

(111)

**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report Home for Male Beggar (able &Disable), Lampur Delhi.110040 for the year 2015-16 to 2019-2020.

INTRODUCTION:

The I.A.R. on the accounts of Home for Male Beggar (able &Disable), Lampur Delhi.110040 for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. RamPoojan, AAO. The audit was conducted during 07 working days w.e.f. 04.12.2020 & 14.12.2020 to 21.12.2020 .This was the general audit.

AIMS AND OBJECTIVES :-

The main objective of Home for Male Beggar (able &Disable), Lampur Delhi.110040 was established in 1970 under the provision contained in section 13(1) of Bombay Prevention of Begging Act,1961 with a capacity of 75 persons. It is situated in SewaSadon, Lampur, Delhi. The function of this home is to detain able and disabled beggars under Bombay Act 1959 which came into force on 18.3.1961. Beggars are transferred from RCC Centre i.e. Kingsway Camp. It also functions for custody, trail and punishment of beggars offenders.

HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

LIST OF HOO&DDO

S.NO.	NAME& Designation	Time Duration
2.	Sh. Dharmender Prasad, Supdt.	01.04.15 to 15.05.2016
3.	Sh. Shiv Narayan Singh, Supdt.	16.05.2016 to 03.10.2016
4.	Sh. Krishan Kumar, Supdt.	04.10.2016 to 03.06.2017
5.	Sh. MJN Tudu, Sr. Supdt.	04.06.2017 to 04.08.2017
6	Sh. Krishan Kumar, Supdt.	05.08.2017 to 23.03.2018
7	P.Ananda Rao	24.03.2018 to 14.06.2018
8	Sh. Shiv Narayan Singh, Supdt	15.06.2018 to 31.03.2020

LIST OF CASHIER :- Nil

S.NO.	NAME	Time Duration
1	Sh. Subash Chander	01.04.15 to 21.12.2016

4

2	Sh. Rajesh Kumar	22.12.2016 to 22.09.2017
3	Sh. Rishi Prakash	23.09.2017 to 30.04.2019
4	Sh. Rajesh Sehrawat	01.05.2019 to 13.09.2019
5	Sh. Krishan Kumar	14.09.2019 to 31.03.2020

Budget allocation and Expenditure for the year 2015-16 to 2019-2020)
(The office has not provide budget and expdr. For the year 2015-16)

Plan :- NIL			
NON PLAN			
2016-17	8357000	8256359	100741
2017-18	7390000	6428235	961765
2018-19	7300000	5351466	1948534
2019-2020	9450000	6057628	3392372

Statutory Audit:-Statutory audit of Home for Male Beggar (able &Disable), Lampur Delhi.110040 has been conducted by AG (Audit), Delhi till 2014.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	01	0	01
2	Group B	04	0	04
3	GroupC	18	02	16
4	Group D	04	01	03
Total		27	03	24

Maintenance of Records:-

The maintenance of records of Home for Male Beggar (able &Disable), Lampur Delhi.110040for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 71 outstanding paras with recovery of Rs. 965495/-. The HMB(A&D) Authority has shown the compliance of 18 paras out of which 17 Paras along with recovery amounting to Rs.Nil/- have settled and remaining 54 paras along with recovery amounting to Rs.965495/-have been taken in current audit report as Part-I.

(A)

S. No	Year	Total Paras	Para Settled	Para No. settled of Para's	Outstanding Para's
1	1977-94	46	10	7,8,10,11,12,13,34,40,42&43	36
2	1994-2004	15	04	50,54,56,59	11
	2004-07	07	02	6&7	5
3	2012-15	03	01	03	2
Total		71	17		54

(B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1977-94	9438	02	Nil	9438
		59	14	Nil	59
		486	25	Nil	486
		85912	36	Nil	85912
		84239	37	Nil	84239
		694788	38	Nil	694786
		3666	45	Nil	3666
2	1994-1997	12608	49	Nil	12608
3	2012-2015	77967	1	Nil	77967
G.Total		969163			969163

Current Audit Report: -

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs 9530/ were issued . Department has shown compliance out of which 4+1(Partially)audit memos have settled as such spot recovery amounting to Rs.8250/- was made. Remaining Audit memos converted into 04 Audit paras and 03 Tans with the recovery of Rs.1330/- in the current Audit Report.


Details of Current Recovery (Audit Period 2015-16 to 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	2500 ✓	1250 ✓	1250
/4	7000 ✓	7000	-
03/10	80 ✓	0	80

108

Total	9580 ✓	8250 ✓	1330 ✓
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The internal audit report has been prepared on the basis of information furnished and made available by Home for Male Beggar (able &Disable), Lampur Delhi.110040.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


07/01/2021

(SATISH)
(Audit Party no. XVI)

PART - I CASH PARALLEL REPORT

INSPECTION REPORT ON THE ACCOUNTS OF HON. P. K. ...

Part I (Cash Audit)

List of paras relating to previous audit report which are still outstanding.

For 77-78 and 78-79
 Last report not yet issued as such old paras are outstanding.

Para 1
PARA No. 1 (Refer Para No. 1 of 1979-84)
 Cash Book.

During the course of audit of cash book for the period 1/4/79 to 31/3/80, the following irregularities/omissions were noticed:-

- a) The cash book was not closed properly and it was not signed by the DDO.
- ii) Physical verification of cash was not carried out during the following months.

6/79, 12/79, 1/80, 2/80.

iii) Closing balance of cash as on 5/7/79 was Rs. 4180.40 as per cash book but the amount of cash handed over (at the time of handing over) was shown as Rs. 4100.40 i.e. less by Rs. 80. Necessary correction be made after verification.

Daily total were not got checked by an official other than writer of the cash book.

3/79

iv) In the following months, though the physical cash verification was done but the specific amt was not shown in the certificate so addressed.

4/79, 5/79, 7/79, 8/79, 9/79, 10/79, 3/80.

v) The date(s) of an endorsed bills shown in the summary prepared at the last day of month was not being endorsed and as such it could not be ascertained that the amount was kept up.

Part - I

480
 u/s
 1/2/79

173 132

99/10
172
131

undisbursed for more than 3 months.

4/79, 5/79, 7/79, 8/79, 9/79, 10/79, 11/79, 12/79, 1/80, 2/80, 3/80.

A sum of Rs 354.15 remaining undisbursed out of Bill 33 for 8/79 for more than 3 months was paid on 12/3/80 to the Cashier General.

v) In the following months summary of undisbursed amount was prepared.

6/79

vii) The signature in token having received the payment was not obtained while making payment of Rs. 26.45 to Shri P.K. Sakhooja UDC on account of Scooter during as vide Sub Vr No 557 of C.U. No 56.

viii) In the following cases payment were made for more than Rs 20/- but proper receipts obtained without Revenue Stamp. It needs identification.

Sl No	Sub Vr No	Amnt	To whom paid
1.	631	100.00	Mr Stora
2.	632	27.50	"

ix) The hatched cheques and issues of free coupons in lieu thereof.

It was seen from cash book that following 3 cheques were the hatched fresh cheques received in lieu thereof but as per entries in the cash book, payment against cheque was also made in time.

Part No	Cheque Bill	Bill No	Amount paid to
19 1)	B-675236 17/1/80	41	Rs 105/- paid to Dev M.P.R. Chibbir on 5/3/80 vide Mr Reel- No 71 (P.D. Bhandur garh)

ii) Fresh cheque

987c
171
130

Bank cheque
stated to have
been received
in lieu of above
time barred chq.

B-677860 Dt 5/7/80 for Rs 105/-

Date

No 30

1) B-675547 dt 27/2/80 Pay 131
Rs. 89

Rs 183.00 Rs 183/- paid
to Sh. P.K. Sakhuj
on 27/2/80

ii) Fresh cheque received
in lieu of above time
barred cheque

B. 677863
dt 5/7/80

for Rs 183/-

Date

1)

B-677875 dt 23/2/80 DFF Adv
BILL No 5 Rs

Paid to Sh. Chandra
Sheer Mehta on 26/2/80

iii) Fresh cheque received
in lieu of above time
barred cheque

B-677862 Dt 5/7/80

X) It has been that reimbursement of claim of taxi fares paid in
resp of Mr. Sh. Sube Singh, extra labor for carrying two inmates
Sh. Mehar Singh and Sh. Ganga with Jailer Kamal Singh from Tikal
Kalan to J.P. Hospital, Delhi Gate, N. Delhi on 21-8-79 was enter
tained till as shown below.

Date	Taxi No	Fare Reimbursed.
21/8/79	DLI- 3371	Rs. 59.75
	DLI 2178	51.80

It is not understood how the same persons were taken to J.P.
Hospital and back on the same day in two different taxis.

Page 2

It was seen from Pay Bill register that Income Tax has not deducted for the year 1979-80 in the following cases.

1. Sh. S. D. Sharma	Sumt	Amount of salary including arrears for 1/73 to 31/1/80	I Tax due	I Tax deducted
		Rs 46516.20	10,022/-	3159/-

Total Income 46516.20
 Less: 20% deduction for first 1000/-2000.00
 10% on the balance subject to maximum of 3500 1500
3500

46516 - 3500 = Rs 43016

Less: deduction under Section 80-C
 Govt Ins 4827. 60%
 Total 2897

4897
 39229 say 39130/-

Non Taxable Income for 1979-80 = 39130/-

Income Tax calculation
 I. Tax up to 3000/- @ 4700
 I. Tax on balance of 7130 @ 4% = 2852
 8352
 Add. Surcharge @ 20% I. Tax Rs 10022
 Payable 1672
 Rs 10022

Total Tax Payable 10022
 Less TDS 3159
 Balance Rs 6863/-
 I. Tax payable

Page 29

86/c
118 7 128

2)

Sri V. S. Sharma, Chartered Accountant

Total Salary paid in Class
22929.35

Income = 22929

Less S. Deduction
C 20% in 1000/- = 2000
10% on Balance 1293
of 12929 1293

22929
1293
19636

Less Dⁿ deduction under
80-C (JPFund etc)

JPF 200
Govt Ins 60
260 way 260

19376 way 19380/-

Net ITaxable Income = 19380/-

I. Tax calculation for 1979-80

1. Tax on first 1500/- = 1050
2. Tax on balance of
4380 @ 10% = 700
1838
3. C.T. @ 20% 367
2205

I. Tax liability = 2205
Less T.P.S. = 51
Balance Tax payable 2154 ✓

3) Sri H. G. Gupta, Chartered Accountant

Total Salary Paid Rs 14205/-

Less S^t deduction
20% on first 1000 = 2000/-

970
109

- 6 -

18
127

2000
 420 - 4308

 3420 2420
 11705

Less Deduction under Sec 90 - 7
 G.P. etc:

G.P. 700
 OM L. 55

 615
 (6) 615
 Rs 11170

Net Taxable Income = 11170/-

For Income between 1000/- and 12000/- I. Tax is payable @ 30% of the excess over 1000/-
 i.e. 30% in 11170 - 1000/-

= 351
 S.C. 20% 70
 1421/-

Page 3
 Tax payable 1421/-
 Para no. 3 (Refer Para no. 3 of 1979-94)
 Para 3

3. Will also verify date of payment was not recorded by DDO.
 Total of the amount not booked out Paras 7, 9, 10.

As per cash book, para of Rs 380.05 in respect of P. B 33 for 8/79 was shown to have been made on 7/9/79 to Sh Ram Kumar but as per the Roll Reg, he has received payment on 7/12/79. Reason for difference in the two dates may be looked into and position explained to Audit. A sum of Rs 18.10 (ADA) was shown as paid to Sh N. Bhatnagar in respect of P. Bill No 25 in 22-9-79 but it is acquittance was wanting in the Adm Roll Register.

Date of payment not noted on the cash book on Page 51.
 Page 62 of the cash book left blank. It should have

471

Page no. 101

119 126

Over Writing, cutting and attached (in Pages 18, 47, 50, 36, 39.)
 out of the cash book.
 Counting and payments made for various purchases were shown in
 the name of Sh. O.P. Bhabha (a staff member and Store Keeper)
 and not in the name of institution from whom purchases were
 effected.

Salary for July 79, Dec 79 was paid earlier than due in the
 last day of the month (28/7/79 to 29/12/79)

Para no 4 (Refer para no 4 of 1979-84)
 Para 4

J.T. Cash Book

Recently

The above cash book is being maintained to record amounts
 payments received from inmates through Receipt cum classifica-
 tion centre. During the audit of said cash book it was seen that
 a huge amount of Rs 39527.63 (as on 12/6/81) in this account
 was lying in the chest. In this connection, following audit
 observation / remarks were offered:-

- 1) A saving bank account in favour of the Supt should be opened
 in any of the nationalised bank to safe guard the Govt money.
 Interest as well as it would have also earned some interest
 also. Thus creating increase in the Amt.
- 2) The following inmates had died/escaped. The deposits lying
 unclaimed in respect thereof should have been deposited
 into treasury by treating these as revenue receipt as
 required vide Rule 635 CR Vol I

Sl No	Sl No of	Name	Amount	Cause of deposit
	JAR			
1.	31995/1450	Paug M...	24.30	Escaped on 18/9/75
2.	31709/1453	Narain Chand	14.05	Expired on 6-7-75
3.	1771	Shaj Ji	74.80	Expired
4	1770	Jathi	74.80	Expired on 24/6/76
5.	1677	Shajji R...	11.00	Released on 5/11/76

All other such case may be reviewed by: the beginning
 Audit.

... amount in do such inmates or deposited in trust
 sur: ~~xxxxxxxxxxxxxx~~ without further loss of time and
 compliance reported to audit.

3) Following cuttings/ over_writing/erasures were not attes-
 ted by the DDG. This may please be got done now and compliance
 reported to audit.

Date	Page
21/4/79	239
9/5/79	.
26/5/79	240
26/5/79	243
4/8/79	247
21/12/79	252

4) Totals were not being got checked from other than written
 of the Cash book and due to non observation of the rule
 various mistakes were noticed for reference &

a) The total amt at the closing day on 5/5/79 comes to Rs
 34902.23 whereas the same has been shown as Rs. 34902.23. The
 difference of Rs 1/- may please be got elucidated.

7045.38
26708.33
<u>1149.00</u>
<u>34902.23</u>

or Similarly totalling error was also done on 26/5/79 as grand
 total had been shown as 36997.25 instead of 36998.23 as per deta-
 ils below.

JJ =	9194.25
EM =	26621.85
GM =	<u>1102.00</u>
	<u>36998.23</u>

The difference may be looked into and justified under intimation
 to Audit.

5) Cash balance were not physically checked in the following
 months:-

4/79, 5/79 and upto 3/80

(976) 8 10 100
 166
 125

Para M. 5 (Refer Para No. 5 of 1979-80) 11
Para - 5

92/C 165 124/79

Page No. 1
Cust. No. 1000000000

It was seen that neither separate chest was maintained for cash pertaining to Jania Palsahi etc. Although it involved heavy sum of money to the tune of Rs. 40,000/- appx nor the cash was deposited in any bank the possibility of mixing the Govt cash with the general cash kept in the chest could not be ruled out. The matter is brought to the notice of Director Social Welfare for remedial action.

Suzanne

Para 6

List of Service Books checked during audit.

S/Serial

1. C. Jain - Care worker
2. Mahendra Singh - Care worker
3. Suraj Bhain - Peon
4. Dhanraj R. - Cook
5. Hanveshwar Parshat - Cook
7. Sagar Singh - Sweeper

During the course of audit of service books, the following irregularities/omissions were noticed.

1) Col 1 of Page 1 of Service Book in Shri Suraj Bhain Peon was left blank. This may not be completed now and compliance reported.

2) Service verification was carried out from 21/3/78 onwards which was required to be done annually from Pay Bill Register.

3) Re-attestation of entries which required to be done after every 5 yrs was not done in the case of Shri Dube Singh care worker. Service verification was not carried out since 1/12/79 in s/o Shri Dube Singh caretaker.

4) Service verification was not carried out since 1/3/78 in s/o D Shri Dhanraj Ram cook.

5) Re-attestation of entries required to be done after every 5 yrs was not done in the case of Hanveshwar Parshat care worker. Service verification was not carried out since 1/1/79 onwards.

123
164
10

5. Leave Inco ncs in x/o all service Books were in complete
wh: n say please be not completed and shown to next audit.
6. Re- attestation of entries required to be carried down e
ever initial after every 5 yrs was not done in case of Shri
Shar Singh, Sweeper and also Service verification was not don
o i. r/o of Shri Shar Singh since 1/4/76 onwards.

7

Para 7

Fidelity Bond-

It was noticed during the course of audit that no Fidelity
Bonds had been executed by persons dealing with cash/store at
Rule 270 of GFR says that every Govt Servant who is entr
usted with the custody of cash or store shall be required to
furnish security and to execute a Surety Bond (GFR -31) set
forth the conditions under which Govt will hold the acc-
ount and may ultimately refund or appropriate it. The secu-
rity bond should be got executed immediately and compliance
reported to audit.

Para 8

Cash Book Donations

1) During the course of audit it was seen that the physical
verification of cash lying in chest in no Donations was not
carried out during the whole year of 1979-80. This
may always be ensured in future and compliance reported to
audit.

It was also seen that inmate whomsoever was released was
being paid Rs 11/- from Donation Fund. No authority in suppo-
rt such payments and keeping the Donation Fund was made avail-
able to audit. A copy of the same duly attested may be sent
to IA Cell-

Para 9

Conveyance Register

9
Receipt-7

It was seen that no conveyance Register was being maint-
ained. As such the correctness of amount paid on account of
conveyance to the staff could not be verified to ensure that

max ceiling of Rs 50/- was not crossed in any
said Register and please be prepared now showing
interalia all the payments made on account of Conveyance
properly recorded and produced to next audit party.

Para 10

Bill Register

During the scrutiny of Bill Register it was found
that the cols. Vis Date of presentation at try, token No, etc
are not being completed. This may please be done and
and compliance reported to audit.

Para 11

Pay Bill Register

It was seen that following cols provided in upper
portion of the Pay Bill Register (TR-22A) are being left
blank and checkers initials were not being obtained in
the col provided for the same. This may be got completed
and compliance shown to next audit party.

- 1) Date of joining
- 2) Scale of Pay.
- 3) Marital status
- 4) PFY All. no
- 5) Govt Accommodation occupied
- 6) Stc

Para 12

PFY Class IV

It was seen during the course of audit that closing of A/C
was not signed.

PFY A/C in r/c Sh. Sunder Singh name taken was not closed
from 1977-78 to 1980-81.

PFY 190 (Sh. Sunder Singh) Closed. Cont:

It was seen that the opening balance for 1979-80 was wr

92/c
122
92
163

12

strongly taken as Rs 1366/- in place of Rs 742/- (C. Balance for 1978-79) Moreover in advance of Rs 600/- drawn by him in 12/79 was not deposited to his A/C. Correct figures would be as under:-

(89/CAW)
 112
 121
 92

C.B. for 1979-80	=	742
Diff		480
Int		71
Less with		1293
drawn		600
C Balance		<u>693</u>

The closing balance for 1979-80 thus comes to Rs 693/- instead of Rs 1978/- showing in his A/C. Necessary correction be carried out after re-checking under intimation to audit.

This case may also be reviewed and necessary action taken when necessary.

Transfer of GPF A/C

Shri Surjit Singh care taker was transferred to Sewa Kutir (P.O. Hosiery W. Camp Delhi) but his GPF A/C which was required to be transferred to his new unit has not been sent. This matter should be done now and compliance reported to audit.

- i) GPF A/C of Sh. Kanwal Singh, C/T (A/R DSO-312) was not closed.
- ii) Advance of Rs 600/- was drawn by Sh. Doongar Ram, Cook (A/C No DSO-718) in 12/79 but recovery started from the salary of May 1979 which should have been made earlier.
- iv) Advance of Rs 600/- drawn on 1/4/80 but amt debited to the A/C of Sh. Tille Singh C/T 9DSW-285) during 79-80

Para 12

13

Tuition Fee

It was seen that tuition fee in r/o following children of Sh. Surjit Singh C/T and Tille Singh Care taker was paid in the bills noted against each. But from the certificate attached there with it could not be ascertained that the children had not crossed 15 yrs of age as no date of birth was mentioned there. It may please be looked into and correct mode of payment ensured and is informed accordingly.

Sl. No.	Pr. No.	Am.	Children's Name	Class
1.	1/700/2/1983	198/-	1) Sharada Shanker Ch. 9/-pm	XII
			2) Lalit Kumar	X
2.	1/700/2/1983	35/-	1) Rajesh Kumari	X

Para 1:

PURCHASES

During the course of scrutiny of vouchers pertaining to purchases the following irregularities/omissions were noticed.

1) Milk-

In the following cases, Milk worth Rs. 9916.90 was purchased from K/S: Khasar Singh, Milk supplier Bahadur garh. As the Milk was purchased for more than Rs. 250/- at one time, quotations to derive the benefit of competitive rates were required to be called for, which had not been done in this case. In this connection it was pointed out that entire purchase so made after due verification may please be got regularised under order of the competent authority and compliance reported to audit.

Sl. No.	CR	Sub Vr. No.	Amount	Party's Bill No. and Date
1.	34	380	842.13	6 dt 2/11/79
2.	38	407	573.39	9 " 4/12/79
3.	"	412	1279.60	8 " 7/12/79
4.	45	465	515.62	10 " 1/1/80
5.	"	466	1145.20	11 " 1/1/80
Total a/o			4555.82	
6.	603	627	619.22	17 dt 5/3/80
7.	"	637	1050.80	18 dt "
8.	20	706	823.20	20 dt "
9.	"	707	508.06	19 dt "
10.	28	322	634.90	3 dt 9/10/79
11.	31	345	633.92	5 dt 2/11-79
12.	30	234	773.40	4 dt 9-10-79
13.	26	294	292.98	1 dt 1/9/79
14.	"	295	290.50	2 dt "

Total

9916.90 (9916.90)

8710 14 19 119 119 119

In addition, Milk powder was also purchased from the parti...
as note in the margin amounting to total Rs 3007.84 which also
requires similar action. It was also not under stand as to
how and what account the necessity to purchase Milk Powder
in addition to Milk fresh existed.

Party	Sinh	CR	Sub	Rate	Party's Bill NO and Date
			Yr No		
Anurag Trader 1		70	705	966.40	249 dt 27/3/80
Mou Baker 2		16	180	636.79	1373 dt 23/7/79
Co-op Consumer		310	117	242.00	2549 dt 3/7/79
Store Delhi & Super Ecaer &					
	4	10	121	242.00	255754 dt 6/7/79
	5	4	46	264.00	50602 dt -
	4	46	4284	2371.12	
	6	16	183	636.72	1375 dt 23/7/79
				<u>3007.84</u>	

11) 455.1

In the following case extra worth Rs. 29486.00 was purchased
from Javel Flour Mills Shivaji Marg Noida-Nagar.

Sl. No	Cl	Sub	Yr No	Rate	Bill No & Date
			Bags		
1.	34	376	20	2600.00	211 dt 6/11/79
2.	30	411	20	2640.00	2006 dt 29/11/79
3.	5	424	20	2640.00	- dt 26/12/79
4.	31	340	10	2210.00	- dt 17/10/79
5.	30	328	20	2600.00	680 dt 26-9-79
6.	14	181	20	2400.00	5697 dt 18-7-79
7.	10	119	10	1120.30	8387 dt 29-6-79
8.	11	123	19	2204.00	3420 dt 18-6-79
9.	4.	91	20	2320.00	5174 dt 1-6-79
10.	4.	42	20	2320.00	4549 dt 24-4-79
11.	"	47	20	2280.00	4753 dt 9-5-79
12.	21	240	15	1860.00	6156 dt 16-8-79
13.	26.	296	20	2432.00	62340 dt 6-9-79
			<u>241</u>	<u>99486.00</u>	

15
11/11/80
116
93
118

In addition cartage plus conveyance charges of the person who carried the cash for payment to the firm a sum of Rs. 1446/- (241306) (cartage for 15 Bags = 63.00 + conveyance=19/- total =871- Rs bag 57 = 847 Rs 6/- vide sub Vr No. 1242 & 243 of CB No 23/79-80 has also been incurred. Thus resulting into total purchase of attas Rs 30932/- (29486+ 1446)

In the connection following audit observation need elucidation.

- a) The purchase in each instance were of more than Rs 250/-. The quotation were required to be invited to avail the benefit of competitive rates.
- b) As the total purchase in the year was exceeding Rs 1000/- the open tender system should have been followed by advertising in the Newspaper.
- c) The entire purchase on this account is placed under objections for regularisation under order of the competent authority.

III. Purchase of Folding Bed.

During the course of audit it was seen that 200 Nos of Folding Bed 1 1/2 pipe @ Rs 104/- each (total amount Rs 20,800/-) were purchased from M/S Narendra Traders Delhi against sanction of Rs. 30,000/- vide sub vr No 782 of CB Nos 73/79-80 (Party's Bill No 031 dt 29/3/80)

In this connection the following observations are made.

- 1) The original sanction against which the said purchase was made was not made available for audit.
2. No - quotations / comparative statement on the basis of which M/S Narendra Trader were deemed the lowest respondent were made available.
3. As per rules the purchases of more than Rs. 10,000 were required to be advertised through Newspaper and open tender system was required to be followed. This was not done in this case. As such the said expenditure may please be got regularised under the orders of competent authority.

1(17)

Sub Vr No 333

(87/C) 10
 (117) (92)

It was seen that 125 kg sugar was purchased from Super Bazar @ Rs 3.09 P Kg Directorate of Social Welfare Delhi Admin approved rate of sugar @ Rs. 2.98 Pkg in Favour of M/S Narend Traders Delhi wof 29/5/79 to 31/3/80 vide their letter No P 15 (11) /79-DSW /Acctt/ 27533 to 27586 dt 27-8-79.. It was clearly stipulated in that letters that in case the contractor failed to supply the articles as per demand the articles of required may be purchased from local market. The excess amount of incurred, plus 5% of the total amount was required to be recovered from the contractor. In this case no such necessary seemed to have been made. Please recover the sum of Rs 14.40 the above contractor immediately and compliance reported to audit. All such cases may please be reviewed and recovery effected whenever required.

CB -19 [Sub. Vr No 323]

Similarly 100 kg sugar was purchased vide Super Bazar Bill No 338 dt 28/7/79 @ Rs 3/40 P Kg. Thus a recovery of Rs 44.10 was due from the above contractor, may please be made.

V Misc Items

Certain other purchase exceeding Rs.250/- were also made but no quotation in K/o of these were made available. As such it was not verified that the benefit of competitive rates was availed or not. The entire such purchases may please be got regularised under orders of the competent authority under intimation to audit.

<u>Sl No</u>	<u>CR</u>	<u>Sub Vr</u>	<u>Am</u>	<u>Item</u>	<u>Partic</u>	<u>From whom purchase</u>
					<u>Bill No</u>	
1.	34	375	556.75	Onoe	M11 Dt 9/11/79	Super Bazar
2.	"	371B	513.60	Tea	1825 Dt 3/11/79	New Super Con's Co-operative Store Delhi.
3.	8	419	1469.20	Onoe	792 dt 15/11/79	Harish Kumar Sas Raj dt S1

Sl No 3

P/15/116
17/18
91

	40	488	3482.20	Toilet Soap	10/Dt 9/1/80	Harish Kumar Des Raj at Sl	No 3
5.	47	485	945.00	Washing Soap	98 dt 9/1/80	"	No 3
6.	49	497	560.00	Chalk on	15 dt 31/12/79	Sh Girdhari Lal	at Sl No 3
7.	51	508	548.91	Tea	15 dt 17/1/80	"	at Sl No 3
8.	57	557	420.00	Chickern	- dt 20/2/80	Sh. Girdhan Lal	
9.	58	606	551-25	Washing soap	411 dt 29/2/80	"	at Sl No 3
10.	"	607	393.75	E. Bulbs	409 dt 22/2/80	"	
11.	"	608	336.60	Bulbs	407 dt 22/2/80	"	
12.	"	611	623.70	Tooth Powder	412 dt 22/2/80	"	
13.	59	619	915.00	Plates	495 dt 21/2/80	Delite Trunk Co	
14.	"	620	950.00	Trunk Bag	502 dt 29/2/80	"	at Sl No 3
15.	67	694	1443.75	Washing Soap	628 dt 20/3/80	"	at Sl No 3
16.	70	708	480.00	Rice	773 dt 27/3/80	"	
17.	71	722	535.20	Steel Bolt	350 dt 27/3/80	Anurag Erasers	
18.	"	726	990.00	Mug	340 dt 27/3/80	"	
19.	"	743	700.00	Alight	769 dt 30/3/80	"	at Sl No 3
20.	71	744	315.00	Bag VIZ	770 dt 230/3/80	"	at Sl No 3
21.	"	746	296.15	Seat	772 dt	"	
22.	"	759	978.75	Rubber Pipe	352 dt	HH Stores	
23.	"	333	368.00	Tea	59224 dt 20/9/79	Super Basar	

Sl. No.	Ch	Sub Tr No	amt	To whom Paid	On what amt
1.	37	399	49.50	Sh Nange Ram	Shaving of In mates
2.	"	400	49.50	"	"
3.	"	401	51.00	"	"
4.	"	402	49.00	"	Shaving / Cutting
5.	54	578	30.00	"	"
6.	"	579	31.20	"	"
7.	"	580	19.50	"	"
8.	"	591	30.00	"	"
9.	63	647	42.00	"	"
10.	63	646	70.00	"	"
11.	67	697	42.00	"	"
12.	"	688	40.50	"	"
13.	01	1	37.50	"	"
14.	"	2.	35.00	"	"
15.	"	3	37.50	"	"
16.	"	5.	70.00	"	"
17.	"	5.	80.50	"	"
18.	"	6.	65.00	"	"
19.	28	316	27.00	"	"
20.	"	317	32.00	"	"
			882.70		
21.	23	318	27.00	Sh Nange Ram	Shaving/Cutting
22.	"	319	27.00	"	"
23.	"	320	30.00	"	"
24.	"	321	70.00	"	"
25.	"	322	59.50	"	"
26.	"	323	30.00	"	"
27.	"	324	24.00	"	"
28.	33	351	54.00	"	"
29.	"	352	54.00	"	"
30.	"	367	51.00	"	"
31.	"	368	70.00	"	"
32.	18	203	56.00	"	"
33.	"	204	56.00	"	"
34.	"	205	54.00	"	"
35.	"	206	21.00	"	"
36.	"	207	30.00	"	"
37.	"	127	60.00	"	"

8710 + 1
 ON WHAT
 114
 90

(82/15) 115 (89)

24.	15	183	452.00	"	1375 dt 23/3/79	Super Bazar
25.	10	116	1013.70	Ghee	2499 dt 3/7/79	Super Bazar
26.	8.	93	959.70	Bhuna Chana	- dt	Aggarwal Under Supply
27.	"	95	1001.10	Ghee	2167 dt 8/6/79	Harish Kumar Das Raj
28.	"	54	4210.92	Dala	1126 dt 25/5/79	at Sl No 3
29.	19	220	1980.18	Sulsi	754 dt 30/7/79	Mathura Das
30.	19	223	1023.00	Ghee	0422 dt 28/7/79	Super Bazar
31	26.	293	1076.70	"	322 dt	Harish Kumar Das Raj
32.	63	669	927.90	Medical Supt.	5560 dt 11/3/80	Eastern Su ical Co
33.	74	786	1060.00	"	7799 dt 31/3/80	Continents Surgical Imprium
34.	58	605	297.00	Mag	Nil 3/3/80	OK Praka Bahade

Para 15

Cutting and Shaving Charges.

Financial loss due to non acceptance of lowest rate.

In the following cases, payment had been made to Barber on account of cutting/shaving charges but from the comparative statement dt 22/5/79 held on record. It was revealed that the lowest respondent was Sh. Daya Chand Rathi Barber placed at Sl no 1. whose cutting and shaving rates were at 24 paise and 19 paise respectively. It was understood as to how the cutting/shaving charges were paid to Shri Hange Ram @ of 40 paise and 30 paise respectively.

R/C 2022
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34.	2	127	60.00	"	"
35.	"	128	60.00	"	"
39.	"	150	59.50	"	"
40.	"	155	70.00	"	"
41.	"	156	54.00	"	"
42.	"	77	76.00	"	"
43.	"	78	58.50	"	"
44.	"	79	60.00	"	"
45.	"	80	60.00	"	"
46.	"	81	60.00	"	"
47.	9	110	33.00	"	"
48.	"	111	46.00	"	"
49.	"	112	21.00	"	"
50.	"	113	30.00	"	"
51.	23	248	48.00	2	"
52.	"	249	40.50	"	"
53.	"	250	40.50	"	"
			<u>2503.20</u>		

It will thus be seen that a total amounting of Rs. 2503.20 detailed above was spent as hair cutting / shaving charges for the inmates. Since this was a re-occurring expenditure, the probability of engaging a part time barber may be considered. The amount so incurred as shown above may get regularised by order of the competent authority for financial loss suffered and be informed accordingly.

16
 Para 16
 Stock Register 2999A-10

Rule 116(1) of General Financial rules Vol I lay down that physical verification of all stores should be made at least once every year. However on going through the following stock register it was observed that no physical verification of the stock register had been conducted since long.

- 1) Dietary stock register
- 2) Clothing/ Bedding stock register
- 3) Games/Medicine stock register
- 4) Property/ Stock Register.
- 5) Special dietary register
- 6) General articles stock register

(80/c) 21/2/53
 172 151 83

- 6) General articles stock register
- 7) Leveries stock register (Inmates)

The circumstances under which the physical verification could not be conducted may please be intimated to audit. The same may not be conducted by an independent authority in view of the observation made paras of stock register and result thereof be intimated to audit.

17. Page H-11
Para 17
Special Diet items stock register.

It was seen from the issue register of special diet that certain inmates were issued Milk on different dates. Doctors prescription/advice in support of issue of special diet to the deserving inmates were not produced for audit. In the absence of which the correctness of issue of special diet could not be verified.

It was also pointed out that if the special diet other than milk were provided to the inmates, the stock entries in issue register may also be made available and compliance shown to next audit.

18. Page H-12
Para 18
Non appearance of stored articles/wrong certificates recorded on the bodies vouchers.

During the course of audit of stock entries of purchased items through contingent bills it was seen that in some of the cases the wrong certificate was recorded on the body of the bills. A few instances were shown below:-

SNo	Vouchers No	Bill No	Name of firm	Item	Qty	Rate
1.	CA/54/HMB	SV 534 8/2/50	M/S Raj Photo	Photo of inmates	104	354/-
2.	CA/54/HMB	SV 535	-----	Not visited even to store keeper	Item 1) 6 Dos ii) 5 Dos	21826

On going through para page no. 20442 we noticed as follows:-

(A/C) (111) (153) (28)

On going through the Page No 39830 recorded on the body of the voucher no such stock entries were found available.

There needs elucidation that under which circumstances the wrong certifications were recorded on the body of the vouchers and the items purchased were not taken in stock register before making payment. The stock entries of all items during the year 1979-80 may please be rechecked in view of above observations and if more than illustrative instances, wrong certifications and cases of non accountal of stored articles found. The same also be reviewed and compliance shown to next audit.

Para 19

Clothing and Bedding stock issue register.

On the test check the following irregularities were noticed

1) It was found from the stock register that this register started on 2.2/79. But the balances of old stock register were not transferred in new register. On enquiry about the old stock register, it was stated that this was with Directorate of Social Welfare, Jaipur. No acknowledgement of the said record was shown to audit.

2) It was also noticed that the cloth was sent to Sheltered Work Shop, physically handicapped Nimesh Nagar and I.C.P.C. Jaipur on different dates for stitching kurta kamij etc. But the account of balance unstitched cloth received from them along with stitched items and bill for the payment were not produced for audit. In the absence of account of cloth neither the correctness of entries sale of stitched items could be verified to ensure that no balance cloth remained after every transaction of stitching and no excess cloth was retained / used by that institution nor the correctness of the cloth used in stitching ensured was regarding to the prescribed scale limit of kurta, kamij etc allowed by the Directorate of Social Welfare, could be verified. In the absence of this account how this institution kept watch on the cloth sent and their receipt of stitched items and balance cloth could be justified. This needs elucidation.

3) Non accountal of balance cloth account sent after stitching

78/c 110 152 85

It was observed from only one account of cloth shown by this
statement received on 21/7/80 from the hattered work shop
Ramesh Nagar for the year 1979-80, that 62.50 net or cloth was
received back as a balance cloth after stitching out of Malasia
cloth and some cloth sent on them. But neither the entry of
62.50 net or (Balance of cloth) was found recorded in the stock
register nor any balance cloth received long ago or earlier to
be in his stock register. In the absence of non accountal of
balance cloth it could not be verified that whether of the bal-
ance cloth received back was entered in the register in stock.

In view of above observation it is suggested that whole
the stock register may be reviewed and physically
verified by an independent authority and the excess cloth
retained by them and variation in stock / stock register, if
found, the amount of retained cloth / amount of variation
may be calculated. Excess cloth or amount calculated from
the deficiency officials and deposited in Govt account under
intimation to audit.

20/ [Signature]

Para 20

Issue register (Items)

a) It was seen that all stitched items such as kurta, kumfi,
Baniyan, pajama, Iachha were issued on many different dates in a
bulk to the general care class, but no stock register showing
balance from issue to issues was prepared by him, in the
absence of this record it could not be verified as to how much
items were issued on a particular date and what was the balance
on that date.

b) During Livery issue register, it was observed individual
account was opened allotting one ledger sheet for each employees
so proper and timely distribution of liveries could not be as-
sured. The same may please be opened and complete record main-
tained under intimation to Audit Physical verification not done
so far may be got done and result recorded in the register
and case of shortage variation of the same calculated, recov-
ered and deposited in Govt account under intimation to audit.

21/ [Signature] Para 21

Case 1: The Stock Register

a) Irregular consumption of non consumable Goods / Medicine /
equipment articles

77/c 109 157 26 84

On the test check of stock register of non consumable articles it was observed that Balance of non consumable articles were being reduced from their Balances without any sale or auction under sanction from competent authority. A few instances are illustrated below:-

S N	Page No	Date	Item	Balance	Balance should be	Diff
1)	151	11-3-80	Caran Board	4	Nil	
2)	152	11-3-80	Racket	8	Nil	
3)	154	11-3-80	Badminton Net	1	Nil	
4)	157	11-3-80	Volley Ball	4	Nil	
5)	2	11-3-80	H.F. apparatus	1	Nil	
6)	4	11-3-80	Statescope	1	Nil	
7)	10	11-3-80	Weighting Mach	1	Nil	

This is irregular. Original balance should be restored in the register and number reduced after getting sanction for condemnation/write off.

Both types stock was shown in one register only. This stock register was started w.e.f 11-3-80. The balance of previous (old) stock register were not B/P in this register. On enquiry about the previous register, it was stated that the old register was with Directorate of Social Welfare.

The circumstances under which old stock register were sent to DSW and acknowledged needs elucidation. In case stock register were sent to Directorate thereof of Social Welfare in case for enquiry the results of enquiry may also be intimated to audit.

In view of above observations it is suggested that the physical verification of those stores in question may again be re-checked by an independent authority and if available these may be transferred to non consumable stock register otherwise the cost of variation in articles may be calculated and recovered from the defaulting official and deposited in Govt account under intimation to audit. A review of all remaining stock registers may be under taken on the above lines and results intimated at the earliest to the audit.

Para 22

Property/Furniture Stock Register

On going through the Property/Furniture stock register it was seen that this stock register was maintained w.e.f 27/3/40 and the previous (old) stock register balances were not forwarded in this register. In the absence of old stock balances not taken in this new stock register, how the physically verified and found correct was recorded in the register. If this is correct that the certificate recorded is very correct then it very clear that old stock register items are not in the stock and if the items are in stock then the certificate recorded is wrong.

In view of above, all the items got physically verified by ~~most of Para-Everywhere~~ it has been suggested that independent authority may conduct physical verification independent authority and if there is any variation, the amt may be recovered from the defaulting official and deposit in Govt account under intimation to audit.

Para 23

Crane item stock register

On the spot check it was seen from the para No 6 of draft that in closing /stitched items stock registers that 155 Pa and were stitched by the class on various dates shown below

Date Item Quantity

1.	17/5/79	Pajama	28
2.	22/5/79	-do-	29
3.	25/5/79	-do-	35
4.	29/5/79	-do-	7
5.	23/6/79	-do-	20
6.	29/6/79	-do-	36
		Total	<u>155</u>

75/c
 148
 167

but these stitched Pajamas were retained by the Craft teachers up to the period of audit. These pajamas were neither B/Y in the stock register maintained after this stock register nor taken in the general bedding/clothing stock register. It was also noticed that not only stitched Pajama but many other items which were stitched by the class against the issued cloth to craft teacher on different dates not only in the year 1979-80 but also before this and after this year.

In view of above observation it is suggested that all stock register in the charge of craft Inspector Good clothing stock register may be reviewed under above lines and stock in hand after stitching may be taken in general clothing stock register and compliances shown to next audit.

2/1/80
~~(Signature)~~
 ACCOUNTS OFFICER (HQ)

G.ii.
 19th sept 81.

Copy
 11/1/80

Current report for the period 2/89 to 2/90.

Para No. 1

(Ref. Memo No. 5 dated 20.12.89)

Para No. 24 (Call Para No. 24 7 1979-90)

Sub: - CASH BOOKS

Resent 18

The cash book of Home for able & Disabled Deacons, Lampur was scrutinized & the following discrepancies/irregularities were observed:-

- a) The cash book for 2/89 could not be examined for want of vouchers of contingencies charges which were not produced before the audit. Necessary action be initiated to procure all vouchers pertaining to this cash book and the same be shown to next audit for examination
- b) The acquittance roll for the period prior to 3.8.89 was not produced before the audit. The requisite A Roll be traced & submitted before the next audit.
- c) While furnishing detail of undisbursed money in the cash book the date of drawals of payment was not recorded there so it could not be ascertained whether any amount was kept beyond a period of 3 months or not. In future, date of drawal be invariably recorded while recording detail of undisbursed amounts in the cash book.

Para No. 2 (Ref. Memo No. 4 dated 21.4.81)

Sub: - Service books

A test check of service books was conducted and the following irregularities were noticed:-

- 1) Nomination forms of DCRO/GPF COEIS etc duly accepted by the Head of Office were not pasted in the S. Books of the following staff:-
 - 1) Shri Kaptan Singh Caretaker.

Contd..

- 30
- (91C) (147) (165) 80
- i) Sat. Urkha J. Caretaker.
 - ii) Sh. Dharambir J. Caretaker.

Needful may be done under intimation to audit.
 All Service books may be reviewed and similar action may be taken, if any, under intimation to Audit.

2) During checking of S Books of Shri Raghuvir Singh Caretaker it was noticed that he was granted E.O.D. out pay for the following days:-

- a) 26.3.88 (1 days) Rs. 26.50. Plus allowances
- b) 4.4.88 to 13.4.88 (10 days) Rs. 27.40 x 10 = 274/- plus
- c) 7.7.88 to 9.7.88 (3 days) Rs. 26.50 x 3 = 79.50
- d) 20.7.88 to 23.7.88 (4 days) Rs. 26.50 x 4 = 106.00

But it was not recorded in the L/A/c and no entry was made in the service books. It was further noticed that the Recovery of 18 days of pay & allowances was not made from the official concerned.

Recovery of Pay & Allowances @ Rs. 822/- H.M.
 Plus Allowances admissible for 18 days a sum of Rs. 485/- ~~xxxxxxxxxxxx~~ after due verification may be made under intimation to audit.

Leave A/c found incomplete after 31.12.88 Leave A/c may be completed under intimation to audit. Pay fixation performed under intimation forms of D.R.O, C.R.F. etc. duly accepted by the Head of Office not pasted in the service books. The same may be obtained from the official and pasted in Service books under intimation to Audit.

Shri Jai Prakash Sweeper was appointed on 16.9.88 but no entry was made in his S. Book. Leave A/c from 16.9.88 was not completed. and also service was not ~~not done~~ 16/9/88. Needful may be done under intimation to Audit. Contd. 3/-

74/c 7448
 29
 104
 All such cases may be reviewed in similar order
 be taken.

Para No. 3 (Ref. Memo No. 5 dated 28.4.51.)

Subj: Dietary Article Stock Register)

While scrutinising the stock register of Dietary (No II & III) it was noticed that the following articles were issued to other home by the Sewa Sadan on loan basis on different date but those articles were not received so far. The reason thereof be explained to audit for not taking back the articles till date.

SNo.	Name of the Articles	Date of issue	Qty.
1.	Atta	6.3.59	150 Kg.
2.	do	22.4.59	100 Kg.
3.	do	4.9.59	180 Kg.
4.	do	8.9.59	180 Kg.
5.	do	13.2.50	90 Kg.
6.	do - Masala	6.2.59	10 Kg.
7.	do	8.2.59	8 Kg.
8.	do	9.2.59	10 Kg.
9.	do	15.2.59	10 Kg.
10.	do	24.2.59	5 Kg.
11.	do	2.3.59	2 Kg.
12.	do	10.3.59	5 Kg.
13.	do	15.3.59	5 Kg.
14.	do	21.3.59	5 Kg.
15.	do	27-3-59	5 Kg.
16.	do	12.4.59	5 Kg.
17.	do	22.4.59	5 Kg.
18.	do	14.6.59	10 Kg.
19.	do	19.6.59	10 Kg.
20.	do	30.6.59	7 Kg.

Contd. 4/-

352

(11/5) 130
145 78
103

21 - do - Masala	15.11.89	2 Kg.
22 - do -	27.11.89	5 Kg.
23 - BK Ghee	28.7.89	15 Kg.
24 Sugar	23.3.80	20 Kg.
25. do -	27.3.89	20 Kg.
26. do -	14.12.80	20 Kg.

Reason be explained underwhich circumstances those articles were issued to other home All Stocks regarding of dictory may be reviewed under intension to Audit.

b) Physical verification of Stock were not ^{got} done by the ~~competent~~ ^{competent} authority till date. The same point was also pointed out by DCR in their report. but no step have been taken by the authorities. Reason thereof be explained to audit u underwhich circumstances the stocks was not verified by the comp-
int authority.

Basant
Para No. 4 (Ref Memo No. 7 dated 20.4.01)

Subj: - G. R. F. (Class III 4 th)

Para

The scrutiny of the G. R. F. - ledger revealed that there are following short-comings which requires immediate attention:-

1. There is no Index to show the accounts of the individuals maintained in the ledger. The same may now be prepared and show at the time of next audit.

Contd. 5/-

7/c (144) 31 102 77

33
-18-

There are cutting & overwriting, the same have not been attested by the competent authority. The same may be got done and shown to audit.

Further it was also noticed that Smt. Uekha, Jt. Caretaker appointed on 27.9.88 but her G.P.F. subscription was deducted from April 90 instead of July 89 (after completion of 1 year's service). Her G.P.F. may be deducted from 1.7.89 and all other such cases be revised and compliance be shown to next audit.

Case No. 29

PARA NO. 5 (Ref. Memo No. 8 dated 29.4.91) 28

Sub: Regarding payment of RENT OF BUILDING

On perusal of the sanction file regarding payment of rent of building for seva Sadan located in Grew Grew Mandai building Tikri Kaban it was noticed that the seva Sadan was shifted the Begun's Home Complex Laxpur in June, 1988 and the building is still in possession of the Dept. of Social welfare. The building is lying vacant and payment is being made @ Rs. 2650/- per month without any justification. The rents of building had been paid amounting to Rs. 58300/- from 6.88 to 31.3.90 from the public exchequer without any justification. Reasons under what circumstances rents is being paid of vacant building without any justification be submitted to the Audit. Orders of the competent authority for keep the building was not produced before audit.

Contd. 6/-

Page 28
Form No. 8 (Ref. Memo No. 9 dated 29.4.81)

Stock Register (VEGETABLES)

a) While scrutinizing the stocks register of vegetables for the period under audit, it was observed that excess vegetables were issued on many occasions than the quantity was in the stocks of institute. It could not be understood ^{Excess} the excess quantity of vegetable, was issued. For example on 11.8.80 the institute had 72 kg. Vegetable in the stock and issued 109 kg. Vegetables which was not possible. Reason thereof be intimated to audit under which circumstances excess vegetable were issued and what was the source for obtaining excess vegetable and further all such similar cases be reviewed under intimation to audit.

b) No physical stocks verification was ^{got} done by the competent authority for the last many years. Reason be explained to audit and compliance be shown to next audit.

Form No. 7 (Ref. Memo No. 10 dated 29.4.81)

INMATE CLOTHING, BEDDING-CLOTH REGISTER & INMATE CLASS STOCK REGISTER.

While scrutinizing the stocks regarding of clothing & bedding, cloth register & class stock register the following irregularities were observed:-

a) Physical stocks verification of the above mentioned stocks was not done by the competent authority in spite of IACR's remarks. Reason thereof be explained & compliance be shown to next audit.

Contd. on 7/-

6812 22 75
 (142) (100)

75 135

b) Stocks register was not maintained for clothing and bedding for the period under audit. It seems that nothing has been issued to inmates during this period. Reason for the same be explained to audit and compliance be shown to next audit.

c) No condemnation record was maintained by the institution. It should be maintained and shown to next audit.

d) It was further observed that Sh. Mishan Lal instructor handed over some articles to Sh. D.S. Sani (Assistant Jr. Craft Instructor) during his election duty on 30.1.89, but the same articles were not received back so far and further entries were made by him without taking these balances. Reason thereof be intimated to audit under which circumstances the under mentioned articles were handed over to Sh. D.S. Sani instead of whole charge.

S. No.	Articles name	Qty.
1.	Pajamas	310 Pcs.
2.	Baniyan	200 "
3.	Towels	24 "
4.	Jersey	29 "
5.	Marksen	40, 50 Nts.

Contd. B/-

(671C) (111V) 74
34 (99)

Case H-2

Para No. 8 (Memo No. 11 Ref No. dated 20.4.91)

JAMA TALASHI RECORDS

It is stated that inspite of repeated demands the records of Jama talashi of inmates of Home for Male Beggars (Able & Disabled) (Tikri Kola) Now in Lumpur, was not produced before Audit by the H.O./DDO. It was gathered that the present H.O./DDO of this Home has not received the charge of Jama Talashi record alongwith its bank account. The matter regarding non production of record of Jama Talashi be ones serious in the light of the fact that Shri G. D. Sharma, Ex- HO/DDO custodian of Jama Talashi record will be retiring from Govt. service on 30.6.91 on superannuation and so far he has not handed over the charge of Jama Talashi to his successor Shri H.R. Halkund, presently working as HO/DDO who too would be retiring from Govt service on the attaining the age of superannuation on 31.12.91.

The matter needs to be brought to the notice of the Director of Social Welfare, Delhi Admn, Delhi for taking immediate necessary action in connection with the Jama Talashi records of this Home and intimation be sent to Audit.

Para No 9 (Ref. Memo No 12) dated 20.4.91.

37 STOCK (GENL. ARTICLES) Case H-26

A test check of Stock Register (Genl. Articles) was conducted and the following irregularities were noticed:-

1) During checking of Genl. articles issued to inmates, it was noticed that the washing soap/Tooth Soap and Mustard Oil issued, to inmates from time to time was less issued as per prescribed scale. A few examples are as under:-

S.No.	Name of the articles.	Month	No. of inmates	Issued	To be issued as per scales

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S. No.	Name of the Articles	Month of Issue	No of Issues	Issued	To be issued as per scale.
1	Washing Soap		1.50	63 Kgs.	71 Kgs.
	500 gm. per month		142		
2	Toiletry Soap		- do -	21 Kgs.	142 Kgs.
	1 cake per month		- do -		
3	Mustard oil		- do -	7.50 Kgs.	12.780
	0.50 liter		- do -	13 Kgs.	17 Kgs.
4	Washing soap		2.0	13 Kgs.	17 Kgs.
			34		
5	N. Oil		- do -	4,700 Kgs.	5,000 Kgs.
			- do -		

Reasons under which circumstances the quantity of articles was issued less instead of prescribed scale be intimated to Audit. Similarly all similar such items be reviewed and description be intimated to audit.

It was also noticed that the physical verification of stock has not been done during audit. Reason thereof be intimated to Audit under what circumstances physical verification was not done, by the H.O. BDO It is a serious lapse on the part of the H/O/BDO.

Contd. on 10/...

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Para-33

Para No. 10

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Non-Production of the record.

The following records were not produced

before audit:-

1. Medicine Stock/ Issue Register.
2. Gate Register.
3. Contingents Register.
4. Barbans Register.
5. Register of short term/ long term advances.
6. List of officials availing rent free accommodation.
7. Joint Bank A/c of Institute.
8. Property Register.
9. Income tax calculation statement for the year 1988-89.
10. Service postage stamp account.
11. LIC/TA/Conveyance/R.Fee/c C & Medical Clubs Register.
12. Rent/Electricity/water/Telephone bills & their registers.
13. Cash book vouchers for the period 1988-89 as per para regarding Cash book.

The above mentioned records may be produced to the next audit party.

~~W. L. Sharma~~
W. L. Sharma
I. A. O.
Audit Party No. 9 (II)

34

SERVICE BOOKS:

During the scrutiny of the audit of S/Books, the following discrepancies were noticed:-

A. The S/Book of Sh. Gopal Dutt, Tailoring Instructor

(i) Leave account of the concerned official was found incomplete after 30.6.92. It has also been noticed from the personal file, the official availed leave from 7.6.93 to 26.6.93 and no sanction order was issued therefor, nor any endorsement have been recorded in the S/Book of the official.

(ii) In the 1st page of the S/Book, OPF account number was not mentioned on the body of 1st page. As per the rule, after completion of 5 yrs., the re-attested signature should have been done by the concerned officer in the 1st page of S/Book, while the same was not found in the S/Book of the official.

(iii) The official was promoted in the scale of 1640-2000 as STU and the basic pay was enhanced, as per order, no specific order for promotion from the competent authority, i.e. DC, as well as fixation of pay order was not found placed in the S/Book.

B. (i) The leave account was not maintained in the following cases after 31.6.92.

(ii) OPF account numbers were also not mentioned on 1st page of the S/Books of the officials.

(iii) The family declaration forms, Death-cum-gratuity form, CGHS nomination form, were not found attached in the S/Book in the following cases and photo of the individual has also not been pasted in the S/Book as per details below:-

- | | |
|------------------------------|--------------------------------|
| 1. Sh. Davinder Kumar, Chow. | 2. Sh. Fulga Mehta, C/Tailor |
| 3. Sh. Raghbir Singh, C/T | 4. Sh. Pawan Singh, Night Cook |
| 5. Sh. Haru Singh, Cook | 6. Sh. Rajesh Kumar, C/T |
| 7. Sh. Sunil Kumar, C/T. | |

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C. S/Book of Dvirinder Kumar Chokidar

- (i) The character & antecedent verification from the Police Deptt was not done and recorded in the S/B ok of the official.
- (ii) Medically fit endorsement duly certified by the competent authority was also not recorded in the S/B ok.
- (iii) As per norms, the pay of the official can only be released after 3 months from the date of appointment. In the absence of the verification by Police, the authority has released the pay of the official concerned w. e. t. 29.12.88 is not understood.

D (Mr) Sh. Rashmi K. Singh, Officer

- (i) The official remained absent from his duties for the following period and the competent authority has passed the order for without pay for the said period, but the same entries were not found recorded in the S/Book of the concerned official.
 - (a) without pay from 7.7.88 to 7.8.88 vide CO. No. F. 3(11)/598-8 dt. 21.11.88
 - (b) for 27.3.88 CO- 221-23 dt. 4.4.89
 - (c) from 08.11.88 to 13.11.88 -CO- 276-78 dt. 19.11.88

(ii) The service verification at P/7 of the concerned official for the period 24.7.88 to 31.12.88, which the official remained without pay for the period 8.11.88 to 13.11.88, as per order issued by the Supt. vide order No. F. 3(16)/221-23 dated 4.4.89, it is not understood how the absent and without pay period has been verified as a casual period.

Please review all the other S/Books and the similar type of irregularities as pointed above, may please be notified, under its intimation to audit.

Contingent vouchers

During the test check of contingent vouchers for the year 1993-94, the following discrepancies/irregularities have been checked:-

1. The contingent cheque register was not maintained during the audit period.
2. The dietary and general items were purchased from time to time but supply orders were not produced to audit.
3. No record was maintained and produced to audit for empty boxes and tins. The empty account may be prepared and produced to audit.
4. The following items were purchased without invitations tenders/ quotations and completion of codal formalities:-

Vr.No.	Firm	Item	Amount
130/92-93	M/S Kmaljit	Surahi/Matko	2000/-
128/92-93	" Tejpal	Wood	7500/-
123/93-94	" Karil Lal Saw Mill	-do-	2600/-
124/93-94	" Sunny Supplier	Eng	1425/-
122/92-93	" Datri Foot wear	Chappals/shoes	23512/-
122/93-94	" Arjal Gro. Suppl.	Wood	5000/-

The above expenditure amounting to Rs. 42197/- are made in contravention of CFR, as the exdtr. is irregular. The same may please be not regularised from the competent authority under intimation to audit.

5. Vido Vr.No. 46 of 93-94, Chappals amounting to Rs. 1592/- were purchased from M/s Khadi Gramodyog, but no stock entry was recorded on the voucher.
6. The following bills were not produced to audit:-

1990-91	CB-20	Rs. 2900/-	CB-37	Rs. 1440/-
-do-	CB-44	Rs. 619/-	CB-45	Rs. 232/-
-do-	CB-46	Rs. 330/-	CB-47	Rs. 62/-
-do-	CB-48	Rs. 2429/-	CB-51	Rs. 31,800/-
-do-	CB-53	Rs. 174/-	CB-54	Rs. 801/-
1991-92	CB-114	Rs. 1400/-	These vouchers are taken up for audit	
1992-94	CB-120	Rs. 51900/-		

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Page-35

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GENERAL ITEMS STOCK REGISTER

During the course of test audit on account of general stock register and its relevant records, the following irregularities have been noticed:-

- A. The stock registers were opened every a year without showing the period and volume Nos. and over mentioned that the stock register was maintained for the unit of SMB (A/D) in some case i.e. for example in the year 1990-91, the stock register was maintained only one for showing / taking the balances of all the five units i.e. HIB (A/D), HCB, HAX, HBI-I & BI-II, as a merger without showing the order from the competent authority.
- B. The consumption stock register was not produced to audit to verify whether those items received from Main store, were entered and actually consumed. This is the lack of care in the part of care takers who was consuming the general items as per the scale of issues.
- C. The non-consumable items and consumable items were shown in the same consumable register. As per rule, both the items i.e. consumable and non-consumable items should be maintained separately. It has also been noticed that the non-consumable items were issued and their balances have reduced from the stock register. This is a serious lapse on the part of unit. The non-consumable items can not be reduced from the stock register until or unless there have been special consumption, for instance as under:-

1. Plastic bucket	P-29	Issued and balance worked out as Nil
2. " r jug	30	-do-
3. Plastic pump	31	-do-
4. rife	41	-do-
5. Foot ball	4853	-do-
6. Volley ball	54	-do-
7. Plastic pipe	48	-do-
8. Brief case	70	-do-
9. Regulator of gas	73	
10. Tub iron	76	
11. Starter	79	
12. Scissor	81	
13. Ustra	82	

Please review all the other similar items as may be taken in non-consumable stock register with ascertain their correct balances, if any shortage/lapse was/is found, the recovery may please made from the concerned defaulters.

B. Further it has also been noticed in the previous stock register that the items were issued to the official for non-consumable items and the balances were also reduced from the stock register and accounted for nil and till this date those items were not taken back from the official who have already left the Institution on transfer. The below mentioned items may please be taken back or the recovery may please be made from them.

Brief Case	p-103	Issued to Sh. Umesh Singh, UDC	for Rs. 656/-
-do-	-do-	Sh. G. S. Saini, UDC	for Rs. 656/-
-do-	P-102	Sh. Shrawan Mtr, Peon	328/-
-do-	P-109	Sh. Umesh Singh, UDC	485/-
-do-	P-109	Sh. Supdt.	667/-
-do-	-do-	Sh. Rajinder Singh, UD	667/-
-do-	P-232	Sh. Yad Ram, LDC	294/-
Plastic Bucket	P-101	No. 1 @ 38/04	
"	103	2 @ 113/-	
"	109	3 @ 170/55	
"	227	4 @ 190/-	
"	105	6 @ 170/00	
Chalk Board	109	2 @ 220/50	330/-
Thermal Plastic	229	2 @ 223/-	
Plastic Bag	103	2 @ 241/-	G. P. Shama, Supdt
Chalka beam	231	4 @ 98/-	
Jug	109	4 @ 68/-	
Mug	109	12 @ 105/60	
			5643/-

Please recover Rs. 5643/- from the concerned defaulters or the items to be taken back and accounted for in the stock register.

D. The new general store items register was maintained during 92-93 but the closing balances shown transferred to New Register in the year 1991-92 stock register, but their balances were not account for in the new stock register, which was produced to audit. These items approximately is about 70-80 items and their consumption also not shown. If these items are found short, the recovery may please also be made under intimation to audit.

E. During the purchase of general articles, for the period 92-94 it has been found that the items were purchased from co-operative stores store without obtainish the competitive rates, coal, formalin etc. The purchases were made in thousands. No supply order was also shown to whom the order was placed. The practice should be stopped and purchases should be made on comparative rates

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after observing all the usual formalities.

The general consumable items were issued to inmates/workers, in or except than the scale. Few items were examined on the basis of records and information furnished to audit i.e. issue items and inmates in H.B during the period 90-91 to 93-94.

(1) Washing soap : As per norms 500 gms was admissible per month to inmates and the quantity issued found as under:-

Year	Qty issued	Admissible as per inmates	Excess	Rate	Total value
1990-91	254 Kg.	133.500 (267 inmates)	120.500	12/30	1506/-
1991-92	1162 "	98.500 (197 "	1063.000	12/65	124510/-
1992-93	980 "	404.000 (808 "	576.000	14/-	8064/-
1993-94	500 "	453.000 (916 "	97.000	12/65	6183/-

The Stock Report for the period 4/93 to 6/93 was not produced to Audit. 30253/-

(ii) Bathing soap : 1 piece is admissible per month to one inmate as per norms, but excess has been issued as under:-

1990-91	753 Pcs.	267 Pcs per head	486 Pcs.	4/25	2196/-
1991-92	2950 "	197 "	2753 "	4/75	13076/-
1992-93	324 "	Transfer shown to unit, H.A.B, LAMPUR			
1993-94	1340 "	9162 Pcs.	424 Pcs.	5/25	2226/-
					17410/-

(iii) Mustard Oil 0.90 gm. is admissible per month to inmates whereas excess quantity has been issued to inmates as under:-

1990-91	74 YO/Ltrs.	24 Kg (267 inmates)	50 Kg.	36/-	4.1800/-
1991-92	416.350 "	17.730 Kg (197 "	698.170	36/90	4.25762/-
1992-93	150.000 "	72.720 " (808 "	77.280	30/-	4.2316.40
1993-94	103.870 "	82.440 " (916 "	71.560	35/-	4.2716/00

The issue v.o. f. 7/93 to 3/94 as per stock register and prior to 7/93 i.e. 4/93 to 6/93 records was not produced. 4.32596/- or say-32596/-

Total I+II+III i.e. 4.30253/- + 17410/- + 4.32596/- = 4.80259/-

4. 80259/- may please be recovered being issued excess quantity from the norms of scale, with due care and proper verification under intimation to audit and also examine the other similar items, if found excess issued, the recovery and responsibility may also be made/fixed against the defaulter.

37
DIETRY STOCK REGISTER

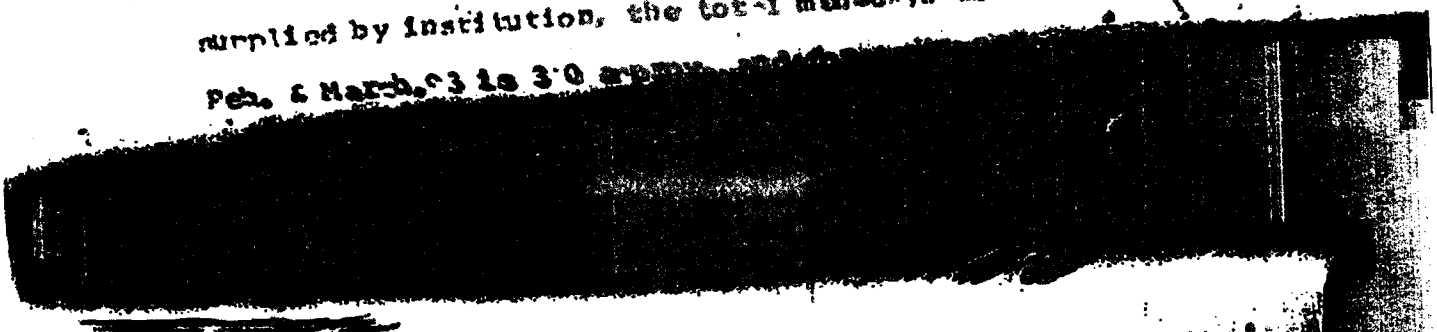
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During the course of audit for dietary items for the audit period 1990-94, the stock register for the institution were produced since 15.2.93. It was stated that before the period there was a common kitchen for 5 homes located in the premises under control of HADB. No separate record for purchase and consumption of dietary items pertaining to HMB (A&D) was produced to audit. Since 1993 a separate kitchen for 2 homes i.e. HMB (A & D) and HMB was stated, but no order of competent authority for merger of kitchen was produced to audit, as there was 3 permanent posts of cook in this home during audit period. So it is not understood how the kitchen of this home was merged with other home without any specific order of the competent authority.

On scrutiny of register, the following discrepancies/irregularities were observed:-

- a) there was a common indent prepared for both HMB and HMB (A&D) for issue of dietary items from store. The quantity of items were issued for both the homes without taking consideration of number of inmates in this home i.e. HMB (A&D), resulting excess issue of dietary items.
- b) The dietary items like RICE and SUGAR were purchased from private at higher rates instead of procuring through Food & Supplies Deptt at controlled rate, fixed by Govt. of Delhi resulting a loss to the Govt.
- c) The dietary items were purchased from DICDC & Delhi Co-op store without completing codal formalities for competitive rates, which is irregular.
- d) According to month-wise statement of inmates under HMB (A&D) supplied by institution, the total man-days worked out for Feb. & March, 93 is 30 and 30 respectively.



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1.	Ghee	Rs. 22050/-
2.	Sugar	Rs. 13342/-
3.	Tea	Rs. 12355/-
4.	Chana	Rs. 7787/-
5.	Dal	Rs. 27900/-

Rs. 84239/-

The above items accumulated to Rs. 84,239/- were excess issued from the Institution. This amount may be recovered from concerned Institutions or defaulters after proper verification.

- a) It has also been observed that some items like ATTA & RICE were frequently transferred to other houses like H-I and B-II to which were not received back. This item should be taken back from these institutions.
- b) Vegetables total quantity 4750 Kg. were purchased during Jan. 84 to March, 84, whereas the total requirement of HSB (M.D) for the period was 2750 Kg., resulting excess purchase of 2220 Kg vegetables. The reason may be explained to audit. Necessary may also be done under intimation to audit.

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NET REQUIREMENTS

Item	Qty purchased	Total No. of men-days	No. of persons per day	Total qty entitied	Balance on 31.3.94	Qty. Excess issued	Rate	Total amount of men-days
1. Ghee	1875kg	40,000	20	818 Kg.	40kg.	653 Kg.	Rs. 35/-	Rs. 22875/-
2. Sugar	3800 "	"	50	2045 "	802 "	953 "	Rs. 14/-	Rs. 13342/-
3. Tea	318 "	"	03	122.7 "	64.5 "	187.2 "	Rs. 60/-	Rs. 12355/-
4. Chana kala	2500 "	"	30	1227 "	778 "	445 "	Rs. 17.50	Rs. 7787/-
5. Dal	7400 "	"	170	4090 "	1450 "	186 "	Rs. 15/-	Rs. 27900/-
Total amount:-								Rs. 84239/-

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PARA-5 Jan-38

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BEDDING & CLOTHING STOCK REGISTER

During the scrutiny of test audit on account of Bedding & clothing stock register and consumption stock register, maintained by care taker, the following irregularities / discrepancies were noticed:-

A- The non-consumable items of bedding and clothing were maintained in the consumable stock register i.e. Main Stock register maintained by the store keeper and quantity was reduced from the stock register after issuing the clothing and to care taker. As per rule, these items cannot be reduced until or unless, these have been declared condemned, for example:-

- a) Blanket (b) Durries (c) Khes (d) Bedsheets (e) Jerseys etc.

These balances should have been corrected with taking the progressive total and balance to be worked out accordingly under intimation to test audit.

B- The consumption point stock register, maintained by the care taker was not maintained properly. The quantity received from the main store was not properly entered date-wise, item-wise. In the absence of non-maintenance of properly stock register, it is very difficult to audit to ascertain at a glance, how much quantity was received by the care taker till date.

C- The two units of the IMA (MD) and KJIB was merged & the quantity was issued from both the units to the merge errors in both the units. No specification order of merger was shown to audit.

D- The physical verification of the stock has not been done by its superior/competent authority by till date.

E. The condemned articles (clothing & bedding) if any has also not done by the competent authority of home by till date.

F. During the scrutiny of the position of both the merge stock register i.e. IMA (MD) and KJIB, the quantity purchased balance in hand with the storekeeper, issued to the care taker for inmates and balance in hand with the care taker, there is a shortage of

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various items, which are shown in the attached schedule and the total value of shortage comes to Rs. 6,94,788/- (Six lakh, ninety-four thousand, seven hundred eighty eight only) may please be recovered from the concerned defaulter i.e. competent authority or manager/store-keeper / care-taker with due care and proper confirmation.

The other ^{missing} items may also be recovered if any shortage found, may also be recovered the said amount under intimation to audit.

G. The articles were issued to inmates, are found more than the scale and purchased also take in huge quantity without checking the store inmates at present. There are 68 inmates in IHB (M/D) & 30 inmates in IHB. The quantity issued in excess may be withdrawn from the inmates.

H. The quantity purchased in excess of all the items than the actual requirement, there need to be thorough investigation from the independent agency under which circumstances the surplus has been purchased than the actual requirement.

All the discrepancies may please be rectified under intimation to audit and the efforts to be made to make the recovery of Rs. 6,94,788/- from the defaulter(s) with due verification and proper care under intimation to audit.

Recovery: 694788/-

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MINISTRY OF SUPPLY AND SERVICES OF A HYDRO-ELECTRICITY PROJECT

Sl. No.	Name of Item	Total Qty - Recd - based	P/No.	Qty in hand with S/K	Qty Issued to C/T	Qty in hand with S/K	Short age	Rate	Total value
1	IR (M/D) Dredgers	6146	1, 2, 12	105	6741	7			
2	IB	629 6775	31	33 138	596 6637	158	6479	680/-	Rs. 5,18,320/-
3	IR (M/D) Pines	622	4, 5	115	507				
4	IB	100 722	36	15 130	85 592	158	434	2113/-	49,042/-
5	IR (M/D) Durries	616	10, 16	217	403				
6	IB	100 716	37	75 208	25 428	191	237	9191/-	23,937/-
7	IR (M/D) Blankets	200	32	200	Nil				
8	IB	700 900	32, 41	Nil 200	700	629	71	253/-	17,963/-
9	IR (M/D) Jerseys	600	7, 8	26	673				
10	IB	200 800	35	100 126	107 773	209	574	149/-	Rs. 85,526/-

G. Total:- Rs. 6,94,788/-

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Page 1139
Page 39
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LIVERIES ACCOUNT During the scrutiny of test audit on the accounts of group 'D' official liveries account, the following irregularities were noticed :-

1. The cloth was not issued as per the norms i.e. in Mtrs to the officials, but it was issued to them by showing of one uniform or two uniforms without showing how much Mtrs. cloth were used.
2. The prescribed rates of the liveries items were also not kept in mind, while purchasing the cloth and issued to them. As per norms, it should be purchased strictly according to the prescribed rates issued by the Govt.
3. The die register was also not maintained and it is very difficult to verify whether the uniforms issued to the class 'D' official has actually on die or not.
4. The register of issue uniform for winter and summer were maintained in mixed pages. It should be maintained separately by showing Summer Uniform and Winter uniform.
5. The physical verification of the stock was not done by the competent authority till date.
6. It has also been noticed that the cloth was issued to the authorized workshop for stitching and balance to be shown Nil, which is wrong. As per norms, the cloth should be converted into uniforms after stitching with showing how much cloth was used for per uniform, then issued to the official and balance to be reduced accordingly.

Kindly rectify the discrepancies under information to audit.

Para-7

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GP F GROUP EMPLOYEES: During the period from 1991-94, the following entries are made -

A. The DDL has not attested the entries in the ledger in the following cases -

- 1. Sh. Philya C/Taker 1991-92 to 93-94
- 2. Sh. Ram Balak Peon 1992-93 to 93-94
- 3. Sh. Azad Singh C/T 1991-92 to 93-94
- 4. Sh. Davinder Singh, Chow. 1991-92 to 93-94
- 5. Sh. Kaptan Singh, C/T 1992-93 to 93-94
- 6. Sh. Prem Singh C/T 1992-93 to 93-94
- 7. Sh. Raghubir Singh C/T 1991-94
- 8. Sh. Purnam Singh, cook 1992-93 to 93-94

B. The gross total of monthly interest bearing balances has not been shown in respect of Sh. Davinder Singh, Chowidar and Sh. Kaptan Singh, Caretaker for the year 1992-93.

C. Shri Dharma Singh, C/T.

On scrutiny, it has been found that in the year 1991-92, a refund of withdrawal of Rs. 400/- was not added in balance. Details of transfer in and transfer out of the account were not entered in the ledger. Advance or withdrawal were not noted in the ledger in respect of Sh. Raj Singh, C/T balance was not worked out correct in 1991-92 Rs. 300/- as refund was not added in balance.

D. Sh. Rameshwar Prasad, Cook -

The official had drawn advance of Rs. 285/- in sept. 91 but the recovery was commenced u. o. f. Jan. 92 and a sum of Rs. 280/- was recovered instead of Rs. 2850/-. He had again drawn advance of Rs. 300/- in sept. 93 but recovery started u. o. f. No. 91.

E. Sh. Ram Balak, Peon

The authenticity of opening balance could not be verified in the absence of transfer advice.

F. Sh. Munshi Ram, C/T

In the GP F ledger, the G. Total of GP F is wrong. It should have been Rs. 26,434/- instead of Rs. 25,688/-. Interest has also been shown Rs. 1743/- instead of Rs. 1491/- in the year 1993-94. As such Rs. 748/- has been paid less while making final payment of GP F to the subscriber Sh. Munshi Ram, C/Taker who retired on 30.9.93. The compliance of the above observation may be made under intimation to audit.

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Para-41 (Present-33)

CASH BOOK :

In the course of test check of cash book for the period from 1990-94, the following observations are made:-

1. The totals of each date has not been checked by any official other than the writer of Cash Book as prescribed under the provisions of RFP Rules, 1983.
2. In the Acquittance Roll, the officials receiving payment had made signatures on the Reverse Receipt without date, which is not proper.
3. On 28.2.94, the payment had been disbursed vide PR/104, 105 & 106 but instead of mentioning name of the person in the Cash Book, it has been written 'paid in full', which is not correct.

The a/c may please be done under instruction

to the audit.

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~~PARA 7~~ Para-42

PAY BILL REGISTERS

On scrutiny of Pay Bill Register for the year 1990-94, the following discrepancies/irregularities have been observed-

- (i) The details in columns like date of joining, residential address, date occurrence of govt. residence, DRP account number ect. were not filled.
- (ii) The details of advances like GPF Festival, HC etc. were not entered in PBR. In the absence of which the recovery of advances could not be verified.
- (iii) The details of LFC received and issued were not entered in PBR.
- (iv) The entries were not signed by DDO or any other responsible officer in Col. No. 25 of PBR, for the year 1992-93.
- (v) The totals of columns were not worked out at the end of year.
- (vi) The abstract of Pay Bills were not prepared in the prescribed manner.
- (vii) Cut-offs and over-writing in PBR were not attested by DDO.

Needful may please be done and compliance of the above may please be made under intimation to audit.

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FIDELITY BONDS

Memo No. 13
Dated: 20. 3. 95

It has been observed during the course of audit that
Fidelity bond has not been executed ever since the official
handling cash took over.

It is the ⁱⁿcontravention of the provisions of
Rule 270 of the GFR. It provides safety for cash, which
is essential for the cashier.

It is advised that Fidelity Bond may be executed
immediately under intimation to audit.

Sent
[Signature]

Para-42
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Page 34

JMA TALAASHI REGISTER AND RELEASE REGISTER OF INMATES

During the scrutiny of released register of inmates during the period 90-94, the following discrepancies/irregularities were noticed:

- (i) The inmates were shown released after one year, while just indicating release on due date without any approval of the competent authority i.e. Supdt. of Home. There was no signature of any official nor Supdt. was found in the release register of inmates from 1990-94.
- (ii) The authenticity of release can not be also confirmed whether the same beggars was released on due date because no signature or thumb or identification mark of the body was verified or taken by the competent authority, while releasing of the inmates.
- (iii) Date and time was also not recorded by the competent authority while releasing of the inmates.
- (iv) His money, property articles or valuable articles, if any found on search, while taken into home, was also not shown return to the inmates at the time of release.

JMA TALAASHI REGISTER AND JMA TALAASHI STOCK REGISTER

- (i) As per norms of the manual vide rule No. 07, every person remanded or detained in receiving centre, entry must be recorded in the said register and his/her money valuable and other articles found on search shall be entered in JMA TALAASHI REGISTER and in token correctness of these entries, his/her signature or thumb should have been taken in the presence of Supdt. and one witness.
- (ii) All entries in the JMA TALAASHI REGISTER shall be attested by the Supdt. and in respect of each search shall indicate:
 - a) Articles, if any, destroyed sold and stored.
 - b) Whether in the case of articles and the amount released.
 - c) The return/payment of any valuable or articles should be indicated at the time of release of inmates.

cont... p-2

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B-2

(iii) It has also been noticed from the previous audit report that approx. Rs. 40,000/- amount was lying with the institution as on 12.6.81 vide para no. 4 for the year 77-78 & 78-79. No cash book was also produced to audit to verify how much amount is still lying ^{with the} ~~with the~~ Institution. Such accounts appear to be in hush, which should have been deposited in to Govt. account as per demand.

Kindly rectify all the discrepancies under intimation to audit.

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Para-45

58-58

INMATES CLOTH STOCK REGISTER OF T. ILORING CLASS

On scrutiny of clothing stock register for the year 1990-94 of the Institution, the following discrepancies/irregularities were noticed:-

1. The stitched cloth like, Kurta-Pajama- Banian- Kachcha etc. were issued to care-takers from time to time on the basis of indent produced by them, but no records regarding individual inmates and their date of liveries items for distribution were produced to audit. In the absence of proper record, the consumption & distribution of liveries could not be verified.
2. It has also been observed that the liveries items of HMB (A/D) and HOIR, no separate record for distribution of liveries to the inmates of HMB (A/D) was produced to audit. The cloth was issued in great excess of prescribed norms and scales. For example, 206 number Kachcha were issued during 8/91 to 12/91, whereas the As per norms total requirement was 56, resulting excess issue of 150 No. s/ & similar other cases may also be reviewed. The excess amount may be recovered from HOIR of the person responsible for the lapse.
3. On page No. 25 & 26 Cap cotton 54 Nose of cap woolen 108 Nos. were issued on 10.12.93, whereas there was neither prescribed norms for distribution of cap to inmates, nor any order of competent authority was produced to audit.
4. On page 41, Shoes 94 pairs @ Rs. 100/- each and on page 62 Hawal Chappals 94 Pcs. @ 39 each were issued to HOIR on loan in April, 93, which was not received back. The amount on items may be recovered from HOIR. Other similar cases may also be reviewed and compliance of the above may please be made under intimation to audit.

Page-36

Page-46

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Sub: NON-PRODUCTION OF THE RFDs

The following records were not produced before audit:-

1. Property Register
2. Furniture items stock register.
3. General items register pertaining to the year 1992-93
4. Medicine stock/issue register
5. Gate register
6. Water & electricity register
7. Budget control register
8. Increment Register
9. Contingent register
10. LTC advance/adjustment register
11. Conveyance register
12. Short-term loan and advances register
13. Jans Talashi register and cash book etc.
14. Service & Postage stamp register
15. Medical re-imburement /claim register

The above mentioned records may be produced to the next audit party.

C. S. R.
2/5/95
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RECORDED

para No. 47

Ref. Memo No. 2

Date

25-11-97

subject:

CASH BOOK

A test check of the Cash Book for the year 1994-97

revealed following irregularities:-

- a) A Bill No. CB-76 for Rs. 3011/- was drawn on 27.2.1996 for payment to Khadi Gram Udyog but on 19.3.1996 amount paid was Rs. 3249/- which was in excess by Rs. 238/-.
- Though the excess paid amount was drawn from PAD on 31.3.1996 vide bill No. 101 but the question arises as to
- i) Why the amount was short claimed when the bill of Khadi Gram Udyog was for Rs. 3249/.
 - ii) From where the amount of Rs. 238/- was paid when the amount claimed was Rs. 3011/- in Bill No. CB-76.

Reasons in detail may please be given:- ✓

- b) A sum of Rs. 71/- was drawn vide bill No. PB-83 on 31.3.1996 but while totalling the receipt side this was omitted and was later on shown as 471/- upto 19.8.1996 in totalling and also in closing/opening Balances. It is understood that the mistake was detected after 19 days on 19.4.96. The mistake could have been detected had the DDO checked the closing Balance on 31.3.1996 i.e. at the close of month and certificate to that effect given moreover details of undistributed amount was not prepared.

This needs elucidation:

- c) 1) It has generally been seen that interest is recouped after a lapse of many months and normally at the close of financial year e.g. interest of Rs. 500/- exhausted on 10.6.94 but was recouped on 31.3.1995.
- ii) Moreover interest payment on a particular date should also indicate the bill No. by which it is recouped to have a proper control & check.

Contd...

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c) iii) Strict vigilance is required by DDO and Head of office for Financial Management. Interest may be recouped at convenient intervals which should be at least once in a fortnight. The compliance of above may be shown to audit.

d) It was noticed that amount drawn was kept unpaid or was not deposited back after a lapse of 90 days as per provisions of Rules.

Following are few instances where amount was kept undischarged/undeposited beyond 90 days and in some cases for more than two years:-

S.No.	Bill No.	Amount	Date of Drawal	Date of payment/Deposit
1.	CB-61	538.00	23.11.94	28.11.95 (one year)
1.A	CB-58	2.00	prior to 10/93	17.7.95
2.	CB-94	8852.00	31.3.95	17.7.95
3.	PB-48	2269.00	27.10.95	Unpaid/undeposited till the date of Audit Sl.No.3 to 5 is lying in the Cash Chest for more than two years.
4.	PB-58	400.00	28.11.95	
5.	PB-59	4345.00	31.8.96	
6.	PB-80	400.00		
7.	PB-91	2354.00		
8.	PB-96	2354.00	31.3.97	
9.	PB-102	2354.00		
10.	PB-116	2354.00		
11.	CB-121	3828.00		

What is the present status of 2/10/95

The keeping of Cash undischarged or undeposited beyond 90 days and for such a long period is a serious lapse and needs elucidation.

e) Another serious irregularity noticed was non verification of Cash by DDO/H.O.O. at least at the close of month. On the following months no certificate of Physical Verification was found recorded and signed by DDO/HOO 7/95, 8/95, 9/95, 1/96, 2/96, 3/96, 4/96, 5/96 and 6/96. The non verification of Cash at the end of each month by the Head of office/DDO is a serious lapse in terms of Rule 13 (iv) of CGA (R.P) Rules 1983 and needs elucidation.

Cash book being verified by DDO now

Contd...

Indisposed
Prepared
Now

Similarly details of undiarsed amount with bill No. and date of encashment was not prepared at the close of the month on 7/95, 8/95, 3/96 and 6/96. This detail is necessarily to be prepared for watching the undiarsed amount beyond 90 days.

This be got prepared now and be signed by DDO/HOO and compliance shown to Audit.

g)

There were unattested entries in the cash book from 15.4.96 to 31.5.96.

In terms of Rule 13 (ii) of CGA (R&D) Rules 1983 all transactions in the Cash Book should be attested by the HOO/DDO as and when these occur.

Non compliance of Rule needs elucidation.

There are number of cuttings and overwritings on 21.4.94, 1.7.95, 6.9.95, 31.10.95, 29.2.96, 14.3.96 and

cancellation of pages 60 and 61 left blank in cash book and also cutting in physical verification certificate on 31.10.1995.

As per Rule 13 (vi) of CGA (R&P) Rules 1983 erasure, overwriting or using of fluid is prohibited in Govt. Account cash book. If a mistake is discovered the wrong entry should be crossed by drawing a line and correct entry in red-ink be inserted under proper attestation.

The needful may now be done under intimation to Audit.

i)

1) The totals of cash book was not being got checked in terms of sub Rule (iii) of Rule 13 mentioned above. This be got done now and compliance shown to Audit.

j)

It was noticed that Bank drafts are being received and entered in the cash book but register in Form GAR-5 of above Rules was not being maintained per Rule 13 mentioned above.

Noted

h)

In terms of exception (a) to Rule 13 mentioned supra all 'Account payee' crossed cheque (A series & third party) which are routed through office merely for the purpose of delivery, need not be entered in the Cash Book: instead delivery should be watched through a separate crossed draft/cheque transit Register. This register may now be maintained which may contain date, No. of Cheque/d aft with date, amount, bill No. through which claimed particulars, sign of DDO date of payment and attestation by DDO for payment. Compliance of above may please be shown to Audit.

Bill
Cheque
Registers
to be
maintained

A register of undischarged Pay & Allowances in Form GAR-25 as provided in Rule 92 of CGA Rules mentioned above was not being maintained which may be started at ab once and shown to Audit.

(1)
Cash book
to be maintained
in accordance
to rule.

Suprise check of Cash/Cash Book may be done by Head of office at Regular intervals under intimation to Audit.

PARA NO.

48 (REF. MEMO No. 3 Dated: 2-5-97)
Subject: GENERAL CONSUMABLE STOCK REGISTER.

Report - 38

Text Check of General consumable stock registers for 2/95, 3/95 and 3/97 revealed the following irregularities:-

(1) Page Count
certificates

No page count certificate was found recorded in the consumable stock registers for the years 1995-96 and 1996-97.

Needful be done and compliance shown to Audit.

(2) Physical
verification

The Physical verification certificate required to be recorded was not found recorded in all the consumable stock registers.

Needful be done and compliance shown to audit.

(3) Sack
By: 24/1/96
1995-96

The Index for consumable stock register was not found completed for the year 1995-96. The index does not show any items beyond page No. 56 except page 101. The items mentioned at pages 57, 59, 60 to 68 and so on were missing.

Needful be done and compliance shown to audit.



D) The following items of non-consumable nature were shown entered in consumable register.

To be placed in the Register

1. Jug Plastic
2. Mug Plastic
3. Finit Pump
4. Bucket Plastic
5. Maths Stand
6. Mayur Jug
7. Football
8. Volley ball
9. rackets (Chiris balls)
10. Carrom Boat
11. Brief Case
12. Tea Set
13. Towel
14. Umbrella
15. Iron Tub.

The items be entered/transferred to Non-consumable stock register and issued through the non-consumable stock register.

Needful be done and compliance shown to audit.

E)

Stock Register 2006-10 to be checked

It was found that the officer-in-charge of the stores has not signed in Col. Nos 3 & 14 at any occasion only the store-keeper is appending his initials. In future the same be also signed by the officer-in-charge in token of the correctness of the balances/entries.

Needful be done and compliance shown to audit.

F)

The initials of the receiptants were not found obtained in the register except in a very few cases. While issuing any store items the receipt is necessary. Needful be done and compliance shown to audit.

PARA No.

49

Subject: DIARY REGISTER.

Date: 25/11/97

Test check of the Diary Register revealed the following irregularities:-

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*Dietry Register,
1996-97*

- ① P.P. Shukla
- ② Mehra

A) Page count certificate required to be recorded was not found done in respect of Dietry Stock Register for 1996-97. Needful be done and compliance shown to audit.

B) Stock verification certificate required to be recorded by the HOO/Incharge was not found to be recorded for the Years 1994-95, 1995-96 and 1996-97. Needful be done and compliance shown to audit.

C) 1) The following items of Dietry Register have been shown as issued to ^{H.O.I.} HAIB/Bangle Deek cook on loan basis on the dates shown against each but seem to have not been recouped from them:

*Transfer
case to
HAIB ✓*

Date	Items	To whom Issued	Qty. Issued	Rate per Unit (Rs.)	Amount Rs.
8.2.95	Rice	HAIB	500 KG.	8.25	4125.00
20.2.95	Del Urad	-do-	100 Kg.	22.50	2250.00
20.2.95	Miroh Powder	-do-	10Kg.	27.50	275.00
1.2.95	Wood	-do-	115Kg.	1.95	224.25
3.2.95	Wood	-do-	100Kg.	1.95	195.00
22.2.95	Wood	-do-	100Kg.	1.95	195.00
18.12.95	Kala Chana	-do-	100Kg.	16.50	1650.00
Total					8914.25

The above be verified and in case the same are not recouped, after due verification the items be recouped or the amount mentioned above be recovered under intimation to audit.

ii) The following items have also been shown given on loan to HAIB, on the date given against each:

*Transfer case
to HAIB. ✓*

Date	Items	To whom Issued	Qty.
8.3.95	Rice	HAIB <i>H.O.I.</i>	30Kg.
4.3.96	Del Arhar	-do- <i>H.O.I.</i>	15Kg.
8.3.96	Sugar	-do- <i>H.O.I.</i>	10Kg.
20.2.95	Ghee	-do- <i>H.O.I.</i>	4Kg.

The rates of the above items have not been mentioned in the stock register. The above items after due verification should be recouped from the ~~same~~ Home and credited to the stock register of this Home under intimation to audit.

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The following items have been shown as issued on loan basis to Bangla Dash cook but have not been recouped from the loanee.

Date	Item	Qty.	Rate per unit	Amount Rs.
1.3.97	Dal Arhar	30 Kg.	25.70	771.00
1.3.97	Dal Urad	20 Kg.	20.00	400.00
1.3.97	Dal Moong	10 Kg.	18.90	189.00
1.3.97	Chilla	5 Kg.	39.00	195.00
1.3.97	Ghee	5 Kg.	39.00	195.00
18.3.97	Ghee	5 Kg.	39.00	195.00
1.3.97	Milk Powder	2 Kg.	140.00	280.00
1.3.97	Tea Leaf	1/2 Kg.	25.75 per 250 Gm.	51.50
22.3.97	Tea Leaf	1 Kg.	-do-	103.00
Total				2184.50

Transfer case to H&B.

The same be recouped/recovered after due verifications.

The above items issued on loan basis are only for test/selected month basis. All other such case be reviewed and items issued on loan basis, recouped/recovered and restored to this Home's A/c/Stock Register under intimation to audit.

D) It has also been found that in the issue of vegetables as per Demand Book and issue from stock register on the Day of issue vary a lot; as per follow-

ings:-

Date	Qty. shown in Demand Book	Qty. shown in Stock Register	Amount as shown in stock Register Rs.
1.2.95	25.800	-	-
3.2.95	39.700	-	-
6.2.95	22.800 - 87300	61.00	259.75
7.2.95	-	-	-
8.2.95	22.200	54.00	266.40
9.2.95	-	-	-
10.2.95	33.300	82.750	382.02
11.2.95	-	-	-
13.2.95	22.200	68.000	368.60
14.2.95	21.600	-	-
15.2.95	16.200	67.000	246.35
16.2.95	-	99.000	307.50
18.2.95	32.400	-	-

246/less entry

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20.2.95	26.000	77.000	248.10
22.2.95	42.000	75.000	250.07
24.2.95	20.400		
25.2.95	61.200	111.00	542.30
28.2.95	40.200	-	-
Total	425.00	694.750	2870.99

Average Cost per Kg. $\frac{2870.99}{694.75} = \text{Rs. } 4.13$

Variation (Excess issued) $694.750 - 425 = 269.750 \text{ Kg.}$

Amount recoverable due to excess issue than the Demand book $269.750 \times 4.13 = \text{Rs. } 1114.06$

Identify the Store keeper.
 Termini

For 3/96

Date	Qty. issued as per Demand book Kg.	Qty. issued as per stock register Kg.	Amount of stock Register (Rs.)
1.3.96	45.000	75.000	239.90
4.3.96	45.000	-	-
7.3.96	15.000	30.000	166.50
13.3.96	29.400	30.500	215.45
15.3.96	44.000	45.000	217.30
18.3.96	29.400	29.300	202.10
20.3.96	28.800	28.000	177.52
22.3.96	41.000	45.000	290.35
25.3.96	27.600	82.500	461.30
27.3.96	27.000	-	-
29.3.96	13.500	-	-
30.3.96	13.500	-	-
Total	359.200	365.300	1970.52

Stock was shown nil in Stock register.

Average cost per Kg. $\frac{1970.52}{365.300} = \text{Rs. } 5.39$

Variation (Excess Issued) $365.300 - 359.200 = 6.100 \text{ Kg.}$

Amount recoverable due to excess issue than the demand book $6.100 \times 5.39 = \text{Rs. } 32.88$

Contd...

Identify the Store keeper.
 Termini

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 (67) 9

Date	Qty. issued as per Demand Book Kg.	Qty. Shown as Issued in stock Register Kg.	Amount shown in stock Register Rs.
			281.82
1.3.97	48.600	41.000	
3.3.97	48.000	54.000 (on 4.3.97)	239.45
7.3.97	72.000	26.000 (on 6.3.97)	235.45
10.3.97	48.000	73.500 (on 9.3.97)	473.22
12.3.97	48.000	55.000 (on 11.3.97)	355.00
14.3.97	46.800	54.000	339.15
17.3.97	23.400	90.000	435.35
17.3.97	46.800	54.000	343.70
19.3.97	46.200	-	-
21.3.97	23.100	-	-
22.3.97	68.400	258.800	1895.80
25.3.97	46.200	52.000 (on 20.3.97)	245.80
27.3.97	48.200	-	-
29.3.97	45.000	-	-
31.3.97	45.000	-	-
	701.700	758.300	4844.74

Who is the Stockkeeper?

Average cost per Kg. $\frac{4844.74}{758.3} = \text{Rs. } 6.39$

Variation (Excess issued) $758.300 - 701.700 = 56.600 \text{ Kg.}$

* Amount recoverable due to excess issued than the Demand book Qty.

$56.600 \times 6.39 = \text{Rs. } 361.67$

Total Amount (i) & (ii) + (iii) = $1114.06 + 32.88 + 361.67 = 1508.61$ or Say 1509/-

The above is based only for selected month. The such cases be reviewed and recoveries made accordingly under intimation to Audit.

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Para No. 50

(Refer Para No. 4 of 1994-97)

(108) 34K
66-11

Ref. Memo No. 5

Date: 25/1/97

Subject: SERVICE BOOKS

Test check of the service books revealed the following irregularities.

- A) Nomination forms for GPF/DCRG/CGGES required to be posted daily accepted by HOD were not found in the service books of the following employees:
 1. Sh. Rajinder Kumar CT
 2. Sh. A.P. Verma UDC
 3. Sh. Sushil Kumar CT
 4. Sh. Veer Singh, Sweeper
 5. Sh. Davender Choukidar
 Needful be done and compliance shown to audit.
- B) Reattestation of Bio-Data required to be done after every five years was not found done in any of the service books. The same be done and compliance shown to audit.
- C) The Bio-Data page of Sh. Rajesh Kumar C.T. was not found signed by the H.O.D. Needful be done and compliance to audit.
- D) The signatures of the individuals are required to be obtained in Col. 8 of the service book in token of having seen the correctness of the entries, made in the service books by the individual was not found done. The same be done and compliance shown to audit.
- E) The leave A/cs of the following employees were not found maintained.
 1. Sh. Rajesh Kumar CT
 2. Sh. Sunil Kumar CT
 3. Sh. Veer Singh Sweeper.
 The needful be done and compliance shown to audit.
- F) The medically 'FIT' entry in respect of Sh. Davender Kumar Choukidar was not found signed by the H.O.D. Needful be done and compliance shown to audit.

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para No. 5/ST

Ref. Memo No. 6

Subject: IRREGULAR PURCHASES

On scrutinising the contingent bills/vouchers and purchases files and other relevant records the following irregularities were found in various purchases.

A) Rule 102 (1) and annexure thereunder require that quotations must be invited for the purchase from Rs. 500 to 5000 and Tender must be called for the purchase Rs. 500 & above whether limited tender or open tender as the case may be. This was reproduced in Appendix 8 of GFR and in the letter No. F22/10/94-AC/782-932 Dt. 27.3.96 of Finance Account Department Govt. of NCT of Delhi. But this required code formalities were not met in the following purchases. Hence the under mentioned purchases be got regularised from the competent authority under intimation to audit.

S.No.	Bill No. & Date	Name of Supplier	Amount
1.	CB-96/94-95	i) M/s. Irfan Alpans Udyan Narela (Wood)	1313.00
		ii) M/s. Sanghaw Traders punjabi Bagh (Sports item)	2007.00
2.	CB-97/94-95	M/s. Jay Brother Rly., Rd. Narela	1865.00
3.	CB-92/94-95	M/s. Irfan 41, pans Udyan Narela (painting on Almirah etc.)	1800.00
4.	CB-91/94-95	-do- (Woods)	1943.00
5.	CB-93/94-95	-do- (Gen. Items)	4027.00
6.	CB-95/94-95	M/s. New Supper Cons. Coop. Store, Shakti Nagar (Gen. Items)	2685.00
7.	CB-88/94-95	M/s. Sushil Sales Corp, Narela (Mud Pote & iron stand)	2936.00
8.	CB-94/94-95	M/s. Lachab Kaj House (Tailoring Mat.)	8852.00
9.	CB-84/94-95	M/s. New Cons. Coop. Store Lt. Shakti Nagar	1770.00
10.	CB-89/94-95	M/s. Arjyal Gen. Order Supplier Kuraini (Gen. Items)	7830.00
11.	CB-101/95-96	M/s. Ajay & Bharti Traders, punjabi Bagh Ext. N. Delhi (Sport goods)	2870.00
12.	CB-73/95-96	M/s. Khedi Gramodyog Bhawan, Wazirpur	10200.00
13.	CB-123/96-97	M/s. The C&I Emp. Cons. Coop. Store Ltd. (Chappals)	4250.00
14.	CB-122/96-97	i) M/s. Sushil Sales Corp. Narela (pipes)	1130.00
		ii) M/s. Gulfan Mistri Kurain (Boards)	3105.00
15.	CB-118/96-97	M/s. NCCF India Ltd. Nehru Place 'Cloth Material'	39000.00
16.	CB-112/96-97	-do-	42000.00
17.	CB-110/96-97	M/s. Irfan Khan 41 pans Udyan, Narela (Wood)	5100.00

Cont.

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(Rev. Para. 5 of 1994-95)

~~Dated: 25/11/97~~

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who has been the
 office
 for the
 signature of
 the bill

19. CB-60/96-97	M/s. phulkari punjab Govt. Emporium	49200.00
20. CB-106/96-97	M/s. Crafts Cottage Sadar Bazar, (Sports goods)	5860.00
21. CB-104/96-97	M/s. Sushil Sales Corp. Narela (Gen. Items)	4000.00
22. CB-93/96-97	M/s. Galaxy Cons. Coop. Store Ltd. Village Kuraini (Nisar)	4500.00
23. CB-92/96-97	M/s. Pascon Business System Roop Ngr Delhi (Dustbin)	2475.00
24. CB-83/96-97	M/s. The C&I Emp. Cons. Coop. Store Ltd. (Jersey)	25106.00
25. CB-81/96-97	M/s. NCCF India Ltd. Nehru Place (Blankets & Jersey)	154000.00
26. CB-82/96-97	-do- (Blankets)	84000.00
27. CB-73/96-97	M/s. Kamaljeet Narela	1440.00
28. CB-74/96-97	M/s. Irfan Khan Narela	5050.00
29. CB-75/96-97	M/s. Sanjeev Traders Paschim Vihar	3840.00
30. CB-76/96-97	M/s. Sanchita Enterprises Bhagwan Dass Nagar, N. Delhi	4950.00

8. As per standing order file IIIrd edition the power of HOO for unspecified items were Re. 1000 per annum for ^{recurring} ~~securing~~ and Re. 3000/- in each case for non-^{recurring} ~~securing~~ as per Schedule-V of ^{PEP} ~~PEP~~ Rules 1978 the power of Head of office regarding incurring the contingent expenditure are Re. 1000 in each ^{case} ~~last~~ P.A. of ^{recurring} ~~securing~~ and 2000 in case of Non-^{recurring} ~~securing~~ but it was found that HOO incurred the contingent expenditure beyond his power, Hence all such purchases were unauthorized purchases, some instances are given below which are other than dietary purchases, so all the under mentioned purchases be got authorized by obtaining Ex-post facto sanction from the competent authority under intimation to audit.

Sl. No & Date	Name of the supplier/items	Amount Re.
1. CB-94/94-95	M/s. Lechab Kaj House (Tailoring Mat.)	8852.00
2. CB-89/94-95	M/s. Arjal Gen. Order Supplier (Rehdi for Erbage, Balti pipe etc.)	7830.00
3. CB-118/96-97	M/s. NCCF India Ltd. Nehru Place (Clothe purchased)	39000.00
4. CB-112/96-97	XX	42000.00
5. CB-110/96-97	M/s. Irfan Khan, Narela (Wood purchase)	5100.00
6. CB-107/96-97	M/s. Galaxy Cons. Coop. Store Ltd. (Gen. Items)	11465.00

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7. CB-60/96-97	M/s. Phulkari Punjab Govt. Emploirium (Jersey purchased)	49,200.00 25,106.00
8. CB-83/96-97	M/s. The C&I Emp. Cons. Coop. Store Ltd. (Jersey purchased)	
9. CB-81/96-97	M/s. NCC F India Ltd. Nehru place, (Blankets & Jersey purchase)	1,54,000.00 84,000.00
10. CB-82/96-97	-do- (Blankets Purchase)	
11. CB-74/96-97	M/s. Irfan Khan Narela (Folding Bed repair & Material)	5,050.00
12. CB-73/95-96	M/s. Khadi Gramodyog Bhawan, Wazirpur (Cloth)	10,200.00

C) Rule 104 of GFR requires that purchase orders shall not be split up to avoid the necessity for obtaining the sanction of higher authorities required with reference to the total amount of the orders, but it was found that purchases were split up frequently which were objectionable, some instances are given below which he got regularised under intimation to audit.

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 4/2/1998

B.No. & Date	Name of Supplier	Amount	No. of Bills/ Sub vouchers split up
CB-97/94-95	M/s. Jay Brothers	1865.00	04
CB-96/94-95	M/s. Irfan Narela M/s. Sanjeev Traders	1813.00 2007.00	04 05
CB-89/94-95	M/s. Afzal Gen. Order Supplier	7830.00	04
CB-73/96-97	M/s. Kamaljeet Narela	1440.00	03
CB-74/96-97	M/s. Irfan Khan Narela	5050.00	11
CB-75/96-97	M/s. Sanjeev Traders	3840.00	08
CB-76/96-97	M/s. Sanchita Enterprises	4950.00	10

D) As per letter No. F13 (42/95/Fin (6) 257 Finance (General) Department Govt. of Delhi. All the purchases shall be made only from the Traders registered with Sales Tax Deptt. to avoid the loss of revenue and sub-standard goods from undependable suppliers. But it was found that purchases were made from the unregistered supplier frequently. Which was highly objectionable. As some of these suppliers has not submitted even proper printed bills and receipt of payments. Some suppliers has not given the address of the firm. By all this possibility of these firm being bogus cannot be ruled out. Hence clarification/Regularisation be made under intimation to audit.

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<u>Bill No. & Dt.</u>	<u>Name of Supplier</u>	<u>Amount</u>
CB-96/94-95	M/s. Sanjeev Traders, punjabi Bagh	2007.00
CB-92/94-95	M/s. Irfan Narela	1800.00
CB-88/94-95	M/s. Sushil Sales Corp. Narela	2936.00
CB-94/94-95	M/s. Lachab Kaj House	8852.00 without address
CB-101/95-96	M/s. Ajay & Bharti Traders, Pnjabi Bagh	2870.00
CB-122/96-97	M/s. Sushil Sales Corp. Narela	1130.00
	M/s. Gulpham Matri, Kureini	3105.00
	M/s. Sushil Sales Corp. Narela	480.00
CB-107/96-97	M/s. Galaxy Cons. Coop. Store Ltd. Kureini	11465.00
CB-104/96-97	M/s. Sushil Sales Corp. Narela	4000.00
CB-93/96-97	M/s. Galaxy Cons. Coop. Store Ltd.	4500.00
CB-73/96-97	M/s. Kamal Jaet Narela	1440.00
CB-74/96-97	M/s. Irfan Khan Narela	5056.00
BB-75/96-97	M/s. Sajeev Traders, P. Vihar	3840.00
CB-76/96-97	M/s. Sanchita Enterprises B. Das Road, N. Delhi	4950.00

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Compliance from A to D be made under intimation to Audit.

Order No. 52 (Refer Memo No. 2 of 1994-97) Dated: 25/11/97
 Subject: CONTINGENCIES

On scrutinizing the contingent bills/vouchers of selected month the following irregularities were found.

A. CANCELLATION & DESTRUCTION O/sub-Vouchers Rule 109 of R & P Rule 1983 requires that every sub-vouchers must be duly cancelled by means of rubber stamp or by an endorsement in red ink across the vouchers and cancellation must be initiated by DDO. This was not met in most of the vouchers 96-97. Hence needful be done under intimation to audit.

B. Stock entries have not been made on vouchers given below while the certificate must be recorded on vouchers, as per Rule 106 of GFR, at the time of receipt of stores. Needful be done under intimation to audit.

1. CB-96/94-95 amounting Rs. 3820/- M/s. Irfan Khan Narela 04 Sub Vouchers.
2. CB-76/95-96 M/s. Khsdi Gramodyog Bhawan Uazirpur Rs. 3011/- Sub Voucher Rs. 3249/-

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- C) CB-87/95-96 amounting Rs. 894/- original bill/Sub-Vouchers amounting Rs. 894. was not found with the contingent bill, the same be attached and shown to audit. Further the payment of Rs. 894/- to Delhi Cons. Co-Op. W, Store Ltd. Karampura, Delhi but receipt was issued in the name of I.C.D.S. Kanjhawala Project, for the said payment. Clarification be made why the payment shown received from ICDS Kanjhawala Project.
- D) CB-121/96-97 amounting Rs. 11341 Receipts/acknowledgements of Rs. 3828 paid to Sheltered workshop for Physically Handicapped, Ramesh Nagar and of Rs. 4736/- paid to M/s. Bansal Medical Store, Narala, were not obtained and attached with the vouchers. Needful be done under intimation to audit receipt for the payment made to DSCSC Ltd. vide CB-90/94-95 Rs.518 was not obtained & attached with the vouchers. Receipt for the payment made to M/s. Lohabab Kaj Store ~~Store~~ amounting Rs. 8852/- was also not obtained and attached with the vouchers.
- E) CB-86/94-95 amounting Rs. 500/- Sub vouchers of copies of the sub-vouchers from 272 to 274 were not found with the bills. These sub-vouchers were the bills of M/s. Jay Brothers, Narala the same be traced out and attached with the contingent bill and shown to audit.
- F) Rule 370/R&P Rules 1983 requires that receipt for all sums exceeding Rs. 500 must be stamped u/s 2 (23) read with items No. 53 of Schedule I of the Indian Stamp Act 1899, unless they are exempted from stamp duty. This requirement was not met in the following cases so the needful be done under intimation to audit.

1. CB-76/94-95 paid to DSCSC Ltd. amounting Rs.	14079.00
2. CB-85/94-95 -do-	45252.00
3. CB-67/94-95 -do-	5288.00
4. CB-62/94-95 -do-	7962.00
5. CB-50/94-95 -do-	14158.00
6. CB-41/94-95 -do-	9036.00
7. CB-51/94-95 paid to NYC Ltd.	4319.00
8. CB-97/95-96 paid to DSCSC Ltd.	2121.00
9. CB-100/95-96 -do-	2374.00

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10.	90 CB-88/95-96 paid to D3CSC Ltd.	2417.00
11.	CB-88/- -do-	4881.00
12.	CB-85 -do-	11970.00
13.	CB-56 -do-	51491.00
14.	CB-60/96-97 -do-	49200.00

G. CB-73/95-96 Amounting to Rs. 10,200/-

Copy of the voucher i.e. a bill amounting Rs. 10,200 of M/s. Khadi Gramodyog Bhawan was not attached with the contingent bill, instead of said voucher a different voucher amounting Rs. 29325/- was attached of same firm with the contingent bill, Hence copy of the voucher amounting Rs. 10,200 be attached with the bill and fully vouched contingent bill containing the voucher of Rs. 29325/- be produced to audit.

H. It was found that DDO has not signed some office copy of contingent bill and vouchers which was objectionable some cases are given below, DDO should sign all the office copies of bills and vouchers for passed for payment. Needful be done under intimation to audit.

1.	CB-75/95-96 M/s. Khadi Gramodyog Bhawan	3011.00
2.	CB-47/96-97 M/s. Phulkari Punjab Govt.	6720.00
3.	CB-76/96-97 M/s. Sanchita Enterprises	4950.00
4.	CB-74/96-97 M/s. Irfan Khan Narela	5050.00

I. It was found that medicines were purchased frequently from local market and from only one Medical Store, i.e. Bansal Medical Store, Narela, since the regular need of medicines for inmates why the purchases have not been made from wholesale dealers or company. Clarification be made to audit. Some cases of purchase of medicine from M/s. Bansal Store, Narela, are given below for which No Prescription of Doctor for all purchases be attached & shown to audit.

1.	CB-96/95-96 Medicines Purchased	2036.00
2.	CB-121/96-97 -do-	4736.00
3.	CB-92/96-97 -do-	1964.00

Compliance be made under intimation to audit.

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J) CB-104/96-97 AMOUNTING Rs. 4000/-

It was found that a supplier, i.e. M/s. Sushil Sales Corp. 150, Bara Bazar, Narela, Delhi issued the bill No. 219 on 7.11.1996 amounting Rs. 2000/- and bill No. 217 on 10.12.96 amounting Rs. 2000. How it could be possible to issue the later No. bill on early date, clarification be made to audit. Compliance of all above be made under intimation to audit.

Present-49
Para No. 53

Ref. Memo No. 7 of 1994-97
Dated: 26-11-97

Subject: PROPERTY REGISTER/STOCK REGISTER (NON CONSUMABLE)

Just scrutiny of the property Register revealed the following irregularities:-

- A) No page count certificate was found recorded in the Register. Needful be done and compliance shown to audit.
- B) The stock verification certificates required to be recorded were not found recorded in the Register. Needful be done and compliance shown to audit.
- C) It was found that the stock entries made on 31.3.1997 for various items from pages 25 to 37 were not found attested by the H.O.O./ Officer incharge. Needful be done and compliance shown to audit.
- D) It was found that the issue/placement Register for non-consumable/property items was not maintained. The same be maintained and shown to audit.

Para No. 54
Ref. Memo No. 8 of 1994-97
Subject: BILL REGISTER

Dated: 27-11-97

A scrutiny of Bill register form SN-9 revealed following short during 1994-97.

- A) Col. 4 meant for dated signature of DDO at the time of signing the bill and tallying the amount of bill signed was left blank in the following cases, thereby leaving the scope for manipulation of amount of bill being presented.

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<u>Year</u>	<u>Bid. No.</u>
94-95	49 to 70
95-96	26 to 33, 36 and 39
96-97	11 to 40 and 118 to 128

- b) Similarly Col. 12 meant for entry of passed amount and date of entry in cash book was not being signed by DDO in all the above cases.
- c) Col. 8 meant for signing acknowledgement was also not being signed by the DDO.
- d) Col. 13, 14 & 15 meant for watching the payment in the month of encashment or letaron and to watch payment remained undischursed beyond three months so as to deposited back, were left blank.
All the columns as mentioned in sub para (a) to (d) may now be got filled with dated signatures of DDO, where provided, and compliance shown to Audit.
- e) Cheque series of cheque received was not bearing mentioned to classify the cheques to be taken to cash book or cheque transit register. This be got done now under intimation to Audit.
- f) A Bill transit register in form GAR-10 as per note 2 of Rule 34 of CGA (R&P) Rules 1983 may be started forthwith to prevent presentation of fraudulent bills.
- g) A summary of bills presented to PAD, passed by PAD & balance should be prepared at the close of each month in bill register and may be reviewed by DDO/HOD under his dated signature. This be prepared and shown to Audit.

para No. 55

Ref. Memo No. 109 dated: 27-11-97
Subject: ACQUITTANCE ROLLS.

Present 43
A test check of Acquittance Roll for the year 1994-97 revealed following irregularities:

- e) Non affixing of Revenue Stamp on legal emittance.
On number of cases the payment was made without legal emittance as provided in Indian Stamps Act 2 (23) of 1899 and rule 92 of (R&P) Rules subsequent orders. Following are few cases

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<u>Bill No.</u>	<u>Amount paid to</u>	<u>Page No.</u>	<u>Amount Rs.</u>
PB 44	Sh. Puren Singh	221	1845.00
	Sh. Devender	222	1686.00
	Sh. Raghbir	222	2003.00
	Sh. Rameshwar	222	1742.00
PB15	Sh. Rajinder Singh	171	474.00
PB85	-do-	300	14439.00
PB84	Sh. Azad Singh	298	2419.00
PB 87	Sh. Puren Singh	301	7298.00
		to	
PB 87	Sh. SunilKumar	304	7560.00
	Sh. Devender Kumar		8014.00
	Sh. Azad Singh		6281.00
PB 88	Sh. Rajinder Singh		6240.00
	Sh. Sunil Kumar		2955.00
	Sh. Devender Kumar		3640.00

This is a serious irregularity and needs elucidation.

b) It was noticed that Acquittance Roll was not being properly mentioned as provided in Rule 92 of Central Govt. Accounts (Receipt & payment) Rules 1983. There are number of unattested cuttings which should be attested by Bill No. & Date, amount of Bill & date of encashment should mentioned at the top and thereafter name of persons to whom payment is to be made may be mentioned serially with amount to be paid mentioned against each as noted from a Bill Check Register in Form GAR 19 maintained for the purpose.

ii) All payments are to be attested by the DDO/HBO by giving date of payment so as to tally the cash book i.e. below a particular bill amount paid on a particular date be mentioned under proper dated attestation.

iii) All undischarged pay and allowances may be refunded by short drawal in next bill and can be drawn afresh under Rule 89 if occasion arises.
 Rule 92 mentioned above may be scrupulously followed & compliance of above be reported to Audit.

Para No. ~~40~~

Para: 56

Ref. Memo No. 11

Ref. Para no. 10 of 1994-97

Dated: 27-11-97

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subject: SECURITY BOND/FIDELITY BOND.
It was told and found that No security Bond/Fidelity Guarantee Policy has been furnished by the person handling the Cash.

The Security Bond in GFR 31 of appropriate amount and Fidelity Guarantee Policy in Form GFR-34 under the provision of Rule 276 of GFR and item VII of Rule 274 of GFR are required to be furnished by the person handling the Cash.

Needful be done and compliance shown to audit.

Para No. 57

subject: CLOTH REGISTER FOR INMATES.

Ref. Memo No. 12

Ref. Para no. 11 of 1994-97

Dated: 27-11-97

Test scrutiny of the inmates cloth register revealed the following discrepancies/irregularities:-

- A. The stock is required to be physically verified annually by the HOO/Officer Incharge, and certificate thereof recorded in the register. The same was not found done. Needful be done and compliance shown to audit.
- B. (i) On 22.12.94, 79 Kurta were shown issued to Shri Davi Dayal of BH-II, Lampur, but no receipt signatures were obtained in the register (P-54).
ii) On 12.1.1995, Kurta were shown issued to Shri Mani Ram C.T. but no receipt signatures were obtained in the stock issue register (P-54)
iii) On 27.8.1996, 111 (one hundred eleven) Kurta have shown issued to Shri Mani Ram, but no receipt signatures were obtained in the receipt column (P-70).
iv) On 16.3.1996, Eight Baniyans were shown issued to HOIB but no receipt signatures were obtained in the register from the receiptant (P-74).
v) On 25.5.96, 200 (Two hundred) Baniyans were shown issued to HOIB but no receipt was obtained. Needful be done and compliance shown to audit.

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c) It has been observed that some items like Kurts, Baniyans are shown transferred/issued to HO18 by reducing the balances, but were not found in many places recouped/taken back in the register from the concerned homes, in the shortest period.

All such items be taken back, which have been temporarily issued from the transferees and credited to the register for issue to inmates.
Needful be done and compliance shown to audit.

D) (i) On 18.2.1997 (P-70) the opening balance of Kurts was shown as 357. 39 Kurts were shown received from HO18. Thus the total of both opening 357 and received 39 Kurts should have been 396 (357+39) but it was shown as 386. This account be corrected throughly and compliance shown to audit.

(ii) Similarly on 6.2.1997 the opening balance of Baniyan was shown as 81. 319 Baniyans were shown received. Total 400 (81+319) was shown in Col. No.8 of the register. 75 Baniyans were issued and thus a balance of 325 (400-75) should have been entered but it was shown as 415, which led to a variation of 90 Baniyans. This account be corrected throughly and compliance shown to audit.

para No. 52

(Refer Para No. 12 of 1994-97)
(Ref. Para No. 13 Dated: 27/1/97)

subject: UNUTILISED SEWING MACHINES (HAND DRIVEN)

It has been found that 18 Nos. Usha Tailoring machines (Hand driven) were purchased on 29.3.97 for Rs. 23,036.90, vide Bill No. 000211 from Kendriya Bhandar, New Delhi, and have been lying unutilised/unused since the day of their purchase, No efforts seems to have been made to put them in use for the last 8 month and the sewing machines are lying idle/unused, which is highly objectionable and tantamounts to misuse of Govt. Money. Either the sewing machines be put to use for the purpose they have been purchased or the same be transferred to other Homes

(Handwritten signature)

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for appropriate/approved use, for which they have been purchased.

Compliance be made under intimation to audit.

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for appropriate/approved was, for which they have been purchased.

Compliance be made under intimation to audit.

Para No. 13

Para No. 59

(R/R Para No. 13 of 1994-97)
(GPF Memo No. 14, Dated 1-12-97)

Sub :- GPF X Class-IV.

A scrutiny of GPF C IV Ledger revealed following irregularities.

a) GPF Ledger in r/o following group 'D' employees was not maintained for the year 1996-97.

1. Sh. Heera Singh Cook.
2. Sh. Ram Balak Poon.
3. Smt. Phuliyana C.T.
4. Sh. Puran Singh Cook
5. Sh. Ragubir Singh C.T.
6. Sh. Rajesh Kumar C.T.

These accounts may be maintained immediately and compliance shown to Audit.

b). Broad sheet in the form CAM-48 was ^{not} being maintained despite pointed out by previous Audit.

This be maintained and compliance shown to Audit.

Director
of
Accounts
D. H. I.

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Para No. ~~10~~ ¹⁰

(Reference letter dt. 24-11-97) 9A

Subject: Non-Verification of Remittances

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Case No. 10

During the course of audit, following remittances were sent to P.A.O. SI, Old Seet, Delhi for verification on 24-11-97 but the same could not be verified by the P.A.O. concerned till the date of finalisation of audit.

Sl. No.	Date	Amount	Head of A/c
1.	28-6-94	700 ⁰⁰	Drafts.
2.	14-11-94	1225 ⁰⁰	
3.	17-7-95	8852 ⁰⁰	2235
4.	17-7-95	2200 ⁰⁰	
5.	20-7-95	875 ⁰⁰	Drafts.
6.	14-3-96	875 ⁰⁰	
7.	10-3-96	875 ⁰⁰	
8.	29-10-96	525 ⁰⁰	
9.	26-3-97	175 ⁰⁰	

The above remittances may be got verified from the P.A.O. concerned and sent to audit at the earliest.

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Date: 21-11-97

Para No. 15
Ref. Memo No. +

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Subject: NON PRODUCTION OF RECORDS.

The following records have not been produced to audit the same be produced to next audit.

1. Register of undischursed pay & Allowances.
2. Stock Register TR-5
3. Advances Registers (Long Term & Short term)
4. Register of unserviceable stores.
5. Contingent Register
6. Property/Non-consumable Stock Register of 1994-95
7. LTC/OTA/TA Register. -
8. Jama Talashi Cash Book.
9. Register of service postage stamps -
10. Furniture & items stock Register. -
11. Bedding cloths Register.
12. Spouse Information. (Page 82/2/1/2)

(Signature)
2-11-97
(V.K. BARIJA)
I. A. O.
Dte. of Audit
Govt. of NCT of Delhi
Delhi.

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Para No.1 (Refer Memo No. 14 DL 19.12.2007)

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Reg : Non-Accountal of Stock

Test scrutiny of stock register in r/o Consumable items such as clothing, Kuchha, banyan, socks, Bed sheet etc reveals that, these items have been shown as issued to care takers, but the same were not taken in their stock, by the caretakers before finally distributing them to the inmates. Some of the instances noticed are as under:-

<u>Sl.</u>	<u>Item issued to care taker</u>	<u>Date of stock transfer</u>	<u>Page No.</u>	<u>Qty.</u>
1.	Kurta	16/9/04	3	55
2.	-do-	1/4/05	3	72
3.	Pajama	20/1/05	10	65
4.	-do-	16/10/06	10	106
5.	Banyan	15/12/04	16	65
6.	Banyan	16/1/06	16	106
7.	Blanket	17/4/04	18	32
8.	Blanket	19/1/06	19	64
9.	Bed sheets	25/11/04	25	50
10.	-do-	25/5/05	25	67
11.	-do-	24/5/06	26	35
12.	Convas shoes	18/11/04	35	82 pairs
13.	-do-	19/11/06	35	45 pairs

The matter was discussed with the caretakers in the presence of welfare officer, who have stated that No such details are recorded in the stock registers maintained by them. In the absence

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of stock receipt entries in the stock registers maintained by caretakers, the audit could not authenticate the genuiness of the distribution said to have been made as per these stock register.

In view of the above serious lapse, the authorities are directed to review the above position and take appropriate action to record the transfer of such stocks at each stage before finally disbursing to the inmates. The practice may be adopted & compliance be shown to next Audit.

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Para No. 2 (Refer Memo No. 7 Dtd. 13/12/07)

The following bills alongwith the purchase files were not produced to Audit for scrutiny during the Audit period :

<u>Bill No.</u>	<u>Amount (Rs.)</u>
1. 64	60035/-
2. 72	22956/-
3. 73	16193/-
4. 69	33791/-
5. 71	317463/-
6. 76	353196/-
7. 77	30593/-

2005-06

<u>Bill No.</u>	<u>Amount (Rs.)</u>
67	14735/-
68	32253/-
80	3,97,235/-
96	4,34,539/-
92	50,420/-
86	27,965/-
84	32,420/-

2006-07

<u>Bill No.</u>	<u>Amount (Rs.)</u>
19	10,189 /-
22	67,997/-
73	6910/-
75	10,247/-
86	4080/-
94	12069/-
96	4090/-

The above mentioned bills alongwith relevant purchase files may be traced-out and be shown to next audit.

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PARA No: 3 (Refer memo No. 12 dt. 19/12/07 and No 15 dt. 26/12/07)

Reg. : Improper accounting of /Dietary stock transfer

Test check of Dietary stock register as produced to audit for the Audit period reveals that, HMB (A&D) is transferring dietary items to other units on loan basis. Similarly the unit is receiving Dietary items from other units also. Similarly stock receipts also does not show whether these items are received as loan or returned by other units which were taken as loan by them earlier. Some instances noted as per annexure attached reflect that, quantity of items issued to other units are more than the quantity of items received by the unit, and audit could not verify the stock adjustments in view of the position explained. The HMB (A&D) authorities are directed to prepare the statement of Reconciliation every month, and ensure that the stock transfers are adjusted and reconciled, and stock accounts are maintained properly. The result thereon may be shown to next Audit.

Encl: Annexure.

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ANNEXURE (Part - 3)

DETAILS OF DIETARY ITEMS

TRANSFERRED TO/RECEIVED FROM OTHER UNITS

(Ref: Memo No.12 &15)

DIETARY ITEMS RECEIVED FROM OTHER UNITS

Item	DL	Qty.(Kg)	Unit	Page No.
			<u>From where</u> <u>item received</u>	
Atta	13/4/04	30	BH-1	7
Atta	16/4/04	40	HADB	7
Atta	7/5/04	40	BH-1	7
Atta	14/5/04	80	BH-1	7
Atta	16/10/04	400	HOIB-	9
Rice:	7/11/04	200	HOIB-16	17
Rice	5/12/04	50	HOIB-17	18
Rice	9/12/04	50	BH-1	18
Rice	13/12/04	50	BH-1	18
Rice	6/1/05	150	BH-1	18
Rice	3/2/05	800	HOIB-17	18
Rice	12/6/05	700	HOIB-11	11
Rice	8/7/05	50	HOIB-12	12
Atta	30/6/05	300	HOIB-1	2
Atta	2/2/07	300	HADB	4
Atta	9/10/06	200	HOIB	3

DIETARY ITEMS ISSUED ON LOAN BASIS

Item	Date	Qty. (Kg)	Unit	Page No.
			<u>where</u> <u>transferred</u>	
Atta	6/7/04	50	HOIB-5	8
Atta	22/6/04	50	HOIB-5	8
Atta	27/7/04	100	HOIB-5	8
Atta	16/8/04	40	HOIB-5	8
Atta	23/8/04	100	HOIB-5	8
Rice	29/4/04	50	BH-1	15
Rice	20/7/04	100	HOIB-15	16
Rice	5/8/04	100	HOIB-16	16
Rice	30/8/04	100	HOIB-16	17
Rice	13/9/04	100	HOIB-16	17
Rice	1/10/04	100	HOIB-16	17
Rice	23/10/04	50	HOIB-16	17
Rice	19/11/04	100	HOIB-16	17
DAL	23/8/04	50	HOIB-26	26
DAL	26/9/04	50	HOIB-26	26
BlackChm	28/9/04	30	HOIB-12	115
Atta	31/5/05	100	HOIB-1	1
Atta	30/6/05	100	BH-1	2
Rice	12/7/05	200	HOIB-2	12
Atta	12/7/05	200	HOIB-2	2
Atta	2/1/07	400	HOIB (Store)	5
Atta	30/10/06	400	HOIB (Store)	4

Para No .4 (Refer Memo No.17 Dt 26.12.2007)

Reg: Irregular expenditure on hiring of taxi/local conveyance.

Test check/scrutiny of contingency vouchers reveal that the HMB (A&D) had incurred expenditure towards hiring of local conveyances /Taxi as per details given below whereas official vehicle matador bearing no DL-IV-5495 was available during the period as pointed-out :-

<u>Date</u>	<u>Purpose of Journey</u>	<u>From-to</u>	<u>Amt. Paid (Rs.)</u>	<u>Hired Vehicle Reg.No</u>
177/19.1.05	To take the inmate to hospital.	Lampur to BJR, Jahangir puri	450	DL3C-0342
178/28.9.05	-do-	Lampur to Hind Rao Hosp.	495	DIA-5913
184/25.1.05	-do-	Lampur to Narela Hospital.	150	DL-10 DA/0301
186/20.1.05	-do-	Lampur to Shahdra	490	DL-4CA-0342
187/1.11.04	Purpose not specified	Old Secretariat to Lampur	425	DL-IR-5459
191/12.2.05do.....	Lampur-Shahdara	490	DL-4CA-0342
194/13.12.04do.....	Old secretariat to Lampur	435	DL-IR-9525

Similar cases may also be worked out.

Reasons for not utilizing the ^{official} vehicle which is meant for the inmates may be explained to Audit.

19

19/10
437

~~Para No 5~~ 192901-52

Para No .5 (Refer Memo No16 Dt 26.12.2007)

Non-Utilisation of Computer

One computer is available with HMB (A&D), Lampur, which was provided to the unit by the Directorate of social welfare H.Q. The computer system consists of one Pc, alongwith CPU & Printer. It is stated by the unit that the Computer is lying idle, ever since it is installed on 7-8-2006 as no official is available to operate the system.

The non-utilization of Computer has resulted a loss, equal to the cost of Computer. Stern efforts be made to utilise the system and in case it is not possible, the system may be transfered to other units so that funds of the government already incurred may be utilised properly.

3/12
18

1-67

Para No .6 (Refer Memo No18 Dt 26.12.2007)

Reg : Non-filling up of Vacant Posts.

Scrutiny of vacancy statement provided to Audit shows that, during the audit period 14 posts are lying vacant as per details given below :-

<u>Sl.</u>	<u>Name of Posts</u>	<u>No. of Posts Vacant</u>
1.	Superintendent	1
2.	Welfare officer	2
3.	UDC	2
4.	LDC	1
5.	Care taker	6
6.	Cook	1
7.	Sweeper	1
	Total posts vacant	<u>14</u>

Immediate steps be taken to fill-up these vacant posts in public interest.

P-68
70/c
417
17
Para No.7 (Refer memo No 10 Dtd. 17/12/07)

Sub: GPF A/cs in r/o Class IV / Group 'D' employees.

Scrutiny of GPF A/cs in r/o class IV employees reveals that GPF broad-sheets in CAM 48 has not been maintained by the audited unit.

1. Smt. Urkha (CT)
2. Smt. Darshma (Sweeper)
3. Sh. Rameshwar Pd (Cook)
4. Sh. Sunil kumar (CT)
5. Sh. Puran singh (Cook)
6. Sh. Virender singh (CT)
7. Sh. Rajesh kumar (CT)
8. Sh. Raghu Veer Singh (CT)
9. Sh. Devinder kumar (Chowkidar)

Needful may be done under intimation to audit HQ.

b)

Non production of records

Following records were not produced to Audit :-

- i) GAR-6 for the period 1.4.04 to 25.11.06
- ii) Records in r/o training to inmates during the Audit period.

Jayaprakash
(JAYAPRAKASH)
J.A.O

Madhuri Devi
(MADHURI DEVI)
UDC

Kulgeet Singh
(KULGEET SINGH)
IAO

Para No. 1

Subject - Recovery of Rs. 77967/-**(A) Sub: Recovery of contribution of the DGEHS amounting to Rs 4200/-**
(Memo No. 2 Dated 21.5.2015)

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

Grade Pay to the beneficiary	Subscription under CGHS per months now applicable in DGEHS scheme Rs.
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

Test check of PBR, it is noticed that the recovery of the revised rate has not been done in the following cases.

S.N o.	Grade Pay	Month	Deduction due	Deduction in the PBR	Recovery due under sub-Head 0210	Total
1	Puran Singh, Cook 1800	8/2010 to 3/2015	125	50	75x56=4200	4200
						4200

The recovery from the concerned official be made after due verification and deposit the same in govt. Account under intimation to audit.

(B) Subject - Recovery of Rs. 3750/- taken as festival advance
(Memo no. 3 dated 22.5.2015)

During test check of bill register and PBR, it is seen that Sh. Tilak Raj, Head Clerk has drawn festival advance of Rs. 3750/- vide bill no. 43 dated 13.8.2013. But there is no entry of same in the PBR and also no recovery has been made from the pay of the official.

The recovery of Rs. 3750/- from the concerned official be made after due verification of records under intimation to audit.

**(C) Subject - Recovery of T.A. of Rs7626/- paid during leave period
(Memo No.4 dated 22.5.2015)**

15

If an employee remains absent from duty for a full calendar month due to leave/training/tour etc., then transport allowance is not admissible to him/her for that calendar month as a rule.

During scrutiny of service book and PBR it has been noticed that Smt. Rimpi Gupta, LDC was on (i) on CCL of 120 days for the period 1.2.2011 to 31.5.2011 and (ii) maternity leave of 180 days w.e.f 3.3.2012 to 29.8.2012. However from PBR for the period 2011-12 and 2012-13, it is seen that she had been paid Transport allowance as under :-

Period	TA paid
2/2011	906
3/2011	906
4/2011	906
5/2011	906
4/2012	990
5/2012	990
6/2012	990
7/2012	1032
Total	7626

As such, Rs. 7626/- as T.A. needs to be recovered .

The recovery from the concerned official be made after due verification and deposit the same in govt. Account under intimation to audit.

**(D) Subject - Recovery of Tuition fee of Rs. 22500/- in r/o third child
(Memo No. 8 Dated 28.5.2015)**

During test check of service book PBR and bill register, it is seen that Sh. Tilak Raj, HC has taken tuition fee reimbursement in r/o his third child Jiya whose date of birth (as per record from form 3 detail of family enclosed in service book) is 26.1.2006 by claiming as first child as per detail given below :-

Bill no. & date	Amount	Period	Remarks
PB 85 dated 10.12.2013	7500	April 2013 to September 2013	
PB 50 dated 14.9.2013	15000	2012-13	No entry made in PBR.
	22500		

The above recovery be made from the concerned official after due verification and deposited in govt. account under intimation to audit.

dm

(E) Subject :- Short deduction of Rs. 10509/- in r/o Directorate of Estate accommodation and Rs. 29382/- in r/o PWD Govt of Delhi accommodation.

14

(Memo No. 9 and 10 Dated:- 13.5.2015)

- During test check of PBR, it is found that Smt. Lata Negi Supdt who has been allotted govt accommodation in Type IV block A1 Netaji Marg, New Delhi by Directorate of Estate, license fee has been deducted at lower rate than revised rates as per directorate of estate order no. 18011/1/2009/PB/III dated 28.4.2011 (revised rate to Rs. 420/- w.e.f. 1.7.2010) and vide order no. 18011/1/2013/POI III dated 21.11.2013 revised to Rs. 500 w.e.f. 1.7.20.13. as such following amount is due to be recovered as under :-

Name & Designation	Period	Category	License fee due	License fee deducted	Short recovery of l/f	Months	Amount to be recovered
Lata Negi, Superintendent	7/10 to 12/11	IV	420	196	224	18	4032
	1/12 to 6/13	IV	420	297	123	18	2214
	7/13 to 3/15	IV	500	297	203	21	4263
Total							10509

The recovery of Rs. 10509/- may be made from the concerned officials after due verification of records and deposited in Govt. accounts under intimation to audit.

- During test check of records, the deduction of license fee and water charges is not made in accordance with revised rates vide PWD order no. F.4(1)/Misl/PWD/allotment/2004/8496-8500 dated 27.7.2012 (w.e.f. 1.7.2012) and order no. F.4(1)/Misl/PWD/D&H/A-11/2004/2749-2765 dated 10.3.2014 (w.e.f. 1.7.2013) in following cases :-

[Handwritten signature]

Name & Designation	Period	Category	License fee due	License fee deducted	Water charges due	Water charges deducted	Short recovery of l/f and w/c	Months	Amount to be recovered
Puran Singh Cook	7/12 to 6/13	II	205	143	196	10	248	12	2976
	7/13 to 3/15	II	245	143	196	10	288	21	6048
Sunil, LDC	7/12 to 6/13	II	205	67	196	9	325	12	3900
	7/13 to 3/15	II	245	67	196	9	365	21	7665
Tilak Raj, HC	7/12 to 6/13	II	205	160	196	-	241	12	2892
	7/13 to 3/15	II	245	160	196	-	281	21	5901
			Total						29382

The recovery of Rs. 29382/- may be made from the concerned officials after due verification or records and deposited in Govt. accounts under intimation to audit.

Para No. 2
 Memo No. 11 Dated:-28.5.2015)
 Subject :- Cash Book

During scrutiny of cash book for audit period 2012-15, it is found that

- cash book is written upto 11.7.2014 . It is in torn condition and not signed by DDO.
- Cutting in Entry dated 31.3.2014 is not attested.
- Monthly outstanding balance in hand at the end of month is not recorded in cash book.
- Mode of payment against all bills have not been recorded in Bill register e.g. Bill no. FA 43 dated 13.8.2013, CB 45 dated 21.8.2013 TA 47 dated 5.9.2013 PB 48 dated 5.9.2013. It can not be ascertained that all B cheques entries have been recorded in cash book or not.
- During 2014-15, only two challans i.e. challan no. 1 dated 27.5.2014 and challan no. 2 dated 2.7.2014 had no head of account mentioned on them (photocopy enclosed).
- No register / record of TR-5/GAR6 is maintained by the office.

The cash book be completed in all respect and show to next audit.

Para no 3

(memo no 1 dated 18.5.2015)

12

Subject :- Non production of records

The following record for 2012-2015 has not been produced and same may be shown to next audit :-

1. Income tax record
2. GPF ledger class IV
3. Purchase files
4. Security files
5. Jama Talashi Cash book
6. Consumable and non consumable stock registers
7. Expenditure control register
8. Short term advance register
9. LTC register, conveyance, CEA register
10. Record of contractual staff
11. Spouse information
12. Medical bill register /GPF advance/withdrawal register
13. Cheque register
14. Fidelity bond of cashier/store keeper
15. Record (Purchase quotation file and stock register) related to meal supply of Delhi Branch hood society to FRO Home, Lampur vide bill no. CB 135/S&M dated 24.2.2015 amounting to Rs. 13,22,429/-

*Settlement
Taken as a*


(INDU OBEROI)

IAO AUDIT PARTY - I

TAN NO. 1
(Memo No. 5 Dated:-26.5.2015)

Subject :- PBR (2012-13 to 2014-15)

Sub: Pay Bill Register

During test check of PBR for 2012-13. To 2014-15, the following is observed :-

1. Page counting certificate at the start of PBR is not given.
2. Sanctioned strength of the staff has not been recorded in PBRs.
3. Mandatory information's/details of the employees (which were required to be written on the upper part of each page) i.e. Date of Joining, PAN No, MICR No., Bank Account No., marital status, scale of pay, Grade Pay, previous PBR No., ECS Number, GPF No. / CPF NO. , Govt. residence occupied or not and other details such as address of officer/official etc were not written in the PBR.
4. The abstract under GAR 18 of bills to be made at the end of the PBR has not been made for 2012-13 to 2014-15.
5. The entries made in PBR have not been checked and signed.
6. Page no. 81 for 2014-15, Salary of Sh. Tilak Raj, HC is drawn upto August 2014 and no detail of stoppage of salary is given. Kindly inform about the present status.
7. The transfer entries of officials during 2012-13 to 2014-15 has not been made in the PBR.
8. The entry of sanction/extension / relevant order in case of contractual employees for the period for which pay has been given has not been made in PBR.
9. In case of Ms Rimpl Gupta, LDC, the deduction of CPS subscription has been started from 2014-15 whereas the official has been appointed with date of appointment 12.10.2010.
10. As per page no. 95, Sh. S Nand Kumar, UDC has been paid salary since October 2014 but his LPC and entry of joining on transfer is not made in PBR.

HOO is directed to complete the PBR in all respects and shown to next audit



(10)

During test check of service books, the following discrepancies have been found :-

1	Tilak Raj, HC (to retire within 2 years)	<ul style="list-style-type: none"> • Service verification from PAO under CCS rule 32 needs to be made. • Nomination forms attached are not valid as same are not accepted and signed by competent authority. • Entries on fist page of service book have not been reattested. • Service verification from November 2010 onwards has not been made . • GPF no. is not mentioned on first page of service book. • Leave account from 1.1.2011 onwards has not been made. • The entry of pay fixation on promotion to post of HC is not supported by any reference of promotion order and is also not signed by competent authority. Further No entry of increment since 7/2011 has been made.
2	Rimpi Gupta, LDC	<ul style="list-style-type: none"> • Forms of nominations are not attached in the service book.
3	Rajesh Kumar, Care Taker	<ul style="list-style-type: none"> • Photo of the official is not pasted in service book. • Entries on fist page of service book are not signed at the time of appointment and also not reattested. • Service verification entry for period 26.6.1992 to 31.3.1997 is not signed by competent authority. • Nomination forms attached are not valid as though stamped but same are not accepted and signed by competent authority. • GPF no. is not mentioned on first page of Service Book • Service verification from PAO under CCS rule 32 needs to be made.
4	Sunil Kumar, Care Taker	<ul style="list-style-type: none"> • Photo pasted in service book is not attested. • Entries on fist page of service book have not been reattested. • GPF no. is not mentioned on first page of Service Book • Service verification from PAO under CCS rule 32 needs to be made. • Nomination forms attached are not valid as same are stamped but not accepted and signed by HOO.
5	Shivani Jain, LDC	<ul style="list-style-type: none"> • Entries on fist page of service book have not been reattested. • Service verification from 1.4.2014 onwards has not been made. • Leave account has not been updated since 1.7.2014 onwards • Entry of increment for 7/2014 is not made in service book.
6	Pooran Singh, Cook	<ul style="list-style-type: none"> • Entries on fist page of service book have not been reattested • Service verification from 1.8.2011 onwards not made. • GPF no. is not mentioned on first page of Service Book • Service verification from PAO under CCS rule 32 needs to be made
7	S Nand Kumar, UDC	<ul style="list-style-type: none"> • Entries on fist page of service book have not been reattested • GPF no. is not mentioned on first page of Service Book • Service verification from PAO under CCS rule 32 needs to be made • Leave account for 1.1.2008 to 31.12.2008 is not signed

JAP

9

8	Vinod Kumar, Peon	<ul style="list-style-type: none">• Entries on first page of service book have not been reattested• Entry of increment of 7/2014 is not made in service book.• GPF no is not entered on first page of service book.• Service verification from 1.1.2014 is not done.• forms of nomination of GPF is not signed and thus are not valid.• Form of detail of family is not enclosed.
9	Karam Chand, Welfare Officer	<ul style="list-style-type: none">• Tuition fee claimed. Check service book bill no. 29 dated 2.8.2014

Discrepancies as shown above may be removed and shown to next audit.

TAN NO. 3

(memo no 7 dated 27.5.2015 and 13 dated 29.5.2015)

Subject - Non attestation of pay bills and contingency bills

It is seen that office copies of bills are not signed by DDO i.e. whole bill entries where DDO stamp is affixed but the same is not signed by DDO. Even sanction letters and passed and payment entries on bills are not signed. The bills and vouchers are also not marked 'paid and cancelled'. A few references are as under:-

- CB 139/SM dated 27.2.2015
- PB 112 dated 8.1.2015
- PB 117 dated 17.1.2015
- APB 114 dated 17.3.2015
- PB 113 dated 17.3.2015
- CB 104/S&M dated 19.12.2014
- CB 120/S&M dated 24.1.2015
- CB 144 / SEC dated 21.3.2015

It is also seen that TDS and cess of Rs. 55145/- has been deducted from contractor bill CB 144 / SEC dated 21.3.2015 but PAN no. of contractor is not recorded in schedule of income tax. Schedule of income tax is also not signed by DDO.

As such the record of payment of salary and contingency are not maintained properly and it is violation of Rule 29(vii) of GFR.

HOO is advised to consider the rule in future regarding attestation of bills.


(INDU OBEROI)
IAO AUDIT PARTY No. 1

8

PART-II
CURRENT REPORT
2015-16 to 2019-2020

Para No.1:- Recovery of DGEHS Subscription amounting to Rs. 1250/-
(Memo No.01 dated 04.12.2020)

Asper Office Memorandum No.F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding levels in the Pay Matrix asper 7 th CPC	Contribution(Rs. Per month
1	Level 1to5	250
2	Level 06	450
3	Level:7 to 11	650
4	Level: 12& above	1000

During the test check of records provided by the,Superintendent, Home for Male Beggar (able &Disable LampurDelhi-40 for the Audit period 2015-16 to 2019-2020, It has been observed that the Home for Male Beggar (able &Disable, Lampur Authority was not deducted revised rate of DGEHS subscription w.e.f. 1/2/2017 to 06/2017. These cases are as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due w.e.f. 01.02.2017 Rs.per month	Subscription deducted by department w.e.f 01.02.2017	Short Amount due
1	SunilKumar, CT	03	02/17 to 6/17	250/-	125/-	125X5=625
2	Vishkarma Meena, CT	03	02/17 to 6/17	250/-	125/-	125X5=625
G.Total Rs.						1250/-

Necessary recovery amounting to Rs. 1250/- to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.



7

Para No.02: - Discrepancy in the Pay fixation(Memo No6 dated 18.12.2020)

As per OM order No. 10/02/2011-E.III/A dated 19.03.2012, issued by Ministry of Finance, Department of expenditure. Govt.of India, endorsed by finance department Govt of Delhi vide order No.4(73)Fin.(Estb.III) 2010-11pt.II/DSW/319 dated 30.03.2012. if any govt employee was annul increment due between 02.january to 30 June before VI CPC. the pay of re fixed in the VIth CPC after granting annul increment in the 5th CPC.

During test check of records, it has been observed that the pay of Sh.Vinod Kumar, Peon was not fixed according as above order. The pay of Sh. Vinod Kumar, Peon is herby re-fixed as under:-

Description	Pay fixed by Departm ent	Pay fixed as per rules
Pay as on 01.1.2006(pre-revised)	Rs.2900(2550-3200)	Rs.2900 (2550-3200)
Pay as on 01.01.2006(pre-revised) after adding increment in the pre-revised	Rs.2900	Rs.2960
Pay as on 01.01.2006in the VIth CPC in the pay scale (5200-20200+GP 1800)	Rs.5400+GP1800	Rs.5700+GP1800 ✓
Pay as on 01.07.2006	Rs.5620+GP1800	Rs.5930+GP1800
Pay as on 01.07.2007	Rs.5850+GP1800	Rs.6170+GP1800
Pay as on 01.07.2008	Rs.6080 +GP1800	Rs.6410+GP1800
Pay as on 01.07.2009	Rs.6320+GP1800	Rs.6660+GP1800
Pay as on 01.07.2010	Rs.6570+GP1800	Rs.6920+GP1800
Pay as on 01.07.2011	Rs.6830+GP1800	Rs.7190+GP1800
Pay as on 01.07. 2012	Rs.7090+GP1800	Rs.7460+GP1800
Pay as on 01.07.2013	Rs.7360+GP1800	Rs.7740+GP1800
Pay as on 01.07.2014	Rs.7640+GP1800	Rs.8030+GP1800
Pay as on 01.07.2015	Rs.7930+GP1800	Rs.8330+GP1800
Pay as on 01.01.2016 in the 7 th CPC pay matrix	Rs.25600	Rs.26400
Pay as on 01.07.2016	Rs.26400	Rs.27200
Pay as on 01.07.2017	Rs.27200	Rs.28000
Pay as on 01.07.2018	Rs.28000	Rs.28800
Pay as on 01.07.2019	Rs.28800	Rs.29700
Pay as on 01.07.2020	Rs.29700	Rs.30600

The pay of above official has re-fixed after due to verification of records. Other similar cases may be review at own level under intimation to.

2

Para No.03: - Recovery of excess payment of contingent bill amounting to Rs.80.
(Memo No10 dated 21.12.2020)

During test check of records, it has been observed that the excess payment calculate in bill No.201239 dated 19/05/2015 amounting 280 instead of Rs.200 by vendor M/s DDO/HOS FRRO,HMB(A&D), Lampur Delhi. Excess payment details as under:-

S.No.	Name of Items	Qty.(in Kg)	Rate per kg	Total amount calculated by vendor	Total amount calculated by audit	Excess payment
1	Bringjal(began)	05	40/-	280	200	80

Necessary recovery amounting to Rs. 80/- to be recovered from concerned Vendor/DDO after due to verification of records. Other similar cases may be review at own level under intimation to audit



5

Para No.04:- Non production of Records(Memo No 11 dated 20.07.2020)

During the audit period the following records have not been provided by school to audit.


Old Records:-

1. Income Tax record
2. GPF ledger
3. Purchase files
4. Security files
5. Jama Talashi cash book
6. Expenditure control register
7. Short term advance register
8. Record of contract staff
9. Cheque register r
10. Record related to meal supply of Delhi Brothehood socity to FRO home lampur vide bill No.135/S&M dated 24.02.2015 amounting to Rs,1324429/-.

Current Record

1. Liveries record
2. Non consumable records, property records, dead stock register, condemnation file, store & stock records etc.
3. Consumable stock records of clothing, bedding, dietary(2015-16 to 2019-20)
4. Purchased records
5. TR-5/GAR-6 stock records
6. LTC & Tuition fee records
7. Attendance register of inmates
8. Indent records
9. Electricity, water& Telephone records
10. Income Tax records 2015-16 to 2019-2020

The above records may be shown to next audit.


7/11/2021
SATISH
IAO, Party No.XVI

4

Tan No.1: - Discrepancy in procurement of food items.
(Memo No.5 dated 17.12.2020)

During test check of records, it has been observed that the Head of Office has procured food items irregular manner. These discrepancies are as under:-

1. According to FRRO manual hygienic and safe/packed food should be used for making cooked food but it seem that mostly bills are found loose items purchased. How loose milk and cheese hygienic and safe/packed. This is the violation of manual.
2. As per receipt and payment Rules if bills is more than Rs.1000/. DDO had not made payment to venders without pre-receipt bills. DDO of HMB (A&D) was made payment to vendor without pr-receipt of bills.
3. Bills have not verified from concerned in charge in this
4. Some bills have not signed by DDO
5. Stock entry had made in the stock register
6. What is the reason for payment Demand in F/0 DDO in place of vendor?
7. Vegetables bill are found regular basis from one vendor it is the splitting of purchase same items these are the violation of CVC guidelines and GFR-2005/2017. If HOO know that items use in regularly so it will cheap in bulk purchase.
8. Some of the bills are found computerize and not signed by vendor as well as receiver. Bills are not verified by receiver. Some details are as under:-

Date	Bill no.	Amount
17.4.2015	321	6405
17.04.2015	322	5796
31.3.2015	304	3060
31.3.215	305	3360

The above discrepancy may be removed and shown to next audit.



Tan No2:- Non verification of Service from concerned PAO.
(Memo No.07 dated 21.12.2020)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Vinod Kumar, Peon.	17.05.1999	>18 Years
2.	Rajesh CT,	26.06.1992	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

(B) Improper maintenance of S/Books:

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

(1) **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 signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) **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. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(3) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2020 has not been entered in the Leave Accounts.



(4) **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

5) **Inspection of 10% of Service Book by the Head of Office-** As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

6) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.



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TAN No.3:- Non -conducting of Physical Verification of Fixed Assets.

(Memo No. 08 dated 21.12.2020)

As per GFR Rules 213 Physical Verification of Fixed Assets shall ordinarily be maintained at site. Fixed assets should be verified at least one in one year and outcome of the verification recorded in the corresponding register, Discrepancies, if any shall be promptly investigated and brought to account.

During the test check of records, it has been found that this office Physical verification of fixed assets has not been conducted during 2018-19 to 2019-2020.

The necessary action to rectify the above discrepancies may be taken under intimation to the audit.


(SATISH)
IAO, Party No.16