

118/C

HMRP(A) 2020-23

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

**Sub: - Audit report of O/O the Superintendent, Home for Mentally Retarded (Adult),  
AshaKiran Complex, Avantika, Rohini, Delhi for the audit Period 2020-2023.**

**INTRODUCTION**

The Internal Audit Report on the accounts of the office of the Superintendent, Home for Mentally Retarded (Adult), AshaKiran Complex, Avantika, Rohini, Delhi for the audit Period 2020-2023 was conducted by field Audit Party No.17, comprising of Sh. Chander Mohan, IAO and Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f. 19.09.2023 to 27.09.2023 (07 working days).

**AIMS AND OBJECTIVES**

The main activities of HMRP(A) is to provide healthy & hygienic environment living facilities. Medical treatment facilities, recreational facilities, indoor & outdoor sports facilities impart vocational training and other facility to Residents of this institute.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2020-21 to 2022-2023:

S.No.	POST	Name & Design. of the officer	Period
1.	<b>HOO/ DDO</b>	Sh. Charna Singh, Supdt/DDO	01.04.2020 to 29.10.2020
2.		Sh. Z.A. Siddiqui, Supdt/DDO	29.10.2020 to 07.07.2021
3.		Sh. Sanjay Kumar, Supdt/DDO	07.07.2021 to 02.08.2022
4.		Sh. Akhilesh Kumar, Supdt/DDO	02.08.2022 to 31.03.2023
5.	<b>Cashier</b>	Sh. Dhanpal Singh, LDC	31.03.2020 to 11.02.2019
6.		Sh. Om Dutt, LDC	Sep. 2021 to till date

**Budget Allocation and Expenditure for the period 2020-23:**

(Amount in Thousand Rs.)

Financial year	Budget Allocation	Expenditure
2020-2021	43000	37987 ✓
2021-2022	25500	23525 ✓
2022-2023	49650	45308 ✓

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**Vacancy Statement**

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	Remarks
1.	Group A	1	0	1	
2.	Group B	2	2	0	
3.	Group C	57	44	13	*Contractual
		15*	15*	0	
	<b>Total</b>	<b>75</b>	<b>61</b>	<b>14</b>	

**Statutory Audit**

Statutory audit of the office of the Superintendent, Home for Mentally Retarded (Adult), AshaKiran Complex, Avantika, Rohini, Delhi has been conducted by AG (Audit) Delhi up to 2019-2020 as informed by the Home. (Copy of report not provided).

**Maintenance of Records**

The maintenance of records of the office of the Superintendent, Home for Mentally Retarded (Adult), AshaKiran Complex, Avantika, Rohini, Delhi for the period 2020-2023, was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report**

There were 34 old Audit para's outstanding of the office of the Superintendent, Home for Mentally Retarded (Adult), AshaKiran Complex, Avantika, Rohini, Delhi the office showed compliance of nil old audit paras. The remaining 34 old outstanding paras have been incorporated with current audit report as part-I (old audit report).

**(A)**

S.N o.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	1986-1989	06	0	0	06
2.	1991-1996	04	0	0	04
3.	1996-1997	05	0	0	05
4.	1997-1998	06	0	0	06
5.	2001-2006	05	0	0	05
6.	2006-2007	01	0	0	01
7.	2007-2009	03	0	0	03
8.	2009-2014	01	0	0	01
9.	2014-2018	00	0	0	00
10.	2018-2020	03	0	0	03
	<b>Total</b>	<b>34</b>	<b>0</b>		<b>34</b>

✓

*[Handwritten signature]*

**(B) Details of Old Recovery**

S.No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered	
01.	1991-1996	833			833
02.	1991-1996	800			800
03.	1991-1996	00			00
04.	1996-1997	30878			30878
05.	1996-1997	18600			18600
06.	1996-1997	4707			4707
07.	1996-1997	0			0
08.	1996-1997	0			0
09.	1996-1997	0			0
10.	1996-1997	0			0
11.	1997-1998	25070			25070
12.	1997-1998	14773			14773
13.	1997-1998	11950			11950
14.	1997-1998	3375			3375
15.	1997-1998	0			0
16.	2007-2009	8400			8400
17.	2007-2009	39923			39923
18.	2009-2014	16800			16800
19.	2018-2020	0			0
<b>TOTAL</b>		<b>176109</b>		<b>0</b>	<b>176109</b>

**Current Audit Report (2020 –2023)**

During the course of current audit, 22 audit memos including 08 Record Memos highlighting various irregularities/ recovery to the tune of Rs.346812- were issued. Out of which 01 audit memo settled on the spot adjusting recovery of Rs.338980/-. Remaining 13 audit memos have been converted to 06 PARAS and 07 TANS which are incorporated in current audit report.

**Details of Current Recovery**

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered / effected	Balance (In Rs.)
06	1	7832	0	7832
09	Settled	338980	338980	0
	<b>TOTAL</b>	<b>346812</b>	<b>338980</b>	<b>7832</b>

The internal audit report has been prepared on the basis of information furnished and made available by the office of the Superintendent, Home for Mentally Retarded (Adult), AshaKiran Complex, Avantika, Rohini, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Social Welfare

Sub department: Home for Mentally Retarded Person (Adult), Asha Kiran Complex, Avantika, Rohini, Delhi (3102/25)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1986	1989	2		Stock register of Clothing & Bedding	O	0
2	1986	1989	3		Property register	O	0
3	1986	1989	4		Service Postage Stamp account	O	0
4	1986	1989	5		Contingency account	O	0
5	1986	1989	6		TA/Conveyance allowance	O	0
6	1986	1989	7		Non verification of Remittance	O	0
7	1991	1996	11		Dietary Store	O	833
8	1991	1996	12		Vehicle record	O	800
9	1991	1996	14		Serious irregularities in distribution of Clothing & Bedding items	O	0
10	1991	1996	16		Stores	O	0
11	1996	1997	23		Dietary & General Store Register	O	0
12	1996	1997	24		Maintenance charges	O	30878
13	1996	1997	25		Clothing & Bedding record	O	18600
14	1996	1997	30		Contingency Vouchers	O	4707
15	1996	1997	31		Conveyance allowance to handicapped employees	O	0
16	1997	1998	38		Irregular drawl of Ration commodities from Super Bazar, Kendriya Bhandar	O	0
17	1997	1998	39		Contingency	O	25070
18	1997	1998	40		Outstanding maintenance Fee	O	14773
19	1997	1998	41		Log Book of Vehicle No. DAV-2098	O	11950
20	1997	1998	45		Verification of Remittance	O	3375
21	1997	1998	48		General Store	O	0
22	2001	2006	54		Budget Allocation & Expenditure	O	0
23	2001	2006	55		Acquittance Roll	O	0
24	2001	2006	57		GPF Class IV Records	O	0
25	2001	2006	61		Contingency Purchase	O	0
26	2001	2006	62		Income Tax	O	0
27	2006	2007	85		Stock Register	O	0
28	2007	2009	2		Outstanding maintenance fee Rs. 8400/-	O	0
29	2007	2009	4		Wrong fixation of Pay	O	8400
30	2007	2009	5		Irregularities in distribution of clothing & bedding items to inmates	O	39923
31	2009	2014	2		Recovery of Rs. 18,100/- towards Maintenance Fee	O	0
32	2018	2020	1		Hiring of Buses	O	16800
33	2018	2020	2		Non filling up of vacant posts	O	0
34	2018	2020	3		Non production of Records	O	0

\* NOTE:

'O'- Outstanding Paras.

'R' -Reply submitted by the Department/Units.

'C'- Comment by the Directorate of Audit on reply submitted.

Back

34 Para // 176109 176109 ✓

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Part - I OLD REPORT 114/c 91/c

(1986-2018)

(9)

(3)

(151)

(142)

(179)

the cash chest. This amount incurred out of the deptt receipt received from the parents of the inmates on account of maintenance fees. This action of the Institute is irregular. All such cases may be reviewed and irregularities may be got condoned from the competent authority and compliance be shown at the time of next audit.

from the year 2015 of the prize has been improved and no money is from chest.

28/1/86

(133)

(9) (9)

Para No (9) (Reference No. 10 dt 11.6.90)

Para (1) P-1

PARA 1 (1986-1989)

~~The xxxxxxx register for x~~  
Stock Register of Clothing and Bedding.

The scrutiny of stock register of clothing and bedding pertaining to the period of 1986-87, 1987-88 and 1988-89 revealed the following irregularities.

1. The whole register for the above said period (1986-89) reflects as if it is a rough copy. The register was not properly maintained. It was not possible to know from the register that when the cloth was issued for stitching and how much quantity have been received after stitching. The date of receiving was also not mentioned. In the absence of that the correctness of issue and receipt of clothing articles could not be ascertained.

The whole register may please be recasted in proper prescribed procedure. The compliance may be shown at the time of next audit.

2. The physical verification of each item in store was to be conducted and a certificate to this effect was also to be recorded against each balance in regards to its correctness. But the same was not found done. The compliance may be shown at the time of next audit.

113/c

96/c 80

Para No. 2 (1986-1989)

P.L.

133

Para No. 2 (Reference Memo No. 9 Dt 11.6.90) Property Register

Para 2

134  
118  
4  
132

While going through the property register of property articles started from 87-88 it was observed that number of balances of property

article were shown cross transferred from old register. The actual number of property articles exist in old register ~~were~~ not appear to have been transferred to new one. It was noticed that

number of property articles were shown transferred to Punjabi Bagh. But full detail such as letter number etc. vide which the goods were transferred was not mentioned. Even the entries made were not signed by

the D.D.O. or other responsible person. In the absence of that the entries made ~~do not~~ <sup>do not</sup> prove its authenticity. <sup>for example</sup>

Page 1 Total number of Thalies in balance were 100 out of which 50 number were shown brought forwarded in new register at page number 4 ~~of~~ and 50 number of thalis were shown transferred to Punjabi Bagh. The entries were made ~~in this form~~ <sup>like this</sup>

Punjabi Bagh = 50 Nos

Page 2 The actual number of katories in stock were 100 out of which 50 number of katories were shown transferred to punjabi Bagh in the above stated form. Similarly in all the cases the property articles were shown transferred

in less numbers, to new one. The matter may please be looked into and facts elucidated to audit. Besides this a list of such items shown transferred to Punjabi Bagh be prepared and a certificate to this effect obtained from the institution where the property articles were transferred to

114C

951C

81

131C

125C

5  
117

confirm that the articles listed were actually received and copy of that certificate may also be produced to audit.

Para No. 3 CIA 86-1989

(X) 4  
4  
4

Para No. 4 (Reference Memo No. 5 Dt 2.6.2001)

131

Para 3

P-3

juice

Service Postage stamp account.

While going through the records of service-postage stamp account it has been observed from the despatch register that:-

1. Neither the stamps used for day to day official purposes nor monthly balances of the service stamps have been worked out either by the despatcher or by any other responsible official in the despatch register.
2. Service stamps worth Rs. 25/- have been shown as loan to vch-III as per the entry recorded on 21.3. 86. In the service postage stamp account register but till date these stamps have not been received back from the said unit. It is not understood as to why not these stamps have been taken back even after a lapse of considerable period of more than four years. This needs clarification and stamps be taken back immediately and taken into account.
3. In the absence of working out of balances of service stamps used in the despatch register the service postage stamp account register has been maintained. maintained and entry of service stamps used has been recorded there-in. It is not understood as to how the unit has signed the entries.

111/c

94/c

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80

~~124/c~~

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In token of having tallied the account with the despatch register. This needs elucidation and needs compliance immediately.

In view of the above position the correctness of maintenance of the stamps used could not be verified. The needful as per the prescribed procedure may please be done and shown to audit next time for verification.

Para No. 5 (Reference Memo no 8 dt 8.6.90)

Para No 4 (1986-89)

Para 4

P-4

Contingency Account.

A test check of contingency account pertaining to the year 1986-87 1987-88 and 1988-89 reveals the following irregularities.

1. It was gathered that following purchases of vehicle parts in respect of vehicle No 5218 were made to piece-meal probably to escape from calling of quotations.
  - 1 Voucher no 21 dt 4.4.88 for Rs 280/-
  - 2. Voucher No. 22 dt 6.4.88 for Rs 164/-
  - 3. Voucher No. 23 dt 6.4.88 for Rs 95/-
  - 4. Voucher No 24 dt 7.4.88 for Rs 152/-
  - 5 Voucher No 25 dt 7.4.88 for Rs 90/-

The expenditure incurred in this way was irregular and requires regularisation by obtaining ex-post facto sanction from the competent authority under intimation to audit.

2. It was observed that referred inmates are being taken to hospital time to time. The conveyance charges of secretary and taxi had been charged by taking the referred inmates to hospitals.



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124/c  
~~123/c~~

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Such records are being kept by this Institute which could show their movements in Hospitals such as copy of hospital card etc. The same may please be now kept in the personal file of inmates. The Instructions may please be strictly followed and compliance shown to next audit.

Para No. 6 Para No. 5 (1986-89)  
Reference Memo no-13 dt 14.6.90

Para-5

P-5

Payment of TA / conveyance allowance to Sh. Gulshan Sharda Cashier.

While going through the TA bills for the year 1988-89 it has been observed that Shri Gulshan Sharda Cashier is in receipt of travelling allowance in addition to special allowance granted to him for handling cash. During the period from Jan 89 to March 89 he has been paid the following amount of Travelling allowance.

- January 89 of Rs 312.80 say 313
- Feb 89 of Rs 326.60 say 327
- March 89 of Rs 423.20 or say 423

1063

It has been observed from the bills that for official visits he has been allowed road mileage motor costing the exchequer Rs 50/ app. Journey.

Examples are given below. To submit excess and saving statement in PAO

deposit the bills in PAO office or return which are under objection. Such bills of excess and saving

109/c

92/c 78

120/c  
8

146  
174  
128

have been performed by deploying class IV staff allowing them bus fare from office to PAO and back, so as to avoid extravagant expenses.

It has been observed that superfluous visits have been frequently performed by the cashier in the year 1989-90 also to make a source of profit.

It is apparent from the above that provision of SR 25 and rule 7 below.

SR 25 of TA rules have not been kept in view, while allowing the claim. TA rules prohibit that it should not become a source of profit.

Work other than the cash can be got done by the supporting staff viz class IV staff for delivering Dak of simple nature as the cashier is paid special pay for handling cash.

As per instructions laid down for payment of conveyance hire for local journey by the cashier

1. The total amount of conveyance hire used reimbursed in any one month should not exceed Rs 150 Per Month; Per individual.

In view of the above position it is suggested that superfluous visits by the cashier be avoided in future and the cashier be paid conveyance allowance according to his entitlements subject to such terms and conditions in force issued by the Govt from time to time.

The matter may be pursued up with the competent authority for getting the ceiling fixed so that it may not become a source of profit.

Para No. 6 (1986-P)

P-6

Para - 6

9/11

77

Para No. 6 (Reference Memo no 12 Dt 14.6.90)

Non verification of remittances.

During the course of internal audit on the accounts of the institution remittances could not be got x verified from PAO XIV RBI Bldg New Delhi by the unit. The same mentioned as under may be got verified now and shown to the audit next time.

- 1 Rs 262.95 Unspent amount of Dietry 5.3.87.
- 2 Rs 103.50 -Do- 31.3.87.

Para No. 8 (Ref Memo no 2 dt 4.6.90)

Service Book

1. It was observed from the service book of sh Ashok Kumar attendant that the entries recorded such as service verification wef 1.4.84 to 31.5.85 at page 9 and entry of increment were left unsigned.

Both these two entries were recorded and were duly stamped but were not signed. The circumstances under which these entries were not signed be explained to audit. The needful may please be done and compliance shown to audit.

Para no 9 (Ref Memo no 6 dt 8.6.90)

Non maintenance of Records / documents / Non-Production

The following records are not being maintained in the unit. The same may please be maintained, and shown to Audit next time for Verification.

- 1. Broad sheets of Group ID of employees.
- 2. Increments Register.
- 3. LTC advance register
- 4. Medical reimbursement Register.
- 5. PAZ conveyance charge register

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Handwritten initials: Pr, MTO

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124/c 76  
H/C

P-7

Para No. 7 (1991-1996)

Para 7

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170

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142

24

PARA No. 11 (Reference Memo No. 13 Dated 18.5.96)

Subject: Dietary Store.

While checking the records of Dietary stores, it was noticed that the Dietary items were being issued in excess in comparison with prescribed norms as per detail given below:

SNo.	Item	Period	No. of Inmate	Prescribed norms per inmate	Total Qty	Issued Qty	Excess issue	Rate P.kg.	Recovery
1.	Atta	8/92	2210	250 gms.	1103.500	1355.600	252-000	4.18	1058-84
2.	Atta	1/93	2265	"	1178.000	1187.700	9-600	4.80	46-08
3.	Rice	1/94	2308	150 "	505.900	511.016	6-175	8.05	49.70
4.	Sugar	1/94	2308	50 "	162.300	179.300	17-000	13.60	230.50
5.	Atta	2/96	2265	350 "	1032.750	1111-800	74.150	5.80	430-07
Total									838-19

Rs. 838/- to be recovered after due verification under intimation to the audit.

106/C

89/C

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12310  
H7/K

P-8

Para 8

PARA NO. 12

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Para No. 8 <sup>old</sup> 1991-1996

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125

Reference Memo No. 8 dated 10.5.96.

Subject: Vehicle Records.

While going through the records of vehicle No. EAV 2088, the following short-comings were observed:-

- (1) As per Rule 2(3) of Staff Car Rules that it is the responsibility of the Controlling officer to ensure effective supervision over the use of staff cars. For this purpose, he should see that the Log book is maintained in the prescribed form in accordance with the instructions. But while checking the Log book, it was found that the prescribed columns, which were given as upper (right) side of the Log book were not filled i.e. date, Kilometer reading, Petrol drawn, initial of officer I/c of car.
- (2) As per rule 39 of Staff Car Rules, that a Senior officer/DEO/HCO should scrutinise the log book once in a month to ensure that there is no misuse and that all officers who used the staff car have made the necessary entries. A certificate to this effect should be recorded in the Log-book by the officer so authorised. But this requirement was not met by the Competent



104/c

sale

12/11/73  
HST

Para-9  
Para-9

16  
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167  
121

PARA NO. 13 (13)

Reference Memo No. 7, Dated 10.5.96.

Subject: Liveries (Group 'D').

While going through the records of Liveries (Group 'D') officials, the following observations were made:

(a) Lining cloth was purchased on 18.12.91, 27 Mts for Rs. 480/- 33mts lining were issued to class (IV) remaining 18 Mts. was in stock.

As per Finance Ministry vide U.O. No. F.7(3)-F-II-(A)/90, dated 2nd April 1990, have approved the revised stitching charge.

Previously the stitching charges did not include the cost of lining cloth. However, when recently revised the rates in May, 1990, included the cost of lining cloth also over and above the proposed stitching charges, in order to streamline the system. Hence, the cost of lining cloth now forms part of the consolidated stitching charges. The above mentioned issued of lining cloth was not admissible so the amount of Rs. 579/- for 33 Mts. lining cloth be recovered under intimation to the audit.

(b) Rs. 164/- was passed for payment vide

Sent  
18/12/2020

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168  
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(c) The payment of the following items were made in excess in comparison with the prescribed rates. The excess amount shown in the last column be recovered under intimation to the audit.

SNo. Item	Qty.	Payment Made	Payment Admissible	Total	Payment made in excess
1. Pagri	22 Mts.	Rs. 330/-	23/- PM	286	44-00
2. Jersey	16 Nos.	Rs. 2597/-	60/- per 2560	2560	37-00
				Total	76-00

Settle ✓  
2/10/22

Reasons be intimated to the audit under which circumstances, the payment of Rs. 76/- were made in excess over and above the admissible rates. The same be recovered under intimation to the audit.

Total recovery = 37 + 10 + 76 = 665/-

(11)



Para N.9 (1991-96)

P-9

102/c

83/c

71

Para 10

PARA 10, 14

Reference Memo No. 10 dated 13.5.96.

Subject: Serious irregularities in distribution of clothing and bedding items to inmates.

While checking the records of clothing and bedding, the following observations were made:-

- (a) It was noticed that the clothing & bedding items were being issued to caretakers/house maids for distribution among the inmates, but no record of further distribution was being maintained. In the absence of further distribution records, genuineness of the distribution appears to be doubtful.
- (b) As inmates come on different dates, to whom what was issued on which date and next date of due of clothing and bedding items was not being reflected in the records.
- (c) Records of bedding and clothing to be made inmate-wise with the signature or thumb impression of the inmates, as far as possible.
- (d) Signature and thumb impression of inmates to be obtained at the time of distribution and while issuing clothing and bedding items. Signature and thumb impression of inmates to be taken and same to be called with signature.

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165  
119

(17)

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118/c  
 - 112/c  
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 164  
 12

time of admission to plug the leakage in distribution of clothing & bedding to inmates. Entries in re-distribution register should be attested by the Head of the office/Drawing & Disbursing Officer.

- (e) A committee should be constituted comprising some responsible officer for the purpose of distribution of clothing bedding and General items should be made in the presence of members of the said committee to avoid the misuse of these items.

Strict compliance be made under intimation to the audit.

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Para No. 10 (1991-1996)

P-10

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Para (11) 21

116/C

174  
162  
116

Para No 10 Dated  
Reference Memo No. 14 Dated 10.5.96.

Subject: Stores.

While scrutinising the records of stores, the following observations were made:-

1. As per Rule 116(1) of General Financial Rules, a physical verifications of all stores shall be made at least once in every year. But the physical verification was not done after 1984.
2. Rule 124(2) says that subject to any special rules as orders applicable to any particular department stores which are reported to be obsolete surplus as unserviceable may be declared as such in accordance with the procedure laid down in Rule 124(1) and ordered to be disposed off by the authorities, who are competent. 833 Nos. 73 articles, amounting to Rs. 48333-70 were lying in the stores as unserviceable/obsolete/surplus. Contaminated articles be write off under the rules and action taken in the matter be intimated to the audit.
3. As per rule, Chapter VIII, G.F.R. 1966, the dead stock register should be maintained, the plant, machineries, equipments & fixtures items should be entered in the Dead stock register. The same be maintained under intimation to audit. Compliance of the above mentioned observations be made under intimation to the audit.

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135 1061  
115

LIST OF UN-SERVICABLE ITEMS

These are lying in the store in respect of Home for Mentally Retarded (Adult), Avantika (1995-96)

<u>S. No.</u>	<u>Quantity of Items</u>	<u>Total Amount</u>
1.	542 Items	Rs. 31,117-22
2.	331 Items	Rs. 9,215-48
<b>TOTAL</b>	<b>873 Items</b>	<b>Rs. 40,332-70</b>

say Rs. 40332/-

Sd/-  
Jog Raj  
Store Keeper  
dated 16.5.96

Sd/-  
(A. K. Sinha)  
DDO/HD  
Dt. 16.5.96

21

10/10/88  
1/2/97

PARA-23

Date of receipt  
Govt of Delhi

Para-12

PARA-1  
Ref. Memo No. 8

Subj: - Dietary & General Stock Register

While scrutinizing the records of Dietary & General articles, the following short-comings were noticed -

1) The following items were issued to other's hands but not returned back.

S.No.	Date	Item	Qty	Rate	Total
1.	10/4/96	Fruit	2 lbs X 111 = 55		= 222 = 10
2.	10/6/96	Brooms	10	15 = 15	= 151 = 50
3.	26/6/96	"	10	15 = 15	= 151 = 50
4.	24/2/97	Tube light	4	40 = 70	= 162 = 50
5.	25/7/97	Brooms	10 X 3 = 40		= 34 = 00
6.	27/8/96	Bathing Soap	5 X 7 = 70		= 38 = 50
7.	28/9/96	"	40 X 6 = 85		= 274 = 00
8.	5/2/97	"	22 X 7 = 65		= 168 = 30
9.	13/5/97	"	27 X 7 = 65		= 206 = 50
10.	12/9/96	Margan	5 X 27 = 20		= 136 = 00
11.	28/9/96	"	3 X 27 = 20		= 81 = 60
12.	24-1-97	"	2 X 27 = 20		= 54 = 40
13.	2/97	"	2 X 27 = 20		= 54 = 40
14.	2/97	"	2 X 27 = 20		= 54 = 40
15.	25/1/96	Washing Soap	3 X 20 = 60		= 60 = 00
16.	17/8/96	"	10 X 20 = 200		= 200 = 00
17.	27/8/96	"	8 X 20 = 170		= 170 = 00
18.	9/12/96	"	10 X 20 = 200		= 200 = 00
19.	17/2/97	Min. hard oil	1 X 51 = 51		= 51 = 00
20.	25/2/97	"	2 X 51 = 102		= 102 = 00
21.	12/5/97	"	2 X 51 = 102		= 102 = 00

32

118  
152  
109

97/c

125/c 80/c 66

97/c

Sl. No.	Date	Item	Qty	Rate	Total
23	15/1/96	Duster	2	8=50	68=50
24	8/1/97	"	2	8=50	17=50
25	17/7/97	"	2	8=50	17=50
26	14/3/97	"	2	8=50	17=50
27	24/7/97	"	1	8=50	8=50
28	9/7/96	Porch	3	10=50	40=50
29	17/7/96	"	4	13=50	54=50
30	6/6/96	Klinga	25 lb	14=62	265=50
31	27/8/96	"	5	14=62	73=6
32	2/12/96	"	20	15=53	310=50
33	5/3/97	"	5 Tin	77=80	385=60
34	23/4/97	"	1 Tin	77=80	77=80
35	5/5/97	"	1 Tin	77=80	77=80
36	25/6/96	Vin	4 kg	7=85	31=40
37	25/7/96	"	3 kg	7=85	23=55
38	28/7/96	"	3 kg	7=85	31=40
39	28/9/96	"	1 kg	7=85	7=85
40	19/11/96	"	8 kg	7=85	62=80
41	22/12/96	Prigle	3 lb	25=28	75=87
42	4/1/97	"	5 lb	25=28	126=45
43	17/4/96	Att	100 lb	8=10	800=10
44	30/4/96	"	81 lb	8=10	657=20
45	2/5/96	"	100 lb	8=10	700=10
46	4/5/96	"	550 lb	8=10	44=20
47	13/5/96	"	5	8=20	40=20
48	25/6/96	"	50	6=20	300=10
49	5/12/96	"	2	6=50	130=10
50	7/2/97	"	6	10=50	442=10
51	11/4/96	Rice	100	8=20	820=20
52	17/4/96	"	50	8=20	410=20
53	19/4/96	"	45/2	8=20	373=10

117  
151  
103

33

96/11 79/11

102/11 96/11 65

No.	Date	Item	Qty	Rate	Total
56.	11/6/96	Rice	12kg	8=20	96=20
57.	4/7/96	"	13kg	8=20	104=20
58.	8/8/96	"	7kg	8=4	56=20
59.	20/12/96	"	50kg	8=20	400=20
60.	21/12/96	"	100kg	8=20	800=20
61.	26/12/96	"	35kg	8=20	280=20
62.	28/12/96	"	10kg	8=20	80=20
63.	8/1/97	"	20kg	8=20	160=20
64.	29/1/97	"	100kg	8=20	800=20
65.	2/2/97	"	50kg	8=20	400=20
66.	17/4/96	Ghee	15kg	9=25	135=75
67.	19/4/96	"	4kg	9=25	36=20
68.	3/5/96	"	10kg	14=95	140=70
69.	4/5/96	"	30kg	14=95	420=80
70.	8/5/96	"	10kg	14=80	140=20
71.	10/5/96	"	7kg	14=80	98=60
72.	13/12/96	"	20kg	14=20	280=20
73.	10/7/96	Ghee	5kg	40=13	200=65
74.	11/7/96	"	4kg	40=13	160=52
75.	23/7/96	"	10kg	40=13	400=30
76.	25/7/96	"	5kg	40=13	200=65
77.	26/7/96	"	5kg	40=13	200=65
78.	6/8/96	"	10kg	40=13	400=30
79.	7/9/96	"	4kg	40=13	160=52
80.	29/1/97	"	20kg	40=13	800=60
81.	2/2/97	"	5kg	40=13	200=70
82.	2/2/97	"	5kg	40=13	80=26
83.	20/5/96	milk powder	5=480kg	115=20	630=20
84.	4/6/96	"	3kg	115=20	345=20

113  
150  
102

34

10/1/96  
ASTC  
119  
149  
101

Sl. No.	Date	Item	Qty	Rate	Total
85.	20/6/96	Milk Powder	2 kg	1500	30000
87.	21/6/96	"	3 kg	1500	45000
88.	26/6/96	"	3 kg	1500	45000
89.	27/6/96	"	2 = 20 kg	1500	31000
90.	27/9/96	"	5 kg	1500	57500
91.	3/7/96	"	2 kg	11500	23000
92.	6/7/96	"	1 = 6.35 kg	11500	18600
93.	7/8/96	"	6 kg	11500	69000
94.	27/8/96	"	1 kg	11500	11500
95.	24/10/96	"	9 kg	11500	103500
96.	31/12/96	"	0 = 33.5 kg	11500	38100
97.	22/1/97	"	5 kg	11500	57500
98.	24/1/97	"	6 kg	11500	69000
99.	5/2/97	"	400 gms	11500	60000
100.	15/2/97	"	5 kg	11500	57500
101.	1/3/97	"	6 kg	11500	69000
102.	9/7/96	Dal	10 kg	1400	14000
103.	5/8/96	"	20 kg	1400	42000
104.	8/8/96	"	15 kg	1400	21000
105.	4/9/96	"	25 kg	1400	35000
106.	2/9/96	"	20 kg	1400	28000
107.	23/9/96	"	23 kg	1400	32200
108.	7/11/96	"	35 kg	1400	49000
109.	25/3/97	"	15 kg	1400	21000
110.	24/6/96	Marals	5 kg	5800	29000
111.	1/7/96	"	3 kg	5800	17400
112.	11/10/96	"	5 kg	5800	29000
113.	21/11/96	"	2 kg	5800	11600
114.	23/11/96	"	1 kg	5800	5800
115.	31/1/02	"	1 kg	5800	5800

35



94/c

71/c

100/c  
94/c

38/17

148  
108

-5-

The items mentioned on Page 1 to 5  
be taken back from the related  
Homes, failing which the recovery  
of Rs. 30378-01 <sup>cost to the Govt</sup> he made after due  
verification, under intimation to the  
Audit.

(2) As per Rule 1160 of G.F.R., a physical  
verifications of all stores shall be made  
at least once in every year. But the  
physical verification was not done  
under the Audit period 2.1.1986-87.

(3) Indents for dietary articles were  
found without numbers. The same should  
be machine numbered to avoid the  
misuse.

(4) Balances of non-consumable articles were  
found reduced showing the articles issued.  
The same may not be reduced till  
they are got written off under the  
rules. A few examples are given below:-

action will  
taken in  
course  
of  
audit

S.No.	Items	QTY	Stock
1.	Plastic Belt	1	General Stock
2.	Plastic Fry	59	"
3.	Plastic Mug	58	"

All stock registers be checked

36

93/C

P-12 76/C

62

Page No. 12 (1996-1997)

99/C

24

99

DIRECTORATE OF ADOPTEE  
GOVT. OF NCT OF DELHI

PARA No. 24

Ref: MEMO NO 14

Dated: 8/10/97

11/10/97

14

99

As Maintenance Charges

Para

13

Para-13

During scrutiny of the records and registers maintained and produced to audit with regard to maintenance fees receivable from the parents/guardians that was fixed by Juvenile Welfare Board as per norms fixed by the D.O. of Social Welfare, it had been noticed that under mentioned recovery of maintenance fees, as detailed below had not been made by the home authorities from the parents/guardians which usually became due on the following month to which it related: -

S.No.	Name of inmate	Period	Rate of maintenance charge per month	Amount
1.	Sh. Alok Chandra S/o Sh. Gulab Chandra	Feb 97 to Sept, 97	Rs 300/- pm	2400/- 00
2.	Sh. Gaurav S/o Sh. M.L. Sehgal	10/96 to 9/97	Rs 100/- pm	1800/- 00
3.	Sh. Harish Chandra brother of Sh. K.C. Khurana	1/97 to 9/97	Rs 300/- pm	2700/- 00
4.	Sh. Hardeep Singh S/o Smt. Suresh Kaur	9/96 to 9/97	Rs 200/- pm	2600/- 00
5.	Sh. Surya Kaur S/o Smt. Darshana	12/95 to 9/97	Rs 100/- pm	2200/- 00
6.	Sh. Sanjay S/o Chand	3/97 to 9/97	Rs 100/- pm	700/- 00
7.	Sh. Sanjeev Gupta S/o Sh. Suresh K. Gupta	3/97 to 9/97	Rs 300/- pm	2100/- 00
8.	Sh. Sanjeev Lal S/o Sh. S.L. Sharma	1/97 to 9/97	Rs 100/- pm	900/- 00
				500/- 00

37

92/c

73/c

90/c

61

	Amount	
10. Sh. Umesh Grewal	B/F	15900-
S/o Sh. G.M. Grewal	Rs 300/- PM	2700-
		<u>Total 18600-</u>

146  
189  
92

Further noticed that while fixing the maintenance charge by the board in respect of Sh. Sanjay S/o Sh. Tara Chandel, the father of the inmate had submitted a photostatic copy of Affidavit executed on 20.5.89 as proof of income stated to be Rs 1500/- per month. Board had accepted as proof of income when could not be said to be authentic unless the original of Affidavit was on record. Similarly in other case of Sunil Nagpal S/o Sh. Ram Lal Nagpal photocopy of duplicate copy of Saving Bank Account No 4471 of Indian Overseas Bank R.K. Puram had been accepted as proof of income appeared to have been submitted by the father of the said inmate. In case the father of the inmate was a pensioner, a certificate should have been obtained from the Bank and placed on record in original circumstances are not known how the photostatic copy of documents (unattested by any gazetted officer) required for fixation of maintenance allowance/fees as well as income proofs including Affidavits not in original were being accepted by the Board. Reasons in this regard have requested to be explained to audit and compliance show if any.

Record further revealed that as Sunil Kumar S/o Sh. Babu Ram Johsi was admitted to the PM, P (Adult) on 20.8.96 but the maintenance fee of the said inmate had not been fixed till date. Circumstances under which the maintenance fee was not fixed till date requested to be explained to audit and compliance show if any.

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91/c

74/c

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97/c

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114

108  
145  
97

Further Circumstances and reasons for non-recovery of maintenance fees amounting to Rs 18600/- in respect of (C) Tax matters are already required to be explained to audit and compliance shown to audit for immediate recovery of maintenance fees and deposit thereof to the Govt Account under intimation to audit.

*[Signature]*

Internal Audit Officer

Necessary recovery will be made and compliance will be shown to the next audit. The Original Affidavit will be produced in two cases and in all the cases the income of the parents/guardians will be reviewed & the maintenance charges will be set off accordingly.

*[Signature]*

D.D. No. 1000 (A) 1000  
Memo for (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) (S) (T) (U) (V) (W) (X) (Y) (Z)

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90/c

Para No. 13 (1996-1997) Para 14

P-13 731/c 59  
96/c

Para 13  
Date of Audit  
Govt. of Delhi

Para 14  
Audit Report

144  
107  
96  
15

Encl:- Clothing & Bedding records

While scrutinising the records of Clothing & Bedding, the following shortcomings were noticed:-

1) The following items were issued to other home (HMRP(c) home) which were not taken back.

S.No.	Date	Item	Qty	Rate	Total
1.	15/5/96	Kachha	56	20/81	1164=80
2.	10/1/96	"	20	20/81	416=00
3.	15/5/96	Pyjamas	28	31/60	884=80
4.	28/6/96	"	53	31/60	1674=80
5.	9/1/96	Towels	15	37/80	567=00
Total					4707=40

The above mentioned items he taken back from HMRP(c). Otherwise the recovery of Rs. 4707/- cost of items he made after the inspection under intimate to the Audit.

2) It was noticed that in spite of objections raised the previous audit no record of the distribution was being maintained - a committee of some responsible officers by the

40

89/c

72/c

ask

~~89/c~~

58

as suggested by previous audit party.  
Compliance has been made under instructions  
to the Auditor.

43

112

106  
143  
95

To

By  
8/1/97

The Supt.  
HMRF (A)  
Anantika, Delhi

The necessary recourses will  
be made after verification & the items will be  
taken back. Due to shortage of staff the necessary  
action in respect of forming the Co-Committee is  
delayed it will be formed after the availability  
of staff.

Misc

D. P. O. 111  
Phone for. Muzrai (A-16-500-111)  
(In Department of Social  
Ayantika, Kohini, Sector 11, HAU-0002

41



87/c

93/70/c 56

Para (16) Page

(16)

87/c

Next Form No. \_\_\_\_\_  
dated: 7/10/97

Licence Fee

15

During the course of verification of the licence fees for the members, who have been given revised dates in the light of the order of the C.M.T. of Delhi. Hence the less amount was received from the members given revised dates. The difference amount was not received during verification under the revised dates.

*Handwritten signature*  
12/10/96

No.	Name and Designation	Revised Licence fee	Actual Licence fee	Balance
1	Sh. Dinesh Devi, cook 804, Ghatli Dargh, Delhi	Rs. 100	Rs. 50	Rs. 50
2	Sh. Dilochan Singh, cook 1088, Kalpana Var, Delhi	Rs. 100	Rs. 50	Rs. 50

Received  
Date 30/5/96  
No. 62876

The amount of Rs. 100/- may be recovered from the above mentioned members after the verification and their licence fees should be returned to them on revised dates i.e. Oct. 91 onwards under the revised dates.

X.c H.O.O.  
H.M.R.P. (A)

The necessary recovery will be made with the enhance in the

*Handwritten signature*

(43)



86/c

69/c

55

Page - (17)

92/c

86/c

26 28

DIRECTORATE OF AUDIT  
GNCT OF DELHI  
PARTY NO. 12

17

46

108

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140  
93

Audit memo No. 12  
Dated: 8/4/97

ADHOC BONUS

15

During the course of audit it has been observed that  
Sh. Sumer Singh, Peh. Nabon E-o-l. cadre for 33 days in the year  
1994, due to that he was entitled for only 11 months of bonus  
of whole year. Hence the overpayment of bonus  
per detail below should be recovered from  
under intimation in audit.

S.No.	Bank year	Fin. year	Amount	Remarks
1	1994-95	95-96	1,816/-	Over payment of bonus

Handwritten signature  
10/8/2000

Necessary action will be taken

44

Home for Mentally Sick and Feeble-minded  
Department of Social Welfare, Government of Delhi  
New Delhi

857/c

911C 857C 54

Para 18

99  
PARAM 7

18 para

As per Fixation

(a) During the period  
Sh. Sumer Singh, from  
to that his Date of  
i.e. 1-7-95, 1-7-96  
as per detail he also  
intimation to a

Detail of E-o.L.

S.No.	Date	Days
1.	25-9-94	7
2.	4-10-94	7
3.	6-10-94	8
4.	26-10-94	8
5.	22-11-94	8
6.	1-12-94	8
7.	3-12-94	8
8.	9-12-94 to 12-12-94	4
9.	21-12-94 to 29-12-94	9

Detail of Recovery

Lab : R. 36/-  
D.A. : R. 50/-  
I.R. : R. 15/-

Total R. 101/-

(b) Period of 95 days of  
any purchase. Hence the  
31-5-95 may also be  
E-o.L. on Pct. affairs

(c)

~~Date~~

Address

Handwritten signature/initials

84/c

P-14

67/c

53

# Para-19 Part No. 14 (1996-97)

19  
27  
30

90/c  
84/c

109  
129  
90

S. No.	Bill No. & Date	Particulars	Amount	Remarks
(i)	43 dt. 5-3-97	528	500	...
		534	500	...
		545	500	...
		547	500	...
(ii)	52 dt. 30-3-97	549	500	...
		550	500	...
(iii)	53 dt. 30-3-97	551	500	...
		552	500	...
(iv)	55 dt. 30-3-97	553	500	...
		554	500	...
		555	500	...
		556	500	...

It has also been pointed out that the original bill has been cancelled and bill no. 55 dt. 30-3-97 has been issued and also changed sales tax on cars and also on respectively but on receiving of the sum has not altered any sale tax position in this regard may be seen from the concerned under...

46

e H.O.A.  
MRP (N)

90  
31

Para-20

P-15

83/c

16/c

52

Part No. 15 (1996-97)

DIRECTORATE OF AUDIT  
CINCE OF DELHI  
PARTY No. 17

49

83/c

(10)  
138  
89

Conveyance Allowance to Handicapped Employees.

Audit Memo No. 13  
Dated - 8/5/97

21

During the course of audit, it has been observed that Sh. Sumit Singh, Peon has claim conveyance allowance being handicapped on account of availability of office and his conveyance allowance has not been sanctioned by the competent authority.

As per Appendix 5 of FRA SR Part II, the employees who are blind/orthopaedically handicapped/suffering from spinal paralysis are eligible for the grant of conveyance allowance at the rate of 5% of their basic pay subject to a maximum of Rs. 1000/- per month. The conditions that the employee should apply to the Head of Department for the sanctioning authority and the allowance is not payable during leave (except casual leave).

Hence the amount may be reimbursed from the Deptt. otherwise the whole amount of conveyance allowance should be recovered from him under intimation board order.

P.C.H.O.O  
H.M.R.P.(A)

The action will be taken after verification of the fact.

Signature

D. D. C./H. O.

Home for Mentally Retarded (Adults)  
(Department of Social Welfare)  
Aurangabad, Dist. Aurangabad, M.S. 431003

47

88/c

136  
86

in the year  
 pertaining  
 but it has  
 on the part of  
 made for  
 of lapses  
 were continued  
 audit was defeated. Therefore, the  
 authorities are required to  
 the motto of the Head of the Department  
 for that it could be ensured that all  
 Govt receipts be deposited into the bank  
 within the stipulated time.

(b) Cash Book further revealed that the  
 concerned DDO/HOO had not recorded  
 the Certificate of Physical Verification of  
 Cash balance at the end of the relevant  
 months viz 6/96, 7/96, 8/96, 1/97, 2/97 and  
 3/97 while as per instructions the DDO/  
 HOO is required to record a Certificate  
 on the last day of the month in physical  
 Verification of Cash balance of the Cash  
 Book.

(c) Further the DDO/HOO of the Unit had  
 recorded a Certificate of Physical Veri-  
 fication of Cash balance of the Cash Book  
 as on 30.4.96 (at page 84 of Cash Book)  
 on 2.5.96 while the physical verification  
 of the Cash balance should have been  
 made on the last day of the relevant  
 month. From it is evident that the Cash  
 Book was not being closed daily  
 was very much haphazard and not  
 in order. Necessary measures should be  
 taken to ensure that the

48

87/C

64/C  
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87/C

70  
135  
87

d) It had also been seen that the daily totals of the Cash Book are checked by the officer other than the officer who has written the Cash Book. As per instructions the totals of the Cash Book should have been checked by the officer other than the officer who has written the Cash Book. Therefore the Unit Authority is required to ensure that the daily totals of the Cash Book are checked by the officer other than the writer of the Cash Book.

e) It had also been seen that a number of cuttings in the Cash Book had been made which revealed the writer of the Cash Book. Due care is to be taken while recording the entries in the Cash Book. So, the Unit Authority is required to ensure that the cuttings in the Cash Book are minimized and due care is paid while recording the entries in the Cash Book.

The receipts will be deposited in time as far as possible. The necessary precautions will be made to cut in cash book & the verification will be made in time.

*[Signature]*

7/1/2011

49

80/c

P-16

63/c  
49

Para No. 16 (1997-98)

71/c

33  
PARA No 1

Part-II Current Report (7-98)

Subject: Irregular drawal of ration commodities  
From Super Bazar, Kendriya Bhandar, Open mkt.  
Ref Memo No. 9 dated: 23-9-98  
(Recovery of Rs 2507/-)

96  
22  
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Para  
21

On scrutiny of Diary bills & stock registers for the period under audit i.e. 97-98, it revealed that unit is having ration permit for 123 inmates issued by Deptt. of Food & Supply, Delhi & unit is drawing only rice & sugar from FPS No. 7692 M/s Bhaxat Store, Sec-I, Anantika, Bahini, Delhi. Unit has drawn rice & sugar from FPS on only 27/8/97 & 7/11/97 & during remaining months unit had purchased rice & sugar from local market/superbazar/k. Bhandar resulting in loss of Rs 2507/-. (ie. difference of Mkt rates & FPS rates of rice & sugar as per details given in Annexure-I.)

It is therefore suggested that certificate may please be obtained from the Circle office of C. & S. Deptt. to the effect that whether ration (rice & sugar) was issued to FPS No. 7692 for 1 MRP (Adult) during the month 4/97, 5/97, 6/97, 7/97, 8/97, 9/97, 10/97, 11/97, 12/97 etc. or not. If yes, recovery of Rs 2507/- may please be made from the dealer and if not all the purchases may please be got regularised from the competent authority under intimation to audit. It is also suggested that from old purchase actual quantities be indicated to S.C.S.C./FPS for drawal of ration commodities (as per instructions, Social Welfare circular No. F. (Misc)/RTD/7-98/2009-010 dt 10-8-98 pursuant to DSCSC was agreed to supply the indicated quantities to the institutions periodically).

59

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79/c

62/c  
76/c 48

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Non drawal of wheat from FPS shop.

On scrutiny of ration permit, it revealed that unit is not drawing wheat from FPS & they have permit for only rice & sugar, which is irregular. Reasons may please be elucidated to audit as to why the ration permit for wheat is not obtained for home. (Like other institutions of D.S.W i.e. at Nirmal Chhaya they have ration permit for all the 3 commodities). Due to non drawal of wheat from F.P.S. Govt. had suffered a loss of Rs. ~~7727-~~<sup>7727-</sup> as per details given in annexure-II. If the unit would have drawn wheat from FPS during 97-98, the Govt. may not suffer the loss of Rs. ~~7727-~~<sup>7727-</sup>.

Expenditure of Rs. ~~7727-~~<sup>7727-</sup> may please be got regularised from the Competent authority under intimation to audit. It is also suggested that suitable action be taken to obtain ration permit for wheat of actual quantity required as per circular No. F.56(Misc)/RTE/97-98/20909-540 dt 10-8-98 mentioned *ibid*.

Head  
copy

60

rates of Rice w.e.f. 1-6-97 were increased to Rs. 111/-



781C

611C

47

251C  
691C

126  
74

Statement of Audit. Memo No. 18. Dt 22/11/97

Date	Item purchased	Qty. Purchased (kg)	Rate per Unit paid (Rs)	F.P.S. Rate/unit (Rs)	Amt		Aud. paid by expts
					Unit	T	
3/4/97	Rice	90 kg	10.00	6.90	3.10	279	
14/97	"	200 kg	10.30	6.90	3.40	680-	
5/11/97	"	250 kg	10.30	6.90	3.40	850-	
14/97	"	250 kg	10.40	6.90	3.50	875-	
14/97	"	200 kg	10.40	6.90	3.50	700-	
"	Sugar	50 kg	14.50	10.50	4.00	200-	
14/97	Rice	120 kg	10.30	6.90	3.40	408-	
"	Sugar	50 kg	14.50	10.50	4.00	200-	
15/97	"	100 kg	15.45	10.50	4.95	495-	
15/97	Rice	300 kg	10.30	6.90	3.80	1140-	
15/97	Sugar	200 kg	15.45	10.50	4.95	990-	
8/7/97	Rice	525 kg	11.75	8.00	3.75	1969-	
"	Sugar	100 kg	15.20	10.50	4.70	470-	
3/6/97	Rice	490 kg	11.50	8.00	3.50	1715-	
16/97	Sugar	200 kg	15.40	10.50	4.90	980-	
15/97	Rice	500 kg	11.40	6.90	4.50	2250-	
18/97	Rice	700 kg	11.75	8.00	3.75	2625-	
2/8/97	Sugar	100 kg	15.20	10.50	4.70	470-	
2/9/97	Sugar	100 kg	15.50	10.50	5.00	500-	
3/11/97	Rice	560 kg	11.75	8.00	3.75	2100-	
"	Sugar	100 kg	15.60	10.50	5.10	510-	
7/11/97	Rice	525 kg	11.75	8.00	3.75	1969-	
"	Sugar	200 kg	15.50	11.40	4.10	820-	
8/10/97	Sugar	50 kg	15.90	11.40	4.50	225-	
11/2/97	Rice	440 kg	11.75	8.00	3.75	1650-	

Total = Rs 25,070/-

61

(Rupees Twenty Five Thousand Seventy Only)

ie:- As per F.P.S. order No. F.5(1)/91/CF/10/1 dt 13-5-92, rates of Rice w.e.f. 1-6-97 were purchased in R.R/L's

77/c

74/c  
68/c  
60/c  
46

wheat/Atta

Annexure-II

80  
125  
73

ite	Qty of Atta Purchased (kg.)	Rate per unit paid (Rs.)	F.P.S. rate + Grinding charges upto 30/9/97 4.22 + 1.25 = 5.72 wef 1/6/97 5 + 1.25 + 20 = 6.45 for F.P.S. of atta.	Difference per k.g. (Rs.) (3-4)	Amount to be Reg. (kg. x 5) (3 x 5)
2.	3.	4.	5.	6.	
77	100 kg.	7.20	5.72		
77	50	5.95	5.72	1.48	148-
1-97	50	8.00	5.72	0.23	12-
2-97	100	6.90	6.45	2.28	114-
4-97	130	7.00	6.45	0.45	45-
6-97	250	7.00	6.45	0.55	72-
6-97	250	7.00	6.45	0.55	413-
8-97	500	6.90	6.45	0.55	138-
9-97	500	6.90	6.45	0.45	225-
5-97	1000	8.00	6.45	0.45	225-
9-97	1000	6.90	5.72	2.28	2280-
8-97	1000	7.20	6.45	0.45	450-
16-97	1000	6.80	6.45	0.75	750-
11-97	1000	7.00	6.45	0.35	350-
12-97	1000	7.15	6.45	0.55	550-
3-98	1000	7.15	6.45	0.70	700-
2-98	300	8.30	6.45	0.70	700-
				1.85	555-

Total = Rs. 7,727/-

(Rupees Seven thousand Seven hundred Twenty Seven only)

As per Commission for Food & Supply order No F.S(1)/91/CFSD (1993) dated 13-5-97 rates of wheat were revised w.e.f. 1-6-97 to Rs. 5/- per kg. & p.p.w. of 1-6-97 rates were 4.22 per kg.

To work out exact loss Govt. rates of atta were worked out for the wheat rates plus grinding & cleaning charges as per prevalent rates.

62

PARA NO. 2 (34) (39) (22)

Subject: Contingency (Recovery Rs. 14772/0) (Ret. Memo. No. 5) Dated 22-9-98

(124)  
(79)

On scrutiny of Contingent vouchers/bills for the period under audit i.e. 97-98, following irregularities were noticed, which may please be looked into & rectified under intimation to audit:-

- I Unit is not maintaining Contingency voucher registers, failing headwise expenditure cannot be watched. It is therefore suggested that the same may please be maintained w/o.
- II Unit was paid Rs. 1100/- to M/s Shokeen Travels, Shiv Mandir, Mayapuri, New Delhi via CB No. 62 dt 18-3-98 for hiring of bus from Anandika to Nehru stadium & back by bus no DEP-6172. On repeated requests unit ~~was~~ failed to produce quotations/orders & purpose of visit to audit, failing which the case may please be set regularised from the competent authority under intimation to audit.
- III Unit was paid Rs. 50/- to Sh. Birendra T. on a/c of cleaning classes to private sweeper at RBTB hospital via CB No. 11 dt 2-7-97, which is irregular as RBTB is a Govt. hospital & payment to priv. sweeper is not allowed. It is therefore suggested that Rs. 50/- may please be recovered from the defaulter.
- IV Unit had purchased 124 pairs of tennis court shoes and 124 handichoppals for Rs. 16732/- from M/s Aggarwal Sales Corp., 26, Hari Nagar, Ashram, N. Delhi-14 via CB-27 dt. 18-9-97. It was also noticed that Sales Tax was also not mentioned in the Company's bill violating the Director's Serial Ltr. No. PA/DC (F&A)/95-96 dt. 21-6-96 regarding purchase of goods only from the traders registered with Sales Tax Deptt, which is irregular. On repeated requests quotation file was also not shown to audit. In the absence of quotation & the purchase is treated irregular. It is therefore suggested that i.e. case may please be

(63)

- 2 -

Unit has made the following purchases of general items by splitting up the amount less than 5000/-/Rs. 1000 to avoid the quantitative restriction work formality which is irregular, As per Finance (Accounts) Dept. of C. N. C. Govt. Delhi order No. F. 22/10/84-AC/782-931 dt 27-3-96 regarding streamlining of procedure for purchase of stores, these orders were not followed.

123  
71

CB No./date.	Amount	Nomenclature
C-70/31-3-98	1810 + ] 7407 - ]	Soap
C-46/2-1-98	873 - ] 4710 - ] 864 - ]	Fera, Phinyle, etc. Bamboo, Vim Duster, etc.
C-38/15-11-97	1465 -	Phinyl.
C-34/4-11-97	1163 -	Tharu, etc.
C-33/4-11-97	2466 +	Dagguy, Soap, etc.
C-22/17-9-97	6262.6 ] 2690.40 ]	Vim, Soap, etc. Duster, Cell, etc.
C-15/13-8-97	184 - ] 1806 - ] 993 - ]	Tooth Brush Tug Cell, etc. Fruit Duster.
C-1/2-5-97	2028 ] 1568 ] 4372 ]	Vim Soap etc. clinzer, Fera, etc.

It is therefore suggested that all the above purchases may please be got regularised from the Competent authority under intimation to audit.

Unit is regularly paying newspaper/costage charges to its staff members on very higher rates, which is irregular. The following bills have been restricted to actual occurrences & actual rates approximately. The difference so arrived may please be recovered as per details given below from the depts (s) under intimation to audit.

64

74/c

71/c  
BSC

571c  
43

1924  
198

- 3 -

Date	Paid to	No. No.	From	To	Mode	Paid by Unit	Restricted Amt. Bus/Auto	Amount to Recover
7/3-3-98	Sh. Sant Ram H.F.	669	HMPRA	TCPC, P. Bg	Auto	150	30 (Aut)	120-
"	D. S. Sarut, SK	662	"	ITo, FSO	Auto	70	10 (Bus)	60-
"	Juandulam, CT	687	"	FSO, Bg	"	50	10 (")	40-
3-3/3-6-97	Naresh, P. P.	52	"	S. G. Hospital for giving food inmate	Rikshaw	25	4 (")	21-
3-7/23-6-97	Aslakam CT	80	"	to in from inmate family for illness of Jai Nath	Rikshaw	20	2 (bus)	18-
"	"	84	S. G. Hospital to Guleli Bg chur	Auto	65	40 (Auto)	25-	
"	D. S. Saiji SK	84	G. Bg to Asha Kisan	Auto	55	35 (")	20-	
8-8/11-6-97	Amara Singh	nil	TCPC, P. Bg to A. K. Kisan	Auto	95	10 (Bus)	85-	
2-2/1-9-97	D. S. Saiji SK	205	Attenu to Kalka	Auto	75	30 (Auto)	45-	
"	"	"	"	to S. P. B. back	Auto	24	14 (bus)	10-
"	"	"	"	to S. P. B. back	Auto	22	10 (")	12-
"	"	"	"	to Kamba N. G. bus booking back	Auto	24	10 (")	14-
"	"	"	"	to S. P. B. back	Auto	24	10 (")	14-
3-7/2-11-97	Naresh, P. P.	384	"	to ITO, FSO + back	Auto	32	12 (")	20-
5-5/17-2-98	Babulal	533	"	to BSW H. A. for Budget	Auto	64	10 (bus)	54-
"	"	"	"	to N. D. R. Y. St. to D. S. P. Unit	Auto	90	50 (Auto)	40-
4-3/19-12-97	Sant Ram H.F.	423	TCPC to Abokha	Auto	50	5 (bus)	45-	
"	"	"	ABg to Abokha to Bg both	Auto	70	30 (Auto)	40-	

Total = Rs. 683-

Unit had purchased clothing for Rs. 57081/- from M/s National Consumers Federation of India Ltd, 6th Floor, Deepak, 92, Nehru Place, N. Delhi-19 vide B. No. 67 dt 29-3-98 for which company has raised invoice for Rs. 59661/- but payment was made for Rs. 7081/-, reasons may please be elucidated to audit for this purpose.

No quotation/tender file is shown in audit. As per requirement of GFR and order No. F. 22/10/84-AC/782-931 dt 27-3-96 dt Fin. (C) Dept. G. N. C. T. Delhi, the levy/cloth not available with NTC, Super Bazar, Deco etc. may be purchased from local market following the usual formalities subject to the approval.

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In cases where the purchase of stores exceeds Rs. 20,000 a representative of the Finance Dept./ Govt Accounting Orgn. (to be nominated by the Finance Secy) will also be the member of the said Committee. On scrutiny it was observed w such formality was fulfilled/shown.

It was noticed that rates offered by M/s N.C.F. India Ltd were very higher than as compared to the rates fixed by G.O.I. from time to time. In the month of Jan '98 (CG-61/18-3-98) unit had purchased livey items from M/s N.C.F. India Ltd. on prescribed rates i.e. Jersey T/5 @ 160 each, Socks @ Rs. 24 per pair however M/s National Consumer Fedn. was supplied Jersey T/5 @ Rs. 270 each & socks @ 31/ per pair & Jersey halbs @ Rs. 190 each ~~each~~ resulting in a total loss of Rs. 14040/- to the Government Exchequer

It is therefore suggested that recovery of Rs. 14040/- may please be made from the company after due verification and purchases may please be got regularised from the competent authority under intimation to audit. Details of ~~the~~ occurred is as under:-

Items Purchased	Rates Charged by M/s N.C.F. India Ltd.	Rates paid to M/s N.C.F. India Ltd. in 1997/98-6/3/1998	Difference (Rs)	Qty.	Total Loss (Rs)
2000 Jersey T/5	Rs. 240 each	Rs. 160 each	Rs. 80	120 Nos	9600-
Socks	Rs. 31 per pair	Rs. 24 Pairs	Rs. 7	120 pairs	840-
2000 Jersey H/s	Rs 190 each	Rs. 160 each (5/4)	Rs. 30	120 Nos	3600-
Total =					Rs. 14040-

124  
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Para No. 18 (1992-93)

P-18  
23

Para-23

72/c

53/c

41

40  
33  
Para No. 3

Directorate of Audit  
Delhi: Adm. Bldg.

Ref Memo No 15.  
Dt 24/9/98

63/c  
63/c  
63/c

Out standing maintenance fee (Rs 11,950/-)

During scrutiny of the records and maintenance fee charges register. It has been noticed that the maintenance fee recoverable from the patients/Guardians that was fixed by the Welfare Board as per orders, under control by the Dtr. of Social Welfare, Delhi New Delhi.

It had been observed that the maintenance fee have not been made by the Home authorities from the patients/Guardians concerned, which usually become due on the following months. Details of such inmates shown as under.

Name/F. Name	Rate Fixed P.m	Total Month	Amnt. Recoverable
Hanish Chander/SH. K. SHARMA	@ Rs 100/-	Aug & Sep 98 = 2 Months	→ Rs 200/-
Somyajy s/o. Toorochand	@ Rs 150/-	Aug & Sep 98 = 2 Months	→ Rs 300/-
Gaishay/SH. M. L. Sehgal	@ Rs 150/-	June to Sep 98 = 4 months	→ Rs 600/-
1. Sumil Nagpal/SH. Ram Lal	@ Rs 100/-	May to Sep 98 = 5 months	→ Rs 500/-
5. Sanyeev Gupta/SH. Srinender	@ Rs 300/-	July to Sep 98 = 3 months	→ Rs 900/-
6. Hardeep Singh/SH. Suresh kaur	@ Rs 200/-	Jan 98 to Sep 98 = 9 months	→ Rs 1800/-
7. Himesh Grover/SH. G. M. Grover	@ Rs 300/-	July to Sep 98 = 3 months	→ Rs 900/-
8. Alok Chandra/SH. G. Lab Chand	@ Rs 300/-	Feb to Sep 98 = 8 months	→ Rs 2400/-
9. Yash Parkash/SH. Ganesh Junga	@ Rs 300/-	April to Sep 98 = 6 months	→ Rs 1800/-
10. Harbans Lal/SH. Gulab Singh	@ Rs 300/-	July to Sep 98 = 3 months	→ Rs 900/-
11. Bhakt Singh/SH. Luxmi	@ Rs 150/-	Aug & Sep 98 = 2 months	→ Rs 300/-
12. Ravdi Ranu/SH. P. N. Uppal	@ Rs 100/-	July to Sep 98 = 3 months	→ Rs 300/-
13. Ranvir Kr/SH. R. K. Gupta	@ Rs 300/-	Aug & Sep 98 = 2 months	→ Rs 600/-
14. Charanjit kaur/R. K. Kalra	@ Rs 150/-	July to Sep 98 = 3 months	→ Rs 450/-
			<u>Rs 11,950/-</u>

Further circumstances and reasons for non-recovery of maintenance fee amounting to Rs 11,950/- of 14 non inmates. Efforts be made to recover this amounts and elaborated in the Govt. A/c. under intimation to the audit.

67

Para No. 19 (1997-98)

Para 24

71/c

54/c  
68/c 40

Directorate of Audit  
Delhi Region, Delhi

Ref. Memo No. 18.  
Dt 22/9/98.

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PARA NO 4

Para

24

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Log-Book of Vehicle No. DAV-2098

During the course of audit of the log-book of the vehicle No 2098. The following irregularities have been observed.

i) Log-Book was found in poor condition. Efforts be made to get it bind immediately, under intimation to the audit.

ii) Logging and large Conditional Certificate was not recorded on the each page and on the 1st page of the Log-Book. Needful entry be done more and Compliance be shown to the audit.

iii) The average running mileage per litre was not worked out at the end of each month in the Log-Book.

Log Book also not scrutinised by a SR-officer to ensure that there is no misuse.

iv) History sheet of the vehicle has not been produced to the audit. The history sheet should be maintained of this vehicle, and the same may be produced at the time of next audit.

v) Purpose of the journey performed by the officer/officials has not been indicated in the log-book, as required in Coln. No 9. "Purpose of journey if official give the full details". Only "official" word written in the Coln. No 9.

While an officer using the staff car/vehicle himself

52



-2-

It be given sufficient particulars to indicate that the journeys were on official purposes. Officers who used the staff car/vehicle have made the necessary entries and certificates to this effect, should be recorded in the log-book by the officer so authorised. Correct instructions may be followed, under intimation to the audit.

As per Staff Car Rules - 8 (v)

Journey between office and residence performed between 8 P.M. to 6 A.M. with the approval of Secretary/Additional Secretary by officer staying late in office on special assignments such as budget work, finalisation of plans, law and order problems or other important items of work which cannot be postponed till the next working day. However, for such journeys officers can either use staff car or claim actual conveyance hire charges between office and residence under item 3 of the schedule V of the delegation of financial powers Rules 1978.

However on detection of log book for the year 97-98, it is noted that SH. A. K. Sinha (SR. Deputy) DDC, 10 had used Govt. vehicle for the distance between residence to office on the details

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117/65

... as mentioned below, which is irregular. No approval of Secy/Additional Secy has been obtained/journal for the said journeys performed. Hence all the said journeys are treated as non-duty purpose either recovery @ Rs 4.50 per km. (as per rule 2 of S. Car Rules) may please be made from the concerned officer and all the journeys may get be got regularised from the Competent authority, under intimation to the audit, it also note for future guidance. Sh. D. K. Singh (R. Subst) is residing at Karkaraluna and distance between residences to Ashakram Complex is taken 25 km. approximately. Other/similar journeys may also be reviewed and action may be taken as suggested.

Date of Journey	From	To	Distance in km office-resi-office	Rate @ P.km.	Recovery of total cost
8/5/97	Ashakram	Karkaraluna	25x2=50 km	Rs 4.50	Rs 225/-
8/15/97	do	do	do	do	Rs 225/-
12/16/97	do	do	do	do	Rs 225/-
20/6/97	do	do	do	do	Rs 225/-
23/6/97	do	do	do	do	Rs 225/-
24/6/97	do	do	do	do	Rs 225/-
4/4/97	do	do	do	do	Rs 225/-
7/4/97	do	do	do	do	Rs 225/-
9/4/97	do	do	do	do	Rs 225/-
27/6/97	do	do	do	do	Rs 225/-
4/7/97	do	do	do	do	Rs 225/-
9/7/97	do	do	do	do	Rs 225/-
14/7/97	do	do	do	do	Rs 225/-
22/8/98	do	do	do	do	Rs 225/-
31/3/98	do	do	do	do	Rs 225/-
				<b>Total</b>	<b>Rs 3375/-</b>

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70

... may be regularised ...

Para (25)

68/c s/c  
37  
59/c

Page (25)

(37) (42)  
PARA NO 5

Directorate of Audit  
Delhi Accon, Delhi

(Ref. Memo No. 8  
Dt 22/7/98)

116/64  
26

Stationery Stock - Register  
(Recovery Rs 134=40+40+21= Rs 195=40)

During scrutiny of the Stationery Stock - Register for the year 97-98. It has been seen that the Jetter Pens and Pilot Pens have been supplied to the ministerial staff, who were not entitled for these pens, whereas ordinary ball pens have also been issued to them on the same date.

Sd/-  
12/1/2020

It is suggested that the cost of these pens (Jetter/Pilot) may please be recovered from the officials concerned and the same may please be debited in the Govt. Account under intimation to the audit.

On 6/11/97 - 12 Nos. Jetter Pens have been purchased from M/s. Khandariya Bhambay for Rs 201=60. and the same entered at page no 1.

Name of official	Qty. of Item	Dt. of Issue	Amount
1. SH. Virendra Kumar (Cashier)	2 Nos Jetter	6/11/97	Rs 33=60
2. SH. D.S. Saini	2 Nos Jetter	28/3/98	Rs 33=60
3. SH. Sant Ram	1 No Jetter	28/3/98	Rs 16=80
4. SH. Virendra Kumar (Cashier)	2 Nos Jetter	28/3/98	Rs 33=60
5. SH. Virendra Kumar (Cashier)	1 No Jetter	6/8/98	Rs 16=80
			<u>Rs 134=40</u>

At Page no 2. on 26/11/97 - 2 Nos Pilot Pens for Rs 40/-

- 1. SH. Virendra Kumar (Cashier) - 1 No Pilot Pen - 6/11/97
- 1. SH. Virendra Kumar (Cashier) - 1 No Pilot Pen - 15/1/98

(71)

67/c

50/c

36

64/c 58/c

(18)  
(115)  
(63)

-2-

83

Page No 23. On 6/10/97 - Six ball pens  
 have been purchased from M/s. Vijay Book Dept.  
 at Rs 21/-. It was seen that the balances  
 of these pens were found reduced to nil  
 without showing the issues to whom. It was  
 irregular on the part of stock-in-charge.  
 It is suggested either the balances of  
 these six pens may be restored  
 at the cost of Rs 21/- be made  
 from the defaulter and the same may  
 be deposited in the Govt A/c.

Original  
Witness

Six Ball pens have been purchased  
 from M/s K. Blumar for Rs 84=80 and  
 the same have been issued to the

- under mention staff. It could not understand  
 why the Jetter/Pilot pens were issued to them.
1. SH. Vinod Kumar (Cashier) - 8 Nos Ball Pen - 25/3/98
  2. SH. D.S. Saimi - 1 No. - 2/4/98
  3. SH. Vinod Kumar (Cashier) - 1 No - 3/4/98.

It is suggested that the recovery  
 of 8 Nos. Jetter/Pilot pens for Rs 134=40 + Rs 40/-  
 @ Rs 16=80 per pen  
 @ Rs 20=80 per pen  
 may be recovered from  
 the concerned officials, ~~and~~ under  
 intimation to the audit.

(72)

Para No. 26 (1997-98)

P-10

66/c

99/c

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Para - 26

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61/c 55/c

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112  
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PARA NO 8

Subject: verification of assets

The following items were shown  
deposited in the bank account as per cash book  
but they have not been verified and  
concerned PAO. The same be got verified  
and shown to Audit. Detail is as under:

S. No.	Challan No & Date	Amount
1.	1/23-97	7,975
2.	2/7-97	4,537
3.	3/30-97	2,416
4.	4/29-97	2,213
5.	5/19-97	2,150
6.	6/18-97	2,150

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PARA NO 9

Subject: Security / ...

It was found that security bond  
security bond was submitted by ...  
cashier ... objectionable. As per ...  
decision ... security  
bond ...  
and ... to Audit.

Updated  
Per  
23/1/98  
APO

Para No. 21 (1997-98)

Page 27

657C 481C 34 506C

5 Set Directorate of Audit  
FA&A No. 48 Delhi Admin. Delhi

(Ref Memo No. 11. Dt. 29/9/98)

General Store/Stock Registers

While scrutinising the Genl. Store/Stock Register for the year 97-98. The following irregularities have been detected which may be rectified, under intimation to the audit.

(i) Non-Cons and Consumable articles have been entered in this Genl. Stock Register. Which is irregular. Immediate action may please be taken to transfer the non-Cons. articles in the separate non-Cons. stock register, and compliance may be shown to the audit. Few illustrative instances are given as under.

- At page No. 173 - Iron chain.
- At page No 174 - Dust bin.
- At page No 97 - Patta.
- At page No 105 - Torch etc.

All other similar cases may also be reviewed, under intimation to the audit.

(ii) It was further noticed that the signature of the recipients have not been obtained in the register/issue reg at the time of issuing the Genl. articles. In the absence of which it is very difficult to ascertain the genuineness of the supply of items for using in the office. Reason for this

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note

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- 2 -

Such Examples given below.

Dt.	Name of Item	Name of Person	Qty.
7/4/97	Naxial Jharoo	SH. Sapera	5 Nos
7/4/97	do	SH. Gurekaram	6 Nos
26/4/97	do	SH. Sapera	3 Nos
24/12/97	do	SH. Sapera	4 Nos
30/6/97	Vim	SH. Raffel	2 kg.
15/1/97	Bath Soap	SH Raffel	62 Nos.
2/3/98	do	SH. Ashokam	60 1/2 kg.
17/3/98	do	SH. Ashokam	62 Nos.
30/3/98	do	SH. Raffel	63 Nos.
2/2/98	Phymial	SMT. Allwina	5 litres
17/3/98	do	SH. Ashokam	5 litres
21/1/98	Nirgula powder	SH. Suresh	3 kg.
7/2/98	do	SH. Suresh	3 kg.
6/1/98	do	SH. Suresh	3 kg.
24/2/97	Elastic	SMT. Allwina	50 meters

(ii) It has also been noticed that the Genl. Articles were found supplied/transferred from this Home to other Homes time to time on the loan basis, but <sup>the</sup> issue entries have no supported by documentary evidence kept in the record. It was noticed that the proper watch of their return of the loan items through a subsidiary list or register has not been done by the ~~store~~ store-keeper. In the absence of which position of the outstanding articles <sup>against the other homes</sup> could not be ascertained. ~~Such~~ Such instances given below.

Dt	Item	Qty	Name of the Unit
28/4/97	10 kg Vim		HMRP(C)
10/6/97	2 L. str. Phymial		do

79

63/C

46/C

32

56/C

107  
55

-3-

75

Item	Qty	Name of Unit
10/6/96 -	Phool Jharoo - 10 Nos -	HMRPCO
26/6/96 -	do - 10 Nos -	do -
8/5/97 -	Bathing Soap - 11 Nos -	do -
13/5/97 -	do - 27 Nos -	do -

It is suggested that the same may be taken back from the concerned unit, under intimation to the audit,

As per G.F.R-116, Physical verification of the store/stock should be conducted once in a each year, and the findings of such verification must be recorded with the sign/dated by the authorized officer deputed for the purpose. It was observed that the Physical verification of the store/stock has not been done in the each year, which is objectionable. Reason for this lapse may be explained to the audit.

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62/c

457c

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Para-28

51 457c

Para 28

50 462

Para No. 15 (Ref. Memo No. 1 Date: 21-9-98)

Sub: Non production of Records/Documents

The following records were not produced before the audit for verification/scrutiny. The same be produced/maintained & shown to the next audit:-

1. Property Register.
2. L.T.C./T.A./Medical Register.
3. Clothing & boarding Record.
4. Annual store return showing Locked up Capital in the store.
5. Register of pay & Allow.
6. T.R. 5 stock Register.
7. Empty Container Records.
8. Short term/Long term advance Register.
9. Spouse information in No. Miss. Sumita Gurbati & Sh. Sant Ram H.F.

Taken up  
as per  
current Audit  
Report  
18/10/2018

RAMESH CHANDER  
IAO, DTE. OF AUDIT.

61/c  
44/c  
30  
48/c  
29  
99  
97

Para No. 22 (2001-2006) P-22

Para - 29

PARA No. - 2 (48) (54)

Ref. Memo No. - 11 dt - 26/5/06

Sub: Budget Allocation & Expenditure

As per details of Budget allocation and expenditure provided by the unit during the following period, excess expenditure over and above the allocation has been found made. The approval/sanction of this authority to incur the expenditure above sanctioned budget may be furnished to the audit:-

Year	Plan		Non-Plan	
	Allocations	Expend.	Allocations	Expend.
2001-02	—	—	28,36,000 -	28,36,037 -
2002-03	—	—	23,96,000 -	23,96,528 -
2003-04	3,38,000 -	3,38,185 -	24,31,000 -	24,56,235 -
2004-05	3,88,000 -	3,88,348 -	—	—

The approval/sanction if not available, the excess expenditure may be got regularised from the competent authority under intimation to the audit.

PARA No. - 3 (55)

Ref. Memo No. - 10 dt - 26/5/06

Sub: Acquittance Roll

During the scrutiny of Acquittance Roll registers, following observations have been made:-

- Amount of bills against which payments were made

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Para - 30

Para No. 23 (2001-2006)

Para No. 24 (2001-2002)

bol/c

P-24

42/c

28

PARA No. - 5

38

57

31

Para-31 yd/c

Ref. Memo No. - 09 dt - 25/5/06

31

Sub. - GPF Class - IV records

45

During the scrutiny of records on the above subject following irregularities have been noticed:-

- ① Entries made in most of the officials were not found signed by the JDO/Hoc. at the close of the financial year in the ledger in token of having verified the correctness of GPF Account.
- ② Advances and withdrawals have not been properly sanctioned or accounted for in the ledger.
- ③ The details such as bill No, Date of drawal, sanction No etc are not mentioned in cases where withdrawals/advances of GPF have been made.
- ④ An amount of Rs. 9000/- has been drawn by Sh. Suresh, Sweeper in the month of May 2000 whereas recovery of the advance has been started in the month of Dec, 00 instead of July, 00. Further an amount of Rs. 10,000/- has been refunded by the official against the above advance of Rs. 9000/- This has been repaid while recovering the advance of Rs. 9600 - in the month of Feb-02 and Rs. 9500 - in the month of Jan-04.
- ⑤ Similarly Sh. Ashok Kumar, Attendant draw an advance of Rs. 9000 - in the month of July, 02 but Rs. 9900 -

6. GPF account in the ...  
found discontinued from April, 01 in the ledger (44)  
Reason for the same be elucidated. (96)

7. GPF Broad sheet has not been maintained by the office.

8. Some of the folders in the ledgers were found in torn condition. The register may be bound or new register be opened to keep the account properly.

(51) (58)

PARA No: 6  
Ref Memo No: 07 dt: 18/5/06  
Sub: Reg. Service Book

~~Call led~~

~~Pg 000~~

During the scrutiny of service books, following irregularities have come to notice.

1. Pass port size photograph is either not pasted or attached by the Hoo in the service book in following officials.  
S/S/S/S/S/S.

- 9. Bilochan Singh, Cook
- 10. Sheeth Ram
- 11. Sant Ram

2. Details of family/dependants are not placed in service book of the officials as per details

(91)

58/c  
40/c  
26

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Para (32)  
Date: 19.05.06

Para No: 53  
Sub: Contingency Particulars

Para No: 32  
Para No: 32  
Date: 19.05.06  
98  
32

During the scrutiny of records on the subject cited above, following irregularities have been noticed by the Audit:-

(i) The expenditure as per details given below has been made under the head 'Supply & materials' whereas as per delegation of financial powers conferred upon the HOO of the unit he may make an expenditure of Rs 1 lakh per annum under the above said head.

Year	Amt. of expts. made under the head Supply & material.
2001-02	15,42,489 -
2002-03	11,23,370 -
2003-04	10,88,518 -
2004-05	12,57,662 -
<del>2005-06</del>	

The approval / sanction of the Competent Authority obtained by the HOO to incur the expenditure above the prescribed limit <sup>has not</sup> ~~has~~ been furnished to the Audit ~~office~~. Hence, the excess expenditure already incurred be got regularised & compliance shown to next Audit.

(ii) Costal formalities have not been found generally followed in accordance with the relevant provisions laid down in GFR and instructions of finance dept. vide their letter no. 22/120/84-A.C. / 702-91 dt. 27.3.96



13/c 38/c

34/c 24  
40/c  
(54)  
(94)  
(39)

while procurement of dietary items, clothing etc. has identified a single agency such as Baidhya Blender, crew etc. on their own and purchases were made on single quotation basis. on following cases purchases were even not made from the govt. agency and also without observing any codal formalities:-

- CS No 51 dt. 12.12.01 for Rs. 34000 - clothing m/s Union Selection
- CS No 79 dt. 6.3.02 for Rs. 8400 Transportation m/s Robin Bus Service
- CS No 58 dt. 1.1.03 for Rs. 11,35 Nu-Tennis m/s Soni Traders
- CS No 61 dt. 1.1.03 for Rs. 7,744 Servicing charges m/s Bell fire & fire extinguisher service
- CS No 62 dt. 2.05.04 for Rs. 97,86 Nu-Tennis m/s Soni Traders
- CS No 64 dt. 2.05.04 for Rs. 19,785 water-cooler m/s Danish Sn Ram & Co. Ltd.

The expenditure of which details given below are more than 500 lacs hence open tenders should have been called

- CS No 50 dt. 2.05.06 for Rs. 4,60,980 clothing m/s NAFED
- CS No 48 dt. do for Rs. 7,43,038 misc. items do

(11) A Payment of Rs. 23,143 - has been made to m/s Special Olympics Bharat on account of participation of m/s Army in special olympics world summer games held in Dublin Ireland. The amount was drawn vide CS no. 16 dt. 16.8.03 (applicable) sanction of the competent authority to incur the expenditure be shown to the next audit.

(12) Revenue stamps were not found affixed in most of the receipts obtained from various agencies attached with the bill and payments worth lacs of rupees have been made.

(96)

39/33

(v) Items expenditure on which should have been incurred from the head 'B & M' have been made from the head OF (90) few examples are given below: -

- 1. CB no 23 dt. 4.9.01 (vr no. 286) for milk Rs 100/-
- 2. CB no. 24 dt. 12.10.01 (vr no. 410) Rest amount bill Rs. 402 -
- 3. CB no. 40 dt. 15.11.01 (vr no. 460-62) milk Egg. Rs 755 -
- 4. CA no. 4 Yr. 2002-03 (vr no. 15-16) milk egg Rs 1500 -
- 5. CB no. 26 Yr. 2003-04 (vr. 344-46) Fruits Rs. 1350 -
- 6. CA no 27 Yr. 2004-05 (vr no. 360) Eggs. Rs. 1160 -

(vi) As per Delegation of Financial Powers given for advance drawal of money on Abstract Bill for meeting contingent expenditure, H.O. is competent to sanction such advances whereas AC Bills have been found drawn by the unit without obtaining any sanction from the competent Authority.

54) Para no 10 (12)  
Para No. 76  
Chal - 2006

Para 33  
Subj. Income Tax  
R. of. memo no. 1  
at 12.5.06  
V-28

During the scrutiny of Income Tax record following discrepancies have been noticed by audit. The supporting documents against which rebate was allowed were not found attached with the calculation sheet is /o Sh. S. K. Srivastava, Supdt.:-

- (i) ULIP Rs. 4000 - 2002-03
- (ii) ULIP Rs. 4000 - 2004-05

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Income earned by the following officials were found taxable but their calculation sheets were not found placed on record. It may be explained why the Income Tax was not attached in office these officials



34/C

36/C

22

- 6 -

38/C  
(37)

- 1. Smt. Sunita Gulab Staff Nurse - 2005-06
- 2. Sh. Sant Ram, M.F. 2003-04
- 3. Smt. Sunita Gulab. Staff Nurse - 2001-03  
2003-04
- 4. Smt. Asha Gulab Supdt. 2001-02

Para No. 11 (63)

(24)

Para (34)

Sub. Non production of records

Ref. memo no. 12.8  
dt. 30.5.06

34

The following records were not produced to the Audit for scrutiny. The same may be shown to next Audit.

- (i) Electricity / Water bill Register (ii) Telephone Register
- (iii) GPF claim to Broad Street to Long / Short Term Inv. Register
- (iv) TR-5 Stock Register (v) General Stock Register
- (vi) Dictary - milk, food, veg. Special diet. (viii) Clothing & Bedding
- (ix) Stationery Stock Register (x) Indent file
- (xi) Maintenance fee Register (xii) Livestock & Property Register

Taken on  
- date in  
current Audit Report  
10/2/2006

Jasbir Kaur  
31/08/06  
(JASBIR KAUR)

1-As Audit Party no. II

(CP)

dt.

53/C

35/C  
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36/C

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Page 25  
Label (2nd-  
107)  
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(Ref. Memo No. 16 dated 1.11.2007)

Para No. 2.

Subject: Stock Registers:

A test check of the stock register revealed the following shortcomings/discrepancies:-

1. It was noticed that the dietary, clothing, bedding, and other items are being issued to care takers and others for distribution among the inmates. But no record of further distribution was maintained. In the absence of this the correctness of distribution/consumption could not be verified.
2. No separate register has been maintained for the material issued to other homes on loan basis, in the absence of which position of the outstanding articles against the other homes could not be verified. It is suggested that a separate register may now be maintained to watch the material/items given on loan.
3. It was further noticed that physical verification of the stores for the year 2006-07 as per GFR 192(2)(3) has not been carried out. The same may now be done and the result of the same may be intimated to the audit.
4. Non-consumable and consumable items have been entered in one register under the head 'General Stock Register' which is irregular. Necessary steps may be taken to transfer all non-consumable items in a separate non-consumable register. A few instances are given below:-

S. No.	Name of Item	Page No.
1.	Mayur Jug	54
2.	Plastic bucket	63
3.	Jug Plastic	73
4.	Locks	86

5. It was also seen that at number of places the figures were written after using fluid and overwriting on the existing figures, but were not attested by the competent authority. This may be avoided in future and if it is necessary the same may be attested. Needful be done under intimation to audit.

100

52/c

34/c

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Para-36

Para-36

29/c

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Para No. 03 66

(Ref. Memo No. Nil Dated 2.11.07)

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Subject: Non-Maintenance /production of record:

S.No.	Subject
1.	Property register
2.	Dead Stock register
3.	Special Dietary Register
4.	Income Tax Record
5.	T.R Stock Register
6.	GPF Broad Sheet of Class IV employees.
7.	Fees maintenance register.
8.	Long term/short term advance register.
9.	Spouse information (List attached)
10.	Bill No. CB-34 dated 14.6.2006 for Rupees 4,11,264
11.	GAR -18 Abstract of pay bills

Taken as  
 subject in  
 audit report  
 Report  
 10/8/2020

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51/c

331/9

35/c  
28/c

(86) (33)

**LIST**

**List of officials whose spouse information not Provided:-**

S.No.	Name & Designation
1.	Smt. Sunita Gulati, Staff Nurse
2.	Shri Dinesh Kumar Singh, W.O
3.	Shri Sant Ram, House Father
4.	Shri Ashok Kumar, attendant
5.	Mohinder Singh, Chowkidar
6.	Smt. Santosh, Aya and Attendant
7.	Shri D.S. Saini, Craft Instructor.
8.	Smt. Bilochan Singh, Cook
9.	Smt. Bimla Devi, Attendant
10.	Sh. Yesu Ratnam, peon
11.	Shri Sailesh Srivastava, Suptd.

Taka - Jank

audit report

18/2/20

(102)

50/c 32/c 18  
 30  
 145  
 23/c  
 2007-09  
 37

~~Para-37~~  
 37

**Internal Audit Report on the Accounts of/o Home for Mentally Retarded Persons (Adult), Awantika for the period 2007-08 to 2008-09**

**PART II - CURRENT REPORT**

PARA-1 62

**Sub:- Excess purchase of dietary article of Rs. 270,122/-**

As per norms 300gm. Atta, 200gm. Rice, 50gm. Sugar, 20gm. Ghee and 100gm. Dal was issued to the each inmates and average there were 185 inmates. The consumption of these dietary articles were approximately atta 56 kg., Rice 37 kg., Sugar 10 Kg., Dal 19 Kg. and Ghee 4 Kg. each per day.  
 During the scrutiny of stock register of dietary articles for the audit period 2007-08 to 2008-09 revealed that sufficient quantity of dietary articles was available in the stock but the additional purchase were made as per detail given below.

**Atta:-**

S.No.	Date of purchase	Qty. in stock (In Kg.)	Add. Purchase (In Kg.)	Total in stock (In Kg.)	Amount
1.	15/1/08	735			
2.	31/3/08	467	500Kg.	1235 Kg.	7,750
3.	17/4/09	1151	3000	3467	46,500
			500	1651	7,950
				<b>Total</b>	<b>62,200</b>

**Rice:**

S.No.	Date of purchase	Qty. in stock (In Kg.)	Add. Purchase (In Kg.)	Total in stock (In Kg.)	Amount
1.	26/3/07	952			
2.	26/11/07	1208	1500	2452	27,750
3.	19/12/07	1206	1000	2208	17,750
4.	18/3/08	1137	500	1706	8,875
			1500	2637	26,625
				<b>Total</b>	<b>81,000</b>

Settled in view of reply

21/1/08

49/c 21/c 17  
29/c ~~1144~~  
22/c

Sugar:-

S.No.	Date of purchase	Qty. in stock (In Kg.)	Add. Purchase (In Kg.)	Total in stock (In Kg.)	Amount
1.	30/09/08	202	100	302	2,100

Ghee:

S.No.	Date of purchase	Qty. in stock (In Kg.)	Add. Purchase (In Kg.)	Total in stock (In Kg.)	Amount
1.	19/1/07	113	100	203	6448
2.	21/2/07	135	50	185	3224
				<b>Total</b>	<b>9,672</b>

Dal:

S.No.	Date of purchase	Qty. in stock (In Kg.)	Add. Purchase (In Kg.)	Total in stock (In Kg.)	Amount
1.	19/3/07	1126	500	1626	24,300
2.	26/03/07	1465	1100	2565	53,150
3.	22/5/07	1715	350	2065	17,600
4.	22/6/07	1591	400	1942	20,100
				<b>Total</b>	<b>115,150</b>

Reason for excess purchase may be elucidated.

Settled in view  
of reply  
21/1/2008

Para No. 28 (2007-2009)

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48/C 39C  
28k  
21/C 425  
16  
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PARA-2

Para 28  
27  
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Sub:- Outstanding maintenance Fee Rs. 8400/-

During scrutiny of records and maintenance fee charges register it has been noticed that the maintenance fee is recoverable from the parents/Guardian that was fixed by the Welfare Board as per norms under control by the Dte. Of Social Welfare. It had been observed that the maintenance fee have not been collected by the home authorities from the parents/Guardians concerned which usually become due on the following months. Details of such inmates shown as under.

S.No.	Name/Father's Name	Rate fixed per month	Total months	Amount recoverable
1.	Sanjeev Lal/Sadi Lal Sharma	Rs. 200/- p.m.	July'09 to Dec.'09=6months	Rs. 1200/-
2.	Asif Ali/Ch. Sarif	Rs. 100/- p.m.	Jan'04 to Dec.'09=72 months	Rs. 7200/-
<b>Total</b>				<b>Rs.8400/-</b>

Efforts be made to recover the above amounts from the parents/Guardians of the above inmates and compliance shown to audit.

PARA-3

Para 39  
29

Sub:- Recovery of Transport Allowance amounting to Rs. 3904/-.

As per rule Transport allowance will not be admissible if an employee is absent from the duty for full calendar month due to leave training, tour etc. if the absence does not cover any calendar, month in full. The allowance will be drawn in full for the month.

During the scrutiny of pay bills/PBR of the employee revealed that transport allowance of 1600+352=1952/- p.m. had been paid to Sh. Suresh Kumar, Washerman as per detail below for leave period which aggregated to Rs. 3904/- the same may please be recovered & intimate to Audit.

S.No.	Name/Desig.	Leave period	Month	Amt. to be recovered
1.	Sh. Suresh Kumar, Washerman	27-3-09 to 31-05-09	2	2x1952 = Rs.3904/-
<b>Total</b>				<b>Rs. 3904/-</b>

Settled in view of reply  
21/11/09

PARA-4

Sub:- wrong fixation of pay

During the scrutiny of records and service book/Arrear bill, it has been noticed that the pay of following official has been fixed wrong the detail of which is given below:

1.) Name :- Shish Ram, Attendant

Period	Pay drawn	Pay should be	Difference Amt. to be recovered Pay+DA+HRA(if applicable)
1/06 to 6/06	7350/-	7210/-	840
7/06 to 06/07	7630/-	7480/-	1800+72
7/07 to 6/08	7920/-	7760/-	1920+201
7/08 to 6/09	8220/-	8050/-	2040+387+510
7/09 to 12/09	8520/-	8350/-	1020+275+306
1/2010 onwards	-	8350/-	-
			7620+935+816= 9371/-

2.) Name :- Albena, Tappo, Aaya

Period	Drawn Pay	Pay should be	Difference Amt. to be recovered Pay+DA+HRA(if applicable)
1/06 to 6/06	7350/-	7210/-	840
7/06 to 06/07	7630/-	7480/-	1800+72
7/07 to 6/08	7920/-	7760/-	1920+201
7/08 to 6/09	8220/-	8050/-	2040+387
7/09 to 12/09	8520/-	8350/-	1020+275
1/2010 onwards	-	8350/-	-
			7620+935= 8555/-

3.) Name :- Bimla Devi, Attendant

Period	Drawn Pay	Pay should be	Difference Amt. to be recovered Pay+DA+HRA(if applicable)
9/08 to 6/09	6410/-	6200/-	2100+399
7/09 to 12/09	6660/-	6440/-	1320+356
1/2010 onwards	-	6440/-	-
			3420+755= 4175/-

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47/c  
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29/c  
27/c  
20/c  
15  
11/21

Shish Ram  
10/10/2020



46/c

26/c

14

26/c  
19/c  
(11)

4.) Name :- Dinesh Kr. Singh, Welfare Officer

Period	Drawn Pay	Pay should be	Difference Amt. to be recovered Pay+DA+HRA(if applicable)
1/06 to 6/06	12510/-	12190/-	1920
7/06 to 06/07	13020/-	12690/-	3960+158
7/07 to 6/08	13540/-	13200/-	4080+428
7/08 to 6/09	14080/-	13730/-	4200+462+1050
7/09 to 12/09	14630/-	14260/-	2220+599+666
1/2010 onwards	-	-	-
			16380+1647+1716= 19743/-

5.) Name :- Suresh, Washerman

Period	Drawn Pay	Pay should be	Difference Amt. to be recovered Pay+DA+HRA(if applicable)
1/06 to 6/06	6940/-	6810/-	780
7/06 to 06/07	7210/-	7070/-	1680+67
7/07 to 6/08	7480/-	7340/-	1680+177
7/08 to 6/09	7760/-	7620/-	1680+319
7/09 to 12/09	8050/-	7910/-	840+227
1/2010 onwards	-	7910/-	-
			6660+790= 7450/-

- |       |                          |                   |
|-------|--------------------------|-------------------|
| 1.    | Shish Ram, Attendent     | - Rs. 9371.00/-   |
| 2.    | Albina Tappo, Aya        | - Rs. 8555.00/-   |
| 3.    | Bimla Devi, Attendent    | - Rs. 4175.00/-   |
| 4.    | Dinesh Kumar Singh, W.O. | - Rs. 19743.00/-  |
| 5.    | Suresh, Washerman        | - Rs. 7450.00/-   |
| Total |                          | - Rs. 49,294.00/- |

Form No. 30 (2007-2009)

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Para 39

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P-50

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PARA-5

Sub: - Irregularities in distribution of clothing & bedding items to inmates..

During the test check the records of clothing & bedding the following observation are made.

1. It was noticed that the clothing & bedding items were being issued to Caretaker/H. Anties for distribution among the inmates. But no record of further distribution was being maintained. In the absence of further distribution records geniuses of the distribution appear to be doubtful.
2. An inmates came on different dates to whom, what was issued on which date and next date of due of clothing & bedding items was not reflected in the record.
3. Record of bedding & Clothing be made inmate wise with the sign/thumb impression of inmates.

Strict compliance be made and shown to AUDIT.

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Para 42

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PARA 6

Non Production of Record

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The following record has not been provided to audit, the same may be shown to next audit:

1. Stock register of clothing and bedding ( Submitted in anti corruption branch)
2. Stock register of vegetable and gas. ( do do )
3. Property register
4. TR.5 stock register
5. GPF Broadsheet

Taken in account  
Audit Report  
10/8/2020

Rajpal  
Rajpal Magoo  
IAO - II

44/c

26/c

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**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT, NEW DELHI - 110002**

Para - 01

**Audit Memo. No.6**  
**Date: 13.06.2014**  
**(Period upto 2013-14)**

**Sub: Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs.6,150/-.**

As per office memo dt. 28-07-2010 and further clarification issued vide officer Order No. F. 25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08-10 the subscription of DGEHS has been w.e.f.1st August, 2010 on the basis of grade pay as per given below:

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

During the test check of Pay bill and PBR for the period 2009-14, it has been noticed that subscription of the DGEHS was not deducted as per revised rates for the following employees as detailed below-

**PBR(2010-11)**

Sr. No	Name of Official Sh./Smt.	Grade Pay (Rs.)	Period	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Albina Toppo, Aya	1800	03/10 to 02/11	125	50	75x12=900
<b>TOTAL</b>						<b>900</b>

*Settled as per reply*

*13/9/14*

43/c

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PBR(2011-12)

Sr. No	Name of Official Sh./Smt.	Grade Pay (Rs.)	Period	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Sunita, Staff Nurse	4800	03/11 to 07/11	325x12=3900	3450	450
<b>TOTAL</b>						<b>450</b>

PBR(2012-13)

Sr. No	Name of Official Sh./Smt.	Grade Pay (Rs.)	Period	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Sunita, Staff Nurse	5400	03/12 to 02/13	325	225	100x12=1,200
2	Dinesh Kumar, WO	4600	03/12 to 02/13	325	225	100x12=1,200
<b>TOTAL</b>						<b>2,400</b>

PBR(2013-14)

Sr. No	Name of Official Sh./Smt.	Grade Pay (Rs.)	Period	Subs. to be deducted Rs.	Subs. deducted Rs.	Difference of Subscription to be deducted Rs.
1	Sunita, Staff Nurse	5400	03/13 to 02/14	325	225	100x12=1,200
2	Dinesh Kumar, WO	4600	03/13 to 02/14	325	225	100x12=1,200
<b>TOTAL</b>						<b>2,400</b>

Recovery of Rs.6,150/- on account of short deduction of DGEHS from the above said employees may be made after due verification of record and compliance be shown to audit.

Similar cases may also be checked and recovery, if any, towards short deduction of DGEHS may be made for the audit period.

*Settled as per reply*

*[Signature]*

42/c

24/c

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**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT, NEW DELHI - 110002**

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Para 44 HI

Annex. 31  
2009-2014

**Audit Memo. No.11  
Date: 23.06.2014  
(Period upto 2013-14)**

**Subject: Recovery of Rs.18,100/- towards Maintenance Fee**

On scrutiny of records related with Maintenance Fee, following discrepancies have been found:

Cases where no recovery of maintenance fee has been made:

Sl. No.	Name of the Inmate	Period	Rate (Rs.)	Total Amount	Remarks
1.	Kuldeep	Jan' 11 to June'14 (42 months)	Rs.50/P.M.	Rs.2100/-	Pending Recovery
2.	Sanjeev Lal s/o Sh.SodiLal	Nov'12 to Oct'13 (12 months)	Rs.200/P.M.	Rs.2,400/-	Pending Recovery. Inmate transferred to Asha Deep, Narela on 31/10/2013.
<del>3.</del>	<del>Rajeev s/o Sh.Raj Chauhan</del>	<del>Oct'12 to Oct'13 (13 months)</del>	<del>Rs.100/P.M.</del>	<del>Rs.1,300/-</del>	<del>Pending Recovery. Inmate transferred to Asha Deep, Narela on 31/10/2013.</del>
4.	Asif Ali S/o Ch.Sarif	Jan' 04 to Oct'13 (123 months)	Rs.100/P.M.	Rs.12,300/-	Pending Recovery. Inmate transferred to Asha Deep, Narela on 31/10/2013.
<b>TOTAL</b>				<b>Rs.18,100/-</b>	

The department is advised to recover the above amount under intimation to audit.

*Partly settled for point no. 3 as per reply submitted*

*[Signature]*

*[Signature]*  
(RAJESH KUMAR)  
ASSTT. ACCOUNTS OFFICER  
AUDIT PARTY NO.2

**PART II  
CURRENT AUDIT REPORT  
(2014-15 to 2017-18)**


(Ref. Audit Memo No. 01 dated 11.05.18)

**Para No. 01: Non Production of record.**

The following record was not produced to the audit for the audit period 2016-17

- 1. TR-V stock register.
- 2. Long Term Advance Register
- 3. Register of unserviceable store
- 4. OTA Register

(Sadhna Sharma)  
Accounts Officer

  
(Manoj Kumar)  
Inspecting Audit Officer  
Audit Party No-XIII

*Taken on  
in current audit - done  
Report*

*10/2/2018*

40/c  
22/c  
8

**PART III**  
**TEST AUDIT NOTES**  
**CURRENT AUDIT REPORT**  
**(2014-15 to 2017-18)**

(Reference memo No. 02 dated 15.05.2018)

TAN .01 : Shortcoming in stock register.

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

1. The mandatory page counting certificate is not recorded on the first page of clothing and bedding stock register.
2. Single register is maintained for both consumable/non consumable item which is irregular.
3. Under Rule 192(1) Physically Verification of the Non-Consumable Stock register should be carried out at least once in a year and the outcomes of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However, the same has not been found recorded during the audit period in any stock register during the audit period.
4. Entries are being made for the different financial year on the same page without closing the previous year's balances, which is irregular.
5. Balance has shown as nil in respect of the some non-consumable item such as Air Bed, Chair, Lock, Pipe stool, Computer, which is not correct. Quantity of Non-consumable item are reduced to nil only in case where item is condemned. Otherwise only location /place of installation of items is not recorded in the register.
6. Fluid/cutting has been done number of times the stock register and same has not been attested by the store officer for e.g. page-13,14,45,48 in stock register of clothing and bedding and page no. 25,31,51,61,72 & 74 in respect of general item register, which is irregulars.
7. Stock entries have not been attested by the store officer in some cases.
8. The sock brought forward from previous year has not been mentioned specifically in the register and not attested by the Incharge store.

The above discrepancies may be removed and shown to the next audit.

**Sub: - Improper maintenance of pay Bill Registers.**

During the test check audit of the PBRs for the audit period maintained by the Home for mentally challenged person (Adult), Avantika, the following irregularities have been noticed :-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Common PBR is being maintained for two separate unit/DDO viz. HMRP(Adult) & SHMRP. Separate PBR should be maintained in GAR.17.
3. The mandatory information/detail 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 detail like pay (Basic + Grade Pay), detail of loan / advances/ refunds, instalment No., PAN NO. etc. were also not found completely filled.
4. In the year 2016-17 Sh. Satvir Singh has taken GPF advance and entry regarding recovery is available but entry regarding advance has not been entered in the PBR.
5. Complete Entries in respect of Smt. Sushila Devi , Aaya, Sh. Ashok kumar attendant and Sh. Mohinder Singh, Chowkidar are not available.
6. 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.
7. 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.
8. GAR - 18, Abstract of Pay bill is not prepared
9. Entries recorded for the audit period have not been verified and attested by DDO/HOO.
10. Cutting /overwriting made in the PBR for the audit period have not been attested by DDO/HOO.

The above discrepancies may be removed and shown to the next audit.



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(Ref. Audit Memo No.4 dated: 15.05.18)

**TAN-03:- Irregularities in maintaining of Cash Book.**

During the test audit of Cash book of Home for mentally retarded person (Adult), Avantika Rohini, Delhi-85 for the audit period 2014 to 2017-2018, the following discrepancies have been noticed:-

1. Non writing of certificate of physical verification at the end of month - As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated certificate to that effect. It has been noticed that :-
  - (i) Cash book has not been closed month wise on regular basis during the audit period.
  - (ii) Next month has been started on the same page as matter of routine.
  - (iii) Certificate has also not been recorded regularly month wise.
  - (iv) It has been observed that the certificate not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form :  
"Certificate that cash amounting to Rs.....(Rupees.....Only) has been physically verified and found correct as per the balance recorded in the cash book ." It is advised that in future appropriate certificate of physically verification of cash be recorded in the cash book.
2. TR-V bearing number 329300 dated 19.07.2014 amounting to Rs.600/- was issued on 19.07.2014 whereas the same has been taken in cash book on 17.07.2014.
3. Cash book has been maintained in a casual manner as date are mentioned without year, name of the office and month with year has not been mentioned on top of the page, closing balance are not mentioned viz as on 13.10.2014, 12.11.2014, 02.01.2015, 29.09.2015 & 16.05.2016.
4. Erasure/overwriting- An erasure or overwriting of an entry once made in the Cash book is strictly prohibited. It has been observed that correction have been made in the Cash book but entries were not initialled by the Head of Office on every such correction for example at page No. 174 to 179, 184, 185, 191 & 193.

The above mentioned discrepancies may be removed and compliance may be shown to next audit.



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5

(Reference memo no. 05 dated 15/05/2018)

**TAN.04: Shortcoming in maintaining Bill Registers.**

During the test check of Bill registers for the audit period of Home for Mentally Retarded Persons (Adult) the following irregularities have been observed:-

1. The mandatory 'Page Count Certificate' has not been recorded on first page of the Bill register for the audit period 2014 -15 to 2015-16 and the mandatory 'Page Count Certificate' has not been signed in the Bill Register for the period 2016-17 to 2017-18 by the DDO.
2. Common bill register is being maintained for two separate unit/DDO viz. HMRP (Adult) & SHMRP. Separate bill register should maintain in G.A.R.9 for each unit.
3. Several entries have not been signed by DDO in Bill Register for 2014-15 e.g. Bill No. 172,276 to 279 and Bill No. 25 to 29, 40 to 49, 159,162 for 2015-16. Similarly Bill No. 1 to 12 and 15 to 37 for 2016-17 have not been signed.
4. There are number of cuttings/overwriting in bill register which are not attested by the DDO e.g. Bill No. 75,98,114,158,159,197,263 for 2014-15 and Bill No. 59,71,72,126,127,215,216,235 & 246 etc. for 2015-16. Similarly Bill No. 21,74,86,144,146,181,223 & 224 etc. for 2015-16 and Bill No. 53 to 59, 114,182,264,279,280 for the year 2017-18.
5. Date along with year has not been mentioned along with bill in Bill Registers e.g. Bill No. 2 to 8 and all Bills of 2014-15.
6. Most of Column numbers 6 to 16 in the bill register for the audit period have been left blank/ filled up inappropriately which is irregular.
7. Summary of outstanding bills with PAO has not been given at the end of the month.

The above discrepancies may be removed and shown to the next audit.



36/C

18/C

4

(Reference memo no.07 dated 16.05.2018)

**TAN. 05 : Non furnishing/incorporation of certificate under rule 145& 146 of GFRs and non stamping paid and cancelled on vouchers.**

During test audit of contingency bills of the Home for mentally Retarded Person (Adult) it has been observed that the Department has not recorded requisite certificate as envisaged in Rule 145 of GFR in case of purchases made for upto Rs.15,000/- and under Rule 146 of GFR 2005 in case purchase of goods costing above Rs. 15,000/- and uptoRs. 1,00,000/- during the period of audit.

**Further, Sub Rule (2) and (3) of Rule 59 of Receipt and payment contains Instructions manner of cancellation of vouchers.—**

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment.

Some such instances are given below in which above rules have not been followed:

S.No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1.	213 dated 03.01.2015	M/S. Hansraj	13604/-
2	214 dated 06.01.2015	M/S. Kendriya Bhandar	33733/-
3	239 dated 08.03.2016	M/S. Dharamvir	1,33,668/-
4	247 dated 16.02.205	M/S. Khandri Gas	29754/-
5	272 dated 01.02.2018	M/S. Kulbhushan Medical Hall	24851/
6	263 dated 16.01.2018	M/S. Bhagwan Das	23,400/-

HOO/DDO is advised to adhere with the Rules of GFR and Receipt and Payment Rule.




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2-1714

(Reference Memo No. 10 dated 16.05.2018)

**TAN.06:- Non maintaining proper filing system while procurement of dietary and General items.**

During the test check of file regarding procurement of dietary and General Items, it has been observed that bills are not being put up for obtaining expenditure sanction of the competent authority. This practice has been continuing since April 2014. Only approval for procurement is obtained in the file and bills are submitted with PAO alongwith sanction of authority without putting up the same in the concerned file for obtaining expenditure sanction. Moreover files do not contains any copy of the expenditure sanction.

In every case, issuing expenditure sanction, should start in an office file from the proposal stage to final approval of the competent authority under his signature. In between there may be examination/scrutiny at various level of office mechanism including vetting of account functionary of the department. After obtaining such approval of the competent authority, same shall be conveyed by the same authority or subordinate authority in shape of expenditure sanction. Such system is also help in examination by various external agencies such as internal/statutory audit.

As per Civil account manual para 17.16 retention period of contingency bills are for three years and after weeding out of records it would not be possible to keep the record for examination/scrutiny at various levels in future.

HOO/DDO may ensure to observe proper filing system and compliance may be shown to the next audit.



34/c      16/c  
2

**(Reference Memo No.11 dated: 16.05.2018)**

**TAN.07 Shortcomings in Service Books.**


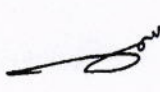
During test check of the service books of the Home for mentally retarded person (Adult) provided to the audit, the following discrepancies have been observed:-

**(A)Sub: Shortcoming noticed in the service books.** Under SR 199 every step in a Government servants' official career must be recorded in his service book and each entry must be attested by the Head of Office who should ensure that all entries are duly made, but the first page of service book is not attested or photo not attested and the particulars of each government servant at the first page of service book should be re attested after every five years with dated signature by the competent authority. But the same has not been done in the following cases in addition to above the following discrepancies have also been noticed as per details given below.

S. No.	Name & Designation (Sh/Smt./Ms.)	Remarks
1	Smt. Santosh, Attendant	Nominations forms are not attested by the Head of Office. Increment entry not attested from 01.03.2004 to 01.03.2007 & 01.07.2011 Leave account has not been completed after 31.12.2016 Service verification has not been done after 31.12.2016.
2	Kanwar Singh care taker	Service verification has not been done after 30.06.16. Leave has not been completed after 31.12.2016
3	Satbir Singh	Service verification has not been done after 31.03.2016 Leave has not been completed after 31.12.206
4	Ashok Kumar Attendant	Service book in a mutilated condition. Service verification has not been done after 30.06.2016 . Leave has not been completed after 31.12.2016 Nomination forms are not available in the service book
5	Pardeep Kumar, care taker	Service verification has not been done after 31.03.2016 . Entry regarding police verification and character and antecedents not available in the service book. Leave has not been completed after 31.12.2016
6.	Jai Singh, care taker	Leave has not been completed after 31.12.2016 Entry regarding service verification for the period 01.04.2007 to 30.03.2009 not signed by the DDO Service verification has not been done after 30.06.2016.

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

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 made so as to

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enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

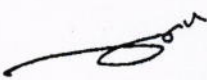
**(C) Verification of qualifying service.**

As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service rendered by a government servant who has completed 18 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During audit it has been observed that the qualifying service in the following cases has not been verified from the PAO as detailed below:

Sl. No.	Name & Designation	DOB	DOA	DOR
1	Ashok Kumar Attendant	30.09.1961	13.12.1981	30.09.2021

The above discrepancies may be removed and shown to the next audit.

  
(Sadhna Sharma)  
Accounts Officer

  
(Manoj Kumar)  
Inspecting Audit Officer  
Audit Party No-XIII

32/C

14/c

**Home for mentally retarded person (Adult), Asha Kiran Complex, Avantika, Rohini, Delhi-110085 for the audit period 2014-15 to 2017-18**

Memo No	Subject	Para/Tan	Recovery pointed out (Rs.)	Recovery made	Balance recovery
1	Non Production of Record	Para			
2	Shortcoming in stock register	TAN-01			
3	Improper maintenance of PBR	TAN-2			
4	Irregularities in cash book	TAN-3			
5	Shortcomings in bill register	TAN-4			
6	Short deduction of UTGEIS	Settled-1	5175	5175	nil
7	Non furnishing of certificate under rule 145 & 146	TAN-5			
8	Overpayment to contractual staff	Settled-2			
9	Non maintenance of proper record of clothing and bedding	Settled-3			
10	Non maintenance of proper filing system while procuring of general and dietary items	TAN-6			
11	Shortcoming in service book	TAN-7			
12	Payment on account of hiring of vehicle	Settled-4			
			5175	5175	Nil

**Memo 12**

**Settled 04**

**TAN- 07**

**Para - 01**

31/c 13/c

## PART - II

### CURRENT AUDIT REPORT (2018 - 2019 TO 2019-2020)

P-32

#### PARA NO. 01

(Audit Memo No. 07 Dated: 14.08.2020)

Sub. : Hiring of Buses.

During the test check of records of office of the Superintendent, Home for Mentally Retarded(Adult), Asha Kiran Complex, Avantika, Rohini, Delhi, it has been observed that huge amount has been claimed for hiring of Taxi. A few instances are as under:

S.No.	Bill No. & Date	Vendor's Bill No & date	Amount
1.	CB-158/02.03.2020	015/31.12.2019	25960
		017/31.12.2019	22715
		019/31.12.2019	19470
		025/31.12.2019	22714
<b>TOTAL</b>			<b>90859</b>

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e-market place (GeM), through GeM. Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amended (April 2019) the Rule 149 of GFR 2017 to make it clear that common use goods and services are required to be procured mandatorily through GeM as per Rule 149. The Ministries/Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

Whereas as per Rule 157 of GFR-2017 and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanctioning the purchase of the original demand.

On scrutiny of the bills, it is observed that buses have been hired from a Single Agency 'Gagan Tourist' throughout the year. From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancies have been found.

- 1) The HMRA has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017



- 2) No details of the vehicles along with photocopy of the RC/fitness, Insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the bill.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) A certificate under Rule 154 of GFR 2017 has not been made on the body of the bill.

Further, as per the financial powers delegated by the Department of Social welfare, GNCT of Delhi vide order No. F.6(1)/88-DSW/Estt./2010/Estt. Dated nil endorsed to DDOs/HOO of the Institutes, vide F.10(38)/2010/DSW/Complaint Committee/Estt./3380-3434 dated 17.05.10, the HOO has the power to incur Rs. 15000/- per month for conveyance hire but it is observed that in almost all the months pertains to the audit period excess amount has been incurred on account of conveyance hire.

As such ex-post facto approval for the excess expenditure incurred for hiring of buses by the H.O.O., HMRP (Adult) may be obtained from the H.O.D. and shown to audit. Other similar cases may also be reviewed at the Superintendent, Home for Mentally Retarded (Adult) level, if any excess expenditure has been incurred beyond the power of DDO/HOO may also be regularized from the HOD.

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11/c

P-22

**PARA NO. 02**

(Audit Memo. No. 11 Dated: 17.08.2020)

**Sub. : Non filling up of Vacant Posts**

Scrutiny of vacancy statement provided to Audit shows that, during the audit period 6 posts are lying vacant as per details given below :-

<b>S. No.</b>	<b>Name of Posts</b>	<b>No. of Posts Vacant</b>
1.	Aaya	01
2.	Attendant	01
3.	Ayaa/Attendant	01
4.	Cook	01
5.	Care Taker	02

Immediate steps be taken to fill-up these vacant posts in public interest and be shown to next audit.

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P-34

**PARA NO. 03**

**(Audit Memo. No. 09 Dated: 14.08.2020 )**

**Subject:- Non-Production of record.**

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

- 1) Property Register
- 2) Stationery Stock Register
- 3) LTC Register
- 4) Postage Stamp A/C
- 5) Dietary- Milk, Food, Veg., Special Diet
- 6) TR-V (GAR-VI) Register
- 7) Unserviceable Store items
- 8) Stock Register of clothing & bedding & Files
- 9) Purchase Files including GeM Record
- 10) Maintenance Charge Recovery Register

**1997-1998**

- 1) Property Register
- 2) LTC/TA/ Medical Register
- 3) Clothing & Bedding Record
- 4) Annual Store return showing Locked up Capital in the store
- 5) Register of pay & Allowances
- 6) T.R.-5 Stock Register
- 7) Empty Container Records
- 8) Short Term/Long Term advance Register
- 9) Spouse information in r/o MRS. Sunita Gulati, Staff Nurse & Sh. Sant Ram, House Father

**2001-2006**

- 1) Electricity/water bill Register
- 2) Telephone Register
- 2) GPF Class-IV Broad Sheet
- 3) Long/Short Term Advance Register
- 4) TR-5 Stock Register

27/c 9/c

- 5) General Stock Register
- 6) Dietary- Milk, Food, Veg., Special Diet
- 7) Clothing & Bedding
- 8) Stationery Stock Register
- 9) Indent File
- 10) Maintenance & Fee Register
- 11) Liveries & Property Register

**2006-2007**

- 1) Property Register
- 2) Dead Stock Register
- 3) Special Dietary Register
- 4) Income Tax Record
- 5) T.R.5 Stock Register
- 6) GPF Broad Sheet of Class IV Employees
- 7) Fee maintenance Register
- 8) Long term/Short Term Advance Register
- 9) Spouse information i/r/o Smt. Sunita Gulati, Staff Nurse, Sh. Dinesh Kumar Singh, W.O., Shri Sant Ram , House Father, Shri Ashok Kumar, Attendant, Sh. Mohinder Singh, Chowkidar, Smt. Santosh, Aya and Attendant, Sh. D.S.Saini, & Shri Sailesh Srivastava, Suptd.

**2007-2009**

- 1) Stock Register of clothing & bedding(Submitted in anti-corruption Branch)
- 2) Stock Register of vegetables and gas(-do)
- 3) Property Register
- 4) TR-5 Stock Register
- 5) GPF Broadsheet

**2014-2018**

- 1) TR-5 stock register
- 2) Long Term Advance Register
- 3) Register of unserviceable store
- 4) OTA Register

The same may be provided to next audit.

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

26/11 8/11

**TAN NO. 01**

**(Audit Memo. No.1 Dated: 10.08.2020)**

**Subject :-Improper maintenance of DDO Cash Book.**

During the test check of Cash Book in r/o The Superintendent, Home for Mentally Retarded(Adult), Asha Kiran Complex, Avantika, Rohini, 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. **Unattested OBs & CBs:-** Opening Balance even if NIL should be shown each time the cash book is opened and duly attested by the DDO. Opening Balance / Closing Balance during the month of Feb. 2019 is not attested by the DDO and Cash Book during the month has been written in a very casual manner.
3. **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 .
4. **No independent checking:-** The totals are required to be checked by an officer competent apart from the cashier who has ben assigned the work of writing the Cash Book. Since, no proper procedure of checking the Cash Book is being maintained, the mistakes cannot be rectified as has been depicted that an amount of Rs.15000/-received vide TR-V No.JJ649303 dated 27.04.2018 has been entered in Cash Book , but while calculating Grand Total in the cash book , the amount has been taken as Rs. 1500/- instead of Rs. 15000/- on page-197 of Cash Book.
5. **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.
6. **Cuttings / Over writings / Use of Correctional Fluid :-** Numerous cuttings/overwriting were found without proper attestation by the DDO which is highly irregular and chances of embezzlement of Govt. money in such cases cannot be ruled out e.g. P-02.

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25/c 7/c

7. The Cash Book summary reflects that an amount of Rs.10000/- is kept as imprest money during the entire period of audit/till date. The money has neither been used nor deposited in the bank resulting in a loss of interest to the Govt. Ex-chequer which is irregular.

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

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

9. **Challans:**

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

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Cash Book and be shown to next audit.

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24/c 6/c

**TAN NO. 02**

**(Audit Memo No. 02      Dated: 10.08.2020)**

**Subject: - Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Superintendent, Home for Mentally Retarded(Adult), Asha Kiran Complex, Avantika, Rohini, Delhi for the Audit period 2018-2019, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. 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.
4. GAR-18, Abstract of Pay bill is not prepared during the audit period 2018-2019.
5. Each entry in the PBR should be signed by the DDO which has not been done.
6. 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.
7. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the PBR and be shown to next audit.

23/c 5/c

**TAN NO. 03**

(Audit Memo No. 05 Dated: 13.08.2020)

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

(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. Some of the instances are given at page no.12, 13, 14, 17 of HMRP(A).

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

Under Rule 211 of GFR, 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.

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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”.

(IV) Counting of Page Certificate

Certificate of page either has not been recorded or is recorded improperly/not signed by the HOO/DDO on the first page of the stock registers.

(V) Non-Consumable and Consumable items entered in one common register

Non-consumable and consumable items have been entered in one register under the head 'General Stock Register' which is irregular. Necessary steps may be taken to transfer all non-consumable items in a separate non-consumable register. A few instances are given below:

S. No.	Name of item	Page No.
1.	Mayur jug	54
2.	Plastic bucket	63
3.	Jug Plastic	73
4.	Locks	86

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Stock Registers and be shown to next audit.



TAN NO. 04

(Audit Memo. No. 08 Dated: 14.08.2020)

(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 Book of the staff of Office of the Superintendent, Home for Mentally Retarded(Adult), Asha Kiran Complex, Avantika, Rohini, Delhi for the Audit period 2018-19, 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 in most of the cases.

(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. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(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 employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

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**Details of Staff whose retirement is within 5 years and completed 18 years of service**

S. No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Devender Kumar Santoshi, House Father	02.11.1960	28.02.1991	30.11.2020
2.	Sh. Ashok Kumar, Attendant	30.09.1961	25.02.1981	30.09.2021

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Service Book and be shown to next audit.

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**TAN NO. 05**


**( Audit Memo. No. 10 Dated: 17.08.2020 )**

**Subject :- Improper maintenance of Bill register.**

During the test check of Bill Register maintained by The Superintendent, Home for Mentally Retarded(Adult), Asha Kiran Complex, Avantika, Rohini, 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.
- 2) The Bill Register has not been signed by the DDO during the entire audit period.
- 3) All relevant columns of the Bill Register have not been filled up improperly during the entire audit period e.g. column No.4 to 16 such as initials by DDO, amount passed by DDO date of entry in Cash Book, Mode of payment etc.
- 4) The summary of the bills pending at PAO level at the end of each month has not been recorded for the whole period.
- 5) 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.184, 185, and 190(2018-19), Bill No. 88, 89,157 (2019-2020).

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Bill register and be shown to next audit.

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

181c

HMRP(A) 2020-23

**CURRENT AUDIT REPORT 2020-23****Para no.01**

(Observation Memo No.06 Dated :25.09.2023)

**Sub. : Excess payment of wages to the contractual staff amounting to Rs.7832/-for absent on duty.**

As per terms and conditions of the appointment letter, House Aunty/ Aaya on contractual basis will be entitled to maximum of 20 days Casual Leave in a year and will not be entitled to any other leave.

While making payment to contractual staff, the payment is made on the basis of attendance certificate received from concerned offices where staff is working and for days short of attendance pro rata deduction is made on per day basis. However, during test check of bills as maintained & provided by the o/o Home for mentally retarded persons (A), AshaKiran, Avantika, Rohini, Delhi for the Audit period 2020-21 to 2022-23, it is seen that there is overpayment of wages as prorata deduction has not been made in the following case :-

S no.	Name & Designation	Bill no. & Date	No of days attended	Amount to be recovered ( In Rs)
1	Nareshkumari, (54850208) House Aunty	PB 72 dated 3.9.2021 for July 2021	28	15908x3/31=1539
2	KHEMRAJ (25458110)Nursing Officer	PB 122 dated 2.12.2021 for November 2021	21	20976x9/30=6293
Total				7832 ✓

Excess payment of Rs.7832/- as above may be recovered from the concerned after due verification of facts and figures and be deposited into Govt fund under intimation to audit. Other similar cases may be reviewed at HOO level.

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HMRP(A) 2020-23

**Para no. 2**

(Observation Memo No.05 Dated :21.09.2023)

**Subject :- Non utilization of imprest money ✓**

During the test check of Cash book of Home for Mentally Retarded (A), Avantiaka , Rohini, Delhi as provided by the unit, it is seen that the office of SHMR(A) is maintaining imprest account with balance of Rs. 10000/- during the entire audit period i.e. 2020-2023. However, the said imprest has not been used for expenditure and same lies unspent as cash during the entire audit period i.e. 2020-2023 and neither any recoupment has been done nor any expenditure has been booked.

The Home has not submitted any reply and is not able to utilize the Imprest of Rs.10000/- leading to blockage of money, the need of imprest may be reassessed on functional basis and if not required, the same be deposited into Govt. account under intimation to audit.

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**Para no.03**

(Observation Memo No. 10

Dated: 25.09.2023)

**Sub: Irregularity in service book of Smt. Ritu Devi, Nursing Officer.**

During the test check of service books maintained and provided by the office of HMRP(A), the following is observed in r/o service book of Ms. Ritu Devi, Nursing Officer.

1. The leave account of the official has been maintained upto 31.12.2020 only. Beyond that, no leave account has been maintained for the period from 1.1.2021 to till date.
2. The officer has availed LTC for the block year 2018-2021 during the period 09.12.2022 to 22.12.2022 but the kind of leave taken and entry of that leave taken has not been made in the service book.
3. From the bill register of 2022-23 as provided by the HMRP(A), it is seen but the official has availed leave encashment of 10 days vide bill no. LE 228 dated 15.3.2023 against the LTC availed vide bill no. LTC 222 dated 06.3.2023 but the same have not been deducted from the leaves of the official.
4. As per the office order dated 16.8.2021, the official is drawing BP of Rs.70000/- in Level 8 as on 1.1.2021 with DNI 1.1.2022. However, there is no entry of grant of annual increment on 1.1.2022 onwards in the service book and further as per PBR the official continued to draw BP of Rs. 70000/- till 31.12.2022 and on 1.1.2023, she was granted BP of Rs. 74300/- skipping the increment of BP of 72100/- due on 1.1.2022 but the reason of non grant of the same has not been found recorded in the service book.

The upto date leave account of the official be prepared and leave taken/encashed may be deducted under intimation to audit. Further, the service of the official be verified from 1.7.2018 onwards alongwith due entry of PIC.

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**Para no.04**

(Observation Audit Memo No. 11 Dated: 26.09.2023)

**Sub: Items purchased beyond approved list as mentioned in the manual & other irregularities**

As per 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration, certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed Sheets, Towels, etc are issued to inmates of HMRP(Adult) for their use. On scrutiny of the stock registers for the period 2020-2023 of HMRP(Adult), some items are being purchased and issued to the inmates beyond the approved list, as mentioned in the manual. Details are given below:

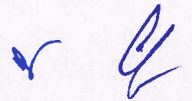
S. No.	Name of item	Qty. in Nos.	Total Amount (inRs.)	Date of Invoice as per stock register
1.	Monkey Cap	350	48000	19.12.2020
		329	72380	28.05.2022
2.	Chatai	80	63200	03.05.2021
		80	55200	31.12.2021
3.	Curtain	150	82200	28.05.2022
4.	Track Suit	350	693000	01.01.2021

Approval of purchase of the above items obtained from the Competent Authority has not been seen in the record produced to the audit.

Further, it is seen from the bills of 2020-21 & 2021-22 as provided by the Home that the Home has purchased items of huge amounts such as blankets, Khes, Protein Powder, Sports shoes, Jersey, etc during the audit period. However, the record related to their purchase showing the L1 & approval of the competent authority has not been produced to audit till date.

The above purchase record with copy of approval of the competent authority and norms for purchase of above items issued by the Department of Social Welfare after publication of the above manual were sought by the Home but the same were not provided to audit.

Therefore, the expenditure incurred may be got regularized and necessary approval of the competent authority may be obtained and similar other cases may be reviewed at HOO level and approval of competent authority obtained under intimation to audit.





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**Para no.05**

(Observation Audit Memo No. 13 Dated: 27.09.2023)

**Sub: Non filling up of Vacant posts**

Scrutiny of vacancy position provided to audit shows that some pots are lying vacant at all and no one is working against them.

<u>S. No</u>	<u>Name of posts</u>	<u>Vacancy</u>
1.	Administrator	01
2.	House Father	04
3.	LDC	02
4.	Cook	02
5.	Attendant	01

Immediate stepsbe taken to fill up the above mentioned posts in public interest and be shown to next audit.



**Para no. 06**

(Observation Audit Memo No. 12

Dated: 27.09.2023

**Sub: Non Production of Records.**

The following records for the audit period 2020-2023 has not been produced to audit for scrutiny:

1. Attendance Register of regular & Contractual staff
2. Maintenance Charge Register & Relevant Records
3. Spouse Information
4. Purchase files with Quotations(GeM and non-GeM)
5. Record related to outsource services (File, bills of staff hired from ICSIL)
6. Strength of Inmates
- 7 Income tax record 2020-23
8. Bills for 2022-2023
9. Contingency register, Tuition fee register, Medical reimbursement register, Long term/short term advance register, LTC register,Electricity /water register,Property Register/TR-V Stock Register/Postage stamp account Register
10. list of employees (Regular & Contractual)
11. Detail of employees working in this unit in diverted capacity
- 12.Detail of employees getting wages from this home & working in other units on diverted capacity
- 13 Condemnation files/registers alongwith List of unserviceable items lying in premises for want of condemnation
14. Record of vehicles
15. Reply of old audit paras

The above record may be shown to next audit.



(CHANDER MOHAN)  
IAO, PARTY NO. 17



**TAN NO. 1**

(Observation Memo No. 01 Dated: 20.09.2023)

**Subject: Improper maintenance of Pay Bill Registers.**

During the test check of the PBR as maintained & provided by the o/o Home for Mentally Retarded Person (Adult), AshaKiran, Avantika, Rohini, Delhi for the Audit period 2020-21 to 2022-23, 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 rate of pay, date of increment, details of loan /advances/ refunds, instalment No., PAN No. aadhar no. etc. were also not found completely filled.
2. GAR-18 have also not been maintained for the audit period 2020-21 to 2022-23.
3. Page counting certificate is not signed by the competent authority.
4. 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.
5. The monthly entries in PBR have not been checked and initialed by the HOO/DDO.
6. LPC is not pasted in the PBR at the concerned page of the official whenever an employee is transferred from or joins in the Home.
7. There is use of overwriting/whitefluid/pasting of correction slips at numerous places in the PBR.
8. Single PBR is maintained for HMRP(A) and SHMRP(A) which are two different institutions. HOO may take necessary steps to remove the above discrepancies under intimation to audit.

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**TAN NO 2**

(Observation Memo No. 02 Dated: 20.09.2023)

**Subject: Improper maintenance of Bill Registers.**

During the test check of the Bill Registers as provided by the o/o Home for Mentally Retarded(A), AshaKiran, Avantika, Rohini, Delhi for the period 2020-21 to 2021-22, following irregularities have been noticed:-

- (1) Page counting certificate has not been recorded in the Bill register.
- (2) Entries made in the Bill Register not dated initiated by the bill signing authority.
- (3) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.
- (4) Columns from 5 to 16 viz. Date of presentation, Amount passed by PAO, Date of entry in cash book etc. are not filled in the bill register. Status of bill i.e. date of passing of Bills by Pay & Accounts Officer / bill cancelled is not indicated in the Bill Register, in the absence of this information it is difficult to ascertain the no. of bills passed / cancelled by PAO / DDO during a particular month.
- (5) Cancelled bills have not been attested by the DDO concerned eg. APB/5DT.05.04.2021
- (6) Cheque no. of Category 'A' bills have not been mentioned in the bill register at column no. 10. eg CB-27dt.18.05.2020, CB-67DT.21.08.21, CB-77DT.15.09.21 & Cheque register for Category 'A' has not been maintained.

HOO may take necessary steps to remove the above discrepancies under intimation to audit.

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**TAN NO.3**

(Observation Memo No. 03 Dated: 20.09.2023)

**Subject: Improper maintenance of Cash Book.**

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

During the test check of the cash book as maintained & provided by the o/o School & Home for Mentally Retarded, AshaKiran, Avantika, Rohini, Delhi for the Audit period 2020-21 to 2022-23, following irregularities have been noticed:-

- (1) No Surprise Check Conducted:- Surprise check of physical verification of cash is required to be conducted at periodical interval by DDO as per Rule 13(iii) of CGP (R&P) Rules, 1983 but the same has not been found to the contrary.
- (2) No Page Count Certificate:- The "Page Count Certificate" is not written in the Cash Book.
- (3) TR-V/GAR-VI:- Signature of depositor not taken on reverse of counter foil of TR-V.
- (4) Non Production of Stock Register of GAR-6:- The stock register of GAR-6 has not been provided to audit. In the absence of which, the authenticity of GAR-6 receipt book can not be audited.
- (5) TR-V cancelled without proper attestation: TR-Vs have not been cancelled without proper attestation by the competent authority.
- (6) Challan Nos. Not mentioned:- Challans are not mentioned at the time of depositing the amount of TR-V in the bank.
- (7) Overwriting/Cuttings:- There are numerous cuttings/overwritings in the Cash book without proper attestation of DDO, which should be avoided.

HOO may take necessary steps to remove the above discrepancies under intimation to audit.

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**Tan no. 4**

(Observation Memo No.04

Dated :21.09.2023)

**Subject : Non surrender of Savings.**

During the test check of reconciliation statements as provided by as provided by o/o Home for Mentally Retarded (A), AshaKiran, Avantika, Rohini, Delhi for the audit period 2020-21 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

**+Financial year 2020-21:**

Head of Account	Budget Allotment	Progressive Total upto	Saving	% of saving
2020-21	2020-21	21-Mar		
	(In THOUSAND)	(In Rupees)	(In THOUSAND)	
223502101830006 MT	300,000	1,49,655	150345	50.12
223502101950011 DTE	50,000	9360	40640	81.28

**Financial year 2021-22:**

Head of Account	Budget Allotment	Progressive Total upto	Saving	% of saving
2021-22	2021-22	22-Mar		
	(In THOUSAND)	(In Rupees)	(In THOUSAND)	
2235502101950013 OE	1500,000	11,33,957	366043	24.40
223502101950011 DTE	50.000	1611	48389	96.78

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**Financial year 2022-23:**

Head of Account	Budget Allotment	Progressive Total upto	Saving	% of saving
2022-23	2022-23	23-Mar		
	(In THOUSAND)	(In Rupees)	(In THOUSAND)	
223502101830006 MT	700,000	1,57,837	542163	77.45
223502101950011 DTE	50,000	1,166	48834	97.67
2235502101950013 OE	1400,000	6,49,563	750437	53.60

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

The department may take necessary action under relevant rules for surrender of all anticipated savings under intimation to audit.

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**Tan no. 5**

(Observation Memo No.07 Dated :25.09.2023)

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

(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 Clothing 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. Some of the instances are :-Kurtapyjama P-1&P-2, Underwear 8/C, Diaper P-33, blanket P-74, qoir mat P- 77, lower P-96 of Clothing Stock Register.

(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.

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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”.

(IV) Non-Consumable and Consumable items entered in one common register

Non-consumable and consumable items have been entered in one register under the head 'General Stock Register' which is irregular. Necessary steps may be taken to transfer all non-consumable items in a separate non-consumable register. A few instances are given below:

S. No.	Name of item	Page No.
1.	Tub Silver	133
2.	Notice Board	137
3.	Steel Spoon	141
4.	Steel jug	145
5.	Mayur Jug	80
6.	Plastic Mug	75

(V) Items issued to HMRP(Children) on loan :-

Item	Date	Qty issued
Kurtapyjama P-1	16.8.22	100
	28.8.22	30
Underwear P- 8	4.7.22	118
	28.9.22	3
Baniyan P -11	4.7.22	138
Room Freshner, P-94	15.06.21	10
	16.07.21	18
	07.08.21	06

(VI) Cuttings/overwriting:

There are numerous cuttings/overwriting done in the stock registers which should be avoided.

Vegetable and fruit stock Register:

No indent made for the orders placed to the DharamvirSafal Booth No. 81661 and AbhayPratap Singh Safal booth No. 81638. Only verbal order placed by the House father to supply fruits and vegetables to the home in the absence of which it is not possible to verify the actual quantity received as per order placed.

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The stock Register for vegetables & fruits does not have any Index and page counting certificate during the audit period.

The register has been maintained in very casual manner and is in torn condition.

Copy of invoice has been pasted in the stock register and item wise and date wise issuance has not been shown.

All the vegetables have been entered in one single entry and shown issued to kitchen without any signature of recipient and issuing authority.

Further, From the bills it is seen that the official in charge of receiving the fruits and vegetables has not verified anywhere if quantity of Fruit and vegetable received physically is as per the billed quantity and is not less than the quantity mentioned and billed in the voucher for which payment has been made.

Stock Register(General and Clothing and Bedding):

It was noticed that the clothing, bedding and other related items are being issued to caretakers and others for distribution among the inmates. But no record of further distribution was maintained in the absence of which the correctness of distribution/consumption could not be verified.

It has also been observed that the balances of the articles of non-consumable nature have been reduced to Nil after transfer entries or issuing the articles to the house aunties, which is not correct practice. As the balances of non-consumable articles could only be reduced from the stock when condemned and written off from the stock. A few instances are given below:

Page No.133, dated 24.12.2021- 04 no. of Tubs (Silver) are issued to different dormatary and balance shown as "Nil".

Page141, dated 05.03.2022 - 06 nos. of Steel Spoons are issued to different dormatary and balance shown as "Nil".

Page No.145, dated 20.01.2022 - 02 no.& 28.02.2022 & 02 nos. of Steel Jug are issued to different dormatary and balance shown as "Nil".

Dietary Stock & Issue Register

On scrutiny of dietary stock & issue register for the period of 2020-2023, following irregularities were observed:-

1.No Index has been maintained for the period 2020-23.

Following items were clubbed together as one article:

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1. Mixed Masala- Cumin seeds, Ajwaian, Haldi, Amchoor, Garam masala, Methidana, Red Chilli Powder, etc.

Being a dietary items register, entry of above articles were supposed to be maintained separately, so as to keep a proper watch over the existing stock, purchases and consumptions as per norms fixed by the department but the same has not been maintained separately by the department.

The Superintendent, Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Stock Registers and be shown to next audit.



**Tan No. 6**

(Observation Memo. No.08 Dated: 25.09.2023)

**Sub: Improper maintenance of service books.****(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 Mentally Retarded (Annex), AshaKiran Complex, Sector-1, Rohini, Delhi for the Audit period 2020-2023, it has been found that entry of Aadhaar Number has not been made in the Service Book of Ms. Raj Kumari, Sweeper 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) Attestation of Bio-data at first page not signed :**

The particulars of each Govt. servant and photograph should be attested at the first page of Service Book by the competent authority But this has not been followed in some cases eg. Ms. Raj Kumari, Sweeper

**(2) Character & Antecedents verification not made**

The entry of Character & antecedents verification report has not been made in the service book of Ms. Raj Kumari, Sweeper.

**(3) 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 book of Ms. Rachna Nain, Welfare Officer

**(4) Leave account not updated**

Leave account has not been signed by the competent authority in most of the service books after 12/2020 eg. Ms. Rachna Nain, Welfare Officer, Ms. Raj Kumari, Sweeper.

(5) Nomination Forms not available Nomination Forms has not been available in the service book of Ms. Rachna Nain, Welfare Officer.

**(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

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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 teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Details of Staff whose retirement is within 5 years and completed 18 years of service**

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Retirement
1.	Ms.Santosh, Attendant	25.09.1966	30.09.2026

HOO may take necessary steps to remove the above discrepancies under intimation to audit.

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**TAN NO..07**

(Observation Audit Memo No. 14 Dated: 27.09.2023)

**Sub: Deficiencies in paid Bills/Vouchers**

According to instructions contained in Rule 59 of Receipt and Payment Rules, 1983 relating to affixing pay orders, defacing of stamps affixed on the vouchers and manner of cancellation of vouchers —

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

However, on test check of bills/vouchers, it has been observed that the Department has not followed the above-mentioned rule during the period of audit.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.

  
(CHANDER MOHAN )  
IAO, PARTY NO. 17

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