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**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi, for the audit period 2018-19 to 2020-21.

INTRODUCTION

The Internal Audit Report of the accounts of office of Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi for the audit period 2018-19 to 2020-21 which was conducted by the field Audit Party No XII comprising of Smt. Reema Sakhuja, I.A.O., and Sh. Deepak Kumar, Sr.Asstt. The audit was conducted w.e.f. 14.03.2022 to 28.03.2022 (10 Working Days).

AIMS AND OBJECTIVES

1. To provide education and training to blind boys from class 1st to 12th Standard.
2. To make available the facilities provided by the Government to blind children.
3. To arrange for the treatment to those, whose eyes are worth for treatment and also to create awareness in this field.
4. To provide Braille Books, audio books related to study for the blind.
5. To arrange seminars and workshops on the problems of disabled persons and its solution thereof.
6. To solve their problems with the help of Government and the society.
7. To establish them in self-employment by giving vocational training.
8. To undertake all those tasks which may be related with the development and growth of the blind persons.

Details of H.O.D/H.O.O/D.D.O/Cashier

The following officials have served as Head of Department/ HOO/DDO/Cashier during the Financial Year 2018-19 and 2020-21 :-

1. LIST OF DDO/HOO:-

S.NO	Name of DDO/HOO	Period	
1	Sh. Sheodan Singh	01.11.2017	11.04.2019
2	Sh. Charan Singh	15.04.2019	19.11.2019
3	Sh. R.K. Dhanwaria	20.11.2019	21.02.2021
4	Sh. Rajendra Prasad Yadav	04.02.2021	Till date

2. LIST OF CASHIER:-

S.NO	Name of the Cashier	Period
1	Sh. B.K. Majumdar, Craft instructor	21.07.2014 to 03.09.2018
2	Sh. DurgaSahay, Sr. Assistant	04.09.2018 to 21.02.2019
3	Sh. Rakesh Kumar, Sr. Assistant	22.02.2019 to 31.08.2021
4	No cashier for this period	01.09.2021 to 09.02.2021
5	Sh. Mahendra Singh, Jr. Assistant	10.02.2022 to till date



Budget Allocation and Expenditure (in Rs.)

Budget and expenditure incurred in respect of Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi During Audit Period 2018-19 to 2020-21		
F.Y.	Budget Allotted (Rs.)	Expenditure (Rs.)
2018-19	20500000	265653766
2019-20	40200000	37855944
2020-21	42030000	30619846

Vacancy Position of staff

Group (A B C)	Sanction Post	Filled Post	Vacant Post
A	01	01	00
B	26	10	16
C	17	06	11

Statutory Audit

Statutory audit of office of the Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi has not been conducted by the office of A. G. (Audit) so far.

Maintenance of Records.

The maintenance of records of office of the Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi for the audit period 2018-19 to 2020-21 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report: -

There were 115 old outstanding paras with the recovery of 2,20,749/- in respect of Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi for the period 1976 to 2018. No reply of the old outstanding paras has been submitted by the unit. Accordingly all 115 old outstanding paras with recovery of Rs. 2,20,749/- have been incorporated in the current audit report. Details are given below:-

S.N	Year	Para	Total Recovery	Para settled	Para No of Settled para's	Outstanding Para's with para No.	Balance Recovery
1	1976-77	07	NIL	NIL	-	Para 01 to 07	-
2	1977-78	08	NIL	NIL	-	Para 08 to 15	-
3	1978-79	12	NIL	NIL	-	Para 16 to 27	-
4	1979-80	14	NIL	NIL	-	Para 28 to 41	-
5	1980-82	12	NIL	NIL	-	Para 42 to 53	-
6.	1982-90	16	NIL	NIL	-	Para 54 to 69	-
7.	1993-94	08	NIL	NIL	-	Para 70 to 77	-
8	1995-97	04	NIL	NIL	-	Para 78 to 81	-
9	1997-99	09	NIL	NIL	-	Para 82 to 90	-
10	1999-03	13	315	NIL	-	Para 91 to 103	315
11	2003-14	02	203434	NIL	-	Para 104 to 105	203434
12	2014-18	10	17000	NIL	-	Para 106 to 115	17000

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Current Audit Report (Audit Period 2018-21)


During the course of current audit 01(a to g) Record memos and 16 observation memos were issued highlighting various irregularities involving Rs.1870/- recovery. No observation memos have been settled as no reply has been submitted by the unit. All 16 observation memos converted into 12 Paras and 02 TANs + 01 NPR incorporated in the current audit report- Part-II.

Details of Current Recovery (Audit Period 2018-2021)

Memo No.	Total Recovery in Rs.	Amount Recovered	Balance
02	338	00	338
04	362	00	362
05	1170	00	1170

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.


(Deepak Kumar)
Sr. Asstt.


(Reema Sakhuja)
IAO, Audit Party No. XII



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

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Department : Social Welfare							
Sub department: Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi (1347/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Non charging of Heads	0	0
2	1976	1977	2		Missing expenditure during vacation	0	0
3	1976	1977	3		Service Book	0	0
4	1976	1977	4		GPF Class IV	0	0
5	1976	1977	5		Dietary articles	0	0
6	1976	1977	6		Contingent register	0	0
7	1976	1977	7		Security from the person handling Cash	0	0
8	1977	1978	8		Cash Book	0	0
9	1977	1978	9		Security from the Cashier / Store keeper	0	0
10	1977	1978	10		Purchase of shoes from Rana Enterprises	0	0
11	1977	1978	11		Purchase of Wheat	0	0
12	1977	1978	12		Contingent expenditure	0	0
13	1977	1978	13		Stock register of consumable dietary items	0	0
14	1977	1978	14		GPF Class IV	0	0
15	1977	1978	15		C.D.S.	0	0
16	1978	1979	16		Non recovery of maintenance charges Rs.3770/-	0	0
17	1978	1979	17		Irregular retention of undisbursed amount by Cashier more than 3 months	0	0
18	1978	1979	18		Fidelity Bond	0	0
19	1978	1979	19		Recovery of HRA / Water charges	0	0
20	1978	1979	20		Irregular payment of CCA to Sh. Jamuna Dass Asstt. Tr	0	0
21	1978	1979	21		Irregular suspension period of Sh. Sheddan Singh Peon	0	0
22	1978	1979	22		GPF Class IV	0	0
23	1978	1979	23		Stock Register	0	0
24	1978	1979	24		Govt. Cash Book	0	0
25	1978	1979	25		Property register	0	0
26	1978	1979	26		Stamp register and Dispatch register	0	0
27	1978	1979	27		Contingent register	0	0
28	1979	1980	28		Purchase of Milk at higher rate	0	0
29	1979	1980	29		Loss of consumable and non consumable articles	0	0
30	1979	1980	30		Irregular maintenance of consumable dietary items Stock register	0	0
31	1979	1980	31		Para No. 31 - illegible	0	0
32	1979	1980	32		Para No. 32 - illegible	0	0
33	1979	1980	33		Para No. 33 - illegible	0	0
34	1979	1980	34		GPF Class -IV	0	0
35	1979	1980	35		Para No. 35 - illegible	0	0
36	1979	1980	36		Non-maintenance of stamps account register	0	0
37	1979	1980	37		Para No. 37 - illegible	0	0
38	1979	1980	38		Acquittance Roll Register	0	0
39	1979	1980	39		Incorrect maintenance of Service Book	0	0
40	1979	1980	40		Para No. 40 - illegible	0	0
41	1979	1980	41		Para No. 41 - illegible	0	0
42	1980	1982	42		Cash Book	0	0
43	1980	1982	43		Physical verification of Cash	0	0
44	1980	1982	44		Excess payment of Rs.10,000/- received from PAO	0	0
45	1980	1982	45		Attendance register	0	0
46	1980	1982	46		Admission record	0	0
47	1980	1982	47		Fidelity Guarantee and GFR-31, Security Bond	0	0
48	1980	1982	48		Pay Bill Register and Bill Register	0	0
49	1980	1982	49		Contingent register of Vouchers	0	0
50	1980	1982	50		Budget allotment and excess expenditure	0	0
51	1980	1982	51		GPF Group 'D' employees	0	0

52	1982	1982	52	C.D.S. Account	0	0
53	1982	1982	53	Stock and Issue register general articles	0	0
54	1982	1990	54	Scholarship	0	0
55	1982	1990	55	Service Book	0	0
56	1982	1990	56	Pay Bill Register	0	0
57	1982	1990	57	GPF of Group 'D' employees	0	0
58	1982	1990	58	Stock register	0	0
59	1982	1990	59	Water / Electricity / Telephone register	0	0
60	1982	1990	60	Accounting of empty tins / bags	0	0
61	1982	1990	61	Embazelement of Rs.69.90	0	0
62	1982	1990	62	Recovery of HRA	0	0
63	1982	1990	63	Fidelity Bond	0	0
64	1982	1990	64	Dietary Stock register	0	0
65	1982	1990	65	House Building Advance	0	0
66	1982	1990	66	Service Postage Stamp	0	0
67	1982	1990	67	Liveries for Group 'D' employees	0	0
68	1982	1990	68	Contingent Vouchers	0	0
69	1982	1990	69	Cash Book	0	0
70	1993	1994	70	Fidelity Bond	0	0
71	1993	1994	71	Non utilization of Plan and non plan	0	0
72	1993	1994	72	Liveries Stock register Group 'D' employees	0	0
73	1993	1994	73	Maintenance of Bill Register	0	0
74	1993	1994	74	Property register	0	0
75	1993	1994	75	Cash Book verification for the period 3/93 to 3/94	0	0
76	1993	1994	76	Draw of House Building Advance	0	0
77	1993	1994	77	Purchase of General Store items	0	0
78	1995	1997	78	Fidelity Bond in r/o person handling Cash	0	0
79	1995	1997	79	Cash Book for the period 94-97	0	0
80	1995	1997	80	Verification of Qualifying Service after 25 years of continuous service or 5 years before retirement	0	0
81	1995	1997	81	Non production / non maintenance of record	0	0
82	1997	1999	82	Cash Book	0	0
83	1997	1999	83	Bill Register	0	0
84	1997	1999	84	Pay Bill Register	0	0
85	1997	1999	85	G.P.F. Group 'D' employees	0	0
86	1997	1999	86	Service Books	0	0
87	1997	1999	87	Stock Register	0	0
88	1997	1999	88	Settlement of old para's	0	0
89	1997	1999	89	Contingent Bills	0	0
90	1997	1999	90	Non production / non maintenance of record	0	0
91	1999	2003	1	Fidelity Bond	0	0
92	1999	2003	2	Pay Bill Register	0	0
93	1999	2003	3	G.P.F. Group 'D'	0	0
94	1999	2003	4	Less recovery of License Fees	0	315
95	1999	2003	5	Service Books	0	0
96	1999	2003	6	Property register	0	0
97	1999	2003	7	Stock Register	0	0
98	1999	2003	8	Vouchers / records of Stock register	0	0
99	1999	2003	9	Bill Register	0	0
100	1999	2003	10	Cash Book	0	0
101	1999	2003	11	Income Tax	0	0
102	1999	2003	12	Contingency Vouchers	0	0
103	1999	2003	13	Non production / non maintenance of record	0	0
104	2003	2014	1	Irregular payment of Transport Allowance - Recovery of Rs. 203434/-	0	203434
105	2003	2014	2	Irregularities in maintenance of Cash Book & Non verification of Challans	0	0
106	2014	2018	1	Irregularities in Cash Book	0	0
107	2014	2018	2	Outstanding amounting of Indra Prastha Gas Limited amounting to Rs. 83014.27	0	0
108	2014	2018	3	Discrepancies relating to Income Tax for the financial year 2016-17 and 2017-18	0	0
109	2014	2018	4	Split up of demand of goods	0	0
110	2014	2018	5	Irregularities in purchase and booking of expenditure	0	0
111	2014	2018	6	Irregularities in maintenance of library	0	0
112	2014	2018	7	Irregularities in grant of LTC to Sh. Chander Shekhar, PGT and reg non	0	17000

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				deduction of Income Tax		
113	2014	2018	8	Purchase from GEM	0	0
114	2014	2018	9	Excess purchase of Dietary items	0	0
115	2014	2018	10	Non production of Record	0	0

* NC
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

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PART - I

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PART I - Statement of Financial Position
to be prepared at the end of the year

Year 1976-77

Para No. Particulars and Description

- Para no. 1 1 (a to d) Non-current assets.
- Para no. 2 2 Reserves, surplus and other reserves.
- Para no. 3 3 (i) to (iv) Current assets.
- Para no. 4 4 G.P.F. Class III.
- Para no. 5 5 (i) to (iv) Liabilities.
- Para no. 6 6 (i) to (v) Contingent liabilities.
- Para no. 7 7 Cash and bank balances, deposits, cash.

Year 1977-78

- Para no. 8 8 Cash, bank.
- Para no. 9 9 Securities from central government.
- Para no. 10 10 Current assets.
- Para no. 11 11 G.P.F. Class III.
- Para no. 12 12 Contingent Liabilities.
- Para no. 13 13 Stock register of consumable dietary items.
- Para no. 14 14 G.P.F. Class IV.
- Para no. 15 15 Cash.

Year 1977-78

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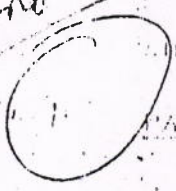
... of ... of ... in ... of ... in this connection reference is invited to the meeting ... done at the end of April 1945, ... and ...


... has not been prepared for the period ... to 31-3-45 and for the months of Dec. to Nov. 44.

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Page no. 43


Page no. 44


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Page no. 45

45

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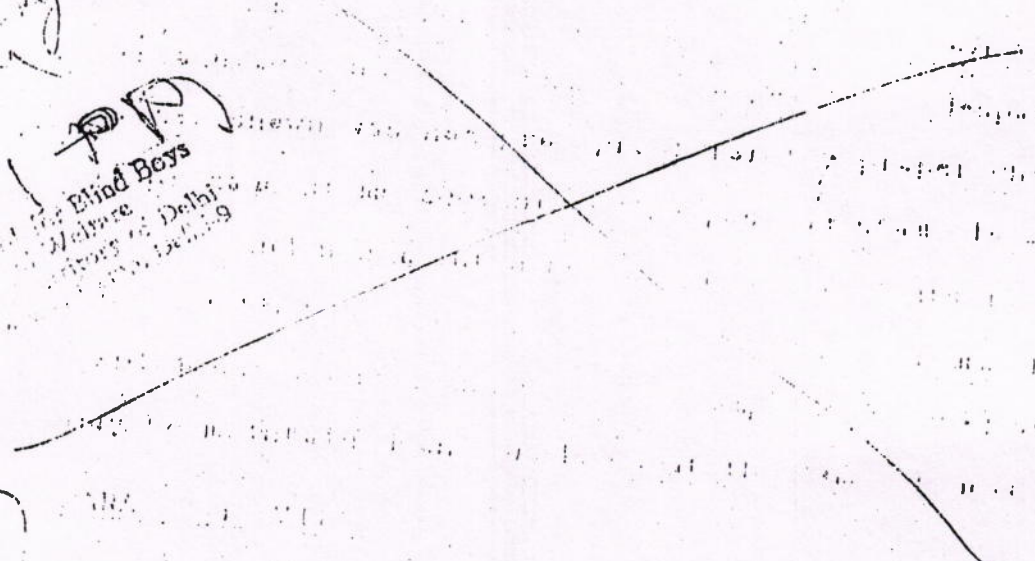
~~PARA. VII
STATE OF TEXAS
ANGELA STATE ACCOUNTS REGISTER
During the course of audit for the period 1980-882
it was noted that...~~

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2. The reasons for this are provided in the same manner that I have to submit. It is desired that the entire of pay and allowance in respect of the official, were not being intailed in form of leaving checks; these XXXXXXXXXXXXXXXX. In view of the observation the whole P.I.R. may be reviewed and checked by the D.D.O. and the compliance may be shown at the time of next audit.

3. Particulars of column 10, P.I.R.
A summary of P.I.R. filed under various columns "opening balance or advance, drawn during years and recoveries of advances, and other particulars" is to be submitted at the time of next assessment date of superannuation etc. are not being filled in the space provided in P.I.R. Unless and until these are lumped and completed, the purpose of maintaining the P.I.R. is defeated.

Some illustrative instances are given below for reference.

Name and Designation	Particulars
1. Sh. Daya Shanker Singh, D.O.	...
2. Smt. Kamal Arora, U.D.C.	...
1. Mr. Govind Singh, Assistant	...
1. Mr. B.B. Singh,

In the light of the above observations the whole may be reviewed and checked by the D.D.O. and the compliance may be shown at the time of next audit.

(1) FILE FOR REVIEW

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12/2/97
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- The scrutiny of Bill registers revealed the following irregularities and deficiencies:-
- (i) pages in the registers have not been serially numbered. The need to do so may be done now and a certificate to that effect may be placed at the beginning of the registers.
 - (ii) Bills Nos. 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.
 - (iii) The monthly reports have not been submitted at the end of the month.

In the light of above observations the Bill registers of Ten Plan and ^{with due} there may be reviewed and needful steps taken for recovery and compliance may be shown at the time of next audit.

Page no. 49
49

THE BILL REGISTER MEMO

- The following observations are made on the maintenance of register and bill registers.
- (i) The amount of sanctioned expenditure has not been noted under proper sub-heads. Therefore, no monthly expenditure is incurred under sub-heads was available to watch progress of expenditure against sanctioned allotment. The manner under which the progress of expenditure against each sub-heads was watched may please be intimated.
 - (ii) The amount of sanctioned allotment in respect of sub-heads was not noted in the register and bill registers.

124 28
 HHC 486
 123

... the balance was worked out in column of
 balance. In order to keep notes over the progress of expend
 iture against the allotment, as required under rule 101 of
 G.P.O. 1941, it is suggested that the amount of allotment
 and be indicated by the amount of cash at the beginning
 of each financial year. Further, if any amounts, if any,
 received, surpluses or unexpended amounts should also be
 accounted for in the continuation of the account. A separate summary
 of the other accounts at the year should be prepared
 at the end of the financial year.

(3) During the period of purchase vouchers it was
 observed that the following purchases were made out of con-
 tinuity :-

No.	Date	Particulars	Amount	Remarks
1.	10/10/40	...	...	...
2.	10/10/40	...	...	...
3.	10/10/40	...	...	...
4.	10/10/40	...	...	...
5.	10/10/40	...	...	...
6.	10/10/40	...	2045.00	...
7.	10/10/40	...	...	...
8.	10/10/40	...	...	...

No receipts or other documents were produced/
 shown to check against the purchase orders on the com-
 petitive rates and according to the prescribed procedure.

122/42
1107C
123

... and all
... reviewed and saw
... to the purchase of the purchase were made without objection
... of the account with respect to the purchase of the purchase

(4) Review of the statement of assets revealed that the
... in the statement of assets were not limited by
the D.P.O. throughout the year, but were limited by
the D.P.O. throughout the year.

(5) During the month of ... it was
observed that the ... out of
... the purchase ... made in
... the purchase ... regarding
entry in the stock register has been recorded on each
voucher. The ... into stock and
... vouchers may be reviewed in the
... observation ... intimate its
...

Sl. No.	Bill No.	Quantity	Amount	Description of article
1.	20/8-132	179	225/-	Hammonium
2.		100	225/-	do
3.		100	90/-	Medical Instruments
4.		152	14-30	Articles
5.	39/8-132	142	21-50	do
6.	53/8-132	145	11-00	do

10
129 1091 (99)

(6) During the course of the investigation of the purchase of the... that the certificate... to the effect that the purchase orders made on the... & D... contract was found recorded on each side... copy of the contract... was not shown to... after that date the... out down...

- 1. Billings 71, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100
- 2. Chairs & Tables
- 3. Fire chack
- 4. ...

(7) The vouchers have not been... as paid and these... have not been... and the... new... of further claim.

The... has been kept on... Pay & Accounts officer. The compliance... to be made.

Para no. 95
10

PARA... BUDGET ALLOTMENT AND EXCESS EXPENDITURE

The... of the... and budget allotment... that the... has been made by... in excess of the... but the... have not been regularised... needs.

... ..

No.	Year	Scheme	Allotment of budget.	Expendi- ture made to date	Excess expend.
1.	1930-31	...	...	...	3013.
2.	1935-36	...	10000/-	...	3914
3.	1931-32	...	275000/-	291654/-	19654/-
4.	1931-32	...	250000/-	...	21010.

102970.51
51

... ..
... ..

... ..
... ..

1.
2.

... ..

... ..

Particulars	Amount	Allowed.
...	327-00	327-00
...	712-00	109-00

119
106/21

During the course of scrutiny of Library, record following discrepancies were noticed :-

Books falls as required by the credit, some may be dropped.

Principal, H.O. Govt. School for Blind Boys Department of Social Welfare Govt. of NCT of Delhi Sewa Kutir, Connaught Place, Delhi-9

Settled

- (1) Accession numbers of books not been maintained in prescribed form.
- (2) No. had not been allotted to books.
- (3) An accession register in the proper form may be maintained and entries entered in this register.
- (4) Physical verification had not been conducted during the year under audit.
- (5) The books had been found in the (Stock) Accession register, which is not correct.

Page no 52
52

During the course of scrutiny of Library, record the following discrepancies were noticed :-

- (1) Accession numbers of books not been maintained. In the absence of which the correctness of balances could not be verified.
- (2) Receipts had not been obtained from the employees as no entry thereof had been made in the ledger.
- (3) No entry had been made by the D.D.O. in both the ledgers.

(4)

118 (22) 1051

of old C.D.S. had not been made.

(5) No action regarding transfer of amount of G.P.F. had been taken in respect of New C.D.S. accounts.

Needful may please be done now, and compliance shown to next audit.

PARA 1 XVI

(1) As per attached list the items mentioned above had been issued to the students/officers but there is no acknowledgement of recipients. In EXEMPT the absence of which the issues could not properly be checked.

53

Page No. of (incl. margin)	Articles	Date of Issue as per P.O. No.	Quantity	To whom Issued
11.	Vim	7-11-80	6 No.	Students.
	Washing Soap	7-11-80	17 No.	do
	Washing Soap	4-12-80	10 No.	Students: Through Ratan Singh, Mohan Singh, Mohan V.P.
	Castrol	1-1-81	14 No.	Students.
	Industrial Oil	4-1-81	4-5000	Through Sh. Ja Mohan.
37	Toilet Soap	2-12-80	6 No.	do
23	Plastic	1-3-81	6 No.	Through Ratan Singh.
39	Goggles	14-11-80	12 No.	do
18	Combs	16-12-80	20 No.	Through Sh. Ja Mohan
17	Washing Soap	16-12-80	5 No.	do do
	Toilet Soap			do do
	Industrial Oil			do do

117 118
 (89)
 104

As per record the following articles were
 issued less than those which were recorded in the stock
 registers.

Page No. of Stock Regg.	Articles	Quantity issued as per stock register	Quantity issued as per Issue Reg.	Page No. of Issue register.
37	Toller Soap	72 No.s	60 No.s	21
47	- do -	65 No.s	52 No.s	-
65	Surf (500 gr.)	24 Packet	17 Packet	76
77	Washlet Soap	1000 gr. (3000 gr.)	64 Students on 11-12-60	
85	Soaps	60 No. s	49 No. on 12-12-60	

51 Students, 51 Students,
 Toller Soap,
 registers.

The reason for the difference of stock not
 listed may have been as follows: (1) From the default
 of the stock register by revis-
 ing in the same above observation.

- (3) Large quantity of articles had not been recorded.
- (4) Provision for stock register had not been con-
 sidered in the same manner.
- (5) Non-issuable articles had also been entered
 in the same stock (consumable) registers and shown

42/18
 (24) (88)
 116 13 103/C

and shown as issued and taken as received. A few instances are given below:

No.	Articles	progressive Total.	Balance.
36	Locks (17)	20	3
33	" (Small)	7	12
51	Balon		
51	Boundary Wire		

The following items are listed in the attached plates for your convenience. Balances of non-convertible articles should not be reduced until these are authorized by the competent authority. The authorized regulations should be consulted.

(a) The entire amount of the cost of the articles of articles which are not authorized by the competent authority, in the absence of which the correct record cannot be maintained.

(b) Articles which have been issued to the students but which are not entered in the issue register, were not affected by the competent authority. In the absence of which the correctness could not be maintained. A few instances are given below:

Page No.	of Register	Date.
14		21-1-50
17		30-1-50

25
 102/C
 115
 89

10-19 1-8-30
 4-5 7-1-30
 9-11 2-2-31
 73 3-12-30

Identical may please be done and shown to
 next audit.

(1) The

(B) ... STOCK & ISSUE REGISTER

(1)

 In the stock register.

Article
 Date of
 Quantity

Pay to
 24-3-30 51 100 25 1910.
 on 5.9.20
 Nayal Chappala
 6-2-31 72 Palas 16-17 47.

The

(2)

101/C
114 #7

(2) ... per articles at ... of clothing stock register, ... on 7-11-80 ... on 29-2-81 ... for distribution of ... has been made in the issue register.

(3) ... was observed that the articles purchased for the students were also issued to the staff. A few instances are given below:-

Stock Req.	Articles	Date of Issue.	Quantity.
15	Books	8-8-80 to 13-9-80	14 No.s
	Books	14-9-80	5 No.s
	Books	15-9-80	4 No.s
	Books	16-9-80	1 No.
	Books	17-9-80	1 No.

It is noted that the ... of the ... The ... of the ... such ... be recovered under intimation to audit.

(4) Physical verification of stock had not been conducted during the years under audit.

113
100/3
100/3

(C) PROPERTY STOCK REGISTER

During the absence of secretary of above stock register the following transactions were noticed in

- (1) ...
- (2) The index had not been prepared.
- (3) ...

...

- (1) ...

- (1) ...
- (2) ...

.....

112 99/118

Item No.	Name of article	Quantity	Value shown
1	Staples	5	1
5	Pen case		
55-87	Books		11
	Pen		

Such articles may be listed in the stock register.

(3) Physical stock were not conducted

(4) Many other instances are

... 57 ...

Only one item was listed at one page.

(E) ... (GROUP ...)

(I) ... were made ...

(II) ... employees ...

A separate issue register may be maintained and shown to next audit.

(111) Articles of class - IV liveries was also entered in "Clothing Register" maintained for example pgs 22-23 for the year 190-81 refer.

These articles may be taken in the stock register of liveries and shown to next audit.

(F) STOCK REGISTER OF DIETARY ARTICLES

(1) During the course of Audit, it was observed that the dietary articles were issued to other institutions Directorate of Social Welfare Deptt. for distribution on loan but there was no real proof system to watch the return of loaned articles. It is not clear as to how much quantity of each article was issued on loan to an institution and how much quantity of article was received back. There may be some other recover the quantity loaned or the book value of it. Outstanding article may be received. It is also suggested that a review of all the dietary stock registers may be undertaken and resulted intimated to audit.

(2) In future, a loan register of dietary articles may be maintained and same may be kept up to date to watch the recoveries of such articles.

(3) Annual physical verification and Dietary stock registers not conducted during 1980-82 which needs elucidation.

1097K
110

(4) It was noticed that the issue register for 63% Kt. Area was issued to it on 2-1-81 but of 1.000 Kt. instead of 2,000 Kt. The matter may be required into and cost of 800 Rs. may recovered from the requisitioning official and be paid under advice to the...

(5) ... of 5,000 Kt. ... not in stock registered in ... the issued quantity has been shown as 5,000 Kt. The discrepancy may be looked into.

(6) ... for the year 1980-82 ... of ... such ... taken for granted. The requisition may please be ...

(7) ... and ... Register summary has not been prepared the same may be prepared the end of the every month.

(8) The Indent Register has also been used as the issue register. It is not clear from the register as to how much quantity was issued against which on a particular day. Therefore, to watch the proper accounting of day to day article the Indent register and issue register must be prepared ... under advice to audit.

(9) ... of ... for the year 1980-81 ... such as Soft ...

109 96/2

(151)

(81)

Although incidents were reported to the assistant/cook
in the kitchen, the exact nature of the incident is un-
clear. It is not clear whether the incident was a general
verified. An inventory of inventory. It was not clear whether
fruit and milk were actually for the students or no
as no proper record was maintained.

1087 951c

32

80

54

no. 54

Sub: Subscription

On first check in amount of Rs. 100/- has been received from the student.

The payment of subscription has been made to a student with the name of Mr. ... for the period ...

The student has been ... amount of Rs. 100/- ...

Name of Student	Class	Date of Birth	Year	Month	Day	Paid	Am. excess recovered
On ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100
Shri ...	IX	1/1/39	9	Rs.	100/-	550/-	100

The record of school for ...

8
107
94
107

33
69

14/2/2005

(5)

of service; the service book, ...

photograph of the ... has been affixed on the first page of the service book.

The attestation of the ... has not been ...

... have not ...

Signature of the ...

Vijendra Singh Attendants:-

- a) His pay was raised from 750-702 on 1.2.90 but the necessary order was not signed by the competent authority.
- b) Service was not verified ... 3.2.89 to 1.2.1990.
- c) ... account was not ... since the date of ...

The ...
His EL balance was ...
... of 145 days since the EL account of Shri. Mahendra ...

5
106
93/C
145

34

78

VI.)

III. a. b. c. d.

a) He was...
b) He was...
c) He was...
d) He was...

19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

19.11.57 to 23.11.57
25.11.57 to 29.11.57
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19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

19.11.57 to 23.11.57
25.11.57 to 29.11.57
30.11.57 to

...

...

...

...

...

...

...

...

...

...

...

...

...

...

105 221C

35 47

1.12.41

b) E.L. account ... 3.6.50

SHRI JAGJIT SINGH ...

a) His E.L. account was ... 3.12.37

b) His E.L. account was ... 22.11.1950

... till date ... may please be ...

SHRI SUDHAKAR ...

As per ... during the ... period 19.11.1950 ...

The ... be made ...

His pay was ... 1700 to 1750/- on 1.3.50 ...

Similar ... received.

Para No. (...)

104 3
97c
103
(36)
76

Paper No. (100) (1991)

Subj: ...

As per ...
allowance is not ...
who had remained ...
of ...
of earned ...
become ...
the official ...

Pr. No. 1. ... absent ... recovered

... 6.00

Param 56
period of leave ...
25.5.1989 to 19.9.89 to
24.5.1989
(56)

Paper No. (100) (1991)

On ...
of ...

- 1) Page counting certificate was not recorded on first page of the ... 1982 to
- 2) Staff sanctioned was not stated on the 1st page of each PR during the ...

Pr. No. ... the PR.

10390/c

49

the PBR - 102 sup. of ... of the

Section 102

... have been ...

VII. ...

... accounts of PBA but the ... recorded in the ... information ... of the PBA should not be ...

... labeled in the P.R. ... the recoveries ... correct. The ... 5/7 ... recoveries ... remain may ...

VIII. ...

... account of ... on 5.4.1955 ... from the following month of the ...

... quarter no. ... order on the ... could not ... recorded ...

10289/c

X

57

SP

10289/c

58

54

Index

contest should be... has been observed :-

- i) Large courtship certificate was not recorded on the first page of the ledger.
- ii) Growth sheet of year 1971 and year 1972 has been maintain in the institution, in absence of the band-bleed it could not be... recovered of (PS)...
- iii) Index was not... the first page of the...
- iv) cutting a over... by the DIO/competent...
- v) maintenance...
- vi) Intenest was worked and credited into the individual officials & ledger has not been verified/examined by the competent...
- vii) In or out of... properly...
- viii) SIRT...

88/c
101

39

73

VIII

At the time of the audit, the books of the company were found to be correct and in accordance with the true and correct facts and circumstances of the business of the company.

It is further stated that the books of the company were found to be correct and in accordance with the true and correct facts and circumstances of the business of the company.

Amount of advance received from the company is shown in the ledger.

Received from the company on the 1st day of March 1939

Rs. 100/-

1939

Interest on the advance of Rs. 100/- for the period of 12 months

at the rate of 12% per annum

amounts to Rs. 12/-

Interest on the advance of Rs. 100/- for the period of 12 months

at the rate of 12% per annum

amounts to Rs. 12/-

40
77

1. The ...
2. ...
3. ...

4. ...

- 1. ...
- 2. ...
- 3. ...

5. ...
It has been stated ...

6. ...

- 1. ...
- 2. ...
- 3. ...
- 4. ...

7. ...
... was not ...
... employed ...
... the last three years when he ...

8. ...

58

9. ...
... the course ...
... living ...

10. ...

(71)

- (10) Physical verification of ... not been ...
- (11) Property charge ... handed over by ... attested by ... during 1937-99.
- (12) ...
- (13) ...
- (14) ...
- (15) ...
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- (96) ...
- (97) ...
- (98) ...
- (99) ...
- (100) ...

Sl. No.	Item	Date	Quantity
1.		1937-99	

- (I) Property ... produced.
 - (II) Non consumable articles ... balance reduced. ... given below:-
- | Sl. No | Page | Articles | Provisional Balance |
|--------|------|----------|---------------------|
| 1 | 80 | Phas | |
| 2 | do | | |

424
70

Recovery of ...

On ... it was revealed that ...
was given the one brief ...
on 9.2.1989. He was not ...
hence it was irregular to ...
the same; any ...
regard ...
authority.

settled

59

STW

H.O. ...
St. Sec. School for Blind ...
Department of Social Welfare ...
of National Territory of ...
Kuala Lumpur

- On ... it was revealed the following irregularities were observed.
- i) Water/electric/telephone registers are not maintained in prescribed forms in the year 1 and
 - ii) Telephone, Water and electricity registers should be maintained separately and it should not to be entered the bills in general consumable stock register as the ... was used in the institution.
 - iii) Bills prior to ... was not furnished / arranged to ... it was paid by the DB/NO of (College ...) Blind Hospital, Lin away Camp

away
U check
17/11/89
2.27/10/89
2/11/89
prop

97-96
167
84/C

(v)

The telephone...
attention...
at the...
in...
to restrict the utility... and...
period

3/89	1100
5/89	1000
7/89	900
9/89	750
11/89	1300
1/90	1300
3/90	1300

In absence of the... it could not
maintained the...
be shown to...

James Co.

60

... 10/10/1991

ACCOUNT...

The institute...
the students...
school...
and material...
...
...
...
...
...

98
83/c

should be disposed of...
 collection. The...
 amount by the...
 and charge of any record...
 disposed of...
 the period 1959-60...
 has been noticed.

Item	Qty	Rate	Value	1959-60
620 kg. Rice	1522	100.00	152200	620 kg.
30 bags Sugar	700	100.00	70000	30 bags
100 kg. Tea	4000	100.00	400000	100 kg.

The above...
 the year 1959-60...
 record of empty...
 office. If work...
 at the following...
 the material...
 1524 can be collected...

Rice	620 kg.	100.00	62000
Sugar	30 bags	100.00	30000
Tea	100 kg.	4000.00	400000
Milk Powder	300 kg.	100.00	30000
Box			
Total			Rs. 480000/-

In the light of...
 following observations...

14/11/59

9594 ✓
82/c

may be traced and that the... of
the copy material, may be...
to do so no record is... and only
additional... not... the... may be
died... (From 4/17 to 5/90) at the rate
of Rs. 1524/- per annum) may be recovered from the
concerned official under obligation to audit.

... from the beginning of... and compliance be reported to audit.

It may also be brought to the notice of the
Director Social Welfare for his... at his
level.

(...)
DC/...
01/11/30/...

Para No. (Ref: Memo No. 11 dt.)

94 ~~88~~ 81/c

SUB: FINANCIAL BU OF 1980-82.

Cash balance of the school was physically verified by Audit Officer on 1.10.82 at the time of audit and found a sum of Rs. 69.90 was lying excess in the cash chest. This was reflected in the cash book as well as in para No. 1 of audit report for the period 1980-82. As per rule the cash found excess should immediately be taken into credit side of the cash book and thereafter should be deposited into Govt. account but it has been noticed that the said amount was not taken into cash book and later on remove from the cash chest which is a clear case of embezzlement. The matter may be brought into the notice of the Director Social Welfare for appropriate action against the defaulter officials.

Para No. 62

Para No. (Ref: Memo No. 12 dated 17.5.91)

RECOVERY OF HRA.

As per rates on the subject to Govt. servant. If own house is situated in locality where no House Tax/Property Tax is levied and Govt. Servant has no liabilities towards it the individual will not be allowed/optitled to HRA vice rule No. F14(29)/77- Fin(C) dt. 29.9.73 of Delhi Admn., Delhi.

As per spouse information furnished by the DDO & HO of the Institution the subr mentioned officials are residing in their own house for which they may

99
29/1/87

That above provision of the rule 270(276) 1953
may be strictly followed. The security
fund should be checked from 1.9.85/1985
forward. Security of the fund should be
under the intimation of the

Name & Design.	Period
i) Shri. Badi Ram, Cashier	1.9.82 to 1.9.85
ii) Shri. Kailash Arora -	1.9.85 to 30.9.85
iii) Sh. Shiv Singh -	1.9.85 to 30.4.85
iv) K.P. Gang -	1.9.85 to 4.8.87
v) Shri H.L. Vohra -	4.8.87 till 1.1.88
vi) Shri. Manoj Ram	

Para No. C-4

(Signature)

Para No. (Date 16.12.86) (17.9.91)

NOTE: DIRECTOR, S.C. ...

Stock register of dietary during the period,
1982-90 on a/c of G.B.S. School, Timapur MS&X
have been checked and it is noted that the record
is not being maintained properly. The
following observations are made and immediate
action.

1. Physical verification of stock register.

(b) ... (c) ... (d) ... (e) ... (f) ... (g) ... (h) ... (i) ... (j) ... (k) ... (l) ... (m) ... (n) ... (o) ... (p) ... (q) ... (r) ... (s) ... (t) ... (u) ... (v) ... (w) ... (x) ... (y) ... (z) ...

The...
1985-86...
...
...

Sam 70-65

(65)

(83)

... 1991

STATEMENT OF WORKS

- 1) On...
...
...
...
...
...
...
...
...

Sr. No.	Description of Work	Quantity	Rate	Total
1.	6,3000/-
2.	41000/-
3.	5000/-

Necessary work to be done as shown to audit.

Sam 70-66

(66)

(84)

... 1991

STATEMENT OF WORKS

88
257c

The above registered on 11/11/02.

i) Over value/undervalue stamp attached by
the competent authority for the dates 11/11/02,
11/14/02 and 10/11/02.

In the following cases the stamp was
found on the envelope. The stamp was not
cancelled till 11/11/02. The value of the
stamp was Rs. 10.00. The value of the
stamp was Rs. 10.00. The value of the
stamp was Rs. 10.00.

Total. 10.00

The above stamp was found on the
envelope of the following value. 10.00

v) On 11/11/02 a stamp of value Rs. 10.00
stamp was found on the envelope. It was
found on 11/11/02 from the dispatch register.
The reason of variation may please be
clarified & report the balance sheet
and accordingly.

vi) Postage & Surcharge was not maintained after
31.3.00.

vii) Transaction of the day was not attached by the App^{nt} authority.

viii) Acknowledgement was not received from the recipient
of the stamp.

Therefore my compliance may please be shown to the
authority.

Issued at ...
Signed ...

I) Signature
For charge ...

II) ...

III) ...
By the ...

IV) ...
to my office ...

Sr. No. Bill No.

1.	17012	
2.	17770	
3.	17771	
4.	17791	
5.	17760	
6.	17794	
7.	14509	
8.	7593	
9.	20069	
10.		
11.	1872	
	11.11.72	

88 86
73/c

- 14
- 15
- 16
- 17
- 18

10.10.1987

10 pages of ... purchased vide bill no. 905, the receipt of the purchase may please be enclosed to ...

11) 10.10.1987

Copy was ... but the acknowledgment ...

17.10.1987

17.10.1987

19.10.1987

20.10.1987

25.10.1987

01.11.1987

- V) ...
- VI) ...

Directed by ...

(69)

Cheque reference
loan no 44

24
85

72
(62)

Cash Book

1. Certificate of physical verification of cash book has not been recorded on prescribed form by the competent authority.
2. Details of undebited amount at the closing of the month has not been prepared bilwise in majority of month during the audit year.
3. The daily total of the cash book has not been checked other than the cash book writer.
4. Some overpayment has been received from the officials vide P.O. No. 302264 dt. 14.9.59, P.O. No. 302265 dt. 21.4.59 for Rs. 50/- and Rs. 572/- respectively. These amounts were deposited into the Govt. A/c on 29.12.59. Percentage of reimbursement which the Govt. receipt has been received may be intimated to Deptt.
5. Security deposit from students amounting to Rs. 500/- each has been collected vide P.O. No. 302266 dt. 14.9.59. Rs. 400/- withdrawn. The full amount after accounting more than a month has not been deposited in a separate a/c opened in the name of the Principal with the approval of the competent authority. Is it a new scheme or old. As to why such practice adopted may be intimated to Deptt.
6. In the monthly of 1959-60, it has been observed that in different date of commencement has been given which is wrong. The date of commencement may be treated only the day of opening of the school. This practice may be intimated to Deptt.

(155)
710

On the making of the...
 of... it...
 /...
 1) Conveyance...
 verified... have not been
 noted /...
 the... of the
 the... the...
 not... when...
 incurred during...

2) The...
 on...
 20/11/2018

a) The... account
 of...
 the...
 30/11/2018

498740	15.77
498747	2.00
498748	17.23

b) Rs. 100/- was paid to...
 account...
 verified by the...
 the... hence the
 beyond...

83
70c (56)

and there are no other attempts to connect with the
above payments, more so than of the fact that these are
supposed to represent a form of independent authority.

V. GIB/DE/DE 1/1/68

89/c (5)

1. ...
2. ...
3. ...
4. ...

Hence the above ... and have been read through ...
the above bill ...
... by ...

VIII. (3/21) :

The ... of ... 1924-25 P. ...
... of the ...
... The ...
... of ...

... of ...
... of ...

...
317	...	404
318	...	405
319	...	406
320	...	407
321	...	408
322	...	409
323	...	410
324	...	411

...

507	44	432
508	31	474
509	19	477
510	7	430

CR/53:

A bill of Rs. 700/- was paid to M/s. Kanchi Lal & Co. for school, Bangalore, on 18-1-1953 on account of Saloon charges vide Voucher No. 502 dated 30.3.53. The copy of the quotation was not shown to audit. Hence the expenditure incurred from the above bill has been become irregular. Same may please be got regularised from the competent authority.

A bill of Rs. 100/- was paid to M/s. Kanchi Lal & Co. for Saloon charges but the copy of the quotation or the comparative statement was not produced to audit. Hence the expenditure incurred through CR/53 was become irregular and may be got regularised from the competent authority.

CR/54:

A purchase of Rs. 100/- on account of cement from M/s. Brothers was made on 18-1-1953. The copy of the invitation, the quotation or the comparative statement was not shown to audit. Hence the expenditure incurred above has been

(11)

77
78
6a
6b
5
GSLC

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76 (63) (C) 63/C

(71)

The... school for... by... of... purchased... immediate... after...

... 1993-94...

...

...

... not made... during this...

... by the...

... 1993-94 has not... in the...

Handwritten notes:
...
...
...
...

Department for Blind Rehabilitation
Government of Karnataka
Sewa Hall, Bangalore Camp, D.B.S. Road

Handwritten signature: S.H. ...
1994

~~1124 260 72~~

(17)

12

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*Registered
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... ..

*Settled
... ..*

Para no. 73

73

... ..

... ..

... ..
... ..

62
44

Amended 74

(114)

... a vast class of property ... the following ...

... delivered ... the ... in the ... was ... property ... by now and ...

... stores ... shall ... has ...

(109) (U) (U) (U)

... the stores are issued for the verification of the audit.

11) As required under rule 100 of the O.F.R. all the stores shall be examined, counted, and they shall be taken in charge by a responsible officer who shall see that the quantities are correct, their quality good and they are properly stored.

Officers receiving the stores shall also be required to issue a certificate that he has actually examined the parcels and reported thereon in the prescribed check registers. This certificate is required under the rules. This has been entered in the stock register/ property register made available to the audit. Even the entries for the issue of stores has been entered by a competent authority.

The stores are to be inspected by me and the audit.

12) As required under rule 110(1) of the O.F.R. a physical verification of all stores shall be made at least once in every year under rules prescribed by the head of the Department. While the physical verification is being done the audit is to be suspended until the physical verification is complete.

108

42

...and a was
...may be
...second a
...registered
...verification
...may be
...needed.
...city
...include
...in the
...and
...

... ..

During the course of public test... of services
... .. the
... ..

- 1)
- 2)
- 3)
- 4)
- 5)
- 6)
- 7)
- 8)
- 9)
- 10)

*Account
corrected
... ..
... ..
... ..
... ..
... ..
... ..*

... for Blind Boys
... Welfare
... Territory of Delhi
... Camp, Delhi

561C

(10)

(u)

Jan 28 75
75

Faint, mostly illegible text, possibly bleed-through from the reverse side of the page.

Faint text, possibly a header or a line of a list.

Faint text, possibly a paragraph or a section of text.

Faint text, possibly a paragraph or a section of text.

Faint text, possibly a list or a series of entries.

(18)

Faint, mostly illegible text in the upper half of the page, possibly containing a letter or official document header.

Subsidiary Documents of Interest

Main body of faint text, possibly a list or detailed notes related to the subtitle above.

Receives of money
Challan attached
Parent may be attached
1000-9
25/11/11
R. 2455/2

73

(105)

Insurance

... copies to ... was shown to Audit.
 ... insisted to know records for ... insurance policy assigned
 ... of Govt. of India by the ... concerned as required
 ...
 ... with penal interest for violation of
 ...
 ... please be
 ...

2- (77) January 1977

(74)

(704)

MEMORANDUM FOR THE DIRECTOR

The purpose of this memorandum is to report on the results of the investigation conducted by the staff of the Office of the Director of the FBI, in connection with the activities of the [redacted] in the [redacted] area, during the period from [redacted] to [redacted].

The investigation was conducted by the staff of the Office of the Director of the FBI, in connection with the activities of the [redacted] in the [redacted] area, during the period from [redacted] to [redacted].

The results of the investigation are as follows: [redacted] The [redacted] of the [redacted] in the [redacted] area, during the period from [redacted] to [redacted], was [redacted].

The [redacted] of the [redacted] in the [redacted] area, during the period from [redacted] to [redacted], was [redacted]. The [redacted] of the [redacted] in the [redacted] area, during the period from [redacted] to [redacted], was [redacted].

PARA No. 9(78)..... कादा नं. 78

(75)
(103)

RE: [Illegible] NO. 5 of 20.7.97

SUBJECT: [Illegible]

[Faded typed text, mostly illegible]

money was not washed. It is now suggested that
liability bond in respect of Shri J.R. Keena, ULC/
Cashier, person presently handling c.sh be now
referred to the investigating officer to audit.

76
102

PARA No. 79 para no. 79
(Reference Memo No.7 dated 1.8.97)

Subject : Cash Book for the period 1994-95 To 1996-97.

On the scrutiny of the Cash Book for the period 1994-95 to 1996-97, the following discrepancies have been observed which may be rectified and may not be repeated in future and compliance shown to the audit:

- i) 18 month end balance of the un-reimbursed amount has not been prepared in the proper form as per the instructions:

S.No.	Bill No. & Date	Un-reimbursed amount	Date of reimbursement
1	2		

By the compliance officer of the department.

As there the un-reimbursed amount has not been retained beyond three months or not (Rule 92 of the R.S. Rules, 1955).

(25)

(77)

(107)

1009-20-80

(The attached memo No. 6 dated 28.8.97.)

THE ATTACHED MEMO IS FOR YOUR INFORMATION AND FOR THE RECORD OF THE OFFICE.

The attached memo is for your information and for the record of the office. It contains details of the work done during the period from 1.1.97 to 31.12.97. The work done during this period has been satisfactory and it is hoped that the results will be of benefit to the organization.

No.	Name	Date	Amount
1.	Shri. A. D. Sharma, J.A.M.	10.11.69	10.7.45
2.	Shri. A. D. Sharma, J.A.M.	10.12.69	17.2.50
3.	Shri. A. D. Sharma, J.A.M.	10.12.69	10.2.42

19
491C

(25)

(78) (100)

Item NO. 31 para no. 81
(para. No. 10.1 dated 25.7.97)

The following records for compliance/

1. ...
2. ...
3. ...

1. T.S. ...
2. ...

The ... may be maintained ...
Audit.

J.K.
(MEMINDER SINGH)
... Audit of ...
... VIII.

61
48/c

33

79

99

PART II CURRENT AUDIT REPORT FOR 1997-1999

Para 1 – Cash Book

During the course of test audit for the year 1997-98 and 1998-99 in respected of govt. Sr. Sec. School for Blind Boys, Kingsway Camp, Delhi the following discrepancies were noticed:-

- 1) The school was maintaining two cash book for cash transaction which is not in order. As per rules the Head of office should maintain a cash book under the control of one DDO.
- 2) An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Govt. Servant or Third Party) need not be entered in the cash book, the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate crossed cheque and bank drafts transit register. During the period of audit it was revealed that the third party cheque were being entered in the cash book, which is not in order.

Para 2 – Bill Register

During the course of audit of accounts for the years 97-98 and 98-99 in respect of G.B.S.S.S. for Blind Kingsway Camp, the bill register was checked and found that the summary which is required to be prepared at the end of month has not been prepared. As per receipt and Payment Rules 1983. Bill register is supposed to be reviewed every month by the D.D.O. and review should depict the no. of bills outstanding at the commencement of the month, no. of bills preferred to the PAO during the month. no. of bills passed by the PAO and no. of bills still

12/27/99

12/27/99

83

10000 10.84

Para 3 – Pay Bill Register

During the course of test check of the Pay Bill Register for the years 97-98 and 98-99 in respect of G.B.S.S.S. for Blinds Kingsway Camp, Delhi, the following discrepancies were noticed.

- 1) Abstract of the pay bills is not being maintained as required under the rules. It is requested that the abstract of bills preferred to the PAO may please be maintained in the P.B.R. It should also be noticed for future compliance.
- 2) Each and every entry made therein the Pay Bill Register should be checked by some responsible officer and he should initial in the relevant column of the P.B.R. in token of having done so. It has not been done in this institution. It is requested that all the entries made in the P.B.R. should be checked.

10000 10.85

Para 4 – GPF of Group 'D' Employees

On security the GPF account of group 'D' employees for the year 1997-99 in respect of G.B.S.S.S. for Blinds, Kingsway Camp, Delhi, the following discrepancies were noticed:-

- 1) Entries of advances / with draws of the following employees were made in the next month instead of drawal month. Due to this excess interest was created into their accounts which is irregular.

<u>S. No.</u>	<u>Name of</u> <u>Subscriber</u>	<u>Amount of</u> <u>Advance</u>	<u>Month drawal</u> <u>of advance</u>	<u>Month</u> <u>of entry</u>	<u>Remarks</u>
1.	Sh. T. murly.	2500	4/97	5/97	
2.	Sh. Arif	2400	4/97	5/97	

Now the current entries be made in the ledger and interest of the employees may be recast.

2) Officials had joined from other department but transfer invoice has shown to audit the officials are as under :-

- | | | |
|-----|------------------|-----------|
| (1) | Smt. Prem Kumari | S/K |
| (2) | Smt. Pataso | S/K |
| (3) | Smt. Kunta | S/A |
| (4) | Sh. Hari Ram | Attendant |

3) Entry of refund of Rs. 300/- in respect of Sh. Arif shown in ledger in the month of August 96 instead of September 96 secondaly in the month of February 98 refund of amount shown Rs. 2700/- instead of Rs. 300/-.

The above pointed out discrepancies may be reconciled and complines shown to audit.

Para 5 - Service Book

During the course of test check of the service in respect of the officials of the G.B.S.S.S. for Blinds, Sewa Kuteer, Delhi, the following discrepancies were noticed:-

- 1) As per service report the HOO would inspect annually at least 10% of the total service books alongwith leave accounts and initial in the service book in token of heaving done so. It has not been done in this institution.

(3) Daya Shankar Singh

(4) Mrs Vimla Vyas

In the aforesaid cases the leave availed has been deducted from the total no. of leave at credit without recording the dates from which the official remained on leave.

It is requested that all the service book may please be reviewed and compliance may be communicated to audit.

Para no 57

Para 6 - Stock Register

During the course test check of the stock registers in respect of G.B.S.S.S. for Blinds for the year 1997-98 and 98-99. The following discrepancies / irregularities were noticed :-

- 1) Annual Physical stock verification has not been carried out by any competent authority of following stock registers.
 - (1) Consumable (General items) stock register
 - (2) Stationary stock register
 - (3) Bedding and clothing stock register
 - (4) Dietary stock register
 - (5) Vegetable stock register
- 2) It was noted that the stock entries have not been attested by competent authority /

441C

(29)

(83)

(PS)

3) Articles have been issued to the students but the entries not been attested by competent authority.

The issue register (for student) has not been maintained in proper way. It is not maintained individual student wise with signature / thumb impression of the storekeeper, teacher and principal.

4) Entry received from storekeeper (small, medium, large, soap, etc.) have been issued to the officials. But signature of recipients have not been obtained in the issue register. In the absence of which the entries are not properly checked by competent authority.

6) It was noticed that the non-consumable items have been entered in the consumable stock register (general) and then as issued to the official and their balances reduced, which is not in order. A few instances are as under.

Name of Article	Quantity
Jug	45
Bucket	4
Mayur Jug	47
Jug	
Print Pump	49
Locks Small and Big	67
Khundi	81

(21) (24)

Table	93
Stool	93
Chair	93
Chain	173
Trunk	173
Trunk	195
Bed Folding	195
Bell	195

Similar items / articles may be entered in the non-consumable stock register. Balances of non-consumable items could not be reduced until they are condemned by competent authority.

Para 70-85

Above irregularities / discrepancies may be rectified under intimation to audit.

Para 7 - Settlement of old Paras

During the course of audit of Accounts for the years 97-98 and 98-99 in respect of G.B.S.S.S. for Bli in Sewa Kuteer, Bang Day Camp, Delhi, it has been noticed that there are 95 paras outstanding pertaining to old reports. No concrete steps have been taken to settle these paras. It is requested that some positive steps be taken to get these paras settled at the earliest.

no. 99

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- 1) Expenditure sanction has not been found attached with the contingent bills in the absence of which the expenditure incurred is irregular. It is requested that before preferring the bills to the PAO, expenditure sanction must be obtained by the competent authority and should be conveyed in the prescribed format on the head of account in which the expenditure is to be debited and attached with a true copy of the bill.
- 2) Contingent Bill for watching the expenditure on different heads for a particular financial year is not being maintained in this institution. It is requested that this register should be maintained.

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Non Production of Maintenance of Records

The following records have not been maintained or produced to the audit:

- 1) Long term and short term advance register
- 2) Undisbursed allowance register
- 3) Liveries register
- 4) LTC advance register

[Handwritten signature]

(B. K. RYA)
11/12/09

Part - II

Para No 91

Page No.: 1

PARA No.: 1Ref. Memo No.: 2
Dated: 12-09-2003**Subject: Fidelity Bond**

During the course of audit for the period from 1999-2000 to 2002-03 on the test check basis it has been observed that the cashier had not furnished the fidelity bond. Whereas according to rule 274 Gen. Financial rule 1963 it is essential for a person handling cash whether gazetted or non-gazetted that he should obtain the fidelity bond by getting insured with the insurance company. The same be got renewed every year.

It is, therefore, advised that necessary fidelity bond be deposited in Insurance company immediately, as security measure of Govt. money under intimation to audit.

Para 92

PARA No.: 2Ref. Memo No.: 3
Dated: 08-09-2003**Subject: Pay Bill Register**

During the course of test check of the Pay Bill Register for the period 1999-2000 to 2002-03, the following discrepancies were noticed:-

1. The register does not contain index during the audit period.
2. No page counting certificate was recorded in the pay bill register. The same may now be endorsed under intimation to audit.
3. Abstract of the pay bills is not being maintained as required under the rules. It is requested that the abstract of bills preferred to the PAO may please be maintained in the P.B.R.

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Page No.: 2

- 5. Prescribed column of Pay Bill register i.e. date of joining, marital status. Govt. residence occupied had not bill filled up. All the column may now be filled up & shown to audit.

Para 93

PARA No.: 3

Ref. Memo No.: 4
Dated: 12-09-2003

Subject: G.P.F (Group 'D')

During the course of test audit check of G.P.F. account of Group 'D' employees for the year 1999-2000 to 2002-03, the following discrepancies were noticed:-

- 1. Page counting certificate has not been recorded at the beginning of register (Ledger).
- 2. G.P.F. Ledger (CAM-⁴⁷ UT) was neither signed by the person who maintained it nor checked by the DDO under the audit period. Needful be done under intimation to audit.
- 3. Para 6.9.1 of civil account manual requires that broadsheet be maintained in the form CAM. 48. But the broadsheet was not being maintained by the HOO DDO
- 4. General Index register has not been maintained in form CAM. 44. This register will show on any date the form CAM. 44. This register will show on any date the actual number of subscribers and whether is any case nomination is still to be obtained. Entries for receipt nomination should be made in the General Index registered under attestation of DDO and also in the ledger. The same procedure should not be maintained under intimation to audit.

- 5. Recovery of loan should be affected from the following month in which month the advance taken, but it is noticed that the recovery has not been made in time and even some it has been recovered after 2-3

Page No.: 3

6. In the following cases, interest calculation is incorrect: The same may be amended correctly:-

(1) In case of Sh. Suresh Ram Cook interest has been calculated by the institution as Rs. 2639/-. As per audit calculation the interest should be Rs. 2606/-. Necessary rectification should be made under intimation to audit. (Year 2000-2001).

(2) In case of Sh. Chandan Lal Sweeper 1999-2000, interest has been calculated by the institution as Rs. 3936/-. As per audit calculation the interest should be Rs. 3871/-. Necessary rectification should be made under intimation to audit.

7. Cutting/ Erasing/ Fluiding has been made in the ledger. the same may be got attestation from the DDO under intimation to audit.

8. Old Ledger is found in haphazard condition. The same should be bind.

Para no 94

PARA No.: 4

Ref. Memo No.. 5
Dated: 12-09-2003

Subject: Less recovery of Licence fees

Rates of Licence fees has been revised wef 7/99 & 4/2001 but it has been noticed that less recovery of licence fees is being made from Sh. Arif, Peon residing in Govt. Accommodation Qtr. No. 562, Kalyan Vas, Delhi as per details given below. It is therefore suggested recovery calculated below may be made from Sh. Arif Peon after due verification under intimation to audit.

Month & Year	Flat No.	Recovery Done	Recovery Should made	Recovery Outstanding
7/99 to 3/01	562, Kalyan Vas	Rs. 49x21= Rs. 1029 Rs. {(58-49)= 9x21 = 189}	Rs. 58x21= Rs 1218	Rs. 189/-
		Rs. 1029	Rs 1218	Rs. 189/-

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Other similar cases may be reviewed accordingly. Needful may be done under intimation to audit.

Para 05

PARA No.: 5

Ref. Memo No.: 6
Dated: 12-09-2003

Subject: Service Book

At the time of test audit of the service books during audit for year 1999-2000 to 2002-03, the following shortcomings were noticed:-

1. All the maintained in regard to the GPF, DCRG, OGEIS and details of family should be pasted in the service books. In the following cases no nomination was found:-
 1. Smt. Usha Devi, Abundent.
 2. Sh. R. P. Yadav, PGT.
 3. Sh. Nitesh Garg, TGT.
 4. Smt. Seema Dhawan, PGT.
 5. Smt. Manju Verma, TGT.Other similar cases may be reviewed accordingly.
2. The head of the office should inspect annually at least 10% of the service book and leave account and initials in taken of having done so.
3. In the following cases, E. L. granted on yearly basis which is in contravention of rules. E. L. credit will be afforded in advance at the uniform rate of 05/15 days of 1st January and 1st July every year:-
 1. Sh. J. D. Garg, PGT.
 2. Sh. Shiv Prakash Gupta, Asstt. Tr.
 3. Smt. Seema Dhawan, PGT.
 4. Sh. Nitesh Garg, TGT.
 5. Sh. Daya Shanker Singh, TGT.All other cases should be reviewed accordingly.

Page No.: 5

- 3. Sh. J. D. Garg, PGT.
 - 4. Sh. Shiv Prakash Gupta, Asstt. Tr.
 - 5. Sh. Chander Shakhar Tripathi.
 - 6. Sh. R. P. Yadav, PGT.
- All other cases should be reviewed accordingly.

5. The official who joined service after 01-04-76 their photograph is required to be pasted in the service book. The photograph may now be obtained from the official and pasted in the service book. Some of the examples:

- 1. Sh. J. D. Garg, PGT.
 - 2. Sh. C. S. Tripathi, PGT.
 - 3. Sh. Rajiv Jain, House Father.
- All other cases should be reviewed accordingly.

6. Bio-data of service book of each employee should be re-attested by the compltant authority after each five years. The same procedure is not being adopted necessary re-attestation should be made under intimation to audit. For instance cases:-

- 1. Sh. J. D. Garg, PGT.
 - 2. Sh. Shiv Parkash Gupta Asstt. Tr.
 - 3. Sh. S. N. Mishra, TGT.
 - 4. Sh. Darya Shankar Singh, TGT.
- Other similar cases may be reviewed accordingly.

7. **Sh. Rajiv Jain, H.F.**

- 1. Leave account is incorrect w.e.f. 01-01-2000.
- 2. Service verification w.e.f. 01-09-2002 to 31-03-2003.
- 3. Prefer record of increment has not been found in S. Book. Pay fixation order copy has not found in the S. Book at the time of promotion.

8. **Smt. Usha Devi, Attendent**

- 1. Medical/Police verification entry has not been found in the Service Book



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Page No.: 6

9. **Sh. Nitesh Garg, TGT**

1. Verification of their character entry has not been made in the Service Book.
2. First appointment letter copy is not pasted in the Service Book.

10. **Sh. C. S. Tripathi, TGT**

Leave account is incorrect.

11. **Sh. Manoj Verma, TGT**

1. Verification of their character entry has not been made in the Service Book.
2. Surname change order copy has not been pasted/entered in the Service book.

12. **Miss Ritu Sarup, Asstt. Tr.**

1. Verification of the character entry has not been made in the Service Book.
2. Leave account should be re-cast w.e.f. 19-01-2001.

13. **Sh. N. Mishra, TGT**

On scrutiny of pay fixation case i.r.o. Sh. S. N. Mishra, it is found that Sh. Mishra had given the promotion as TGT on 11-10-99 & accordingly to promotion his fixation has also been made in the service book at page no. 22. However the school authority has again re-fixed his pay after a lapse of one year vide D.O. Letter No. 1276 dt. 11-10-1999.

But it is not understood, why the school authority has re-fixed his pay while the teacher concerned has given the option on 08-10-99 after a lapse of one year. According to Rule, a Government servant promoted to higher post on regular basis is given an option for fixation of his pay in the higher post as under:-

- (a) Either his initial pay may be fixed in the higher post on the basis

Page No.: 7

is promoted which may be re-fixed in accordance with clause (a) (1) of FR22 (I) on the date of account of next increment in the time scale of the pay of lower post.

The option should be exercised by the Govt. Servant within one month from the date of promotion. This option is not available in case of appointment on deputation to an ex-cadre post or to a post on adhoc basis.

But in the case of Sh. Mishra, TGT, he has given the option/letter on 08-10-1999 for change of date of promotion on 08-10-1999 after a lapse of one year of his promotion. Accordingly, Rule as re-fixation made by the school authority is incorrect and the first pay fixation made at page-22 is correct. Now the necessary amendment be made after due verification under intimation to audit.

The instruction should be implemented under intimation to audit.

Para No 96

PARA No.: 6

Ref. Memo No.: 7
Dated: 12-09-2003

Subject: Property Register

During the course of test check audit of property register for the period from 1999-2003, the following short coming were noticed:

1. According of G.F.R. Physical verification of stock should be carried out at least one in a year other than the person who is maintaining the same and should also be certified by the HOO, Whereas it is observed that no physical verification has been carried out by the school authorities 1999-2000, 2000-01, 2001-02, 2002-03, which is highly objectionable owing to the season non-confirmation of the stock.
2. Index has not been made in the property register. Placement of the

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1.	Patela	1Pc.	190/-	190/-
2.	Tea Container	1Pc.	2400/-	2400/-
3.	Calulator	3Pc.	985/-	2955/-
4.	Wall Clock	2Pc.	310/-	620/-
5.	Locks	12Pc.	135/-	1620/-
6.	Maulded Chair	40Pc.	510/-	2040/-
7.	Steel Ract	25Pc.	1425/-	3625/-
8.	Bench	5Pc.	2900/-	1500/-
9.	Wooden Table	25Pc.	1070/-	2675/-
10.	Steel Table	10Pc.	5740/-	57400/-
11.	Steel Almirah	10Pc.	7600/-	76000/-
12.	TV	1Pc.	800/-	800/-
13.	Fridze	1Pc.	22500/-	22500/-
14.	Audio Cassette	1Pc.	9800/-	9800/-
15.	Eco System	1Pc.	2800/-	800/-

It was noted that the shock entries have not been audited by the competent authority/HOO.

PARA No.: 7

Ret. Memo No.: 3
Dated: 08-09-2003Para no 97**Subject: Stock Register**

During the course of test check audit of stock register for the period from 1999-2003, the following short coming were noticed:

1. Physical Verification has not been made for the year 1999-2000, 2000-01, 2001-02, 2002-03.
2. Index has not been made in the issue register.
3. Sports items has been entered in the general register while the sperate register for each may be maintained.

Following articles has not been

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S.no.	Items	Qty.	Amount
1.	Cap	16	672/-
2.	Rockets	6	620/-
3.	Shuttle-Cock	6	720/-
4.	Cricket- Safe Guard	2	100/-
5.	---- do ----	3	225/-
6.	Cricket Keeping Pads	3	390/-
7.	Cricket Guard	2	110/-
8.	Ring	2	32/-
9.	Bambo	2	56/-
10.	Cricket Bat	2	1380/-
11.	---- do ----	2	1650/-
12.	---- do ----	3	1740/-
13.	---- do ----	1	880/-
	Total		8645/-

It was noted that the stock entries have not been attested by the competent authority/HOO.

It is suggested that the energy stock entry should be attested/verified by competent authority in the all stock register.

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PARA No.: 8

Ref. Memo No.: 9
Dated: 15-09-2003**Subject: Vouchers/Records of Stock Register**

The following records has not been provided for auditing:-

- | | | |
|-----------------------|---|-----------------------|
| A1. Clothing Beddings | : | 01-04-99 to 30-11-99. |
| 2. General items | : | 01-04-99 to 30-11-99. |
| 3. Dietry | : | 01-04-99 to 30-10-99. |
| 4. Property | : | 01-04-99 to 30-12-99. |

B. Stock entries of following contingency bills has not found.

S. No.	C.B.No.	Date	Amount
1.	33	27/8/99	45939/-
2.	21	28/7/99	220971/-
3.	69	16/2/2000	14585/-
4.	16	7/1999	32400/-
5.	23	25/8/99	68540/-
6.	40	9/10/99	31349/-

The stock entry from the above mention bills have not been made or produced to audit in the absence of proper stock entry the expenditure incurred could not been verified and the compitent authorities is requested to explain the reason under what circumstance the entries of purchased goods have not been made in the stock accordingly.

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PARA No.: 9

Ref. Memo No.: 10

Subject: Bill Register

During the course of test check audit of Bill Register for the year 1999-2000 to 2002-03 in respect of G.S.B.B./S.G.B.B. Kingsway

authority has not adopted the procedure laid down under the rule. In the absence of summary balances the authentication of the entries made in the cash book could not be certified DDO/ Competent authority is advised to prepare the summary balances at the end of each month compliance of the same should be shown at time of next audit.

2. In column no. 1 of the bill register only bill number had been recorded in many occasion, Date has not been mentioned.
3. Date / initials of gazetted officer on sign bill are required in column no. 4 of this register. But it is seen that date have not been mentioned in this column. Moreover in many cases register does not contain signature of the Gazetted Officer in this column.
4. Column no.5 of the bill registered as date of presentation of bills in PAO has not be indicated in the column.
5. Column no. 13, 14 & 15 of the bill register were not filled up. In the absence of the same it could not be ascertained whether the payment had been made within stipulated period of 90 days or not. All these column be filled in and shown to audit.
6. Series of cheque such as A, B, C received from PAO has not been indicated in the register. Needful may now be done & compliance shown to audit.
7. It is observed that so many bills has been cancelled inthe bill register without assigning any reason for their cancellation. For instance cases during the audit period.
 1. PB/82 DT 23-03-2000 SGSBB.
 2. CB/240 DT 18-03 SGSBB.
 3. CB/236 DT 18-03 GSBB.

According to Rules no. bill which have been entered in the bill

8. Cutting / Overwriting / erasing have been made in the bill register. The same should be got attested under the signature of DDO/ Competant authority.

Para 100

PARA No.: 10

Ref. Memo No.: 11
Dated: 16-09-2003

Subject: Cash Book

During the course of test check audit of Cash Book for the year 1999-2000 to 2002-03 in respect of G.S.B.B./S.G.B.B. Kingsway Camp, Delhi, the following short-comings were noticed.

1. According to Rules that Overwriting / Erasing / Fluding are not allowed in the cash book. If necessary to make correction in the cash book, DDO should delete the incorrect entry & insert correct one with red ink under his signature. Each & every cutting / Cancellation of entry should be attested by the DDO with full justification where as the deptt. has not adopted the proper procedure.
2. Totals of cash book should be checked by the official other than the cash book writer at the end of the each month where as no such entries have been recorded in the cash book.
3. According to Rules that all the payments / receipt were made on behalf of Govt. should immediately be entered in the cash book and entries to this effect must be attested by the DDO for the authentication of cash balances. It was seen that the cash book have not been return on day to day basis. Further entries have also not been attested by the DDO for instance case a cash book for a period from 31.07.2003 to date has not been signed by the DDO. Which is a serious lapse on the part of DDO.

The DDO is requested to explain the reason under what circumstance the cash book has not been signed.

4. While recording the summary balances of undisturbed amount the date of encashment of undisbursed account have not been mentioned in any case. In the absence of encashment of undisbursement the period of undisbured could not be ascertained.

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It is suggested date of encashment should be mentioned against each undisbured amount.

5. All the Govt. money received on behalf a Govt. should immediately be deposited into Govt. account or onvery nearest day & undisbured balances / unpaid balances should be deposited within the three month of drawl of amount. Where as it was seen that procedure have not been properly adopted by the institution. For instance cases that an amount of Rs. 6,7,9,52,000 has been drawn on 30-9-2002 & the balance of undisbured for Rs. 25774/- has been deposited from 22.07.2003 after a lapse of a months approximately. Reasons be explained.

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PARA No.: 11

Ref. Memo No.: 12
Dated: 17-09-2003

Subject: Income Tax

While reviewing the test check audit of income tax record for the year 1999-2000 to 2002-03 in respect of GSBB/SGSBB/ upgradation of GSBB, Kingsway Camp, Delhi the following short-comings were noticed:

1. Income tax return in form 24 has not been filled up by the Deptt.
2. Proportionate income tax has not been deducted regularly as instructed by income tax authority. According to the instruction issued by the Deptt. concern that it is the prime responsibility of the DDO to deduct the income tax from the official concern at proportionate rate regularly where as DDO has not followed the instruction issued on the subject properly. DDO is requested to explain the reason under what circumstances the income tax has not deducted at proportionately from the official concern. It is suggested to deduct income tax at proportionate rate regularly.

maintained properly & further advised to prepare the record of income tax as per instruction issued by the Deptt. from time to time be maintained properly in future.

5. DDO is advised to take a TAN NUMBER from income tax department.
6. Income tax record for the year 1999-2000 to 2001-02 has not been provided.

In view of the position explained above, the DDO is requested to verify the above discrepancies under intimation to audit.

Page No 102

Subject: Contingent Vouchers

Case no. 12

Ref Memo no. 20. 13

On the test check of the contingent vouchers in respect of GBSS/SGBB/upgradation of GBSS, Seva Kutir, Delhi for the yr 1999-2000 to 2002-03, the following discrepancies were noticed:

1) According to GFR purchase should not be split-up to avoid the completing the usual formalities. The Institution has violated the rules & ^{most of cases} purchases were made on split-up. For instance cases:-

<u>Sr no.</u>	<u>C.B. No.</u> <u>Bill No</u>	<u>Rs.</u>	<u>Bill No.</u> <u>Amount</u>	<u>Party Name</u>		
1.	CB.98	Rs. 464-	Rs. 464-	M/s Kulkar Varan Bhandal M/s Anil Kumar		
		Rs. 444-	Rs. 287-			
		Rs. 460-	Rs. 292-	} Bill Nos.		
		Rs. 470-	Rs. 291-			
		Rs. 495-	Rs. 290-			
		Rs. 120-		} M/s Shakti Electronics		
		Rs. 140-				
		Rs. 75-				
				Rs. 416-		M/s R.K. Sanyal
		2.	CB.97	Rs. 495-		} M/s Sandeep Furniture
Rs. 495-						
Rs. 495-						
Rs. 467-				} 101 M/s Devender Singh		
Rs. 417-						

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Sl. No.	CB. No.	Rs.	Bill No.	Party Name
3.	50	Rs. 340-	127	M/s India Company
		Rs 455-		
		Rs 475-		
		Rs 155-		
		Rs 175-		
4.	63	Rs 475-	1999-2000	M/s Gupta Entp.
		Rs 498-		
		Rs 462-		
5.	50	Rs 420-	1999-2000	M/s M. Enterprises
		Rs 480-		
		Rs 480-		
		Rs 480-		
		Rs 270-		

2. In the above instances cases the split purchases were made by the dept. It is further that such type of purchase were made regularly. Review of the position explained above all the purchases were made by the dept by the splitting up are irregular & all such type of purchase should be regularise by the competent authority under intimation to audit & all such cases view review accordingly.

3. According to purchase procedure as laid down in G.F.R that the purchases beyond Rs 500 (as on 3/2001) be made by calling limited tender procedure. Minimum 15 tenders be invited for the requirement of items & after that orders may be placed to lowest tender after making the tentative statement whereas the dept. has not adopted proper procedure as laid down in the rules amended as time to time for instances cases:-

Sl. No.	CB. No.	Amount	Party Name.
1. 64		Rs. 5119-	M/s New Dewach Sweet Shop

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Sl. no.	Cas. no.	R.	Party Name
3.	161	Rs. 4752- Rs. 4752- Rs. 4752- Rs. 4752- Rs. 4752- Rs. 4752- Rs. 3888-	M/S Shiva Trading 1999-2000
4.	69	Rs. 9901-	M/S Pratap Singh
5.	23	Rs. 68540-	M/S M Enterprises
6.	22 21	Rs. 21,326- Rs. 55645- Rs. 1,44,000-	M/S Ram Singh
7.	26	Rs. 77879-	
8.	33	Rs. 45,939-	M/S M. Enterprises
9.	98	Rs. 45,942	M/S M SIDC
10.	99	Rs. 27,652	— do —
11.	196	Rs. 85,280-	— do —

In the above instance cases the deptt has not completing all codal formalities as laid down in G.F.R.. In the absence of codal formalities the purchases are irregular. All such type purchase review & get them regularise by the competent authority under intimate in a/cdlet.

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While reviewing the misc vouchers of the institution that no proper watch on consumption of fuel etc has not been provided by the deptt. In the following instances case the filling of gas cylinder was made on one day & very next date for the gas cylinder filled up. It is not understood ~~them~~ as to why purchases of gas has been made when there was sufficient gas ~~in these~~ cylinders. ~~in the~~

Sl. No	Gas purchase on	Cylinder	Amount
i) 49	1.11.99	05	B. 730.75-
ii)	2.11.99	05	B. 730.75-

In the competent authority is advise to keep a proper attention in the consumption of dietary items to avoid the unnecessary. All such cases be reviewed & the position should be explained to audit.

It is further noticed that there is no watch on the expenditure incurred on the conveyance & repair of tape recorder etc. Prior to ^{Nov/Dec} 2001 there is limit of reimbursement of conveyance ~~sett~~ to Rs. 150- per month in instance cases.

1) Sh Gulab Singh the following conveyance ~~for complete bill~~ with principal 27.3.2000 B330-

29.3.2000	Rs. 280.-
-	Rs 205-
18.3.2000	Rs 485-
16.3.2000	Rs 330-

Sh Gulab Singh has been paid reimbursement of conveyance for Rs 1630- instead of Rs 150- under the excess amount be recovered & all such type of cases be reviewed & excess amount if any be recovered

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The payment of Rs 1900. has been made to M/s Nictan & travel note bill no. 763 dt. 13-11-89 & 12 dt 12/11/89 was no detail of tour programme & approval of tour programme has been produced to audit. In the absence of the documentary evidences the expenditure incurred on tour & travel could not be certified. It is requested to keep a proper record for such type of programme organised by the Deptt. in future.

It is further noticed that a huge expenditure has been incurred on the repair of electrical items that is type recorder regularly without any justification during the period 99-2000 to 2002-03. It is requested to clarify the expenditure incurred on electrical goods with full justification to audit.

It is further noticed that a huge expenditure has also been incurred on the conveyance of parent to students for their medical according to the norms that appropriate should visit to hospital along with the ailing student. whereas in most of cases no attendance has been submitted the student & the student submit their conveyance directly & the same have been reimbursed which is against the norms.

All the purchases made on behalf of Govt. should be immediately be entered in the Stock Register. Whereas prior to 11/99 no stock register of any item had been

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Could not be confirmed. H.O. is requested to maintain the stock register properly & get them made available. To audit for certification of the exp. incurred by the institution.

In view of position explained above, H.O. is requested to do the needful & inform to audit.

To
Principal,
G. S. B. B.,
Bena Katar, Delhi.

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DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI: DELHI

Para no. 13

Ref Memo No.: 01
Dated:Para 103**Subject: Non-Production / Non-Maintenance of Record**

During the course of audit of the school, the following records/ documents were not produced to the audit party for auditing:

1. Spouse information - Sit. Indu & Subhan LDC @ km. Kanta, sweeper @ Sit. Sneha, sweeper @ Sit. Palash, sweeper, @ Sit. Pooni Kumari, sweeper, @ Sh. Vijay Singh, Chakila @ Sh. Arif, Peon
2. Admission Record
3. Income tax Record 1999-2000 to 2001-02
4. Library Record.
5. Distribution of items.
6. All stock registers (consumable / non-consumable property) prior to Oct '99
7. All purchase files

The same may be traced and shown to next audit.

(Signature)
(IAO)
Party No. X

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Part-II. CURRENT AUDIT REPORTPara No. 1 Audit memo No.10 & 11 dt. 02.01.2015)

Sub : Irregular payment of Transport Allowance - Recovery of Rs.203434/-

1. Scrutiny of Personnel File and PBR in r/o Smt Seema Dhawan, PGT, it is observed that Smt Dhawan availed Medical Leave from 28.10.11 to 12.12.2011, hence was on leave for full calendar month in November 2011. As per rules, when an employee is on leave/absent during a full calendar month, he/she is not entitled for payment of Transport Allowance during that month. But as per PBR Smt Seema Dhawan, received an amount of Rs.5056/- as Transport allowance in the salary of November 2011.

In view of the above, the payment of Rs.5056/- towards Transport Allowance is to be recovered after due verification of records. Department may also review similar other cases and recover the Transport Allowance paid, if any, under intimation to audit.

2. Scrutiny of PBR, it is revealed that Transport Allowance were paid to Teaching Staff during the summer vacations i.e. June, whereas as per rules if an employee is not attending the office during a full calendar month, he/she is not entitled to avail Transport Allowance during that period. In order to re-check the details of the employees who were not attended the office in Summer Vacations, Audit party asked the department to provide the Attendance Register during that period. But the department failed to provide the attendance registers of the Teaching Staff. Hence, it is assumed that none of the Teaching Staff attended the school during Summer vacation in the month of June. Therefore, payments made towards Transport Allowance during that period **is to be recovered immediately** as per details given below :

S.No.	Name and Designation	Jun-09	Jun-10	Jun-11	Jun-12	Jun-13	Jun-14	Total
1	Sh R P Yadav, PGT	5317	4320	4832	10560			25029
2	Mrs Seema Dhawan, PGT	1952	2160	4832	7113	5760	6400	28217
3	Sh Krishna Kumari	1952	2160	2416	2640	3040	3200	15408
4	Sh S S Ray, TGT	1952						1952
5	Sh Daya Shanker	3904	4320					8224
6	Sh Nitish Garg, TGT	3904	4320	4832	6144	5760	6400	31360
7	Sh C S Tripathi, TGT	3904	4320	4832	5907	5760	6400	31123
8	Shri S P Gupta, TGT	3904	4320					8224
9	Ms Ritu Swaroop, TGT	3904	4320	4832	5289	5760	6400	30505
10	Sh Krishan Kumar, Instructor	3904	4320	4832	5280			18336
	TOTAL							198378

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Para No. 2 (Audit Memo No.4 dt. 31.12.2014 & Audit letter dated 31.12.2014)

Sub: **Irregularities in maintenance of Cash Book & Non Verification of Challans**

- a) Scrutiny of the records related to GBSS for Blinds, it is observed that there are three units functional under one the control of DDO i) GBSS for Blinds, ii) Upgradation of GBSS for Boys and iii) Strengthening of Secondary School (Boys) for Blinds. For these three units/schemes 2 DDO codes were allotted by PAO viz. DDO Code 055039 for (i) and (ii) and DDO Code 055079 for (iii)

Following irregularities were noticed in respect of maintenance of Cash Book :

1. Though Budget allotment is being made separately for all the 3 units mentioned above, only one cash book is being maintained by the unit, whereas as per rules different cash books are to be maintained for each unit.
 2. Challans for depositing the government money in government account were not verified by PAO concerned.
 3. Certificate regarding Cash in Hand etc. at the closing of month and year end is not entered by the DDO.
- b) Position of verification being as per (2) above, the audit vide its letter dated 31.12.2014 advised the unit to get the following challans verified by PAO XI as a test check:-

S.No.	Challan No./Date	Amount (Rs.)
1.	No. 1 dt 28.4.03	1146
2.	No. 2 dt 28.4.03	3410
3.	No. 3 dt 7.7.03	15226
4.	No. 9 dt 9.2.04	471
5.	No. 3 dt 18.2.05	1000
6.	No. 1 dt 19.7.05	9224
7.	No. 2 dt 14.9.12	3000
8.	No. 3 dt 28.12.14	8749
9.	No. 4 dt 28.12.14	1000
10	No. 1 dt. 6.3.14	11000

However, the unit has failed to get the same verified by PAO. Hence the same may be got verified and be shown to next audit.


E.D.ASHOKAN, AO
IAO, Audit Party No.IV

Current Audit Report:

During the course of current audit, 24 Audit memos including 06 record memos and 18 observation memos highlighting various irregularities/short comings were issued raising recovery of Rs. 17000/- and no memo was settled on the spot. As satisfactory reply to any of audit memos was not furnished by the auditee. 18 memos have been incorporated as 10 audit paras and 03 TAN in the current audit report with the balance recovery of Rs. 17000/-.

Details of Current Recovery (Audit period 2014-2018)

S.No.	Audit Observation Memo No.	Details of Recoveries (amount in rupees)			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	17	17000/-	Nil	17000/-	07

The internal audit report has been prepared on the basis of information furnished and made available by the Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi for the period 01.04.2014 to 31.03.2018. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


 IA/O/AO
 Party No. XXII

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Current Audit Report: 2014-18

Para No. 01:- Irregularities in Cash Book

(Ref. Memo No. 07 dated 27.08.2018)

On scrutiny of Cash Book, of Govt. School for Blind Boys, Kingsway Camp, Delhi, following discrepancies have come to the notice:-

1. In both the sides of the cash book, i.e. on receipt & payment sides, particulars of transactions have not been recorded i.e. the basis of receipts and payments have not been mentioned.
2. The closing bank balances as per Bank Pass Book are at a large variance from the closing balance in cash book. Some of instances of this mis-match are presented as below:-

Period	Closing Bank balance as per Pass Book. (Rs/-)	Closing Bank balance as per Cash Book (Rs/-)	Difference in Closing balance. (Rs/-)
March, 2015	248747	258968	10221
April, 2015	287547	Nil	287547
May, 2015	287547	Nil	287547
June, 2015	293179	Nil	293179

The above differences of the amount of closing balances clearly show the irregularities committed in Cash Books. As per provision of GFR, Govt. money must be dealt with utmost care. Mis-match of figures of Cash Book & Bank Pass Book to this extent shows that items shown in Bank Pass Books have not been recorded in cash book. Further, DDO has certified the cash book without matching the same with bank pass book.

3. The entries for new month should commence at new page, but this rule has not been adhered to and cash book entries have been recorded under the certificate for proceeding month.
4. Original copies of challans have been pasted in cash book while the same should have been retained in separate challan file.
5. Vide order No F10 (120)/2013/DSW-Estt./1179-86 dated 05.12.2016, the charge of cash book was taken over by Shri. R.C. Paswan, Principal (Superintendent) DDO/ HOO of

Strengthening of Govt. School for Blind Boys, Kingsway Camp, Delhi on 13.12.2016 with acknowledgement of Rs 204200/- being bank balance whereas as per Bank Pass Book the closing balance on the date of handing over charge i.e. on 13.12.2016 is Rs. 384916/-. The difference between the figure being Rs 180716/- needs to be reconciled.

Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi may reconcile the above and submit report to audit being a financial matter and involving cash.

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Para No. 02:- Outstanding amount of Indra Prastha Gas Limited amounting to Rs 83014.27/-

(Ref. Memo No. 08 dated 27.08.2018)

On scrutiny of the Bill No CB/ 242 dated 23.03.2017, it was found that payment of Rs 30475/- was made to Indra Prastha Gas Limited, R.K. Puram, Sector -9, New Delhi for the billed period 01.02.2017 to 28.02.2017.

It may be noted that arrears for Rs 83014.27/- are outstanding as per the said bill but the same has not been paid so far. The arrear amount is likely to increase in future due to levy of surcharge/late fee/ fine etc. Head of Office Govt. School for Blind Boys, Kingsway Camp, Delhi may therefore, clarify as to why the outstanding amount has not been paid so far. Further, the outstanding amount may be cleared under intimation to audit.

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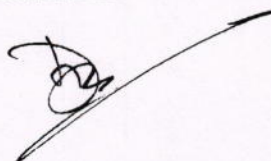
Page no 108

Para No. 03:- Discrepancies relating to Income Tax for the financial Year 2016-17 and 2017-18

(Ref. Memo No. 09, 14 & 15 dated 27.08.2018)

(A) On scrutiny of documents provided to audit regarding deduction of Income Tax for the financial year 2016-17 in respect of employees working in Govt. School for Blind Boys, Kingsway Camp, Delhi, the following discrepancies have been noticed:-

S.No	Name & Designation	Remarks
1.	Shri Akhilesh Kumar, Principal	1. Form -16 is not available. Calculation sheet is available but cuttings in the calculation sheet have not been attested by DDO. Further, the Calculation Sheet is unsigned. 2. As per Bank certificate housing loan has been sanctioned jointly. Since full rebate for interest and repayment of Principal amount has been allowed in respect of Shri. Akhilesh Kumar, Ex. Principal, property documents, proof of payment of full amount by the Officer concerned may be obtained failing which Income Tax as found outstanding may be recovered.
2.	Shri Rakesh Kumar, UDC	1. Form -16 is not available. 2. Calculation sheet is not signed by DDO. 3. As per calculation sheet rebate on account of LIC has been given for Rs. 56434/-, whereas LIC receipts are attached for Rs 45729/- only. As such LIC receipts for balance amount may be obtained from the official concerned failing which income Tax may be recovered accordingly.
3.	Shri. Chander Sekhar Tripathi, PGT	As per calculation sheet, rebate on account of interest and Principal amount of housing loan has been allowed for Rs 22313/- and Rs 87802/- respectively, as indicated in Bank Certificate. However, as per Bank Certificate, residential address is Flat No 3, Khasra No 202, Lal Dora, Village Burari Delhi 110084. The residential address, as per Service Book is also the same but property address in Bank Certificate is different i.e. Flat No 84, Ground floor, DDA (LIG) Block F Sector 18 Rohini. Since the residential address and



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		property address are different, the teacher concerned may be asked to furnish the copy of possession letter as rebate on account of interest on housing loan is admissible if the property in question is self occupied. In view of above, Head of Office may make necessary recovery in case rebate on account of housing loan is found inadmissible as per rules and audit may be intimated accordingly.
4.	Smt. Seema Dhawan, PGT	As per Savings documents attached with Calculation Sheet, LIC amount is Rs 19575/- and PPF amount i.e. Rs 10000/- only whereas rebate on account of LIC has been shown as Rs 56484/- in calculation sheet which is incorrect. As such, Savings documents for balance amount may be obtained from the teacher concerned failing which Income Tax may be deducted accordingly.
5.	Shri T. Murli, Attendent	Rebate on account of HRA is not in order as salary i.e. BP + DA as per Income statement is Rs. 365480/-. Hence, 10 % of salary is Rs 36548/- which after deduction from rent paid Rs -66000/- comes to Rs 29452/-. However, inadvertently rebate has been allowed for Rs 44772/- i.e. on HRA received by the Official which is incorrect. Hence, Income tax may be recalculated and recovered as per rules under intimation to audit.
6.	Shri Chander Sekhar, PGT, Shri. Nitish Garg, PGT, and Smt. Ritu Sarup, Asstt. Teache	As per section 80DD of Income Tax, deduction is allowed for a dependent of the tax payer and not the tax payer himself. However, as per Income Tax documents, it has been found that deduction of Rs125000/- each under section 80DD has been made in respect of these teachers for self whereas the same is allowed to the tax payer if he/ she has incurred expenses for medical treatment including nursing of dependent that is disabled. As such HOO/ DDO may recover Income Tax as found outstanding as per rules. Similar other cases may also be examined for the audit period and audit may be intimated accordingly.

(B) On scrutiny of Income Tax record, produced to audit for the Financial Year 2017-18, it has been found that Form -16 in respect of any of the staff members is not available. Further, as per Calculation Sheets, the following irregularities have been found:-



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S. No	Name & Designation	Remarks
1.	Smt. Seema Dhawan, TGT	An amount of Rs 17134/- has been shown against 80-C. whereas the same pertains Health Insurance. Hence, Income Tax may be recovered accordingly
2.	Smt. Ritu Sarup, Asstt. Teacher	As per Calculation Sheet an amount of Rs 125000/- has been deducted under section 80DD of the Income Tax Act. The same is not in order since deduction under section 80DD of the Income Tax is allowed to the tax payer if he/she has incurred expenses for medical treatment including nursing of dependent that is disabled. As such, HOO/ DDO may recalculate Income Tax and recover Income Tax outstanding in respect of Smt. Ritu Sarup, Asstt. Teacher.

Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi may take necessary action as pointed out by the audit.

Para No. 04:- Split up of demand of goods.

(Ref. Memo No. 10 dated 27.08.2018)

As per Rule 148 of GFR 2005/ Rule 157 of GFR, 2017, demand for goods should not be divided into small quantities to make piece meal purchase in order to avoid the necessity of obtaining sanction of higher authority required with reference to the estimated value of the total demand. However, on scrutiny of Bills relating to purchase, following such cases have come to the notice:-

S. No	Bill No/ Date	Amount in Rs/-	Items
1.	CB 353, 25.03.2017	285135/-	Dietary Items
2.	CB 298, 23.02.2017	254152/-	Dietary Items
3.	CB 164, 17.10.2016 (Purchased on 31.09.2016)	107265/-	Items of daily use of students
4.	CB 165, 17.10.2016	464457/-	Items of daily use of students

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Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi may get the above expenditure regularized.

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Para No. 05:- Irregularities in purchase and booking of expenditure.

(Ref. Memo No. 13, 22 & 23)

During test check of audit, it has been found that purchase of Dietary and other items have been made by Govt. School for Blind Boys, Kingsway Camp, Delhi, as per detail given below, but no documents regarding completion of codal formalities have been found attached with the bills. As such, it may be intimated whether the purchases have been made as per provisions of GFR and requisite documents be furnished. Further, instructions/ orders of Department issued from time to time on above subject alongwith sufficient relevant files for purchase of items, as mentioned below were not produced to audit for scrutiny. It has also been found that the payment in few cases have been made other than electronic mode. Hence, reasons for the same may also be elucidated to audit. In addition to above, reason for discrepancies as pointed out as per remark column, may also be explained to audit:-

S. No	Bill No/ Payment	Date	Head of Account	Mode of Payment	Amt. Rs/-	Items	Remarks
1.	CB - 06.12.2016	191	S & M*	RTGS	13634/-	Batashey, Khiloney, Kheel, Match Box	Purchase of these items under S & M is not in order.
2.	CB - 06.12.2016	212	S & M*	RTGS	11200/-	Full Size Pholjhadu with long Stick.	Purchase of Phool jhadu under S & M and No. of quantity purchased is not justified and not in order.
3.	CB - 30.12.2016	253	S & M*	Cheque by DDO	14700/-	Kitchen labour charges	Payment of Kitchen labour charges under S & M is not in order.
4.	CB - 30.12.2016	252	S & M*	DDO	15000/-	Kitchen labour	Payment of Kitchen labour charges under

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						charges	S & M is not in order.
5.	CB - 245 13.12.2016	O.E**	Cheque in favour of DDO	19520/-	Conveyance to teachers and students, eye glass, dish TV., speaker, socket, volume, rock, TDS return	Payment relating to eye glass, TV, Speaker, etc. from OE is not in order.	
6.	CB - 272 12.01.2017	S &M*	Cheque to Jhabarmal	14266/-	Dietary Items	Requisite documents, relevant files regarding purchase of items alongwith completion of codal formalities may be furnished to the next audit for scrutiny.	
7.	CB - 343 23.03.2017	S &M*	Cheque issued in favour of Ajay Kumar	17700/-	Distribution of Sweets	Distribution of Sweets from S &M may be justified. Further, requisite documents regarding completion of codal formalities may be furnished to the next audit for scrutiny.	
8.	CB - 248 30.12.2016	S &M*	Cheque in favour of DDO	9303/-	Dietary Items (Samose, Tea, Sports Items)	Purchase of Samosa & TEA etc. is converted under S &M is not in order.	
9.	CB -255	S &M*	Salary	14700/-	Kitchen labour	Payment of Kitchen labour charges from	

	30.12.2016					charges	S & Mis not in order.
10.	CB - 923 12.09.2016	S & M*	Cheque in favour of Take Ram	12265/-		Washing charges	Tender be floated as per rules for carrying out the job.
11.	CB - 315 28.02.2017	O.E**	Cheque in favour of DDO	13471/-		Labour charges, conveyance, Dietary Items and Medicines.	Payment of dietary items, labour charges, medicine etc. have been made from S & M and also from OE which is not in order.
12.	CB - 293 10.02.2017	O.E**	Cheque in favour of Sanjeet Saha	14040/-		Tea & Samosa	The file regarding approval for purchase of items be furnished to next audit for scrutiny. Further, Expenditure on Tea & Samosa has been incurred under OE which is irregular.
13.	CB - 284, 23.01.2017	S & M*	Cheque in favour Sanjeet.	4500/-		Egg on 18.11.2016 to 15.12.2016	Expenditure on Tea & Samosa incurred from OE as per S. No 12 and on egg from S & M is irregular.
14.	CB - 262, 04.06.2017	S & M*	Cheque Shri Ajay Kumar Verma.	7475/-		Expenditure on Pest control	Rate as per cash Memo dated 24.11.2016 is Rs 80/- per quantity/bed and Rs 149.50/- as per bill dated 09.11.2016. Hence, the amount for payment has been made higher rate extra expenses of Rs

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							3475/- has been incurred for 50 beds which may be got regularized.
15.	CB - 286, 23.01.2017	S&M*	Cheque in favour of Tek Ram	10870/-	Washing of Bed Sheets, Pillow, Gadda cover, etc.		In respect of S.No 15 to 19 -- 1. Payment is not made from proper Head of account.
16	CB - 354, 25.03.2017	S & M*	Cheque in favour of Tek Ram	8715/-	Washing of Bed Sheets, Pillow, Gadda cover, etc.		2. Payments have been made on regular basis but tender is not floated.
17.	CB - 370, 30.03.2017	S& M*	Cheque in favour of Tek Ram	6590/-	Washing of Bed Sheets, Pillow, Gadda cover, etc		3. Payment has not been made through electronic mode.
18.	CB - 294, 10.02.2017	S& M*	Cheque in favour of Tek Ram	7030/-	Washing of Bed Sheets, Pillow, Gadda cover, etc		

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19.	CB - 162, 15.10.2016	S & M*	Cheque in favour of Tek Ram	13250/-	Washing of Bed Sheets, Pillow, Gadda cover, etc	
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- 223502101910021 S & M*

- 2235202101910013 O.E**

Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi is required to book in the expenditure in proper Head of account and get the irregular expenditure regularized from Director of Social Welfare Delhi.

(B) On scrutiny of the Bill No CB -253 date 25.03.2017, it was detected that Invoice No. 7C10000006081, 7C10000006082 & 7C10000006083 dated 27.02.2017 of Kendriya Bhandar amounting to Rs.227907/-, Rs.17533/-, Rs.38695/- respectively totaling Rs.285135/- was paid which is in excess of Rs.1000/- than the aggregate of all three bills mentioned above. The aggregate of 3 bills amounts to Rs.284135/-. This is case of overpayment of Rs 1000/-. Hence, the same is required to be recovered from Kendriya Bhandar.

The Departments/ School has failed to produce any manual regarding purchase of Dietary/ eatable items. The school concerned may purchase Dietary eatable items as per manual of dietary items and compliance to this effect may be shown to the next audit.

(C) On scrutiny of Bill No CB -165 dated 17.10.2016 relating to purchase of Sports Shoes, Leather Gents Shoes, Gents Sandal, Shoe brush & shoe polish for an amount of Rs 464457/-, it has been found that:-

Certificate has been given by DDO/ HOO that purchase have been made on competitive lowest rate after inviting quotations from open market whereas as per, bill no codal formalities have been completed in view of the provisions of GFR. Further, HOO has full powers for purchase of above items subject to approved rates. But the list of approved rate is nowhere attached with the bill. In addition to this, purchase has not been made by floating tenders as per rules. It is also observed that the cost of Sports Shoes @ Rs 1449.80/-, Leather Gents Shoes @ Rs 1250/-, Gents Sandal Rs 450/- exclusive of VAT are on higher side Leather Shoes, Gents Shoes, Sandal have been purchased simultaneously which does not seems to be justified and proper. Further, no Stock Registers and record relating to distribution of items were produced to audit.

In view of the above, purchase of these items is irregular which may be got regularized from Director of Social Welfare under intimation to audit. Further, stock and issue register may maintained and produced to next audit for scrutiny.

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Memo 111

Para No. 06:- Irregularities in maintenance of Library.**(Ref. Memo No. 16& 18 dated 27.08.2018)**

(A) The school authorities were requested to intimate the total number of books available in the school Library as per record and the sources from which the books have been received/procured. Further, it was also requested to intimate whether Accession and Issue Registers have been maintained in the Library or not and whether the books are being issued to the students on regular basis. The information was also sought whether all the books available in the Library are beneficial and of use for the students. But the requisite information/ record was not furnished to audit.

(B) However, during the course of Audit the following irregularities have also been found in the School Library:-

1. Approximately 2000 books are lying outside Library.
2. In a Library room, adjacent to Library about 4000 books are lying on floor.
3. In main Library room, about 20 Almirah/ Rack are full of books, the estimation of these books in number would be approximately 5000.
4. Issuance register/ Accessions register are not maintained in the Library.

In view of above, it is estimated that approximately total 11000 books are lying useless. Hence, Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi may take necessary steps for condemnation of useless books as per rules under intimation to audit.

Memo 112

Para No. 07:- Irregularities in grant of LTC to Shri ChanderSekhar, PGT and regarding non deduction of Income Tax in respect of Leave encashment on account of LTC availed by Shri Suresh Ram, Cook.**(Ref. Memo No. 17 dated 27.08.2018)**

1. In respect of Bill No LTC -280 dated 16.01.2017 for Rs 16084/-, pertaining to Shri ChanderSekhar, PGT it has been found that:-

Sanction dated 17.01.2017 has been accorded for Leave encashment on account of LTC whereas scrutiny of Bill reveals that Bill has been passed and paid on account of LTC claim for the year 2016-17 from Delhi to Raipur. As such, it may be clarified whether the Official concerned has availed Leave encashment or not as mentioned in sanction and requisite documents in this regard be furnished to audit for scrutiny. Further, nowhere in LTC Form, type of LTC availed i.e. All India or Home Town has been

mentioned. It has also been found that entry of LTC for 2016-17 has not been made in the Service Books. The same may be rectified by Head of Office, Govt. School for Blind Boys, Kingsway Camp, Delhi.

Further, Air tickets/ Boarding Passes have also not been found with LTC Bill and booking fee of Rs 400/-, as mentioned in fare summary is inadmissible. As such, payment of LTC bill without production of Air tickets and Boarding Passes is not in order. In the absence of above, an amount of Rs 16084/- are recoverable from Shri Chander Sekhar, PGT under intimation to Audit.

2. In respect of Leave encashment bill on account of LTC, availed by Shri Suresh Ram, Cook, as per details given below, it has been found that Income tax has not been deducted. As such, Head of Office may recover Income Tax as per rules and audit may be intimated accordingly.

S.No	Name & Designation	Bill No/ Date	Amount	Particular of LTC
1.	Shri Suresh Ram, Cook	EL 18 dated 21.04.2016	9158/-	LTC (Home Town) for the Block Year 2015-16.

Para no 113

Para No. 08:- Purchase from GEM.

(Ref. Memo No. 21 dated 28.08.2018)

It was requested by audit team to produce the purchase files of Dietary Items to audit. However, inspite of repeated request few files have been provided on the last date of audit. Hence, sufficient time was not available with audit to examine the files properly. As per record produced to audit, it has been found that in the file No. F -14/GGSSBB/2008-09 relating to purchase of clothing and Bedding items, Head of Office has recommended for purchase of items from GEM only. However, on scrutiny of the bills produce to audit, it has been found that the items have not been procured through GEM. Hence, aforesaid items have not been purchased through GEM as per instructions relating to purchases and as also recommended by Head of Office. Further, against approval for purchase items on noting portion, no documents are available on correspondence side to confirm that purchase has been made as per approved proposals and the purchase record in the files are incomplete.

Hence, purchase of above items is irregular. As such, Head of Office may get the above expenditure regularized from Head of Department.

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Para No. 09:- Excess Purchase of Dietary Items.**(Ref. Memo No. 22, 23 & 24 dated 28.08.2018)**

- (A) Head of office, Govt. School for Blind Boys Kingsway Camp, Delhi was requested by audit to furnish Manual of Dietary items but the same was not produced to audit. However, on scrutiny of purchase files relating to Dietary & general items (file No F -5/GSSSB, Kingsway Camp, Delhi), it has been found that purchase of Dietary items were made during February, 2017 to December, 2017 as under:-

Items	Feb., 2017 (Kg)	April, 2017 (Kg)	July, 2017 (Kg)	Aug., 2017 in (Kg)	Sep., 2017 (Kg)	Nov., 2017 (Kg)	Dec., 2017 (Kg)	Total Quantity
Moong Dal	100	50	50	100	125	150	300	875
Chana Dal	100	50	50	75	125	150	300	850
Malka Dal	150	50	50	100	125	150	300	925
Arhar Dal	100	50	50	100	125	150	300	875
Razma	100	20	20	50	50	50	100	390
Chole	100	20	20	50	50	50	100	390
Kala Chana	--	260	120	200	135	120	240	1075
Rice	800	300	300	1000	1000	1000	2000	6400
Suger	500	200	200	500	500	500	500	2900
Atta	2000	1500	2000	1500	1500	1500	3000	13000
Refined	500	200	200	200	500	500	1000	3100
Salt	--	100	80	60	100	120	240	700
Baison	100	40	40	70	100	120	240	710

As such, during 18.02.2017 to 22.12.2017 i.e. 10 months total 5380Kg Dal, 6400Kg Rice, 2900Kg Sugar, 13000Kg Atta, 3100Kg Refined, 700Kg Salt, and 710Kg Baison has

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been purchased for students in the school. As intimated by school authorities the present strength of the students is 136 in current session which was less than 136 during last year. As such in view of the above, the purchase of dietary items made by school authorities for 136 number of students (approximately) is very very excess and contravention of Financial Propriety.

In view of the above, purchase of these items is irregular which may be regularized form Head of Department/Directorate of Social Welfare under intimation to audit.

Para 115

Para No. 10:- - Non Production of Record

(Ref. Memo No. 19 dated 28.08.2018)

Please refer to earlier record Memo issued by the undersigned. In this connection, the following record has not been produced to audit:-

1. Form -16 for the audit period.
2. Attendance Registers of staff for the year 2014 to 2017.
3. Library Accession and Issue Registers.
4. Informations regarding Library.
5. Information regarding verification of 18 year of Service in respect of staff members.
6. Stock Registers.
7. Dietary Mannual for students.
8. Delegation of Financial Power in respect of HOO/ HOD for Blind Schools.
9. Information of Department for making expenditure under various schemes in blind Schools.
10. Medical Reimbursement Registers.
11. LTC Registers.
12. Tuition Fee Registers.
13. TR -5 Receipt Books and their Stock Registers
14. Spouse information of staff.
15. Long term advance Registers.
16. List of other record maintained in the school.
17. Purchase files Including Contingency Bills.
18. Scholarship records.
19. Pension files.
20. List of Service Books.

H.D. Kanswal
IAO
Party No. XXII

(CURRENT REPORT-2018-19 to 2020-21)

PARA 01:- Non-functioning of Telephones of MTNL & Payment of Late Charges.

(Observation Memo No.03 & 02 Dated: 22.03.2022)

(I) Non-functioning of Telephones of MTNL

On scrutiny of MTNL bills, it has been noticed that there are two telephone in the unit and Telephone No. are 27655107 & 27658139. It is noticed that both telephone are not working as previous meter reading and current reading are same. However, payments are being made regularly. In some cases, bill payment are being paid alongwith late payment surcharge. The detail is as under:

Telephone No.27658139

Bill Date	Due Date	CB/Date	Previous meter reading & Date	Current meter reading & Date	Amount paid (Rs.)
08.12.18	29.12.18	158/19.12.18	33532	33532	4837
07.07.19	29.07.19	93/18.07.19	33542 01.06.19	33542 30.06.19	4488
07.01.20	28.01.20	132/22.01.20	33542 01.12.19	33542 31.12.19	4483
07.06.20	30.06.20	48/16.06.20	33542 01.05.20	33542 31.05.20	4519
07.02.21	01.03.21	222/10.02.21	33542 01.01.21	33542 31.01.21	4483

Telephone No.27655107

Bill Date	Due Date	CB/Date	Previous meter reading & Date	Current meter reading & Date	Amount paid (Rs.)
08.12.18	29.12.18	158/19.12.18	37280	37280	4837
07.07.19	29.07.19	95/18.07.19	37280 01.06.19	37280 30.06.19	4844
07.01.20	28.01.20	132/22.01.20	37280 01.12.19	37280 31.12.19	4855
07.06.20	30.06.20	48/16.06.20	37281 01.05.20	37281 31.05.20	4873
07.02.21	01.03.21	222/10.02.21	37281 01.01.21	37281 31.01.21	4837

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(ii) **Payment of Late Charges:-** It has also been observed that MTNL bills payment are being paid alongwith late charges/Misc. charges, which is not regular as per rules. The details of some cases are as under:-

Telephone No:-27658139

Period	Bill Date	Pay by due date	CB & Date	Broadband Charges (Rs)	Late payment Surcharge (Rs.)	Misc. Charges (Rs.)	GST Charges (Rs.)	Total charges to be paid (Rs.)	Total Payment paid (Rs.)
01.05.19 to 31.05.19	07.06.19	28.06.19	39/ 19.06.19	3799	100	-	683.82 + 18=701.82	4483	4601
01.05.20 to 31.05.20	07.06.20	30.06.20	48/ 16.06.20	3799	-	-	683.82	4483	4519
01.06.19 to 30.06.19	07.07.19	29.07.19	95/ 18.07.19	3799	-	4	683.82 +0.72= 684.52	4483	4488
Excess amount to be recovered (Total Charges to be paid – Total payment paid) = Rs. 159									

Telephone No.:27655107

Period	Bill Date	Pay by due date	CB & Date	Broadband Charges (Rs)	Late payment Surcharge (Rs.)	Misc. Charges (Rs.)	GST Charges (Rs.)	Total charges to be paid (Rs.)	Total Payment paid (Rs.)
01.05.19 to 31.05.19	07.06.19	28.06.19	39/ 19.06.19	4099	100	-	737.82 + 18= 755.82	4837	4955
01.05.20 to 31.05.20	07.06.20	07.07.20	48/ 16.06.20	4099	-	-	737.82	4837	4873
01.12.19 to 31.12.19	07.01.20	28.01.20	132/ 22.01.20	4099	-	14	737.82+ 2.70= 740.52	4837	4855
01.06.19 to 30.06.19	07.07.19	29.07.19	95/ 18.07.19	4099	-	6	737.82 +1.08	4837	4844
Excess amount to be recovered (Total Charges to be paid – Total payment paid) = Rs. 179									

HOO is hereby directed that action should be taken to adjust the amount already paid for the period of non-functioning of MTNL telephones and also approach the authorities to waive off the late payment surcharge/Misc Charges amounting to Rs. 338/-paid . Also for the future some strict action be taken to avoid such lapses.

PARA 02:- Payment of Late Charges on account of IGL Bills .

(Observation Memo No. 04 Dated: 22.03.2022)

During the scrutiny of bills, it has been observed that IGL bills payment was paid alongwith late charges, which is misuse of Government Money. The detail of some cases are as under:

BPO No.4100000638

Period	Invoice Date	Due date	CB & Date	Total Value	VAT	Arrear (Rs.)	Late payment Surcharge (Rs.)	Total amount paid (Rs.)
01.09.19 to 30.09.19	30.09.19	21.10.19	98/ 04.11.19	21779.79	1088.99	6477.58	361.96	29708

HOO is hereby directed to approach the authorities to waive off the late payment surcharge paid amounting to **Rs. 361.96/-** and check the bills of PNG are being paid by you regularly then how the arrear are shown in the bills and also being paid.. Also for the future some strict action be taken to avoid such lapses.

PARA 03:- Short Deduction of Licence Fees for Govt. accommodation amounting to Rs. 1170/-

(Observation Memo No.05 Dated: 23.03.2022)

As per order no. F 4(1)/Misc/PWD&H/A-II/2004/PF/10039-51 dated 16/07/18 issued by PWD & Housing Department, GNCT of Delhi the flat rate of License fee for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has been revised w.e.f. 01.07.2017 by PWD, Govt. of NCT of Delhi, Delhi Secretariat, New Delhi and further, vide order no. F.4(1)/Misc./PWD&H/A-II/2004/Part File/8494-8588 dated 08.10.2020, the flat rate of License fee for the Govt. of NCT of Delhi (General Pool) Accommodation in various localities of Delhi has again been revised w.e.f. 01.07.2020.

On the scrutiny of record during the audit period, it is found that the license fees of following official was not deducted as per order issued by the Govt. of NCT of Delhi as mentioned above. The details of short deduction of License fees as under:-

(Amount in Rs.)

S. No.	Name of the official & Designation	Type of Qrt.	Period	Rate of LF deducted P.M (Rs.)	Rate of LF Due (Rs.)	LF to be recovered (Rs.)
01	Sh. Suresh Ram, Cook	Type-I, KalyanVas, Delhi	01.07.17 to 30.06.2020 (36 months)	135	150	(15x36)=Rs . 540/- ✓
			01.07.2020 to 31.03.2022 (21 months)	150	180	(30x21)= Rs. 630 ✓

As mentioned above, an amount of Rs. 1170/- on account of short deduction towards License Fee for Govt. Accommodation may be recovered from official concerned after due verification and facts under intimation to Audit. Other similar types of cases may also be reviewed at department level under intimation to audit.

PARA No. 04:-Irregular expenditure on Drinking water.

(Observation Memo No.08 Dated: 24.03.2022)

On scrutiny of records/information, it has been observed that two RO was installed in the unit by PWD. The date of installation and date of non-functioning etc. is not in the records. It is also seen from the record that PWD authorities have asked for accord of AA/ES for RO vide letter No. 1767 dated 29.10.2018. Moreover, there is no mention of AMC and as per record; first complaint was made on 29.03.2020. Although at the same time expenditure on drinking water are being spent by the department regularly. It is dual expenditure. Even during the installation/Functioning of RO, the expenditure was incurred on purchase of drinking water as the first complaint was made on 29.03.20 only. The details of some bill are as under:-

Bill No. & Date	Agency	Amount paid on Drinking water(Rs.)
119/29.07.2019	Jatender Sehgal	24360
191/29.07.2019	Jatender Sehgal	23856
218/18.03.2020	Jatender Sehgal	75900
260/30.03.2020	-do-	44150

It has also been noticed that the Register for watching the expenditure incurred on drinking water has not been maintained by the unit to check how much amount has been spent on drinking water although, the unit has two RO system. HOO is hereby directed to approach PWD authorities to get the ROs functioning and avoid unnecessary expenditure incurred on drinking water.

PARA No. 05: Irregularities in contingencies bills on account of Spl. Diet.

(Observation Memo No.09 & 10 Dated: 25.03.2022)

During the scrutiny of contingencies bills on account of Special Diet, the following discrepancies were observed:-

(I) It has been observed that amount was incurred on Deepawali festival which was on 27.10.2019. The festival of Deepawali was celebrated on 27.10.2019 and bill on account of expenditure of Deepawali is 01.11.2019. It is not clear when the festival of Deepawali was celebrated on 27.10.2019 but the date of bill is 01.11.2019 after the passing of the event i.e. Deepawali.

(II) The amount of Rs.24735/- was incurred on 09.09.2018 on the celebration of Independence Day. Rs.7600/- & Rs.3600/- was incurred on 16.08.18 & 17.08.18 for the practice of 15th August i.e. after the passing of event.

(III) The amount of Rs.23500/- was incurred on caps, hand band, broach, flag on account of celebration of Republic Day and date of bill is 28.01.2019 after the passing of event.

The Detail is as under:

Bill No. & Date	Invoice	Description	Name of Agency	Amount(Rs.)	Remarks
106/04.11.19	101/01.11.2019	Candles	JatinderSehgal	24000	Deepawali
107/01.11.19	27.10.2019	Veg/cheese	Ankit Mother Diary	32625	
108/04.11.19	102/01.11.19	Dhoop, Agarbati	JatinderSehgal	20800	
109/04.11.19	103/01.11.19	Kheel	JatinderSehgal	24800	
110/04.11.19	104/01.11.19	Kaju	-do-	24900	
111/04.11.19	105/01.11.19	Cracker	-do-	22000	
112/04.11.19	106/01.11.19	-do-	-do-	13200	
113/06.11.19	143/27.10.19	sweets	New Laxmi	57916	
200/30.01.2019	90/28.01.2019	Caps/Hand Band/Brouch/Flag	M/S Sandeep Stationers	23500		Republic Day Celebration
120/19.09.18	08/09.09.18	Sweet distribution	Aggarwal Sweet India	24735	Independence Day Celebration
109/21.08.2018	613/16.08.2018 614/17.08.18	Tea & Samosas	Sanjeet Tea Stall	7600 3600	Practice of 15 th August

(II) It has also been observed that the expenditure are being incurred during the festivals/events. There is no mentioned of how much amount can be incurred on each and every festival/important day. The guidelines issued by the Social Welfare Department regarding incurring of expenditure of each event i.e. Festival/Sports Day/Farewell etc. has not been shown to the audit to ascertain the expenditure incurred is correct or otherwise. The details of some cases are as under:-

Bill No. & Date	Invoice	Description	Name of Agency	Amount(Rs.)	Remarks
174/05.01.19	15-19	Drinking water	JatenderSehgal	39240	Deepawali
217/23.01.21	376	Lohri	New Laxmi Sweets & Confectioners	23381	
118/19.09.18	03-05	Drinking water	JatenderSehgal	31710	
41/15.05.18	199-201	Drinking water	JatenderSehgal	37830	
163/03.01.19	2-7	Drinking water	JatenderSehgal	49950	
108/04.11.19	102/01.11.19	Dhoop, Agarbati	JatinderSehgal	20800	
120/19.09.18	08	Sweets	Aggarwal Sweet India	24735	
109/21.08.18	613-614	Practice for 15 Augu	Sanjeet Tea Stall	11200	
151/25.03.20	142/18.03.20	Holi/Gulal/Pichkari	-do-	47430	Holid
8/13.04.21	3-4	Spl. Diet & sweet items	Dev Raj Kapoor New Laxmi Sweets Confectioners	66950	Farewell
190/24.01.19	74-77	Sweet Distribution	JatenderSehgal	116668	Sports Day

HOO is hereby directed to regularize the above purchases and follow the guidelines/order issued by the Directorate of Social Welfare time to time. Also for the future some strict action be taken to avoid such lapses.

Para No. 06:- Recovery for Non-deduction of Tax at source from payments made to firms.
(Observation Memo no. 11 dated 28.03.2022)

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more and Rs. 100000 or more per annum in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

As per the provision of Section 194C of the Income Tax Act: -
If the payee or contractors possess PAN:
TDS of 1% of the amount will deducted from any payment or credits made to residents or credits made to resident individuals or Hindu Undivided Families
TDS of 2% of the amount will deducted from any payment or credits made to any party other than resident individuals or Hindu Undivided Families

If the payee or contractor does not possess PAN:

TDS of 20% of the amount will deducted from any payment or credits made to residents or credits made to resident individuals or Hindu Undivided Families

TDS of 20% of the amount will deducted from any payment or credits made to any party other than resident individuals or Hindu Undivided Families

During scrutiny of records it has been noticed that no TDS has been deducted from the payments made to the various vendors. The details of some cases are as under:

S.No.	Bill No. & Date	Amount paid (Rs.)
TEK RAM WASHING POINT		
1.	CB-28 dt. 29.05.2020	20025
2.	CB-55 dt. 01.07.2020	12485
3.	CB-103 dt. 06.08.2020	13585
4.	CB-141 dt. 19.09.2020	9275
5.	CB-130 dt. 28.09.2020	11910
6.	CB-31 dt 13.10.2020	22155
7.	CB-171 dt. 05.12.2020	29135
	Total	118570
SONU P EST CONTROL		
8.	CB-12, dt. 19.04.18	17110
9.	CB-11, dt. 19.04.18	17110
10.	CB-14, dt. 11.05.18	17641
11.	CB-77 dt. 24.11.18	52923
12.	CB-77, dt. 25.07.18	17110
14.	CB-224,dt. 21.02.19	28401
	Total	150295

No work file has been shown by the unit due to which it is not clear to assess payee is in possession of PAN or otherwise. Most of the payments are being made on those bills which have not proper invoice. The details of some case are as under:

S.No.	Bill No. & Date	Amount paid (Rs.)
SHYAM DEV THAKUR		
15.	CB-226 dt. 20.03.2020	107500

Necessary recovery be recovered from the concerned after due verification of facts and records under intimation to the Audit. All similar other cases may be reviewed and payments may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

Para no. 07 : - Discrepancies in contingencies bills on account of Cutting and Shaving .
(Observation Memo No.12 Dated:- 28.03.2022)

On scrutiny of contingencies bills on account of saloon services, it has been observed that there were 153 inmates during the academic session 2019-20. Out of 153 inmates, 42 inmates were below 13 years of age. However, unit spending on shaving services for more than 128 inmates. It seems that the bill charged by saloon is not correct and also appear that saloon is overcharging the bill.

CB & Date	Voucher No	Date of Shaving	No. of inmates	Amount paid @Rs.20/-per inmate (Rs.)
226/20.03.20	294	03.11.19	130	2600
		06.11.19	128	2560
		10.11.19	129	2580
		13.11.19	133	2660
		17.11.19	128	2560
		20.11.19	130	2600
		24.11.19	129	2580
		27.11.19	131	2620
	295	01.12.19	125	2500
		04.12.19	132	2640
		08.12.19	130	2600
		11.12.19	128	2560
		15.11.19	132	2640
		18.12.19	129	2580
		22.12.19	135	2700
		25.12.19	131	2620
		29.12.19	132	2640
	296	01.01.20	127	2540
		04.01.20	131	2620
		08.01.20	132	2640
		12.01.20	132	2640
		15.01.20	129	2580
		19.01.20	135	2700
		22.01.20	133	2660
		26.01.20	135	2700
		29.01.20	131	2620
	297	02.02.20	128	2560
		05.02.20	133	2660
		09.02.20	132	2640
		12.02.20	136	2720
		16.02.20	130	2600
		19.02.20	129	2580

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		23.02.20	134	2680
		26.02.20	135	2700
			Total	107500

Necessary recovery be recovered from the concerned after due verification of facts and records under intimation to the Audit. All similar other cases may be reviewed and payments may be recovered after due verification of records and deposited into govt. account under intimation to Audit.

PARA8:- Irregularities in Service Books.

(Observation Memo No.07 dated.24.03.2022)

During the test check of Service Books maintained in the office, the following shortcomings have been observed:

1. Entries regarding Annual increment/ Pay fixation on a/c of ACP/MACP/ Promotion:

As per information provided by the unit that there are 12 service books in the unit. Out of 12 service books, 05 service books are in HQ/PAO. The remaining 07 service books of the employees have not been maintained properly and some are in torn condition. During the scrutiny of the service books of the employees it has been noticed that the entries regarding annual increment and entry regarding pay fixation/ACP/MACP/promotion etc. have not made/pasted in the service books. Due to which it is not possible to ascertain the correctness of the pay fixation. The service book is the permanent record; it should be maintained in proper manner. In the absence of entries in the service book, audit cannot check the authenticity of annual increment, pay fixation on account of ACP/MACP/ Promotion etc. For example,

(i)As per service book in r/o Sh. Chander Shekhar Tripathi, TGT, his basic pay isRs 73400/- as on 01.01.2021.However, as per pay bill, he is getting basic pay of Rs.80200/- as on 01.01.2022, which is on higher side.

(ii) The entry regarding annual increment in r/o Smt.Pooja Rani, Investigator is made upto 01.07.2017 only. The entry regarding pay fixation on a/c of promotion not found in the service book.

(iii) The entry regarding annual increment is entered upto 07/2020 only in r/o Smt. Usha Devi, Chowkidar.

(iv) Sh. Randeep Singh, Physical cum Mobility Instructor has been appointed on 04.01.2021.His service book has 1st page entry without photograph. Rest is blank.

(v)The entry regarding annual increment in r/o Sh.Lalit Singh, Cook is made upto 01.07.2018 only

(vi)As per service book in r/o Sh.Suresh Ram, Cook, his basic pay is Rs.36100/- as on 01.07.2019..However, as per pay bill, he is getting basic pay of Rs.37500. as on 02/2020.

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2. **Incomplete leave account:-** It is noticed that officials are availing leave but entries regarding leave are not being made in the leave account. The details of some cases are as under:-

Sh. Lalit, Cook availed 18.02.2019 to 28.02.2019 (E.L), 01.09.2019 to 06.09.19, 20.11.20 to 30.11.20 to 08.12.2020 but entries regarding leave not found in the leave account.

Sh.JaiPrakash, Sweeper availed 14.02.19 to 28.02.19 and entry regarding leave not made in the leave account.

3. **Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

4. **Entry of Aadhaar Number in Service Book.**

Entry of Aadhaar Number has not been made in the service book in case of several officials as per instructions circulated by the Pr. Secretary (Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

5. **In some cases, Nomination form, character antecedents, medical report, declaration of home town, GPF No.etc. not found in the service book of the officials. For example, Smt. Usha Devi, Chowkidar.**

6. **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was not shown to of the official as there was no signature of the official obtained in the Service Book.

The H.O.O/DDO is hereby directed to examine the Service books and rectify the service books accordingly under intimation to audit.

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Para No. 09:- Irregularities in maintenance of Cash Book & Imprest money.

(Observation Memo No.13 Dated: 28.03.2022)

During test check of the Cash Book & Imprest, the following shortcomings have been observed:-

- (i) **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the Cash Book has not been found recorded.
- (ii) Cash Book is maintained in a very casual manner. It has been observed that entries on receipts side as well on payment side only cheque number was mentioned. Nature of transaction was not mentioned at all. In absence, it is not possible to ascertain the purpose of receipt and the purpose of making the payment.
- (iii) The closing balance as on 28.08.2018 was shown as Rs.76250/- (Rs. 12500/-+ Rs.63750/- but opening balance as on 12.11.18 shown as "NIL". The Cash book has not been written after 24.04.2019. The entry should be made on daily basis.
- (iv) The entries regarding expenditure incurred from imprest money has not been maintained properly. All accounting entries on account of recoupment and expenditure from the imprest amount has not been recorded in Register/Cash Book nor separate voucher file has been maintained on account of expenditure incurred from imprest.

The H.O./DDO is hereby directed to re-examine the cash books and rectify the cash book accordingly. In absence of the mandatory records, the genuineness of claim/accuracy of entries could not be authenticated and there is chance of over payment/unauthorized payment/delayed payment etc. HOO is hereby directed to take necessary steps to maintain the abovementioned record as per the prescribed rules and compliance may be shown to audit.

Para No. 10:- Discrepancies in maintenance of stock registers.

(Observation Memo No.14 Dated: 28.03.2022)

During the test check of Stock Registers maintained by the office, the following shortcomings have been observed:-

For every financial year, new consumable stock registers are opened, which is not correct and it is difficult to assess the opening balance of the items. The opening balance of the items mentioned in Stock Register of Clothing & Bedding for the period 2019-20 has been shown as "NIL". However, as per manual issued by Directorate of Social Welfare, additional one set of all the articles of clothing and bedding shall be kept as reserved stock at the rate of 20% of the strength of the inmates.

It has also been observed that most of the entries of items purchased not found in the stock register. The detail of some items are as under.-

CB & Date	Voucher No./Date receipt	Description of items	Quantity	Amount (Rs.)
25/13.04.2019	173-185	Razai Cover	130+130	81237 67600
		Dari 6x3	130	29900

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		Turkish Towel	260	78000
		Pillow	130	29250
		Track Pant	146	175200
		Net Mosquito Polyster	130	49985
		Khes	130	35100
112/27.07.19	338-347	Pillow	130	22500
114/27.7.19	352	L. Shoes	150	240000
	5.10.20	-do-	150	202500

The H.O.O/DDO is hereby directed to re-examine the stock registers and rectify the stock registers accordingly. HOO is hereby directed to take necessary steps to maintain the abovementioned record as per the prescribed rules and compliance may be shown to audit.

Para No. 11:- Excess purchase of various items.

(Observation Memo No.15 Dated: 28.03.2022)

It has been observed that the office has made excess purchases of the items than its annual requirement. As per manual issued by Directorate of Social Welfare, additional one set of all the articles of clothing and bedding shall be kept as reserved stock at the rate of 20% of the strength of the inmates. The detail of some cases are as under:

Total strength of the inmates for the period 2019-20 - 153

CB & Date	Bill No.as per Stock Register	Description of item	Quantity	Amount
25/13.04.2019	-	Razai Cover	130	81237 67600
	936/03.01.20	-do-	153	137700
			283	
25/13.04.2019	-	Pillow	130	29250
	945/28.12.19	-do-	153	38862
			283	
25/13.04.2019	-	Turkish Towel	260	78000
	137/07.06.19	C. Towel	300	197400
			560	
	-	Net Mosquito Polyster	130	49985
	1573/01.01.20	-do-	153	75123
			283	
	21.08.21	-do-	135	67500
	25.09.21	-do-	110	55000
			246	

Necessary steps should be taken to purchase justified quantity of items under intimation to audit.

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Para no. 12:- Discrepancies in Purchases.

(Observation Memo No.16 Dated:- 28.03.2022)

During the test check & scrutiny of the bills/records, following irregularities have been noticed:-

It has been revealed that the amount has been spent more than the delegated financial power for each work/item and also by splitting up the demand for items/work into small quantities to make piecemeal purchases to avoid fulfilling codal formalities.

No purchase/ work file has been shown to audit for expenditure incurred under different items/events therefore, it is not possible to examine whether codal formalities as stipulated under GFR have been followed or not.

Besides, no estimated cost of these services/work have been drawn or market survey conducted in order to ascertain the reasonability of price quoted/Bill raised.

The detail of some cases is as under:-

Bill No. & Date	Voucher	Description	Name of Agency	Amount(Rs.)
4+226/20.03.20	294-297	Cutting	ShyamDev Thakur	107500
220/18.03.20	287-288	Repair work	Shrey Enterprises	46586
225/18.03.20	405-407	Sp.Diet	JatinderSehgal	75238
217/18.03.20	279-282	-do-	-do-	83328
219/18.03.20	289-293	Repair Work	Maheshwari Enterprises	115989
232/23.03.20	315-320	Razai	Munnider Traders	92861
230/23.03.20	311-312		Maheshwari	48828
95/26.09.2019	92-95	Repair	Maheshwari Enterprises	73207
99/26.09.19	135-137	Repair & Paint Charges	Shrey Enterprises	72983
244/27.03.20	364-375	Transport Charges	Strollout	126700
261/30.03.20	410-411	Pest Control	Sonu Pest Control	49265
178/13.11.19	187	-do-	General Pest Control	24762
100/20.07.19	114-116	Repair & Painting	Maheshwari Enterprises	70258
90/21.08.21		Bed Bug Treatment	Bed Bug Treatment	23482
61/05.07.21		-do-	-do-	23680
39/27.05.21		-do-	Manu Pest	23680

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			Control	
35/24.05.21		-do-	Bed Bug Treatment	23922
183/09.01.2019	27-28	Repairing of Almirah	Shrey Enterprises	48805
224/21.02.19	149-150	Repairing of Sound System	Manish Sound	28401
256/29.03.20	405	Moulded Plastic Chair	Hari Om Enterprises	119700
54/11.06.18	320-321	Lack,Almirah&Taktah	Shrey Enterprises	25039
254/28.03.19	252	Lack,Almirah&Taktah	Shrey Enterprises	22794
100/20.07.19	114-116	Repairing	Maheshwari	69067
173/05.01.19	14	Razai Repair	Maya Ram Traders	21714
166/03/01/19	08-09	Quilt Repair	Maya Ram Traders	23835
79/24.11.18	47	Quilt Repair	Maya Ram Traders	36729

HOO is hereby directed to regularize the above purchases and also for the future some strict action be taken to avoid such lapses.

Para no. 13:- Non production of Records.

The following records have not been produced to the audit for period 2018-19 to 2020-21:-

1. Income tax records.
2. Library records.
3. LTC/CEA/Medical records.
4. Delegation of financial power in r/o HOO/HOD for blind school.
5. Guidelines/orders for making expenditure in blind school.



(Reema Sakhuja)
IAO Audit Party No. 12

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TAN No. 01 - Discrepancies in Pay Bill Register (PBR)-reg.

(Observation Memo No. 01 Dated: 21.03.2022)

During the test check of PBR, following short comings have been noticed:-

1. Page counting certificate was not recorded: page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.

2 Incomplete personal information:- The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in the PBR. Apart from the name, DOI and GPF No., the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/refunds/Govt. accommodation (if any), etc were not recorded in the PBRs, which is incorrect.

3. Cutting& Overwriting:- Numerous cutting and overwriting were noticed in the PBRs, but not attested by the HOO/DDO.

4. Totaling of the columns in the PBR has not been done which is mandatory for income Tax calculation

5. Entries of PBR of monthly basis are not checked/signed by the DDO, the same should be signed/attested every month for its correctness.

6. Abstract of pay bills (GAR-18) not found recorded in the PBR.

The HOS is hereby advised to remove the above irregularities.

JB

TAN NO. 02:- Non-maintaining of mandatory register/records etc.

(Observation Memo No. 06 Dated: - 23.03.2022)

During test check of record for the audit period 2018-19 to 2020-2021, it has been observed/informed that the following records are not being maintained in the office in order to regulate the claims:-

1. Non maintenance of Register of Medical Claim:- DGEHS permits its employees for reimbursement of medical expenses incurred on treatment of self and his/her family members on subscription of certain amount towards scheme. As per Medical Attendant Rules, proper record should be maintained to regulate such claim in reference to entitlement, eligibility, illness, treatment period including medical advance and settlement of claim etc so that the eligibility of claim/resubmission of claim /duplicity of claim/restriction of claim may be watched. The office has not maintained Register of Medical Claim.

2. Children education allowance Register:- Children Education Allowance is applicable to all govt employees for reimbursement of expenditure incurred on the education of school going children upto 12th standard on certain conditions for first two surviving children with some other ceilings. To watch the entitlement/eligibility and authentication of claims, such record should be maintained. The office has not maintained the register.

3. LTC Register:- CCS (LTC) Rules permits govt employees to avail LTC (Home Town/All India) after continuous service of one year on the date of journey performed by him or his family members with reimbursement of expenditure incurred as per eligibility/entitlement and such other conditions. There is provision of LTC advance and 10 days leave encashment to incur the expenditure involved on such journey. To keep instant watch on such claims and to avoid any unauthorized/overpayment, LTC Register should be maintained as per requirement to regulate it in the light of TA on Tour/LTC Rules.

4. Water//Telephone Register:- Register for watching the liabilities of Water Charges and Telephone Charges etc. and disposal thereof should be maintained in each office. The office has not maintained the register.

In absence of the above mandatory record, the genuineness of claim/accuracy of claim could not be authenticated and there is chance of over payment/unauthorized payment/delayed payment etc. HOO may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.



(Reema Sakhuja)
IAO Audit Party No. 12