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Directorate of Audit
Govt. of N.C.T. Delhi

Inspection Audit Report on the Accounts of special Nutrition Programme, Dte, of social Welfare, Model Town III, Delhi for the year 92-93

The Internal audit of the accounts of DDO, special Nutrition Programme, DSW, Model Town, Delhi for the year 1990-93 was conducted w.e.f. 14.7.93 to 21.7.93 (6 working Days) by the audit party No. 1 consisting of Sh. M.C. Wadhawan I.A.O. Sh. N.K. Goel AAO and Sh. Braham Prakash J.A.

During the period of inspection the following officers, Officials were holding the charge of H.O./DDO/Cashier.

Name of H.O./DDO

1. Mrs. Sheela Kaushal
2. Mrs. C.P. Sharma
3. Sh. S.K. Handa

Period

4/90 to 6.6.90
6.6.90 to 3.9.92
8.9.92 to till date.

Name of Cashier

Smt. Prakash Rani Chopra

2.90 to till date.

Budget and Expenditure Figures

Year	Non-Plan	Budget (in Lakhs)	Expenditure (in Lakhs)
1990-91	"	29.80	16.44
		2.00	1.47
1991-92	"	16.65	5.36
1992-93	"	6.00	5.95

The D.A.C.R. has conducted the audit of the unit from 1981 to 1987.

There were old 36 paras outstanding from the I.A.R for the period 1976 to 1990 out of which Nil para has been dropped as DDO has not taken any pains to settle the old paras inspite of so many verbal requests, so all the paras have been reproduced in the current IAR (part I) Details of old paras are as under :-

Year	Outstanding	Settled	Balance
76-77	13	-	13
78-79	7	-	7
79-80	2	-	2
77-78 to 80-81	9	-	9
81-87	By D.A.C.R.		
87-90	5	-	5
	<u>36</u>		<u>36</u>

During the course of current audit 12 memos have been issued out of which 5 memos were dropped and remaining 7 paras have been incorporated in the IAR (pt II). Service Books and Pay fixation cases have not been checked as the same were sent to Head office. It may also be added that the scheme has been closed on 21.1.91 as per certificate given by the DDO and no employee is working on this job at present, for this reason the audit party has experienced great difficulty in production of auditable documents. However the audit report has been prepared on the documents produced by the unit authorities to audit.

The condition of the accounts was found to be satisfactory subject to the observations recorded in the current report.

M. C. Wadhawan

(M.C. WADHAWAN)
I.A.O.
AUDIT PARTY NO. 1

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PART I(A)

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INSPECTION REPORT OF THE ACCOUNTS OF SPECIAL OFFICER
(NUTRITION, KINGSWAY CAMP, DELHI FOR THE YEAR 1976-77)

The Internal Audit of Accounts pertaining with special officer (Nutrition), Kingsway Camp, Delhi for the year 1976-77 was conducted from 19-7-77 to 30-7-77. The month ~~extended~~ under audit was March, 1977.

The Special Institution Scheme was launched in 1970-71 as one of the Plan scheme introduced in Fourth Five Year Plan. It is now being implemented both on Plan & non-Plan scheme. The budgetary allocation vis-a-vis the actual expenditure during 1976-77 was as under:-

S.No.	Name of Scheme	Modified budget allotment for 1976-77	Actual Expenditure during 1976-77
1	2	3	4
1.	Special Nutrition Non-Plan Scheme	Rs. 44,42,600	44,15,000
2.	Special Nutrition Plan Scheme	Rs. 9,00,000	9,00,000

It would be seen that there was a saving of Rs. 28,400 on the non-plan side and no timely action was taken to surrender this amount at the ^{formulation} formalities stage of final excess and savings statements for the year 1976-77, so as to avoid lapse of funds.

Para No 1 Purchase of Bread at Higher Rates.

1. Under the Special Nutrition Scheme, sweetend Bread, white bread and milk is supplied to children. The bread is purchased from Modern Bakery of India. So far as sweetend bread is concerned, it is specially manufactured for the scheme and is not marketed. But the white bread (800 grams) which is also supplied to the general public, is purchased @Rs. 2-05, Rs. 1-85 per loaf. The general public is also supplied the bread at these rates.

During the course of audit the matter was discussed with the representative of the M.B.I. and it was learnt that a commission of ten paise on each loaf of white bread is given to whole sellers/retailer. But no such commission is given to this organization of

(2) *gib*

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Special Nutrition Scheme which is a bulk consumer. In 1976-77 Rs. a total No. of 2,58,509 loafs of white bread at a cost of Rs. 5,10,830-75 were purchased. The 10 paise commission of such purchase works out to Rs. 25950. It is therefore suggested that the matter may be taken up with the M.B.I. from allowing wholeseller/retailers commission to the organisation on the bulk purchases made by them and audit apprised of the result thereof.

2. No orders/instruction of the Govt. for making purchase of bread and milk from Modern Bakeries of India and Indian Dairy corporation were made available.

Para 2 Non Deposit of Money into Government Account.

An agreement was made with M/s Krunch Foods on 31st Jan. 1977 for the supply of Krunchis at the rate specified in the separate 'A' Annexed with said agreement. As per column 3 of the said agreement the party deposited a sum of Rs. 2632/- vide bank draft No. 120/746554 dated 31-1-77 and a further sum of Rs. 5264/- in two equal monthly instalments of Rs. 2632/- each were also to be deposited in March and April, 77 as security deposit towards the fulfilment of the agreement. But it was noticed that the Bank draft of Rs. 2632/- has not been deposited in the Govt. account till date and the same had become out dated after lapse of six months. No action was also taken to realise other two instalments of security money of Rs. 5264 from the party.

The reasons ^{for} the non observance of the various clauses of the said agreement needs to be clarified.

Para 3 Infractions ^{Expenditure} Experience on Making Payment to private Parties.

It was noted that a number ~~xxx~~ of times officials were detailed for making payment to parties of their premises which is apart from being irregular and entailed infractuous expenditure GTR-133, clearly lays down that whenever a Payment is remitted to a person not to the Govt. employment of claims Payment for ~~unwarranted~~ services rendered on articles supplied, it should be made at his request and all payees expenses.

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In the following cases scooter/taxi charges were paid for making their payments.

S.No	Voch.	Date	Name of Official	Amnt.	Dt. of Journey
1	202	17.2.77	D.K. Pari	15-60	Post House to Nabi Kaur & Kamla Mkt.
2	"	25.2.77	"	12-00	Post House to Punjab Bgh.
3	203	26.2.77	Rambal	8.20	Post House to Kamla Nagar Ajmeri Gate
4	174	27.1.77	"	5.50	Post House to Madras Motors
5	20	5.3.76	Bhawan Singh	5.20	-clv-
6	24	3.4.76	-clv-	7.50	-clv-
7	29	8.4.76	-clv-	8.50	Post House to Hotel Nigar
8	1217	1.3.77	Rambal	3.00	Post House to Madras Motors
9	167	27.8.76	"	6.60	-clv-
10	73	21.10.76	"	12.80	-clv-

Rs 84-90

The proper course was to request the parties to receive payment in DDO's office or alternatively if the amount involved was heavy, the same could have been paid by drawing a cheque in favour of these parties. In the circumstances the aforesaid amount may be recovered from the parties/individual as the same is not bonafide expenditure or the matter be regularised by obtaining sanction of the Competent Authority.

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two years has elapsed.

b. In march 1976 six helmets, six pairs of gloves, six rain coats @ Rs. 70/-, Rs. 17/- and Rs. 105/- each respectively were purchased. Since the office was in physical possession of only four Motor Cycles. The making of purchases for all the six motor Cycles is not understood. In this connection that attn is invited to GFR103 which clearly lays down that care should be taken not to purchase ^{store} much in advance of actual requirements

c. The History sheet of all Motor Cycles were in com so much so they lack, the complete details of vehicles viz make, number, chasis No, of any price accessories notion of repairs carried out from time to time and progressive totals

d. A sum of Rs. 399-50 (Voucher Nos. 182 and 183) was spent for the chasis of vehicle No. DHA 4949 but without sanction of the competent authority was obtained. Bids and tender were also invited for the said purchases. Sanction from the competent authority may be obtained to regularise the matter

Page No 4

e. The following discrepancies were observed in the books.

DHQ 5126:-

The purchase of journey performed on 26-5-76, 26-5-76, 28-5-76, 19-6-76, 5-7-76, 21-7-76, 30-12-76, 12-1-77, 19-1-77, 20-1-77, 21-1-77 and 23-3-77 was not specified as the word official mention under column purpose in journals.

DHQ 5125:-

The distance from office to Lado Sarai has been as 70 K.m. on 4-12-76 and 99 Km. on 2-2-77 but for the same by M.O. No. DHQ 5126 it has been shown as to 60 Km. on 21-1-77 and 23-3-77.

ii. The vehicle was used for collection of election material by the 2-3-77 & 15-3-77 which is not a legitimate entitled to claim TA/DA under rules.

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iii. The distance from office to M.A.M. college New Delhi was shown as 26 Km. on 11-3-77 and 29 Km on 22-3-77.

DHQ: 51221-

The distance from office to H.Qrs. of Old Sectt. and back has been shown 6 Km. on 5-7-76 but for the same journey on 30-9-76 it has been mentioned as 8 Km.

DEQ 51241-

i. 5 liters Petrol was drawn vide slip No. 185741 on ... but the same has not been reflected in the log book. Other counterfoil of slip No 185743 was unsigned.

ii. There was a balance of 7 liters of Petrol in tank on 23-2-77 and 52 liters of Petrol was drawn during March, 77. The total petrol consumed was stated to be 54 liters thus having a balance of 5 liters in the tank on the closing day of the month and not 7 liters as stated in the log book. It seems that petrol is not checked by road dipping method but the same is stated just by guess work.

iii. Different distance were shown for the same place visited e.g. on 11-3-77 & 18-3-77 the distance from office to M.B.A. was shown as 18 Km. but on 28-3-77 it has been shown as 20 Km.

iv. The specific purpose of journey performed has not been mentioned on 5-3-77 and 14-3-77 as only official work which is very vague term, has been stated.

v. The log book and the history sheet of staff car No. DHQ4949 was not made available as the same was stated to be with the Directorate of Social Welfare.

Para No. 5. Non conforming to the Prescribed procedure for making purchases.

While conducting audit of various units under Directorate of Social Welfare, it was observed that a "Central Purchase Board" has been constituted for streamlining the procedure of making purchase for various units under this Directorate. But in the case

of Special Nutrition Scheme where heavy purchases relating to plastic covers and card paper etc. or made 20 such instructions/ Directions have been issued by the said board.

A) The Dy. Secy. (Social Welfare) issued sanction for the purchase of plastic covers cashing Rs. 3500/- vide letter No. F.1(177)/1976-Audit /DSW/25939 dated 29-7-76.

The office invited tenders from the following parties:-

- 1. Laxmi Trading Co. Tel Ph. No. 516936
10667-Jhandewalan, 514741
Nw Delhi.
- 2. Laxmi Bag Factory Tel. Ph. No. 516936
XV-10742-Jhandewalan
New Delhi.
- 3. A.V. Enterprises
1/15 Pal Dev Park, Rohtak Road,
New Delhi.
- 4. Jindal Plastic Enterprises, Tel Ph. No. 514751
6187/B Nabi Karim, Jhandewalan,
New Delhi.

The plastic covers worth Rs. 2992-50 (Voucher No. 106 refer) were purchased from M/s Jindal Plastic Enterprises as their rates stated to be lowest one. Subsequently another sanction for the purchase of plastic covers costing Rs. 22,500 was obtained from Dy. Secy. (SW) vide his letter No. F 1(82) 1976-DSW/3089 dated 20-11-76. The plastic covers worth Rs. 22,443-75 were purchased from M/s Jindal Plastic Enterprises as per details given below:-

G/B No.	20	7431-25
-do-	21	7182-00
-do-	24	7760-50
		<u>22443 - 75</u>

Purchase of plastic covers worth Rs. 11,361-50 from the same party were further made thereafter against different sanction- Thus in all plastic covers worth Rs. 36,797-75 were purchased during 1976-77.

The following observations are made on these purchases:-

- 1. On receipt of sanction for Rs. 3500/- dated 29-7-76 the tender

Inquiries was issued to only four firms instead of ten as required under rule-31 of the store purchases rules as embodied in the G OIR's and that too of their choice and not from the list of approved contractors by the Central Purchaser Organisation.

ii. On receipt of sanction for Rs. 22,500/- on 22-11-76 the open tender system i.e. invitation to tender by public advertisement should have been used as the demand was over Rs. 10,000/- instead of making purchases from M/s Jindal Plastic Enterprises at their earlier rates.

iii. There was no time limits while inviting tenders but they continued to make purchase from the same party throughout the year and the total purchases worked out to Rs. 36,797-75.

iv. The close scrutiny of the tenders received revealed that party mentioned at S.N. 1, 2 and 4 were either run by one party or have some connection with each other, as the telephone Nos. (office and residential) given at their pad was the same though having different postal addresses.

B) The position with regard to purchase of card paper/printing paper was almost the same. Sanction for the purchases of 70 gross of card paper worth of Rs. 9949/- was obtained vide Dy. Secy. (SW)'s letter No. F.1(17)-1976/Account DSW/16919 dated 26-5-77.

No formal quotations were invited for the purchase of said paper but the same was obtained following four firms.

1. M/s Jyoti Parsad & Co.
Mela Ram Market, Chippward, Chawri Bazar, Delhi.
2. Uttam Paper Mart.
418-Havili Haider Quel, Chandni Chowk, Delhi.
3. M/s Birdhi Chand Baij Nath Jain,
Chawri Bazar, Delhi.
4. Nav Rattan Paper Sales Corp.
Chawri Bazar, Delhi.

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Against the aforesaid sanction card paper worth Rs. 9197-30 was purchased from M/s Nav Rattan Paper Sales Corp. Chawri Bazar, Delhi. The review of the contingent register revealed that in all paper/card paper worth Rs. 38,199-30 was purchased during 1976-77. The certain quantity was purchased from firm mentioned at S.N. 3 and 4 above. Both these firms it seems are run by the same person/party as their telephone Nos. via office 264735 Residential 268345 ^{as} well as the telegraphic address 'Bank Board' is the same in both the cases.

The following comments are made in this case.

- a) When the total purchase made during 1976-77 was to the extent of Rs. 40,000 while the same was split up to avoid inviting of open tender.
- b) The tender were not invited from the list of appended firms/parties. *but*
- c) Fresh tenders were ~~not~~ obtained on receipt of subsequent sanction when there was no clause of time limit of rates on tender notice.

The circumstances under which the purchases of above mentioned store were not made in ~~strict~~ conformity with the store purchase rules and other institution needs to be elucidated and require regularisation by the competent authority.

d) 600 Registers were purchased from M/s Suri Stationery Mart, 203, Chawri Bazar, Delhi via G/B Ng. NS-7 for Rs. 3600/- . The party had quoted Rs. 70/- per dozen in their ^{Quotation on 12-7-76 but charged} bill No. 1940 dated 16-3-76 for Rs. 3600. Thus Rs. 100/- was paid in excess for 60 dozen at the rate of Rs. 2/- per dozen. The amount paid in excess may be recovered and credited in to Govt. Account under intimation to audit.

Rs. 12 per dozen
the

Expenditure beyond the Competency of the Head of Office.

Under the Delegation of Financial Power Rules, 1959 and enhanced financial powers delegated by the Lt. Governor Delhi, From time to time the head of offices may sanction purchase of

of stores etc. for use in the public service subject to the usual restriction of monetary limits etc. But ~~the~~ during the course of audit it was noticed that in the following cases the expenditure was incurred beyond the competency of the Head of Office.

Sl. No.	Voucher No.	Items	Amount incurred	Financial Power
1.	30-38	Printings & Binding	2422-40	500/-
2.	1168	-do-	486-00	
3.	114(Plan)	-do-	486-00 <u>3044-40</u>	
4.	125	Type Writer Repair	70-54)	20/- per machine.
5.	31(Plan)	-do-	33-55)	
6.	142	Petrol etc.	698-65)	/350/- in each car.
7.	137	-do-	652-50)	
8.	138	-do-	1187-75)	
9.	50	Stationery	145-07)	/20/- in each case subject to Rs. 250/- p.s..
10.	45(Plan)	-do-	85-70)	
11.	47(Plan)	-do-	76-33)	
12.	111	-do-	98-48)	
13.	1213	-do-	77-99)	
14.	215	-do-	64-10)	

The sanction of the competent authority in the aforesaid cases and other similar cases if any may be obtained to regularise the matter.

7. Compulsory Deposit (ADA) Accounts.

i. The credit balance in C.D. account (old Scheme) in respect of Shri Rishab Kumar was Rs. 1171/- after paying the 1st instalment amounting to Rs. 234/- the balance remains Rs. 937/- and not Rs. 943/- as shown in part 'B'.

ii. Shri S.K. Gupta, Special Officer (Nutrition) had been transferred since Sept. 75 but his C.D. account has not been transferred to this concerned D.D.O.

iii. The new C.D. account commencing from July 76 (paid in August 76) has not been completed.

iv. There are numerous cutting and pastings in the C.D. ledger but the same have not been authenticated by the DDO.

Res No 8

B

B. Cash Book and Pay Bill Register.

a. As required under ~~rule~~ CTR-37 the total in the cash book are not being got checked from a person other than the writer of the cash book.

b. Shri D.K. Puri U.D.O. took a GPF advance of Rs. 1000/ (IB No. 3 dated 4-4-75 encashed on 1-5-75) which was recoverable in 25 instalments of Rs. 40/- p.m. A sum of Rs. 400/- was recovered in 1975-76 thus having an outstanding balance of Rs. 600/- out of this amount a sum of Rs. 500/- was recovered from March to August 1976 and further recovery suspended for unknown reasons. Another sum of Rs. 60/- was recovered in 1977-78 in the month of May 77 and still there remains a balance of Rs. 40/-

ii. Similarly Shri D.P. Mani Stenographer took GPF advance of Rs. 750/- on 1-3-73. There was an outstanding balance of Rs. 725/- Out of this amount Rs. 500/- and Rs. 250/- in 1975-76 and 1976-77 has recovered respectively. No recovery was made in June and July 76 and March and April 77.

iii. Both the above instances show that there was no pro check on the advances the recoveries was suspended without any reason and the recovery was effected in ^{uneven} instalment.

c. The L.P.C. 's of the GAZETTED staff were not available to check there cuttings.

Res No 9

C. Irregular payment of Children Education Allowance.

Shri Ighwar Singh Peon was sanctioned CEA @ Rs. 50/ per month w.e.f. 1-8-75 to June 76 in respect of his following three children vide office Order No. F.1(2)/1975-NM. dat

<u>S.No.</u>	<u>Name of child</u>	<u>Class</u>	<u>Amount</u>
1.	Brij Pal	VII	Rs. 20-00
2.	Yash Pal	III	Rs. 15-00
3.	Bilwan	I	Rs. 15-00 Rs. 50-00

As per Govt. of India, Ministry of Finance (Department of Expenditure), New Delhi office Memorandum No. F.5(77/ELI) 78/ dated 25-5-1974 the CEA will ~~the~~ be admissible only in the

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cases when the Govt. Servant is compelled to send his children to school away from the station or at which he is posted and/or his residing owing to the absence of a school or schools of a requisite standard at that station. But in respect of children for whom CEA was admissible on 31-10-73 the allowance will however continued to be paid even if the condition of non availability of schools of the required standard ^{area} ~~at place~~ ~~of posting/residence~~ of the Govt servant is not fulfilled.

In the instant case the children mentioned at S.N. 1 & 2 viz Brij Pal and Yash Pal were drawing CEA prior to 1-11-73 . The third child Balson was admitted in school on 1.8.73. The basic condition of non-availability of school of requisite standard at place/residence of the Govt. Servant i.e. Delhi is not fulfilled in this case. It is needless to add that there are all types of schools scattered throughout the Union Territory of Delhi. The payment of CEA in the case of ~~the~~ Balson is not in order and covered under the rules . The amount paid on this account may therefore be recovered under intimated to audit. Besides no order of the competent authority exist for the ^{payment} ~~payment~~ of CEA beyond June 1976 . Whereas the same has even paid up to 15-4-77 when he was transferred to the social welfare Department Delhi.

Res. No. 10

10. Stock Register.

The physical verification of both consumable and non-consumable stores which was required to be made ~~at once~~ at once in every year has not been ^{carried out} ~~carried out~~ during 1976-77.

b. Non consumable entries via punching machines Pen stands have been entered in consumable registers.

c. While transferring the ground belong from old registers no responsible person have authenticated the opening balances.

d. The stores have been issued without obtaining the register of the recipient's.

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11. Service Books.

The service books in the case of following staff members were checked and the defects noticed in each case have been mentioned against each.

1. Shri Rishab Kumar, Inspector.

The entry of pay fixation in the scale of Rs. 260-400 made at page No. 6 is not signed.

Column Nos. 10 & 12 page 9 & 11 have not been completed.

2. Shri D.K. Puri, U.D.O.

i. The entry at col. 9 and 10 at page 2 have not been reattested as the same are required to be renewed or reattested after every 5 years.

ii. His leave account has not been completed after 31-12-75.

iii. He is in receipt of cash allowance @Rs. 50/- p.m. but ~~no~~ no corresponding entry to this effect has been exhibited in the service book.

iv. From 1-11-73 the date of increment has been shifted to 1st of the month but the relevant entry have been made as on 27-5-74, 27-5-75 and 27-5-76 and so on.

v. As per column 1 (ii) above on page 11.

3. Shri Nivas Singh.

i. He took 10 days earned leave ~~acc.~~ from 28-4-76 to 7-6-76 but the same was not debited in his ^{leave} account.

ii. Leave account has not been completed after 31-12-75.

4. Shri Jasbir Singh, Inspector.

i. The date of birth has been correctly mentioned in words at page 5 of the service books

ii. His pay was fixed @Rs. 425/- on 1-1-73 in the scale of Rs. 425-640 but the corresponding entry raising his pay to Rs. 440/- on 1-11-73 has not been made.

iii. The certificate of character and antecedents verification not recorded in the service book.

iv. Col. Nos. 10 & 12 at page 5 & 7 of the service book not completed.

v. No service verification has been made for the period _____

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From 1-5-73 to 30-4-74.

vi. The service verification certificate for the period from 1-4-75 to 31-5-76 is not signed by the competent authority.

vii. He took 10 days earned leave from 4-8-76 to 13-8-76 but no corresponding entry has been made in the service book.

viii. Columns 10 & 12 have not been completed.

5. Shri Arund Kumar Rai, Inspector.

i. The date of birth has not been written in words at page 3 of the service book.

ii. The signature of the Govt. Servant and the attesting officer at col. Nos. 9 & 10 at page 3 and were not dated.

iii. Columns 10, 11, & 12 at page 3 were not completed.

iv. He was granted earned leave for 13 days from 14-8-76 to 28-8-76 but the entry under to this effect in the service book has not been authenticated.

v. The extra ordinary leave taken by the official is to be exhibited in col. 27 in red ink and not in col Nos. 15 & 19 of the leave account.

vi. The leave for only ~~some~~ period from 16-4-75 to 15-8-76 has not been completed correctly worked out as the earned leave for the period from 16-11-75 to 31-12-75 is to be worked out @ 1/11 of the period spent on ^{duty} and plus thereafter in leave is to be calculated as per instructions contained in the Govt of India Ministry of Finance (Department of Expenditure) office memo No. 10 (6) EV (A) 74 dated 26-11-75. Thus his leave account may be re-cast as per orders quoted above and produced for scrutiny.

6. Shri Vishnu Sagar Awasthi, Inspector.

i. Column 11 & 12 of the service book not completed.

ii. Leave account not re-cast after declaration of quasi permanent as per rule of the CCS (Leave) Rule 1972.

iii. Leave account has not been completed after 30-6-76.

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Shri Anil Kumar Dhir, Inspector.

- i. The date of birth has not been mentioned in words at 5 of the service book.
- ii. The signature of the Government servant and the attending officer at the column 9 & 10 at page 5 are not dated.
- iii. The certificate of character and antecedents verification has not been recorded in the service book.
- iv. No service verification has been carried out since his appointment i.e. 1-3-75.
- v. The entry of extraordinary leave without pay is to be made in column 27 of the leave account from red ink and not in column 15 to 19 as done.
- vi. There was no credit balance of earned leave on 31-12-75 where as it has been taken as 7 days while recasting his leave account as per Govt of India Ministry of Finance (Department of Expenditure) in office memo No. 16 (6) - EIV (A)/74 dated 26-11-75. The overpayment if any made on this account may be recovered and leave account may be corrected accordingly.
- vii. He was on earned leave from 7-12-76 to 10-12-76 and 16-2-77 to 19-2-77 but no corresponding entries have been made in service book.
- viii. Column 9 and 12 at page 5 of the service book have not been completed.

ix. The entries of leave taken during June, July Nov, & November made in the service book are not authenticated by attending officer.

Signature
Date

Payment of Over Time Allowance.

Under staff car rules a driver is supposed to perform 8 hrs duty (including 1/2 hour lunch break) daily and as per note below rule 26 of the staff car Rules the first one hour of overtime work on a working day shall be free where the driver performs work prior to or in continuation of the prescribed hour work. It was noticed that no such deduction of one hour free work was made whenever the driver was called on duty before office

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the personal staff of the executive councillors and may be allowed - OIA not exceeding 75 hours per month.

The proposal of the chief whip was agreed to by the Finance Secretary in Sept. 1976 but it was observed that the orders of the Finance Secretary were given effect retrospectively i.e. from March 76 onwards.

It may be stated ^{how these} that orders take effect from the date of issue unless specifically mentioned in the orders of the competent authority ^{in the circumstances at the sanction of his competent authority} may be obtained to give effect to the Finance Secretary ~~retrospective~~ orders ~~in the circumstances the sanction of the competent authority~~ bid to regularise the matter.

Refer

13. Excess Payment of Conveyance Charges.

Uptil June 1976 no official was entitled to draw conveyance allowance in a particular month for more than Rs. 30/- p.m. but while scrutinising the contingent vouchers for 1976-77 it was observed ~~and it was~~ that in the following cases the aforesaid limit was not observed ~~and~~ and they were paid conveyance allowance more than the prescribed limit.

<u>S.N.</u>	<u>V.No.</u>	<u>Name of Official</u>	<u>Month</u>	<u>Amount</u>	<u>Excess paymt.</u>
1.	18	Sh.D.K. Puri	March 76	30-00	12-25
2.	19	-do-	-do-	13-50 43-50	13-50
3.	20	Sh. Ishwar Singh	-do-	25-20	
4.	21	-do-	-do-	16-10 41-30	11-30
5.	22	Sh.D.K.Puri	April 1976	26-20	
6.	23	-do-	-do-	6-50 32-70	2-70
7.	24	Ishwar Singh	-do-	17-20	
8.	25	-do-	-do-	25-40 42-60	12-60
9.	46	Sh. Ram Pal		15-40	
10.	46	-do-	-do-	17-20 33-10	3-10

(2)

hours. Following excess.

has thus been 1

S.No.	P/BNo.	Name of official	Dat.	NO. of hours for which O.T.A paid in excess	Rate	Amr pa. exp
1	2	3	4	5	6	7
1.	P/BN	Sh. Gajraj Singh Driver	3-3-76	1 hour	2.05	
			3-4-76	1 "	-do-	
			20-4-76	1 "	-do-	
			24-4-76	1 "	-do-	
			26-4-76	1 "	-do-	
			27-4-76	1 "	-do-	
			28-4-76	1 "	-do-	
			30-4-76	1 "	-	
			15-6-76	1 "		
				<u>8 1/2 "</u>		
2.	P/BN45	Sh. Risal Singh Driver.	6-10-76	1 "		
			20-10-76	1 "		
			2-11-76	1 "		
			3-11-76	1 "		
				<u>4 "</u>		
3.	P/BN65	Sh. Risal Singh Driver	1-2-77	1 "		
			14-2-77	1 "		
			26-2-77	1 "		
				<u>3 "</u>		

The amount over paid in the aforesaid cases may be reviewed and all officer similar cases reviewed and action taken under intimation to audit.

b. In order to exercise economy in expenditure ceiling to the extent of 25 hours per month was laid the personal assistant attached to the Secretaries. Secretaries / Under Secretaries vide Sec Delhi-Adm's letter No. F 14(65) 75 -P(3) dated of stenographer attached to Chief limit was a party), Metropolitan Council. Since the servi stenographer were utilised beyond the limit chief whip desired that his steno may be catered

In this case stenographer attached to chief whip

18
(Handwritten initials)

The above ^{instances} are an illustrative and not exhaustive one. The amount over paid in the above and other similar cases may be recovered and credited into Government account under intimation to audit.

Ann 14
held as per
the memo
dated 10/17/77

14. Non Maintenance of Record Documents.

During the course of internal audit it was observed that the following record is not being maintained in the office.

- 1. Children Education Allowance Register.
- 2. Overtime Allowance 'Though maintained' but not having prescribed columns.
- 3. Liveries Register.

(Handwritten signature)
(AUDIT OFFICER)

78-79

(18) (77)

Part 4
purchases

5

During the test checking the contingent vouchers, it was observed that the following purchases were made during 1978-79. But

no relevant tender/ quotation ^{file was shown to} ~~was destroyed~~ audit. During discussion it was stated that the files ~~during the flood~~. The file may please

particulars of
tender/quotation
is destroyed
my flood
assumes

be traced and, if found, the same may be shown to next audit or an attested

Copies of comparative statement be

furnished to audit.

- | Sanction No | C.B. No. & V. No. | Name of particular firm | Rate | Amt. |
|---|---|--|------------------------------|--------------------|
| i) F 1(28) 1978-Actrs/
DSW/1457 dt. 23.6.78
from Directorate
of Social Welfare
for Rs. 8100/- | CB and Voucher
No 82 dt. 14.5.78 | M/S
S Brothers Colarad | 45 Gms Card
paper Colarad | 179/454
8030.25 |
| ii) F 1(28) 78 Actrs/
DSW/24833 dt. 26.6.78
from Directorate
of Social Welfare
for Rs. 8500/- | CB No 10
V. No 85
dt. 4.9.78 | M/S
Sindhu Bros | 100 Gms Card
Boxes | 83.85 9385-00 |
| iii) F 1(28) 1978-79-Actrs/
DSW/27058 dt. 10/7/78
from Directorate
of Social Welfare for
Rs. 5400/- | CB No 115
V. No. 141
dt. 12.10.78 | M/S
Master Steel Almirah
(Legal) | 6 steel | 720/ 4320/- |

Para No 15

Service Postage Stamp Accounts

During the test check of the above Stock Register it was observed that no physical verification was conducted in respect of the service postage stamps in hand during the year 1978-79. In absence thereof the correctness of the stock could not be ensured. Steps may please be taken to conduct the physical verification and results intimated to audit.

Page No 16

Purchase of Milk Bread

78-79

- (1) During 1975-79 the Milk Bread was purchased from M/s Modern Bakery @ Rs. 2.77 per loaf of 800 grams. However, it was seen from a copy of extract of Note No. (11)/26 to 33 from file No. 2(3)/12 MS/ of the special officer nutrition programme that the price was fixed @ Rs. 2.70 w.e.f. 8.7.74 for the nutritious bread per loaf of 800 grams. No further orders for raising the rate from Rs. 2.70 to Rs. 2.77 was shown to audit.

During discussion, it was stated ⁽²¹⁾ ⁽²⁴⁾ ^{verbally} by DDO that the remaining amount of Rs. 0.07 Paise per loaf of 200 grams was charged by M/s Modern Bakery as carriage charges for the nutritious bread (however the Bills of the Modern Bakery do not show such charges separately where only one rate of Rs. 2.77 per loaf of 200 grams was charged). From the copy of contract referred to above it was seen that no other Carriage charges etc. were required to be paid. This position was specifically made clear in the case of plain Bread. There was no specific mention either way with regard to the charging/non charging of Carriage charges.

(a) Rs. 0.07 Paise per loaf of 200 grams of Milk (Nutritious Bread) as is stated to have been charged by M/s Modern Bakery. The position is thus not clear with regard to extra payment of Rs. 0.07 paise in case of nutritious Bread for each loaf of 200 grams. In case the above charges (a) 0.07 paise per each loaf of 200 grams is payable in addition to the

rate fixed for the nutritious bread (22) (7B) (10) (15)
- 2-70 per loaf of 800 grams as mentioned above;
Clear orders on the subject may please be obtained
from the competent authority and copy sent to Internal
Audit to justify the payment, (10) (15) (22) (7B) (10) (15)
Loaf of 800 grams against ~~an~~ ^{the} unapproved rate
of Rs. 2-70 otherwise extra payment of Rs. one lakh
sixteen thousand and sixteen hundred (1,16,700)
approximately would work out for the year
1975-77 against M/s Modern Bakery as per
calculations in the enclosed sheet. on
this account

The issue may please be got examined
in the light of above remarks and Internal
Audit intimated accordingly.

Per No. 17

1) Over Payment to M/s Modern Bakery

During the test check of the vouchers, it
was seen that under voucher No. 1098, 50123
Milk Bread of 800 grams was supplied by
the M/s Modern Bakery during Feb/77. The
rate was Rs. 2-77 per loaf of 800 grams.
(50123 @ 2-77 = 138840-71) The payment for
50123 Milk Bread of 800 grams was however
made as Rs. 138846-71 instead of Rs.
138340-71. This an overpayment of Rs. 506-00
made to M/s Modern Bakery.

(23) *W*

The recovery of Rs. 6/- may please be made from M/s Modern Bakery ^{reviewing} ~~terminating~~ all the vouchers for the year 1978-79 under intimation to audit.

Statement showing Payment made to M/s Modern Bakery for Milk Bread for the month of March/79

No	Total Amount	Bill No or date	Name of firm	Quality of Milk Bread supplied to	Rate	Amount paid
18	1,49,446-76	CB/MS/MM Plan/40	M/s Modern Bakery	"50,123 X Rs. 2-77		138846-71
19	1,10,626-46	- do -	- do -	34563 X Rs. 2-77		Rs 95,739-51
3	72,063-78	- do -	- do -	22424 X Rs. 2-77		Rs. 62,114-48
4	31,875-71	- do -	- do -	9850 X Rs. 2-77		Rs. 27,306-66
				<u>116968</u>		<u>3,84,007-36</u>
2	2991-60	- do -	- do -	1080 X Rs. 2-77		Rs. 2991-60
1	58539-10	- do -	- do -	20880 X Rs. 2-77		Rs. 57831-60

138025
 4724 = 96 P AM
 121

Total Amt. 138928
 loss of 500 grams
 paid in excess Voucher no 1098
 384836 = 56
 6 = 00
 384830 = 56

116699 = 52 Per annum approximately Transportation -
 - Charges say Rs. 1,16,700 Approved

Per Nots

(24)
71

Stock Register

(i) Road Stock Register

During the last check of the above register the following irregularities were observed:—

(i) That the physical verification of the stock was not recorded after 12.4.77. In absence of which the correctness of the stock could not be ascertained. Steps may please be taken to conduct the physical verification and results intimated to circuit.

(ii) It was seen that 77 locks were shown in the stock at page 45 of the stock register dated at the time of handing over and taken over the charge of the store the number was shown as 42 locks taken over on 4/1/79 by the store keeper. This needs elucidation and rectification under intimation to Audit, in case 77 locks were in stock. Otherwise a recovery of cost of remaining 35 locks (77-42) be recovered from the official at fault under intimation to audit.

Per Nots
Loss of

Articles due to flood

The following articles were destroyed in the flood during 1978-79. The case for their write off the loss has already been taken up with the Directorate of Social

257
70

Welfare for the write off of the loss.

(A) Jangirpuri
Center

Book value

Bread Boxes 17
Canteen Boards 10

Rs. 1170/- approximately

(B) Office

Various stationery
and general articles

Rs. 4830/-

Rs. 6000/-

Effective steps may please be taken to
obtain the sanction of competent authority for
the write off the loss at an early date
under intimation to audit.

Log Books

During the test check of the log books
the following irregularities were observed:-

1) Vehicle No. DHA-4949 car.

(i) That the summary at the end of the
month indicating opening balance of petrol
KM. Run, Average, closing balance of Retard way
not prepared during 1978-79. The circumstances
under which no summary was prepared may
please be intimated to audit taking steps
to prepare the same at the end of each
month in future.

(ii) The purpose of the journey was shown ^{(26) 8} as official instead of exact purpose of journey. The full purpose of journey may please be indicated in future. A few instances of such journey was as under:—

<u>Date</u>	<u>Meter Reading</u>	<u>Purpose</u>
15/9/78	94693 — 94701	official
15/9/78	94701 — 94772	"
4/10/78	95300 — 95332	"
5/10/78	95332 — 95350	"
13/10/78	95463 — 95482	"
16/11/78	95480 — 95517	"
25/11/78	95626 — 95651	"

DHC — 5122 Motorcycle

(i) The summary at the end of the month was not prepared during the year 1978-79 (from 9/78 to 1/79) indicating the opening balance of petrol, K.M. Run, Average, closing balance of petrol etc. The circumstances under which no summary was prepared may please be intimated to audit ensuring the preparation in future.

(ii) The Average of K.M. per litre of petrol was 20.7 at the end of Feb. 79 and 23 at the end of March 79. The difference in Average needs elucidation.

(27) (68)

(ii) Although the summary at the end of the month was prepared but full particulars such as opening balance of petrol, Average and closing balance of petrol was not shown during 1978-79. In future full particulars as shown above may please be indicated in the summary at the end of each month.

1) One vehicle No. DHA 5127 of this institution was stated to have been transferred to the Central Jail, Anti Corruption Department since long. The exact date could not be ascertained. Please elucidate the circumstances under which the above vehicle was transferred to Central Jail. Step may please be taken to get the vehicle back under intimation to audit.

Repairs of the vehicle

During the test check it was seen that new parts were fitted in the vehicles. But no certificate was recorded on the voucher that old parts were recovered and the same were taken into Stock Register. The old parts of the vehicle should be recovered from firms entrusted with repairs who were replaced by new ones and the stock register kept taken over in repair as under -

MS/plan 1/4 dt. 21/8/78 Bill No. 5668/282 dt. 22/4/78
 MS/Associated service station

28
 5

TO:	The cost of pressure plate facing	Rs. 10-00
"	3 PC fly wheel lock	5-40
"	3 PC fly wheel Bush	2-00
"	1 set Brake lining	72-00
"	2 PC front wheel oil seals	11-00
"	2 PC rear wheel oil seals	11-00
"	2 PC Rear Drums	250-00
"	1 PC Distributor insulator wire	5-50
"	2 PC HL Bulbs	11-00
"	2 PC Holder wire	2-75
"	1 PC flasher	10-75
"	1 PC Dynamo	105-00
"	1 PC Brass Bush	3-50
"	1 set Dfn. Carbon Bush	10-50
"	2 PC set of Brass Bush	6-00
"	1 set Copper Bush	13-75
"	2 PC Horn mating cot	4-00
"	1 PC Horn mating	3-50
"	7 PC Dash Back/alt Bulbs	10-50
"	2 PC Door Switch	4-00
"	2 PC Air Cleaner Bush	1-50
		<u>504-40</u>

Are
made by
the
4

employees before payment of H.R.A.
PARA No 22 (Ref Para No 7 of 79-80)

79

Non Calling of quotation/Tender.

i) It was seen from C.Bill No. CB/37 dated 27.3.80 voucher No. 1423, that 3 Ply B/cases were purchased for Rs.250.38 from Super Bazar without calling for quotations from other firms. This was not in order. The requirement may please be noted for future guidance.

comple
a
for

ii) It was noticed from C.Bill No. CB-49/NE/79-80 dated 31/3/80 voucher No. 1517 that 112 Reams of Cream lead Ruled paper size 12"x15" were purchased from Sandeep Stationers for Rs. 3300.00 quotations were called for from 3 firms whereas they should be called for from 11 firms as per FGRS1. Moreover, the comparative statement of tenders was not signed by the board of officers. In the absence of signature, the C.S.T was invalid. The circumstances which led to dispensation of signatures of the Board of officers on C.S.T may please be explained. The C.S.T may please be got signed by the officers concerned and shown to next audit party.

M. Company
a
for

.....p/74

48

Para No 23 (Ref Para No 8 of 79-8)
Subject LOG BOOKS

During test check of log books the following irregularities were observed :-

(A) Vehicle No. DHA- 4949

1) That the summary at the end of each month indicating opening balance of petrol drawn during the month, petrol consumed during the month. Average K.K per litre, km. run, closing balance of petrol in Tank etc. were not prepared during 1979-80. The circumstances under which no summary was prepared throughout 1979 may please be intimated to audit. In view of this irregularity, spl. officer may kindly examine the above Log Book thoroughly and satisfy herself that there had been no loss of petrol or misuse of the vehicle during 1979-80. The outcome of the above scrutiny may please be intimated to audit.

ii) The purpose of journey was shown in all cases as 'Official' instead of mentioning exact purpose of journey. The exact purpose of journey may please be indicated in future. A few instances of the above nature were as under :-

<u>Date</u>	<u>Meter Reading</u>	<u>Purpose</u>
4.9.79	95792-95815	Written as 'official' instead of exact purpose of journey.
"	95815-95819	
10.9.79	95846-95852	-do-
12.9.79	95852-95856	-do-
24.9.79	95864-95871	-do-
25.9.79	95871-95876	-do-
12.10.79	95922-95950	-do-
5.12.79	96014-96018	-do-
18.12.79	96852-96898	-do-
31.3.80	Out of order	-do-

.....p/3

Copy
sent
to
audit

2A

(B) DIB- 5122 (Motor Cycle)

1) It was noticed that at the end of the month of 3/79 there was 1 litre of petrol shown as balance but the same was not being carried forward as required to next month. This irregularity contained throughout 1979-80 as under :-

<u>Date</u>	<u>Closing balance of petrol not carried forward to next month.</u>
27.3.79	1 litre
30.4.79	1 litre
25.5.79	4 litre
30.6.79	2 litres
31.7.79	7 litres
31.8.79	5 litres
29.9.79	3 litres
30.10.79	3 litres
29.11.79	4 litres
31.12.79	4 litres
18.1.80	1 litre
29.2.80	3 litres
31.3.80	4 litres
<hr/>	
	47 litres

It was observed that C.B of one month was not being carried forward to the next month as a regular feature with the result that upto the end of the year 1979-80, 47 litres of petrol remained unaccounted for. The circumstances under which the petrol was not accounted for may please be explained and cost of 47 lit of petrol may be recovered and deposited into try and compliance shown to audit.

unavailable
Checked
23/5/80
Sub
report

(25)

11) No register had been maintained to show petrol drawn and issued during the month. It is not understood how the balance at the end of each month had been arrived at. This could have been avoided had the summary showing opening Balance drawn, issue and closing balance been prepared. The irregularity requires elucidation and compliance in future.

Copy sent to

(C) DHQ- 5124(Motor Cycle)

It was noticed that the vehicle became out of order after 13.7.79 but no summary has been prepared showing balance of petrol, Kms run, Average etc. even up to 13.7.79 or upto 30.6.79 at least. The monthly summary may be prepared for all the months of 1979-80 (upto 13.7.79) and shown to next audit party.

*W. copy
sent to*

(D) DHQ- 5125 (Motor Cycle)

No monthly summary of petrol consumption, Km run, Average km per litre, had been prepared throughout the year 1979-80. The reasons for the irregularity explained. Also the monthly summary prepared and shown to next audit party.

*mentioned
in
report*

(E) In One vehicle No. DHQ 5127 of this institution was transferred to Central Jail Anti-corruption deptt. The exact date of transfer could not be ascertained. The same has not so far been returned. The circumstances which led to its transfer need elucidation. The vehicle may please be obtained back under intimation to Audit.

*D. copy
sent to*

(F) Repair of Vehicle DHQ 5126

During scrutiny of Bill No. CB/NS/Non/Plan/11/79-80 dated 15.10.79 Vr.95 it was noticed that new MT parts worth Rs.1461.17 were fitted in the vehicle but cost of the old parts were neither recovered from the firms 'Madras Motors' Ltd New Delhi nor the old parts taken on charge in Stock Register.

The old parts should have been taken back from the firm & entered in the Stock Register. Needful be done under subjects audit.

77-78
8-1980-81

PART - II (Current Report)

26
63
6

PARA : 1.

Page No 24

80-81

LOG BOOKS :-

During scrutiny of Log books, the following omissions/irregularities were noticed :-

1) GENERAL

(1) The under mentioned Log Books were not produced for audit which may be placed out and made available to next audit party.

<u>S. No.</u>	<u>Vehicle No.</u>	<u>Period.</u>
1.	DHA/4949	27.5.77 to 3/81
2.	DHQ/5125	1980-1981
3.	DHQ/5124	4/77 to 9/77

(2) As per rule 33 of staff car Rules 1975, full details of the official journey was required to be recorded under col. purpose but during course of audit it was noticed that a ver/vaj term i.e. "Official" was filled under Col. "Purpose" which was irregular. All such duties may be reviewed and it may be confirmed that vehicle used for the bonafide govt. duty and there was no misuse. However, compliance may be ensured in future.

27 62/61

A few instances for reference and necessary action are given below :-

<u>No. of Vehicle.</u>	<u>Dates.</u>
DHA - 4949	1.4.77, 7.4.77, 11.4.77, 12.4.77, 13.4.77, 14.4.77, 15.4.77, 18.4.77, 19.4.77, 23.4.77, 27.4.77, 23.4.77, 29.4.77 etc.
DHQ - 5122	6.5.77, 7.5.77
DHQ - 5126	19.1.78, 23.1.78, 31.1.78, 10.2.78, etc. etc.

(3) It was noticed that average KPL Statement was not prepared in the end of various months in the absence of which it could not be ascertained whether or not best possible average KPL was achieved. In addition to above it could also not be ascertained as to how much petrol was in the tank in the end of each month. Non maintenance of the proper summary needs elucidation. However compliance may be ensured in future.

A few instances are given below for reference and necessary action ~~XXXXXXXX~~

<u>Sl. No.</u>	<u>Vehicle No.</u>	<u>Period.</u>
i.	DHQ - 5122	7/77 to 3/78 etc. etc.
ii.	DHQ - 5124	10/77, to 3/78 etc. etc.
iii.	DHQ - 4949	4/77 and 5/77 etc. etc.
iv.	DHQ - 5125	9/77 etc. etc.

(4) DHQ - 5125

It was noticed that 2½ Ltr. Petrol was in the tank as on 31-5-77, thereafter 26 Ltr. Petrol was drawn during 6/77 working out total POL as 28½ Ltr. Out of this 25Ltr.

28 60

Petrol was shown as consumed during 6/77, accordingly 3 1/2 Ltr. Petrol should have been left in the tank and not 2 1/2 Ltr, as shown in the monthly summary. This resulted in 1 Ltr loss of Petrol by 1 Ltr. which may be enquired into its cost be recovered from the defaulting govt. official under advice to audit.

(5) DHQ - 5122

It was noticed that Col. "Purpose" was left blank on many occasions in the absence of which it could not be ascertained whether the ~~XX~~ journeys were for bonofide Govt. duty. This may be looked into and if the trips were not for Govt. duty, the cost of the same may be paid for. In this connection, entries dated 11-4-77, 12-4-77, 15-4-77, 20-4-77, 18-5-77, 19-5-77, 22-5-77, 1-3-77, 30-1-73 etc.

may be referred to -

(ii) Average K P L statement prepared at the end of 3/77, 9/77, 12/77, 1/78 was not found countersigned by the officer authorised to sign the Log books. This needs elucidation. It may also be ensured that this statement is prepared invariably in future & is duly signed by the officer concerned.

(6) DHQ - 5124

It was observed that average K P L reduced/varied from month to month. The reasons for getting different average every month need elucidation. However, every possible effort be made to achieve the best possible average ^{interest} in the best of the state.

variation statement is given below for reference and necessary action :-

<u>Month</u>	<u>K.M. covered.</u>	<u>Pol. drawn</u>	<u>Average.</u>
10/77	964 K.M.	30 Ltr.	32.13KPL

<u>Month</u>	<u>Km</u>	<u>Petrol Drawn</u>	<u>Average</u>
11/77	360 km	38 Ltr	22.63
12/77	578 km	16 Ltr	32.37
1/78	546 km	12 Ltr	30.30
2/78	761 km	30 Ltr	25.36
3/78	968 km	40 Ltr	24.05

(7) QHQ :- 5726

It was noticed that from the summary prepared at the end of 9/78 that $3\frac{1}{2}$ Ltr petrol was shown as evaporated or spoiled in the flood which came on 6.9.78. Loss may be regularised under the orders of the competent authority.

Prints as

30

57

P. B. R. / ADVANCES :

(i) Sh. Prem Chand, Stone. :

It was noticed that he came on transfer from Children Home for Boys, Kingsway Camp w.e.f. 1-3-78 and as per his P.D.C he was paid by that office upto 3-7-78. From P.B.R. page 79 of 78-79 it was observed that his Pay for 7/78 was also claimed ~~erroneously~~ erroneously and there after Net Pay of Rs. 547-80 was deposited into treasury through challan No. 13 of 2-8-79.

In this connection, following observations are made:-

(i) This has resulted in Superfluous credit of Rs.25+50+5 on account of G.P.Fund subscription, G.P.F. advances and C.S.E.I.S. respectively for the month of 7/78 that is

employees.

10. Maintenanc

1) While at

that G.P.F. sum

Credit without vouchers actual having been effected as such necessary action to write back the above said amount may be taken on under advice to audit-

(ii) Sh S.K. Gupta Spl. Officer

from Page 53 of PBR for 80-81 it was noticed that a demand of Rs 5320/2 was received. Since neither personal advance liquidated during 12/80; neither personal file nor LPE was shown to audit. It could not be ascertained whether or not the balance intimated also included interest thereon. This may be looked into and correct position intimated to audit. Interest if not received be also received, under advice to audit

In addition to above the following information may also be furnished so to enable this office to verify the correctness of vouchers

- (1) Date on which advance was drawn
- (2) Total amount of advance drawn
- (3) Mode of recovery and months from which it commenced

(32) (53)
59

Page No 26

PARA : III

: IRREGULAR PAYMENT OF C.E.A. :

It was noticed that Sh. Inwar Singh, Peon was in receipt of CEA @ Rs. 35/- P.M. from 3/75 and Rs. 50/-P.M. from 8/75 to 4/77 in respect of his wards. Thereafter, he was transferred out. In this connection following observations are made :-

- (i). He was also paid C.E.A. @ Rs. 15/-P.M. in respect of his ward wilson ~~XXXXXX~~ who's date of birth

32

58

-: 8 :-

AS

birth is 1-7-1970 and was admitted in the school of Faizal-
Pur, Distt. Me erut on 1-3-75 which was irregular. Since
under the existing orders fresh C.S.A. after 31-10-73
are subject to fulfilment of certain conditions. On going
through the file it was observed that the prescribed condi-
tions were not fulfilled. Hence this has resulted over-
payment of Rs. 315/- @ Rs. 15/-P.M. from 3/75 to 4/77 which
may be recovered under advice to audit interalia taking
action to effect recovery for payment made, if any, by
his present office after 4/77.

PARA : V

INCORRECT MAINTENANCE OF STOCK REGISTER

During scrutiny of stock registers, the following omissions were noticed :-

(1) GENERAL :-

(i) As per rule 116 G.F.R. Stock taking is required to be carried out once in a year by an official other than the one maintaining the stores, but during the course of audit it was noticed that physical stock verification was not carried out after 1977. This needs elucidation. In this connection property stocks register may be referred.

(ii) It was noticed that no separate Non-consumable stock register other than property stock register was maintained in the institution. Further, items of the non-consumable stock register and were also charged off from the stock balance as and when issued to staff which was irregular. The items of non-consumable nature could only be reduced from the stock balance only when condemned by

*no stock
and
available*

35
56
50

the duly constituted c onfirmatio n board.

A separate non - consumable stocks register may be prepared and all entries relating to items of non- consumable nature be transferred therein after restoring the original balance under advice of audit.

A few such instances are given below :-

Name of Stock Register.	Page No.	Name of Items.
Consumable Stock Register 1977-78.	3	Taa Set.
	2	Tray.
	4	Full Plates.
	5	Juys.
	6	Plastic Buckets.
	7	Flit Pump.
	9& 32	Air bag.
	20	Torch.
	41 & 60	Brief case.
	Consumable stocks Register 1979-81	9
10		Flit Pump
25		Punching Machine
94		Spoon.
96		Electric Heater.
101		Brief Case.
Property stocks register 70		Table glass.

(2) PROPERTY STOCK REGISTER. :-

(1) From page 76 it was noticed that 909 sign boards of the centre were in the stocks during 76-77 and thereafter 110 sign boards were purchased worth Rs.1760/- during 77&78, accordingly 1019 sign boards should have been in the stock and not 1017 as shown therein. This resulted in loss of

36
55
51

2 boards which may be enquired into and cost thereof recovered from the defaulting Govt. official under advice to audit.

Further, 670 sign boards after condemnation were in the stock as on 1979-80 but the same ^{were} carried forward as 607 instead of 670 resulting again in loss of 63 sign boards. Action as suggested above may be taken under advice to audit.

(ii) From page 7 it was noticed that one leather bag out of 4 purchase on 4-6-75 was condemned/destroyed on 3-6-77. It is felt that leather bag within 2 years normally does not deteriorate to such an extent that it needs to be destroyed rather than being disposed of through auction. This needs elucidation.

(iii) It was noticed that the term "condemned" was recorded but the exact quantity condemned was not at all mentioned. In the absence of this the correct balances could not be verified. Requirement may please be completed now. In this connection page Nos. 51, 52, 53, 13, 15, Etc. Etc. refer.

(iv) It was noticed that Col. 5 i.e. balance in the stocks was not completed in almost all the cases. To avoid any complications at a later stage it is suggested that requisite Col. may be completed now.

(3) CONSUMABLE STOCK REGISTER NO. - I

(i) As per rule 107 G.F.Rs the officer-in charge of the store is to see that an indent in the prescribed form has been made by an indenting officer duly authorized but during XXXX audit the ^{indents} in support of items issued during 1977-78 and 1980-81 were not produced. Further

(37) 545

Further stock encies carried out from time to time were not authenticated by any officer in the absence of which correctness of issues as well as that of balances arrived at after transaction could not be verified. In view of the above stock register may be reviewed and it may be confirmed that all entries were correct by carried out. Compliance may also be ensured in future.

(ii) From page 28 it was noticed that 228 Bal Pens costing Rs. 413/- were purchased on 11-7-77, out of them 116 were charged off at one stroke without keeping details of distribution which was irregular. Correctness of distribution may ^{either} be justified on recovery effected from the defaulting Govt. Official.

(iii) It was noticed that although most of the balances left in this stock register were transferred into New Stock Register. The balance of two sign Pens on page 29 of this register was not taken in the New Stocks Register. This resulted in loss of 2 Sign Pens. This may be locked into and loss made good by effecting recovery from the official connected.

(4) CONSUMABLE STOCK REGISTER RELATING TO ISSUE
TO INSPECTOR.

It was noticed that none of the entries recorded therein was either authenticated by any officer or indents in support of items issued were obtained/ made available to audit, in the absence of which correctness of the same could not be verified. In view of the above, It may be confirmed that the items had actually been issued and each

(38) 5324

Each entry may now be got authenticated.

PARA : VI

-: NON - AFFIXING OF REVENUE STAMPS :-

During scrutiny of acquittance Roll Register it was noticed that in certain cases payments for more than Rs. 20/- were made but revenue stamps were not got affixed which resulted in loss of revenue to state. Needful may please be got done now. A few such instances are given below :-

<u>PAGE NO.</u>	<u>BILL NO.</u>	<u>NAME</u>	<u>AMOUNT.</u>
166	<u>PB/75 - 54</u> 11/78	Sh. S.D.Singh	359-20
170	<u>PB/ MS/ 58</u> 12/78	Sh. S. Gupta	1106-50
195	<u>PB/ MS / 72</u> 2/79	Sh. I.S.Kapoor	957-30
197	<u>PB/ MS/ 74</u> 3/79	Sh. S. Gupta,	541-50
245	<u>TA/MS/ 13</u> 3/80	Sh. S.K.Gupta	62-70
245	<u>TA/ MS / 14</u> 3/80	Sh. - do -	72-20
245	<u>PB/1 /MS</u> 3/80	Sh. I.J.Kapoor	1424-70
246	<u>PB - 4</u> 3/80	Sh. S.K.Gupta	961-60
249	<u>PB / 8</u> 4/80	Sh. V.S.Avishi	30-00
250	<u>PB / 11</u> 10-81	Sh. C.L Boora	80-00

39 52 48

254=	<u>PB/MS/21</u> 30-31	Sh. S.K.Gupta	931-60
253	<u>PB/MS / 39</u> 7/80	Sh. S.K.Gupta	931-60
253	<u>PB/MS/40</u> 7/80	Sh. I.J.Kapoor	1397-10
261	<u>PB/MS/44</u>	Sh. I.J.Kapeor	1397-10
262	<u>PB/MS/54</u> 3/80	- do -	240-00
268	<u>PB/MS/66</u>	Sh. I.J.Kapeor	1457-10
269	<u>PB/MS/81</u>	Sh. S.K.Gupta	1114-00
270	Not mentioned	Sh. I.J.Kapeor	1437-10
272	<u>PB/MS/89</u> 11/80	- do -	1457-10
	<u>PB/MS/89</u> 11/80	Sh. S.K.Gupta	1094-00
274	<u>PB / 96</u> 1/81	Sh. I.J.Kapoor	1487-10
278	<u>Pb / 109</u> 2/31	Sh. S.K. Gupta	1286-30

26 B

PB/MS/67

n sample

1084-00

Page No VIII

-15-
Page No 29

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INCORRECT FIXATION OF PAY

During scrutiny of Service Books of Sh. Lakhpal Singh Asst Teacher, it was noticed that he was appointed as Asst Teacher w.e.f 24.1.70. He was in receipt of Rs 130 $\frac{1}{2}$ as on 24.1.73 thereafter consequent upon replacement of scales into 165-10-215-15-275-EB-15-350 in the post-revised scale his pay was fixed @ Rs 195 $\frac{1}{2}$ w.e.f 24.1.73.

(41) 4/10 5/10

Subsequently, after revision of Pay scale under R.P.R. 73 he was allowed Rs. 425/- w.e.f. 1-1-74 in the scale of Rs. 330-10-380-EB- 15-560 which was not in order as his pay should have been fixed @ Rs. ~~395/-~~ ^{380/-} w.e.f. ~~1-1-74~~ ¹⁻¹⁻⁷³ and not @ Rs. 425/- as detailed below :-

<u>Pay</u>	<u>IR</u>	<u>DA/DP</u>	<u>Add 5%</u>	
Rs. 205/-	41/-	122/-	15/-	= 383/-
Rs 195	41	122	15	= 273 or say 380
next date of incl 24-1-73 pay Rs 395/-				

This has resulted in overpayment from 1-1-73 to date In view of the above his Pay may be correctly get fixed and overpayment resultant ^{out} therefor may be worked out and recovered under advice to audit.

Sd/-

(42) 49 45

Journey was undertaken by scooter was not indicated, payment in question cannot be incurred for Govt. duty and needs to be recovered.

PARA : Para No 3

G.P.F. CLASS IV

(1977 -78 and 1980-81)

After scrutiny of G.P.F. class IX ledger and other connected records the following discrepancies were noticed:-

- (i) Broadsheet was not maintained at all. In the absence of which the correctness of the balances could not be verified.
- (ii) Nomination from the employees were not obtained. These may now be obtained and placed on record.
- (iii) Pass Books were not issued to the employees. These may now be completed and issued to the employees.
- (iv) There were too much cuttings and overwritings in the register which need att station. Overwriting/cuttings should be avoided in future.
- (v) Sh. Ram Singh. Peon was working in this office in the year 1980-81, but his G.P.F. Account was not maintained/completed.

The above noted discrepancies be noted and compliance reported to audit.

PARA : XI

C. D. S. (NEW) :-

During the scrutiny of C.D.S. (new) ledger, the following discrepancies were noticed :-

- (i) Proof sheets were not verified upto date. The same may kindly be not verified from the P.A.O. concerned and

Handwritten notes:
To be done
1. Proof sheets
2. ...
3. ...
4. ...
5. ...
6. ...
7. ...
8. ...
9. ...
10. ...

Handwritten signatures and initials:
Para No 3
C. D. S. (NEW)
[Signature]
[Signature]

INCORRECT MAINTAINANCE OF HISTORY SHEETS
OF TYPE WRITERS.

43
LM

It was noticed that two Type-Writers were held in the office. On a scrutiny of the History Sheet, following irregularities noticed :-

(1) History sheets were maintained in a very haphazard manner as neither the ~~XXX~~ progressive totals of expenditure incurred from time to time were worked out nor the authority under which the same were got repaired from time to time were indicated in the absence of which it could not be ascertained whether or not expenditure exceeding Rs. 300/- was incurred with the approval of Finance as laid down in the delimitation of financial powers.

All such payments may be ^{revised} ~~revised~~ and it may be confirmed that payments exceeding Rs. 300/- in the life time of the type-writer were incurred with the prior approval of Finance. If not, necessary ex-post sanction may be obtained now to regularise the payments.

In this connection, following few payments ~~XXX~~ refer :-

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Year	Expdr. on Enj. Type Writer.	Expdr. on Hindi Type Writer.
1975-76	222-13	187-71
1976-77	33-55 179-00	70-64 14-44
1977-78	12-13	XXXXXX
1978-79	19-10 20-00	25-00 439-27
1979-80	786-81	39-00
1980-81	60-25	13-65

(ii) It may be further pointed out that none of the entries recorded therein was ever authenticated by any officer, in the absence of which correctness of entries could not be vouchsafed. All such entries may be got authenticated now and shown at the time of next audit.

(iii) It was further noticed that record relating to repairs prior to 75-76 was neither made available to audit nor the progressive amount incurred on repair was brought forward in this register. In view of the ^{above} ~~aver~~, previous register may be traced ~~see~~ out and progressive amount brought forward in the present register under the dated signatures of a responsible officer and shown ^{at} ~~at~~ the time of next audit.

PARA : XIII

-: SERVICE POSTAGE STAMPS :-

While checking the Service postage stamps accounts for the year 1977-78 and 1980-81 the following defects were noticed :-

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(i) A scrutiny of despatch register revealed that the letters delivered by post or sent through messenger have not been distinguished during 3/78. In the absence of said information the correctness of consumption of service postage stamps during 3/78 during could not be checked in audit. Moreover, on certain dates though consumption of Service postage stamps was shown but not even a single letter was despatched on that date. A few instances are given below. Against all the despatched ~~XX~~ letters delivered by post, cost of consumed stamps may be recorded for the year 1977-78 and the consumption of service postage stamps on each closing day of despatch may be justified under intimation to audit.

DATE	SERVICE POSTAGE CONSUMED SHOWN	REMARKS
1/-3-78	75P.	letter delivered or
2/3/78	125P.	No one letter despatch.
3/3/78	75P.	
4/3/78	50P.	No one letter despatch.
6/3/78	200P.	Letter delivered by post or not
7/3/78	50P.	
8/3/78	25P.	
9/3/78	75P.	
13/3/78	25P.	
14/3/78	150P.	
16/3/78	210P.	
18/3/78	250P.	

45
46

20/3/78	400P.
21/3/78	50P.
22/3/78	50P.
23/3/78	200P.
29/3/78	150P.
30/3/78	125P.
31/3/78	150P.

.....

(b) On 7/3/78, balance of Service postage stamps worth Rs. 73-30 was taken from the preceding working day i.e. 6-3-78 which was less by Rs- 4-00 as the closing balance of stamps for 6-3-78 was worked out Rs- 77-30 P. The same may please be justified and the S.P.S. account for the year 1977-78 may please be recosted with reference to the entries of despatch register. The compliance of requirement may please be done now and ensured for future under intimation to audit.

(c) The letter despatched vide No. 169 and 182 during the month 2/81 were delivered by Peon Book (as entries seen from Peon Book). Still service postage stamps consumption of Rs- 0-70P. for delivering the letter in question was shown in the Service postage stamps account. This needs elucidation under intimation to audit.

(d) Service postage stamps account is required to be maintained and closed on the last XX working day of each month and balance may be verified under the attestation of Supdt. along with the denomination ~~XXX~~ wise statement. But the same hadnot been done for the year 1977- 8 to date. The needful may please be done now under intimation to audit.

(LSD) 44

PARA : XIV

:- BREAD AND MILK STOCK REGISTER :-

Stock register and issue register of Bread and Milk for the years 1977-78 and 1980-81 maintained by the ~~organisers~~ ^{organisers} / ~~or mistop~~ / Social workers of all Nutrition Centres were not shown to audit as the same were not called by the H.Qr. of Nutrition. In the absence of said stock and issue registers, the correctness of consumption of Bread and milk with reference to stock register and reconciled figure maintained in the office of CPO (Neut.) could not be examined in audit. All stock register/Issue register may please be called for from the organisers/Social workers and shown at the time of next audit.

The said record is the main document of this office for justification of consumption of Bread and Milk.

31/8

(J.P.CHADDA)
ACCOUNTS OFFICER (H.I).

R.K.

28-1-1983.

Conte

Compared
31/8
(Chahal)

Para J

(Ref. Memo No. 5 dt. 8.1.91)

Subject: Overpayment of Ad-hoc Bonus

On scrutiny of P.B. R and other relevant documents it has been observed that following officials have been paid Ad-hoc bonus as detailed below, but they were not entitle for payment of full bonus, as they had not completed one year service. Hence the over-paid bonus be recovered after due verification and under intimation to audit.

(a) Mrs. MADHU BALA Steno

Date of Appointment: 19.6.1987

Bonus for 87-88 paid in 88-89 @ Rs. 1233/- should have been paid bonus for 9 months. Hence over payment to the tune of Rs. 308/- be recovered from Mrs. Madhu Bala.

(b) Miss Usha Sehgal Steno

Date of Appointment: 11.7.86

Bonus paid 86-87 for 87-88 @ Rs. 1045, should have been paid for 8 months. Overpayment of Rs. 348/- be recovered from her.

(c) Miss Achala Pani , Inspector

she was appointed w. e. f 13.10.89, but she has been paid adhoc bonus amounting to Rs. 1394/- for the year 1988-89 paid in 1990-91, whereas she was not entitle for payment of Bonus as her service on 31.3.90 was less than 6 months. Hence the amount of Rs. 1394/- be recovered from her.

Para II

(Ref. Memo. No. 6 dt. 8.1.91)

Subject: Log Book and History Sheet
of Motor Cycle.

38 49

On scrutiny of the vehicle records,
it is appeared that six Motor Cycles
were purchased during 1971-72 for
Inspectors to visit various centres
running under Special Nutrition Programme.

i) One Motor Cycle No. 5127 was transferred
to Central Jail Before June 1980(No. actual
date of transfer is recorded in the History
sheet. though the Log Book is filled upto
5.7.75., the reasons for not completing
the Log Book ~~xxxxxx~~ during the period
5.7.75 to the date of transfer with
Central Jail may be elucidated to the Audit.

ii) 4 Motor Cycles No. 5122, 5124, 5125 and
5126 transferred to HQ Directorate (No
certificate or entry is recorded on the
History sheets) on 10.8.88 while the
log books of the above Motor Cycles are
not complete since the date shown as
below

<u>Motor Cycle No.</u>	<u>Log Book filled upto /M. Cycle used upto</u>
DHQ 5122	17.6.83
DHQ 5124	28.1.85
DHQ 5125	July, 1979
DHQ 5126	October, 1984

It is appeared that these Motor Cycles
were kept off the road for a long period
i. e. ^{til} the date of transferred to the HQ. The
reason may please be elucidated to the
Audit.

Para No. III

(Ref. Memo No. 8 dt. 9.1.91)

Subject: Theft Case

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The Special Officer (Nutrition) reported a theft case on 15.11.89 in which 15 aluminium patilas and 60 Dhkkons amounting to Rs. 700/- were reported as lost. Only after 5 days i. e. on 20.11.89 another theft case was reported wherein another 10 Patilas were reported lost. On scrutiny of the letters written by the S. O (N) to S. H. O Model Town

it was observed that neither the Police was requested to investigate nor lodged ^{the} F. I. R. So far.

This is objectionable. After these intimations no follow up action has been taken by the office. The Police authorities be contacted immediately and if the material lost if un. traced, action be taken to get the amount written off and Directorate of A udit be informed accordingly. The responsibility for the loss be fixed after investigating and steps be taken to avoid re-occurrence.

Para IV

(Ref. Memo No. 9 dt. 9.1.91)

Subject: Overpayment of conveyance allowance for physically Handicapped.

It has been observed from the office records that the following officias are drawing conveyance allowance for being physically handicapped. As per terms and conditions for receiving such allowance, this allowance is not admissible during leave period (Other than casual leaves) Hence the payment of conveyance allowance to these officials/officer be reviewed and all overpayments be worked out after completing their leave accounts and overpaid amount be recovered under intimation to audit.

- ii) Sh. S. K. GUPTA S. O (N) drawing C. A. w. e. f. June 87
- iii) Mrs Usha Sehgal drawing C. A. W. e. f. June 1987.

Para V

(Ref. Memo No. 11 dt. 10.1.92)

Subject: Conveyance charges.

The Inspecting staff have claimed conveyance charges in the shape of Travelling Allowance which is irregular & should not be admitted in future. All conveyance charges be paid in future as per provisions of TA/DA Local Journey rules. Bill No. as mentioned in the margin are ref. to for example :-

<u>No.</u>	<u>Name</u>	<u>Bill No.</u>	<u>Amount</u>
i)	S/Sh. Ashwani Kumar	TA/6/88-89	Rs. 564/-
ii)	Varun Dave	TA/7/89-90	Rs. 343/-
iii)	Varun Dave	TA/9/89-90	Rs. 270/-

All T.A. Bills for the year 1987-90 be reviewed to avoid the irregularity in future.

ii) Further the reasons for not using officially provided Motor Cycles may be elucidated to audit. It is advised that in the absence of Govt. Conveyance the Fixed Conveyance Allowance be sanctioned to the Inspectoral Staff as per provisions of TA/DA rules i.e. S.R 25 and G.O.I's order thereunder. Final action taken in the matter may be intimated to Audit.

-: 5 :-

(52)

The Special Officer(Nutrition) S. N. P., MODEL TOWN
Delhi may kindly see, discuss and receive two copies
of the I. A. R for the years 1987-1990.

(D. S. GUSAIN)
Inspection Audit OFFICER
Party No. VII

Received two copies of the I. A. R for the
years 1987-90 after discussion.

(Mrs. C. P. Sharma)
Special Officer (Nutrition)
12/1/90

Special Nutrition Programme for Children
Directorate of Social Welfare
Delhi Admn. Delhi

PART - II

Para No. 1 Cash Book

On going through the Cash Book for the period of audit, the following deficiencies have been noted.

- i) The cashier dealing with cash has not produced the fidelity bond as per rules. Kindly clarify the position in this regard.
- ii) The total of the cash book is not being checked by the officer other than the writer of the cash book.
- iii) Purchases of bread could not be traced into respective store ledgers since the same could not be produced for audit.
- iv) The cash chest is lying in the open and has not been fixed in the wall of the room of DDO.

Para No. 2

Purchases

On going through the purchases as given below, the following deficiencies have been observed :-

1990

Fruty Bread has been purchased from Modern Food Industries as per details given below : Kindly clarify whether codal formalities of inviting Tenders/quotations have been followed :-

<u>C.Bill No.</u>	<u>Name of the firm</u>	<u>Year</u>	<u>Amount</u>
C B- 12	Modern Food Industries	1990	Rs. 30424
C B- 51	-do-	1990	Rs. 59744

C B- 11	-do-	1990	Rs. 30402
C B- 10	-do-	1990	Rs. 40134
C B- 9	-do-	1990	Rs. 38935
C B- 50	-do-	1990	Rs. 69891
C B- 49	-do-	1990	Rs. 75470
C B- 5	-do-	1990	Rs. 62851
C B- 6	-do-	1990	Rs. 66365
C B- 7	-do-	1990	Rs. 75547
C B- 8	-do-	1990	Rs. 71659
C B- 21	-do-	1990	Rs. 51973
C B- 29	-do-	1990	Rs. 52415
C B- 31	-do-	1991	Rs. 86656
C B- 35	-do-	1991	Rs. 62802
C B- 36	-do-	1991	Rs. 82195
C B- 54	-do-	1991	Rs. 10148

Para No. 3 P.B.R.

On going through the pay bill register and other documents it is observed that the special Nutrition Scheme had stopped functioning w.e.f. Feb. 93 and the purpose, for which it was formed was not being pursued, But the following staff were still being paid salary from this scheme although they were not performing any duty in this regard. Thus a superfluous expenditure of Rs. 1095177 had been incurred on the staff which was not performing any duty whereas only one UDC was sufficient to do the office work.

Inspectors	7
Steno	2
UDC	1
Peon	2

Kindly get the above expenditure regularised by the competent authority.

Para No. 4 Consumable & Non-Consumable Stock Register.

a) While going through the stock Registers of Consumable & Non-Consumable it reveals that the Physical verification have not been done so far which have to be done atleast once in a year.

b) Electricity Bills Register

On cheeking the Electricity Bills Register, it has come to notice that the necessary Certificate regarding Containing of Pages as well as the signature of the D.D.O. has not been done in the Register. Please rectify the discrepancies and shown to audit.

Para No. 5

Class IV GPF Broadsheet

On scrutiny of class IV GPF Broadsheet the following irregularities have been noticed :-

1. Shri Bhagirath, Peon

Sh. Bhagirath, Peon, was granted an advance of GPF anounting to Rs. 2000/- in the month of March, 90 and debited the same amout in the broadsheet for the year 89-90. But on checking

the broad sheet for the year 90-91 the same amount has been debited against resulted in the decreasing the GPF balance. The discrepancies may be removed by adjusting the amount in the year 90-91 onwards in the GPF Broadhsheet and shown to audit.

2. Sh. Hira Lal, Peon

While going through the GPF Broadsheet, the GPF a/c has not been maintained /completed after 89-90 in r/o Sh. Hira Lal, Peon. The same may be completed upto date and shown to audit.

Para No. 6

Non-production of documents

Kindly arrange to supply the following documents for the period 1990 to 1993 to the Audit for scrutiny.

1. Dietary articles and issue Indents
2. LTA/TA/Conveyance/T.F./CEA/Medical claims/Longterm-short term advances registers.
3. Rent/water/Telephone bills and their registers.
4. Service Books *because the same have been sent to present place of posting of staff after he staff was declared surplus*
5. Pay fixation cases.
6. Log Books, if any
7. Register of undisbursed Pay and Allows.
8. Spouse Information
9. A copy of an agreement taken place with Modern Food Industries regarding supply of Bread.

(M.C. WADHAWAN)
I.A.O.
Audit Party No. I

Para -

~~SECRET~~

~~SECRET~~

It is observed that Shri Lakshmi Singh Inspector was paid an amount of Rs. 17,200/- on account of Rs. 12,000/- in March, 93 but the income tax has not been recovered by the DDO without any reasons. Now he has shown the amount of amount in his DDO sent to Director of Education whom he has been posted after declaring his assets. The DDO may send his Income Tax Statements for the period of amount to the present DDO for necessary action under intimation to Audit.

(G. S. MISHRA)

24/2/93

Joint Party No. 1

Revised Amended
of I. R.

Prakash

27.2.93.