

41

DIRECTORATE OF AUDIT, GOVT. OF NCT
DELHI - BELA ROAD, DELHI.

INTRODUCTION

The internal audit on the accounts of probation Hostel for boys for the period 94-95 to 96-97 have been conducted by the audit party consisting of Shri K. S. Saxena I.A.O., Shri Daniel T.M., JAO and Shri Salesh Manchanda Auditor. *Wf 8-5-1997 to 9-5-1997 (2 working days)*

The main function of the office was for keeping criminal boys from court on probation for good conduct. But the hostel is not serving any practical use for which it was started as there was no *inmates* for several years and one Dy. Supdt. (only one sanctioned post) drawing salary from this office is also saving in some other office on diverted capacity.

The following officers officials were holding the change of Head of office, DDO and Cashier during the period under audit.

H.O./D.D.O.

1. Sh. Manmohan Singh Meena, Supdt. from 1.7.94 to 21.12.95
2. Sh Narain Singh, Suptd. 21.12.95 to 10.4.96
3. Sh. Raghbir Singh Suptd. 10.4.96 to 31.5.96
4. Sh. P.P. Bhatnagar, Suptd. 31.5.96 to 25.3.97

Sh Harender singh L.D.C.
Cashier →

Wf 1994 to till date

POSITION REGARDING OUTSTANDING AUDIT PARAS
OF PERVIOUS REPORT WAS AS FOLLOWS :

<u>YEARS</u>	<u>NO. OF PARAS</u>	<u>PARAS SETTLED CURRENT AUDIT.</u>	<u>PARAS STILL OUTSTANDING</u>
77-79	3	--	3
80-81	2	---	2
81-84	3	---	3
84-94	3	--	3
	<u>11</u>		<u>11</u>

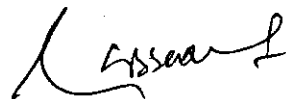
None of the paras could be settled and in corporated as Part-I of the compact report.

The budget allotment as well as expenditure made available to audit was as follows:

<u>Y E A R</u>	<u>BUDGET ALLOTMENT</u>	<u>ACTUAL EXPENDITURE</u>
94-95	77000	76312
95-96	100000	96291
96-97	111000	110733

During the current audit of preliminary Memos were issued and could be settled and are incorponlated as 2 paras in Part-II of the complete report.

The general condition of the maintenance of account was found satisfactory subject to observation in the report.



(K. S. SAXENA)
I.A.O
AUDIT PARTY NO. 14

AUDIT REPORT FOR 77-78 & 78-79Para No. 1 C.E.A.

Following omissions/irregularities were noticed. On the basis of P.B.R. it was observed that two officials were drawing CEA in the year 1977-79 and 1978-79 as per details below. They were in receipt of CEA upto September 1978 only as per in PBR.

S.No.	Name of the Officer	Amt of CEA per Mths	Name of the children & their classes	Date of Birth of Children	Remarks
1.	Sh. P.C. Sharma RPO	50.00	Uma Kanth IV Km Neeraj IV Lev Kant IX	15.6.66 25.11.66 29.6.62	Date of birth taken from the CEA certificate Dt. 16.2.76 and 17.1.76 placed in personal file No. F.1(17)74-81 at page 17, 16 & 18 resp
2.	Sh Balbir Singh, LDC	40.00	Ravinder VII Ram Chande r VIII	14.10.66 25.4.63	Date of birth taken from the CEA Certificate dt. 29.9.78 place in personal file No. 1(5)/78-ACHB at Sl. No.12 & 13.

Shri P.C. Sharma R.P.O. joined this office w.e.f. 15,11,77 and on the basis of his L.P.C. he was paid C.E.A. w.e.f. 15,11,77 to September 1978 @ @ Rs. 50/- per month from this Institute. In addition to above noted certificates he submitted two more Certificates in respect of his two Children only i.e. Km. Neeraj, while she was in 7th class on 16.10.78 in KK Inter College Kokra (Meerut) and in respect of Lav Kant of XI B in M.M. Inter College Khakra on 16.10.78 (placed in his personal file referred

to above at page 34-35 and 32,33 respectively) Certificate in respect of third child Uma Kant was not available in the file.

2) Shri Balbir Singh LDC joined this office w.e.f. 1.1.78 and he was also on the basis of his L.P.C. paid C.E.A. @ Rs. 40/- per month w.e.f. 1.1.78 to September 1978.

In this connection following observations are made:-

- a) Whether the above officials were drawing CEA continuously in respect of the above named children prior to 1.11.73 needs confirmation from the office from which they were transferred.
- b) Certificate in respect of Uma Kant S/o Shri P.C. Sharma for the period October 1978 was not made available as such CEA in respect of Shri Uma Kant was not admissible. Position in this regard may please be clarified and a certificate obtained from the school to regularise the CEA drawn in respect of the child of Shri Sharma.
- c) Age difference in respect of two children of Shri P.C. Sharma were also not countersigned by the Education Officer of the District, Needfull may please be got done now.

PARA NO 2 :- SERVICE BWN.

1. Shri R.C. Bhandari R.P.O.

The following requirements were not completed :-

- a) Details of family members, nominations forms and GPF/Gratuty pension are not attached.
- b) The same may now be got completed. Compliance intimated
Compliance intimated to audit.

2) Shri Mohinder Kumar Naunihar, LDC.

- a) The entries on first page and service book has not been re-attested/reviewed after 10.6.73. The same be done now under intimation to audit.
- b) EL has been taken on 3.4.75 to 15.4.75 and 7.12.76 This was not noted on the body of SB although noted in leave a/c.
- a) L.P.C. has been availed for the block year 1974-77 and 1978-81 but details and family members has not been given while making a note in SB. This may please be done now.
- b) The Nomination form of G.P.F./Pension/Gratuity/ Insurance, declaration of Home town have not been attached in Service Book. The same may now be kept in Service Book compliance intimated to Audit.

PARA: 3 Occupation of Accommodation Meant for R.P.O.

Residential accommodation has been provided for R.P.O within the premises of the office, During 1977-78, 1978-79 the said accommodation was occupied by Shri G.D. Kapil Dy. Supdt. He was not drawing his pay and allowances from this office. It could not therefore be ascertained on the spot that he was not paid any HRA and that licence fee was recovered. Correctly from him during the period of his occupation of the accommodation. The position may please be confirmed from the office from which he was drawing pay and allowance and compliance be reported to Audit.

79-80, 80-81

PARA NO. 4 Verification of Remittances

As verified from the Cash Book, a sum of Rs. 351/- (Rupees Three hundred fifty one only) was deposited by the Hostel vide challan No. Nil Dated 31.1.81. As learnt therefrom that the concerned PAO was No. XI Old Sectt. But the remittance could not be verified as the challan No. was not cited in the Cash Book. Please find out the correct PAO & verify the above remittances. A copy thereof duly verified may be sent to Audit.

AUDIT REPORT FOR THE YEAR 1979-80 & 81-81

Para : 5 Shortage in Stock
(Property register)

It was observed from the ~~the~~ Scrutiny of property Register that a number of articles were condemned by the condemnation Board but the actual balances of the articles remained after condemnation were reduced to NIL/Short.

FOR REFERENCE

S. No.	Articles	Page No.	Balance before condemnation	Condemnation date.	Balance after condemnation	Balance shown	Shortage.
1.	Side wooden Rack	9	3	1(27/1/78)	2	Nil	2
2.	Tasla	75	8	4(27/1/76)	4	Nil	4
3.	Patila with cover	159	5	1(27/5/66)	2	Nil	2

Cond: ;5/-

4. Glass (Brass)	143	50	18(27/5/66)		
			23(15.3.69)		
			7(31.8.70)	2	Nil
			1/(20.1.76)	49	1

It is not understood why the balances were shown wrong. Was it done at that time of physical verification or otherwise this needs elucidation.

Since balances shown were Nil, the fate of such articles be intimated to audit. If this is reviewed as shortage in stock the loss may therefore be made good by effecting recovery from the responsible official under advice to Audit.

ANNEXURE IV

DIRECTORATE OF AUDIT
DELHI ADMN. DELHI.

Inspection audit report on the accounts of Prbqtion Hostel (Boys) Madipur, for the year 1981-84

Name of the Head of official	Shri A. Misra RPO	
Name of the DDO	-do-	
Name of the IAO	Shri P.C. Khurana	
Period of Audit	1981-84	
Date of Audit	6/6/86 to 13/6/86	
Observation raised by Audit Party.	Reply by DDO	Remarks offered by Hqs.
1	2	3

Enclosed.

sd:-
Account Officer

PARA No 6

CURRENT REPORT

Subject: Government Cash Book.

During the course of audit of Govt. Cash Book for period from 1981-82, 82-83 & 83-84 the following observation were notified.

(a) It is seen from the C/Book that the requisite Certificate on account of Physical verification has not been given on the last day of each month. The details of the balances on the last day of the month as per cash Book are as under:

<u>S. No.</u>	<u>Month</u>	<u>Cash in hand</u>
1.	30.4.81	517.40
2.	29.6.81	819.00
3.	30.11.81	135.00
4.	22.10.82	630.60
5.	30.8.83	858.70

(b) Shri J.C. Bijania RPO

It is seen from the Cash Book at page No. 67 that a sum of Rs. 819/- was received from Shri J.C. Bijania RPO on 17.6.81 on account of Court Recovery But the same was deposited in SBI Tishazari on 29.9.81 i.e. after a lapse of 3 months which is incorrect. The reason made from the official concerned may please be intimated to Audit.

(c) A sum of Rs. 2,791.90 (Rs. Two Thousand seven hundred-ninety one and paise ninety only) was deposited in SBI, Old Sectt., Delhi on 6.12.83 on a/c of salary

for the month of 10/83 & 11/83 in r/o Shri Mohan Singh RPO But no details of the recovery has been shown to audit to enable to take necessary action in the matter. The fact of the case may please be intimated to audit with full details.

(d) It is seen from the Cash Book that a sum of Rs. 43.50 paid to Shri M.K. Naurulal LDC on a/c of OTA for the month of 3/82 but no sanction was obtained from the competent authority. Hence the payment of Rs. 43.50 may be received from the official concerned and deposited in Govt. A/C under intimation to Audit.

Para No. 7

Subject: Verification of Ramdlance

The following ramdlance could not be verified during the period of audit. It is, therefore requested that the same may please be got verified from the PAO concerned under intimation to audit.

S. No.	Date of Deposit	Amts.	Head of A/Cs	PAO
1.	9.3.82	166/-	LTC Advance Deposited in r/o Shri R.C. Bhanri R.P.O	PAO No. XI Old Sectt. Delhi
2.	6.12.83	791.90	salary of Shri Mohan Singh RPO for 10/83, 11/83	- do -
3.	29.9.81	819.80	R/o Court in r/o Shri J.C. Bajania hazari, Delhi R.P.O.	PAO in VI Tis-

Para No- 8 Non utility of probation Hostel.

The probation Hostel for Boys came into being as a result of provision of the Probation of offender Act 1968 for keeping committed boys by the Adult Criminal Court in the age group of 18-21 years being a first offender for the purpose of providing in - fixed abode and to ~~make~~ continue his employment/Trg. etc. during the probation period. It has, however, been observed that no inmatation has been admitted in this Hostel during the period of 1973-1985 as per record of this Hostel. As already pointed out in the previous and it reports that the Hostel is not being put to any practical use and is not serving any purpose for which it was created/started. During the discussion it was argued that it can not be abolished as it has been stated under probation of offender Act 1958 actual legislation.

Since the starting of this Hostal, only one inmate was admitted in the Hostel who was admitted on 14/7/86 and remained in the Hostel for Appx. 8 months as per record and at present there is no inmate in the Hostel.

At present one RPO in the Pay scale of Rs. 550-900 (Revised 1640-2900) and one LDC in the pay scale of Rs. 260-400 (Revised 950-1200) are attached to this Hostel for Pay purpose only but working some

Contd.....9/-

where else. It is obvious that there services not being utilised for the purpose for which they have been appointed.

The matter may, therefore, be taken up with the Directorate of Social Welfare, New Delhi/Higher authority for receiving the position in the light of foregery fats to attach this Hostel with another Scheme being occasional function. By doing ~~so~~ so Govt. cheque involved will be served up to some extent which could be utilized for some other fruitful purpose to help in other Scheme functioning for donntrodden.

~~SI:-~~
D.B.O.
Probation Hostel
Delhi Administration

~~SI:-~~
Account Officer
Directorat of Audit
Delhi Administration, Delhi

~~Contd...10/-~~

AUDIT REPORT 1984-85 to 1993-94

(9) Para No. 9 (of 84-94)

During the course of scrutiny of Service Book of Shri L.R. Gupta, Dy. Supdt., the following irregularities/shortcomings are noticed :-

1. Service verification from 1.3.88 to 5.4.88, 6.4.88 to 30.3.93 not attested by D.D.O.
2. There is no service verification from office copies of pay bills after 5.4.88.
3. The officer has rendered more than 25 years continuous service under Government. His services are also required to be verified from Pay & Accounts Office.
4. On page-6 of the Service Book, one stagnation increment @ Rs. 25/- was allowed w.e.f. 1.7.83 vide O.O. No. 93 dated 21.1.84. The orders for grant of increment under it are incomplete and under it signatures/attestation of D.O.D/ Head of Office also does not figure.
5. On Page 7 of the Service Book, the office orders regarding grant of leave require signatures/attestation of D.D.O/M.O.
6. The Service Book of the official is also not been well maintained as copies of various orders/forms under Death Graduity, U.T.G.E.G.I.S. etc. are in loose condition. The Service Book should be got binded to avoid lose of papers from the Service Book.

FIXATION OF PAY ON PROMOTION TO THE POST OF SUPDT./P.O.I
in the scale of 1640-60-2600-EB-75-2900.

- a) As per copy of order No. F.17(S.R. Gupta)/P.11/87-88/1095 dated 11.12.81, Shri S.R. Gupta was promoted to the post of Dy. Supdt./P.O.I vide Dte. of social welfare order No. F.42(7)/85-DSN/Estt/Vol.II/65399-65477 dated 13.11.87 and his pay has

Contd.....11/-

been fixed Rs. 2480/- under F.R. 22-C w.e.f. 28.10.87 with date of next increment as 1.10.88. There are no orders pasted in the Service Book which may give grounds for the date of pay fixation w.e.f. 28.10.1987 i.e. prior to the date of issue of the promotion orders.

(b) Fixation of pay of Shri S.R. Gupta.

The facts of the case as available in the Service Book are as Under :-

(i) Worked as case worker in the pay scale of Rs. 1400-40-1600-50-2300-EB-60-2600 and pay drawn as under :-

Rs. 2360 1.1.87

Rs. 2420 1.1.88 Page 12 of the Service Book

(ii) Promoted to the post of Dy. Supt/P.O.I in the scale of Rs. 1640-60-2600-EB-75-2900 vide Order dated 13.11.87 and pay fixed @ 2480/- w.e.f. 28.10.87 with D.N.I. as 1.10.88. There are no orders in the Service Book/Personql file to justify the pay fixation w.e.f. 28.10.97 i.e. the date ~~is~~ earlier than the date of issue of orders. It is also not provided with the date of actual taking over of charge of the higher post.

(iii) The official working on ad-hoc basis was reverted to the post of case worker in the pay scale of Rs. 1400-2600 w.e.f. 5.4.88(FN) vide Directorat letter No.F.17(14)/69-DSN/Estt/20748 dated 5.4.1988 (page 10 of Service Book).

(iv) Placed under suspension w.e.f. 6.4.1988 vide Dte. of Social Welfare order No.F.17(41)/69/DSN/Estt/20814 date 6.4.1988.

(v) On reversion to the post of Case Worker (reference (iii) above) vide Dte. of Social Welfare Order No. 17(41)/69-DSN/20814 dated 6.4.1988. Pay refixed at Rs. 2420/-

vide O.O. No.F.2(9)/CPO/87-88 dated 21.5.88 with D.N.I. 1.1.89 (page-11 of Service Book).

(vi) On axoneration to the post of W.O. II in the scale of Rs. 1400/- to 2600/- pay was regulated as under :-

1.1.88	Rs. 2420
1.1.89	Rs. 2488
1.1.90	Rs. 2540
1.1.91	Rs. 2600

(Page - 14 of the Service Book. Vol-II)

viii) The official promoted in sits in the scale of Rs. 1640-60-2600-KB-75-2900 w.e.f. 1.1.92 vide O.O. No.F.42(6)/92/DSN/Estt./1235-198 dated 30.3.93 and pay regulated as under:-

1.1.91	Rs. 2600
1.1.92	Rs. 2675
1.1.93	Rs. 2750

(Page -10 of the Service Book Vol.I)

ix) Promoted to the post of Dy. Supdt/A.C.P. in the scale of pay of Rs. 1640-2900 on ad-hoc basis with immediate effect for a period of one year or till regular appointment are made vide dt. letter No.F.42(7)/86-DSN/Estt./2849/866 dated 31.3.1993.

(page 16 of Service Book Vol. II)

x) In partial modification of the order referred to in (ix) above in respect of Shri S.R. Gupta W.O. Grade II, the said promotion shall be effective from 5.4.88 vide order No. F.47(41)/69-DSN/Estt./38638 dated 13.8.93.

Pay fixed as under :-

pay as on 5.4.88 in the lower scale

i.e. 1400-40-1600-50-2300-EB-60-2600 Rs. 2420

After adding one additional increment in the lower scales

Pay fixed in higher scale i.e.

Rs. 1640-60-2600-EB-75-2900 (Welfare Officer-I) Rs. 2540

pay as on 1.4.89 Rs. 2600

Pay as on 1.4.90 Rs. 2675

pay as on 1.4.91 Rs. 2750

pay as on 1.4.82 Rs. 2825

pay as on 1.4.93 Rs. 2900

DNI 1.4.94

The official is also not entitled for arrears of pay and allowances for the period 5.4.88 to 30.3.93.

(Page-17 of Service Book Vol.II)

xi) Further entries of regulation of pay on P.O.11/W.O.II on 1.5.90 as Rs. 2480/- and Rs. ~~24~~ 2540/- as on 1.5.91 exist in Service Book, Vol.II at page-12.

From the foregoing facts regarding promotion/reversion/fixation of pay/suspension/exeneration reproduced above, it will be seen that there are complexities in this case owing to different orders/dates of orders appearing at various places in the Service Book. Moreover due to non-availabilites of the concerned orders in the Service Book/personal file of the officer, the Audit is not in a position to verify the the correctness of pay fixations done by the office at various stages. Since the officer has joined this hostel only in April, 1993 on his transfer. the PBRs of earlier periods cannot be

Contd.....14/-

checked as to the pay drawn during these years. Moreover on-situ promotion is given only in those cases where there are no avenues of promotion but in the instant case, in-situ promotion as well as normal promotion orders both exist in the Service Book which is irregular.

DDO/MO should provide the copies of various orders, details of ~~the~~ pay drawn by Shri S.R. Gupta from October, 1987 onwards (including arrears) etc. for proper audit of the cases alongwith a case study report as per office version.

(10) Para - 2. of 84-95

While scrutinising the Income Tax Returns for years 1987-88 onwards, the following irregularities were observed and accordingly recoveries of Income Tax have been worked out as follows :-

1987-88 Shri R. S. Yadav, R.P.O.

Total salary	38357
standard Deduction	<u>10000</u>
Balance	28357

<u>Recoveries</u>	<u>Allowed by Audit</u>
GPF 6955	6955
PLI 723	--
OGEGIS 240	<u>240</u>
Total 7918	7195
Ist 6000 + 6000	6000
Next 6000 = 959	590
50%	<u>6590</u>
	<u>6590</u>

Total taxable income	Rs. (28357-6959)	Rs. (20357-6590)
	Rs. 21398	Rs. 21759

-: 15 :-

Income Tax

On Ist Rs. 18,000	Nil	On Ist Rs. 18,000	Nil
Next over 18,000 upto 25,000 (25%)	Rs. 850	Next over Rs. 18,000 upto Rs. 25000 (25%)	940
Total I. Tax	<u>Rs. 850</u>		<u>940</u>

Recovery of I. Tax Rs. (940-850) i.e. Rs. 90 due to disallowance of PLI amount of Rs. 723 as no supporting document is available with the calculation sheet.

Year 1988-89 Shri S. S. Sharma, R.P.O.

Total Salary Income	43447
Standard Deduction 33-1/3 (upto Max. 12000)	<u>12000</u>
	<u>31447</u>

Payment for		Allowed by Audit
a) G.P.F./C.P.F.	2424	2424
b) P.L.I.	--	--
c) G.I.S.	240	240
d) Interest on NSS	3083	--
e) NSC VI Issue 88-89	<u>12000</u>	<u>--</u>
	17747	2664
f) Amount deposited in NSS 1000	<u>1000</u>	<u>-----</u>

INCOME TAX

Ist 6000 100%	6000	2664
Next 6000 50%	3000	
Next Balance 40%	<u>2298.80</u>	
	<u>11298.80</u>	<u>2664</u>

Income Tax

Total taxable income Rs. (31447-11298-1000)	Rs. (31447-2664)
Rs. 19149	Rs. 28783

Contd..... 16/-

Income Tax

on Ist 18000	Nil	Nil
On next over Rs. 18000 upto Rs. 25000 (25%)	288	1750
Next Balance 40%	---	1513
Total I. Tax Rs. 288	288	3263

Income Tax Recovery Rs. 3263 - Rs. 288 = Rs. 2975

Recovery is due to disallowance of interest on NSS, NSC-VI issue 1988- ~~Rs. 12000~~ (Rs. 12000) Amount deposited in NSS (Rs. 1000) as no supporting document is available with the I. Tax Calculation sheets.

Shri D. S. Sharma, R.F.O. 1989-90

Total Income for the year 1989-90	48050
Less standard deduction 33 1/3% (Max 12000)	12000
Balance	36050

Deduct Qualifying amounts towards payment of GPF/ULIP/ etc. Allowed by Audit

G.P.F. Subscription	Rs. 6000	6000
C.G.E.I.S.	Rs. 260	260
N.S.C. VIII issue	Rs. 5000	---
Unit Linked due policy	Rs. 3000	3000
Interest on VI issue N.S.C. on amount of Rs. 34500/-	Rs. 4940	---
Total amounts:	Rs. 19200	9260
Deduction in National saving Scheme Deposit on dated 16.2.90	Rs. 1000	Rs. 1000
Less Qualifying amount	Rs. 11880 1000	Rs. 7630 Rs. 1000
Total:	Rs. 12880	Rs. 8630

Balance Taxable Income (36050-12880)		36050-8630
	= Rs. 23170	Rs. 27420

- 17 -

Deduction allowed

- 1) Ist 6000 Full
 2) Next 6000 50%
 3) on Balance 40%

Rate of Income Tax.

Upto Rs. 18000	Nil	Nil	Nil
Exceeding 18000/- upto Rs. 25000/- 20% (on Rs. 5170/-)		1034	1400
	Total:	<u>1034</u>	<u>1400</u>
Exceeding Rs. 25000 upto Rs. 50,000 30%		nil	726
	Total I. Tax	<u>1034</u>	<u>2126</u>

Recovery of I Tax Rs. (2126-1034)
 = Rs. 1092

Recovery is due to disallowance of NSC VIII issue
 (Rs. 5000/-) Interest on VI issue NSC on amount of Rs. 34500
 (Rs. 4940) as no supporting documents are available with the
 income tax calculation sheet.

Shri D. S. Sharma, R.F.O., 1990-91

Total Salary Income
 1990-91 Rs. 54462

Standard deduction
 33 1/3% (upto
 Rs. 12000) Max. Rs. 12000

Balance Rs. 42462

Deposit in N. S. S. Rs. 1000 Allowed

Total income Rs. 41462

Contd..... 18/-

-: 18 :-

		<u>Allowed by Audit</u>
Payment for as G.F Fund	6000	6000
Les ULIP	3000	3000
OGEIS	360	360
Intrest on NSC VI & VIIIth issue	6071	--
	<hr/>	<hr/>
Total:	15431	9360
	<hr/>	<hr/>
Taxable income = (41462-22000)		(41462-22000)
= Rs. 19462		= Rs. 19462
Tax on income 1600+30%	= Rs. 5039	Rs. 5039
Rebate on savings (20% on 15431)	Rs. 3686	Rs. 1872
Income tax recovered for the year	= Rs. 1953	Income tax recoverable = Rs. 3167

Recovery of income tax = Rs. (3167-1953) = Rs. 1214

Recovery of income tax is due to rebate disallowed on an amount of Rs. 6071/- (Interest on NSC VI & VIIIth issue) as no supporting documents are available with the calculation sheet.

Shri D. S. Sharma, R.P.O. 1991-92

Total Income for the year 1991-92	60261	
Less tandard ededuction 33 1/3 (Max Rs. 12000)	12000	
	<hr/>	
Balance	48261	
	<hr/>	
100% less deposit in UTI Master Equitey Plan Scheme 1992	5000	Allowed by Audit
	<hr/>	
	43261	
	<hr/>	

<u>Saving for the year 1991-92</u>		<u>Allowed by Audit</u>
GPF Subscription	Rs. 12803	12803
E. I. S.	Rs. 360	360
Depost in ULIP Scheme	Rs. 3000	3000
Interest on NSC VI issue	Rs. 5503	--
	<u>Rs. 21666</u>	<u>16163</u>
 Balance Total income for the year 1991-92	 Rs. 43261	
Less untaxable income for the year 1991-92	Rs. 22000	
	<u>Rs. 21261</u>	
 Income tax on Balance Amount for the year 1991-92 (Rs. 1600+30%)	 Rs. 5578	5578
Less 20% of amount on savings for the year 1991-92	Rs. 4333	3233
	<u>Rs. 1245</u>	<u>2345</u>
 Total income Tax for year 1991-92		
	<u>Rs. 1245</u>	<u>2345</u>
 Recovery of income Tax = Rs. (2345 - Rs. 1245) = Rs. 1100/-		

The recovery of income tax is due to rebate @ 20% disallowed on interest on NSC Vith issue (Rs. 5503) in the absence of supporting documents with the calculation Sheet.

____ XX _____ XX _____

Contd.....20/-

Shri D. S. Sharma, R.P.O., 1992-93

Total Gross Income = Rs. 68860

Standard deduction
33 1/3 % (subject to
Max. Rs. 12000/-) = Rs. 12000

Balance taxable Income Rs. 56860

Income tax
upto Rs. 28000 = Nil Nil

28001 to 50,000
(20% on 50,000-
28000) Rs. 4400

50001 to 56860
(30% on 56860-50,000) Rs. 2058

Total: Rs. 6458

<u>Subscriptions/Contributions</u>	<u>Allowed by Audit</u>
------------------------------------	-------------------------

Provident Fund	12,000	12000
----------------	--------	-------

N. S. C.	5,000	--
----------	-------	----

ULIP	3,000	3000
------	-------	------

C.G.E.G.I.S.	360	360
--------------	-----	-----

Interest on previous year's N. S. C. (With Issue only)	5970	--
--	------	----

Deposit to any units of any Mutual fund notified by Central Government other than Unit Trust of India not exceeds Rs. 19000	5000	5000
---	------	------

Total:	<u>31330</u>	<u>20360</u>
--------	--------------	--------------

Repayment of HBA Adv. (subject to Max of Rs. 10,000) Total rebate allowed	--	2700	} 23060
--	----	------	---------

Contd.... 21/-

20% of Savings (Subject to a Max. of Rs. 12000)	6266	4612
	<hr/>	<hr/>
Income Tax revoerable	192	1846
	<hr/>	<hr/>
Income Tax recovery	Rs. (1846-192) = Rs. 1654	

Income tax recovery is due to :-

Rebate disallowed on) Rs. (5970+5000))	Rs. 2194	(Non availability of (supporting documents
Rebate allowed on Rs. 2700/- (Repayment of HBA Advance)	Rs. 540	
	<hr/>	
	Rs. 1654	
	<hr/>	

INCOME TAX RECOVERABLES IN

1. Shri R.B. Yadav, RPO	2997-98	Rs. 90	
2. Shri D.S. Sharma, RPO	1988-89	Rs. 2975	I
	1989-90	Rs. 1092	I
	1990-91	Rs. 1214	I
	1991-92	Rs. 1100	I
	1992-93	Rs. 1654	I
		Rs. 8035	
Grand Total of Income Tax recoveries		Rs. 8125	

Necessary steps be taken to effect the above recoveries of Income Tax and compliance sent to Dtc. of Audit, Old Secretariat, Delhi.

PARA - 3 NON-PRODUCTION OF RECORDS

- Income Tax calculation Sheet for the year 1986-87 in respect of Shri R.B. Yadav, R.P.O.
- Stock Registers/Property register.

INTERNAL AUDIT REPORT OF PROBATIONS
HOSTEL FOR BOYS FOR THE PERIOD 1993-96.

PART- II (B)

PARA No. 1

(Ref. Memo. No. 1 dt. 8.5.97)

Subject: Service Book & Leave Account

While scrutnising the Service Book of Shri Sant-
Raj Gupta, Dy. Supdt. The following irregularities/des-
crepancies have been noticed.

In a separate leave a/c sheet attached with the
service Book ^{after} allowing 223 days commuted leave (446 HPL)
from 11.12.91 to 20.7.92, The Head of office has attested
the official's Halp Pay Leave balance as 34 (Thirty Four).
Further no leave a/c was recorded in the above page.
Where as in another page of the leave a/c ^{after re-casting} requesting half
pay leave a/c the official's HPL balance as on 30.6.95 was
shown as 513 without taking into account, The details of
leave granted, recorded on page 15 of the service book which
needs elucidation.

As per rule 32 of CCS pension rule when a Government
Servant completing 25 years of service oh his being left
with 5 years of service before the date of retirement which-
ever is earlier the Head of office in consultation with the
Accounts Officer shall verify the service rendered by such
a Govt. Servant, determine the qualifying service and
communicate to him, The period of qualifying service so
determined, which has not been done in the case of Shri S.R.
Gupta who had completed more than 25 years of service.

Compliance be shown to audit office doing the
needful.

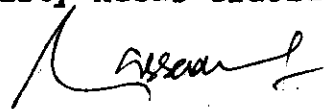
(K. S. SAXENA)
I.A.O.
AUDIT PARTY NO. 14

70

The H.O/D.D.O.
Probation Hostel for Boys,
Madipur.

PARA NO. 2(Reg. Memo. No. 2 dated
8th May, 1997)Subject: G.P.F. Subscription

Vide Shri S.R. Gupta's application dated 17.2.95
The official has requested to increase his G.P.F. subscription
from Rs. 500/- to 1000/- where as Rs. 6500/- has been deducted
from his salary in Feb., 95 and the official's basic pay
was Rs. 2900/-. From March 95 to August 95 the official's
G.P.F. subscription was Rs. 1000/-. As per rule 8(1) of GPF
rules, GPF subscription should not be more than emolument
(i.e. basic pay). The above irregularity needs elucidation.



(K. S. SAKENA)
I.A.O.
AUDIT PARTY NO. 14

To

The H.O./DDO
Probation Hostel for Boys,
Madipur,
New Delhi - 63

PART III

22.2.1.1.1.1

A) CASH BOOK, BILL REGISTER, ACQUITTANCE ROLL

Physical cash count certificate at the ^{close} end of each month beside the certificate that the total of the Cash Book have been checked by a person other than the writer of the Cash Book are not recorded. This is not done even at the close of Financial year, simply because the entry in the Cash Book related to the receipt & payment of salary of Dy. Supt. of the Officer i.e. Shri S.D. Gupta and no other transaction are involved.

(B) BILL REGISTER & ACQUITTANCE ROLL,

Page count certificate was not recorded in Bill Register & Acquittance Roll (Register) since D.S.O. himself is getting the salary through these bill and no other member so there were no certificate to the effect that the disbursement was made in my presence.

(C) T.A.S. RECEIPT BOOK,

No T.A.S. Receipt Book was in use at this office and during the period 1994-95 to 1996-97 no remittance or receipts were noticed in the Cash Book.

There is no contingency fund allotment to this Organisation as the total allocation for 1997-98 was Rs. 1.21 lakhs under subhead A(3)(1)(1)(1) Salary in Demand No. 8-20108 Head '2220'. And Social Security & Welfare A(3)(1) Social Welfare while in the year 1996-97 this grant was of the order for Rs. 1.00 lakh only for Salary.

ON USE OF PROBATION HOSTEL.

As per report for the year 1973 to 1974 the probation hostel for boys came into being under the provisions of the Probation of Offence Act, 1958 for keeping committed boys by the adult criminal court in the age group of 15-21 being a first offender for the purpose of providing in fixed ^{abode} abode and to continue his employment training etc. during the probation period. As per that report no inmate was admitted to the Hostel during the period 1973-74. As a matter of fact only one inmate was admitted to the Hostel on 14.7.74 and remained here for approximately 8 months as per record and for the present there is no inmate as per record available. Thus this Hostel is not in use and expenditure involved on this account can be avoided if this is merged with the scheme of After Care Home, as a probationer is sent to Hostel when the certificate of the good character and antecedent is furnished by a probation officer under chapter (X para (2)) 10.2 of the Manual for functions of Institution and services of the Directorate of Social Welfare, Delhi Adm.

It may not be out of place to mention ^{here} that Hostel for the Probation Boys and After Care Home is one and the same as there is no death for keeping a separate office for probation hostel for boys as 4.2.4 are no inmates or any other sort of activity except the drawal of salary of D.D.O./Dy. Superintendent/Residential probation officer,

Sgt. After Care Home and Cashier of the same Institution is working for probation Hostel ^{for} Boys also,

Continued 1/0

15
- 3 -
Only one Dy. Supt. Post one number exists for probation
Hostel for Boys that Dy. Supt. is working at Saladar Tinar, ^{Per}
Bahi drawing his salary against the post of Dy. Supt.
probation Hostel for Boys.

These points may be considered for elimination of
one post of Deputy Supt. Probation Hostel for Boys,
thereby curtailing the expenditure on this account.

A. S. S. S.
1940