

122/c

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

Sub: -Audit report of O/O the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the audit Period 2018-2020.

INTRODUCTION

The Internal Audit Report on the accounts of **the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi** for the audit Period 2018-2020 was conducted by field Audit Party No. 24, comprising of Sh. Deepak Kumar Sharma, IAO and Smt. Hemlata, AAO. The audit was conducted during 05 working days w.e.f. 28.12.2020 to 01.01.2021 .

AIMS AND OBJECTIVES

Home for Male Beggars (Diseased), Kingsway Camp, Delhi was established under the provisions contained in Section 13(1) of the Bombay Prevention of Begging Act, 1956 and provided care, protection, treatment, bedding, clothing, dietary etc. to the diseased beggars. The function of this home is to detain beggars under the Bombay Act 1959, extended Delhi Prevention of Begging Act 1960 which came into force on 18.03.1961. Beggars are transferred from RCC Centre i.e. Kingsway Camp. The institution is working under Directorate of Social Welfare, Govt. of NCT of Delhi. At presently, the function of this home has been stopped since 8th Aug.2018 due to Hon'ble High Court order in case No. W.P.(C)10498/2009 & CM Appl.1837/2010 on date 08.08.2018

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

The following officials have served as HOD/HOO/DDO/Cashier during 2018 -2019 to 2019-2020:-

S.No.	Name & Design. of the officer	Period
HOO/DDO		
1.	Sh. A.M.Pandey, Superintendent	01.04.2018 to 30.09.2018
2.	Sh. Soudan Singh, Superintendent	01.10.2018 to 30.03.2019
3.	Sh. Charan Singh, Superintendent	16.04.2019 to 31.03.2020
Cashier		
1.	Sh. Dina Nath Manjhi, Sr. Craft Instructor	01.04.2018 to 21.06.2019
2.	Sh. Mahinder Singh, Junior Assistant	21.06.2019 to till date

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Budget Allocation and Expenditure for the period 2018-19 to 2019-2020:

(Amount in Rs.)

Financial year	Budget Allocation	Expenditure
2018-2019	7651000	6058232
2019-2020	11230000	5808114

Vacancy Statement:

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	Remarks
1.	Group A	1	1	0	
2.	Group B	2	2*	0	*On contract basis
3.	Group C	11	4	7	
	Total	14	7	7	

Statutory Audit

Statutory audit of **the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi** has been conducted by AG (Audit) Delhi for the period up to 2014-2015, but the report of the same is still awaited.

Maintenance of Records

The maintenance of records of **the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi** for the period 2018-2020, was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 47 old Audit para's outstanding of **the office of the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi** the office showed compliance of 12 old audit paras settled on the basis of reply submitted by the Superintendent, HMB(D) and 4 audit paras taken as afresh in current audit report. The remaining old outstanding paras have been incorporated with current audit report as part-I (old audit report).

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S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	1976-1977	03	01	04	02
2.	1977-1978	03	0	0	03
3.	1978-1979	06	0	0	06
4.	1979-1980	05	0	0	05
5.	1980-1982	06	02	43,45	04
6.	1994-1997	11	01	65	10
7.	2005-2007	05	02	01,05	03
8.	2007-2014	04	03	01(2),4,5	01
9.	2014-2018	04	03	01,03,04	01
	Total	47	12		35

Details of Old Recovery

S. No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered/ Adjusted	
01.	1979-1980	382	32	0	382
02.	1980-1982	1448	38	0	1448
03.	1980-1982	15	40	0	15
04.	1994-1997	16540	49	0	16540
05.	1994-1997	5922	50	0	5922
06.	1994-1997	105	51	0	105
07.	2007-2014	12062	1(1)	0	12062
08.	2007-2014	50700	04	50700	0
09.	2014-2018	60816	01	60816	0
10.	2014-2018	8910	02	0	8910
11.	2014-2018	8157	03	8157	0
12.	2014-2018	21140	04	21140	0
TOTAL		186197		140813	45384

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Current Audit Report (2016 –2020)

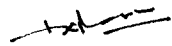
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During the course of current audit, 21 audit memos including 08 Record Memos highlighting various irregularities/ recovery to the tune of Rs. 226282/- were issued. Out of which nil audit memos settled on the spot. Total 13 audit memos have been converted to 07 Paras and 06 TANs which are incorporated in current audit report.

Details of Current Recovery

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered/Adjusted	Balance (In Rs.)
07	02	540	0	540
09	03	178800	0	178800
10	04	26500	0	26500
12	05	18974	0	18974
13	06	1468	0	1468
	TOTAL	226282		226282

The internal audit report has been prepared on the basis of information furnished and made available by the office of **the office of the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(DEEPAK KUMAR SHARMA)
Inspecting Audit Officer. Audit Party No. 24

OLD REPORT

1976-2018

(164)

(197)

PART-I

118/c

ii) Receipt of uniforms have not been get attested.

Needful may kindly be done now & compliance noted for future also.

④ 11. Income Tax (4) Para No. 1

From the Income Tax calculation in respect of Shri B. J. Malvevia, it has transpired that the amount of re-payment of 1st. instalment of compulsory Deposit due in July-76 has not been taken in to account in the total income during 76-77. It is preserved that this payment was made to him. The whole position may kindly be reviewed in the light of the facts mentioned above & addition Income Tax, if due, may kindly be recovered.

S. H. J.
11/12/74

⑤ 12. Service Books (3)

Test check of Service Books has revealed the following omissions etc. which may kindly be rectified, under intimation to Audit. Other Service Books may also kindly be reviewed similar defects/omissions may kindly be remedied/supplied.

1) Shri Mohinder Paul, Sweeper.

Certificate under P.W.G(h)(11) wanting in the leave period prior to 10.5.76. Omission may kindly be supplied.

2) Shri Gobind Singh, Cook.

Shri Gobind Singh joined service on 7.5.73, he was allowed pay of Rs. 200/- in the scale of Rs. 200/250. He was allowed next increment of Rs. 203/- on 1.5.74 vide entries service book instead of from 7.5.74. The reasons therefor kindly be intimated. Further increment have also been allowed to the stages of Rs. 206/-, 210/-, & 214/- from 23.3.75, 1.6.75 & 1.6.77. Normally the increment was to be allowed in the month of May. The whole position may kindly be reviewed.

196
103
12
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(b) Certificate under FR 76(b)(11) has not been entered in the service book for the period of E. Leave from 24.7.75 to 8.7.75. Needful may kindly be done now.

PARA - 1
(1976-1977)

6

13. Diety Materials Para No. 2

76-77

(a) The scale of diety materials approved by the commi-
tent authority is not on record. This may not be obtained and
kept on record. Sugar at the scale of 40 grams per inmate per
day is supplied in this institution whereas in the Poor House
the supply is at the scale of 28 grams as supplied by the
Tation Authority. The institution is having a ration card of
130 inmates, where as the present strength is very much less so
the sugar is supplied at the old scale of 40 grams. Sundt.
of the institution may kindly examine this and reduce the scale
of the sugar so that there may not be any cause of grievance to
the inmates of the other institutions in the compound. The
scale of sugar of 75 grams per Kg. will appear to be excessive.
No approved scale is available in the institution. This may
not be examined and appropriate scale fixed.

o/s

o/s

(b) During the checking of the actual attendance of the
indoor patients of the hospital in the month of March 77 with
the attendance shown on the indents for the supply of diety
material it has been noticed that ration for 16 inmates has
been supplied in excess of the inmates present in the month
as detailed below. The supply for the holiday is given on the
attendance of the working day. The attendance of the holidays
are not made available to the store keeper or the authority
who approves the indent so the correctness/justification of
supply in the holidays cannot be
exercised. This may please be got done in future.

(14) (102)

116/c

229

145

(f) The under mentioned dietary materials were purchased in excess of the actual require requirement of a reasonable period. The monthly consumption of Atta is about 600 Kg; the purchase of 40 bags which will be consumed in about six month is not justified. As the material was likely to be damaged in the rainy seasons so 17 bags were transferred to other institutions. A sum of ₹. 60/- has been paid to the cartage of Atta. The expenditure on the cartage & risk of damage could be avoided if the purchase would have been made against the ration cards.

Atta	40 bags.
Coal	5415 kg.
wood	4224 kg.
Soap	207 kg.

14. Contingent expenditure

Para No. 3

PARA No. 2
(1976-1977)

7

76-77

(a) The Head of the office has been delegated power to incur expenditure on conveyance hire up to ₹. 50/- per head per month. No such record is maintained in the office to watch this limit so a certificate to this effect was not endorsed on the vouchers. The total expenditure on conveyance hire and cartage during the year 1976-77 comes to ₹. 1080/-. In the absence of the details of payment made to individual was not found recorded in the Contingent register. This could not be examined fully.

o/s

The institution is not having any bicycle. So an appreciable amount is expended on the bus/scouter charges by the peon in the day today working of the office.

The under mentioned expenditure does not appear to be reasonable/justified. Supdt. may kindly examine these charges and action taken to guard against such expenditure in future.

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24-

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(1) Sub-voucher 229 of 3/77. Scooter charges of ₹. 10.50 from Green Park to Seva Kutir for carrying 15 Kg. Coniments.

(2) Sub-voucher 229 of 3/77 Taxi charges of ₹. 20/- for carrying 207 kg. Soap from Narain to Seva Kutir.

(3) Voucher 30 of 31.3.77 purchase of different type of forms worth ₹. 63-62 from M/s. Amir Book Depot, Nai Sarak, Delhi.

(4) Purchase of Swaney Publication (P. R. Pension - Compilation, P. R. Vol I & II & C. G. S. leave rules) worth ₹. 50/- from universal Book Depot.

(5) Sub.-voucher 262 of 3/77 purchase of pay bill register Bill register & Contingent bill forms worth ₹. 97/- from Super Co-operative store, Kamla Nagar, Delhi.

(6) Voucher No. 17 of 30.3.77 for ₹. 40-20. Conveyance charges of ₹. 48.20 paid to different officials during the month of March 76, April 76 and August 76 have been recouped in the month of March 77. Delay in the recoument of the imprest creates unnecessary hardship in the day to day working of the institute so it may please be avoided in future.

A sum of ₹. 11.30 has been paid to Shri Ram Bath Taxi Driver of DLJ 4340 on account of hire charges from Kingway Camp to Super Pazar Patel Nagar. The purpose of the journey has not been recorded on the voucher.

The sanction of the competent authority of making this payment has not been made available to party. The entries under which payment was made without obtaining the sanction of the competent authority may please be explained to Audit.

[Signature]
Audit Officer (P. R.)

o/c

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114/c

F.1(4)/75-76/HMB/(D)/265 dated 27-4-78. The purchases made in this bill could not be checked whether or not the same was made in accordance with approved rates. An amount of Rs. 6000/- was encashed on 20-2-78 against this bill ~~per entry in the cash book.~~ The same may be please be ~~subject to next audit~~ party for scrutiny.

Date	Amount	Name of Party
4-3-78	260-00	M/s Super Bazar
4-3-78	131-24	M/s New Gas Co.
8-3-78	887-70	" Krishna Chander Gupta Co.
13-3-78	131-24	" New Lens Gas Co.
28-3-78	35-00	M/s Daxshan Lal Coal Depot.
23-3-78	131-24	" War Hazard Gas Co.
23-3-78	35-00	" Daxshan Coal Depot.
30-3-78	30-96	" Ram Chander & Co.

Para 2. Purchases:

Para No. 4

PARAM. 3 (1977-78) 147J

1. that the purchase of 6 Don Bulb was made vide contg. Bill No. OB/35/HMB (D) 77-78 Vr. No. 338 dated 7-3-78 from New Super Con's Co-operative Store Ltd. for Rs. 425-50 but no quotations was however called for the purchase of the above article. This needs elucidation.

2. It was seen that 6 tin jheo was purchased from M/s Krishna Chandra Gupta and company for Rs. 889-26. The purchase was not made direct from the Mill. The circumstances under which the purchase was not made direct from the Mill may please be elucidated as the possibility of getting the article at cheaper rate from the mill could not be ruled out.

4. that .96 Kg. Black chana was purchased from M/s New Super Con's Cop. Store vide Vr No. 238 at the rate 1.85 per kg and the amount was paid Rs. 176-98, but the amount should have been 175-68 at per rate. Thus an amount of Rs. 1-30 appears paid may be recovered under intimation to audit.

5. As per terms and condition for the purchase of Dietry articles the sample of wheat Flour etc was required to be collected from the Directorate and the supplier compared with those sample. There was no evidence showing whether this requirement was fulfilled in regard to all the supplier. Suitable certificate

38 (141) 225 113/c

to this effect may be endorsed on each voucher pertaining to such supplies.

7. As per provisions of the G.P.R. the article should have been weighed, counted, and measured as the case may be on receipt of the supply. No such certificate was recorded on the Vouchers. Needful may be done in future to ensure correct supply.

8 (10)

Para 3. Abnormal delay in submission of detailed account of abstract contingent bill-

Sanction was recorded vide letter No. P. 1.(78)/77 Acette/-DSW/3902 dated 3-2-78 from Director of Social Welfare for the drawal of Rs. 6000/- through abstract contingent bill. Consequently Rs. 6000/- was drawn on 20-2-78 through AIB/2 but the detailed account of the same was not sent to IAO and state to have been sent to Joint Director of Social Welfare under letter No. P.1(4) 75-76/IBW(D) sending the detailed account of the bill No. AIB/2/IBW(D)/77-78 dated 7-2-78. A time may be please be elucidated. Needful may please be done on the earliest under intimation to audit.

8 (11)

Para 4. GPF ledger a/c of class IV staff:-

During the scrutiny of G.P.F. Ledger a/c of class IV staff for the year 77-78 the following irregularities were observed:-

- 1) Interest were allowed incorrect to the following officials:-

Name & A/c No.	Interest allowed	Interest Due	Difference
Sh. Tara Chand Chowkidar, DSW 159	227-00	241-00	14-00
Sh. Mahinder Paul, Sweeper, DSW, 413	71-00	85-00	14-00
Sr. S.B. Singh, Caretaker DSW 398	47-00	59-00	12-00

This difference was due to the reason that interest allowed on the amount of GPF DA Arrear for the year 77-78. This may be corrected now after verification under intimation to audit.

- (11) The amount of GPF D.A. arrear w.e.f 10/74 to 8/75 alongwith interest were not taken into account ledger account in the beginning of the year 77-78 in r/c of Shri Hanush Kumar Meon and Gobind Singh cook. Needful may be done now after due verification and account

B/2/ [unclear] [unclear] [unclear]

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and account revised under intimation to audit.
Para 5. Issue of Ration to inmates:-

From the Indent Registers, it was seen that the scale of Dietary articles issued to inmates was as below:-

Atta or rice	470 grams
Dal	85 grams
Vegetable	250 grams
Sugar	28 grams (In addition to this rate, a fixed quota of 750 grams per day for all inmates were issued to occupied inmates)
Ghee	20 grams
Mustard	15 "
Haladi (Masala)	5 "
Tea	5 "
Oil	5 "

However, no authority in support thereof was produced to audit. An attested copy thereof may be sent to audit.

2. During test check of Indent Register for the month of March 78 the following irregularities were also observed:-

PARA No. 4 (1977-1978)

Para 6 Dietary Stock register:- Para No. 5

During test check of stock register, it was seen that 20 Kg of Atta was issued to Blind School on 3-3-78 and 40 kg Atta was issued on 4-3-78 to children Home but the same was not received back. These items may be received back and entered in the stock register and other such cases may also be reviewed under intimation to audit.

(c)

The ration was issued on receipt of Indent from the Hospital but the test check of the report book of the Hospital, it was revealed that there was difference between the number of inmates as per indent report and as per report book on certain dates was checked. A few instances are given below:-

...5/-

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Date	Inmates as per indent register	Inmates as per ration book
1-3-78	32	38
10-3-78	39	49
21-3-78	43	44
23-3-78	43	46

During discussion it was stated that the number of inmates indicated in the report book of the Hospital also included the number of children admitted in the Hospital for which the Ration was supplied by the children Home separately. Since no indication of the number of children admitted in the Hospital was given anywhere in the record. The number of the two category in the children and adults may be given in future for scrutiny purposes as the ration for the children is supplied by the children Home and the other to the Home for Male Beggars.

Para 7. Non execution fidelity Bond:-

During the test check it was noticed that neither any fidelity bond was set executed during the year 1977/78 nor the cash allowance was drawn by Shri Panna Lal UDC who was handling the cash. The period not covered by the fidelity bond may please be got regularised by the competent authority and steps may please be taken to obtain the fidelity bond to cover the risk of Govt. money under intimation to audit.

Para 8. Stock Register:-

A) On test (check of the stock register) it was noticed that the physical verification of the following stocks were not conducted during the year 1977-78. In absence of which the correctness of the balances could not be ensured. Steps may please be taken to conduct the physical verification of the stock and results intimated to audit.

1. Non consumable stock Register of property
2. Consumable stock register of clothing.
3. Consumable stock register of Medical.
4. consumable stock register of dietary article

Para 9. Non maintenance of register:-

1. Conveyance charges Register:-
No register for the conveyance charges was maintained. In absence of which it is not understood as to how the monthly prescribed limit for conveyance was being watched. A register for the conveyance

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8/15
15

8/21

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may please be maintained now indicating the date of
Journey. Particulars of the journey and amount
claimed etc. under intimation to audit.

Para 10. Condensation of stocks - ~~Para No. 6~~ **PARAM. 5**

(1922-1972)

Certain articles of the following stock
were shown as unserviceable and as such were required
to be got condemned. The needful may be done earliest
under intimation to audit.

S.N.	Name of articles	Approx amount
1	Mattress (Gudde)	Rs. 7900-00
2.	Bed Sheet	Rs. 1000-00
3.	Khes	Rs. 2465-00
4.	Pillows	Rs. 215-00
5.	Blankets	Rs. 2900-00
		<u>Rs. 14560-00</u>

[Signature]
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ASST. COMPTROLLER (HQ)

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Comptroller
Plus
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month
was at
are on
the day

PARA No. 6

(1978-1979)

Paras. 7

34 41 7

109/12

216

109/12

P. 18. (18)

Para 2

Abnormal delay with
Submission of detailed account
of Abstract Contingent Bills:-

A scrutiny of
the Register of Abstract Contingent
Bills revealed that there
was abnormal delay in the
submission of detailed
account of Abstract Contingent
Bills; as detailed below:

① Rs. 7500/- were sanctioned
to be drawn in two instalments
of Rs. 3750/- each under Rule no
308 of PFR Vol I vide letter
no. F.1(33)/78-Part 1/ASW/50055
dated 2/12/78 for the purchase
of ration ^{and} dietary ~~other~~
articles. Consequently the
amount of Rs. 3750/- was
drawn vide Abstract Contingent
Bill no. AEB/3/HMB(1)78-79
dated 23-12-78 and Rs. 3600/-
were drawn vide Bill no.

(93) AEB/4/HMB(O)78-79 of 23¹²/₇₉ * 131
encashed on 9-1-79 &
3-3-79 respectively. 10. PIC

Similarly Rs. 2000/- were
omitted to be drawn
vide letter no F(133)78-79/15/
ASW/9312 of 13-3-79 & the
amount of Rs. 1500/- was
drawn vide AEB bill no AEB/5/
HMB(O)78-79 of 28-3-79 &
encashed on 28-3-79

The detailed account
of distinct contingent bill
no. AEB/3/HMB(O)78-79 of 23¹²/₇₉
was sent to PAO on
18-4-79; ^{whereas} the detailed
account of AEB bills no
AEB/4/HMB(O)78-79 of 23¹²/₇₉
& AEB/5/HMB(O)78-79 of 28¹²/_{3/79}
had not ^{yet} been sent
to PAO ^{con-} till date though a
period of more than a year
had elapsed since of
their drawl & encashment.
These bills are then detailed

(92) (100)

4
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Account was ruled to be
with the department of
social welfare for Grants
Signature: Virginia Allen
may be taken to send
~~these bills~~ the debited
account of these bills
to the concerned under
intimation to audit

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1
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P-19

AAAN. 7
(attached) Para No. 8

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91

explained that the empties
this bags etc were lying
in the store. All the
empties may be less weight
to account ^{with reference to previous bills} and sold,
and on order from competent
authority as per order on
the subject and sale
proceeds realized may
be ~~intense~~ credited
to Govt Accounts under
intimation to audit.

if required

(120) (20) Para 4 (128) (10) 36 90 12 (212) 10510
Para No 8 (1977-1978)
~~Para No. 9~~ Purchases.

74 kgs of Soap
was purchased from Eps
Cons. Co-operative Store Ltd
Shaldingapur U.P. vide
Bill no CB/68/HMB(D) 7879
dated 30-3-79 by 310/80
But no 'Quotations' were
invited and thereby
the advantage of
competitive rates was
not availed of. This is
in violation of General
Financial Rules
& may be considered
and irregularity avoided
in future.

(2) vide C/Bill no
CB/71/HMB(D) 78-79

(89) (127) (17) (217) 104/c

dated 31-3-79 Rs. 400/-
were paid to Gulari Samana
rent house as rent of
tent and Kanats. For
period 10/1/79 to 3/3/79.
But neither any invoice
for hiring of tent and
Kanats for 2 months
was indicated in
the file/ bill nor any
quotations were
invited in the connection.
This needs elucidation.

(3) As per terms & conditions
from purchase of diary
articles, the ~~for~~ articles
such as Dal etc. were to
be purchased from the
approved contractors as
per standard approved
sample. But it was
noticed during the course

a m...

(88) (126) (28) 74 103/C
(210)

of audit that 'real' was
purchased vide of Bill no
CB/68 dated 30/3/79

Rs. 654-55 (Ud Chikka
No. 323-40
real Malika
No. 331-15) but no

evidence was shown to
audit that the real
purchased was an fit

Standard approved
Sample. This needs

elucidation and in
future Standard approved

Sample may be obtained
from the Directorate of

social welfare and real
all the articles purchased may
be compared with the

approved Standard Sample
of certificate to this effect

enclosed on ~~the~~ each voucher
pertaining to such supplies

1/1/79
11/1/79

(87)

(125)

(17)

33

102/c
15
(209)

(b2)

(21)

Para 5

PAMM 9 (1971-1972)

Para No. 10

Consumption of milk and sugar by the ~~Public~~ Hospital in the Poor House.

During the course of audit it was noticed that 16 kgs of milk was supplied by this unit daily to the Hospital in the Poor House; but no indent or requisition received from the Hospital authorities was shown to audit. ~~The account~~

Similarly one kg. of sugar was also issued daily to the Hospital as per indent furnished by the Hospital authorities. In this connection ~~investigation~~ as indicated

(86)

12-22

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208

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The following observations
are made.

① ~~That~~ The orders that
Milk and Sugar will
be supplied by the
Home of Male Beggars
(Diseased) Aalay Camp
to the Hospital
and the house were
no-shows to and
as absence of the same,
the supply of Milk &
Sugar to hospital was
irregular and on any
be justified, quoting
orders of competent
authority.

② ~~That~~ ~~it is noticed~~
~~that Milk was supplied~~
~~to hospital~~

... ..

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(35)

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(2) It was observed that 16 kgs of milk & 2 kg of sugar had been supplied to the hospital on each day throughout the year 1978-79 irrespective of no. of patients in the hospital. The no. of patients in the hospital had been fluctuating from day to day & month to month.

The reasons for issue of milk & sugar daily in view of the reasons explained above needs justification.

The following was the no. of inpatient patients in the hospital during the month of March, as indicated

In certain dates

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(122) (174) (241)

within incidents furnished
for inventory of other dietary
articles.

18
206

99/c

Date

NO of inmates/patients
within hospital

9-11-78	20
23-11-78	18
30-11-78	25
12-12-78	32
5-1-79	37
11-1-79	40
25-1-79	48
1-3-79	33
3-3-79	31
23-3-79	28

The circumstances under
which 16kg of milk &
one kg of sugar was daily
— even when the no. of
inmates fluctuated between
18 & 48 needs classification
& audit . 7

129
83
204
187

98/c

23 Para 8

PARA No. 10
(1978-1979)

23

Para No. 11

Stock Registers of
dietary articles and
tickets for issue of
dietary articles -

For check of the stock
registers of dietary articles
and the tickets for issue
of dietary articles revealed
the following irregularities -

① As for attendance
Registers of inmates of Home
for Male Beggars (as issued)
for the month of March 79, there
were 19 inmates in the Home
on 17-3-79; but the
ticket the no. of inmates
was shown as 20 and thereby
ration of one inmate got
issued excess for two days
i.e. for 18-3-79 & 19-3-79 &
two days ration was issued
on 17-3-79. In the following
ration was got issued excess.

11/11/79

119
82

171

203
24

92/C

25 23

Atta	470x2 =	940 grams
Oil	85x2 =	170 grams
Edulgi	250x2 =	500 grams
Sugar	40x2 =	80 "
Ghee	20x2 =	40 "
Salt	15x2 =	30 "
Haldi/Mish		
Chania	5x2 =	10 "
Tea leaf	3x2 =	6 "
Milk	140x2 =	280 "
250x2	30x2 =	60 "

The speed of ~~the~~ ^{the} ~~and~~ ^{and} ~~reproduction~~ ^{reproduction} ~~is~~ ^{is} ~~not~~ ^{not} ~~fast~~ ^{fast}.

(2) There were many irregularities in arriving at the balance of various dietary articles in the stock register. A few instances are given below. In view of these irregularities it is suggested that a review of the stock register may be carried out and ...

(81)

(118)

(170)

(202)

96/c

~~of work in starting~~
~~at the balances may be~~
made good under intimation
to audit.

opening
(a) on Page 35, the balance
of Haldi was 4.495 kgs
on 3-3-79. 140 grams
Haldi was issued ~~on 3-3-79~~
and
the balance was shown
as 4.155 kgs instead of
4.355

enclosure
(b) Balance of Rice at
Page 34 of Stock Register
on 19-3-79 was 237.240 kgs
whereas, it was shown
as opening balance as
242.880 kg on 20-3-79,
resulting in excess
accountal of Rice to
the extent of 5.64 kgs.

(c) The opening balance
of Rice on 23-2-79 was
158.170 kg. The quantity

(80)

(117)

(201)

(79)

95/c

of Rice issued on 23-2-79
was 5.640 kgs. ~~whereas~~^{and}
the closing balance on
23/2/79, should have
been 152.530 kg; it was,
~~however~~ erroneously shown as,
132.530 kg; resulting
in shortage of 20 kgs.
The necessary adjustment
was, however, carried
out on 8-5-79.

(d) At Page 27 of the
Stock Register, the opening
balance of 'ATTA' on
3-3-79 was 356.260 kgs
The quantity of ATTA issued
on 3-3-79 was 36.600 kg.
The balance was shown
as 315.660 kgs against the
Correct balance of
319.660 kgs; resulting in a
short account of ATTA
to the extent of 4 kgs.

116.21 (79) 22
 22
 178
 100
 74/c

(c) At Page 29 the position of Sugar balance was as under:

Opening Balance on 20-2-77 = 236.080 kg

Issued on 20/2/77 = 3.200 kg

Balance as shown = 235.880 kg

Balance as should be = 232.880 kg

(3) The physical verification of the balances of various petty assets was not carried out during 78-79. This need, elucidation & the needful may be done now under intimation to audit. Similarly no physical verification of balances

114

77

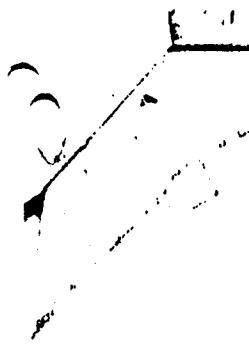
198

93/c

to that office under the
aegis of the competent
Authority.

At Page 25 of the
 Reg-18. it was ¹²⁷clearly stated that
 50 Dining trays of steel
 were transferred to
 Govt. School for Blind Boys
 on 1-7-75 and ~~50 steel~~
~~glass~~ were also transferred
 But neither any order
 of the competent Authority
 for making transfer of
 certain property nor any
 acknowledgment of the
 Govt. School for Blind Boys
 for having received the
 above articles was
 on record. This needs
 elucidation & either

The above Quotient which
 may be taken as a
 of the distance between
 particles may be got by
 making a list of the
 component elements
 made within a time
 to exist



(75) (174) (112) 91/c

196

(196) (174)

Para 9... Para No 12 P.M.A. II (1st-70)
Irregular payment of conveyance
charges to class IV staff (Taxi
charges)

i) While scrutinising the
contingent expenditure it was
observed that considerable
expenditure was incurred on
payment of conveyance charges
to class IV staff (Taxi charges)
for escorting patients to Jwain
Hospital & back. Delhi Adminis-
tration is running a regular
hospital in the Poor House premises
& regular resident doctor is
working here but it was
observed that patients were
sent to Jwain Hospital for
minor diseases such as
Stomach pain &
Rs 22-30 were paid as Taxi
charges for taking one patient
although three wheeler Scooter
was sufficient for this
purpose. If regular
hospital on-site is
maintaining considerable

as such
no justification for
hiring a Taxi
was justification

Movement & site

101
111

104
195

74

90/4

173

~~Expenditure on its maintenance,~~
~~cannot give treatment for severe~~
~~pain in stomach, then the hospital~~
~~should be closed. Moreover~~

There were many hospitals in the
nearby localities such as
M.C.D. Hospital Kingway Camp,
Balak Ram Hospital Timarpin,
Hindu Rao Hospital, but
patients were sent to Jhoni
Hospital. Had they been referred
to nearby hospitals, lot of
conveyance charges could
have been saved. Few
Such cases are cited

below. It is very surprising
that conveyance charges were
paid @ Rs 200 to 250 per
individual P.M. It appears
that this was made a
source of profit & a

regular feature.
The circumstances under which the patient
could not be referred to a nearby hospital
may please be intimated to audit

(73)

(110)

(172)

(194)

C.B. (I) HMB (D) 78-79 dt-

10/5/78

12) Convey to Sh. S. ...
for taking a patient to
Jain Hospital. Patient
31/3/78 Sh. Nalin was suffering
from ~~stomach~~ severe
pain in stomach.

22-30

7) Sh. Mahinder Lal
conveyed Rs 3/- Rs 3/-
Sh. has patient - was
discharged from
T.B. Hospital.
Excessive.

35/3/78 Sh. Sukhdan Shukh
has cleaned Scooter 12-50
for taking a
patient Sh. Narayan
conveyed 4/-
to Jain Hospital

14) Sh. Sukhdan Shukh has
cleaned Taxi for
for taking two patients
29/4/78 to Jain Hosp. to back

22-70

November ...

(72)
(99) 43
193
88/c

ii) Irregular Payment of conveyance charges for journeys which do not find any place in the Movement Register.

While scrutinising the Movement Register of conveyance charges claims, it was observed that conveyance charges were paid to the staff for journeys which ~~do~~ ^{had} not been recorded in the Movement Register. There was no evidence of performance of the journeys. Few such cases are cited below:

It is, therefore, suggested that a review of all such cases may be undertaken. Conveyance charges thus paid irregularly may be recovered from the defaulting official under intimation to I.A. Cell.

11/11/11 no copy
M...

S.V. No 21

Rickshaw
Emobility purchased
R 7233-50

(18) 71/24
170
192
P.H.C

CB/8/HMB(D)/78-21 dt. 5.6.78

S.B. Singh, Care taker has claimed conveyance charges by taxi, to L.P.S.P. Hospital + Back for 30/5/78 Rs. 2+290, No Entry in Movement Register

CB/11/HMB(D)/78-X - dt. 15.6.78

Sant Ram, Care taker has claimed Rs 6/- for Conveyance ^{Scotch} charges to T.B. Hospital and back on 10/6/78 No. Entry in Movement Register.

CB/12/Imprest/HMB(D)

Sant Ram, Care taker has claimed for Rs. 10-60 for Conveyance charges to J.P. Hosp + Back on 27/6/78 on Entry in Movement Register.

CB/13/HMB(D)/78-X dt. 18.7.78

Mahender Lal - sweeper has claimed Rs. 3/- for T.B. Hospital on 13/7/78. No entry in Movement Register.

(6)

(191)

(70)

35

(169)

86/c

CB/21/HMB(D)/78-79 dt. 16/8/78

Sant Ram, case taken has claimed
Rs. 8/2 to Police Hospital & Back
on 27/7/78 No. Entry in Movement
Register.

~~CB/21/HMB(D)/78-79-15-8-78~~

~~Sant Ram case taken, he claim Rs 15.60
to D.I. Hospital & Back~~

CB/27/HMB(D)/78-79 dt. 25/9/78 / PAB/No. 222

Ram Kumar, P.O. has claimed Rs 11.50
Scatter charges for T.A.C. Green belt &
Seva Kuteer. No Entry in Movement Register

89
69
161
182

8512

Further there were overwritings also on various pages, e.g. page 65, 73, 78. Cash Book may please be written more carefully & neatly avoiding overwriting etc. in future.

3) The amount of Physical Verification of Cash Book was not mentioned in the certificate recorded at the end of each month by the D.D.O.. The amount may please be mentioned both in words figures in the certificate recorded by them.

4. ~~But~~ ^{Bill} wise summary of the outstanding Bills was not prepared at the end of 5/79 & 4/79. This may please be prepared each month invariably in future giving also the date of encashment of each Bill to avoid retention of cash in office chest after 3 months.

5) There was a balance of Rs. 183.90 & Rs. 4631.30 on 7.4.79 & 30.4.79 but the summary of ~~undisbursed amount~~ ^{and Physical} only was prepared for Rs. 183.90. Verification of cash Balance also done likewise (although the amount was not specifically mentioned in certificate as pointed out above and not for Rs. 4636.30 which ~~was~~ ^{was only} of CB at the end of 4/79. Reasons thereof be intimated avoiding the irregularity in future.

6) A sum of Rs. 1.30 was realized in cash on 20/2/80 vide TR No. 11203. The amount was remitted to Treasury on 28.3.80 vide challan No. 50 as per entry in cash book viz. after 85 days. The amount is required to be remitted to Treasury immediately on realisation. The delay was ~~may be~~ ^{avoided} in future.

130
31

Para No. 2. Jama Talashi Cash Book. Page No. 13

1111A M-12
(1979-1980)

The closing balance of Jama Talashi cash book as on 31.3.80 was Rs. 888.77 and on 26.6.81 (Last date) ..P/4.

P/K.

98 (12) (181) 841C

of transaction) was Rs. 1573.70. In this connection, following observations were made.

- 1. Monthly Physical verification of closing Balance was not done at all. This may please be done in future and certificate recorded.
- 2. Totals were not checked by a person other than the writer of cash book.

The needful may be done now & ensured in future.

II. An other subsidiary register has been maintained in which the amount realised from each inmate as intimated by R.C.L. Kingsway Camp is entered at the time of receipt & against which the fact of payment is also noted at the time of actual payment but no outstanding amount has ever been worked out in this register to tally with the amount lying as closing balance in the cash book. Needful may be done now & ensured for future ^{to clear} reconciling the difference, if any.

III) From the review of above register it was seen that in a No. of cases the amounts are shown outstanding since 1973 as entry of payment exists against them in the said register although the inmates have left much earlier. The entire amount remaining unclaimed for more than 3 years may be credited to remove under intimation to audit as per Rule 635 of C.T.R. Deve. ^{Five} such instances of outstanding amount in the Register are given below by way of illustration.

Sr.No. of Register.	Case No.	Name of Inmate	Due date of discharge.	Amount	Remarks.
1.	24128	Sh.Moti Ram	30-10-73	Rs.35.95	Absence
2.	26931	" Jay Babu	Not entered year probably 73.	Rs. 0.27	No remark
3.	26692	" Parmeshwar	24.10.74	Rs. 2.55	Died

D/S.

97 67 150 180

83/c

- 4. 26782 Sh. Marain (Not enter - Rs.19.50 Died
ed Probably
year 74)
- 5. 26725 Sh. Lal Dass -do- Rs. 5775 Died

Fidelity Bond.

S/Shri Panna Lal & S.R. Sharma worked as Cashiers during 79-80 from 1.4.79 to 15.4.79 & from 16.4.79 to the end of 79-80 respectively. There was no fidelity Bond executed by Shri Panna Lal, Shri Sharma however, executed F.B. from 1.9.79 vide Policy No. 2133/306/01927/46/55/797/79 Shri Panna Lal did not draw any cash Allowance during 79-80 vide entries in the P.B.R. Shri Sharma was however, paid C.A from 1.3.80 only as per entries in the P.B.R.

Kindly elucidate how the Govt. Interest was safeguarded for the period not covered by fidelity. Further Surety Bond in form GFR - 31 may also please be got executed from the present cashier in case this was not done (No such form was however, shown to audit.

Para No. 3. Short recovery of Income Tax. Para No. 14

PARA No. 13 (1979-1980)

On going through Income Tax calculation statement for the year 1979-80 in respect of Sh. B.J. Malviya, Supdt. it was noticed that that less amount of income tax was recovered from him than it was due. The following is the detail of such short recovery.

Total Income	22187.45
Less H.R.A:	<u>2250.00</u>
	19937.45
S.D.	<u>2993.74</u>
	16943.71
Deduction Under 80-C	<u>4699.00</u>
	12244.71
	OR 12240/=

.. P/6.

.. 8/7.

32

4% (66) 90 82/c
158
179

Income Tax	636.00
Surcharge	<u>127.00</u>
	763.00
I. Tax recovered	<u>751.00</u>
I. Tax recovered Short.	12.00

Remarks :- Total Income was taken as Rs. 22107.00 (including the Instalment of C.D.S. amounting to Rs. 398) instead of Rs. 22187.45.

(11) Sh. Malvama also received arrear of pay & allowances amounting to Rs. 19728.65 vide PB/43 dt. 28.8.79 got permission to split the arrears of the previous years from the I. Tax department. As such the I. Tax for the year 1978-79 was also checked & the following discrepancy was noticed.

Total Income	17684
(Excluding NRA)	
Add CDS Instal.	<u>398</u>
	18082
S.D.	<u>2808</u>
	15274
Deduction under Rule 80-C	<u>4582</u>
	10692
GPF 2445	
LIC 283	i.e. 10692.
CTD 300	
6228	

Restricted to 30% of 15274/- = 4582.

Income Tax	403.50
S. Charge	<u>60.52</u>
	464.02
I. Tax recovered	<u>494.00</u>
I. Tax recovered short.	370.00

Remarks :- Deduction under 80-C i.e. GPF, CTD etc. was not restricted to 30% of the Gross total income. Short recovery of I. Tax amounting to Rs. 382 (370*12) may be recovered from the officer under intimation to audit.

..P/7.

Income Tax calculations for previous years may also please be reviewed & results intimated to audit.

65
357
9
178
81/c

33
P-32

Para No. 4 Purchase of Dietary Articles.

Para No. 15

PARA No. 14
(1979-1980)

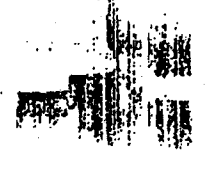
(a) Irregular purchase of Sugar & Milk.

(1) Purchase of Sugar.

Delhi Administration Department of Civil Supply has permitted the Institution to purchase 46 K.G. sugar for every 15 days from the Fair Price Shop at Subsidised rates of Rs. 2.85 per Kg. for the inmates of the institution. However, on going through the stock register & relevant contingent bills it was noticed that the institution had not purchased Sugar from Fair price shops for the period from 1.4.79 to January 80. Instead the sugar was purchased from firm other than the fair price shop, the detail of which is exhibited in the Annexure 'A'. The purchase was also made ^{through} inviting tender & thus benefit of competitive rates was also not obtained. It would be seen from the enclosed annexure that had the purchase ^{been} made regularly after the interval of 15 days according to entitlement of 92 Kgs. per month viz. 920 for 10 months from 1.4.79 to July 80, the department could have saved the avoidable expenditure of Rs. 736/-. The circumstances, therefore, under which the purchase was not made from the fair price shop may be intimated to audit.

Secondly in case the requirement of sugar was more than the prescribed permitted supply by the fair price shop i.e. 46 Kg., the rest of the requirement could have been ^{met by} purchasing the sugar by inviting the tenders from the ~~different dealers~~ different dealers as required under rules. But this was also not done & purchase of sugar was made without inviting

..P/S.



(64)
9
8/c
177

tenders. This is a serious irregularity which needs elucidation & regularisation by the competent authority.

(B) Purchase of Milk.

Milk was being purchased from M/S Lakhshmi Dairy @ 2.65 per Kg. by inviting the tenders & accepting the lowest rate. However had their milk been purchased from D.M.S. or in either dairy, there could have been avoidable expenditure of Rs. 1448/- & Rs. 1107.50 Apprx. respectively as shown in Annexure 'B'.

The circumstances under which the Milk was not purchased from D.M.S. or Mother dairy when the same was being purchased from D.M.S. by other units such as Poor Hours, R.C.C. located in the same building/campus may be intimated to audit. Immediate steps may also be taken for making arrangement with DMS/Mother dairy in future to achieve economy.

Pava No. 16
Para No. 8

Issue of Dietary articles Register.

During the scrutiny of the record for the year 1979-80 following mistakes were detected :-

1) Sugar at Page 48 of Dietary register.

The abalance after issuing 4.840 Kg. of sugar on 5.2.80 from the opening balance of 138.180 Kg. should be 133.340 Kg. and not 133.240 Kg. hence the balance was shown less by 100 Gms.

2) Rice at page 56 of Dietary register.

The balance after issuing 7.050^{Kg.} of rice on 20.2.80 from the opening balance of 80.050 Kg. should be 73 Kg. and not 72 Kg. resulting in difference of 1 Kg. (Less shown)

(34)
P-33

ff:

(63)
(55)
(176)

79/c

3) Atta at Page 46 of Diatery Register.
The balance after issuing 38.540 Kg. of Atta on 4.2.80 from opening balance of 361.80 Kg. should be 323.260 Kg. and not 321.430 Kg. as cost, resulting in difference of 1.800 Kg. (Loss shown).

These may please be looked into and the discrepancies reconciled and steps may be taken to guard against such irregularities in future.

Para No. 6 S.P.F. Class IV.

(35)
P-34

X During the scrutiny of record for the year 1979-80 it was seen that opening balance of last year were also added in the total of interest bearing balance in all accounts and interest allowed on the totals so assumed at (totals of thirteen items instead of twelve). Thus the interest was allowed in excess in all the cases. The exclusion of opening balances of the current year (79-80) first item in the interest bearing balances column for the purpose of calculation of interest was irregular and had to be ignored for the purpose of interest calculation. The interest for the year 1979-80 for all the cases may be re-calculated after ignoring the element of opening balances of previous year from the total interest becoming balance for 1979-80 in all cases and accounts re-cast and compliance reported to Audit. The position regarding cashier years may also please be reviewed in light of above remarks for similar necessary action & instructions also noted for future.

Para No. 8 Irregular purchase of Iron Safe. Page No. 17

On going through contingent bill No. CR/70/10MBL dated 14.3.80, it was noticed that one Iron Safe amounting to Rs. 437.80 was purchased from M/S Master Steel. The head of office is not empowered to purchase Iron Safe. As in the absence of any orders to the contrary, ex post facto sanction of the competent authority may please be obtained for regularising the expenditure under intimation to audit.

Compared by

4/11/87 /KK/311081/
(Signature)

Accountants Officer (HQ)

(32)
M.A. No. 176
1979-1980

(62) (92) 78/c

80-102

(61)
56
(174)
(153)
(9) 77K

-2-

- 6. Local Purchases of stationery Articles
- 7 Fidelity Bond
- 8 Stock Register Dietary items
- 9 Irregular payment of conveyance
- 10 Uneconomic Running of House
- 11 GPF class IV
- 12 Service Books
- 13 Non regularisation of suspension period of Shri D.J. Malvani
- 14 Non submission of Loss certificate

Year 79-80

- Para 1 Cash Book
- 2 Jama Talashi Cash Book
- 3 Income Tax
- 4 Purchase Dietary items
- 5 Issue of Dietary items
- 6 GPF classes IV
- 7 Service Books
- 8 Irregular Purchase of Iron safe.

Necessary Compliance of outstanding old paras may please be expedited and objection got settled.

Part II

Para 1 ~~Para No 18~~
Income Tax

PATA No. 17 (1980-1981)

(37)
78-79
(136)

During the course of audit of income tax calculation proforma for the year 1980-81, 81-82 the following irregularities were observed:-

a) As per income tax rules the calculation proforma should be signed by the DDO in attestation of the correctness of

(60)
152
173
9 71C

entries made therein. It had however been observed that the Proformas had not at all been signed by the DDO. The same may please be got signed now under advice to audit and requirement. noted for strict future compliance.

b) The rules provide that details of regular savings on which the rebate had been claimed should invariably be given on the calculation proforma. viz. in case of LIC/CPD the Policy Pass books No. mode of payment/installment etc. It has been observed that in case of Income Tax calculation proforma of Shri B.J. Malvania Gupta though rebate had been allowed on CTD During 30-81 but no detail had been recorded. The same may be recorded now under advice to audit.

c) While checking the entries regarding total emoluments paid during 1980-81 to Shri B.J. Malvanias shown in Income Tax calculation proforma. with that of P.B.R. for the period a notable variations was observed as detailed below:-

Month	Amt. shown in PBR	Arrears	Amt shown in Income Tax proforma
3/80	Rs 2000/-		Rs 1335.00
4/80	Rs 2000/-	Rs 130.00	Rs 1335.00
5/80	Rs 1835/-		Rs 1395.00
6/80	Rs 1935/-		Rs 1895.00
7/80	Rs 1335/-		Rs 1925.00 1925.00
8/80	Rs 1335/-	Rs 240/-	Rs 1925.00
9/80	Rs 1895/-		Rs 1925.00
10/80	Rs 1895/-	Rs 120.00	Rs 1925.00

(59) (151) (8) 75/4
 (172)

11/80	Rs 1925/-	Rs 1925.00
12/80	Rs 1925/-	Rs 2015.00
1/81	Rs 1925/-	Rs 2015.00
2/81	Rs 1925/-	Rs 2015.00

Rs 22,830 ~~Rs 540~~
 Rs 23370.00 Rs 23130.00

Appt Apart from above in Income Tax calculation proforma
 Rs 1023/- had been shown as CDS amount deposited in CPF but
 no such entry was found in the PBR.

The matter may be looked into and variation of the amount
 between the two documents be clarified to audit.

d) In the following two cases the income tax had been
 less paid as shown and due to the reasons as given with
 each case. The less deduction of the tax may now please be
 recovered under advice to the Dte of audit.

Income Tax 1981-82

Shri S.J. Malvania, Suptd

Total Income As Per PBR entries	Rs 28,882.70
S.D. 20%	Rs 5,000.00
Maximum Rs 5000/-	Rs 23,882.70

Regular deduction

GPF	1200
CTD	3600
CGEIS	60
	<u>4960</u>

	<u>4,960</u>
	Rs 19,022.70
Say	Rs 19,022.00

Income Tax 30% of

58

150

171
18

74/c

Income Tax 30% of		
the Amt exceeding Rs 15,000		Rs 1306.00
Charge @ 10%		Rs 131.00
		Rs 1327

Deducted Nil
 Balance due Rs 1327/- only.

Note

Total income of the Officer comes to Rs 23,932.70 P as per entry in the PBR and not Rs 24,720 as shown on income tax calculation. The official had also been paid arrears of Rs 3952/70, 240, Rs 130.00 and Rs 100/- on account of BDA and P + Ar of suspension period. The income tax officer with Addl Salary, circle, Howrah under section 99 of the Income Tax Act 1961 had allowed relief vide letter No ITD/V Asc 32 dated 19.2.82. But the income of the year to which the arrears pertained as per revised calculation proforma were found on the records or presented to audit on demand. As non appropriation and consequentially accounting for of the proportionate income to the relevant years was in contravention to para 2 of the letter cited above. the total income was to be accounted for as income for the year 81-82. As such the tax due may please be recovered under advice to the audit.

Income Tax 1980-81

Sd/-
 Shri B.J. Malvania, Gupta

Total income as per	
PBR	Rs 23,370
CDS	Rs 398

(57) (F) (149) 73/4
82 (170)

Rs 23,768.00
S.D. Rs 3,376.80
Rs 20,391.20

Regular deduction
Rs 6423
Restrict to 30% Rs 6117.30
of Taxable income
100% upto Rs 5000/-
50% Rest of the amt 5,559.65
Rs 14,832.55
Say Rs 14,830.00

Tax 30% of the amt exceeding Rs 12000 Rs 849.00
S. Charge 10% 85.00
Income tax plus S & charge due 934.00
Average deducted Rs 813.00
Tax to be recovered Rs 121.00

Note:

Total Income as per PBR comes to Rs 23,370 but the same had been shown as Rs 23,130 on the tax calculation proforma. Less accounting for of the total income had resulted in short recovery of the tax as pointed out. The amt of balances of tax due may now please be recovered under advice to the audit. In case the arrear or income of particular month had been bifurcated by the DDO at his own to escape from the tax is irregular as the same requires orders of Income tax authority under section 80-c of Income tax rules.

Para 2

Cash Book

During the course of audit of the Govt cash book for the year 1980-81 and 81-82 in general and for the month

(30) 837

S. H. K. [Signature]

[Signature]

(56)
51
(148)
(169)
8
7/14

of 12/80 and 1/82 in particular, the following irregularities were observed:-

1) As per CR the summary of the undischursed amount is required to be prepared on the last day of the month, with a view to ensure the correct balances of the cash. It was however, observed that though the same was prepared but no and date of the outstanding bills whose amount was undischursed was not given therein. In the absence of the same the periodicity of the outstanding amount could not be ensured with reference to the summary. The requirement of noting the No and Dt of the bill may please be noted for strict future compliance.

2) Certificate regarding physical verification of cash in hand endorsed by the DDO should mention the cash balance found in chest in figures as well as in words. The same was nowhere written in words. This may please be noted for strict future compliance.

3) Every classified financial document should invariably contain a certificate regarding total nos of pages contained by the document. No such certificate was found endorsed in the cash book that was started from 1.9.81 onwards. The needful may now be done and shown to the next audit.

PARA No. 18 (1980-1981)

Para 3 Para No. 19
Conveyance charges

a) Bill No C/S/45 dt 20.11.80

Shri Sant Ram Care-taker had charged and been paid

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a sum of Rs 14.80 on account of scooter charges vide Bill quoted above and voucher No 11. The claim of scooter charges is irregular, as he had gone to Jwala flour mills, Najafgarh in regard to some query and did not bring anything that would had made hiring of scooter unavoidable. Further, caretaker is not entitled to scooter charges. He should had been allowed only bus fare. The amount paid to him should therefore be recovered and credited to Govt account under advice to audit.

b) Bill No C/B/45 dt 20/11/90

Shri Sant Ram caretaker has claimed Rs 16/50 as scooter charges vide Bill quoted above and voucher No 412 for taking some patient to J.P.N. Hospital and back. In this connection it has been observed that neither the name of the patient nor OPD tickets No had been found endorsed on the voucher which is a prima facie requirement of the claim. The position may be looked into with reference to Patient's reference register and clarification sent to audit.

c) During the course of audit it was observed that patients were being taken to hospital and for that purpose scooter charges were claimed for instance Patient laxman was taken to J.P.N. hospital by caretaker Sukh Dev Singh on 14.11.80 vide voucher No 409. For taking the patient to the hospital a reference of the medical officer or beggars home is a prima-facie requirement. This is also necessary for checking at the time of passing the voucher for payment to ensure whether the patient was actually referred to the hospital by the doctor or not. No such documentary record was however made available for audit. Rather it was

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that such record was not being maintained. A patient reference record should be maintained in future. Compliance be reported to the Dte of Audit.

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P. 39

Para 4 Para No. 20 PARA No. 19 (1980-1982)
Cash Book (Jama Talashi)

During the course of audit of cash book (Jama Talashi) the following irregularities were observed :-

- a) The closing balance of cash as per cash book on the date of audit ie 11.10.82 was Rs 3123/20 P. but as required under CTR No Physical verification of cash balance was ever made by the DDO. This is a serious lapse and evidently proves lack of control of the DDO over the cash. The matter may be looked into and position clarified.
- b) Totals of the cash book had also never been checked by some responsible official other than the writer of the cash book as required under the provisions of CTR. This is viewed with concern being a financial irregularity. The totals of the cash book may now please be got checked and initial of the checker be taken on the cash book. Result of such check be intimated to the audit.
- c) One subsidiary Register had been maintained in which the amount realised from each inmate as intimated by RCL, Kingsway Camp is entered at the time of Receipt and against which the fact of Payment is also noted at the time actual payment. It had been observed that as required under the orders, no outstanding amount had ever seen worked out in the Register to tally with the amt lying in the closing balance in the

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cash book. This is a serious irregularity and needful may not please be done without further delay and balances be reconciled discrepancy brought to the books under advice to audit.

d) Under the provisions of Rule 63a C.T.R. the unclaimed amount for more than three years is required to be credited to Govt account as unclaimed money. During the course of audit of subsidiary register it had been observed that in a no of cases the amount is lying in the books of petty items for more than three years. A few such instances are given below.

Sl No	Case No	Name	Amnt	Dt
83	31330	Samoran	Rs 7.70	1976
91	36246	Chandro Bahadur	Rs 3.50	3/3/77
92	35765	Daya Dass	Rs 11.00	24/2/77
1	24128	Moti Ram	Rs 35.93	30.10.73

All such cases be reviewed and amount lying for more than 3 years be credited to Govt under advice to audit.

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B-40

Para 5

Pay Bill Register

During the course of audit of Pay Bill Register the following irregularities were observed:-

a) As per the rules the entries in the Pay Bill Register should be checked by some responsible official other than the writer. This is with a view to ensure the correctness of the entries made. It has however been observed that the entries were not at all checked as there were no initial of the checker.

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Para 6 Para No. 21
Home Rent allowance

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P-41

Shri B.J. Malvania, as per recovery of Home Rent, in P.A.F. was allotted Govt accommodation bearing No. 1706, Gulati Badi, Delhi in May 1930 upto April, 1938/- he was being paid Home rent Allowance @ Rs- 195/- per month. To ensure the correct date of allotment the letter of allotment of quarters was asked by the audit but was not produced owing to non traceability. The same may please be traced and shown to the next audit.

S.M.V.
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R-42

para 8 Para No. 22

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(R) 6714

Incorrect grant of financial benefit of Annual increment while on leave

As per Min of Finance OM No F.1 (22) E-111 (A) 73 dt 24.8.74 and No F.1 (22) E-111(A) 74 dt 15.11.74 if Govt official happens to be on leave on the due date of Annual increment, the financial-benefit will be admissible from the date of resumption of duty after return from leave but during scrutiny of service book in r/o Sh Raghbir Singh Peon it was noticed that he was given incorrectly financial benefit of 71 raised pay to Rs 211/- w.e.f 1.1.76 in contravention of the orders ibid as he was on L from 1.1.76 to 13.1.76 was in SL from 1.1.76 to 13.1.76 resulting overpayment which may be worked out and recovery effected under advice to audit.

Other cases

S. K. Singh
11/1/74

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Other cases of the similar nature may also be reviewed in the light of above and action taken as suggested under advice to audit.

Para 9 ~~Para No. 23~~ PARA No. 20 (1980-1981)

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Dietary

During the course of audit of Dietary register and indents the following irregularities were observed:-

a) All the indent #s per the orders should be signed by the Supdt before issue of any material. It had however been observed that in a no of cases the indents were not signed, viz indent dated 12/8/80, 1.9.80 and 1/6/80 to 24/6/80. Please clarify as to how the material was issued when the indents were not signed by the competent authority. The matter may be looked into and position clarified to audit.

B) As required for every classified document page counting certificate in regard to stock register of Dietary goods had not been recorded. The same may be recorded now and shown to the next audit.

c) As per page 11 of the stock register 2.19 kg Tea leaves were given on loan but no entry regarding taking them back was found in the register. Similarly Ghee weighing 16.5 kg was taken on loan but entry of the refund of the same could not be traced in the stock register as no linking endorsement was available with the original/First entry. The position may be clarified.

Para 10

Service Postage stamp Accounts

Para No. 49 (49) PART II (Correct Audit Report of (14-97) 159
PARA No. 21 1994-1995) 65/L
Sub: CASH BOOK (Jama Talashi) DC-15.4.98
Para No. 24

During the scrutiny of Cash Book (Jama Talashi), the following irregularities were observed:

- a) The closing balance as per ^{J.T.} Cash book on the date of audit i.e. 16.4.98 was Rs. 18762.98 as reported by the officer. As per entry recorded in the cash book as on 3.3.98 was also the cash balance was also Rs. 18762.98. There was no entry recorded in the cash book after 3.3.98. The cash book was not closed on 31.3.98 & certificate of closing balance in hand was also not found recorded in the cash book. Needful may please be done now under intimation to audit.
- b) The officer should verify the totalling of the cash book or have this done by some other responsible subordinate other than the writer of the cash book and initial it as correct. But it has been observed that no such procedure is being adopted and totals of cash book had never been checked by some responsible officer other than the writer of the cash book. The totals of the cash book may now be got checked and initial of the checker be taken on the cash book. Result of such check be intimated to audit.
- c) Under the provisions of Rule 63, C.T.R. the unclaimed amount for more than three years old is required to be credited into Govt. A/c. During the course of audit of subsidiary register it had been observed that in a number of cases the amount is lying in the baskets of beggars Home.

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entry recorded in the cash book as
 On 9.3.95 the cash balance was Rs. 16,540.58
 and the same amount was lying in the
 cash book unclaimed for more than
 three years. It is suggested that
 sum of Rs. 16,540/- may be credited
 into Govt A/c immediately after
 reviewing all such cases where the
 amount lying unclaimed for more
 than three years and compliance
 of the same be shown to audit.

d) One subsidiary Register had been maintained
 in which the amount received from each
 inmate is entered at the time of receipt
 and against which the payment is also
 noted at the time of actual payment.
 It has also been observed that no out-
 standing amount had ever been worked
 out in the Register to tally with the amt
 lying in the closing balance in the Cash
 Book. Earlier audit party had also pointed
 out this type of discrepancies. It is not
 understood as to why the details of outstand-
 ing amt. was not got prepared. Needful
 may please be done now without further
 delay and balance be reconciled on
 monthly basis with the Cash Book. Its
 compliance of the same be shown to
 audit.

Hoo/DDO
 HMBC(D)
 Kingsway Camp,
 Dethi.

(R.K. Gargal)
 IAS

Serial 2 Page No. 35

PARAM. LL (1994-1995) 147

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63/4

Subject: Income Tax

Memo No. 5
Date: 6-4-98

On scrutiny of Income Tax on the basis of P.B.R., following irregularities/disc-
-onencies were noticed:-

1) Sh. K.S. Rana wo (FY-94-95)

	Gross Salary	Rs. 81,736-
	(-) S.D.	Rs. 15,000-
	Taxable Salary	Rs. 66,736 or say 66,740-
	Tax Due (5000 + 2022)	Rs. 7022-
	(-) Rebate on Savings (3600 x 20%)	Rs. 3672-
	Tax payable	Rs. 3350-
	(-) Tax already paid	Rs. 1945-
	<u>Balance tax to pay</u>	<u>Rs. 1405-</u>

CAF = 18000
CGP(S) = 3600

In the absence of calculations of Savings, a tax of Rs. 1405/- is recoverable from Sh. K.S. Rana wo. Either tax may please be recovered on Savings for Rs. 7025 may please be produced under intimation to audit.

2) Sh. K.S. Rana wo (FY = 95-96)

	G.S.	Rs. 94,280-
	(- S.D)	Rs. 15,000-
	Taxable Salary	Rs. 79,280-
	Tax Due (4000 + 5784)	Rs. 9784-
	(-) Rebate/Savings (3600 x 20%)	Rs. 5372-
	<u>Bal. tax to pay</u>	<u>Rs. 4412-</u>

CAF = 26500
CGP(S) = 3600

In the absence of I.T. calculations of Savings, a tax of Rs. 4412 may please be recovered from concerned on Savings may please be produced for Rs. 22000- for the FY: 95-96 under intimation to audit.

Correct ->

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3) Sh. K. S. Pawar (FY = 96-97)

G. S.	Rs. 108589-
(-) SA	Rs. 15000-
Taxable Salary	Rs. 93589 or say 93540-

GPF = 34800
CGELB = 360

Tax (3000 + 0.077)	=	Rs. 13077-
(-) Rebate/Saving: 35160 x 20%	=	Rs. 7032-

Tax payable	=	Rs. 6045-
Tax already paid	=	Rs. 5940-
Balance tax to pay	=	<u>Rs. 105-</u>

In the absence of I.T. Calculation sheet & Savings, tax has been calculated on the basis of P.B.R. Either Savings for Rs 525 may please be produced or tax for Rs 105/- may please be covered under intimation to audit.

Para-3

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Subject: Telephone PARANo. 23
6 1991-1992

Page No. 21

11.11.1990 No. 16

date: 15-4-98

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On scrutiny of telephone records for the period under audit, following irregularities were noticed:-

- i) Telephone register not produced before audit.
- ii) Unit has Telephone No. 7124609 which is disconnected by MTNL in the year 1996 due to non payment of telephone bills amounting to Rs. 1432/-. MTNL was informed regarding outstanding bills vide their letter No. TR/Comp/Sys/RNs/7124609 dated 26/8/96 ^(copy enclosed) and requested to pay the outstanding amount by 10-9-96, failing which telephone will be disconnected. On scrutiny, it was observed that till date telephone is disconnected. Reasons may please be elucidated to audit, as to why the matter was not taken up to restore the telephone & why the responsibility was not fixed in % defaulting officer/official. It is therefore suggested to take up the matter with telephone authorities to restore the telephone after making outstanding payments, if any, with the prior approval of Director, Social Welfare under intimation to audit.
- iii) Unit has paid restoration fee Rs. 125/- vide CB 67/44-95 under the sanction of Head of Office, which is irregular. Only HOD is empowered to give sanction of restoration fee. It is therefore suggested to take the exact facts

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MAHANAGAR TELEPHONE NIGAM LTD
Office of General Manager/Area Manager
CENTRAL OFFICE - TELEPHONES 1BBT K. GATE DELHI 110004

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RECEIPTS RECEIVED REMINDER

7124609

25/08/96

Receipt of payment of Telephone Bills in respect of Telephone No. 7124609

Reference is made to your receipt of the payment of the telephone bill for Rs. 458.00 for the month of August 1996 ending 31/07/96. It is requested that you should retain the receipt duly signed and dated for date of payment and place of payment by return of post.

The following details are shown below:

Telephone charges	Rs. 458.00
Service charges	Rs. 974.00
Interest	Rs. 1432.00

You are requested to bring to your notice that if you do not make the payment immediately or if you do not communicate over phone in case of hold or received that the bill is not paid, the telephone will be disconnected and the charges for disconnection will be included in the next bill.

Kindly note that if no communication is received from you by 10/09/96, we may be forced to disconnect the telephone and the charges for disconnection, hold or received that the bill is not paid, the telephone will be disconnected and the charges for disconnection will be included in the next bill.

We hope that you will make payment of the bills and hold us to our duty to serve you. Assuring you of our best service and attention at all times.

Yours Sincerely,

For Chief Accounts Officer (TR)
NORTH AREA MTNL

REGISTERED

7124609
S.L. NO.

6341

DELHI ADMN DELHI SUPOT HOME FOR MALE BEGGARS
(DISCEABED)
DELHI 110009 KINGSWAY CAMP

PARA No. 24 C1594-1992

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Para-4

P-49

Para No 27

Memo No.

Dated. - 16.4.92

Sub: - Irregular Purchase of Ration Commodities

According to Para 10 of letter No. F. 22/10/84 Ac dt. 24.11.84 from Govt. of Delhi, regarding streamlining the procedure for purchase of stores, ration commodities should invariably be purchased from the stores notified by Food & Supplies Deptt. after obtaining the necessary permit/ration card for the same. Scrutiny of purchases of ration commodities revealed that ration commodities were purchased from Cooperative stores and open market. Thus purchases were made at higher rates than F.P.S. rates, which was irregular. All the Homes of Social Welfare at Nari Niketan, Jail Road, Hari Nagar and Home for Mentally Retarded at Avantika are drawing ration from F.P.S. shops at subsidized rates. Reasons may please be explained to Audit for not having permit from F.P.S. Deptt. and making purchases from open market at higher rates. The details of excesses made during 94-97 in making purchases from open market has been worked out, which may be regularized from the competent authority under compliance to Audit.

(9) Sugar : — During audit period sugar was available with FPs at the rate of 9.25 per kg. and with super bag on an average @ 15.75 per kg. Thus, Home was incurring an excess exp. of Rs. 5.75 per kg. (15.75 - 9.25), and making it a total of Rs. 29037.50 (5.75 x 15.5 kg. - 1750 kg. in 94-95, 1950 kg. in 95-96 & 1350 in 96-97). The H/O is requested to take immediate steps for a valid permit for its strength from F&S Deptt. and ^{excess} exp. of Rs. 29037.50 during audit period 94-97 to get regularized from competent authority under compliance to Audit.

(b) Rice : — During audit period, rice was available at FPs @ 6.90 per kg. & with super bag on an average @ 10.00 per kg, thereby making an excess exp. of Rs. 3.10 per kg. During audit period 14250 kgs. (4350 in 94-95, 4250 in 95-96 and 5750 kg in 96-97) was purchased from open market at higher rate of an average @ 10.00 per kg, thereby making a total excess exp. of Rs. 44,475/- which may, pls. be got regularized from the competent authority under compliance to Audit and necessary permit made from F&S Deptt. under compliance to Audit.

(c) Wheat / Atta : — During audit period wheat flour was available with FPs @ ~~5.25~~ 4.27 per kg and wheat in 95-95 & 95-96 & wheat flour @ 4.27 per kg. However, purchases of wheat flour were made from open market in 94-95 @ an average rate of 5.50 per kg and in 95-96 →

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at an average of 5.72 per kg & in 96-97 after grinding and cleaning chumps @ 5.72 per kg whereas Home had made purchases @ 5.25 in 94-95 & 95-96 and Rs. 8 per kg in 96-97. Thus Home had made an excess exp. of Rs. 7300 in 94-95 (Rs. 1 x 7300 kg), Rs. 9300 in 95-96 (Rs. 1 x 9300 kg.) and Rs. 16644 in 96-97 (2.28 x 7300 kg), making a total of Rs. 33244.

Needful action may please be made taken as suggested above & compliance shown to next audit.

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Home (P)

P.A.M. No. 15 (1994-1995)

Para-5

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Para No. 28

Mem. No. 15

Dated: 13.4.98

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150

Sub: Irregular Purchases

Scrutiny of purchase bills, it was observed that following purchases were made from New Super Consumer Coop. Store Ltd., Shakti Nagar, Super Store, Ashok Vihar and various other cooperative stores without observing any usual formalities. No purchase file in respect of these purchases has been shown to Audit.

Scrutiny of these bills, following irregularities were observed:—

- (i) No purchase committee has been formed.
- (ii) No accounts functionary nominated by Fin. Deptt. was involved for purchases above Rs. 20,000/=
- (iii) Livories items have been purchased from these stores against the orders of the Govt. to purchase these items from NTC only. In case such items were not available, No efforts were made to make purchases from NTC as no communication of Non availability Certificate was received.

has been obtained.

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- (IV) In some cases, purchases have been bifurcated to avoid necessary observation of codal formalities and avoid obtaining the sanction of higher authority required with reference to the total amount of orders.
- (V) Dietary items i.e. Sugar, Rice and Wheat/Wheat flour required to be purchased from Fair Price Shops of F.P.S. Deptt. have been purchased from at open market rates from their stores.
- (VI) As per G.O.s, there is no exemption of observation of codal formalities in making purchases from cooperative stores. However, preference can be given to such stores if rates and other things remaining same.
- (VII) Super Store was not even registered with Sales Tax No. As per Circular No. PA/DC/FA/95-96 dt. 21-6-96 of ASW. all purchases are required to be made from dealers registered with Sales Tax Deptt. Thus, the purchases made from this store are treated irregular and genuineness of M/s. ~~the~~ Super Store also needs to be confirmed.

Contingent Bill No.

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Contingent Bill No.	Name of Store	Bill No.	Date	Amount	Particulars
CB-91/9495	New Super Con. Coop. Store	896	All	3720	Towels
		897	M.	3668	
		898	2-355	2410	
		895		4500	
		893		2900	
CB-31/9495	do	409	267/94	1300	Chalk
CB-28/9495	do	1236	29/94	4500	Comm.
		1237	29/94	972	
		1238	29/94	1100	
		1235	29/94	2275	Comm.
CB-18/9495	New Super Con. Coop. Store	1228	All	3150	H. Chaplin
		1227	Data		Towels
		1229	28-6-94		Comm.
		1231			do
		1230			do
CB-54/9495	New Super Con. Coop. Store	532	27.9.94	1374	do
CB-54/9495	do	531	3.10.94	1581	Soap
CR-30/9596	do	591	26.7.95	20,500	Linen & Comm. items
		592	27.7.95	14,000	
		932	18.11.95	6426	
CB-58/9596	do	850	4.10.95	650	Comm. items
CB-65/9596	do	892	28.10.95	6750	do
CB-24/9596	do	525	11.7.95	2860	Dietary
		537	15.7.95	11,160	Kitchen Hygiene
		520	5.7.95	490	Comm. items
		514	5.7.95	618	Chaplin
		516	do	4200	H. Chaplin
		515	do	10800	Kitchen Hygiene
		513	do	2375	Washing soap & Clinge

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Contingent Bill No.	Name of Store	Bill No.	Date	Amount	Item
CB-24/95-96	New Super Com. Corp. Store Ltd.	511	47-95	1925-00	Gen. Items
		433	5-6-95	530-00	
CB-41/95-96	do	670	22-8-95	7090-00	Kitchen Appliances
		687	25-8-95	6105-00	Gen. Items
CB-95/95-96	National Fed. of Ind. Corp. Ltd., Hong Kong	601	30-3-96	3871-00	Gen. Items
		306	19-4-95	1520-00	
		4062	13-2-96	1520-00	
CB-92/95-96	New Super Com. Corp. Store	1424	21-3-96	760-00	
	National Fed. of Ind. Corp.	6010	25-3-96	2621.50	Wkg. Equip. Vehicle
	De. Gen. Supply & De. Corp. Store Ltd.	7119	25-3-96	2927.52	Gen. Items
CB-54/96-97	Super Store	625	10-8-96	465-00	Misc
		606	1-8-96	400-00	B. Table
		672	16-10-96	440	7 Upr
		648	18-9-96	495	W. Comp.
		637	14-8-96	310	W. Comp.
CB-52/96-97	do	1061	22-10-96	6600	Dietary
CB-51/96-97	do	1029	23-9-96	8760	Alt
CB-47/96-97	do	1026	18-9-96	4320	Rice
CB-92/96-97	do	1126	7-3-97	970	Rice
CB-93/96-97	Khadi Gomedyaag	1363	4-2-97	3550	Liveries & Bedding
CB-91/96-97	Bhawan, Jwalpatti (Certified by KVIC)	1361	do	4600	Gen. Items Hansai Chap. Prod

Produce items to purchase

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Contingent Bill No.	Name of Store	Bill No.	Sub	Amount	
CB-94/9697	National Coop. Con. Fed. of India	2379	153/97	5600	Blankets @ 280/ ec.
CB-32/9697	Super Store	610	58/96	4300	Dictay
		614	78/96	7600	Dictay
CB-36/9697	---	1005	168/96	1700	Spices
		1010	228/96	7900	Att
CB-37/9697	---	1014	268/96	2200	Rice
CB-48/9697	---	1022	269/96	15300	100 Darts
CB-82/9697	---	341	279/97	15900	Sanitary cloth
	Super Store	2125	251/97	4100	Spices
CB-96/9697	---	1125	3.3.97	12900	San. Cloth
CB-79/9697	---	2117	3.12.96	4800	---
CB-68/9697	---	1074	22.11.96	40800	Rice
CB-69/9697	---	1104	4.1.97	28500	Att
		1081	21.12.96	19500	Att
		2104	18.12.96	48800	Trucker Plastic @ 122 ec
		2105	---	48000	Surf @ 20/ for 23.

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(ii) On scrutiny of following contingent bills it was observed that stores were purchased in small quantities. These items were of regular requirement, but no periodical indent were obtained / periodical requirement were not. From this it is clear that small purchases were made to avoid formalities. A list of such items is given below:

Contingent Bill No	Party's Name	Bill No	Date	Amount	Items
CB-90/9495	Lambi Store	359	27.5.94	240	Susahi
		354	25.3.94	450	Mutka
		355	"	450	do
CB-59/9495	Mudan (armed force)	301	8.1.94	400	clothes repair
		302	"	450	do
	R.H. store	835	16.7.94	480	Sanitary items
		836	"	450	
		834	"	490	
		833	"	490	
		837	"	400	
866	12.6.94	480			
CB-83/9495	Homen Store	322	30.5.94	480	Drash Agents
		324	17.5.94	495	Pen stand
		334	31.5.94	490	Wastes Cakes Repair
		327	22.5.94	450	Washing soap
		320	11.5.94	490	Aluminium Repair
		329	25.5.94	248	TV Repair
		335	31.5.94	495	
		321	12.5.94	480	Book Repair
		333	28.5.94	450	Washing soap
		336	1.6.94	490	Repair

(The supplier has made all kinds of Gen. supplies and all kinds of repairs)

Contingent Bill No. 34 23/11/44
 CB-13 9495 Muktaxmi Trading Co. 1070 263.94 495
 1071 16.94 495
 Bhatts Refun

CB-81 9495 Hemant Store, Shokis Nagar
 514 28.295 450
 509 Dada Jyoti Nit. Chak 475
 516 23.295 475
 518 2.3.95 475
 511 25.295 360
 513 28.295 491
 516 2.395 490 36
 512 25.295 36 490
 515 28.295 48
 517 2.395 490
 Napthun Sells
 Naga
 Broom
 Naga
 Broom
 Cling
 Crackay
 Table Glass
 Cling

Repeat

Modish Sales, C-3
 Nimni Colony
 228 5.2.95 472
 211 18.195 475
 262 2.395 495
 261 9.395 1.50
 264 10.395 490
 212 18.195 475
 San. Item
 Gr. Bowls
 Mesok
 Tea
 San. Item

Repeat

CB-23 9495 Michri Zalemas
 (Payments made on Kuchas bills)
 - 16.94 490
 - 15.694 470
 - 15.694 470
 - 86.94 480
 - 7.6.94 465
 - 6.6.94 490
 - 5.6.94 490
 Repairing of Atrink

CB-23 9495 AKbus
 - 23.6.94 450
 - 22.6.94 485
 - 21.6.94 485
 - 26.6.94 490
 - 25.6.94 450
 - 24.6.94 450
 Gas Plant Repair

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Contingent Bill No	Name of Supplier	Supplier's Bill No.	Date	Amount	Particulars
CB-81/9493	Arnav Store	105 to 130	11/24 to 12/24	475 23.	Eggs @ 1.90 ea
				Ttl. 12350	
CB-82/9495	— do —	131 to 159	— 12/24	475 23.	— do —
				Ttl. 13,775	
CB-9/9495	R. H. S. Inc	778	20-6-94	490	Sanitary
		779	"	480	Tubelight
		777	"	480	Approved
		771	"	490	Clings
		776	"	480	Harpic
		775	"	480	Taste of Tom
		774	"	470	Sanitary cl
		769	27-6-94	480	— do —
		772	28-6-94	480	— do —
		770	27-6-94	130	— do —
CB-21/9495	AKber	8	11-6-94	475 --	Cros pipe & Regulator Repairing
		9	16-6-94	495 --	
		11	17-6-94	485 --	
		15	18-6-94	495 --	
CB-24	Mistri - Zuberhan	—	30-6-94	475 --	Barka Kedar
		—	29-6-94	375 --	
		—	28-6-94	461 --	
CB-46	Munna Lal	—	5-7-95	491 --	— do —
958		—	6-5-95	490 --	— do —
		—	5-5-94	490 --	— do —
		—	3-7-95	490 --	— do —
CB-26	Shiv Prasad Store	20	22-7-95	480 --	Cos. Items
956		25	—	480 --	— do —

(All Kuchha bills no verification of jobs done)

(All Kuchha bills no verification of job work done)

(32) (1A) (5) 48/c
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Contingent Bill No	Party's Name	Bill No	Date	Amount	Item
CB-58/495	Akhon	-	9.9.94	375	Kafai
		-	9.9.94	425	
		-	9.9.94	460	

CB-59/495	Modish Sales	26	31.9.94	490	Gammoh Bay
		28	31.8.94	490	

Bill dated 31.9.94 has low G. No. 26 and when bill due 31.8.94 has high G. No. It needs investigation.

CB-81/995	Hemant Store	Sl No	Date	Amount	Item
CB-81/995	Hemant Store	54	28.2.95	450	Gen. Item
		509	Date not clear	509	
		510	23.2.95	475	
		518	2.3.95	475	
		511	25.2.95	360	
		513	28.2.95	490	
		516	2.3.95	360	
		512	25.2.95	490	
		515	28.2.95	480	
		517	2.3.95	490	

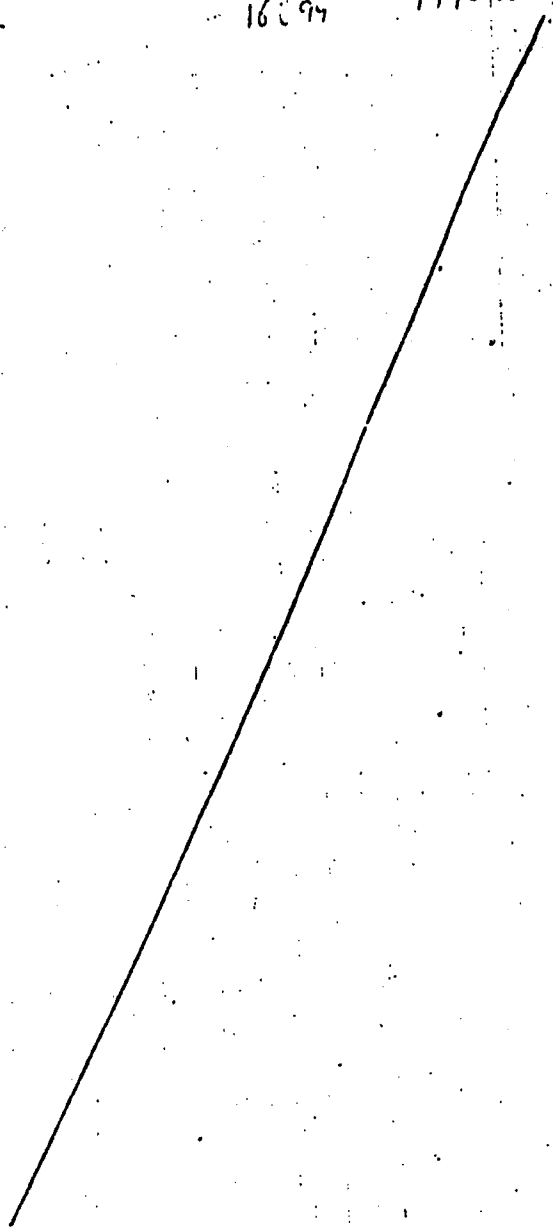
CB-81/495	Modish Sales	228	5.2.95	432	Dietary & Gen Item
		211	18.1.95	475	
		262	7.3.85	495	
		261	9.3.95	150	
		264	10.3.95	440	
		212	18.1.95	450	

CB-57/857	Shiv Bar. Store	444	16.10.81	370	Gen. Item
		418	22.9.96	450	
		426	30.9.96	480	
		431	1.10.91	480	

CB-57/857	V.P. Gupta	972	24.10.81	480	Chair cleaning & repairing
		975	28.10.81	492	

(31) 170 141 47/6

Contingent Bill No.	Name of Supplier	Particulars	Dr	Amount	Items
CB-21/94-95	AKbar		266.94	496.-	Excess Kupan
			25.694	453.-	
		(All Kuchas Bills)	24.694	458.-	
CB-23/94-95	Jagrish Patel s/o Daberi Lal		216.94	728.-	
			276.17	728.-	
		(All Kuchas Bills)	28.694	724.-	
CB-21	— do —		168.94	777.-	



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Contingent Bill	Party's Name	Bill No	Date	Amount	Item
CB-96/1786	Armau Store	341	24.3.98	400	E. Pitt.
		342	30.3.98	400	
CB-92/1391	Lamba Store	677	22.3.96	490	Rep. mng
		681	23.3.96	430	
CB-91/1528	Sheetal Tanden	1183	10.9.95	128	Banana
		1142	11.7.95	400	Chuna (1)
		1161	15.10.95	490	Do Sel
		1165	4	400	Chuna (2)
		1139	11.10.95	450	Water Pipe
		1143	11.9.95	120	Chuna (3)
		1138	22.9.95	490	Gumam (1)
		1118	23.9.95	480	Camley
		1110	22.9.95	490	Gumam (2)
		1141	12.9.95	400	Chuna (4)
CB-90/1386	Armau Store	341,342	11/95	15218	Eggs @ 2000
		322-383	3/96		
CB-88/1591	Memor Store	567	5/5/95	480	20 lbs. Camley
		573	26/5/95	460	
		575	6/6/95	480	
		574	1/6/95	480	
CB-67/1556	Sheetal Tanden	1112	22/8/95	495	
		1115	23/8/95	480	
		1117	25/8/95	480	
		1109	20/9/95	480	1 v. P. bag
		1163	28.10.95	495	1 Pran. bag
		1169		270	
CB-67/954	Shiv Bari Store	721	24.10.95	340	Ladu
		718		400	Khilau
		711		400	
CB-67/954	R.H. Store New After 6.09	401	28.9.94	780	Phayle
		533	27.9.94	1430	Country Br.

(29) 118 139 45/4

Contingent
G.R.K.
CB-27
9596

Supp. Co. Name	Partylt Bill No.	Date	Amount	Item
Shiv Prakash Store	26	20-7-95	482	Table glass
	32	26-7-95	482	
	30	22-7-95	470	→ In. strength
	27	20-7-95	490	T-4 set
	28	23-7-95	470	pen stand
	29	20-7-95	485	brushes pipe
	31	22-7-95	370	Towel

CB-59
9591

Supp. Co. Name	Partylt Bill No.	Date	Amount	Item
Kaman Store	570	19-5-95	480	Gen. Items
	568	9-5-95	480	
	576	8-6-95	480	
	572	23-5-95	444	
	569	16-5-95	490	
	394	25-8-95	2912.9	Sanitary bin

CB-43
9596

Supp. Co. Name	Partylt Bill No.	Date	Amount	Item
Modish Sales	376	7-8-95	475	
	389	16-8-95	370	sty. items
	391	17-8-95	414	
	436	27-9-95	480	Gen. Item

CB-58
9596

Supp. Co. Name	Partylt Bill No.	Date	Amount	Item
-	427	27-9-95	650	
	425	25-9-95	2230	
	428	22-9-95	495	
	429	27-9-95	410	
	426	-	450	
	1229	24-3-95	450	
	1227	28-2-95	450	
	720	31-3-96	495	Table Glass
	718	30-3-96	496	Earth pen
	719	31-3-96	496	

CB-96
9596

Supp. Co. Name	Partylt Bill No.	Date	Amount	Item
Lamba Store	720	31-3-96	495	Table Glass
	718	30-3-96	496	Earth pen
	719	31-3-96	496	
Sonia Supt. Lin	633	20-3-96	496	
	665	25-3-96	496	
	652	23-3-96	496	
Armen Store	657	25-3-96	496	
	661	24-3-96	400	
	672	20-3-96	420	

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Party
Contingent
Bill No.

Date Party's Name

Bill
No.

Date

Amount

Part

CB-91/9697

Amas Stov

18	25.1.97	486	Lada
3	21.1.97	458	Egg @ 2.10
21	26.3.97	440	Lada
2	15.1.97	449	Egg @ 2.10
6	26.1.97	399	
22	18.2.97	453	
15	6.1.97	458	

CB-85/945

Munna Lal

	3.2.97	490	Karai
-	21.12.96	430	
-	14.12.96	490	
-	4.5.96	480	
-	2.5.96	440	

(III)

making the following purchases, necessary codal formalities were required to be followed up to get best competitive rates. However, no relevant purchase files were shown to audit for the verification of codal formalities completed. Necessary & relevant files may please be traced out and shown to audit. If no such files made available to audit during inspection period it will be treated that no codal formalities were completed and all such purchase will be required to be regularized from the competent authority under compliance to next audit.

Contingent Bill No.	Date	Party's name	Bill No.	Date	Am't.
CB-81/94-95	2.3.95	R.H. Smeu	1081	2.3.95	2600
CB-66/95-91		Songjeev Tradex	433	26.10.98	36000 125 swamee 240/-
CB-64/95-86		Bawa Footwears	1669	21.10.95	11,808-25
CB-92/95-96		Agrowal store	2162	26.3.96	2536
CB-53/93-91		Mordish Sales	434	23-9-95	2648
CB-71/95-81			437	4.10-95	2682
CB-81/94-91		R.H. Smeu	501	7.9.95	4900
			503	8.9.95	2800
			1081	2.3.95	2600

PARA No. 26 (1994-1997)

Items No. 13
Dated: 7.4.98

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Para-6 Para No. 29

Irregular repair of furniture from Victor Furniture, C-3, Nimni Colony, Delhi conty. to R. U. 7236/2 and P. 3936/7 for V.P. Gupta in 1994

Following repairs of furniture were got done from M/s Victor Furniture C-3 Nimni Colony, Delhi, manufacturer of wooden & steel furniture and

M/s. V.P. Gupta:

Contingent Bill No.	Party Bill No.	Deb	Victor Furniture Amount	Job work done
20/1596	28	114.95	490 ⁰⁰	Table Repair
	26	7.495	478 ⁰⁰	—
	32	15.495	482 ⁰⁰	Almirah Repair
	21	4.495	495 ⁰⁰	—
	49	3.515	480 ⁰⁰	Table Repair
	41	22.495	480 ⁰⁰	Chair Repair
43/9596	56	265.95	478 ⁰⁰	Table Repair
	80	6.795	480 ⁰⁰	—
	85	22.795	490 ⁰⁰	Chair Repair
	83	14.795	450 ⁰⁰	—
	84	20.795	480 ⁰⁰	Alm. Repair
	88	12.895	485 ⁰⁰	—
	81	6.795	490 ⁰⁰	—
	67	16.695	492 ⁰⁰	—
	65	6.695	488 ⁰⁰	—
			<u>7236⁰⁰</u>	
			V.P. Gupta	
CB-26/1596	210	155.95	498 ⁰⁰	Replacement of seat & canopy
	206	30.495	478 ⁰⁰	—
	215	20.595	478 ⁰⁰	—
	223	3.695	492 ⁰⁰	—
	231	15.695	492 ⁰⁰	—
	202	28.495	498 ⁰⁰	—
			<u>2916⁰⁰</u>	

Scrutiny of above purchase bills, following irregularities were observed:—

- (1) No job description was given in case of jobs work done from Victor Furniture.

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(ii) Job works were bifurcated/split up to avoid necessity of casual formalities.

(iii) No verification of job work done was obtained from the section Incharge for whom job work was done.

(iv) As per Circular No. PA/DC (FRA)/958 dt. 21-6-96 of DC (FRA), D.O. of Social Welfare, purchases shd be made only from those dealers who are registered with Sales Tax & H. M.P. Vicitra Furniture is manufacturer of wooden & steel furniture and making getting job work done from them in view of above Circular was irregular.

(v) As per financial powers delegated to Head of Institution, given in Appendix II item no. 4 (b) of Manual for functionaries of D.O. of Social Welfare, H.O. is empowered to make exp. of Rs. 250/- p.c. on repairs of fixtures and furniture. However, an exp. of Rs. ~~225~~^{10,212/-} was made, only on repairs of furniture.

(vi) In addition to the above exp. of Rs. 7236/- on repair of furniture, an expenditure of Rs. 9145/- was made on repair of Bhatti/gas plant as per details given below:—

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Contingent Bill No	Name of Party	Particulars	Date	Amount	Job done	
CB-91/9596	Kapur Light House	2	27.3.96	480	Bolts repair	
			17.2.96	460		
CB-96/9596	— do —		8.3.96	470		
			2.3.96	490		
			15.3.96	495		
CB-76/9596	Kamaljeet Gas Srs	40	9.10.95	460	2 Stars repair	
		— do —	39	8.10.95	495	Repairing of pipe
		— do —	38	7.10.95	495	
		— do —	37	6.10.95	495	
		— do —	36	5.10.95	495	
CB-18/9596	Mahalaxmi Trading Co.	1194	25.4.95	495	Bolts repair	
		1198	10.5.95	490		
		1202	30.5.95	480		
		1200	25.5.95	495		
CB-17/9596	— do —	1208	23.6.95	490		
		1192	15.4.95	495		
		1196	30.4.95	490		
		(forged date) 1206	20.6.95	490		
		1204	10.6.95	495		

Irregularities Observed

- (i) Job work were split up to avoid coded formalities.
- (ii) No verification of job work done was got from the competent authority.
- (iii) Payments to m/s. Kapur Light House and Kamaljeet Gas Srs were made on kuchha bills.

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- (iv) A total exp of Rs. 9145/- on repair & maintenance of Bhalti/ Gas Plant during 95-96 does seem to be on very high side.
- (v) From the irregularities noted I-IV above, genuineness of these bill payments needs to be confirmed.

Keeping in view of the above, a total exp of Rs. 9145/- on repair & maintenance of Bhalti/ Gas Plant is treated irregularities may please be taken up with the competent authority for regularization of exp. of Rs. 9145/- during 95-96. Also expenditure on repair & maintenance of furniture and fixture amount Rs. 2500/- be worked out and expenditure get regularized under compliance to audit.

Para No. 27 (1994-1997)

Para-7

P-52

Para No 30

Memo No. 19.

Dated: - 16.4.98

Sub: - Fixation of L.P. Gas Norms

The D/o of Social Welfare had fixed fuel norms
fixed at 350 gm. per head per day for this Home.

However, the Home is using L.P. Gas as fuel for
the last more than 15 years, but no LP Gas norms
per inmate per month have been fixed till date.

In the absence of fixed norms, it could not be
vouched whether the consumption of L.P. Gas by the Home
was under control or not. No fixed criteria for L.P.
Gas consumption was being maintained even to
work out average consumption per inmate per day.

It is requested that matter may please be
taken up with Headquarters of D/o of Social
Welfare for fixation of LP Gas norms to
check the misuse of fuel in the interest of
rational and economy in govt. expenditure.

Para (151)

Memo No. 18
Para No. 31 Dated: - 6.4.98

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Sub: - Review of sugar norms

The Govt of Social welfare has fixed following norms of sugar per inmate per day: -

For children 2-5 years - 40 gms in 570 gm milk

For children upto 16 years - 40 gm in 250 gm milk

For Adults (Male & Female) - 50 gms. for 2 cups of tea in sugar milk

Thus, in tea mixture of 200-250 gms., 50 gm. sugar is being issued against 40 gms. sugar in 570 gm milk in the case of children 2-5 years and 40 gm. sugar in 250 gm milk for children upto 16 years. Airdil is of this view that norms of sugar @ 50 gms. per day per inmate for 2 cups of tea (containing 200-250 gm) is not only very rich but also on very higher side. Motei may also please be taken up with the Hqrs. of Dd of Social Welfare for review and re-fixation of sugar norms after consultation/advice of Medical/dietitian.

On further scrutiny of stock registers, it was observed that additional quantities of sugar were issued to those diseased inmates whom milk was issued in special diet. These were additional issues than the prescribed issues and was irregular from the audit point of view. A list of such additional issues is given at annexure A. Thus, an excess amount of Rs. _____ was incurred on these additional

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issues, which may please be got regularized
from the competent authority under
compliance to Audit.

(19) (121) 3512

Para-15 (P-58)
~~Para No. 22~~ P.M.A.M. 24

(Memo No. 11)
DC 7.4.98

Sub: Scouter Advance

After scrutiny of the Pay Bill Register, it was revealed that the following officials took the Scouter advance:

- 1. Sh. C. S. Sharma, UDC No. 360/2

The aforesaid official may produce the copy of registration certificate and Home no. policy to audit in respect of his vehicle in the interest of both Govt and the Insurer to get the vehicle insured, failing which the entire amount may please be recovered in one lump sum under intimation to audit.

Other similar cases may also be reviewed and if the official fails to comply with it, the entire amount in one lump sum along with penal interest be recovered under intimation to audit.

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Memo No. 14
dated: 13-4-98

Subject: - divees Para No. 33

On scrutiny of livery stock register, the following discrepancies/irregularities were noticed:-

- i) Livery stock/issue register before 95-96 not produced to ~~the~~ audit for verification without which previous issues of livery cannot be verified.
- ii) Index column is found recorded in stock reg.
- iii) No separate Livery issue register is maintained by the Institution. It is therefore suggested to maintain a separate issue register (individual-wise) in the following particulars -

<u>Date of Issue</u>	<u>Name of items issued</u>	<u>Quantity Issued</u>	<u>Next Due Date</u>	<u>Page No.</u>	<u>Sgn. of Recipient</u>	<u>Sgn. of J/c</u>	<u>Sgn. of this audit</u>	<u>Rs.</u>
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iv) As per GFR 116 (i): A physical verification of all stores shall be made at least once in every year under the supervision of HOO. On scrutiny of stock reg. it revealed that no such annual physical verification was ever done. It is therefore suggested to do the needful under intimation to audit note for future guidance.

v) As per GFR 103; purchases shall be made in most economical manner in accordance with the definite requirement of the public services. Periodical tenders shall be prepared & as many articles as possible obtained by means of such tenders. At the same time, care shall be taken not to purchase stores much in advance of actual requirement, if such purchase is likely to prove unprofitable to Government.

Contd. →

This requirement was overlooked by the Institution & was purchased 50 Meters of Woollen cloth on 1-3-97 from Alkhadri Garmentary for Rs. 9500/- and till 12-2-98 ~~was~~ the balance was lying intact/unissued. On 12-2-98 17.41 Meters of woollen cloth was issued to class IV employees and balance 32.59 Meters of woollen cloth is still lying unused in stock & this proves that purchase dt. 1-3-97 was unprofitable to Govt.

Reasons may please be elucidated to audit as to why the purchases were made in 96-97 (much in advance) when there was no requirement in near future. Also write for future guidance.

vi) Non wearing of Uniforms Supplied to G.P. D employees -
Action regarding - Certain specified Categories

of G.P. D employees like peons, Chowkidars, C. Ts etc. in Govt. offices are being supplied with uniforms. The employees supplied with uniforms are required to turn up in proper & clean uniforms & their failure to do so should be treated as breach of discipline & whenever a uniform is not being worn, the concerned allow. needs to be suspended & a warning given. It is the duty of every HOD to watch this by maintaining register called steps taken to ensure proper uniform in the following proforma:-

Period of Inspection date.	No. of employees found without uniforms	Action proposed to be taken	Future Course of action to ensure compliance	Sign. HOD
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Needful may pl. be shown to audit.

Para-17 (Ref: Memo (dt 3-4-98))

P. 60

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Para No. 34

Sub: Non-production / Non-maintenance of Records.

The following records were not maintained/produced to audit. It is suggested the same may be traced / maintained and will be produced at the time of next audit.

- 1) LTC Register
- 2) T.R.S Stock Register
- 3) Register of undischarged pay & Allowances.
- 4) Contingent Control Register.
- 5) Service postage stamps etc Register
- 6) Records/register of Newspapers.

Taken up in Current Audit Report

11/1/98

R. Gupta
C.R.K. Gupta
IAJ

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31/c

Office of the Home for Male Beggars (Diseased)
Department of Social Welfare NCT of Delhi
Sewa Kutir Kingsway Camp Delhi-110009

Current audit report for the year 2005-2006 to 2006-2007

Part II

PARA No. 01

Para No. 35

Under utilization of the capacity of the HMB(D)

The sanction of strength of inmates of the Home for Male Beggars (Diseased) was sixty but during the Period from 2005-06 and 2006-07 the total inmates worked out to 788 only and as such on average basis the capacity of HMB(D) was utilized to the extent of 55% only as per details given below:-

S. No.	Year	No. of Inmates	Monthly Average	% Utilization
1	2005-06	201	17	28
2	2006-07	587	49	82
TOTAL		788		

It is seen from the above figures provided by the office that during the year 2005-06 the number of inmates was only 201 which was 28% of the total capacity. However, it was improved in the year 2006-07 by 54% but it is still less than the capacity of the home, therefore it is suggested that efforts may be made for the maximum utilization of the capacity of the home as large number of beggars are seen at different places in Delhi.

Handwritten signature and date:
S. H. J. J.
11/12/07

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PARA No 31 (2005-2007)

Para 02

8-62

Para No. 36

Ref. Memo No. 7
Dated 12-10-07

Subject: Non Accountal of Stores

1. A test check of records revealed that stores items purchased during the audit period were not taken in the concerned stock register though certificate of entry was recorded on the bills but the stock entry of the requisite item was not found made in the stock register provided to the audit. A few examples which are only illustrative and not exhaustive are given billow.

Sl. No.	Bill No. & Date	Year	Amount in Rs.	Remarks
1	14	2005-06	7527	
2	22	do	19265	
3	15	do	11639	
4	74	do	4716	
5	78	do	9182	
6	102	do	3506	
7	112	do	7296	
8	113	do	7998	
9	29	2006-07	24700	
10	36	do	4716	
11	39	do	6665	
12	62	do	4716	
13	95	do	4716	
14	96	do	187588	Items at sl. no. 2 of voucher no. 2 for Rs. 50206.00 are not entered
15	102	do	34305	
16	139	do	22235	Entry of 70 packets atta from NCCFI Ltd. & 60 packets for Rs. 2790/ & 3265 were not found
17	59	do	12012	
18	133	do	22480	Items at Sl. No. 2, 3, 4 of invoice No. 01096 not made
19	125	do	7486	
20	128	do	19954	
21	144	do	1683	
22	145	do	10726	
23	147	do	2694	

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Due to non accountal of stores in the stock register it could not be ascertained whether the items were actually received and put to proper use. The reasons for non accountal of stores of these items may be intimated to audit.

2. The following contingent bills were not provided to the audit for scrutiny, hence the stock entry of these bills were not verified. The same may be traced out and entry shown to next audit. The detail of the bills is as under :-

Sl. No.	Bill No. & Date	Year	Amount in Rs.
1	16	2006-07	4743
2	25	do	10500
3	86	do	22480
4	87	do	1454
5	100	do	10106
6	126	do	155640
7	127	do	227130
8	138	do	8800
9	140	do	371784
10	12	2005-06	1772
11	15	do	2982
12	40	do	2154
13	42	do	4276
14	43	do	2100
15	48	do	2646
16	49	do	4746

3. The stock registers for stationery (2006-07), medicine (both consumption and stock), photostat, special diet registers (2006-07) were not provided to the audit. The same may be traced out and shown to the next audit.

Para 03

P-63

~~Para No. 57~~

PARAM-32 (2005-2007)

Ref. Memo No. 8
Dated 16-10-07

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28/12

Subject: Stock Registers

During the course of test audit of the stock registers maintained for the period of audit, the following discrepancies/short comings were noticed:-

1. All the articles / items like dietary, general stores, clothing and beddings etc were issued by the central store keeper to care taker/welfare officer and others, who are required to maintain their own stock registers wherein all the materials issued from the central store keeper was required to be accounted for in order to watch its further issue and consumption but no such registers were maintained by the cook or by the care taker as such no record was provided to audit. In the absence of these registers, the authenticity of the material being actually utilized for the inmates or otherwise could not be verified in audit.
2. No utilization certificates were obtained by the central store keeper before issue of fresh stores/materials to whom the store was issued for onward consumption. In the absence of this whether the issues were fully utilized or otherwise could not be ascertained.
3. Scrutiny revealed the discrepancies in the following stock registers.
 - (a) Dietary stock register.
 - (i) It has been noticed that no proper account of items like Atta, Rice, Dal and Masala etc. has been maintained. Items were issued without stock in hand, total quantity increased without showing receipt, in number of cases balances have been worked out wrong, in many cases column of total quantity and balances left blank, entries of receipt and issue not signed by the competent authority. No physical verification has been done for the audit period. It is therefore suggested that physical verification of the entire stock may be carried out as per instructions of GFR and the out come of the same may be intimated to audit.
 - (b) Clothing and Bedding stock register.
 - [i] the balances has not been correctly carried forwarded in the following cases :-

Year	Items	Closing Balances	Year	Opening Balances
2005-06	Kurta	152	2006-07	Nil
Do	Pyjama	145	Do	Nil
Do	Underware	34	Do	31
Do	Takia	11	Do	8
Do	Hawai Chappal	49	Do	24

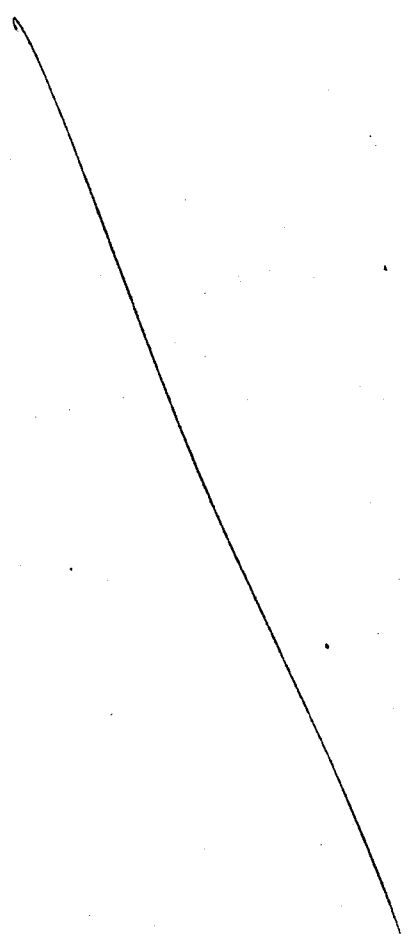
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113 27/c

The reasons for taking articles in short quantity in opening balances may be intimated to audit.

[ii] 35 Pieces of Daries shown issued at page no. 16 for the period 2006-07, but date of issue and to whom issued was not recorded in the stock register. Factual position of utilization of Daries may be intimated to audit.

4. One stock register under the head "General Articles" is being maintained in the office where as, two separate registers one for consumable articles and other for non consumable articles is required to be maintained separately. It is suggested that all items of non consumable nature may be transferred in the non consumable register under intimation to audit.
5. Page count certificate on the first page of the registers were not found recorded.
6. No index was prepared for the articles entered in the stock registers.
7. The stock entries and the issue entries made in the stock register has neither been signed by the competent authority nor the signature of the recipient obtained in the columns prescribed.
8. Indent files were not produced to audit to verify the items issued from the stock registers.
9. No physical verification of stocks was carried out for the period 2005-07.

Necessary action may be taken at the earliest under intimation to audit.



Para 04

P 64

PARA No. 33 (2005-2007)

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~~Para No. 33~~

Ref. Memo No. 10
Dated 16-10-07

Subject: Purchases

During test check of purchase bills/vouchers for the period under audit, it has been noticed that in number of cases sanction of head of department was conveyed by the issuing authority of this office was found attached with the bills. But the files of approval/sanction of head of department and quotation file were not produced to audit for scrutiny. Detail of a few cases is given below:-

Sl. No.	Bill No. & Date	Amount in Rs.
1	115 31-03-06	8288
2	116 do	5607
3	120 30-03-06	14432
4	121 do	22235
5	122 do	10500
6	118 29-01-07	19886
7	133 20-03-07	22480
8	135 do	9060
9	145 30-03-07	10726

The file relating to approval/sanction of head of department along with quotation file may be produced at the time of next audit.

2. 20 meter cloth worth Rs. 2,960 and lining cloth of Rs. 760 purchased during the year 2005-06 vide bill no. CB/21/2005-06 and entered at page no. 53 & 54 of the stock register was lying unutilized. In spite of stock, again 20 meters curtain cloth for Rs. 1900 was purchased vide bill number CB/52/HMBD/2006-07 during the year 2006-07 and used in the office as per entry in the stock register. Reason of the later purchase when sufficient stock was available in the store along with the utilization of previous stock of curtain cloth purchased during 2005-06 may be intimated to audit.

Para 5

P-65

Para No. 39

Ref. Memo No. 11
Dated 17-10-07

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Sub. Non Maintenance/Production of Record.

The following records were not produced to the audit. The same may be maintained and produced at the time of next audit.

Sl. No.	Subject
1	GPF Ledger, Broadsheet and index register of class iv employees
2	Income tax record
3	Liveries record
4	Property Stock register
5	Sale of raddi record
6	LFC record
7	Tele phone/electricity and water bill register
8	Jamatalasi cash book and record
9	OTA register
10	Conveyance register
11	Spouse information

Tax

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11/12/2011

Part - II

CURRENT AUDIT REPORT
(2007-2014)

Para No. 34 (2007-2014)

Para NO. 1 ~~Para No 40~~
(Memo no. 3 dated 30.3.2015)
(Memo NO. 6 Dated : 30.3.2015)

(A) Subject - Jama Talashi Cash Book - Recovery of Rs. 12062/-

During scrutiny of cash book of Jama Talashi for the period 2007-2014, the following is observed :-

1. As per note made in cash book on page no. 44, cash chest was opened on 25.2.2008 by private key master in the presence of various officers and Rs. 16000/- were found in the cash chest and remaining 12062/- were found missing/short. From the records, it is seen that no responsibility was fixed for amount found short and the same was not recovered.
2. It is found that entry made in it on 24.7.2013 shows opening balance of Rs. 5073/- and after a few undated entries on payment side, there is closing balance of Rs. 4843/- as the last entry at page no. 76 of Jama Talashi Cash book. It contains double entry of payment of Rs. 120/- to Sat Narain case no. 527/12 at page no. 75 and 76 of the JT cash book. The closing balance of Rs. 4843/- has been calculated wrongly and correct balance comes out to be Rs. 4719/-.
3. Further Since no date has been mentioned, it is not clear as to which date this balance pertains to.
4. No entry has been made after 24.7.2013. thus the balance amount in cash book as on date can not be ascertained.
5. As no subsidiary register has been given in which amount realised from each inmate as intimated by R.C.L. Kingway camp is to be entered at time of receipt and against which the fact of payment is also to be noted at the time of actual payment, thus reconciliation of two can not be checked.
6. The handing over and taken over of the charge of JT cash book is not signed by the concerned official who has taken over the charge and is also not attested by DDO.

Since the matter is of serious nature, the HOO is advised to look into the matter on top priority and fix the responsibility for missing money in the chest on 25.2.2008 and get the same recovered and deposited in Govt. accounts under intimation to audit.

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(B) Subject - Pay Bill Register

During scrutiny of PBR provided the following is observed :-

1. The PBR 2014-15 is incomplete and entries are not made regularly as it contains only entries upto 9/2014. There is no entry of salaries paid during period 10/2014 onwards.
2. The abstract in GAR- 18 for financial year 2012-13 and 2013-14 have not been made. Further the abstract made upto 2011-12 have not been signed by DDO.
3. The entries made in the PBR have not been checked / signed by DDO.
4. The columns such as scale of pay, date of joining, marital status, govt. residence occupied, previous PBR no., GPF Number, MICR No., Saving account No., ECS no., PAN No. etc. are not filled.
5. Relieving entries of transferred staff not made and LPC issued/received have not been recorded in PBR.
6. The entries in r/o GPF advance sanctioned and no. of instalments in which it will be recovered has not been mentioned in PRB viz. Sh. Bairagi Lal, Care Taker whose 20 instalments of Rs. 2000/- per month have been deducted during the period 2/2012 to 9/2013 but no entry has been made anywhere regarding sanctioned amount of GPF advance, and no of instalments in which it would be recovered. As such, it can not be ensured that full amount of sanctioned GPF advance has been recovered from the official.

Taken in
in
1/1/2014

As such, non completion of PBR and entries not attested by DDO can prove serious as possibility of over payment can not be ruled out. HOO is advised to take necessary action on the above and complete the PBR up-to-date and show to next audit.

Para NO. 2

(Memo NO. 7 dated 31.3.2015)

Subject :- Recovery of income tax of Rs. 2255/-

As per calculation sheet and income statement attached in the PBR in r/o Sh. Rajeev Kumar Saxena, senior Superintendent, also having post of DDO in the office for the year 2010-11 it is found that as per income statement total Gross pay is Rs. 619812/- but in calculation sheet of income tax, it is taken as Rs. 616358/- i.e. Rs. 3454/- less- (bonus which is also taxable).

As department has not provided any proof of saving with regard to LIC premium and tuition fee and also form 16, the calculation of income tax should be as under ?

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Para NO.4 Para No. 41

(Memo NO. 4 Dated : 30.3.2015)

Subject - Grant of Family Planning Allowance - Recovery of Rs. 50700/-

During scrutiny of service book and PBR in r/o Sh. Rajeev Kumar Saxena, Senior Superintendent, it is observed that the officer has been paid special pay (Family Planning Allowance) of Rs. 650/- in this office from 9/2008 to 2/2015. However, there is no entry / order in r/o grant of Family Planning Allowance in his service book from which it can be checked viz. date of operation and accordingly grant of FPA. The detail of FPA paid as per record is as under :-

S. K. Saxena

11/12/15

PBR Page No.	Period	Amount of FPA per month	No. of months	Amount paid in the year
117	9/2008 to 2/2009	650	6	3900
121	3/2009 to 2/2010	650	12	7800
135	3/2010 to 2/2011	650	12	7800
1	3/2011 to 2/2012	650	12	7800
16	3/2012 to 2/2013	650	12	7800
38	3/2013 to 2/2014	650	12	7800
45	3/2014 to 2/2015	650	12	7800
	Total			50700

Since there is no entry of grant of FPA to the concerned officer in the service book and no reply has been given showing order regarding sanctioning of FPA to the officer, the grant of FPA is irregular and the same may be stopped. Further Rs. 50700/- as shown above may be recovered after due verification of records and deposited in Govt. accounts under intimation to audit.

Para No. 5 Para No. 42

Memo no. 1 dated 26.3.2015, 1(A) dated 27.3.2015 and 1 (B) dated 30.3.2015, 1 (c) dated 30.3.2015 and 1 (D) dated 31.3.2015).

Subject :- Non Production of Record

The following record has not been produced :


1. Reconciliation statement with PAO (2007-2013)
2. Spouse information
3. Income tax record (2007-2014)
4. Liveries record (2007-2014)
5. Fidelity bond/security bond of cashier and store keeper
6. Postage stamp register (2007-2014)
7. TR-5/GAR-6 stock register (2007-2014)
8. Property stock register (2007-2014)
9. LTC record (2007-2014)

Taken up for production in court under intimation to audit

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10. Purchase file/quotation file (2007-2014)
11. GPF Advance/withdrawal register (2007-2014)
12. GPF ledger / broadsheet & related record of class IV officials (2007-2014)

The same may be shown to next audit.


(INDU OBEROI)
Inspecting Audit Officer
Audit Party No- I

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PART - II
CURRENT AUDIT REPORT
(2014-2018)

PARA No. 1- Recovery on a/c LTC and Leave Encashment amounting to Rs 60816/-.

(Ref. Audit Memo No. 3 dated 20/11/2018)

As per Govt. of India, M/o Finance, Deptt., of Expenditure OM No. 19024/1/2009-E.IV dated 16.09.2010, the following guidelines were issued on Air Travel on LTC.

- (i) Travel by Air India only.
- (ii) In Economy class only, irrespective of the entitlement.
- (iii) LTC-80 ticket of Air India only to be purchased.
- (iv) Air ticket may be purchased directly from Airlines (at Booking counters/Website of Airlines) or by utilizing the services of Authorized Agents viz. Balmer Lawrie & Company, M/s Ashok Travels & Tours and IRCTC (to the extent IRCTC is authorized as per DoPT OM No. 31011/6/2002-Estt.(A) dated 02.12.2009.

During the test check of records, it is revealed that the claim was reimbursed on account of LTC, whereas the officer has booked his ticket through Agent other than the authorized agents by M/o Finance, Govt. of India as detailed below:-

S. No	Name with Desg. Sh./Smt.	B.No. & date	Detail of journey with Block year	Date of journey	Name of Booking Agency	Invoice No. & date	Amount Reimbursed (In Rupees)
1	Rajeev Kumar Saxena, Sr. Supdt.	54 dt 06/09/2014	Delhi to Shardi via Aurangabad (By Air) 2010-13	14/07/14 to 20/07/14	Airworth Travels Tours, Delhi	0985268403776 0985268403777 0985268403778 0985268403784 0985268403785 0985268403786 0985268403783	41496
						TOTAL	41496/-

Since, the Officer has booked his tickets through agents other than authorized by M/o Finance, Govt. of India, the amount reimbursed on account of LTC is irregular.

Necessary steps should be taken to recover the amount of Rs. 60816/- (Rs. 41496, LTC + Rs 19320/- reimbursed on a/c of 10 days Leave Encashment vide bill No. 34 dt 03/07/2014) on account of wrong reimbursement under LTC made to above said officer and deposited in Govt. Account after due verification of record under intimation to audit. Other similar type of cases, if any, may also be scrutinized and recovery may be made at your own level under intimation to audit.

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PARA No. 35 (2014-2015)

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PARA No-02 Overpayment of Rs 8910/- to M/s Kendriya Bhandar.

(Ref:- Audit Memo No. 4 Dated : 20/11/2018)

The Deptt. Has paid an amount of Rs 43070/- to M/s Kendriya Bhandar vide bill No 57 dated 17/09/15 for purchase of some dietary and other items. The details of bills are as under:-

Sub Vo. No.	Bill No. of M/s Kendriya Bhandar	Dated	Amount
234	56	10/08/15	9180
235	15	01/08/15	1540
236	17	01/08/15	5520
237	95	10/09/15	26830

Scrutiny of bill No. 95 dated 10/09/15 it reveals that the total amount of bill comes to Rs 17920/- instead of Rs 26830/-. So the Deptt made and excess payment of Rs 8910/- to M/s Kendriya Bhandar which needs to be recovered.

DDO may take necessary action to recover the amount after due verification under intimation to audit.

PARA No.-03 Overpayment of Rs 8157/- to M/s Jhabarmal.

(Ref:- Audit Memo No. 6 Dated: 26/11/2018)

While scrutiny of bills it has been observed that the Deptt. has made excess payment to M/s Jhabarmal, Safal Booth No. 538 for purchasing of vegetables fruits etc. The details are as under:-

Bill No	Date	Actual Amt of the bill	Payment released	Excess amount paid
27	06/07/2015	59410	63067	3657
43	06/08/2015	29878	33478	3600
80	03/11/2015	24375	25275	900
	TOTAL	113663	121820	8157

The payment was excess released due to wrong totaling done of the various bill submitted to PAO.

DDO may take necessary action to recover an amount of Rs 8157/- from M/s Jhabarmal after due verification under intimation to audit similar other cases may also be reviewed accordingly.

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PARA No-04 - Revovery of Rs 21140/- on A/c of EOL from Ms Shashi Kanta, Staff Nurse.

(Ref. Audit Memo No. 7 dated 27/11/2018)

From the Service Book of Ms. Shashi Kanta, Staff Nurse it has been noticed that she was on medical leave (commuted) w.e.f 21/09/17 to 05/11/17 (46 days) and from 13/11/17 to 15/11/17 (3 days) but in the service book of the official leave has been deducted in half pay leave for 82 days and 6 days instead of 92 days and 6 days. As on date she has only 78 days HPL in her credit but the deptt. Has deducted 88 days HPL and shown the balance (-) 10 days which is irregular.

As she does not have credit of leave in her account on that date the leave taken may be treated as EOL and make recovery of overpaid salary. As on date her basic pay was Rs 60400/- per month. So the amount of Rs 20133 + 1007 DA total Rs 21140/- for 10 days may be recovered from Ms. Shashi Kanta, Staff Nurse under intimation to audit.

18/12/17

(IAO/Party No.-1)

PART - II
CURRENT AUDIT REPORT
(2018 TO 2020)

PARA NO. 01

(Audit Memo No. 02 Dated: 29.12.2020)

Sub: Non Payment/deduction of Electricity Bills for residential accommodation situated at Sewa Kutir Complex

During the test check of office records, it has come to the notice that the following officials has been residing in residential accommodation situated at Sewa Kutir Complex, Kingsway Camp, Delhi but no electricity bill is being paid by the allottee since allotment. Whereas, the whole electricity bill including electricity consumed by the resident, the expenditure of which is charged to the Department. However, as per the order no. F.91(2)/88/DSW/EC/Pt.File/18167-172 dated 14.06.2006, it is clearly mentioned that the electricity and water charges will be borne by the allottees. The details are as under: -

Sl. No.	Name of the Allottee	House No.	Period	Remarks
1.	Shri Purshotam Chand, Care Taker	A-14Type – I, Sewa Kutir Camp Complex, Kingsway Camp	Since allotment to till date	No electricity bill paid by the allottee

It is important to assess the consumption based on the appliances connected in the house and for the hours, the same is used which are decided by the utility based on appliance that have been installed at their home for connected load such as appliances like lights, air conditioner, refrigerator, tube light, computer, television, fans. Etc. The approximated usage of these appliances based on how it is used normally in houses by the allottee. Even these values are an approximation based on general usage. The tool has been built with latest tariff data available from all the state electricity boards and has maximum information as available on the internet and through contacts that helped with sample electricity bills. The tools covers the following bill components:

- 1) **Energy Charge**: This is the per unit electricity charge that you pay on your bill. It is mostly defined slab wise and the cost increases as units on electricity bill increase.
- 2) **Fixed Charge**:-This is mostly dependent on the connected load that the utility provided
- 3) **Electricity Duty & Tax** : This is the government tax for using electricity. Duty is applicable per unit of electricity consumption and tax is applied on the whole bill amount.
- 4) **Meter Rent**

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5) Power purchase cost adjustment charges

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- (i) PAC on Fix charges
- (ii) PAC on Energy charges

6) Pension Trust Charges

- (i) On Fix charges
- (ii) On Energy charges

On the basis of the above method, the calculation of amount of electricity be ascertained that is to be recovered from the above mentioned official.

It is found that individual Electricity meter has not been installed in any of the staff quarter allotted to the Government official. The department has been paying for the electricity consumed by the government servant. However, no such records are provided by the HOO, HMB(D) to ascertain whether the same is followed or not. .

To take necessary action to calculate the due amounts on prescribed rates on actual consumption of electricity by every beneficiary and up to date recovery may be made from the allottee after due verification of facts and figures and be shown to audit. Other similar cases who have availed the Government Accommodation may also be reviewed at department level.

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PARA NO. 02

(Audit Memo No. 07 Dated :30.12.2020)

Sub:- Recovery of Rs. 540/--on account of Short deduction of License Fees.

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27/7/12, order no. No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10-03-2014 and order no. F. 4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18, the flat rate of License fee and Water Charges for the various types of Government(General Pool) Residential Accommodation have been revised w.e.f. 01-07-2012, 01-07-2013, and 01-07-2017 respectively. During the test check of Strengthening of Home for Mentally Retarded Person (Adult), for the period 2018-2020, there is a short deduction of License Fee to the tune of Rs. 540/-. The details of recovery to be made from the officials are given as under:

1) Name of the Official		Smt. Savitri Devi Bhakuni			
Designation		UDC			
Qtr Type & Locality Qtr No		81, Type – III, N.H.IV, Faridabad, Haryana			
Period w.e.f	Licence fee				
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
	Licence fee	Licence fee	Licence fee	Licence fee	
7/2020 to 12/2020	470	560	90	90/- per month x 6M	540
Total					540

The HOO/DDO may recover the amount of Rs.540/- from the above official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

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PARA NO. 03

(Audit Memo. No. 09 Dated: 30.12.2020)

14/2

Sub. : **Nonpayment of License Fee of Government Accommodation amounting to Rs.178800 /-**

As per Circular no. F.54(335)Govt Acco/EC/DSW/13-14 dated Nil issued by Department of Social Welfare (Estate Cell) regarding unauthorized occupants, it is clearly mentioned that the occupants to vacate the quarters in one month time after the retirement of government service and if they fail to do so, initiate process of recovery as it happens in case of unauthorized occupants.

In case of Retirement:-

(a) **In case of accommodation allotted prior to 01.07.2013:**

2 months on normal license fee, another 2 months on double of the normal license fee, further 2 months on four times of the normal license fee and subsequent 2 months on six times of the normal license fee.

(b) **In cases of accommodation allotted on or after 01.07.2013:**

2 months on normal license fee, another 2 months on double of the normal license fee, further 2 months on four times of the normal license fee.

As per order No. F4(1)/Misc/PWD & H/A-II/2004/8590-8595 dated 24th June 2013 rates of damage charges for unauthorized occupation of General Pool Residential Accommodation of Delhi Govt. is as under :-

Category	Existing/Previous damage charges w.e.f. 01/05/2002 (Per month)	Revised rate w.e.f. 01/01/2013 (in multiple of license fee)
Type I to IV	Rs. 150/-	55 times of normal license fee
Type IV Special & above including Hostel	Rs. 220/-	65 times of normal license fee

On the scrutiny of the personal file in respect of Sh. Prem Chand, Chowkidar (SW) being maintained in the Unit, it is observed that Shri Prem Chand Chowkidar (SW) retired on 31.08.2018 (A/N) .After retirement, the official has not vacated the Government Accommodation and the official has not deposited the license fees of Government Residential Quarter which resulted to loss of Govt. Exchequer. A detail is as under:-

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Sl. No.	Address	License Fee	Occupying Period	License Fee Due	Amount Recoverable (in Rs.)	Remarks
1.	A-1, Staff Quarter, Sewa Kuteer Complex, Kingsway Camp, Delhi	150/- per month	01.09.2018 to 31.10.2018	150 x 2M (Normal license fee)	300	The allotment of Flat No. A-1, Staff Quarter, Sewa Kuteer Complex, Kingsway Camp, Delhi Delhi allotted to Shri Prem Chand, Chowkidar on 13.07.1998 vide letter No. F.54 (24)/DSW/EC/2003/2855 in the year 2003. The department has issued a notice to Shri Prem Chand, Chowkidar for vacant of above mentioned Govt. Accommodation vide letter no. F.1/Misc./DSW/DO(N)/2020-21/76 dated 23.06.2020 and reminder on 02.07.2020 but the ex-official has not vacant
			01.11.2018 to 31.12.2018	300 x 2M (Double of the normal license fee)	600	
			01.01.2019 to 28.02.2019	600 x 2M (Four times of the normal license fee)	1200	
			01.03.2019 to 30.04.2019	900 x 2M (Subsequent 2 months on six times of the normal license fee)	1800	
		01.05.2019 to 30.06.2020	8250 x 14M (55 times of normal	115500		
		180/- per month	01.07.2020 to 31.12.2020	9900x6M (55 times of normal license fee)	59400	
Total					178800	

Nonpayment of license fee of Government Accommodation amounting to Rs.178800/- as above may be recovered from the concerned after due verification of facts and figures under intimation to audit. Other similar cases may be reviewed at HOO level.

PARA NO. 04

(Audit Memo. No. 10

Dated: 31.12.2020)

12/1

Subject: Overpayment of Family Planning Allowance to Sh. Rajeev Kumar Saxena, Sr. Superintendent amounting to Rs. 26500/-.

As per Om No. 7(20)/2008-EIII(A) dated 24.09.2008 issued by Joint Secretary to the Govt. of India related to revise in the rates of Family Planning Allowance for adoption of small family norms. The allowance will be related to the Grade Pay corresponding to the post against which the employee concerned had initially earned or will earn the Family Planning Allowance.

The above mentioned order effected from 01.09.2008.

During test check of Pay Bill Register of Sh Rajeev Kumar Saxena ,Sr. Superintendent it has been observed that he had been granted Family Planning Allowance (FPA) which detail as under :-

Period	Pay Scale on Special Increment	Revised Pay Structure	FPA (per month) paid by unit	Entitlement of FPA	Excess Amount	Amount to be recovered	Remarks
September 2008 to June 2017	2000-60-2300 EB-75-3200-100-3500	9300-34800 G.P.-4200/-	650/-	400	250	26500	Special Increment granted by the department vide letter no. F.9(11)/96-DSW/Estt./16872 dated 17.07.1998 Excess Amount paid- 106M x 250/-=
Total						26500	

The corresponding rate of the said allowance as per above mentioned order is Rs. 400/-. However, as per PBR, he has been drawing the FPA @ Rs.650/- corresponding to the Grade Pay of Rs.4200/- instead of Rs. 400/- of which is irregular. Since the FPA is to be granted with reference to the pay scale in which one had initially been granted FPA. **The overpaid amount from 01.09.2008 to 30.06.2017 works out to Rs.26500/- may be recovered from the above incumbent after due verification of facts and figures at the level of HOS/DDO. The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.**

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PARA NO. 05

(Audit Memo No. 12 Dated:31.12.2020)

Sub: Recovery of Rs.18974/- on account of Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2018-2020, the Income Tax has not been deducted in r/o Sh. R.K.Saksena as per norms. . As such the income tax has re-calculated.

Rate of Income Tax for Financial Year 2019-2020

Up to Rs. 2, 50,000/- Nil
Rs. 2, 50,001 to Rs. 5, 00,000/- 5% of income exceeding Rs. 2, 50,000/-
Rs. 5,00,001 to Rs. 10,00,000/- Rs. 12500 plus 20% of income exceeding Rs.5,00,000/- to 10,00,000/-
Rs. 10, 00,001 and above - Rs. 1, 25,000/- plus 30% of income exceeding Rs. 10,00,000/-

	As per Form – 6(Rs.)	Correct Calculation(Rs.)
Gross Income	1588601	1649417
Less Standard Deduction	(-)50,000	(-)50,000
Medical Insurance under 80D	(-)7800	(-)7800
Deduction admissible on saving under 80C	(-)150000	(-)150000
Income Tax from House Property(Interest)	(-)200000	(-)200000
Net Gross Income(round off)	1180800	1241620
Tax due	166740	184985
E. Cess @ 4%	6670	7399
Net tax payable	173410	192384
Tax Deducted at Source	173410	173410
Short Recovery	-	(-)18974

Hence, recovery of **Rs.18974/-** may be made from Sh.R.K.Saksena, Sr. Supdt. after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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PARA NO. 06

(Audit Memo. No. 13 Date: 31.12.2020)

Subject: **Overpayment of medical reimbursement amounting to Rs. 1468/-.**

As per provision under DGEHS, taking N certificate from the AMA is mandatory. However, the beneficiary may purchase the medicines from the market and NA certificate may be obtained on the availability of the medicine on the date of the prescription from the AMA. Further, month-wise NA certificate is required to be obtained by the beneficiary.

The prescription of vitamins, minerals, and antioxidants should be restricted as per EML 2016 of Delhi Govt. In case of non-availability of these items in Delhi Govt. Hospital/Health Centres, they may be allowed initially for first three Months on prescription of any private empanelled hospital provided that they have been prescribed as essential for therapeutic use along with some medicines with proper diagnosis and justification. After three months, these products may be permitted by AMA on the recommendations of Govt. Specialist of concerned field only.

The above conditions shall not apply to the patients with CLD,DKD, malabsorption syndrome, transplant patients, cancer patients who may be permitted vitamins, minerals, food supplements and antioxidants if the same has been prescribed by the concerned specialists as essential for therapeutic use with proper diagnosis and justification. Food supplements may be allowed by AMA only on recommendation of Govt. Specialists of concerned field. Toiletry and cosmetic products will not be permitted.

As per OM No. S-11011/25/2014/CGHS(p) Dated 8.07.2014 regarding revision of lists and rates of artificial appliances for CGHS/CS(MA) beneficiaries and general guidelines for eligibility criteria therefor, it is clearly mentioned that the lists of artificial appliances have been categorized as per the following three Annexure and rates of artificial appliances will be as per the Annexure-I, II and III to this OM:

Annexure-I: This contains list, rates and specifications of various types of Prosthetics (i.e. artificial limbs) like prosthetics for lower extremity, prosthetics for upper extremity (Annexure-I has been divided into Annexure IA, IB, IC, ID and IE according to type].

Annexure-II: This contains the list, rates and specifications pertaining to the orthotics (i.e. callipers & braces) including lower extremity, upper extremity and spinal orthotics.(Annexure-II has been divided into Annexure-IIA, IIB and IIC].

Annexure-III: This contains specifications and rates for items related to mobility aids

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During the test check of the medical records maintained by the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the Audit period 2018-2020, it has been noticed that the unit has not restricted the bills as per CS (MA) Rules, which resulted the unit has been made overpayment amounting to Rs. The details of overpayment to Shri R.K.Saksena, Sr. Supdt. is as under:

Bill No./Date	Amount paid	Amount admissible	Amount overpaid	Remarks
MB- 20/11.06.2018	10158	10158	--	The Doctor prescribed the medicine on 05.05.2018, the beneficiary has purchased the medicine on 07.05.2018 before the NA and NA obtained from the concerned dispensary on 04.06.2018, which is irregular and no recommendations obtained of Govt. Specialist of concerned field after three months for purchasing of vitamins.
MB- 42/20.09.2018	7005	6336	669	The concerned AMA has given NA for purchase of medicine except item no. 01 & 4, but the beneficiary has claimed these medicines, which is irregular.
MB- 60/13.12.2018	6644	5845	799	Ortho belt is not admissible.
Total			1468	

Hence, recovery of Rs.1468/- may be made from the above official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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PARA NO. 07

8/c

(Audit Memo. No. 08 Dated: 30.12.2020)

Subject:- Non-Production of record.

The following records have not been provided to audit for the period 2018-2020.

- 1) Property Register
- 2) Short Term / Long Term Advance Register
- 3) LTC Register/ CEA Register/Telephone Register
- 4) TR-V (GAR-VI) Register
- 5) Unserviceable Store items/Condemnation files/Dead Stock Register
- 6) Contingency Register/Budget Control Register/
- 7) Leave Record of Outsourcing staff
- 8) Records /Register of Newspaper

1994-1997


- 1) LTC Register
- 2) TR-5 stock register
- 3) Register of un-disbursement pay and allowances
- 4) Contingent Control Register
- 5) Service postage stamp register
- 6) Records/Register of Newspaper

2005-2007

- 1) GPF ledger, Broadsheet and index Register of Class IV employees
- 2) Income Tax Record
- 3) Liveries Record
- 4) Property Stock Register
- 5) Sale of raddi record
- 6) LTC Record
- 7) Telephone/electricity and water bill register
- 8) Jamatalasi cash book and record
- 9) OTA register
- 10) Conveyance register
- 11) Spouse information

2007-2014

- 1) Reconciliation statement with PAO (2007-2013)
- 2) Spouse information
- 3) Income Tax Record (2007-2014)
- 4) Liveries records (2007-2014)
- 5) Fidelity bond/security bond of cashier and store keeper
- 6) Postage stamp register (2007-2014)
- 7) TR-5/GAR-6 stock register (2007-2014)
- 8) Property stock register (2007-2014)
- 9) LTC record (2007-2014)


(Deepak Kumar Sharma)
I.A.O.Audit Party No.XXIV

71c

TAN NO. 01

(Audit Memo No. 01 Dated: 28.12.2020)

Subject: - Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the Audit period 2018 to 2020, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. GAR-18, Abstract of Pay bill is not prepared during the audit period 2018-2020.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

The Superintendent, HMB (D) may be requested to take necessary steps to remove the above discrepancies in the Pay Bill Register and be shown to next audit. The same discrepancies has been pointed out by the previous audit party vide Para No. 1(2) during the audit period 2007-2014.

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6/c

TAN NO. 02

(Audit Memo. No. 03 Dated: 29.12.2020)

(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Books of the staff of Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the Audit period 2018-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) 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.

(2) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book.

(3) GPF No. not recorded:

GPF No. has not been recorded in the service book of Sh. Anil Kumar, Steno.

(4) Signature of Govt. servant at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it has not been recorded in the service books.

(5) Medical Entry has not been signed in the service book of Ms. Shashi Kanta, Staff Nurse by the Competent Authority.

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5/4

(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following official after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff who has completed 18 years of service

S. No	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Santosh Devi Bhakuni,UDC	5.10.1969	30.11.1995	31.10.2029
2.	Purshotam Chand,Care Taker	15.08.1964	01.10.1987	31.08.2024
3.	Nanda Ballava, Cook	20.09.1962	01.04.1982	30.09.20200

The Superintendent, HMB (D) may be requested to take necessary steps to remove the above discrepancies in Service Book and be shown to next audit

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TAN NO. 03

(Audit Memo. No. 4 Dated: 29.12.2020)

Subject :- Improper maintenance of DDO Cash Book.

During the test check of Cash Book in r/o the Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the period 2018- 2020, following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper.

The Certificate of Physical Verification of Cash will normally be in the following form:
"Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.

2. **Non-Production of Stock Register of GAR-6:-** The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Non production of the aforesaid record show that earlier the record was not being maintained at all or the production of the same has been purposely avoided, and non production of record is a serious matter. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited and needs explanations.
3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but the same has been found to the contrary. Elucidate the reasons.

4. **TR-V / GAR-VI :**

Signature of the depositor not taken on reverses of the counterfoil of TR-V.

5. **Cuttings/Over writings:-** Numerous cuttings/overwriting were found in the Cash Book without proper attestation by the DDO which is highly irregular and chances of embezzlement of Govt. money in such cases cannot be ruled out eg. Page no. 119 & 122. Elucidate reasons.

6. **Challans:**

- (i) All challans have been kept in Cash Book instead of maintaining a Challan Paste file.

The Superintendent, HMB (D) may be requested to take necessary steps to remove the above discrepancies in DDO Cash Book and be shown to next audit

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TAN NO. 04

(Audit Memo. No. 05 Dated: 29.12.2020)

Subject :- Improper maintenance of Bill register.

During the test check of Bill Register maintained by the Home for Male Beggars (Diseased), Kingsway Camp, Delhi for the Audit period 2018-2020, the following shortcomings have been observed:-

- 1) Page Count Certificate has not been recorded on the first page of the Bill Register for the period 2018-19 to 2019-2020.
- 2) All relevant columns of the Bill Register have not been filled up / filled up improperly during the entire audit period e.g. column No.4 to 16 such as initials, amount passed by DDO, date of entry in Cash Book, etc.
- 3) The summary of the bills pending at PAO level at the end of each month has not been recorded for the whole period.
- 4) Cutting / Overwriting / Cancelled is strictly prohibited as per rule but has been done in the Bill Register and not attested by the DDO e.g. Bill No. CB-31 (P-30) (2018-2019), CB-83(P-37)(2018-2019), MB-85(P-37)(2018-2019) PB-65(P-44)(2019-2020)

The Superintendent, HMB (D) may be requested to take necessary steps to remove the above discrepancies in the Bill Register and be shown to next audit

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(Audit Memo No.06 Dated: 29.12.2020)

Sub: Huge savings under Budget for the year 2018-2019 to 2019-2020.

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the Home for Male Beggars (Diseased), Kingsway Camp, Delhi, revealed that during the audit period from 2018-2019 to 2019-2020, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head	Object Head	R.E.	Actual Exp.	Balance	Saving %
2018-2019						
1.	2235	02104980002 Wages	950000	227268	722732	76%
2.	2235	02104980011 DTE	50000	Nil	50000	100%
3.	2235	02104980013 OE	200000	49897	150103	75%
2019-2020						
1.	2235	02104980002 Wages	1500000	962724	537276	35.5%
2.	2235	02104980003 OTA	50000	Nil	50000	100%
3.	2235	02104980006MT	1000000	113003	886997	88.6%
4.	2235	02104980021 S & M	500000	Nil	500000	100%

The Superintendent, Home for Male Beggars (Diseased), Kingsway Camp, Delhi may be requested to prepare the budget as per authentic requirement in future and surrender the excess budget while submitting the revised estimate so that the same could be utilized property in some other unit

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TAN NO. 06

(Audit Memo No. 11 Dated: 31.12.2020)

Sub. : **Improper maintenance of Stock Registers**

11/2

(I) **Issuance of Material without obtaining the indent**

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of the General Stock Register reveals that Officer-in-charge is in practice of issuing the most of the items without getting the initials of the official who has received the material.

(II) **Improper maintenance of stock registers as required under GFR -211**

Under Rule 211 of GFR,2017 the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -41.

But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could not be worked out.

(III) **Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued**

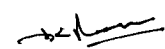
Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

The certificate should be as follows:

“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.

The Superintendent, HMB (D) may be requested to take necessary steps to remove the above discrepancies in the Stock Register and be shown to next audit


(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV