

(41)

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI
AUDIT REPORT OF FINANCIAL ASSISTANT SECTION, DEPT. OF SOCIAL WELFARE, DELHI GATE, NEW DELHI FOR THE PERIOD 2016-2022.

INTRODUCTION

The Internal Audit Report of **Financial Assistant Section, Dept. of Social Welfare, Delhi Gate, New Delhi** on the accounts for the period **2016-2022** was conducted by the field audit party no. XXVI comprising of Smt. Savita Jain, IAO/AO and Shri Shalendra Kumar Heta, AAO and Smt. Kamla, DEO. The audit was conducted during 07 working days between 20.04.2022 to 28.04.2022.


AIMS AND OBJECTIVES

The Financial Assistance Section (FAS) of Department of Social Welfare, GNCT of Delhi is looking after the financial assistance under Old Age Pension Scheme, Disability Pension, Delhi/National Family Benefit Scheme and Mukhyamantri Covid 19 Aarthik Pariwar Sahayata Yojna.

Under the Old age pension scheme, a monthly pension of Rs. 2000/- p.m. for age group 60-69 years with additional Rs.500/- p.m. to SC/ST/Minority Community beneficiaries. For 70+ years beneficiaries Rs. 2500/- is being given as pension. Under the Financial Assistance to disability person monthly assistance of Rs. 2500/- is given to degree of disability (minimum 40%) and income (as per notification dated 14.12.2017). Under the Delhi/national Family Benefit Scheme an one time assistance of Rs. 20,000/- is being provided to the family of deceased primary bread winner (male/female) of household. Since 27 Feb. 2017 the process of applying for the scheme has been stated through online (i.e. e-District Portal).

Under Mukhyamantri Covid 19 Aarthik Pariwar Shayata Yojna, a monthly pension of Rs. 2500/- to provide financial assistance to families affected by the death of the bread earner due to Covid 19 pandemic as per notification dated 22.06.2021.

After receiving the complete application in all respect through e-District portal, the case may be sanctioned, rejected or query raised by the concern District Social Welfare Officer and cases sanctioned/approved by the District Social Welfare Officer are sent to FAS Branch for release of financial assistance. The FAS Branch then release the assistance to beneficiaries through PFMS payment system.



H.O.D./H.O.O./ D.D.Os / CASHIERS

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The following officers have served as Head of Institution/ DDO / Cashier during 2016 to 2022:-

S. No.	Name of the Officer	Designation	Period	
			From	To
<u>Head of Department(S/Shri/Ms.)</u>				
1.	Dilraj Kaur	IAS	01.04.2016	06.10.2016
2.	D.K.Mishra	IAS	07.10.2016	30.03.2017
3.	S. P. Singh	IAS	31.03.2017	04.09.2017
4.	A. Mona Sreenivas	IAS	04.09.2017	11.09.2017
5.	Shilpa Shinde	IAS	11.09.2017	22.07.2018
6.	Vasantha Kumar N	IAS	23.07.2018	11.09.2018
7.	Vacant	-	12.09.2018	16.09.2018
8.	L. R. Garg	IAS	17.09.2018	04.03.2019
9.	Shilpa Shinde	IAS	05.03.2019	04.09.2019
10.	S. B. Shashank	IAS	05.09.2019	01.09.2020
11.	Rashmi Singh	IAS	02.09.2020	Till date
<u>Head of Office (S/Shri/Ms.)</u>				
1.	Saroj Rawat	Dy. Director	01.04.2016	04.07.2018
2.	Mahesh Sharam	Dy. Director	05.07.2018	13.12.2018
3.	Rajeev Saksena	Dy. Director	14.12.2018	23.07.2019
4.	Neelam Venkatachalam	Dy. Director	24.07.2019	02.12.2020
5.	A. Madhavi	Dy. Director	03.12.2020	25.02.2021
6.	Rahul Aggarwal	Dy. Director	26.02.2021	Till date
<u>D.D.O(S/Shri/Ms.)</u>				
01.	Gulshan Kumar	AAO	01.04.2016	25.04.2016
02.	Arun Kumar	AAO	26.04.2016	20.09.2021
03.	Manoj Paliwal	AAO	21.09.2021	Till date
<u>Cashier (S/Shri/Ms.)</u>				
1.	Mayank Bahadur	LDC	01.04.2016	05.06.2017
2.	Chander Kant	Sr. Asstt.	06.06.2017	Till date

✓

Budget and Expenditure for FY 2016-17 (Plan and Non Plan)

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(Amount in thousand)

Year	Plan/Revenue Head		
	Budget	Expenditure	Balance
2016-17	8261000	7826276	434724

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2016-17	4087	4056	31

Budget received and expenditure of the Deptt. for the year 2017-18 to 2021-22

(Amount in thousand)

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2017-18	12782050	12268702	513348
2018-19	15765613	15361171	404442
2019-20	16770000	16547458	222542
2020-21	16719350	14445014	2274336
2021-22	20601720	18280381	2321339

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	NIL	NIL	NIL
2	Group – 'B'	3	2	1
3	Group – 'C'	20	8	12
	Total	23	10	13

Statutory Audit:-

The Statutory audit of Financial Assistant Section, Dept. of Social Welfare, Delhi Gate, Delhi, has been conducted by AG (Audit) Delhi upto March 2017.

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Maintenance of Records:-

The maintenance of record of Financial Assistant Section, Dept. of Social Welfare, Delhi Gate, Delhi for the period 2016-22 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were 18 audit para outstanding in the previous Audit Report as per the following details:-


S.No.	Period	Details of outstanding paras			Total Number of Outstanding Paras
		Opening balance	Paras settled	Para no. of Settled Para	
1.	1996-98	07	-	-	07
2	2007-09	03	01	01	02
3	2009-16	08	04+01(partly)	01 (Partly), 02, 03, 04 & 05	03+01 (Partly)
TOTAL		18	05+01(partly)		12+01 (Partly)

Details of Old Recoveries

S. No	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1	2007-09	02	5757	-	5757	
2	2009-16	01	4910	1320	3590	Partly
3	2009-16	02	10236	10236	-	
4	2009-16	03	27180	27180	-	
5	2009-16	05	14572	14572	-	This para has already being settled by audit department vide letter no. F.No. 1/DA/Audit/DA/1749/PAO15/29 26-27 dated 10.06.2021 copy enclosed.
6	2009-16	06	3190	-	3190	
TOTAL			65845	53308	12537	

Current Audit Report :

During the course of current audit, 11 (10+01 informative) Observation Memos were issued for the period 2016-22. 01 Audit Memos have been settled on the spot. Out of 09 remaining observation Audit Memos, 06 Audit Memos have been converted into paras and 03 to TANs.



Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Dropped on Spot	Balance	
1	07	13806	-	13806	01
2	06	7704	-	7704	02
3	03	2270	2270	-	
4	05	-	-	-	03
	Total	23780	2270	21510	

Internal audit report has been prepared on the basis of information furnished and made available by **Financial Assistant Section, Dept. of Social Welfare, Delhi Gate, Delhi, for the period 2016-2022**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Savita Jain
28/4/22

(SAVITA JAIN)

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

PART-I

OLD AUDIT REPORT
(1996-2016)

2001 24/11/23 80
2001 24/11/23 80
2001 24/11/23 80
2001 24/11/23 80

Part I Old Report
Director of Audit
Govt. of N.C.T. of Delhi

Part No. 8

Memorandum No. 2
Dated 16/9/88

Para No. I Part 01
Sub: Cash book for the period 10/96 to 7/98

Observations

Reply

Secretary, A.O.

On scrutiny of the cash book for the period 10/96 to 7/98, the following irregularities have been observed which may be :-

i) As per rule 13 (iii) of the R. P. Rules 1983 at the end of each month the DDO has to verify the cash balance and record the same in figures and words with his signature. But this has not been done during this period.

ii) According to the cash book of page No. 449 the cash balance shows Rs. 50,84,861/- on 17-7-98. This has been counted and found Rs. 48,70,000/- on 17-7-98. Thus there is a difference of Rs. 2,14,861/- found short. This is a serious irregularity on the part of the DDO. The reasons for the same may be referred to audit and ~~instructed~~ necessary steps may be initiated to recover the shortage and the loss to Govt. exchequer.

iii) There are so many entries and entries in the cash book without proper attention.

to the DDO/Head...

File has been submitted to DDO for review and compliance will be shown to Audit. V. K. RAO

1/10/88

Para No. 2

Govt. of N.C.T. of Delhi

Memo No. 2316

Date 18-7-98

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Subj: - Cash book para 02

Observation

On further scrutiny of the cash book, the following discrepancies have been observed: -

- i) Rs. 7140/- has been received vide TR-S No. 749675 dt. 17-2-97. But the same has not been deposited into Govt. account till date.
- ii) On 8-6-97 Rs. 150/- has been received vide TR-S No. 749676 to 78 @ Rs. 50/- each. But the same were not entered in the cash book.
- iii) An amount of Rs. 60947/- has been received and entered in the cash book on 2-5-97 but the same has not been included in the closing balance of that day.
- iv) The closing balance on 29-4-97 show ~~Rs.~~ as Rs. 4142731/- whereas on 30-4-97 the opening balance 4142721. There is a difference of Rs. 10/-
- v) A physical verification has been made by the DA on 10-7-97 and recorded besides notes & cheques, 'slips' amounting to Rs. 4685/- as cash balance. It may be clarified to audit as to how the slips be included as cash balance.
- vi) The following bills have been cleared were cleared on the P.A.O. on 31-3-98 but the same have not entered in the cash book.

Bills No.	Amount (Rs.)
184	1,05,000.
185	2,50,000.
189	6,00,000.
190	87,600.
191	

Bill No	Amount (Rs)	Bill No	Amount (Rs)
192	93,000.	233	6,40,000.
193	94,800.	234	5,75,000.
194	73,598.	235	4,60,000.
201	1,89,466	236	73,320.
202	15,80,000. 15,80,000.	237	677.
203	8,50,000.	238	1790.
205	15,953.	239	3275.
206	7,60,000.	240	5500.
207	5,90,000.	241	9,30,800.
208	7,70,000.	242	57,52,500.
209	12,35,000.	243	5839.
210	1,65,000.		
211.	90552.		
212	2586.		
216	103,700.		
217	2,50,950.		
219	249,06,000.		
220	44,900.		
221	23,65,600.		
222	2,53,707.		
223	51,290.		
225	28,268.		
226	6,35,000.		
227	7,20,000.		
228	2,30,000.		
229	4,95,000.		
230	6,25,000.		
231	5,30,000.		
232	5,20,000.		

200 the above mentioned bills these may also be 'A' category cheques received from PAO, which must be entered in a separate cheque register. But the same has not been provided for verification. The same may be provided to audit.

In other cases the position with regard to non-currency is. The cash books should be classified to audit.

With regard to para 154 in which serious irregularities were pointed out, steps may be taken to keep a proper watch on cash to avoid any loss of Govt. money. This may be brought to the notice higher authorities under intimation to audit.

With regard to para 152

it is further stated that all the money received on Govt. ak should be deposited immediately and all the money received

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

Party No. - VIII

Memo No. - 6

Date - 18-9-98

Page No. ()

Part - 03

Subject: Cash Book - Held up of an amount
of Rs. 1,07,66,400/-;

On scrutiny of the Cash Book it reveals that a sum of Rs. 1,07,66,400/- was drawn vide Bill No 28/OAP/P-96-97 dated 3.7.96 for the disbursement of old age pension. And the same has been returned to P.A.O. concerned on 29.11.96 after a lapse of four months.

It is not understood as to why the cheque has been retained in the department for four months. According to Receipt and Payment Rules all the unutilized balance should be deposited in the Bank within three months with the date of closure of the funds. The reasons for retention of such a huge amount should be explained to audit. It is further suggested that such type of lapses should not be repeated in future.

To
YAC 230/1100
F.A.S., Dept of Social Welfare.

(i.A.O.)
18/9/98

(30) (70) (296) (7) (19) (32)

~~22~~ ~~19~~ ~~18~~
Partly to III

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

Memorandum No. 11
Dated 21-9-98

Para No. 1

Sub: - Contingency Register Part

19

While reviewing the Contingency bills, it has been observed that no Contingency Register is being maintained by the office. As per Rule 110 of R & B Rules 1983 a Contingency Register should be maintained for the control of the Contingent expenditure. All the entries in this Register should be made by the DDO. Progressive totals of all the heads/subheads is to be made on monthly basis and compare it with the appropriation for each head/subheads to check the expenditure. Necessary action in this regard may be taken in due time to credit.

[Signature]
1/20 21/9/98

to the HoD/DO (FAs)
Deptt. of Revenue
100, Mayapuri
Delhi.

[Signature]
21/9/98

(28) Acct. F.A.S. - F.A.S. 18 21/9/08
 Memo No. 46-12 100
 Dated 21/9/08
 Para 05
 F.A.S - Schemes (96-97 to 97-98) 24

Observations 10/10/08 Accountant

1. While reviewing the records of F.A.S, it has been observed that only ~~selected~~ a few records of old age pension have been provided to audit. Other records/information on pr memo no. 3 dt. 17-9-98 are not yet been given to the audit. Necessary arrangements may be made to provide the same.
2. The following information with regard to various schemes under the F.A.S may be furnished to audit :-
 - a) Number of forms pointed during the year
 - b) " issued during the year
 - c) " rejected during the year
 - d) " balance at the close of the year.
 - e) " accepted for payment during the year.

3. Disbursement of Pension through Post Offices
 During the years 1996-97 and 1997-98 approximately Rs. 109,28,550. and 2,00,97,900. respectively have been disbursed through post offices on old age pension. For this purpose Consolidated cheques have been sent to the post offices. But no reconciliation with the post office and the Dept.

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is being conducted in the interest of
which, it could be ascertained whether
all the payments were made to beneficiaries
or whether undisbursed payments were returned
to the Delhi Govt. Audit is of the view
that ^{necessary steps may be taken to get back the} undisbursed payments pending in the
post offices if any undue intimation to the
audit.

[Signature]
IAO 21/7/92

Law
21/9/92
Memo for
23/8/92

The Hon'ble (FAS)
Dept. of Social Welfare
K. G. Mehta, Delhi.

Efforts for reconciliation
with Post office accounts
program and it will be
shown to the next audit.

[Signature]
23/8

(Mr K. Prakash)

Page No. (7)

Para (86)

Subject:- Paid Vouchers of Schemes

(15)
(16)
(18)

Observations

Reply

Remarks of
IAO

- The following amount has been drawn and disbursed under various schemes during March, 98. ~~But~~ The paid vouchers in respect of these bills may be provided to audit for necessary verification:-

<u>Bill No.</u>	<u>Amount Rs.</u>
182	1,25,100
184	1,05,000
185	2,50,000
189	6,00,000
228	2,30,000
236	73,320 (Slip sent to physically handicapped)

2. Purchase of Photo Copier

A Photo Copier amounting to Rs 91,290 has been purchased and drawn by bill no 223 during 1st week of March, 98. The purchase file of Photo Copier may be provided to audit.

3. Stock Register

Lot Jash's bags amounting to Rs 491 and 186 have been purchased from Super Bazaar vide bill no 219 018 dated 11-2-98 and 174318 dated 11-2-98 respectively.

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-2-

The stock ... be provided for the ... of the stock entries. It is further stated Consumable and ^{non} Consumable and properly Repished may also be provided to audit.

4. Voucher pertaining for the month of 3/97 has not been provided to audit. It is The same ^{please} may be provided at the earliest.

[Signature]
(T. C. G. [initials])
(I.A.O)

To
The LDO/HOO
F.A.S. Dept of, Solapur Wd. Office.

Directorate of Audit
Govt. of N.E.T. of Bihar

13/0

Part VIII

Memoranda - 5

Date - 17.9.98

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~~Page No. 14~~

Para - 07

Sub: - Bills Register.

Observations

Reply

Remarks

On the scrutiny of the 1310 register the following observations have been noticed which may be rectified and compliance be shown to audit accordingly.

(1) Page Casting Certificate has not been furnished.

(2) The Column in the bills register have not been filled up properly.

Noted for
future prep
Bujw
23/9/98

(3) In most of the cases the DDO has not put his signatures while signing the bills.

200
21/9/98

(4) Bill No 241, 242, 1249, were cancelled without mentioning any reasons/signatures.

(5) There are so many cuttings and over writing.

(6) The bills register is in very loose condition.

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HC
HC

Para 08
Para 08

PART - 1)
Current Report
(2007-2009)

Para No.01

(Refer Memo No.7 dt. 21/12/2009)

Sub:- Pay Fixation and Arrear bill payment.

During the course of ~~test~~ check of pay fixation and 6th CPC recommendation arrear bill payment cases, the under mentioned discrepancies have been observed:-

1. **Smt. Jaswinder Kaur, LDC**:- (i) pay fixation as per recommendation of 6th CPC issued by Supdt. (Admn.) vide No. F 44(21)2000-DSW/Estt./23791 dated 17/11/08(Copy enclosed) is not in order. Increments granted on 1/7/2006 and 1/7/2008 is not in order.
2. During the check of Arrear bill paid on account of 6th CPC recommendations to Smt. Jaswinder Kaur, LDC, the following discrepancies have been observed:-
 - (a) Although the Arrear bill has been prepared in accordance with the above mentioned pay fixation order, but grade pay has paid @ Rs. 1800/ p.m. instead of Rs. 1900/-p.m. .
 - (b) Basic pay @ Rs. 8091 and Grade pay @ Rs. 2400/-p.m. has been paid w.e.f. 1/1/09 to 30/6/09 instead of Basic pay @ Rs. 8880 and Grade pay Rs. 1900/.
 - (c) In the drawn column of due & drawn statement of Arrear Bill of Smt. Jaswinder Kaur LDC, pay drawn @ Rs. 4345/- w.e.f. Sept. 2006 to Aug. 2007 and @ Rs. 4420/- w.e.f. Sept. 2007 to Aug. 2008 is found to be incorrect as per record of PBRs for the year 2006-07, 2007-08 and 2008-09.

Sc.H/uf

The pay fixation and Arrear Bill of Smt. Jaswinder Kaur LDC, may be reviewed and all other similar types of cases may also be reviewed.

Discussed
Savitri
29/12/09

Para No.02

Para 8
(Refer memo no. 11 dt.23.12.09)

Subject:- Annual maintenance contract of fourteen photocopiers.

On going through the File No. F.1(31)/Store./FAS/DSW/2006-07 and record pertaining to AMC of fourteen photocopiers for the period 1.5.2008 to 30.4.2009 with M/s Kilburn Automation Ltd. the following irregularities have been observed:-

1. The income tax applicable as per Income Tax Rules has not been deducted from the advance payment of AMC made to the firm as such the amount calculated below may be recovered from the firm and deposited into Govt. A/c under intimation to Audit:

No. of photocopiers	14
Rate of AMC per machine	Rs.16000+Service Tax
Total amount of AMC	Rs. 224000/-+ Service tax
Income tax @ 2% on 224000/-	Rs. 4480/-
Edu.cess @3%	Rs. 134/-
Total amount of the tax to be Recoverable.	Rs. 4614/-

2. The amount of Rs. 251686/- of AMC of the photocopiers has been paid as 100% advance payment to M/s Kilburn Automation Ltd. without obtaining Bank/Performance Guarantee of equal amount of AMC. Payment should have been made on quarterly or half yearly basis to ensure the effective working of photocopier.

3. No satisfactory working report of photocopier from various units have been available in the file.

B. Contingency Bills:-in the following cases payments were made to the firms without deducting Tax as per Rules:-

Bill No.& Date	Name of the firm	Total Amount of Bill	Amount on which tax not deduct.	Tax+cess to be recovered
CB-118/27.2.08	M/s S.S. Enterprises	Rs. 43500/-	43500/-	Rs. 896/-
CB-49/8.8.07	M/s Shri Mata Printers	Rs. 88076/-	12000/-	Rs. 247/-

The Tax calculated above may be recovered and deposited in to Govt. account under intimation to Audit.

Para No. 03

(refer memo no. 10 dt. 22.12.09)

Sub:- Stock Register of forms of Various schemes of Social Welfare.

During the test check of stock Register of forms printed for various schemes of Social Welfare. the following discrepancies have been noticed, which may be rectified & compliance may be shown to next Audit.

1. Annual Physical verification has not been conducted.
2. Entries have not been made in the systematic manner e.g. at page No. 24 date of entries of issued items shown as 9/2/09, 1/09, 12/08 and 10/08.
3. Balance have not been worked out properly e.g. in the forms of Old Age Assistance following shortcomings have been observed:-

<u>Date</u>	<u>O.Balance</u>	<u>Issued</u>	<u>Closing Balance</u>	<u>Difference(+)(-)</u>
24/8/07	26370	200	26270	(+) 100
14/9/07	22770	200	22670	(+) 100
24/9/07	20070	500	19370	(-) 200
24/9/07	19370	800	18870	(+) 300
6/11/07	5191	300	791	(-) 4100
23/7/08	46	--	40,000	(-) 46
Purchase - 40,000				

4. Balance have not been worked out after issue of forms e.g. at page No. 151,193 and 84.
5. Closing Balance of forms of National Family Benefit Scheme was 24 as on 1/4/08 & the Deptt. has issued 15658 forms from 1/4/08 to 13/8/09. No entry of receiving the forms made in the Register & closing Balance has not been worked out. The same may be made & shown to next Audit.

Other similar cases may be reviewed at your level.

PART - III
TEST AUDIT NOTE

3/c
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TAN No.1

(refer memo no. 08 dt.,21.12.09)

Sub:- Contingency Bills.

On going through the contingency Bills for the year 2007-08, it has been observed that an amount of Rs. 2,60,000/- was paid to 26 beneficiaries under NFBS from the Head Office Expenses. It has been informed by the Unit that National Family Benefit Scheme is a Plan Scheme implemented at District level. The budget is allocated to the districts for implementation of the scheme. The payment made from the O.E when there is no budget exists under the plan scheme for NFBS may be clarified to audit.

CB	- 121	dt. 14/3/2008 for	Rs. 20,000/-
CB	- 124	dt. 29/3/2008 for	Rs. 2,30,000/-
CB	- 124	dt. 27/3/2008 for	Rs. 10,000/-
			Rs. 2,60,000/-

4. Payments have been made vide below mentioned Contingency Bills, but the related vouchers have not been attached with the Bills.

CB	- 125	dt. 30/3/08 for	Rs. 4053/-
CB	- 119	dt. 14/3/08 for	Rs. 6653/-
CB	- 62	dt. 20/9/07 for	Rs. 9988/- Voucher for Rs 1816/- attached

Similar other cases may be reviewed at your level.

TAN No.2

(Refer Memo No. 12 Dated. 23.12.09)

Sub:- Transfer of funds from W&C Deptt. to Social Welfare without the approval of Finance Deptt. .

During the test check of the records of FAS, Dte. of Social Welfare, it has been observed that Director(Women and Child Development) has transfer the funds under Head MH2235 B2(1) (3)(20) for Rs.850 Lacs. Of widow pension scheme(PAN) to Director, Social Welfare vide No. FAS/Budget/WCD/2008-09/Pt.I/24288-294 dt. 26/9/08.

2/10
2/10
2/10
2/10
2/10

Following payment has been made from the Contingency Bills of FAS.

CB-83	B.2(1)(3)(20)	-	Rs. 91728/-
24/10/08	Widow pension scheme		
CB-95	B.2(1)(3)(20)	-	Rs. 23920/-
17/11/08	Widow pension scheme		

The above Heads have not been operated by FAS unit of Social Welfare as reveals from the budget statement provided to Audit for the year other and 2007-08 and 2008-09.

Approval of the Finance Department has not been shown to Audit.

TAN No3

Sub:- Fidelity Bond.

On enquiry it has been revealed that the official who has handling cash in this office has not furnished the Fidelity Bond as required under rules. As per rule an official who has not furnished Fidelity Bond/Surety Bond cannot handle the Govt. Cash. How the aforesaid official was being allowed to handle case need clarification.

Discussed in view of...
Refer memo no. 09 dt. 22.12.09)
AD.

TAN No. 4

(Refer Memo No.6 dt. 18/12/2009)

Sub:- Stock Register (Consumable).

During the test check of the stock Register (Consumable) for the year 2007-08 and 2008-09, the following short comings have been observed, which may be rectified and compliance shown to next Audit:-

1. Annual Physical verification has not been conducted for the year 2008-09.
2. Competent Authority has not signed the entries made in the Stock Register.
3. Non-Consumable items have been entered in the consumable stock Register e.g. page 140(Computer).
4. Balance have not been worked out after issuing the items such as page No. 150 & 110.
5. Amount of the Bill & Rates of items has not been recorded in the Register.
6. The Stock of the following items have been shown short.

Name of items	Balance	Purchased	Total	Difference
Cartridge	as on 2/6/08=5	05	07	03
Glass ordinary	as on 15/7/08=65	50	105	10

Similar other cases may be reviewed at year level.

(8) (20)

Part-II
CURRENT AUDIT REPORT
of Financial Assistance Section
Department of Social Welfare
GNLS Complex, Feroz Shah Kotla, New Delhi
for the period 2009-10 to 2015-2016

Para 10
Partly

Para 01 Recovery of DGEHS amounting to Rs. 4910/- (ref: Memo No. 02 dated 06.12.2016)

In pursuance of office order No.F 342/52/2007/H&FW/29609-29812 dated 25.10.2007 of Department of Health & Family Welfare, Govt. of NCT of Delhi, membership of the Delhi Govt. Employees Health Scheme is compulsory for all serving employees of the Govt. of NCT of Delhi, if they are not otherwise covered by any such scheme.

The rate of contribution was increased w.e.f 01.08.2010 with reference to the grade pay that he/she would have drawn in the post held by him/her as per table given below:-

Grade Pay (In Rs.)	Rate of monthly contribution (in Rs.)
Upto 1650	50
1800, 1900, 2000, 2400 and 2800/-	125
4200	225
4600, 4800, 5400 and 6600	325
7600 and above	500

During the test check of PBRs, it has been observed that the rate of contribution has been revised from October 2010 instead of August 2010 in respect of the following officials of this office:-

S. No	Name of the official	Grade Pay	Monthly cont. deducted	Monthly cont. deductible	Difference p.m	Period of recovery	Amount recoverable
1.	Sh. Vinod Singh Negi	1800	30	125	95	08/10 to 09/10	190 ✓
2.	Ms. Sangeeta Prasad	1900	50	125	75	-do-	150 ✓
3.	Sh. Ashwani Gupta	1900	30	125	95	-do-	190 ✓
4.	Ms. Madhu Goswami	2400	50	125	75	-do-	150 ✓
5.	Sh. D.K. Santoshi	1900	50	125	75	-do-	150 ✓
6.	Sh. Surender Kumar	1900	50	125	75	-do-	150 ✓
7.	Sh. Ajit Kr. Bhardwaj	2400	50	125	75	-do-	150 ✓
8.	Sh. Manish Yadav	1900	50	125	75	-do-	150 ✓
9.	Sh. Rameshwar Dayal	2400	50	125	75	-do-	150 ✓
10.	Sh. Harbans Singh	1900	50	125	75	-do-	150 ✓
11.	Ms. Sucheta Agnihotri	2400	50	125	75	-do-	150 ✓
12.	Ms. Pooja Rani	1900	30	125	95	-do-	190 ✓
13.	Sh. Gordhan Vashisht	1900	30	125	95	-do-	190 ✓
						TOTAL	2110/-

Besides above, i.r.o. Ms. Madhu Goswami, though her grade pay has been increased from Rs.2400/- to Rs.4200/- w.e.f. 03/2011, her contribution has been continued to deduct @ Rs.125/- p.m instead of Rs.225/- p.m. The difference of contribution recoverable from her during her stay in this office is worked out below:-

S. No	Name of the official	Grade Pay	Monthly cont. deducted	Monthly cont. deductible	Difference per month	Period of recovery	Amount recoverable
1.	Ms. Madhu Goswami	4200	125	225	100	3/11 to 06/2013	2800

The above amount of Rs.4910/- (2110+2800) may be recovered from these employees under intimation to audit.

FM

Rs 1320/-
Partly settled
K
28/4/22

4910
- 1320
3590 R

1320

Para 02 Transport Allowance to Smt. Pooja Rani, Investigator - Recovery of Rs.10236/- (Ref. Memo No. 03 dated 07.12.2016 & Memo No. 14 dated 16.12.2016)

As per the Revised pay rules 2008, transport allowance is payable @ Rs. 600 + DA to the employees drawing grade pay below Rs.4200/- and pay in the pay band below Rs. 7440/- w.e.f 1.9.2008 residing in A-1/A cities.

During the test check of PBRs it has been observed that **Smt. Pooja Rani, Investigator** drawing grade pay of Rs. 1900/- has been paid transport allowance @ Rs.600 + DA w.e.f. 29.12.2009 to June 2011. But from July 2011 to Nov. 2016, she is being paid transport allowance @ Rs.1200 + DA. During test check of her Service Book it is further observed that though she has been appointed on 29.12.2009 in Handicapped quota, she has been paid transport allowance at ordinary rates up to 30.06.2010 whereas it should have been in double rates. The unpaid amount of transport allowance during this period, i.e. 29.12.2009 to 30.06.2011 which may be worked out and be paid to her under intimation to audit.

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It is further observed that **Smt. Pooja Rani, Investigator** remained on Maternity leave w.e.f. 14.05.2012 to 09.11.2012. Due to her remaining on leave for a complete calendar month or more, she was not eligible for transport allowance for the months, June to October 2012 but on test check of PBR revealed that she has been paid transport allowance during this period @ Rs.1200 + DA. The overpaid amount works out to Rs.10236/- which may be recovered under intimation to audit.

Similar other cases may be reviewed by HOO and recoveries, if any, may be made under intimation to audit.

Para 03 Recovery of overpayment – Rs.27180/- (ref Memo No. 04 dated 07.12.2016 & Memo No.13 dated 16.12.2016)

During the test check of PBRs provided to audit, it has been observed that **Sh. Mayank Bahadur, LDC** was being paid salary @ Rs.6360/- + Grade pay of Rs. 1900 w.e.f September 2012 to June 2013. But from July 2013 to July 2015, his pay has been reduced to Rs.5880/- + Grade pay of Rs.1900. But again from July 2015 his pay has been increased to Rs. 8850/- + Grade pay of Rs.1900. During test check of his Service Book it is further observed that **Shri Mayank Bahadur** has been appointed as LDC on compassionate grounds w.e.f. 08.06.2005 in the Labour Department. As he did not qualify the type test, his further increments were stopped in Labour Department. Consequent upon the implementation of 6th CPC his pay as on 01.01.2006 was fixed at Rs.5880 + 1900. Later, upon his transfer, on 01.01.2010 he joined Reception cum Classification Center (RCC), Deptt. of Social Welfare. Though the LPC issued by the Labour Deptt. showed his last drawn pay as Rs.5880 + 1900, it appears that without taking into consideration that his increments have been stopped, the RCC granted his annual increments on 01.07.2010 raising his pay to Rs.6120 + 1900 and on 01.07.2011 to Rs.6360 + 1900. Subsequently he has been transferred to this FAS unit of Social Welfare Deptt. w.e.f. 01.09.2012 and continued to draw pay accordingly till 30.06.2013. However, w.e.f. 01.07.2013 his pay has been reverted to Rs.5880 + 1900 but the pay overdrawn during the period 01.07.2010 to 30.06.2013 as shown below has not been recovered.

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Month	Due				Drawn				Overpaid			
	BP	DA	HRA	Total	BP	DA	HRA	Total	BP	DA	HRA	Total
Sep-10	7780	3501	2334	13615	8020	3609	2406	14035	-240	-108	-72	-420
Oct-10	7780	3501	2334	13615	8020	3609	2406	14035	-240	-108	-72	-420
Nov-10	7780	3501	2334	13615	8020	3609	2406	14035	-240	-108	-72	-420
Dec-10	7780	3501	2334	13615	8020	3609	2406	14035	-240	-108	-72	-420
Jan-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434
Feb-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434
Mar-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434
Apr-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434
May-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434

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Jun-11	7780	3968	2334	14082	8020	4090	2406	14516	-240	-122	-72	-434
Jul-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Aug-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Sep-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Oct-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Nov-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Dec-11	7780	4512	2334	14626	8260	4791	2478	15529	-480	-279	-144	-903
Jan-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
Feb-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
Mar-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
Apr-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
May-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
Jun-12	7780	5057	2334	15171	8260	5369	2478	16107	-480	-312	-144	-936
Jul-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Aug-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Sep-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Oct-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Nov-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Dec-12	7780	5602	2334	15716	8260	5947	2478	16685	-480	-345	-144	-969
Jan-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
Feb-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
Mar-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
Apr-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
May-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
Jun-13	7780	6224	2334	16338	8260	6608	2478	17346	-480	-384	-144	-1008
Total	264520	166182	79356	510058	278440	175266	83532	537238	-13920	-9084	-4176	-27180

He has subsequently been qualified the type test w.e.f. 01.05.2015 and his pay was re-fixed w.e.f. 01.01.2006 giving the notional increment benefits up to 30.04.2015 financial benefits were granted w.e.f. 01.05.2015.

The overpayment of Rs.27180/- i.r.o the period July 2010 to June 2013 may be recovered under intimation to audit.

Para 04 Incorrect pay regulation on account of grant of increment
(ref: Memo No. 05 dated 07.12.2016)

During test check of PBR for the year 2011-12 & 2012-13 it has been observed that in June 2011, Shri Vinod Singh Negi, Peon was drawing pay @ 7400 + 1900. After granting annual increment, in July 2011 his pay had been drawn @ 7670 + 1900 whereas it should have been @ 7680 + 1900. Since his pay regulation from July 2012 onwards has been properly regulated, pay during the period 07/2011 to 06/2012 may therefore, be re-regulated at Rs.7680 + 1900 and the due financial benefit be granted to him under intimation to audit.

Similar other cases may be reviewed by the HOO at own level and consequential action, if any, may be taken under intimation to audit.

Para 05 Irregular claim for income tax rebate – Recovery of Rs.14572/- (ref: Memo No.10 dated 15.12.2016)

During test check of income tax records it is observed that during 2010-11, Shri Syed Mohsin Ali, Welfare Officer has obtained a home loan from ICICI Bank for the property, "C 4, Plot No.6, Block A, Shalimar Garden Extension 2, Sahibabad, Ghaziabad". Against the home loan, he has availed deduction under Section 24 – interest on borrowed capital as well as rebate under Section 80C for the said home loan during the years 2010-11, 2011-12 & 2012-13.

During the year 2013-14 & 2014-15, he has claimed exemption under Section 10 towards HRA relief by producing rent receipt from one Shri V.K.Sinha i.r.o the said property "C 4, Plot No.6, Block A, Shalimar Garden Extension 2, Sahibabad, Ghaziabad". As per the ICICI Bank Provisional statement for claiming deductions under Sections 24 & 80 C of I T Act, the said property C 4, Plot No.6, Block A, Shalimar Garden Extension 2, Sahibabad, Ghaziabad has been acquired by Shri Syed Mohsin Ali & Samina Fatima. Since he is the owner, his claiming deduction under Section 10 is not in order and producing rent receipt for the same property from a third party is irregular.

This para has already been settled by Mr. J. audit vide letter No. 11/DA/145/2016 dt. 19/12/2016.

Already settled 20/4/22

2013-14		
Particulars	Calculation as per form 16	Calculation as per audit
Gross income for 2013-14	640500	640500
Less :-Deduction under section 10		
Tpt. Allowance	9600	9600
HRA	30769	--
Balance	600131	630900
Add Income from other sources	8000	8000
Gross Total Income	608131	638900
Deductions under 80C	97520	97520
Deduction under 80D/80G	15734	15734
Taxable Income(Rounded)	494880	525650
Tax Due	27488+825=28313	35130+1054=36184
Tax Recoverable	--	7871

2014-15		
Particulars	Calculation as per form 16	Calculation as per audit
Gross income for 2014-15	728807	728807
Less :-Deduction under section 10		
Tpt. Allowance	9600	9600
HRA	32528	--
Gross Total Income	686679	719207
Deductions under 80C	124357	124357
Deduction under 80D	15000	15000
Taxable Income(Rounded)	547320	579850
Tax Due	34464+1034=35498	40970+1229=42199
Tax Recoverable	--	6701

*As per LPC he has been transferred from this unit w.e.f. 30.09.2015.

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(9) (16)

On account of the aforesaid irregular claim, a sum of Rs.14572/- along with interest @ 1% per month upto the date of actual recovery may be made under intimation to audit.

Similar other cases may be reviewed at the level of HOO and recovery, if any, may also be made under intimation to audit.

Para 06 Non recovery of DVAT amounting to Rs.3190/- (ref: Memo No.11 dated:15.12.2016)

Para 11

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with other orders on the subject, DVAT have to be deducted at source at the prescribed rates and to be credited to DVAT department in respect of Sanitation Contracts/maintenance contracts (including AMC). Financial Assistance Section, Social Welfare Department had entered AMC with M/s. Standard Office Solutions Pvt. Ltd., D-1/22, Palam Extension, Near Ram Phal Chowk, Sector 7, Dwarka, New Delhi for maintenance of photocopier machines..

During test check of following bills of the unit, it has observed that the has not deducted DVAT from these bills of the said agencies as per details below:-

S.No	Contingency Bill No. & dated	Invoice/Bill No. of the agency	Month to which it pertains	Bill Amount (Rs)	Amount excluding Service Tax component (Rs)	Rate of DVAT	DVAT recoverable (in Rs)
1.	CB-199 dt. 25.03.2013	243/SI/SOSP/ (2012-13) dt. 25.03.2013	Jan to Mar. 2013	44804.00	39875.00	4%	1595.00
2.	CB-159 dt. 24.03.2014	253/SI/SOSP/ (2013-14) dt. 20.01.2014	Oct. to Dec. 2013	44804.00	39875.00	4%	1595.00
					TOTAL		3190.00

An amount of Rs.3190/- may be recovered from M/s. Standard Office Solutions Pvt. Ltd. And be credited to government under intimation to audit.

Similar other contingent bills for the remaining period of AMC may be reviewed by the department at own level and recoveries on DVAT may be made under intimation to audit.

Para 07 Shortage of stock (ref: Memo No.12 dated 16.12.2016)

Para 12

During test check of stock register it has been observed at page 75, 05 HP Cartridge CC 388 have been shown procured on 05.12.2014. Against the said 05 cartridges, 04 cartridges have been shown issued on different dates leaving a balance of 01 cartridge. Next procurement of 05 cartridges were made on 13.08.2015 making a closing balance of 06 cartridges whereas the closing balance on that has been shown as 05. These 05 cartridges have been shown issued on various dates up to 25.05.16 leaving a "Nil" balance. Thus there is a shortage of 01 cartridge which may be enquired and the shortage be filled up by making recovery from the person concerned.

Similar other cases may be reviewed by the HOO at own level and consequential action, if any, may be taken under intimation to audit.

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Para 08 Non Production of Records.

Para 13

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In spite of many verbal and written requests, the following registers/documents have not been produced to audit party during the Audit.

i.r.o. current audit period.

1. Consumable Stock Register prior to 05-12-2014.
2. Non Consumable register/Property registers.
3. Contingency bill No. 172 of March 2012.
4. Spouse information
5. Expenditure Control Register
6. Liability Register
7. Details of vehicles & Log Book(s)
8. List of condemned/unserviceable/surplus/obsolete stocks.
9. Reconciliation statements of 2009-10 to 2015-16

Records pertaining to previous audit periods (Para 14 of 1996-98 and Para 04 of 2007-09 refers)

1. Vouchers for the month of 03/97
2. Register of undistributed pay & allowances
3. Stock Register of Smart Card

Above records may be produced before next audit for scrutiny.

E.D. Ashokan
**E.D. Ashokan) A.O.
Internal Audit Officer
Audit Party XX**

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TEST AUDIT NOTES

TAN 01 :: Maintenance of PBR (ref: Memo No. 6 dated 07.12.2016)

During test check of PBRs following shortcomings were observed:-

- i) In the opening entries, except name and designation of the employee nothing has been entered.
- ii) PBR entries were not checked/countersigned by DDO/any other officer.
- iii) Abstract of pay bills have not been filled for the current audit period.

The above lapses may be explained to audit and necessary steps may be taken to rectify above defects under intimation to audit.

TAN 02 Stock Register (ref: Memo No.12 dated 16.12.2016)

During the test check of the consumable stock register produced before audit (since 05.12.2014), it is observed that:-

- 1. Page count certificate has not been recorded.
- 2. Annual Physical Verification has not been done/recorded done in the Stock Registers provided to audit.

TAN 03 Service Books (ref: Memo No.15 dated 16.12.2016)

During the test check of Service books maintained by the FAS, Social Welfare Department, the following short coming have been noticed:-

- 1. The Photograph of the individual concerned was not pasted/attested in the 1st page of Service Book of following officials:-

S.No.	Name	Designation	Remarks
1.	Shri Mayank Bahadur	LDC	photo not attested
2.	Smt. Pooja Rani	Investigator	photo not attested
3	Smt. Raj Kumari Kaushik	UDC	Colour photo not pasted
4	Sh. Devender Singh	Peon	Colour photo not pasted
5	Shri Ashwani Gupta	Investigator	photo not attested
6	Shri Harbans Singh	Driver	Colour photo not pasted

- 2. As per Rule- 257of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

The unit has not shown compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials as required under GFR – 2005(Rule-257) or not. Necessary action be taken for compliance of the rule and be shown to next audit.

- 3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

Sr. No.	Name	Designation
1.	Shri Mayank Bahadur	LDC
2.	Smt. Pooja Rani	Investigator
3.	Smt. Raj Kumari Kaushik	UDC
4.	Sh. Devender Singh	Peon
5	Shri Ashwani Gupta	Investigator
6	Shri Harbans Singh	Driver

[Handwritten signature]

The same may be complied and be shown to next audit.

4. As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

Sr. No.	Name	Designation
1.	Smt. Raj Kumari Kaushik	UDC
2.	Shri Avinash Chander	Supdt.

Necessary action be taken to get the services verified and be shown to next audit. Similar other cases may be reviewed by the HOS and compliance thereof may be shown to next audit.

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books of:-

Sr. No.	Name	Designation
1.	Shri Mayank Bahadur	LDC
2.	Smt. Pooja Rani	Investigator
3.	Smt. Raj Kumari Kaushik	UDC
4.	Sh. Devender Singh	Peon
5.	Shri Ashwani Gupta	Investigator
6.	Shri Harbans Singh	Driver
7.	Shri Ramesh Chand	Caretaker
8.	Shri Avinash Chander	Supdt.

Above discrepancies may be rectified and be shown to next audit for verification.

(E.D.Ashokan)
 (E.D.Ashokan) A.O.
 Internal Audit Officer
 Audit Party XX

PART-II

CURRENT AUDIT REPORT
(2016 to 2022)

PARA-01:-Overpayment of Rs 13,806/- in r/o Smt. Navreen, W.O (Contractual) due to enhance of DA.

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Audit Memo. No. 07

Date: 27.04.2022

As per O.M. dated 20.01.2017 issued by finance deptt. GNCTD, "the consolidated remuneration payable to the persons engaged on contract basis against sanctioned vacant post with the approval of competent authority shall be calculated on the basis of minimum of pay or the first level of the pay matrix applicable to the respective post + DA, so as to ensure that the remuneration payable to the persons engaged on contract basis is on uniform rate. This rate shall remain same till the expiry of the contract period. However, such consolidated remuneration can be revised by adding revised DA at each occasion of fresh contract".

As per order issued by Deptt. Of Social Welfare, GNCT of Delhi Gate, Delhi for extension of contract every year in the month of March, it is clearly mentioned that the remuneration of the contractual Welfare Officer will be 35400 + DA (BP+DA and DA will not be enhanced during the said contract period).

During the test check of PBR for the audit period 2016-2022, it has been observed that Ms. Navreen, Welfare Officer is working on contractual basis and the contract is extended every year in the month of March.

DA has been revised in the month July every year and overpayment of Rs. 13,806/- has been made to Smt. Navreen, W.O. (Contractual) as per annexure - I.

Reasons for above discrepancies may be elucidated to Audit and recovery of Rs. 13,806/- may be made under intimation to audit.

Encl: Annexure I Recovery= Rs. 13,806/-.

98/4/22

Recovery Annexure I of Ms. Navreen, WO (Contractual)												
Period	DRAWN				DUE							
	Pay drawn	DA	DA%	TOTAL	Pay Due	DA	DA%	TOTAL	Difference	DA	DA%	TOTAL
Mar-17	35400	1416	4%	36816	35400	1416	4%	36816	0	1416	4%	36816
Apr-17	35400	1416	4%	36816	35400	1416	4%	36816	0	1416	4%	36816
May-17	35400	1416	4%	36816	35400	1416	4%	36816	0	1416	4%	36816
Jun-17	35400	1416	4%	36816	35400	1416	4%	36816	0	1416	4%	36816
Jul-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Aug-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Sep-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Oct-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Nov-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Dec-17	35400	1770	5%	37170	35400	1416	4%	36816	354	1416	4%	36816
Jan-18	35400	2478	7%	37878	35400	1416	4%	36816	1062	1416	4%	36816
Feb-18	35400	2478	7%	37878	35400	1416	4%	36816	1062	1416	4%	36816
Mar-18	35400	2478	7%	37878	35400	2478	7%	37878	0	2478	7%	37878
Apr-18	35400	2478	7%	37878	35400	2478	7%	37878	0	2478	7%	37878
May-18	35400	2478	7%	37878	35400	2478	7%	37878	0	2478	7%	37878
Jun-18	35400	2478	7%	37878	35400	2478	7%	37878	0	2478	7%	37878
Jul-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Aug-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Sep-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Oct-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Nov-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Dec-18	35400	3186	9%	38586	35400	2478	7%	37878	708	2478	7%	37878
Jan-19	35400	4248	12%	39648	35400	2478	7%	37878	1770	2478	7%	37878
Feb-19	35400	4248	12%	39648	35400	2478	7%	37878	1770	2478	7%	37878
Mar-19	35400	4248	12%	39648	35400	4248	12%	39648	0	4248	12%	39648
Apr-19	35400	4248	12%	39648	35400	4248	12%	39648	0	4248	12%	39648
May-19	35400	4248	12%	39648	35400	4248	12%	39648	0	4248	12%	39648
Jun-19	35400	4248	12%	39648	35400	4248	12%	39648	0	4248	12%	39648
Jul-19	35400	6018	17%	41418	35400	4248	12%	39648	1770	4248	12%	39648
Aug-19	35400	6018	17%	41418	35400	4248	12%	39648	1770	4248	12%	39648
Sep-19	35400	6018	17%	41418	35400	4248	12%	39648	1770	4248	12%	39648
Oct-19	35400	6018	17%	41418	35400	4248	12%	39648	1770	4248	12%	39648
Nov-19	35400	6018	17%	41418	35400	4248	12%	39648	1770	4248	12%	39648

UNIT

Dec-19	35400	6018	17%	41418		35400	4248	12%	39648	1770
Jan-20	35400	6018	17%	41418		35400	4248	12%	39648	1770
Feb-20	35400	6018	17%	41418		35400	4248	12%	39648	1770
Mar-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Apr-20	35400	6018	17%	41418		35400	6018	17%	41418	0
May-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Jun-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Jul-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Aug-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Sep-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Oct-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Nov-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Dec-20	35400	6018	17%	41418		35400	6018	17%	41418	0
Jan-21	35400	6018	17%	41418		35400	6018	17%	41418	0
Feb-21	35400	6018	17%	41418		35400	6018	17%	41418	0
Mar-21	35400	6018	17%	41418		35400	6018	17%	41418	0
Apr-21	35400	6018	17%	41418		35400	6018	17%	41418	0
May-21	35400	6018	17%	41418		35400	9912	28%	45312	-3894
Jun-21	35400	6018	17%	41418		35400	9912	28%	45312	-3894
Jul-21	35400	6018	17%	41418		35400	9912	28%	45312	-3894
Aug-21	35400	9912	28%	45312		35400	9912	28%	45312	-3894
Sep-21	35400	9912	28%	45312		35400	9912	28%	45312	0
Oct-21	35400	9912	28%	45312		35400	9912	28%	45312	0
Nov-21	35400	10974	31%	46374		35400	9912	28%	45312	0
Dec-21	35400	10974	31%	46374		35400	9912	28%	45312	1062
Jan-22	35400	10974	31%	46374		35400	9912	28%	45312	1062
Total										13806

[Signature]
28/4/22

ARA-02:- Irregular payment of Transport Allowance - Recovery of Rs.7704/-.

Audit Memo. No. 06

Date: 26.04.2022

As per Order Nos.1 and 8 of Appendix-5 and OM dated 06.08.2015, Transport Allowance is not admissible to the employees who have been absented from their duties in a full calendar month due leave/training/tour etc. If the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

On scrutiny of leave account of Sh. Vinod Kumar, Jr. Assistant. it has been found that the Transport Allowance was paid to him as per the details given below which is irregular:

S.No	Name & Dsg. (S/Shri/Ms.)	Nature of leave	Period of leave / absence from duty	Amt. recoverable (Rs.) (TA+DA)	Total amount recoverable (Rs.)
1	Sh. Vinod Kumar, Jr. Assistant	H.P.L	<u>02.03.2018</u> to <u>01.06.2018</u>	3852/- p.m for 04/2018 & 05/2018	7704/-
TOTAL					7704

The facts and figures mentioned above may please be confirmed and the recoveries of Rs.7704/- may be made and deposited in appropriate head of account.

Other similar cases may also be reviewed at your own level and shown to next audit.

ARA-03:- Leave Account not maintained properly.

Audit Memo. No. 05

Date: 26.04.2022

Leave Account:-

1. As per the service book of Sh. Vinod Kumar, Care taker, the HPL A/c credit upto 31.12.2018 as 191 leaves which should be 221 leaves. This should be rectified and may be shown to audit.
2. As per the service book of the official Sh. Kundan, UDC, the HPL A/c credit upto 31.12.2018 is 176. Where as it should be 166 leaves. This should be rectified and may be shown to audit.
3. Leave account in r/o Sh. Harbans Singh, Driver is not maintained after 01.07.2008 and not signed by the in-charge.
4. In the leave a/c of Sh. Jitendra Kumar, UDC E.L taken w.e.f. 05.05.2017 to 02.06.2017 for 29 days whereas the leave account was debited for 19 days. Hence, leave a/c may be rectified.

The above Discrepancies may be rectified and shown to audit. The similar other cases may be reviewed at your own level.

PARA-04:- Non-verification of receipt.

6

Audit Memo. No. 09

Date: 28.04.2022

The FAS Branch has sold 11 old photocopier machines through MSTC India Ltd. Vide e-Auction no. MSTC/NRO/Financial Assistance Section/01/New Delhi/21-22/11450 dated 23.08.2021. The buyer i.e. M/s Faiz Recycling has deposited the amount of Rs. 24,189/- in two installments (Rs 2500/- + Rs 21,689/-) on dated 20.09.2021 in bank account of PAO XV . During the test check of record, it has been found that the same amount has not been reconciled as receipt by FAS Branch.

Reasons for above discrepancies may be elucidated to Audit and the same may be reconciled from PAO XV under intimation to the audit.

5

PARA-05:- Non-verification of remittance.

Audit Memo. No. 10

Date: 28.04.2022

The audit has issued memo no. R/I (A) dated 21.04.2022 for verification of 08 challan through PAO-XIV. The PAO has verified 07 challan except 01 challan due to mismatch of amount. The PAO has verified challan for lesser amount i.e. **Rs. 670242.75** instead of 671742.75 (Challan no. 66 dated 16.01.2018). There is a difference of Rs. 1500 which is not verified by PAO XIV.

Reasons for above discrepancies may be elucidated to Audit and the same may be verified from PAO XIV under intimation to the audit.

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PARA-06:- Irregular payment of pensions to beneficiaries under various schemes of FAS.

Audit Memo. No. 11

Date: 28.04.2022

The Financial Assistance Section sanctions pensions to Old Age Pension, Disability pension, Delhi/Nation Family Benefit Scheme and Mukhyamantri Covid 19 Arthik Parivar Sahayata Yojna on monthly basis. These pensions are continued until the death of pensioners or change of economic status.

During the test check of record, it has been found that a large number of pensions returned by respective banks through district due to death and other reasons after a gap of 06 to 08 month (approx). It shows that there is over payment of pensions issued to beneficiaries who died until the information given by the relatives of beneficiary. There is no guideline issued by department for obtaining life certificate every year before further issue of pensions to beneficiaries.

In order to stop the over payment of pension to beneficiaries, it is suggested that :

1. life certificate may be obtained from each beneficiary every year as per Govt. norms.
2. Verification of residential address may be done by the deptt. for avoiding overpayment of pension under each scheme.
3. Any software may be made for detecting death cases in liaison with the deptt. Issuing death certificate.

Sanjay Jain
28/4/22

**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

TAN 1: Improper maintenance of Pay Bill Registers

3

Audit Memo. No.01

Dated: 21.04.2022

During the test check of the PBRs, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like Pay (Basic + Grade Pay)/ Pay level, columns related to date of joining, status of occupation / non-occupation of govt. residence, details of loan /advances/ refunds, installment No., etc. were also not found completely filled.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Some cuttings & over-writings were also found in the PBRs at some places. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
5. Checker's initials were not found at column no. 38 in some case of PBR.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

AN 2: Improper Maintenance of Cash Book

2

Audit Memo. No. 04

Date: 25.04.2022

During test check of Cash Book for the year 2016-2022, the following irregularities have been noticed by the audit: -

1. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The concerned officer should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that HOO/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
2. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual. The same should be recorded strictly in accordance with the standard format provided in the Civil Accounts Manual.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

AN 3: Discrepancies in Stock Registers

Audit Memo. No. 08

Date: 27.04.2022

Stock Register for maintained by the department has been scrutinized. The following shortcomings have been noticed:

1. Mandatory page counting certificate has not been recorded on the first page of Register for non-consumable stock. The same is invariably required to be recorded on the first page duly signed by the Officer incharge.
2. Verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of items was undertaken by the deptt. in the Stock Register.
3. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the Officer In-Charge.
4. After test check of consumable registers, it is revealed that closing balance of the items received in this office shown incorrect at many stages, few instances are given below:-

S. No.	Name of items	Page no.	Opening Balance	Quantity Received	Quantity Issued	Closing Balance as shown in stock register	As per audit closing balance should be as under
1	File Board	21	108	108	20	98	88
2	Slip Pad	209	64	64	04	59	60

Javita Jain
28/4/22

INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI