The circumstances under which the purchases were made without quotations may please be intimated to audit. The expenditure may be got regularised under the orders of competent authority.

~~Para 37 (81-83)~~

Para - 32

76/E 69/c  
75  
81  
76  
82  
78  
32  
16  
167

PARA 2 LATE DEPOSIT OF REALISED AMOUNT INTO THE BANK.

Scrutiny of the cash book revealed that the following amount realised from the persons hotel against which was deposited into the bank within 3 days as required under Rule. The reasons for non-compliance of the rule may please be explained to audit.

S. No.	T. E. No.	amt.	Purpose	From whom received	Date of deposit to bank
1.	3601 Dt. 11.2.83	180.00	Recovery of Festival Advance.	Sh. R. S. Bahule M.D.C.	14.4.83
2.	3602 Dt. 23.2.83	506.00	Auction of confessed articles.	Sh. Ch. Parkash	14.4.83

Settled if  
Dole of

~~Para 38~~

81-83

Para 17

PARA 3 CAUTION MONEY

Para - 33

It is presumed that the maintenance of cash book for caution money was started on 10.2.82. The opening balance entered on 10.2.82 was Rs. 900/-. According to cash book entries from 10.2.82, the caution money for the year ending 31.3.82 and 31.3.83 was as under:-

1. Year ending 31.3.82 Rs. 840/-
2. Year ending 31.3.83 Rs. 900/-

The amount of caution money was kept in office and no deposit was made in bank. Immediate action may please be taken

77  
 81  
 75/6  
 67/4  
 78  
 74  
 80  
 66

to deposit the money in bank and the position indicated to audit. Action may also please be taken to credit the unclaimed amount of caution money lying for more than 1 year as on 31st March to Govt. at an early date. The above points were already in para-2 of audit report for the year 1981-82. Action taken may please be intimated to audit at an early date.

~~Para 30~~ Para 34 Para 34 Para 34  
 EMERGENCY

81-83 (a) the following purchases were made during the year 1981-82. Quotations and sanctions were not produced for audit, as the same were not readily traceable. Immediate action may please be taken to produce the documents at the time of next audit.

Sl. No.	CP No.	VF No.	AMOUNT
1.	12/FSC/81-82	63-A	1982 /-
2.	CP/05/150/81-82	-	6,106.10

(b) CONTRIBUT BILL

Bill No. CP/7/ABC/82-01 for Rs. 543-30.

On scrutiny of the above bill, it was found that a sum of Rs. 543.30 paid as account of water charges. The said amount was inclusive of surcharge of Rs. 10.54. The payment of surcharge could have been avoided, if the payment was made in time. Action may, therefore, please be taken to recover the extra payment of Rs. 10.54 i.e. surcharge, from the defaulting official and the amount deposited in treasury under intimation to audit.

Bill No. CP-25 dated 21.12.81 for Rs. 135/-. The bill was not found in the file. The same may please be produced in next audit.

Bill No. CP/7/ABC/82-02 for Rs. 543-30.



76  
80  
73  
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765  
738  
89  
DATE  
6/21/73

No revenue stamp was obtained for having received the payment.  
Revenue stamp is to be obtained for transaction exceeding Rs.20/-.

This may please be noted for future guidance.

Para 40  
81-83

PROPERTY REGISTER

Para 35

Para 35

The current property register does not contain  
any page count certificate has not been endorsed. All items  
from the old register have not been transferred in the current  
register. Immediate action may please be taken to comply the above  
observations and position intimated to audit.

Para 19

In old property register the item "Brief case" was  
entered at page 20, 50 and 64. The last receipt entry was made  
on 19.2.83. According to the anterior in stock register, the  
details of receipts of brief case, are as under:-

23.3.77	3 Numbers
14.2.79	1 Number
17.12.80	1 -do-
25.8.81	1 -do-
19.2.83	1 -do-
	<u>7</u>

As such a balance of stock should be seven numbers,  
but as on 19.2.83, the balance was shown as one. The discrepancies  
may please be looked into and action taken to rectify it under  
intimation to audit.

Para 41  
81-83

NON-MAINTENANCE OF REGISTER

The following registers were not kept maintained  
under intimation to audit.

- L.F.C.

Para here, this  
Para duplicate taken  
with correct copy  
for 9/8/83  
A.M.M.

75  
49  
13/c  
65/c  
164  
139  
78

Long term and short term advances...

Para 32  
Para 37

G.P.F. CLASS-IV.

81-83  
Para-36

Para 36

Shri Bishan Dutt, cook was transferred to this institution in the month of 4/82. He was further transferred to H.O. Kuma, Rajpat Nager in the month of 6/82 and before he was transferred to this institution in the month 8/82.

Again he was transferred to observation home for 40 days. His date is the month of 1/83.

His G.P.F. ledger shows entries of GPF deductions made by this institutions only.

On inquiry it was noticed that no GPF transfer advice statement was received by this office when he was initially transferred to this office in the month of 4/82.

It is requested that his GPF transfer advice statement may be obtained from his previous office and ledger may be completed accordingly and GPF return for advices may also be sent wherever he was transferred from this office showing the opening balance and contributions under intimation to audit.

*Get it if approved by the auditor*

Para 37  
Para No 43

PARA 19

STOCK REGISTER

Para 37

81-83

Para 20

During the test check of the stock register the following irregularities/omissions were noticed:-

Non consumable articles as detailed below were found entered in the consumable stock register, which is irregular and the balance of such articles were also found reduced by showing the same as issued. All such articles may now be transferred to the consumable stock register and the balance so reduced may now be restored to the original number and compliance reported to audit.

48

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72/c

144

136

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163

77

(1) General stock register (consumable) 21-22

Sl. No.	Name of Non-consumable article	Actual Balance	Balance carried over	Entered at page
1.	2.	3.	4.	5.
1.	Plastic tray	2	Nil	37
2.	do - basket	2	Nil	34
3.	Dried case	2	Nil	49
4.	Shawl	1	Nil	52
5.	Volley Ball	2	0	54
6.	cricket (a) contin. to 2.12)	1	Nil	55
7.	Volley Bal Net	1	1	56 58
8.	Foot Ball Pump	1	1	67
9.	Spicket	11	11	62
10.	Foot Ball	2	2	63
11.	Crickit Bat	2	2	64
12.	Crickit Ball	5	5	65
13.	Wicket with stumps	6	6	67
14.	Child's bed	1	Nil	68
15.	Waste paper Basket	4	2	71
16.	Wicket keeping, Pair	1 pair	1 pair	74
17.	do - gloves	do	do	77
18.	Batters gloves	do	do	78
19.	Basket Net	2	2	85
20.	do net	2	2	91
21.	Foot Gait	2	Nil	96
22.	Shawls	2	Nil	94
23.	Wagon pipe	100 ft.	Nil	99

73 7/4c 60/4

(11) Inventory of Stock (General) 82-83.

135 16 70

1.	2.	3.	4.	5.
1.	Woolen	17	4	71
2.	Woolen	2	2	14
3.	Woolen	1	111	16
4.	Woolen	1	111	13
5.	Woolen	100	100	30
6.	Woolen	10	111	36
7.	Woolen	2	111	39
8.	Woolen	2	111	45
9.	Woolen	1	111	49
10.	Woolen	30	30	65
11.	Woolen	1	111	67
12.	Woolen (Ladies)	17	6	71
13.	Woolen	2	111	72
14.	Woolen	3 pair	2 pair	74
15.	Woolen	6	111	75
16.	Woolen	20	2	76
17.	Woolen	1 pair	11	77
18.	Woolen	2	111	78
19.	Woolen	3	1	79
20.	Woolen	3 Pair	2 pair	80
21.	Woolen	1 pair	111	81
22.	Woolen	1	111	82
23.	Woolen	3	2	83
24.	Woolen	1	1	84
25.	Woolen	2	111	85
26.	Woolen	3	3	86
27.	Woolen	1	1	87

78

72

70/2  
621

161

Ref Daily Memo No 5, 7 & 8

Page 38  
D.D. (3)

Dated 10.6.91, 12.6.91 & 13.6.91

Para (2) Sub: - Govt Cash & Vouchers 1983-1991

69

(a) Undue retention of Govt Cash amounting to Rs 18213/-

Bill No CB-26 for 88-90 payable to m/s Super Bazar was encashed on 30.1.90 and the amount of Rs 18213/- was drawn through a B series Cheque. However the payment of this amount was made to m/s Super Bazar on 25/6/90 after an interval of 179 days. The undue retention of cash amount in office is violative of Rule (2) of Receipt & Payment Rules 1983 and is objectionable in audit. The deviation from rules may please be explained to the audit.

(b) Irregular handling of Govt Money:-

At the time of handing over the charge to the present incumbent on 6/2/91 the then DDO handed over a total amount of Rs 5652-95/- as closing balance of the Cash-Book, surprisingly the amount handed over included only Rs 970/- in cash and the balance amount was handed over in the shape of plain paper slips authorising the advance payment of Rs 3445/95/-. At the same time the interest amount of Rs 500/- was kept back. As such, the advance payment slips was to be in contravention of all accounting rules. Since the interest certificate in Govt Cash Balance was not recorded. Slips are an unauthorised mode of withdrawal of public money, and if allowed to persist the system may encourage misappropriation of funds.

of the competent authority as the responsibility for irregular draws of money through this mode may be fixed and the Directorate of Audit may be informed of the final action taken.

(H) 460  
 24  
 68

(C) Late payment of Bills

An amount of Rs 2665/95p was drawn in Cash on 31-3-90 for payment to D.S.C.S.C but the payment was made on 30-3-92 after a gap of one year. The relevant voucher CB 4 was not produced for audit scrutiny. This financial irregularity needs further further probing in the light of following facts:-

(i) CB Bill No 4 (Plan) + CB 42 (Plan) were encashed. Under an open 'B' series cheque No 300574 on 31-3-90 and the total amount was Rs 8957/2. Another Bill No CB 4 also appears in the Cash Book, Date 1/8/89 which was drawn on 11/5/89 and the Cash Book for the Rs 4968/2 which was drawn on 11/5/89 and paid on 8/6/89. The Duplication of Bill No CB 4 dated (stated to be Plan) is non permissible in rules.

(ii) Out of Rs 8957/2 Rs 3380/2 in 2/3 of Bill No CB 42 to be paid on 10-5-90 and the balance of Rs 5577/2 received undischarged in 2/3 of CB-4.

(iii) As per Cash Book, out of CB 4 for Rs 5577/2 the following amount were disbursed:-

29/6/90	-	Trini electricals	CB/4/13	Rs 480/-	} Paid Vhs were not produced before audit for verification
-	-	-	CB/4/14	Rs 450/-	
-	-	Ravi furniture	CB/4/15	Rs 450/-	
-	-	-	CB/4/16	Rs 450/-	
-	-	Dry cleaner	CB/4/17	Rs 350/-	
-	-	-	CB/4/18	Rs 285/-	
-	-	Salyan Store	CB/4/20	Rs 1-00	

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etc  
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159  
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67

CB 4 drawn on 31/3/90, Rs 530/- were paid to m/s. Super Bazar on 1.8.90 but the paid have not been shown to audit.

Rs remaining Rs 2665/95p were paid to the Civil supply (D.S.C.S.C) on 30.3.91 after one year of the disposal of money. The D.S.C.S.C receipt has not been shown to audit. The money should be drawn from the Cont account for immediate disbursement only. The reasons for unduly withholding the drawn money may please be reported to the audit.

Kept Sec. & line deleted  
Rajiv Sharma  
(RAJIV SHARMA)  
Accounts Officer (Audit)  
Delhi Administration  
Old Sect. - L-11111

Sub paras (a), (b) & (c)

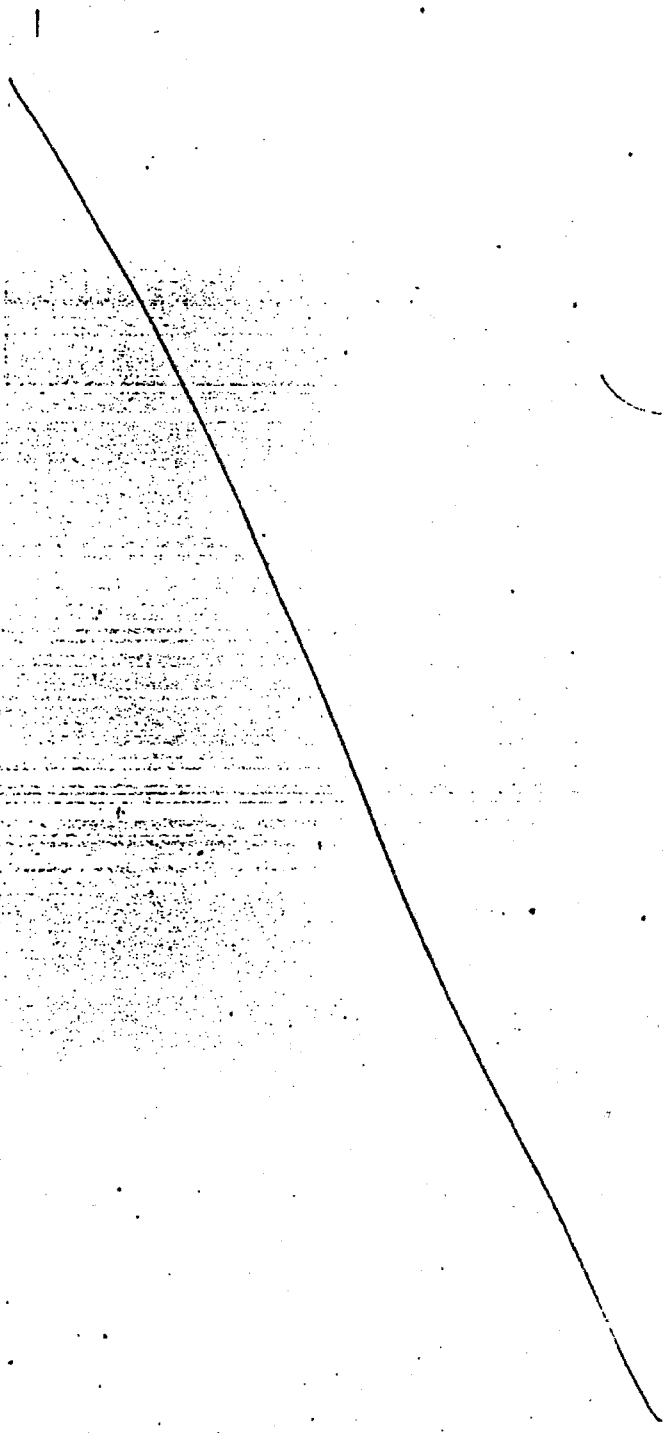
When read together but hint at a possible misutilization of Cont Money. The current audit is confined to test check only and the whole Cont Book needs thorough probing which may please be done and details of undistributed balance beyond 3 months during the period 83-92 may be furnished to the audit along with the reasons for this financial irregularity.

a) Non production of Vrs

The following vouchers during 84-85, which have not been produced may be traced out & shown to the audit. (1) CB 78 (Vr No 241) paid to m/s Dine 15 Saha for Rs 600/- (Vr No 242) to S.S. Bhatia for Rs 211 CB 17 (226) to m/s Bhatia for Rs 255/- 50p

(e) Individual handling Cash has been not  
furnished a Fidelity/Security Bond as laid down  
in Rule 270 CFR in the form of CFR 31 and  
is not drawing any Cash Balances. The needful  
may please be done & compliance shown to the  
audit

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Fore 279 ~~Fore 39~~ Fore 39 39 18 187 47 68

Feed back on the implementation of the scheme

The figures of funds ploughed in by the Department on the scheme of "Nehru Hostel of S.P.T. Boys, Manipal" during the period 1983-91, may kindly be seen in the Introduction part of this report. The academic / Social benefits reaped by the beneficiaries as a result of this investment are not verifiable in the absence of any feed back records and no social cost-benefit-analysis-ratio can be worked out. To enable the auditors / planners to assess the efficacy of the scheme, a record of monthly / yearly progress reports of the School / Colleges / Students ought to be kept in the institution. This record will bring into focus the dimensions necessary for redefining the parameters of the scheme, if necessary, and it will become feasible to establish a proportional relationship between per-capita funds invested and degree of social upliftment attained.

Site of Audit, Old Seeth, Delhi Admn, Delhi  
Subj: - stock registers  
OBSERVATION.

All scrutiny of the following stock registers  
The observations made by audit is to be  
verified.

Para 23

- (1) District stock registers: 6 page counting certificate is not given.
- (ii) The issue of district articles are not verified/attested by the Head of office in column No 1-14.
- (iii) The district indent are not complete since 5<sup>th</sup> October 86 to 5-2-91. The same may be completed and verified by the Head of office and shown to the audit.

- (2) Others registers: - (i) No page counting certificate is not given any register and also not attested by the Head of office.
- (ii) Birebages is purchase during the year 83 to 87 & 89 to 91 may be entered in property register in respect General register.
- (iii) According to the provision of the scheme is hostel is not entitled for any clothing & bedding and General articles except dietary articles as per norms but it is appear that the quilts, pillow, bed sheet, dorijs, gaddas, pillow covers, quilts covers, towels etc are been purchased regularly every year. This is irregular needs regularization after amendment the scheme from higher authorities.
- (iv) 6 post iron rods purchased on 7/8/87 entered in consumer stock registers may be transfer to the property register.

(3) attest Register of Hostel/Custom money register - These registers are not been maintained properly and not attested by the competent authority. The same may be then and shown to the audit.

(4) The Physical Verification is not being carried out annually by (R. K. Bhatia)  
The H.O of the Sta 100 Shri... A.A.O.  
S. J. and Co. C.P.R. 116.

Para 17 of Audit, Delhi  
 Para 24 etc  
 Date: 12.06.84  
 Subject: C.P.F. Group D employees

Observations

Reply

Comdant of  
P.A.

On scrutiny of Class D C.P.F. ledger following discrepancies have been observed. They may please be rectified under intimation to D.A. of unit.

- i) Paye counting certificate not recorded.
  - ii) Closing Balances of officials in each case is not checked & signed by D.D.O./H.O.
  - iii) Cuttings and overdrawings are frequent and not attested. This may be avoided in future.
- Following postings/Calculations of Interest etc are incorrect.
- (a) Sh. Ram Charan:- Interest not decreased on a sum of Rs 300/- paid in May 84 (Hence Rs 25/- calculated in excess. The Credit Balance to be corrected upto date).
  - (b) Sh. Vibhishan Mehta:- Interest for the year 84-85 is not correct. Similarly but has not been been calculated on Temp. withdrawals, which is incorrect. The C.P.F. account be recasted & corrected.

(c) Sh. Suresh Kish:- He has been credited an amount of Rs 25/- p.m. w.e.f. Jan 84 to Feb 85 (14 months) whereas no such amount has been received from salary. The accounts needs recasting in the light of audit observations.

(d) In reference reg. Transfer Advice during the month 8/85 in the C.P.F. ledger. The same may please be recorded. Similarly Int. calculated during the year 87-88-88-89 is incorrect. The account be recasted.

The Superd...  
 (Signature)

152

Invoice No. 9  
Rate: 17 00 92

~~ARRAR~~

PAID - 1/2

Part 43  
Part 27

Date of Receipt 10/4/01 - 13

REAR

Amount of  
I. 40

RESERVATIONS

Subject: - Contingency Expend. 1983-92

59

On scrutiny of Contingency for the year 1983-92 following discrepancies have been observed there may please be official letter instructions to be given.

Expend. made without calling purchase / tenders :-

CB 2 30.3 85 Lt No 2 10 Stal chain Lt 15/10/01

Lt No 2 46 27.3.89 Lt mt Aluminium pipe Lt 3/30/01

CB 1 (83-84) Transport charges paid Lt 8 m/s Rajasthan Traffic Lt 16/10/01

CB 55 Lt-30 3 88 Water Pump Lt 4/180/1 m/s Tolly electronics

Improbable Expenditure :- 4 water cisterns amounting to Lt 15/10/87 -

procured on 18/1/88 and two Brestel pumps Lt 4/30/01

Expenditure on 30 3 88. These machines Lt are not being utilized.

The purchase under the date of purchase. As these had not been issued till the date of audit, further due amount of Lt 330/- has been incurred on provision for water cisterns on 27 3 89. But when these

the water cisterns not been installed. This matter requires as well as

Improbable Expenditure :-

Restoration of Telephone Commission :- Three

amount of Lt 100/- each was incurred on Nicco 80 Lt No 10 (CB 3)

27 4 85 (Lt No 33). This amount - the not payable from the Budget.

Rest. for approval of Lt 0. 20/11/01 and finding the responsibility of

fault. The amount be got regularized as soon as possible with

Authority

(5)

Contd page 1

-19-

207  
75) Frank Cate expenses amounting to Rs. 9/- was paid with Lt No 32 21.8.88.  
(Bill No 3291.) When expense he received from the concerned official and deposited with the S.B.I. with amount to Rs 100/-

79) Electricity-repairs are being incurred regularly through a private contractor to the tune of Rs 1500/- (approx) per annum. Sufficient Depreciation charges & repairs of Cables etc is being carried out every year without obtaining tenders / quotations. On the pts of Working Expenses the Cables etc are all in m/f. available. Hence, these payments are entirely & needs regularisation as well as justification. The final action taken be intimated to audit.

E) The following vouchers have not been submitted in the Stock Register:-

- 1. CB 1 86 87 (Lt No 2) A 99/75B
  - 2. Lt No 233 29.7.86 No 167/76 B 3 quoted Cost (Ck)
  - 3. CB 4 Lt No 22 (86-87) Recd from Dictionary proceeds with Lt 129/ m/f. put in in any stock register & the picture of this book is purchased.
- F) Purchase of Red Cylinders:- On following occasions, it appears that the payments made for 3 cylinders against the supply of only one cylinder.

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(87)

2/25/83  
2/28/83

271, 272 (Est No. No. 3778 dt. 2.88 & Est No. No. 1652 dt. 2.88; paid  
345/60 instead of 4172/86).  
No. 86. (Est No. No. 48576 dt. 8.88; paid 4154/08; instead of 451/86)

? Streets & Heat works & Scrap-eat for month is being purchased

(59) by the institute without calling Quorum/Tenets i.e. without consulting  
the Board formally as required under Rule 102 of EPR. All three

(60) procedures be 91- regulated from the Computer Authority who have  
approved the terms and cost

(89) All contingency has for the years 1983-92 be reviewed

in the light of audit observations and action is suggested be taken  
if required under sub-section 35 of audit.

(R.K. Bhatia)

The Supt.  
Inspector of Revenue  
Mandi Bahadur

A. A.

(65) (62) 58/E  
~~SH~~ (119) (117)  
(66)  
(59)

The Superintendent Hostel for S.C./S.T. Boys Madipur may please be see, discuss and received. Two copies of the D.A.R. for the years 1983-1991.

(*[Signature]*)  
(RATIV SHARMA)

(RATIV SHARMA)  
Accounts Officer (Audit)  
Delhi Administration  
Old Sectt., DELHI

Received Two copies of the D.A.R. after discussion..

(*[Signature]*)  
(MOHAN SINGH)

SUPDT.  
Hostel for S.C./S.T. Boys.  
Superintendent  
Madipur, Delhi  
Delhi A.T.

Para No. ~~44~~ ~~44~~ ~~44~~ his appropriation of advance drawn.

(Ref memo No. 6 dated 26.8.93)

Rs. 9000/- were drawn as advance vide bill No. ACE-2 dated 10.1.92 for the expenditure of day to day needs such as milk etc. It was utilised as follow:-

<u>Jan 92</u>		<u>Amount</u>
14.1.92	gas	407
24.1.92	gas	<u>407</u> <u>814</u>
<u>Feb 92</u>		
2.2.92	Milk	840
8.2.92	gas	204
15.2.92	gas	204
15.2.92	Misc	35
20.2.92	gas	204
26.2.92	gas	407
27.2.92	M.F.C	<u>1050</u> <u>2944</u>
<u>March 92</u>		
10.3.92	gas	204
18.3.92	Milk	682
18.3.92	Oil	188
18-3-92	Sweets	363
24-3-92	gas	407
31-3-92	Milk	<u>546</u> <u>2584</u>

So, Rs. 9000/- advance drawn were utilised as above.

So in Jan 92 Rs. 814/- was used for gas cylinders only. For this purpose imprest of Rs. 500/- was sufficient. When cash book was checked for above dates it was found that imprest was not touched at all.

Similarly exp. made in 2/92 was maximum Rs. 407/- on a particular day. For milk bill, per day was Rs. 75/- only Rs. 840/- was exp. for more than ten days. Moreover supply clothes on credit basis, as it is govt. undertaking, as there was no justification for advance of Rs. 500/- imprest of Rs. 500/- was available why it was not utilised? same is the case of for March 92 10 item was more than Rs. 500/- as milk's bill was 10 days or more. It was not utilised for the advance drawn.



of this advance was made to ... after drawal of advance. It is totally contravention of G.F.R rules. Accounts of advance should be sent to P.A. within one month of with drawal of advance. It creates doubt that advance was used for some other purpose. Justification of withdrawal of advance keeping the amount for six months and rendering the W/O after 14 months is not to be suit.

64 60 56/c 49/c  
 447 45  
 63 57

Para-15

Para 45

cleaning Para 27

Para No. 45 - Expenditure on cleaning of sewer line

(Ref: para No. 2 dated 27.5.92)

On scrutiny of records of Kehr Hostel during the last audit, it was observed that during the years 1991-92 and 1992-93 following amount was spent by the office on clearing of sewer line which was totally undesirable as the work pertains to M.C.D. It may be clarified whether the M.C.D office was requested and if so, what was the response given on the request. Practice of such unauthorised expenditure from public funds, be dispensed with immediately and the amount as under spent already be got regularised from the competent authority:

1991-92

<u>Vr. No. &amp; Date</u>	<u>Amount</u>
59 22.11.91	100
218 "	50
168 28.2.92	200
20.7.91	85
7.12.91	50
2.12.91	100
	<u>Total: 585/-</u>

1992-93

4 24.4.92	93
10 20.4.92	100
21 15.12.92	95
297 29.3.93	120
125 8.1.93	200
222 16.3.93	280
223 24.3.93	220
	<u>Total: 1108/-</u>



Para 47  
 On scrutiny of security deposit  
 were detected:-

Para 29  
 547c  
 58  
 445  
 148  
 69  
 63  
 53

1. Register not maintained properly:-  
 Register of security deposit was not completed after 30.9.89. It was not explained to audit why this register was discontinued. The register may be completed and should be shown to next audit.

2. A/C not tallied with cash book:-  
 As per cash book amount outstanding on 31.3.91 1450 /

<u>Receipt</u>		
13.11.91	100	300
29.11.91	150	1750
13.2.92	<u>50</u>	1100
		<u>350</u>

Less payment		
Balance on 31.3.92	1700	
Receipt during 92-93	2350	
Total	2350	
Payment up to 25.6.93		
Balance on 30.6.93	NIL	

As per attendance register there were 29 inmates during 91-92. The Canteen money Yash should be 29x50=1450 where as it was Rs.300/- only. Similarly during 92-93 there were 42 students and security deposit should be 42x50=2100 instead of Rs.1700/- why the security deposit was not recd from other inmates. This difference should be explained to audit.

~~Page 43~~ ~~Page 48~~ Unauthorized person of no 30531e 44c  
 was ~~noted~~ <sup>noticed</sup> that the ~~order~~ <sup>order</sup> purchases from local market without obtaining ~~purchase~~ <sup>purchase</sup> certificate from authorised store and completion of ~~order~~ <sup>order</sup> formalities as ~~mentioned~~ <sup>mentioned</sup> in order of 1984. Details are given below:-

6x  
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 44c

1991-92

<u>DATE</u>	<u>AMOUNT</u>
19-1-91	502.50
26-3-92	370.00
18-3-92	352.00
24.2.92	493.00
22-3-92	320.00
7-3-91	98.00
8.3.91	99.00
14-3-91	97.00
15-3-91	99.00
Vr. No. 234	285.00
235	370.00
210	492.00
18-3-92	188.00
<u>92-93</u>	
<u>CE-75</u>	Rs. 496.00
11.2.93	Rs. 460.00
11.2.93	Rs. 300.00
12-2-93	
<u>CE-76</u>	Rs. 1096.00
20.2.93	Rs. 2565.00
25.2.93	
<u>CE-80</u>	Rs. 438.00
6-2-93	
<u>CE-83</u>	Rs. 1230.00
26.2.93	Rs. 2565.00
4.3.93	Rs. 2205.00
4.3.93	
<u>CE-87</u>	Rs. 4598.00
18-3-93	Rs. 4237.00
"	Rs. 300.00
18.3.93	

contd...2...

CE-98

20.11.92

20.3.93

"

24.3.93

"

20.3.93

24.3.93

CE-92

26.3.93

20.3.93

25.3.93

20.11.92

"

1-12-92

28.12.92

30.1.93

30.1.93

Rs. 5600/-

Rs. 2205/-

Rs. 2800/-

Rs. 2430/-

Rs. 480/-

Rs. 151/-

Rs. 333/-

Rs. 300/-

Rs. 934/-

Rs. 875/-

Rs. 450/-

Rs. 180/-

Rs. 320/-

Rs. 450/-

Rs. 450/-

180/-

All the above purchases may be got regularised from the competent authority under intimation to audit.

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(142)

(59)

(11)

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Para 49

Accounting of Expenditure on Repair of Furniture  
(Ref memo no. 19 dated 1.9.92)

Para 49  
Para 31

On perusal of records it was noticed that following expenditure was made by the office on repair of furniture during 1991-92

<u>Vn. No.</u>	<u>Amount</u>
104	495
159	330
160	460
193	489
212	490
231	420
232	380
241	240
	<u>Rs. 3204</u>

On perusal of the above expenditure head of office had not taken into consideration the delegation of financial powers and crossed his limit. Excess expenditure was not got regularised from the competent authority.

Para 50  
Para 32

Para No. 50 Defacement of voucher (Ref memo no. 17 dt 1.9.93)

During the test check it was observed that voucher no. 54 for Rs. 165/- dt 5.10.92 was paid without the signatures on pay order by the DDO and it was defaced. Reasons behind it may be intimated to audit.

Para 51  
Para 32

Para No. 51 verification of remittances (Ref memo no. 16 dt. 1.9.93)

Following remittances were made by supdt Khru Hostel for SC & ST boys.

<u>Date</u>	<u>Amount</u>
4.6.92	Rs. 2652
26.8.92	Rs. 604

but only one Chellan for Rs. 2652/- was verified by P.S.C as acceptable. Another chellan for Rs. 604/- was not verified by P.S.C. but if this was very serious. Complete investigation may be made and compliance of this be made to audit immediately.

PAO, Old Sech. Necessary intimation to be given to P.A.O. to transfer the amount in the concerned P.A.O. where the account is maintained in up this office.

2-9-93  
Hospital for SCIST Boys,  
Balla Zaina, Balla

To be verified

Para 33  
Para 52  
Para 52

(54) (55) 59/e  
(140) (141) (149) (57) (51)

Para 52  
No. 52

G.P.F. Group 'D' A/C  
(Reference No. 2 dt. 24.9.93)

On scrutiny of G.P.F. A/C of group 'D' following irregularities were detected:-

1. Broad sheet not maintained:- It was noticed that Broad Sheet of G.P.F. of group (D) was not being maintained. Broad sheet is an essential record for maintaining G.P.F. A/C. Now onward Broad sheet be maintained and shown to next ~~year~~ audit.
2. G.P.F. Balances not checked:- G.P.F. Balances at the close of the financial year were not checked by any officer. By the balances were not checked the reasons be explained to audit.
3. Interest allowed wrongly:- In following cases interest was allowed in excess:-
  - a. Sh. On Pathash Inghai:- In the year 1992-93 interest was allowed to him Rs.275/- instead of Rs.257/-
  - b. Sh. Balu Lal :- In 1992-93 interest allowed to him Rs.1148/- instead of Rs.983/-G.P.F. A/C in above cases be recast under intimation of audit
3. Balance not transferred:- Sh. Inder Singh cook was transferred in 10/92. His G.P.F. balance was still lying in this office. His G.P.F. accumulation be transferred to his present office under intimation of audit.

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Para 351.

On scrutiny of purchase Vrs. following irregularities detected :-

Pay order & Certificate of stock entry were not signed

On following Vrs. pay order viz \_\_\_\_\_ pass for Rs. \_\_\_\_\_ and certificate?

Stock found in good condition and entered in Page No. \_\_\_\_\_ where not signed by the DDO

CR-3 dt. 9.4.91:-

Vr No. 5	Rs. 501/-
6	Rs. 173/-
7	Rs. 173/-
8	Rs. 250/- (90/-)

CE-4 dt 7.6.91:-

Vrs. No. 9	Rs. 70/-
10	Rs. 798/-
11	Rs. 173/-
12	Rs. 173/-

1991-92

57	Rs. 30/-
60	Rs. 100/-
61	Rs. 294/-
6 2	Rs. 462/-
63	Rs. 360/-
64	Rs. 450/-
187	Rs. 415.45
20	Rs. 418/-
21	Rs. 323/-
22	Rs. 3/-
24	Rs. 215/-
23	Rs. 85/-

22-93

C B 22 dt 18.8.92 for Rs. 7150/-

Vr. No. 5 to Vr. No. 12

CR-93 for Rs. 2752/-

Vr No. 250/- to 273

CR-92 for Rs. 800/-

Vr. No. 222 to 223

Needful may be done and it may be shown to next audit. 2/-



1472 40/L  
58 127 3 128 156 49

(2) Voucher not shown to audit:

Following Vrs pertaining to the year 92-93 were not shown to audit.

CL 58

Vr. No. 127 to 135

CL 66

Vr. No. 133 to 151

These Vrs. may be traced and shown to next audit.

Page 76  
Page 56  
Page 35  
Page 35

Vr. No. ~~56~~ service postage stamp a/c (R.S; memo 1012 dt. 27.8 93)

On scrutiny of service postage stamp a/c register following irregularities were noticed:-

Physical verification not made:-

Service postage stamps a/c were not physically verified after 12.11.84. Even when charge was handed over on 20.3.85. The stamps were not verified physically.

2. Page count certificate not given:-

At the start of every register page count certificate must be given but no such certificate was given on this register. Remedial may be done now and should be shown to next audit.

3. Register was incomplete:-

Service stamp a/c register was not being maintained properly as there was no entry in this register after 15.9.86. Moreover it was also not checked whether any expenditure was made on this a/c after 15.9.86. As there was no entry in this register on receipts side.

contd..2..

Handwritten notes and stamps: ~~57~~, ~~54~~, ~~4672~~, ~~3712~~, ~~136~~, ~~117~~, ~~105~~, 4A

Some service stamps found in envelop for <sup>were</sup> which official who was maintaining the register after counting the figure was submitted to audit <sup>which</sup> was Rs.78-10 p. But as per stock register the amount on 15.9.86 was Rs.267-90 so for the difference amount of Rs.267-90 (-)78-108=189.80p no a/c was submitted to audit where the stamps for Rs.189-80 <sup>were</sup> used could not be explained to audit register be completed up to date and shown to next audit.

Para - ~~57~~ ~~57~~  
Para (57)

Para No. ~~17~~ Dispatch Register (R.F. Memo No.14 dt 27.8.92)

..9.9

On scrutiny of dispatch register following irregularities were noticed:-

1. Sl.No. left blank:-

It was seen that in between some Sl.No. and space were left blank such as \_\_\_\_\_

Sl.No.	Date
110	7.1.92
111	7.1.92
113	4.2.92
143 to 152	12.11.92
120	30.10.92
121	30.10.92
134	20.11.92
137 to 150	15.12.92
181 to 183	10.2.93

Settle if appeal by  
Date of Appeal

It was not understood why the Sl.No. in between were left blank. What was the purpose behind keeping the in between Sl.No. blank. It appears that dispatch register was not being maintained properly. As blank Sl.No. and space might be used after ward for back date which was very serious. Action may be taken against the officials who was responsible for maintenance of dispatch register under intimation to audit.

Para - 53. 58

50 51 487c 387 135 47 101

Para to. 45 Diatry Register (Ref. memo no. 18 dt. 1.9.93)

Para 58  
Para No 36

On scrutiny of record of diatry following irregularities were noticed:-

Quotations not invited:- As per norms fixed every inmate will be given 50 grams of sweet twice in a week. During 92-93 there were 42 students. So sweet purchased at a time was  $42 \times 50 = 2,100$  kg for Rs. 147/- Rs. 294/- in a week and Rs. 1176/- for a month. It was noticed that sweet were purchased always from same shop. Quotation should be invited from different shops and govt. money can be saved as well as proper procedure may be followed.

Para 59

Para to. 46 Maintenance of Building (Ref. memo no. 20 dt. 1.9.93)

Para 59  
Para No 37

Maintenance of buildings:-

It was noticed that large amount of expre was made on repair of door.

91-92	Amount
Vr. No.	
53	30
60	100
63	360
105	100
191	90
50	60
	<u>760</u>

92-93	Amount
9	420
70	490
71	495
77	480
78	420
79	400
89	300
24	430
25	450
26	400
232	400
273	400
242	300
243	250
	<u>5705</u>

(i) Expr. on electricity repairs-

Expr. on repair of electricity wiring etc was also on very higher as follows:-

Year 1991-92

Vr. No.	Amount
61	294
64	450
190	470
210	492
192	425
198	287
164	450
165	215
24	275
52	<u>90</u>
	<u>3248</u>

During 1992-93

8	280
7	440
284	214
285	255
286	225
287	275
288	334
126	199
134	490
135	480
72	<u>495</u>
	<u>3677</u>
C/O	3677
73	485
74	4490
75	480
27	264
20	<u>126</u>
	<u>5522</u>

It was not understood how such large expr was made on door repair and electricity repair when the maintenance of building was in the hands of D.D.A. why such expr. were made on repair. Above expr may not be regularised by the competent authority under intimation of audit and this practice may be stopped immediately.

PARA No. 1

Page - 62

Page 60

Audit Memo No 45

Dated 8.12.57

Handwritten marks and numbers: 45, 122, 121, 120, 119, 118, 117, 116, 115, 114, 113, 112, 111, 110, 109, 108, 107, 106, 105, 104, 103, 102, 101, 100, 99, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 86, 85, 84, 83, 82, 81, 80, 79, 78, 77, 76, 75, 74, 73, 72, 71, 70, 69, 68, 67, 66, 65, 64, 63, 62, 61, 60, 59, 58, 57, 56, 55, 54, 53, 52, 51, 50, 49, 48, 47, 46, 45, 44, 43, 42, 41, 40, 39, 38, 37, 36, 35, 34, 33, 32, 31, 30, 29, 28, 27, 26, 25, 24, 23, 22, 21, 20, 19, 18, 17, 16, 15, 14, 13, 12, 11, 10, 9, 8, 7, 6, 5, 4, 3, 2, 1.

Page 38 Subject: - NON compliance of Rules and procedure laid down by the Dept.

A photocopy of Rules Hostel for SC/ST Girls/Boys that appeared to have been issued by Delhi Admin produced to audit revealed the following: -

(a) In the first para Eligibility for admission did not reveal the eligibility of the students of Technical/Professional Courses. Amendments to the rules made from time to time, if any, were not shown to audit and hence in absence thereof the eligibility for enrolment of students for technical/professional courses and category wise students admitted during the period of audit could not be verified.

(b) As per para 4 of the rules issued the hostel shall provide only boarding and lodging facility and all other day to day personal requirements including bedding, cleaning or washing of clothes will be met by the hostelless them selves, but it was noticed that besides boarding and lodging facilities all other day to day personal requirements of the hostelless were met by the hostel authorities e.g. Bed sheets, Pillow covers, Towels, Toilet Paste, washing soap etc. The purchases of the day to day personal requirements of the hostelless were irregular and highly objectionable. Such purchases should be approved by the competent authority to audit because no orders/approval of the competent authority was shown to audit.

Contd. next page

47 (6) 41/2 301  
(50) (49) (31) 15

(c) As per para 6 of the Rules <sup>ibid</sup> each hostellers will be provided with vegetarian diet but a printed requisition letter for ration made available to audit (Copy attached <sup>while</sup> ~~attached~~ that a item at S.No 12 "meat" ~~was~~ <sup>is</sup> ~~mentioned~~ <sup>mentioned</sup> hostellers in twice a week was mentioned. In case meat was purchased/ issued to the hosteller, it was objectionable and the cost of such purchase be recovered from the concerned defaulting official/officer <sup>after due investigation</sup> and intimated to audit.

*R Gupta*  
8/12/97

Internal Audit officer  
PARTY NO IV

To.

Supdt,  
Hostel Boys S/c, S/T, O.B.C  
Sanskar Ashram Complex,  
Dilshad Garden,  
DBH1

Action will be taken accordingly.

D.D.M.O.  
Nehru Hostel for SC/ST  
Dilshad Garden, Delhi.

Details of items donated to Hostels.

416
50
4072
34/2
100
99

S.No.	Name of items	Qty.	Amount
1.	bed sheets.	105 Nos.	R. 16,870/=
2.	Pillow covers.	115 Nos.	R. 2,935/=
3.	Toilet Soap	2,492 Pcs.	R. 15,549/=
4.	washing Soap	1,045 Kg.	R. 19,922/=
5.	Towel	155 Nos.	R. 12,610/=
6.	Tooth Paste	1,193 Pcs.	R. 21,474/=
7.	Tooth brush	490 Kcs.	R. 5,200/=
8.	Phynit	230 Kcs.	R. 5,730/=
9.	Clenzo	79 Lt.	R. 632/=
10.	Began/Einit Spray	230 Lt.	R. 20,830/=
11.	Einit Pump	51 Pcs.	R. 714/=
12.	Vim/washing Powder	769 Kg.	R. 8,766/=
			/
			<u>R. 1,31,232/=</u>

Sundaram

43 44 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

PARAMO-2

Para-63

Audit Memo No. 8  
Dated. 3/11/97

Contingency Vouchers

Para 39

During the course of audit, it has been observed that the Bill Register for the period 1993-95 has not been shown to audit resulting this difficulties have been faced by audit to scrutinise the bills. The undermentioned irregularities have been noticed which needs to be rectified and also noted for future compliance:-

1. Purchase procedure has not been adopted as per laid down in C.F.R. Quotations have not been advised with the date of receipt, signature of only two gazetted officers have been obtained instead of three G.O. at the time of opening of quotations & comparative statement, which is incorrect. During test check, the undermentioned purchases have been made without completing the required codal formalities, if completed that may be shown to audit otherwise these purchases be regularised from the competent authority under intimation to audit.

S.No.	Bill No. & Date	V. No.	Amount	Name of firm	Remarks.
(A)	58 dt. 17-12-93	370	R. 7,854/-	M/S R.M. Store	General Articles
		371	R. 8,568/-	— do —	— do —
(B)	73 dt. 11-12-93	449 to 452	R. 20,260/-	New Super Cons. Co-op. Store Ltd.	— do —
(C)	13 dt. 22-4-94	48	R. 4,970/-	M/S R.K.S Elec.	Repair work
(d)	20 dt. 9-5-94	53	R. 3,700/-	— do —	— do —
		54	R. 2,306/-	— do —	— do —
		55	R. 4,980/-	— do —	— do —
(e)	9/15-5-95	1309	R. 3,397/-	M/S V.P. Gupta	Repair of chair.
(f)	19 dt. 27-2-96	—	R. 94,735/-	M/S Gupta Trading Co.	Furniture etc.
(g)	24 dt. 23-7-96	—	R. 84,858/-	— do —	Tables etc.
(h)	25 dt. 11-3-97	245	R. 1,26,140/-	— do —	Beds etc.
(i)	25 dt. 25-3-97	246	R. 14,409/-	M/S Shama Eten.	Sports items.
(j)	11 dt. 26-7-97	253	R. 49,000/-	M/S Royal Safe Co.	Steel Tables.
(k)	23 dt. 31-2-97	294	R. 38,000/-	M/S Gupta Trading Co.	— do —

2. It has been pointed out that the undermentioned vouchers have not been shown to audit. The concerned authority is requested to produce the same to audit for regularisation in this regard. The same to be made to audit.

S.No.	Bill no. & Date	Amount	Name of firm	Remarks.
(A)	51 dt. 8-12-93	R. 1,273/-	M/S Dawai Elec.	Repair work.
(B)	45 dt. 8-10-95	R. 350/-	do to team	cleaning the chulab.



(4) ~~(3)~~ ~~(4)~~ 28/E 47/2 100 9

Stock taking entry has not been recorded on undermentioned bills. Reasons in this regard be elucidated to audit and other similar cases may also be reviewed :-

S.No.	Bill No. & Date	Sl. No.	Amount	Name of Firm
(A)	58 dt. 17-12-93	370	Rs. 7,854/-	M/S R.H. Store
(E)	73 dt. NIL	371	Rs. 8,568/-	do
		449 to 452	Rs. 20,260/-	M/S New Super Cons. Co-op. Store Ltd.
(C)	109 dt. 14-3-97	224	Rs. 94/-	M/S Shivani Sports.
		225	Rs. 220/-	M/S Singhal Elec. Co.
		226	Rs. 25/-	M/S Cattu Elec.
(d)	123 dt. 30-3-97	286	Rs. 200/-	M/S Varsity Corner
		287	Rs. 478/-	M/S Balaji Light Home
		289	Rs. 50/-	M/S Singhal Elec. Co.

4. It has also been pointed out that the undermentioned purchases have been made without the approval of competent authority. Expenditure sanction of H.O.D. is required in this regard. These purchases along with other similar cases be returned from the competent authority under intimation to audit :-

S.No.	Bill No. & Date	Amount	Sl. No.	Name of Firm	Remarks
(A)	7 dt. 20-7-93	Rs. 3,816/-	12	New Super Cons. Co-op. Store Ltd.	General Articles
		Rs. 4,056/-	13	do	do
		Rs. 4,897/-	14	Super Bazar	do
(E)	88 dt. 10-2-95	Rs. 6,495/-	-	Super Bazar	do
(C)	9 dt. 15-5-95	Rs. 3,397/-	1509	M/S V.P. GUKRA	Repair
(d)	12 dt. 15-5-95	Rs. 10,804/-	19420	Super Bazar	General Items
(E)	31 dt. 24-9-95	Rs. 12,670/-	-	Super Bazar	do
(F)	48 dt. 7-2-97	Rs. 27,553/-	156 to 159	Super Bazar	General & Dietry
(S)	113 dt. 27-3-97	Rs. 23,927/-	241 to 244	Super Bazar	do

5. Bill No-21 dt. NIL of 1993-94 Rs. 250/- :- This bill related to purchase of Room Cooler from M/S New Super Cons. Co-op. Store Ltd. It has been pointed out in the statement recorded on the body of the bill that cooler was not received upto 24 Aug/93 whereas the stock taking entry had already been made and payment also been made on 4-1-93. It is clarified to audit under which circumstances/prior payment had been made to party before delivery. This is highly objectionable.



39 42 46 26/C 27/L 45 49/0 95

the concerned after due verification under intimation to audit. It has also been found that Rs. 3,700/- have been paid to M/s Vijay Laxmi Engg. Works without obtaining the proper receipt from them. A statement was defaced on body of receipt in bottom of M/s Competent Automobiles Co. Ltd. as they have also received a cheque for Rs. 3,700/- in favour of M/s Vijay Laxmi Engg. Works, which is incorrect. Reasons in this regard be elucidated to audit and proper receipt should also be obtained from the party concerned under intimation to audit.

~~Action taken on 22.07.2011 :- It has been pointed out that Co Blankets and 50 bed sheets were purchased from M/s Paragal Co.~~

10. Contingent Register :- It has also been pointed out that office has never maintained Contingent Register, due to that correctness of expenditure could not be verified by audit. Contingent Register must be maintained (sub head wise) to know the correctness of expenditure and position of funds. Needful be made under intimation to audit.

(112) K.V. Jui

The H.O.O.  
Nehru Hostel for SC/ST (Boys)

Action will be taken accordingly.

D.D. O. / 11/11/11  
Nehru Hostel for SC/ST Boys  
Dhishad Garden, Calicut

PABA No. 3

Page - 64 Page 62

Audit Memo No. 12  
Dated 22-11-97

38

Re-impbursement of Medical Expenses

Page No 40

During the course of audit it has been noticed that no any register has been maintained by the office regarding re-impbursement of medical expenses and on scrutiny of bills it has been pointed out that Sh. Mukesh, LDC has drawn R. 3,512/= vide bill No. 88 dt. 21-3-96 in which the undermentioned tests done at private laboratories and medicines not admissible as per rules. In case any non-availability certificate has been obtained from the hospital concerned that may be shown to audit otherwise R. 2,639/= as per detail below be recovered from him after due verification under intimation to audit :-

(a) BS/BP Test	Clinical Bacterial Laboratory	R. 40/=
(b) Stool test	Dr. Kalia's clinical lab.	R. 50/=
(c) Cate Scan	Danwan Lal Imagine chh.	R. 2,500/=
(d) Glucose Pdr.	-	R. 9.75/=
(e) Cester oil	-	R. 11-00
(f) Mmaine Gel	-	R. .28/=
		<u>R. 2,638-75/=</u>
		or say R. 2,639/=

*(Signature)*  
22/11/97

H.O.O.  
Nehru Hostel for SC/ST (Boys)

9/12/97  
B.D. [Signature]  
Nehru Hostel for SC/ST  
Dilhad Garden, Delhi.

Dated: - 2/10/97

Page No. 5  
~~Para 66~~

Govt of India

Sub - General article stock register

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Para 41 While post check of General article stock register, the following short-comings were noticed:-

- (1) No signature of H.O./D.D./receipts/Store keeper in General stock register for the year 1993-96. Signatures of H.O. & Cashier at the time of received the articles & signature of receipts should be obtained at the time of issue the articles.
- (2) Paggi cloth was purchased on 7/11/96 for Rs. 230/- as 7/11/96 for the use of kitchen. This purchase was not admissible. Paggi cloth can't be purchased for the work of kitchen. So recovery of Rs. 230/- be made after due verification under intimation to the Audit.
- (3) The following non-consumable articles were found in General stock register & the balances of non-consumable articles were also reduced showing the articles as issued. The balances of non-consumable articles may not be reduced unless the same are got written off under the order from the


should be restored to the original numbers till they are got written off under the rules.

S. No.	Year	Item	Page No.
1	1993-94	Trig	32
2	94-95	Dust bin	55
3	1996-97	Disk Bag	76.

Compliance be made of all observation of this memo be made under intimation to the Audit.

The HOO/DDO  
Nehru Hostel for Boys (S/C/ST)  
Dilshad Garden, Delhi

Action will be taken accordingly.

  
D.D. SINGH  
Nehru Hostel for SC/ST Boys  
Dilshad Garden, Delhi

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2/20/95  
PARA No. 8

Para - 68

Subj: - Property Register

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Para 42 While scrutinising the property Register, the following observations were made:-

- (1) Property register was not shown prior to 29/12/95 to Audit & balances of all previous items were not taken into the new opened property register. This was highly objectionable. Reason thereof he intimated to Audit under which circumstances, the previous balances were not carry forward in new property register. Most of the property items were purchased fresh, whereas the old stock of these items were already lying in the stores, for example, Iron Bed, Mattress, Pillow etc.
- (2) Different Sports items were entered in property register on page No. 60 to 63. Item was page he allotted & progressive total he worked for the same.
- (3) Progressive totals were not worked out of all the property items.

Contd-2-

made at least once in every year but this requirement was never met by the HOO/DDO. In the absence of physical verification, it could be verified whether stores are available as per stock/property register or not. The circumstances under which the same could be completed so far may be elucidated to Audit.

37/11 etc  
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(5) Rule 124(2) of GFR says that subject to any spl. rules or orders applicable to any particular department stores, which are reported to be obsolete/surplus or unserviceable may be declared as such in accordance with the procedure laid down in rule 124(1) & ordered to be disposed of by the authorities, who are competent. But no action was taken for write off the unserviceable/surplus articles under the audit period. In spite of repeated verbal & written requests the list of unserviceable/surplus articles has not been supplied to the Audit till date. All the stock registers he reviewed & list he prepared for write off. Action taken in the matter he intimated to the Audit.

Action will be taken  
as per reply.  
Nehru Hostel  
Dishad Guwahati

The HOO/DDO  
Nehru Hostel  
Dishad Guw.

Compliance of all observations he made under intimation to the Audit. OK



PARA No. 9 ~~100~~ ~~69~~ ~~67~~ PARTY NO. 11  
 MEMO No 9 ~~100~~ ~~69~~ ~~67~~ DATED 3/11/97.

Subject: - CASH BOOK

During the course of test-auditing of the Cash Book maintained by the authority of Hostel S/C & S/T (Boys) D/O of S/C & S/T and produced to the audit commencing from 16.12.94 revealed the following irregularities: -

- (a) It has been noticed that the Cash Book that has been made available to audit was started w.e.f 16.12.94 with a 'NIL' Cash Balance. On the Receipt Side of the first page on 8.1.96, the Internal Audit officer had made Remarks "The fresh Cash Book started w.e.f 16.12.94 with opening Balance as 'NIL'. The Balance of old Cash Book has not been carry forwarded in this Cash Book". It was not understood why the balance of old Cash Book as on 15.12.94 was not carried forward to this Cash Book. Moreover till date the fate of closing Balance of old Cash Book has not been decided by the authorities. Reasons and circumstances and by whom the amount of closing balance as on 15.12.94 including interest amount is held up be explained and intimated to audit.
- (b) Rule 17 of C.A. (RRP) Rules, 1983 stipulates General instructions for handling cash to be observed by all Govt officers who are required to (a) receive Govt dues and handle cash or (b) perform the functions of DDO. The totalling of the Cash Book

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(75) (75) 25th 1995 (38) (11) 80

the Cash Book itself but it is surprise that the then DDO/HOO had not bothered to insert correct entry in place of incorrect entry or totals in figures and attested the same by putting dated initials.

(d) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the HOO/DDO in token of check. It was noticed a cheque for Rs 15231/- was received on 9-11-95 against bill NO EB/28/95-96 dated 18.9.95 but the cash book was not opened on 9.11.95 the receipt of above amount had been clubbed with the transactions occurred on 8-11-95 by showing the plus sign to the extent of the amount of the cheque received. Necessary erasing to bring correct totals on 13-11-95 had not been attested by the DDO/HOO. This sort of practice was highly objectionable and irregular. Reasons and circumstances need to be explained under intimation to audit.

(e) The following Govt Receipts, as detailed below, were admitted into the Bank in Govt account after making inordinate delay:-

S.No	Receipt No. & Date	Amount	Date of Deposit
1	2	3	4
1.	129 dt 11.10.96	Rs 200-00	31.3.97 Original Challan for Rs 1600/- net produced
2.	130 dt 11.10.96	Rs 200-00	
3.	131 dt 11.10.96	Rs 200-00	
4.	132 dt 11.10.96	Rs 400-00	
5.	133 dt 16.10.96	Rs 200-00	
6.	133 dt 17.10.96	Rs 200-00	
7.	134 dt 31.3.97	Rs 200-00	

date wrongly given as 31.3.97 and not 31.3.97

8. PHD/GAR-6/01 13.1.97 Rs 2640/- 11.2.97

Contd. page 4/-

(27) (28) 31  
110

Unexplained delay made in remitting the Govt money in Bank under Govt account needs to be explained to audit.

(f) It was noticed that vide Receipt No. 52 dt. 11.9.96, a Security Deposit of Rs 2000/- from M/s Gupta Trading Co against wooden furniture purchased from them vide their Bill No 001 dated 24.6.96 was obtained but this amount was not credited to Govt Account till date its refund i.e. 24.5.97. It needs to be explained under intimation to audit.

(g) Registers containing entries regarding sale of Tender forms produced to audit revealed that eight tender forms costing Rs 200/- each (non-refundable) were sold including Phulkari Punjab Govt Emporium but only total of Rs 1400/- have been shown to have been received as against the name of said emporium at S. No 5. The figure of Rs 200 written was struck off and inserted 'NIL' and initialed the cutting by the then Supdt of the Hostel on the ground the emporium being Govt Enterprise. Later on a receipt No 154 of the date given on Receipt as 31.3.96 without the signature of the DDO/HO, for Rs 200/- was noticed, the amount of which was taken in Cash Book on 31.3.97 but the entry was found unattested by the then DDO/HO. Amount of Rs 1600/- instead of Rs 1400/- were deposited on 31.3.97 the original challan of the deposited amount was not made available to audit but this amount was got verified from the P.A.O.-XIV old Sect, Delhi. It is not understood that how the excess amount of Rs 200/- have been credited to Govt A/c. The original challan be traced and shown to audit. Reasons and

↳ upto 17.10.96 vide receipts nos 129 to 132, 136 to 138

(27) (25) 231c 121c  
(36) (109)

Circumstances of the excess deposit in Govt Account be explained to audit, without the attestation of HOD, 500 any financial transaction entered in Cash Book is treated as unauthorised. All the matter is required to be probed into and out come of the enquiries along with regularisation orders be intimated to audit.

The Competent Authority

*[Signature]*  
13/12/97

Internal Audit Officer,  
PARTY NO IV

To.

The Supdt.

Hostel Boys SC/ST/OBC

Sanskav Ashram (Dte of SC/ST)

Dilshad Garden, Delhi

Action will be taken accordingly.

*[Signature]*  
D.D. Chandra  
Nehru Hostel for SC/ST Boys  
Dilshad Garden, Delhi.

25 35 33 108 29  
27C 161

PARA No. 10

~~Para 70~~  
~~Para 68~~

Audit Memo No. 10  
Dated. 5/11/97

Bill Register

29

Para 44

During the course of audit, it has been observed that Bill Register for the period w.e.f. 1-4-93 to 31-3-94 has not been produced to audit and Bill Register for the period 1-4-94 to 21-9-95 was not in proper form so the correctness of Bills could not be verified, other pointed out irregularities are also as follows:-

- (a) Entries of Bill Register w.e.f. 1-4-94 to 21-9-95 have not been signed by the DDO.
- (b) Detail of Cheques received from PAO, amount passed by PAO have not been written on the Bill Register w.e.f. 1-4-94 to 18-10-94.
- (c) Details of Bill No. 2 to 5, 7 <sup>d/1994-95</sup> with amount of bill have not been recorded in Bill Register, this is a very serious lapse.
- (d) Amount of Bill No. PB/24 of 1994-95 has not been written in Bill Register.
- (e) Bill Nos. CB/22, PB/99 & PB/100 of 1994-95 has been marked as cancelled without the signature of DDO. Reasons of cancellation be made to audit.
- (f) DDO has not signed the <sup>new</sup> Bill Register on marked bills ~~at the~~ while presenting the bills in PAO at the ~~page nos~~ 2, 13, 14, 15, 19, 20, 21, 22, 23.
- (g) Cuttings have not been attested by the DDO.
- (h) Monthly Summary as per below has not been maintained in bill register regarding bills presenting in PAO:-

- (a) opening balance of bills with PAO —
- (b) Total no. of bills presenting to PAO during the month. —
- (c) Total no. of bills passed by PAO during the month. —
- (d) Closing balance of bills with PAO —

The all above pointed out irregularities be rectified under intimation to audit.

Action will be taken accordingly.

Mehra Hostel for SC/ST Boys  
Delhi

The H.O.O.  
Mehra Hostel for SC/ST (Boys)

12/11/97

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(9)

Para 45

P.A.A. No. 11

Para-72

Pay Bill Register

Audit Memo No. 11

Dated: 5/11/53

(28)

Para 71

During the course of audit, the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit:-

- (a) Page counting certificate has not been recorded on P.B.R.
- (b) Details of upper portion regarding Designation, Pay scale, Res. Address, GPF No. etc. have not been filled.
- (c) D.D.O. has not signed the P.B.R. while sanctioning GPF Advance, Festival Advance etc. in requisite column.
- (d) Checker's initial has not been found in requisite column.
- (e) Cuttings have not been attested by the D.D.O.
- (f) A set of 1 Pay Bills had also not been filled in the back of P.B.R.

Action will be taken accordingly.

D.D.O. (P)  
Nehru Hostel for SC/ST Boys  
Dishad Garden, Delhi

(42) Kt. S.P.O.  
5/11/53

The H.O.O.  
Nehru Hostel for SC/ST (Boys)

PARA No. 14

Para - 75

Audit Memo No. 14  
Dated: 8-xii-97

C.P.F. (Group 'D' Staff) Ledger

27

Para 73

During the course of audit, it has been observed that CPF ledger has not been maintained properly. The undermentioned irregularities have been pointed out which needs to be rectified under intimation to audit:-

Para No 46

- (a) Page counting certificate has not been recorded in the ledger.
- (b) Alphabetically index has not been maintained.
- (c) DDo has not signed in appropriate column of the ledger.
- (d) Details of Advance/withdrawal (e.g. Bill No., date and amount) had not been recorded in ledger under attestation of DDo.
- (e) Broad sheet required as per rules has not been maintained.

The other irregularities have also been noticed in respect of under mentioned officials :-

1. Sh. Bhalchishan Nehra, Charkeida :- He has taken CPF advance of Rs. 10,000/- vide L. No. 78 dt. 10-5-95 but the amount has not been deducted at the time of calculation of interest so the interest has been calculated excessively by Rs. 100/-. Hence his calculation be revised and fresh transfer advice be sent to his present office under intimation to audit.
2. Sh. Balraj Khera :- It has been pointed out that interest has been calculated in the year 1993-94 Rs. 1,462/- instead of Rs. 1,322/-. Collection be made and after that all yearwise calculation also be revised under intimation to audit. It has also been pointed out that he has shown Advance of Rs. 10,000/- in the month of Jan/97 but amount has been entered in the month of Feb/97 which is not in order. It must be entered/deducted in Jan/97 hence the interest also be revised under intimation to audit.
3. Sh. Om Prakash, Col :- He has been taken CPF advance of Rs. 10,000/- vide Dec 93 but the amount has been effected in Jan 94, which is highly objectionable. Reasons in this regard be elucidated to audit.

Attn: Mr. J. K. Sharma  
Accounts  
DDO  
Munim Hostel for  
Munim Garden  
o. o.  
Munim Hostel for SC/ST (Boys)

11/12/97  
Jain

Para No. 2 (Ref./Memo No. 8 dated 8-11-2001)

Cash Book & Bill Register

26

During the course of test check of the cash book and bill register for the period 1997-78 to 2000-2001, following irregularities were noticed :-

- i. As per rule erasures or overwriting in the cash book is strictly prohibited. All cutting should be attested by the competent Authority through the incorrect entry and in setting the correct are in Red Ink between the lines which has not followed at page No. 19,28,29,169,84,123 etc which is not permissible.
- ii. The salary for the month of March'2001 is to shown as well as accounted for the next financial year 2001-2002, but it has been noticed that the same has been shown in financial year 2000-2001. It is irregular and needs clarification.
- iii. TR-5 (GAR-6) is nor serially numbered. It is suggested that it should be used in sequel numbered to avoid fraudulent and misappropriation of Govt. Receipts. As per rule the monitory transaction should be entered as they occur and deposited in the same date or next day into the Govt. account through bank challan in the bank which have not been followed by the institution in the following cases as under :

SNo.	TR No. & Date	Amount	A-----	Date of disposed
1.	3 to 64			
	14.9.98 to 15.9.98	Rs. 3100/-	8443	24.9.98
2.	95/30.9.98	Rs. 500/-	-do-	8.10.98
3.	96/18.10.98	Rs. 500/-	-do-	22.10.99
4.	98/12/11/98	Rs. 500/-	-do-	17.11.98

iv. During the course of Bill register it has been noticed that the following abstract contingent bill drawn by the department but there were not D.C. any entry found regarding their adjustment through D.C bill.

As per receipt and payment Rule No. 119, 120 the adjustment through D.C. bills should be submitted with in or after one month of drawal of AC bills in the concerned PAO of counter signed by Head of Office or concerned controlling office alongwith vouchers. The same was not found in the following cases it's required justification.

ACB - 168 dt 23.3.99 Rs. 1000/- MTNL for new telephone connection

The HOO/DDO are hereby required to rectified/ clarified the above mentioned irregularities under intimation to Audit.



PARA - 76 (97-2001)

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14c 121c  
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31  
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Para No. 3 (Ref./Memo No. 13 dated 8-11-2001)

Contingency Bills Vouchers

While scrutiny the contingency bills vouchers of Nehru Boys Hostel, Dilshad Garden, New Delhi. The following discrepancies were noticed:-

1. The payment for pelly expenses are being made by office to persons but address of receiver of payment has not been mentioned on all relating voucher. Address of receiver must be indicated on all such vouchers. A few instance are as under:-

S.No.	Bill No. + Date	Voucher No.	Amount of vouchers
1.	CB/53 dt 3.5.97	134	15/-
2.	CB/141 dt. 31.3.98	545 to 548	211/-
3.	CB/154 dt. 2.2.2000	423 to 428	946/-

Reasons are to be explained to Audit.

2. All the cash memos / Bill relating to pelly purchases / other purchases should be in the name of office / institution, but the same has not been adhered to in following cases.

S.No.	Bill No. & Date	V.N.
1.	CB/116 dt. 2.3.98	421-426
2.	CB/127 dt. 20.3.98	472

The reasons are to be explained to Audit.

3. The milk powder / milk and fruity were purchased from M/s Kedari Lal Gupta, Nand Nagri, Delhi as per detail

S.No.	Bill No. and Date	Amount
1.	CB 23 dt. 3.6.97	9207/-
2.	CB/12 dt. 5.5.97	5906/-

The purchases were made from open market without inviting quotation and without NOC from Govt. Agencies. The purchases are to be regularized from Competent Authority. No codal formalities were observed. Reasons are to be explained to Audit. The purchases may be got regularized under intimation to Audit.

4. The following purchases were made by hostel authorities from open market.

S.No.	Bill No. and Date	Amount	Name of Supplier
1.	CB/137 dt. 30.3.98 (Purchases of heat blowet)	2550/-	M/s Yamuna Electronics Yamuna Vihar, Delhi

Contd..

151 c  
 (26) (30) (118) (68)  
 (39)

- 2. CB/136 dt. 30.3.98 23870/- M/s Shree Shyam and Co.  
 (Purchase of furniture)
- 3. CB/44 dt. 1.8.98 1550/- M/s Umesh Electricals  
 (Repair of ~~fridge~~ fridge)
- 4. CB/43 dt. 24.7.98 4750/- M/s Amar Printer  
 (Printers Job)
- 5. CB/54 dt. 16.8.99 13750/- M/s Rohtagi Traders  
 ( furnishing of office vehicle)
- 6. CB/184 dt. 14.3.2000 1877/- M/s Battery Supplier ---  
 (Purchase of battery)

Codal formalities could not be checked due to non submission of relevant files. The above purchases be regularized from Competent Authority under intimation to Audit.

5. The payment have been made to M/s Vijay Kr Sharma, Mother Dairy, Booth No. 711, G.T.B. Enclave, New Delhi for purchase of Subzi/Vegetables for hostel. The cash memo issued by him are not in sequence order. A few instance are as under

S.No.	Bill No. & Date	Receipt No.	Voucher No.	No dispatch No. & Date
1.	CB/4 dt. 13.4.98	200	1 1 4/98	No. dispatch No. & date
		15	2/4/98	
		to	to	-do-
		21	7/4/98	
2.	CB/120 dt 7.1.99	196	No. Voucher No.]	
		to		
		199	Mentioned	-do-
		459		
		to	-do-	-do-
		460		

The reasons are to be explained to Audit.

6. Ref. CB/44 dt. 21.6.2000 of Rs. 11455/- payment made to M/s Readhey Krishan Tent House. A/A & E/S obtained from Secy SC/ST, but codal formalities not followed by hostel authorities.

Reasons to be explained to Audit.

PARA No. 2

Page 78

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Memo No. 11

Dated 24/5/05

Para 49

Subject: CASH BOOK.

During the course of Test checks of the Cash Book for the period 2001-02 to 2004-05, the following irregularities were noticed:-

(a) It has been seen that at GA-NO 350 (75) dated 31-7-04 amounting to Rs. 210/- on account of sale of Newspaper Raddi had not been entered in the Cash Book. Moreover, the Challan No. 1/2004 deposited on 28/8/2004 amounting to Rs. 210/- was also not been entered in the Cash Book. This is a serious lapse on the part of Cashier and D.D.O. According to Rule 13-Receipts & Payment - All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the D.D.O. in token of check.

(b) The office has received a Telephone bill of Rs. 1947/- whereas the Bill prepared and cheque received from PAO vide Bill No. 6578 dt. 28/8/04 vide cheque No. 262077 of 'B' category dt. 3-9-04 for Rs. 1847/- i.e. less amount of Rs. 100/-. The same was not been taken in the Cash Book. The payment made to Telephone Authority vide their Receipt dt. 3-9-2004 of Rs. 1947/-, Rs. 100/- from which account was taken are not known. Payment side of the Cash Book, this entry was also not taken. This violated the above R.G.P. Rules and as such the authenticity of maintaining the Cash Book can not be ascertained. Reasons be elucidated to Audit.

Para No 3

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Para No 50

Memorandum No. 13

Date: 25/9/2005

Subject: Log Book

During the course of Test check of the Log Book, the following irregularities were noticed.

- (i) Page Counting Certificate, Page Number had not been mentioned in the Log Book.
- (ii) As per the provisions of Rule - 2. A Gazetted officer may be authorised in Administrative Incharge of the vehicle to authenticate the Log Book.
- (iii) The Log Book had not been written fully onwards and the Log Book had not been authenticated in the same day also. The remaining pages are being blanked.
- (iv) The Log Books are not being scrutinized once or twice a week by a Senior officer to ensure that there is <sup>no</sup> misuse.
- (v) The Column provided in the Log Book had not been filled in as per the format i.e. Vehicle No. not mentioned & Dept. Petrol Account was not signed by the officer in charge, the Columns 6, 9, 10, 11, 12

had not been filled in as per the format.

(vi) The average running mileage per litre of the vehicle is not being worked out properly at the end of each month in the log Book. The running mileage covered per litre of the vehicle is ~~not~~ below the authorised average limit, ~~has not been maintained~~. A few instance the average of the vehicle differs.

<u>S. No.</u>	<u>Month.</u>	<u>Average Shown.</u>
1.	March, 2003.	8.03.
2.	August, 2003.	6.02.
3.	March, 2004.	5.02.

(vii) The vehicle had to be used by the officer concerned for the welfare of the hospital. From the perusal of the log Book of the vehicle is being used for Dab purposes only. The vehicle is being utilised on holidays. It may also be confirmed whether the concerned Dept. was opened on holidays. No such orders/files were made available to Audit whereas the vehicle is being used for Dab on holidays also. A few instances are given below -

From the perusal of the log book it is also seen that the vehicle is being used for delivery of the Dairies which is irregular purposes.

<u>Month</u>	<u>Purpose/Dk.</u>	<u>Remarks</u>
Feb, 2004 Full month	Dairies	1072 KM. on Working Days 174 KM. on Holidays Total <u>1246 KM.</u>
March, 2004 Full month	Dairies	842 KM. on Working Days 161 KM. on Holidays & Working Days Total: <u>1003 KM.</u>
April, 2004 Full month	Dairies	1122 KM. on Working Days 115 KM. on Holidays <u>1237 KM.</u>
May, 2004 Full month	Dairies	1066 KM. on Working Days 87 KM. on Holidays & Working Days Total: <u>1153 KM.</u>

( ) The log Book ~~has not been produced~~ <sup>and log-records</sup> of 1-7-2004 to 31-3-2004. The log book may be produced to the Audit immediately. Needful be done in the above and compliance be shown to the Audit.



PARA No. 4

Para 80

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Memo No. 10

Dated. 24/5/05

Para No. 5 Subject: Contingent.

During the course of Test checking of the Contingent Vouchers for the year 2001-02 to 2004-05 the following irregularities were noticed:-

(i) It has been noticed that the Contingent Bills were not verified by the H.O./Competent Authority, it is in violation of the procedure. Detail of some instances are as under

S.No.	Bill No. & Date.	Amount
1	CB-162 dt. 13/2/02	41,636/-
2	CB 123 dt. 3-12-01	18,590/-
3	CB 131 dt. 18-12-01	30,275/-

Other similar cases be reviewed accordingly. Needful be done and compliance be shown to the Audit.

(ii) It has been seen that the purchases made in the office but in the absence of purchase files, the factum could not be verified whether the coded formalities have been observed or not. A few instances are given below:-

S.No.	Bill No. & Date.	Amount	Item	
1	CB-187 dt. 29/3/02	39,200/-	Steel Bed	M/S. D.C.C.W.S
2	CB. 87 dt. 13/04	79,775/-	Crackle Cotton	M/S Ram Niwas S.M.P.
3	CB 131 dt. 16-11-04	6000/-	Sign Board	M/S. Shaily Enterprises
4	CB 201 dt. 31-3-05	23612/-	Photo of Ram	M/S. Ram Niwas S.M.P.

ciii)

From the perusal of Bill No. CB 187 dt. 29-3-2002 amounting to Rs. 39,200/-, The office had purchased Steel bed & adda Cotton from D.C.E.WS which is banned item by the Finance Deptt. F.8/6/99-AAO II/Ac/40/14-15 dated 21-12-99. The expenditure incurred by the office be regularised from the competent Authority under intimation to the Audit.

Needful be done in all the above and similar type of cases be reviewed accordingly. Compliance be shown to the Audit.



**PART- II (Current Audit Report)**

**Current Audit Report**

During the course of current audit, 12-Audit memo's including 02-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs. 720240/-. Four memo have been dropped based on replies submitted by the Hostel with recovery of Rs 4289/- deposited in bank/Recovery made through salary. 06-memo's have been incorporated as 06-audit para in this report with the total recovery of Rs.715951 /-

Nehru Boys Hostel is running Hostel facility for Boys students belonging to the category of SC/ST/OBC/Minority. The students are provided food (Breakfast, Lunch and Dinner), daily use items (bed, blanket, bed sheet, soap etc), fruit and sports equipment etc without charging any fees. The audit has checked the following documents/records of Nehru Boys Hostel for the period 01.4.2010 to 31.12.2017 as per direction issued vide Directorate of Audit, Govt of NCT, Delhi letter No F.1/Audit/DA/IAR/PAO-8/897/609-612 dated 18.1.2018 :-

- (a) Paid bill for purchase of food items including vegetable, fruits, milk, butter and dietary items.
- (b) Stock register/Issue register/daily use register/property register.

The record/documents was found to be satisfactory subject to observations made in Current audit report.

**Details of Current Recovery**

S. No	Memo No and date	Details of Recoveries [amount in rupees]				Incorporated in Para No.
		Raised	Settled on submission of proof	Recovered on the spot	Balance	
1	1/23.01.2018	3104	-	3104	-	Memo dropped
2	2/25.01.2018	538582	-	-	538582	Para 1
3	4/29.01.2018	1185	-	1185	-	Memo dropped

4	5/31.1.2018	50277	-	-	50277 ✓	Para 3
5.	11/05.2.2018	127092	-	-	127092	Para 5
	<b>TOTAL</b>	<b>720240</b>	-	<b>4289 ✓</b>	<b>715951 ✓</b>	

The internal audit report has been prepared on the basis of information furnished and made available by **Audit report of of Nehru Hostel for Boys (SC/ST/OBC/Min), Sanskar Ashram, Dilshad Garden, Delhi-93.** The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.



(R.K.Singh)  
Sr AO/IAO

## PART- II

**CURRENT AUDIT REPORT :**  
**(01.04.2010 To 31.12.2017)**

## Para 1

(Memo No 2 dt 25.01.20180)

**Sub: Provision of Security/Multi Task Services (MTS) : Nehru Boys Hostel, Dilshad Garden (NBH) : Recovery/ non receipt of ECR : Rs 5,38,582/-**

Tender for providing uniformed trained manpower for the Security Services and MTS (Multi Tasking Staff) of HQ/Nehru Boys Hostel, Sanskar Ashram Complex, Dilshad Garden, Delhi-93 for a period of two years on contract/outsourcing has been done by Department for the welfare of SC/ST/OBC/Minorities, B Block, 2<sup>nd</sup> floor, Vikas Bhawan, I.P.Estate, New Delhi-02. Nehru Boys Hostel, Dilshad Garden is paying salary of 5 Security Guard and 4 MTS with effect from 01.12.2016.

During test check of payment made by Nehru Boys Hostel for the period from 1.12.2016 to 31.10.2017 as per agreement, the following deficiencies/ recoveries have been noticed by the audit :-

(a) **Service Tax.** As per price bid (Annexure XI) of the tender document, rates quoted will include all statutory obligation of the contractor under Minimum Wages Act, Contract Labour (R & A) Act, Weekly off replacement charges, cost of uniform of personnel deployed by the contractor, **all kinds of taxes, services charges** etc of the agency. The rate quoted will be for per shift of eight hours per person per day. **In addition, para 8.3.2 of the tender document (Part of agreement) clearly states that rates and prices quoted by the bidder shall be inclusive of service tax.** The Deptt has paid Service Tax @ 15% per MTS/SG alongwith the wages every month in violation of tender document/agreement as per details given below :-

S/No	Month	Details of manpower		Service Tax @ 15% (Rs) per MTS/SG		Total Recovery of MTS/SG		Recovery noticed by the audit (Rs)
		MTS	SG	MTS	SG	MTS	SG	
1.	Dec 2016	4	5	1907.15	2176.25	7628.60	10881.25	18509.85
2.	Jan 2017	4	5	1907.15	2176.25	7628.60	10881.25	18509.85
3.	Feb 2017	4	5	1907.15	2176.25	7628.60	10881.25	18509.85
4.	Mar 2017	4	5	2604.12	2971.57	10416.48	14857.85	25274.33
5.	Apr 2017	4	5	2645.47	3019.42	10581.88	15097.10	25678.98
6.	May 2017	4	5	2645.47	3019.42	10581.88	15097.10	25678.98



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7.	Jun 2017	4	5	2645.47	3019.42	10581.88	15097.10	25678.98
8.	Jul 2017	4	5	3174.56	3623.30	12698.24	18116.50	30814.74
9.	Aug 2017	4	5	3174.56	3623.30	12698.24	18116.50	30814.74
10.	Sep 2017	4	5	3174.56	3623.30	12698.24	18116.50	30814.74
11.	Oct 2017	4	5	3174.56	3623.30	12698.24	18116.50	30814.74
<b>TOTAL</b>								<b>2,81,099.78/-</b> <b>(Rounded off to Rs 2,81,100/-)</b>

The deptt may recover Rs 281100/- (overpayment) from the contractor after due verification of facts and figures/terms and condition of the agreement as quoted above under intimation to audit.

(b) **EPF/ESI.** As per para 8.3.3 of the tender document, the rate quoted by the contractor includes all the liabilities of the contractor such as cost of uniform and identity card of personnel deployed by the contractor and all other statutory liabilities like minimum wages, ESI, PF contribution, Bonus, service charges, all kinds of taxes etc. The deptt has released the ESI (4.75%) and EPF (13.36%) from Dec 2016 to Mar 2017 and (13.15%) from Apr 2017 to Oct 2017 as employer's amount of contribution alongwith every month bill without checking whether contractor has actually paid the same in individual a/c and uploaded on Directorate of EPF web site as per details given below :-

S/No	Month (4 MTS and 5 Security Guard)	Released by Deptt		Actually paid by contractor		Difference		Total recovery
		EPF	ESI	EPF	ESI	EPF	ESI	
1.	Dec 2016	12942.63	4601.61	11279.25	4010.25	1663.38	591.36	2254.74
2.	Jan 2017	12942.63	4601.61	12330.20	4383.87	612.43	217.74	830.17
3.	Feb 2017	12942.63	4601.61	12882.78	4580.33	59.85	21.28	81.13
4.	Mar 2017	17672.85	6283.35	11458.07	4073.79	6214.78	2209.56	8424.34
5.	Apr 2017	17702.82	6394.59	9430.12	3406.32	8272.70	2908.27	11180.97
6.	May 2017	17702.82	6394.59	17143.78	6192.62	559.04	201.97	761.01
7.	Jun 2017	17702.82	6394.59	17324.46	6257.88	378.36	136.71	515.07
8.	Jul 2017	17702.82	6394.59	11574.89	4181.04	6127.93	2213.55	8341.48
9.	Aug 2017	17702.82	6394.59	17475.82	6312.56	227.00	82.03	309.03
10.	Sep 2017	17702.82	6394.59	17309.34	6252.42	393.48	142.17	535.65
11.	*Oct 2017	17702.82	6394.59	ECR not found		17702.82	6394.59	24097.41
Total								57331.00

\*The ECR (Electronic Clearance Roll) of EPF and ESI for the month of Oct 2017 paid by the contractor has not been submitted alongwith the bill.

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The deptt may direct the contractor to upload details/dues of the individual for Rs 57331/- and submit ECR as proof for necessary action or withheld Rs 57331/- from the contractor dues till receipt of ECR for the above amount from the contractor accordingly.

(c) **Reliving Charges.** As per agreement, the firm has to pay minimum wages, rest and reliving charges. On scrutiny of attendance of the 4 MTS and 5 Security Guard from Dec 2016 to Oct 2017, it has been observed that no replacement has been provided by the firm for the rest and absent days as per details given below :-

S/No	Month	Attendance must as per agreement	Actual Attendance	Difference x penalty equal to double wages as per ser 32 (a) of terms and condition (NIT)/agreement	Recovery due in Rs	Recovery already made	Recovery now due
1.	Dec 2016	279	271	8 x 828	6624	-	6624
2.	Jan 2017	279	251	28x828	23184	-	23184
3.	Feb 2017	252	236	16x 828	13248	-	13248
4.	Mar 2017	279	259	20x 1130	22600	-	22600
5.	Apr 2017	270	240	30x 1150	34500	7429	27071
6.	May 2017	279	270	9x1150	10350	9840	510
7.	Jun 2017	270	247	23x1150	26450	6945	19505
8.	Jul 2017	279	248	31x1150	35650	832	32818
9.	Aug 2017	279	238	41x1150	47150	7074	40076
10.	Sep 2017	270	238	32x1150	36800	3870	32930
11.	Oct 2017	279	243	36x1150	41400	2484	38916
	Total						2,57,482

The deptt may recover 257482 (overpayment) from the contractor after due verification of facts and figures/terms and condition of the agreement as quoted above under intimation to audit.



Para 2

(Memo No 5 dt 31.01.2018)

**Sub: Contract for Engagement of Manpower for Sanitation/Security Services/Class IV : Recovery of Rs 50,277/- from M/s Biswas Security Services (Regd)**

During test audit of Contract for Engagement of Manpower for Sanitation/Security Services/Class IV for the period from 01.3.2015 to 30.11.2016, the following has been observed by the audit :-

(a) Finance Department vide note dated 11.3.2015 has conveyed their concurrence for engagement of 32 posts as additional staff (15 Nos of class IV, 09 Nos Safai Karamcharis and 08 Nos of Security Guards) through outsourcing only for a period of 06 months. It was also clarified that no further extension shall be allowed without proper study by A.R Deptt of the requirement of posts under reference.

(b) M/s Biswas Security Services (Regd) who was providing manpower on contract to the Commission for OBCs, GNCTD based on the tender of that department was awarded with the work by Principal Secretary (SC/ST/OBC/Min) Department on the similar terms and conditions of the contract. The following discrepancies/ambiguities have been noticed by audit :-

(i) The Deptt vide letter dated 31.3.2015 has awarded the work to M/s Biswas Security Services (Regd) to supply 41 posts (14 Class IV, 8 Safai Karamchari and 19 Security Guard) for a period 01.3.2015 to 28.2.2016 against 32 sanctioned posts by finance deptt.

(ii) Agreement executed with M/s Biswas Security Services (Regd) on 01.3.2015 and 01.4.2015 for supply of 38 posts for the period from 01.3.2015 to 29.2.2016 (4 posts) and 01.4.2015 to 30.9.2015 (34 posts) (Total 38 posts) as per details given below :-

S/No	Date of issue of e stamp paper	Agreement executed on	Period of agreement	Manpower to be provided	Contract price	Manpower for Nehru Boys Hostel
1.	02.3.2015	01.3.2015	01.3.2015 to 29.2.2016	4 x Safai Karamcharis	Rs 40,868/-	No distribution but agency has claimed 3 x wages of safai
2.	30.3.2015	01.4.2015	01.4.2015 to 30.9.2015	13 x Peons/MTS	Rs 1,32,821/-	6 x Peons/MTS
3.	30.3.2015	1.4.2015	01.4.2015 to 30.9.2015	10 x Safai Karamcharis	Rs 1,02,170/-	3 x Safai Karamcharis
4.	30.3.2015	1.4.2015	01.4.2015 to 30.9.2015	11 x Security Guard	Rs 1,12,387/-	3 x Security Guard
	Total			38		15

(c) These agreement were abrogated on 31.5.2015 without any justifications/reasons found recorded in file and fresh agreement were made with M/s Biswas Security Services as per details given below :-

S/No	Date of issue of e stamp paper	Agreement executed on	Period of agreement	Manpower to be provided	Contract price	Manpower for Nehru Boys Hostel
1.	01.6.2015	01.6.2015	01.06.2015 to 31.5.2016	12 x Safai Karamcharis	Rs 15,38,928/-	6 x Safai Karamcharis
2.	01.6.2015	01.6.2015	01.06.2015 to 31.5.2016	13 x Security Guard	Rs 16,67,172/-	3 x Security Guard
3.	01.6.2015	01.6.2015	01.06.2015 to 31.5.2016	19 x Peons/MTS	Rs 24,36,636/-	7 Nos Peons/MTS
4.	01.9.2015	No agreement	01.9.2015 to 05.2.2016	11 x Security Guard	-	11 Nos Security Guard
4.	Total			55		27


(d) The deptt has awarded work and made agreement of 55 posts against concurred 32 posts on 01.6.2015 to 31.5.2016. Total excess posts (55-32=23).

(e) As per above agreement the agency has to provide 6 x Safai, 7 x MTS and 3 x Security Guard = 16 posts to Nehru Boys Hostel but the agency has actually provided 6 x Safai, 6 x MTS and 3 x Security Guard = 15 from Jun 2015 to Sep 2015 and 6 x Safai, 7 x MTS and 3 x Security Guard = 16 from Oct 2015 to 30 Nov 2016.

(f) 11 x Security Guard has been provided to Nehru Boys Hostel from 01 Oct 2015 to 05 Feb 2016 in addition to 6 x Safai, 7 x MTS and 3 x Security Guard = 16 manpower. The total manpower during the period from 01 Oct 2015 to 05 Feb 2016 was 27.

(g) The bills paid by the deptt to the contractor (01.3.2015 to 30.11.2016) has been checked by the audit and it has been noticed that Deptt has released EPF (13.25%) and ESI (4.75%) (employer share) alongwith wages every month to the contractor without ensuring that the contractor has actually uploaded the same released amount (employer share) on the web site of PF Directorate and ESI as per details given below :-

S/No	Month (4 MTS and 5 Security Guard)	Released by Deptt		Actually paid by contractor		Difference		Total recovery
		EPF	ESI	EPF	ESI	EPF	ESI	
1.	Mar 2015	3525	1230	Details of EPF/ESI (employer share)		3525	1230	4755
2.	Apr 2015	16279	5788	uploaded by the contractor on PF Directorate Web		16279	5788	22067
3.	May 2015	17160	6103			17160	6103	23263
4.	Jun 2015	17205	6117			17205	6117	23322




5.	Jul 2015	15208	5407	site not available		15208	5407	20615
6.	Aug 2015	17040	6059	in file.		17040	6059	24579
7.	Sep 2015	17085	6074			17085	6074	23159
8.	Oct 2015	31322	11139	4786	1702	26536	9437	*35973
9.	Nov 2015	31140	11074	Details of EPF/ESI		31140	11074	*42214
10.	Dec 2015	30808	10956	(employer share)		30808	10956	*41764
11.	Jan 2016	32549	11575	uploaded by the		32549	11575	*44124
12.	Feb 2016	21434	7623	contractor on PF		21434	7623	*29057
13.	Mar 2016	18785	6681	Directorate Web		18785	6681	25466
14.	Apr 2016	20192	7173	site not available		20192	7173	27365
15.	May 2016	20448	7264	in file.		20448	7264	27712
16.	Jun 2016	18275	6492	7584	2696	10691	3796	14487
17.	Jul 2016	18758	6664	8288	2947	10470	3717	14187
18.	Aug 2016	19995	7103	Details not found		19995	7103	27098
19.	Sep 2016	19085	6780	10951	3893	8134	2887	11021
20.	Oct 2016	20407	7258	10176	3618	10231	3640	13871
21.	Nov 2016	20178	7176	Details not found		20178	7176	27354
	Total							5,23,453

\*Include EPF & ESI of 11 Security Guards.

**The deptt may direct the contractor to upload details/dues of the individual for Rs 5,23,453/- and submit ECR as proof for necessary action or withheld Rs 5,23,453/- from the contractor dues till receipt of ECR for the above amount from the contractor accordingly.**

(h) Details of individual whose attendance has been shown by the contractor in the deptt against the above work but has not been paid with EPF & ESI (Employee share EPF 12%) and ESI 1.75%) and Employee/employer share (EPF 13.36%) and ESI 4.75%) as per details given below :-

S/No	Name of individual	Month	Total present shown and wages due	EPF due on minimum wages (12+13.36) (25.36%)	ESI due on minimum wages (1.75+4.75) (6.50%)	Total amount due
1.	Sh. Rohit, MTS	Jul 2016	30/9260	2348	602	2950
2.	Sh. Rohit, MTS	Jun 2016	28/8930	2265	580	2845
3.	Sh. Mulchand	Jun 2016	15/4784	1213	311	1524
4.	Sh. Tirath	Jun 2016	15/4784	1213	311	1524
5.	Sh. Jaydev Prasad	Jun 2016	10/3189	809	207	1016
6.	Sh. Sandeep Singh	Jun 2016	09/2870	728	187	915
7.	Sh. Munesh Pal, Safai	Oct 2015	29/8584	2177	558	2735





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8.	Sh. Sher Singh Bisht, MTS	Oct 2015	30/8882	2252	577	2829
9.	Sh. Tara Datt Pant,MTS	Oct 2015	30/8882	2252	577	2829
10.	Sh. Mohan Singh, MTS	Oct 2015	30/8882	2252	577	2829
11.	Sh. Onkar, SG	Oct 2015	30/8882	2252	577	2829
12.	Sh. Arvind, SG	Oct 2015	30/8882	2252	577	2829
13.	Sh Tirath Pal, SG	Oct 2015	29/8584	2177	558	2735
14.	Sh. Munesh Pal, Safai	Sep 2015	30/9178	2328	597	2925
15.	Sh. Tara Datt Pant,MTS	Sep 2015	30/9178	2328	597	2925
16.	Sh. Sher Singh Bisht, MTS	Sep 2015	30/9178	2328	597	2925
17.	Sh. Rohit, MTS	Sep 2015	26/7954	2017	517	2534
18.	Sh. Arvind, SG	Sep 2015	30/9178	2328	597	2925
19.	Sh Tirath Pal, SG	Sep 2015	31/9178	2328	597	2925
20.	Sh. Omkar	Sep 2015	28/8566	2172	557	2729
		Total				50277

The deptt may recover 50277/- (overpayment) from the contractor after due verification of facts and figures/terms and condition of the tender/agreement as quoted above under intimation to audit. Approval of Finance Deptt, Govt of NCT, Delhi for outsourcing excess manpower may be obtained and submitted to audit for necessary action.



Para # 3

(Memo No 8 dated 5.2.2018)

**Subject : Purchase of Geysers**

Nehru Boys Hostel purchased 10 Nos of electric geysers during the year 2014-15 from M/s Jindal Cooperative Store at cost of Rs 97,313/- vide bill No 352 dated 18.2.2015. The purchase has been made on a common proposal for the hostel of boys and girls.

On perusal of file pertaining to purchase following irregularities has been observed :-

1. Minutes of the purchase committee are not available in the file.
2. As per the comparative statement (37/c)/Noting (10/N), M/s Shree Enterprises (authorized distributor Havels India Ltd) has quoted Rs 9354/- and declared as L1. However, as per the noting (11/N), the work order has been given to M/s Jindal Consumer's Co-op Store Ltd who was at L2 on the plea that "as Shree Enterprises has quoted two rates of one item which is not permissible as per GFR". However, on perusal of the tender document submitted by M/s Shree Enterprises (authorized distributor Havels India Ltd) available in file, the firm has quoted the MRP of the item as 11,770/- and the negotiation price as Rs 9,354/- per unit (inclusive of all taxes).
3. Since, the tender document submitted M/s Shree Enterprises (authorized distributor Havels India Ltd) is not double rate and without any ambiguity, the work order given to the L2 at Rs 9731/- per unit against L1 (Rs 9354/-) is irregular. Award of work to L2 is violation of CVC guidelines which stipulate that L1 is not ignored on flimsy ground.
4. Due to above ambiguity total loss worked out by audit to the exchequer is (Rs 97312 actually paid vide CB No 152 dt 19.3.2015 minus Rs 93540 = Rs 3772/-)

**The deptt may be requested to take necessary remedial measures under intimation to audit at the earliest.**



Para 4 

(Memo No 9 dt 05.2.2018)

**Subject : Award of work to M/s Well Protect Manpower Services Pvt Ltd : Recovery of Rs 1,27,092/-**

Nehru Boys Hostel has floated tender for engagement of Security Guard for the Hostel through e tendering with opening date fixed as 19.9.2013 at 2 PM. In response of the tender 5 agencies has uploaded their tender document. After scrutiny of technical bids, financial bids of the tender were opened and quoted rates of the five agencies were as under :-

S/No	Name of the Agency	Quoted Rate (Rs)	Status
1.	M/s Sarvesh Security Services Pvt Ltd	14,08,937.64	L1
2.	M/s Well Protect Manpower Services Pvt Ltd	14,56,118.40	L2
3.	M/s Trendy Security Services	14,80,629.48	L3
4.	M/s Gaurav Enterprises	14,99,358.96	L4
5.	M/s Gaurav Protection Services Pvt Ltd	14,99,358.96	L4

While comparing financial bid/statement, the department vide note dated 26.9.2013 found that M/s Sarvesh Security Pvt Ltd (L1) has quoted minimum rates but the rate quoted by the L1 was not as per T & C of the financial bid i.e L1 quoted the rate of unskilled labour instead of semi skilled labour. As per T & C of financial bid, the security guard will be considered under the Semi –Skilled category. As such bid of the L1 was cancelled and rates quoted by L2 M/s Well Protect Manpower Services Pvt Ltd (L2) was treated as lowest and his bid was accepted and awarded with work.

On perusal of file pertaining to purchase following irregularities has been observed :-

(a) On checking Minimum wages order issued by Govt of NCT, Delhi vide order dated 16.04.2013, the minimum wages for Semi Skilled workers was fixed Rs 8528/- pm (Rs 328 per day). Total calculation (Rs 8528x11x12 (For one year) comes to Rs 11,25,696/-. As such contention of deptt that M/s Sarvesh Security Pvt Ltd (L1) has not quoted minimum wages for semi skilled workers is not justified.

(b) Accepting the bid of L2 (M/s Well Protect Manpower Services Pvt Ltd) is in violation of CVC circular No 4/3/07 dated 3.3.2007 which states that in case L-1 back out, there should be a re-tender. CVC guidelines also stipulate that **L1 is not ignored on flimsy ground.**

(c) The contract agreement executed by deptt with M/s Well Protect Manpower Services Pvt Ltd for provision of 11 x Security Guard for the period 01 10.2013 to 30-09-2015. As per para 8.3.3 of bid document, the rate quoted shall be responsive and the same should be inclusive of all



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service charge, all kinds of taxes etc. The deptt has paid Rs` 11,63,868/- (Bills from Feb 2015 to Sep 2015) to M/s Well Protect Manpower Services Pvt Ltd vide sanction dated 23.7.2016 based on arbitration award dated 2.3.2016 which include the following :-

S/No	Description of payment	Minimum pages (Rs)	%	Total payment released	Proof of uploading employer contribution submitted by the contractor
1.	EPF Rs 1274/- on the part of employer (Feb & Mar 2015= 2 months for 11 security guards)	9542	13.36	28028 (1274x11x2)	ECR (Electronic clearance roll) of 11 security guard not submitted by contractor alongwith the bill)
2.	EPF Rs 1337.34/- on the part of employer (Apr to Sep 2015=6 months)	10010	13.36	88264/- (1337.34x11x6)	-do-
3.	ESI Rs 453.25 on the part of employer (Feb & Mar 2015= 2 months)	9542	4.75	9972/- (435.25x11x2)	-do-
4.	ESI Rs 475.48 on the part of employer (Apr to Sep 2015=6 months)	10010	4.75	31382/- (475.48x11x6)	-do-
5.	Service tax 12.36% (1392.98) (Feb & Mar 2015= 2 months)	-	12.36	30646/- (1392.98x11x2)	Proof of payment of service tax not submitted by contractor alongwith the bill
6.	Service tax 12.36% (1461.30) (Apr to Sep 2015=6 months)	-	12.36	96446 (1461.30x11x6)	-do-
	Total			2,84,738/-	

(a) The deptt may direct the contractor to upload details of EPF/ESI as dues of the individual for Rs 1,57,646/- and submit ECR as proof for necessary action or withheld Rs 1,57,646/- from the contractor dues till receipt of ECR for the above amount from the contractor accordingly.

(b) The deptt may recover Rs 1,27,092/- (overpayment) from the contractor after due verification of facts and figures/terms and condition of the tender/agreement as quoted above under intimation to audit.



Para 5



(Memo No 10 dt 07.2.2018)

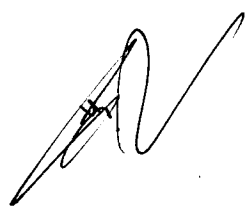
**Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Nehru Boys Hostel is collecting Rs 1000/- in cash per student for 100 student every year as security which is refundable at the end of the academic year. The cashier is collecting the above cash and depositing the same in the bank. The dietary items purchased by the hostel on daily basis are kept in the store and issued for consumption on daily basis. The matter regarding preparation of cash security/fidelity bond was also raised by previous audit (Para 77) 1997-2001 but no action has been taken by the Hostel to prepare cash security/fidelity bond and shown to audit.

As such Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to audit.



Para 7

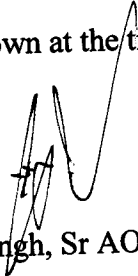
(Memo No 11 dated 7.2.2018)

**Subject : Non production of auditable document/record for the year 2010-17.**

During the course of test check for the Financial year 2010-17, the following auditable record/document have not been submitted to audit :-

- (a) Tender file 2013 (Tender floated for hiring of 11 x Security Guard) for Nehru Boys Hostel, Sanskar ashram, Delhi-93)
- (b) Contingent Register (1991-93) and 2010 to 2017.
- (c) Register of water and electricity charges (1991-93) and 2010 to 2017.

These record/document may be shown at the time of next audit.

  
(R.K.Singh, Sr AO/IAO)