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

**Sub:** -Audit report Home for Old & Infirm Beggars, Lampur, Delhi -110040 for the year 2018-19 to 2020-2021

**INTRODUCTION:**

The I.A.R. on the accounts of Home for Able & Disable Beggars, Lampur, and Delhi 110040 for the year 2018-2021 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, A.O/IAO & Sh. Ram Poojan, A.A.O. The audit was conducted during 07 working days w.e.f. 08.11.2021 to 16.11.2021. This was the general audit. The HOIB was not functioning w.e.f. 22.02.2012 to till date due to non-transfer any able and disable beggars (Inmates) from RCC(Receipt Cum-classification Centre) Kingsway Camp Delhi.

**AIMS AND OBJECTIVES:-**

The main objective of Home for Old & Infirm Beggars, Lampur, Delhi -110040 was established in 1970 under the provision contained in section 13(1) of Bombay Prevention of Begging Act,1961 with a capacity of 75 persons. It is situated in Sewa Sadan, Lampur, Delhi. The function of this home is to detain able and disabled beggars under Bombay Act 1959 which came into force on 18.3.1961. Beggars are transferred from RCC Centre i.e. Kingsway Camp. It also functions for custody, trial and punishment of beggars offenders. AIMS and Objectives are totally fail due to non functioning of HOIB w.e.f. 22.02.2012.

**HOS /DDO/ Cashier**

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

**LIST OF HOS&DDO**

S.NO.	NAME & Designation	Time Duration
1.	Smt. Neelam Supdt.	01.04.2017 to 17.06.2018
3.	Sh. Shiv Narayan Singh, Supdt.	17.06.2018 to 31.03.2021

**LIST OF CASHIER: -**

S.NO.	NAME & Designation	Time Duration
1.	Rishi Prakash, UDC.	01.04.2017 to 31.03.2021

**Budget allocation and Expenditure for the year 2018-2019 to 2020-2021**

<b>Plan :- NIL</b>
<b>NON PLAN</b>

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2018-2019	7600000	5784500	1815500
2019-2020	9000000	4634003	4365997
2020-2021	7050000	3906444	3143556

**Statutory Audit:-** Statutory audit of Home for Old & Infirm Beggars, Lampur, Delhi -110040 has been conducted by AG (Audit), Delhi up to 2011.

**Vacancy Statement:-**

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	0	0	-
2	Group B	03	02	01
3	GroupC	09	03	06
Total		12	05	07

**Maintenance of Records:-**

The maintenance of records of Home for Old & Infirm Beggars, Lampur, Delhi -110040 for the year 2018-2019 to 2020-2021 was found satisfactory subject to observations made in Current audit report and in test audit note.

**Old Audit Report**

There were 59 outstanding paras with recovery of Rs. 215551/. The HOIB Authority has shown the compliance of 11 paras. 11 Paras have settled alongwith recovery amounting to Rs.12875/- and remaining 48 paras have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Para No. settled of Para's	Outstanding Para's with para No
1	1977-1979	06	02	3,4	04
2	1979-1982	12	02	14,27	10
3	1982-1984	09	0	0	09
4	1984-1997	12	01	4	11
5	2003-2004	14	01	8	13
6	2004-2014	03	02	1,2	01
7	2014-2018	03	03	1,2 &3	0
Total		59	11		48

**(B)Details of old Recovery**

S.No	Year	Para No.	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
				Para No.	Amount	
1	1977-1979	0	0	NIL	Nil	0
2	1979-1982	0	0	0	0	0
3	1982-1984	0	0	0	0	0
4	1984-1997	3	542	3	0	542
5	2003-2004	1	202134	0	0	202134
6	2004-2014	1	960	1	960	0
		2	245	2	245	0
7	2014-2018	1	11550	1	11550	0
		2	120	2	120	0
G.Total			215551		12875	202676

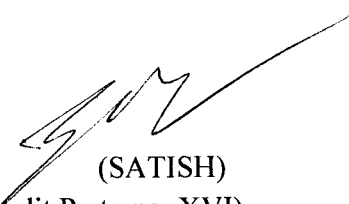
**Current Audit Report: -**

During the course of current audit 08 audit memo's highlighting various irregularities/recovery to the tune of Rs 51275/ were issued. Department has shown compliance out of which 02 audit memos as such spot recovery amounting to Rs.41850/- was made. Remaining 06 Audit memos converted into 03 Audit paras and 03 Tans with the recovery of Rs.9425/- in the current Audit Report.

**Details of Current Recovery ( Audit Period 2018-19 to 2020-2021)**

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/02	51275	41850	9425
Total	51275	41850	9425

The internal audit report has been prepared on the basis of information furnished and made available by Home for Old & Infirm Beggars, Lampur, Delhi -110040. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

  
(SATISH)  
(Audit Party no. XVI)

(Page 22 of 77-79)

Para 1

Part I

2018-19 to 2020-21

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Cash Book and other connected records

Page 10-1

Following irregularities were observed:-

- (i) Daily totals were not got checked by an official other than writer of the cash book. Needful may please be done now to ensure correctness of totals.
- (ii) Physical verification of closing balance was not done in any month during 1977-78 and 1978-79. This may please be ensured.
- (iii) A list of inmates showing the amounts of Jama Tulashi mentioned against each duly attached totalled is received from BJC Camp. The total amount was taken on the receipt side of the cash book in receipt of the above list and was payment when made subsequently were also noted in the cash book was as and when the inmates left the institution. Although the total amount was accounted for on the receipt side of cash book and the individual amount was noted in a separate register called 'Central Register' no separate

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subsidary register was maintained exclusively for Jama Talashi. The case number of each individual was not given in the cash book against each payment at the total of each payment with the result the entry of payments with the individual amount of receipt shown in the Central register because extremely difficult and time-consuming. To tide over these difficulties it was suggested that the desirability of introducing a separate subsequent register for Jama Talahi may please be maintained wherein, the posting of each individuals together with the amount of receipts against him was posted in the same order as that of the list received from MCC and total of receipts agreed with that of the list. The payment may also be noted in this register as and when the payment is made in each case against the entry concerned the net outstanding balance of the register and the cash book being agreed at the end of each month and a certificate to that effect given in the register when which may be put up periodically to the Head of office for reviewed and check.

Further from the review of the central register mentioned above, it was such that in a number of cases of death etc of the inmates, the amount of Jama Talahi was still lying in the J.T.Cash book/register. In the absence of any possibility of amount being paid to the rightful claimant/heir, the desirability of treating and amount as revenue as Misc.receipts be considered for the clearance of all such old items. A few instance of the type as

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are given below:-

(9)

SI. No. Register	Name of the Inmate	Case No	Amount	Remarks
762	Shri. Ganga Lal	762	17-40	Died on 20-11-76
765	Shri. Shriv Nath Prasad	765	1-35	escaped on 14-11-77
766	Shri. Mohi Chand	766	18-50	Died on 1-1-77
792	Shri. Mohi Anjad	792	100-05	FLYING
812	Shri. Amar Singh	812	127-75	died on 14-11-76

The entire register may please be reviewed in the light of the above for action as suggested above and compliance reported to Addl.

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 222  
 Para. 3

Case-5  
 (of 77-79) L.H.K.

Para. 2

(10)

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a) Non recovery of water charges for the year 1977-78 & 78-79 amounting to Rs. 227-43 for the year 1977-78 & 78-79 only from the allottee of Govt. Accommodation.

Following employees were allotted Govt. Accommodation in Canteen with effect from the date mentioned against each. As per existing orders water charges at Rs. 4-50 per month was to be recovered from these employees from the date of possession of Govt. accommodation. But recovery was effected with effect from October 1978 only on this account. The amount of Rs. 227-43 for the year 1977-78, 78-79 as detailed below may be recovered from the under mentioned employees and compliance reported to Audit.

S1. Name of the employee  
 No. & Vestigation

Particulars of Date of Accommodation occupation

Age of employee at the date of possession of Govt. Accommodation

Total. Recovery up to 9/78

1	2	3	4	5	6

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1.	2	3	4	5	6
1. Sh. Manak Chand Sweeper	8.6.77	Rs. 4-50	70-50		
	7 Gumbali Bagh				
2. Sh. D. Das Chand Cook	723 Gumbali Bagh	6.6.77	do	71-00	
3. Sh. Ram Chander Washer man	760 Gumbali Bagh	1977-78	85-80		

Occupation date was  
 28 February 1978  
 and October 78 comes  
 Vis. from pay of March  
 77 to pay of 9/78  
 (19 months)

The recovery of other period and other cases, if any may also be reviewed for similar action.

Various columns like advances provided in portion of P.B.R. , CTR-22-A were incomplete vis registration date of joining scales , gov't accommodation etc. The columns were please be completed now and compliance reported to audit.

No initial of any official who checked the entries on column.125 of bill register were entered. his may please be noted for future guidance.

(111)

(22)

5/11



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 Para 4

(121)  
 During scrutiny of service books following  
 irregularities were noticed.

1. Irregular payment of washing allowance amounting to  
 Rs. 19-50

Following clause IV employees were paid washing  
 allowance for the leave period other than Casual leave.  
 If he/she was on leave other than casual leave, as such  
 an amount of Rs. 19-50 was irregularly paid as such  
 details given below:-

Sl No	Name of the employee & Designation	Period of leave	Rate of washing allowance	Total
1				
2				
3				
4				
5				
6				

1. Sh. Rajat Das Room 3-2-76 to 26-2-76

24 005/-  
 Rs 28.19.79  
 and v.v.s. 2  
 27-7-79  
 084/-

2. Sh. Devan Singh Cook

25.4.77 to 25.5.77 84  
 4.5.78 to 27.6.78 84

per month

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12/11/76  
11/11/76  
10/11/76  
9/11/76  
8/11/76  
7/11/76  
6/11/76  
5/11/76  
4/11/76  
3/11/76  
2/11/76  
1/11/76

FSI

200 (13)

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3. Sh. Shank Chand Sweeper

7-7-76 to 4.8.76 117 8-70  
9-9-80 to 5-12-80

Total Rs.19-50

The amount of Rs.19-50 irregularly paid as washing allowances may be recovered after verification from the above class IV Govt.-servant under intimation to Audit. Similar other cases may also be reviewed in the light of the above and action taken accordingly under intimation to Audit.

Recommendations of D.C.B.O, Insurance O.P.F etc and Home Town declaration, detail of etc. were not found listed in the service books of any of the employees. Needful may be done in all the service books under intimation to Audit.

Inspector

Para 4

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Para -9  
Stock Register  
(477-79)

(14)

Following omission/irregularities were noticed:-

Irregular reduction of Non-consumable articles-General  
Articles Register.

A scrutiny of stock registers of general articles revealed that only one register for both consumable and non-consumable articles was maintained. Separate register for consumable and non-consumable article may be maintained and compliance reported to audit.

Articles of non-consumable nature were also reduced after showing them issued. Following are few examples:-

Name of articles	Page No. of stock register	No of articles reduced
Kags (exampl)	22	108
Plates (exampl)	23	112
	2	3

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1	2	3
3	Locks . . . . . 24	22
4	Carron . . . . . 25	3
5	Iron faover plaster pots 67	85
	Tools . . . . . 81	4
	Khurpe . . . . . 86	5
	Torches . . . . . 95	6
	Measuring tape . 137 138	2
	Nags . . . . . 72 126	129

Non-consumable articles may not be reduced unless these are got condemned and disposed of under orders by the competent authority.

The above articles may please be restarted to original number under intimation to Audit. Other non-consumable register may also be reviewed in the light of the above remarks for necessary action.

Irregularity on Issuing of Milk in special Dietry register

On the recommendation of the doctor, special diet was given to weak/ill inmates. This record was kept in a separate register named (special Dietry Register)

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216  
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As per particulars slips placed in the special dietary file at pages 25 and 27, special diet of 250 grams of extra milk etc each day was prescribed on 3-11-77 from 4.11.77 to 30.11.77 and on 16.11.77 from 16.11.77 in respect of 16 and 18 inmates respectively. Thus extra milk is issued to these inmates with effect from 16.11.77 was 8.500 kilograms i.e for 34 inmates (16+18) @ 250 grams each. However on 16.11.77, 17.11.77 and 18.11.77 milk actually issued was 9-00 k.g and as such on the above three dates 0.500k.g milk was issued in excess each day i.e 1.500k.g total accounted. The discrepancy may be reconciled or recovery of Rs.3.60 be made after verification @ Rs.2-40 per k.g and compliance reported to audit.

STOCK NOT VERIFIED

As per rules, stock register was to be physically verified at least once in a year and the results noted in the form of \_\_\_\_\_ in the register. But in the following cases needful was never done.

1. Dietary entry stock register
2. Special Dietary stock register
3. Clothing register
4. Stock register of general articles
5. Optics register
6. Stationary register.

150 (143) 215 153

Needful may now be done and results intimated to audit noting the requirements of the rules for future guidance also.

Para. 6 (Para 10 of G.P. Class IV Accounts 77-79)

Following omissions/irregularities were noticed

1. Wrong calculations of Interest

Interest for the year 1977-78 was allowed at 7.5% per annum whereas rate of interest for that year was 3%. Due to this loss interest was allowed in the following cases.

Sl No	Name of the employee	G.P. Number	Interest which should be	Interest allowed	Difference
1.	Sh. Jayat Ram Peon	DBA 439	60-00	56-00	4-00
2.	Sh. Mani Ram Chowkidar	DUW 455	48-00	45-00	3-00
3.	Sh. Shyam Lal Care taker	" 280	89-00	83-00	6-00
4.	Sh. Ram Chander waster man		182-00	171-00	11-00
5.	Sh. Nanak Chand Sweeper		175-00	164-00	11-00
6.	Sh. Ram Chander Cook		144-00	134-00	10-00
7.	Sh. Bomi Prasad Caretaker		181-00	169-00	12-00

The above accounts may be reviewed in the light of the above remarks and interest allowed corrected as above after verification.

For H/W per 20/11/78 (Mang. JA O. Party M...)

149 (18) 152  
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Consequent upon the increase of interest for the year 1977-78 as in the item (i) above there will be a corresponding increase in the interest allowed for 1978-79 in the following cases as shown below:-

Sl No	Interest allowed	Interest due	Difference
3.	113-00	119-00	1-00
4.	179-00	180-00	1-00
5.	222-00	223-00	1-00
6.	Account of 1978-79 transferred reviewed account may please be sent.		
7.	217-00	218-00	1-00

*All Call*

All the accounts may be reviewed in the light of (i) & (ii) above and accounts corrected accordingly after verification.

*242410-3*

*Para 7. (Para 17 Purchases of 77-79)*

*Para 8. Dietry and general items.*

During the course of audit it was seen that following purchases on account of dietry and general articles were made for more than Rs.250/- at one occasion. No quotations in support of next purchases wer shown to audit.

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 132  
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Year-1977-78	SI No	CB No	Sub/Vr No	Items	Qty	Date	Total Amount	From whom Purchases	Slrno No
	1	41	362	tozels	200	6-70	1340-00	Delhi Cantt & General Mills Co, Kamla Nagar Delhi-110007	85275 26.9.77
	2.	9	87	MOORE'S PAPER	100 100	2-95 3-00	295-00 300-00 595-00	M/S New-Sagar Co's Co-operative Store, Shakri Nagar Delhi	1275 27.6.77
	3.	53	455 455	oop -n/powder	288 160	1-20 5-30	344-60 800-00 1144-60	do	10501 8-11-77
	4.	42	365A	S/powder	600	60-00	360-00	do	1375 26-9-77
	5.	1/41	363	Shoes	9-95	200-00	per paid 1990-00	M/S Delhi Store	579 30-9-77
	6.	44	391	Blackt Blackt 97-80	6-80	jam	635-70	M/S New Super Co's Co-operative store	1371 23-9-77
				White	73-35	7-50	550-12	"	
				Living	6-30	5-50	34-63	"	
				Sarees	4 2	21-pp	84-00	"	
				White	8-00	4-50	36-00	"	
				Blackt Blackt	4-00	5-80	22-00	"	
							<u>1362-47</u>		





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1 2 3 4 5 6 7 8 9

-18  
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Account No.	Description	Quantity	Unit Price	Total	Date	Balance
757	Washers Attn	10 bags	126-50	1265-00	1-23	407 29,578
758	ghee	6 tln	150-00	900-00		405 29-3-78
759	"	1 tln	"	150-00		420 30-3-78
760	"	6 tln	"	900-00		473 30-3-78
765	Don	47 k.e	16-00	752-84		127 31-3-78
766	SOAP	216	1-27	274-32		191 31-3-78
455	SOAP	283	1-23	344-60		1501 8-11-77
	T/powder	160	5-00	800-00		
				1144-60		

NEW JERSEY  
 CONCRETE CO-03  
 STORES

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134  
 1978-79  
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3  
 4  
 5  
 6  
 7  
 8  
 9

1. 10 204 200 16-50 844-50

New Super Con's  
 Cooperative Store  
 22-8-78  
586  
 22-8-78

205 Z/powder 6 doz 54-00 324-00

586  
 22-8-78

868-50

2. 67 597 fire wood 12-57 30-00 575-00

Mt Saw Mill  
 Harola

359  
 30-3-79

601 <sup>1/2</sup> ton 1000k.e 2-25 2200-00

M/S. Veeranna  
 Road Tal Harola

159  
 29-5-79

2575-00

Total amount 1978-79 = Rs. 3443-50

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(23)

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137  
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In this connection following observations were made.

As the amount in each case exceeded Rs.250/-. The purchase should have been made by calling for quotations to derive benefit of competitive rates. The amount of Rs.19890-63 and Rs.3443-50 spent during 1977-78 and 1978-79 respectively may please be got regularised under orders. and compliance reported to audit. And further the purchase of articles exceeding Rs.250/- made through competitive rates.

(b) Purchase of Milk.

1978-79

During the course of audit it was noticed that milk amounting to total of Rs.11756-09 during 1978-79 was purchased from M/S. Om Parkash Mahavir Milk Supplier Harola @ Rs.2-38 per k.g but no quotations in support of the said purchase were produced to verify the correctness of competitiveness of the said rates. As no separate heading was provided for Milk in contingent register, the information extracted from dietary and general articles purchase during 1978-79 as far as possible was appended below:-

<u>Sl No.</u>	<u>C.A.</u>	<u>Sub.Vr.No</u>	<u>Amount</u>
1.	4	23	242-45
	5	34	225-20
			<u>467-65</u>
		Total	

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Sl No	CB	Sub. VrnNo	Amount
2	6	45	387-94
3	11	79	300-05
	"	80	135-65
	"	81	206-45
4	12	90	191-40
5	18	185	490-25
	"	186	353-19
	"	187	697-20
6	26	262	343-65
	"	263	331-80
7	34	327	124-95
	"	328	708-05
8	35	334	798-49
	"	335	277-50
9	43	372	313-05
	"	373	887-74
10.	50	437	265-70
11.	57	523	1416-69
	"	524	1304-24
12.	67	598	1492-25
	"	599	289-20

Rs. 11756-09.

142 (135) 227 145

In this connection it was stated that the entire expenditure incurred for the purchase of milk may be got regularised after due verification from the competent authority.

Purchase of Medicines

Director social welfare letter No.F 1(49)/78-Accts DSW dated nil clearly envisaged that in emergent cases where super Bazar was located at a distance of more than 5.k.m, the superintendent was empowered to purchase medicines locally up to Rs.50/- But from the perusal of following bills it was revealed that medicines were purchased from Guru Nanak Medical Hall (Retail, wholesale chemists, druggists and general order suppliers) 16/18 Tilak Nagar New-Delhi -110018 worth Rs.1305-68 during 1977-78 and Rs.329-98 during 1978-79.

M/S Guru Nanak Medical Hall Tilak Nagar

Sl No	CB	Sub.Vr.No	Amount	Bill No & Date
1	35	297	72-90	341 dated 15-9-71
		298	94-90	322 dated 5-9-77
		299	62-75	306 dated 25-8-77
		300	68-00	305 dated "
		301	91-65	293 dated 18-8-77
		302	19-28	294 dated "
		303	54-30	287 dated 16-8-77,
		304	68-00	279 dated 11-8-77
		305	73-50	278 dated 11-8-77
		306	35-70	274 dated 4-8-77

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 141  
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Sl No	CB	Sub.Vr.No	Amount	Bill & date
2	46	399	13-85	364 dated 26-9-77
		400	95-50	362 dated 26-9-77
		401	80-50	371 dated 3-10-77
		402	29-65	372 dated 3-10-77
		403	64-70	376 dated 6-10-77
		404	96-65	383 dated 10-10-77
		405	95-43	388 dated 13-10-77
		406	56-45	389 dated "
		407	29-80	401 dated 25-10-77
		408	58-10	68 dated 15-9-77
		409	66-40	67 dated 15-9-77
		687-05		
3.	55	431	13-75	420 dated 17-11-77
		481	43-90	421 dated "
			57-65	

Total for 1977-78 Rs.1385-68.

78-79

1.	15	131	14-75	698 dated 28-8-78
2	17	168	41-85	620 dated 3-5-78
		169	65-55	612 dated 28-4-78
		170	45-20	591 dated 15-4-78
		171	53-70	594 dated 19-4-78
		172	64-03	606 dated 28-4-78
			289-28	

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1402  
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Sl No	CB	Sub.Vr.No	Amount	Bill No & date
		173	40-70	601 dated 22-4-78

1978-79 Total Rs. 122-98

From the above data, it will be seen that items in excess of Rs.50/- were generally purchased from the above firm and not from Super Bazar. This was irregular and requires regularisation. Further it was also observed that Tilak Nagar was comparatively farther than the super bazar and as such the justification of purchases even up to Rs.50/- also needs to be furnished to Audit.

Further on the under mentioned cases, medium of more than Rs.50/- in each case had been purchased locally from Bussal Medical Store Narela which was also in contravention of the provision of letter cited and as such the total expenditure of Rs.1344-51 and 1222-75 for 77-78 & 78-79 respectively detailed below requires regularisation and under orders of competent authority.

1977-78

Sl No	CB	Sub.Vr.No	Amount	Bill & date
1	23	183	69-10	87 dated 25-4-78
		184	63-09	80 dated 19-4-77
		185	55-57	52 dated 4-4-77
		186	96-50	74 dated 14-3-77
		187	79-96	58 dated 5-4-77
2	35	308	67-60	194 dated 26-7-77
		310	68-20	179 dated 11-7-77



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Sl No	OB	Sub Vr. No	Amount	Bill No. & Date
	35	312	71-91	165 dated 4-7-77
		313	97-00	153 dated 20-6-77
		320	91-67	118 dated 10-5-77
		321	66-64	108 dated 9-5-77
3	55	474	82-36	128 dated 24-9-77
4.	79	676	59-01	555 dated 28-7-78
		677	06-05	554 "
		683	83-55	3 dated 10-3-78
		687	70-50	7 dated "
		688	73-30	8 dated "
		689	56-61	9 dated "

Total 1344-51

1978-79

1.	15	133	57-05	860 dated 19-6-78
		134	56-70	885 dated 27-6-78
		136	87-05	905 dated 4-7-78
		137	62-00	943 dated 12-7-78
		138	92-40	942 dated "
		139	60-40	986 dated 22-7-78
		148	92-50	1091 dated 11-3-78
		150	81-75	1149 dated 24-8-78
		151	52-55	1175 dated 30-8-78
2.	17	174	71-65	708 dated 5-5-78
		175	89-25	707 dated "
		177	91-45	759 dated 11-5-78
		179	92-65	793 dated 27-5-78

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3.	25	241	91-30	1220 dated 7-9-78
		244	69-30	1247 dated 16-9-78
		246	70-95	1265 dated 20-9-78

1222-75

Letter b (2429 No-4)

Para 12  
(977-79)

Water charge payment

Water charges at 100/- were paid to Khadi Gaudhyog Delhi for the period 1-1-77 to 28-2-78 vide CB-80/77-78 HIB sub Vr.No.693 (total amount of Rs. 1100/-) as the authority of Director of social Welfare letter No.F.90/(2)/71-72/13995 dated 11-6-71. An attested copy of this authority may please be furnished. Correctness of the amount charges asin same was not made available during audit.

Quesada J.

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Para 1  
Para 2

(PARA NO. 2 of 79-82)

JAMA TALASHI CASH BOOK AND OTHER CONNECTED RECORDS

During the checking of the above cash book the following omissions/irregularities were noticed:-

- (a) Daily totals were not got checked from an official other than the writer of the cash book during 1979-80 to 1981-82 the reasons for not <sup>C.A.</sup>deserving the provision of rule 77(iii) of C.T.R., even when the irregularity was pointed out in the previous audit report may please be stated and needful got done under intimation to audit.
- (b) The certificate of physical verification of cash was not found recorded in the cash book by the D.D.O./Head of office during 1979-80, 1980-81 (except 11/80, 12/80 and 1/81) 1981-82. The circumstances under which the physical verification of the cash in terms of rule-77 (iv) of C.T.R., was not carried out especially when the irregularity was also pointed out in the previous audit report may be stated and needful got done under intimation to audit.
- (c) On the following dates the cash book was not closed by the D.D.O., though the entries made therein were approved by him. The reasons therefore may please be intimated and omission got rectified now in these cases alongwith other such cases, if any.  
15.5.81, 5.6.81, 31.8.81, 14.9.81, 25.9.81, 28.9.81, 30.1.82, 26.3.82.
- (d) Page No. 15 of the cash book was cancelled. The

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cancellation was not got approval from the D.D.O.  
The omission may please be rectified now under  
intimation to audit and irregularity avoided in future

(e) Cash book for 1980-81 to 1982-83, in torn condition.  
Pages Nos. 17, 18, 19 38 & 39 on lying loose. The  
cash book may please get relevant and compliance  
reported to audit.

(f) On receipt of the amount of Jama Talashi from the  
R.C.C. Camp, the same is required to be got credited  
in the cash book of Jama Talashi and also entered in  
the register called "Central Register" against the  
individual inmates amount in question was accounted  
for in the cash book, the same was not found entered  
in the "Central Register" against the inmates during  
the period of audit. The amount in question was being  
posted in the register only at the time of release  
and payment to the inmates which is, irregular. The  
"Central Register" may please be overhauled and the  
amount of "Jama Talashi" received from the R.C.C.  
Camp got noted against the individual therein proper  
attestation from the D.D.O., and the compliance  
thereof reported to audit.

Moreover at the time of payment the individual case  
Number of the inmates was not found noted in the cash  
book with the result that it becomes very difficult  
to trace out the payment from the "Central Register".  
It is, therefore, suggested that the individual case  
number should also be noted in the cash book in future  
and compliance reported to audit.

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- 2 -

- (g) An amount of Rs. 1,527.10 was received from the R.C.C. Camp vide receipt No. 84 dated 29.1.82 and the amount was handed over to the cashier on the same date, but the same was accounted for in the cash book on 30.1.82 vide page-25 of the cash book. The reasons for not accounting for the same in the cash book on 29.1.82 may please be investigated and result intimated to audit and such irregularity avoided in future.
- (h) As against the balance of Rs. 7,554.14 in the cash book at the close of transactions on 13.11.82, the balance on physical verification on 18.11.82 was found as Rs. 7,554.15. The excess balance of 0.01 paise may be credited on the receipt side of the cash book under intimation to audit.

[ ... ]

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- 3. PB-75/80-81 for Rs. 974.90 dated 18.3.81.
- 4. PB-5/81-82 for Rs. 545.65 dated 29.4.81.

Para 15

(PARA - 6 of 79-82)

BILL REGISTER

(a) In order to ensure that the amount of the undisbursed pay and allowances are not retained beyond three months it is necessary that the following columns of the register should invariably be filled in respect of each bill.

Column 13-Payment made during 1st month.

Column 14-Payment made during 2nd month.

Column 15-Payment made during 3rd month.

Column 16-Number and date of bill in which balance was short drawn.

It was however seen that during the period of audit viz 1979-80, 1980-81 and 1981-82, these columns were never filled in the reasons for not completing the columns of the bill register may please be intimated and irregularity avoided in future.

(b) It was further observed that in column-10, of the bill register the date of cheque was never shown in respect of contingent bills during 1979-80, 1980-81, 1981-82 and pay bills and mix bills during 1980-81 and 1981-82. In the absence of the same it could not be ensured that three entries in the cash book were correctly made. It is therefore suggested that the needful may be done and irregularity avoided in future.

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Para 14 (PARA - 5 of 79-82)

Para - 8

ACQUITTANCE ROLLS

During review of the Acquittance Rolls, the following omissions/irregularities were noticed:-

(a) No datewise abstract of payment was made below the bills during the period of audit viz 1979-80 to 1981-82. It may please be ensured that the abstract is invariably prepared in respect of the payments of a bill made on different date in order to ensure the correctness of payment and to facilitate the linking of entries in the cash book.

(b) The overwriting in the Acquittance rolls on the following dates were not found attested by the D.D.O., the same may please be done now and irregularity avoided in future.

1. PB-9/79-80 for Rs. 520.75 at page 130.
2. PB-39/79-80 for Rs. 1,546.40 at page 141.
3. PB-73/80-81 for Rs. 2,922.20 at page 190.

(c) The certificate of payment was not given by the D.D.O., in respect of the payments of the bills on the following dates, which may please be endorsed and irregularity avoided in future.

1. PB-54/79-80 for Rs. 620.80 dated 12.6.79.
2. PB-20/80-81 for Rs. 20.30 dated 13.6.80.

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(c)

The other column

Column No. 2 - Particulars of bill together with date  
(Date not shown)

Column No. 6 - Token No. (Not shown)

Column No. 8 - Date of acknowledgement with initials  
(Date of acknowledgement not shown).

Set off  
were also not filled in properly. The same may be done  
in future and compliance reported to audit.



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Case No-6

~~Para 9~~

(PARA - 2 of 79-82)

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DRY CLEANING WORK LOCALLY INSTEAD OF THROUGH POOR HOUSE

On scrutiny of contingent vouchers, it was observed that the Dry Cleaning of Blankets/Jersey was got done locally after inviting quotation as per details given below:-

Vr. No.	DATE	AMOUNT	PARTICULARS	NAME OF LOCAL DEALER FROM WHOM WORK GOT IN
(C. Bill No. 87/79-80/HOIB dated 15.3.80)				
419	20.2.80	96/-	40 Blankets @ 2/40	M/S Raj Dry cleaners Dyers, D-1/Old Gupta colony, Delhi.

(41)  
- 14 -

130 19 33

Vr. No.	date	amount	particulars	name of local dealer from whom work got done
420	22.2.80	96/-	40 Blankets @ 2/40	M/S Raj dry cleaners Dyers, D-1/Old Gupta colony, Delhi.
421	23.2.80	96/-	- do -	- do -
422	24.2.80	96/-	- do -	- do -
423	25.2.80	96/-	- do -	- do -
424	26.2.80	96/-	- do -	- do -

(C. Bill No. 90/79-80/HOIB dated 13.3.80)

437	27.2.80	96/-	40 Blankets @ 2/40	M/S Raj dry cleaner & Dayer, D-1/Old Gupta colony, Delhi.
438	28.2.80	96/-	- do -	- do -
439	29.2.80	96/-	- do -	- do -
440	1.3.80	96/-	- do -	- do -
441	3.3.80	96/-	- do -	- do -
442	4.3.80	96/-	- do -	- do -
443	5.3.80	25/-	25 Blankets @ 2/40	- do -
444	6.3.80	48/-	20 Blankets @ 2/40	- do -

(C. Bill No. 55/81-82/HOIB, dated 23.11.81)

312	15.10.81	900/-	200 Blankets @ 4/50	- do -
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(C. Bill No. 42/81-82/HOIB, dated 22.10.81)

229	21.10.81	900/-	200 Blankets @ 4/50	- do -
		250/-	200 warm jercy @ 2/50	

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In this connection, the following are observations made which need elucidation:-

1. The expenditure was differentiated in order to avoid sanction of the competent authority; the same may be got regularised now under intimation to audit.
2. Facility of Dry cleaning is understood to be available in Poor House, a sister institution under the Directorate of Social Welfare. The reason for getting the work done locally instead of through Poor House, may please be stated.

198/12  
Para 18  
Para 10

(PARA - 10 of 79-82) 2429 No-7

PURCHASES WITHOUT OBSERVING CODAL FORMALITIES

Codal requirement of inviting quotations/tenders in respect of the following purchases were not found observed by the Homes:-

1. C. Bill No. 86/79-80/HOIB dated 15.3.80  
 Vr. No. 409 for 27 Kg. Tea @ 17/- = 459/-  
 (+) 32.13 (S.T.)  
491.13

Vr. No. 410 for purchase of 100 bulbs  
100 watt @ 4/45 = 450/- = 450/-

2. C. Bill No. 91/79-80/HOIB dated 7.3.80  
 Vr. No. 421 for purchase of towels for Rs. 545/-

3. C. Bill No. 20/81-82/HOIB  
 Vr. No. 117 for purchase of 4 tin of finit oil  
 @ 70/- each = 280/- = 280/-

Sanction of the competent authority to regularise the expenditure may be obtained to a copy of the sanction endorsed to audit

Letter No-8

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Para 19 (PARA - 11 of 79-82)

Para-11

PURCHASE OF ATTA ON HIGHER RATE THAN THE ACCEPTED LOWER QUOTED RATE-COST OF OVERPAYMENT OF Rs. 293-10

During the year 1979-80, quotation for supply of Atta to Home was invited and the rate of Rs. 128.50 per bag of 90 Kg. quoted by M/S Harish Chand Shyam Lal, 75 Shastri Market, Narala, Delhi was found lowest and accepted.

However, on scrutiny of vouchers, it found that the said dealer had supplies Atta at a rate higher than the accepted rate as detailed below:-

PARTICULAR	QUANTITY	RATE	AMOUNT	LOWEST QUOTED RATE	AMOUNT	DIFFERENCE OF (4) AND (6)
1	2	3	4	5	6	7
<u>C. Bill 1/79-80/HOIB/28.6.79</u>						
Vr. No. 6	90 x 104	128/70	1287/-	128.50	1295/-	2/-
Vr. No. 3	90 x 134	128.70	1673.10	128.50	1670.50	2.60
<u>C. Bill No. 38/79-80/HOIB Dt. 29-11-79</u>						
Vr. No. 204	90 x 54	130/-	650/-	128.50	642.50	7.50
<u>C. Bill No. 50/79-80/HOIB Dt. 10.12.79</u>						
Vr. No. 226	90 x 104	130/-	1300/-	128.50	1285/-	15/-
<u>C. Bill No. 55/79-80/HOIB Dt. 21.1.80</u>						
Vr. No. 290	90 x 54	132/-	660/-	128.50	642.50	17.50
Vr. No. 291	90 x 54	132/-	660/-	128.50	642.50	17.50
<u>C. Bill No. 69/79-80/HOIB Dt. 2.1.80</u>						
Vr. No. 203	90 x 24	132/-	264/-	128.50	257/-	7/-

Contd.....17

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PARTICULAR	QUANTITY	RATE	AMOUNT	LOWEST QUOTED RATE	AMOUNT	DIFFEREN OF (4)&(
1	2	3	4	5	6	7
<u>C. Bill No. 60/79-80/HOIB Dt. 19.1.80</u>						
Vr. No. 215	90 x 10 <sup>4</sup>	132/-	1320/-	128.50	1285/-	35/-
<u>C. Bill No. 61/79-80/HOIB Dt. 21.1.80</u>						
Vr. No. 320	90 x 9 <sup>4</sup>	132/-	1183/-	128.50	1156.50	31.50
<u>C. Bill No. 73/79-80/HOIB Dt. 21.2.80</u>						
Vr. No. 381	90 x 10 <sup>4</sup>	132/-	1320/-	128.50	1235/-	35/-
<u>C. Bill No. 83/79-80/HOIB Dt. 7.3.80</u>						
Vr. No. 438	90 x 5 <sup>4</sup>	132/-	860 <del>2</del>	128.50	642.50	17.50
<u>C. Bill No. 88/79-80/HOIB Dt. 15.3.80</u>						
Vr. No. 431	90 x 10 <sup>4</sup>	132/-	1320/-	128.50	1285/-	35/-
<u>C. Bill No. 95/79-80/HOIB Dt. 26.3.80</u>						
Vr. No. 471	90 x 20 <sup>4</sup>	132/-	2640/-	128.50	2570/-	70/-
					<b>Total.</b>	<b>293.10</b>

The above transaction has resulted in overpayment for Rs. 293.10 to the supplier of Atta, which may either be recovered from the contractor or from the person found at fault for wrong transaction under intimation to audit.

Para-20  
 20/11/80  
 Para-12

PARA - 12 of 79-82)

LOCAL PURCHASE OF STATIONERY ARTICLES BEYOND FINANCIAL POWERS.

Under delegation of Financial Powers, the Heads of

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offices in the Delhi Administration are empowered to incur expenditure to the extent of Rs. 40/- in each case in respect of local purchase of stationery articles.

However on scrutiny of voucher No. 13 of contingent bill No. 2/81-82/HOIB dated 20.5.81, it was found that local purchase of stationery item amounting to Rs. 79/- was made vide X2222 C.M. No. 196 dated 2.5.81 Shastri Market, Narala.

The above transaction requires the regularisation by obtaining sanction of the competent authority.

A copy of the sanction may be endorsed to audit.

Page No 10  
Page 21  
Page 17

~~Page - 13 of 79-82~~ (Page No 10)

PURCHASE OF TWO V.I.P. BAGS BY BIFURCATION OF BILL

Two V.I.P. Bags were purchased by the Home as per details given below:-

C. Bill No. 18/81-82/HOIB dated 17.7.81

Vr. No. 103-1 Pc. V.I.P. Bag @ 132/-	} Bill No. 1809 & 1610 of M/S New Super Con's Co- operative store Ltd., 25/134 Shakti Nagar, Delhi.
Vr. No. 104-1 Pc. V.I.P. Bag @ 132/-	
<u>264/-</u>	

The purchases were made by bifurcating the bill obviously with the intention of avoiding for obtaining sanction of competent authority and also to avoid codal requirements of inviting quotations, which is irregular.

The sanction of the competent authority may be obtained to regularise the expenditure, under intimation to audit.

Case No - 11  
Page No - 16 (199-10-11)

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Page No - 17

DIETRY STOCK REGISTER

During the course of audit the following irregularities were noticed:-

(a) NON RETURN OF TRANSFERRED (ON LOAN) DIETRY ARTICLES BY OTHER HOMES

It was observed that some of the dietary articles were transferred on loan to other homes but these have not been received back in this Home of old and informed buyers so far. A few instances are recorded below:-

Sl. NO.	PAGE NO.	NAME OF ARTICLES TRANSFERRED ON LOAN	QUANTITY TRANSFERRED ON LOAN	TRANSFERRED TO	TRANSFERRED ON
1	2	3	4	5	6
1.	5	Attn	90-00 Kgs.	MABB Nare-1a Delhi	4.8.77
2.	16	Rice	35-00 Kgs.	- do -	2.6.77
3.	19	Rice	5-00 Kgs.	- do -	28.1.6

The reasons for not receiving back the turned articles may please be stated and action which has not been initiated so far may be taken now to recover the same. The dietary stock register for the year 1979-82 may be reviewed and if these are

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any other dietary articles so transferred on loan to other Homes and not returned, so far, the same may be recovered now may be and accounted for in the stock register under intimation to audit.

(b) INCORRECT BALANCES RECORDED IN THE DIETRY STOCK REGISTER

It was also observed from the dietary stock register that the incorrect balances were recorded therein as per a few instances shown below:-

SL. NO.	PAGE NO.	NAME OF ARTICLE	DATED	OPENING BALANCE	ISSUED QUANTITY	CLOSING BALANCE SHOULD BE	CLOSING BALANCE SHOWN	VARIATION
1	2	3	4	5	6	7	8	9
1.	5	Atta	25.7.79	275-675 M	23-220 M	252-455	255-455	3-00M in excess recorded
2.	37	Malka	12.6.79	66-914	7-480	59-434	67-434	8.00M in excess recorded

The reasons for excess balancing may please be investigated and stock position corrected after verification under intimation to audit.

(c) Dietary items were issued to the cook at the following rates but the approved dietary scale was not shown to audit. In the absence of said approval, it was not possible to watch the correctness of the dietary items consumption for the period of audit. During discussion i



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189  
16  
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was stated that the dietary scales were approved by the department earlier in 1970, but a copy of the circular was not available in the office. A copy of the same may please be obtained and placed in records, under intimation to audit.

DIETRY ITEMS ISSUED/CONSUMED DURING THE PERIOD OF AUDIT

Sl. NO.	ITEMS	QUANTITY PER UNIT
1.	Atta	470 Gm.
2.	Dal	85 Gm.
3.	Vegetables	250 Gm.
4.	Sugar	40 Gm.
5.	Ghee	20 Gm.
6.	Salt	20 Gm.
7.	Tea Leaves	3 Gm.

Further, during the period from 18.5.79 to-20.9.79, atta and sugar was issued less than the quantity issued and consumed during the last several years to date per unit i.e. atta @ 430 Gm. and sugar @ 30 Gm. per unit., the reasons for variation may please be intimated to audit.

(d) EXCESS CONSUMPTION/ISSUE OF DIETRY ITEMS

During the month of March 80, it was seen that the dietary items were issued in excess of the actual number of inmates present on the particular day on the various dates as per details given below, thus resulting in

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in the excess issue of 41 inmates day dietary items to the cook casting Rs. 52.75 in the month. The excess quantity was neither adjusted in the subsequent month nor recovery thereof effected so far from the cook. The same may be recovered now under intimation to audit. The dietary items for the years 1979-82 may be calculate with reference to the actual attendance of the intimates and the excess amount be worked out and recovered from the officials at fault under intimation to audit.

DATE	NO. OF INTIMATE PRESENT	DIETRY ISSUED FOR NO. OF INTIMATES	DIFFERENCE	QUANTIT EXCESS ISSUED
1,2,3.3.80	114	116	2 intimates per days for 3 days	6
7,8.3.80	113	114	1 x 2	2
9.3.80	112	114	2 x 1	2
15.3.80	110	112	2 x 1	2
16,17,18.8.80	110	112	2 x 3	6
19,20,21.3.80	109	112	3 x 3	9
22.3.80	102	109	7	7
25.3.80	101	102	1	1
29.3.80	97	101	4	4
30,31.3.80	96	97	1 x 2	2
				<b>41</b> days dietary items per unit
1. Atta	470 x 41 grams =	19.270 Kg. @ Rs. 1.28	=	Rs. 23.30
2. Dal	85 x 41 grams =	3.485 Kg. @ Rs. 3.95	=	Rs. 13.80
3. Sugar	40 x 41 grams =	1.640 Kg. @ Rs. 2.60	=	Rs. 4.26
4. Ghee	20 x 41 grams =	0.820 Kg. @ Rs. 11.30	=	Rs. 9.27
5. Dalia	30 x 41 grams =	1.230 Kg. @ Rs. 1.75	=	Rs. 2.15
				Total <u>52.75</u>

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28.3.80  
19.12.81

PARA - 17 of 79-82  
CLOTHING STOCK REGISTER

~~Patta~~

On going through the clothing stock register the following irregularities were noticed:-

(a) It was noticed that the under mentioned cloth was sent to sheltered work shop, Ramesh Najar for stitching of Kurta, Kamij, Pajama, Kaccha and Banyan for inmates in the years 1979-82, but the account of cloth was not taken from the work shop on receipt of stiched items.

Sl. NO.	CLOTH TRANSFERRED FOR STICHING ON	VARIETY OF CLOTH	QUANTITY OF CLOTH TRANSFERRED	CLOTH TRANSFERRED WORTH Rs.	transferred To	Items received after stiching
1	2	3	4	5	6	7
1.	28.3.80	Patta	510-Mtres	5760.00	Sheltered work shop Ramesh Nagar	222 Pajama
2.	28.3.80	Check (Shirts)	900 Meters	3544.50	- do -	500 shirts
3.	19.12.81	Patta	1410 Meters	14642.13	- do -	600 Pajama
4.	19.12.81	Check (Shirts)	1430 Meters	15714.27	- do -	622 shirts
5.	19.12.81	Grey Machine (Medium)	1220 Meters	10136.19	- do -	600 Kaccha 620 Banyan

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179/128

The prescribed scale fixed by the Head of the Department for consumption of cloth for each stitched item was not made available to audit for verification and therefore it could not be ensured that there was no balance of cloth returnable by the work shop out of supply of cloth issued for stitching as detailed above.

The amount of cloth may be obtained from the work shop and verified with reference to scale of consumption fixed by the Head of Department and if there is any balance of cloth with them the same may be taken back and accounted for in the stock and compliance reported to audit.

(b) NON RECEIPT/ACKNOWLEDGEMENT AGAINST ISSUES TRANSACTION TO INMATES BY THE CARETAKER

It was noticed that the stitched items viz, Kurta, Kamij, Pajama, Kaccha and Banyans were issued in lots to the caretaker during 1979-88 for distribution amongst the inmates and the balances were accordingly reduced from the stock register after every supply to the caretaker. But no records to show the further issue of these items to the inmates by the caretaker were made available to audit for verification. Therefore, in the absence of receipt/acknowledgement or thumb impression of the inmates in token of receipt of these items by them, it could not be verified that all items so issued from stock were actually distributed amongst the inmates by him and there was no balance left with him.

It may please be intimated as to how in the absence of such records it was ensured that all the items received by the

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(54)

caretaker for distribution amongst the inmates were actually distributed by him to them and that no stitched item was issued in excess of the prescribed scale.

(c) INCORRECT STOCK ENTRIES MADE IN THE STOCK REGISTER

(i) It was seen from page No. 14 that on 31.8.81 there were 315 shirts in stock but after issue transaction of 17 shirts made vide indent No. 68 dated 31.8.81 the closing balance was shown as 288 shirts instead of 298 shirts. As such 10 shirts were short accounted for in the stock. The shortage may be got made good from the official at fault and compliance reported to audit.

(ii) Vide indent dated 27.8.80 it was observed that 80 Pajamas were shown as issued to caretaker, but only 50 Pajamas were reduced from the balances as accounted at page No.-16. This may please be investigated and correct position intimated to audit.

(iii) Vide indent No.-47, dated 17.12.79 it was observed that 86 Nos. each shirts, and Pajama, Kaccha and Banyan were issued but the quantity of 30 Nos., each (shirts and Pajama) were reduced from the balances at page No. 14 and 16. The circumstances under which the correct quantity of issue was not accounted for in the stock register may please be investigated and result intimated to audit.

( PARA - 18 of 79-82 )

~~Para 18~~

PHYSICAL VERIFICATION

(a) Rule-116(1) of I.F.R., lays down that the physical verification of all the stores should be conducted at least once

Para 25  
2929/13

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a year by a person other than that responsible for maintenance of stores and result thereof recorded in the stock register. It was, however, observed that the provisions of the rule were not followed in the Home in respect of stores as shown below:-

1. Clothing stock register (1979-82).
2. General articles stock registers (1979-82).
3. Bedding and property/furniture stock registers (1979-82)
4. Dietary stock register (1930-82).
5. Special Diet Stock Register (1979-82).
6. Medical stock register (1979-82).

The reasons for not conducting the physical verification all the stores during the period shown against each against may please be stated and the provisions of rule followed in future under intimation to audit.

(b) At the time of physical verification made on 19.9.80 in respect of Dietary stock, it was observed that the certificate recorded showed that instead of balance of 856.900kg (as per stock register) there was actual balance of 865.00 Kg. As such stock of 8.100 Kg., was in excess in store.

The reasons for excess in store may please be investigated and result intimated to audit.

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Page 11-14

~~PARA - 19 of 79-82~~ ~~Page 17~~

NON-DISPOSAL OF UNSERVICEABLE STORES WORTH Rs. 19,913.30

During the course of audit it was noticed from the list of un-serviceable articles of stores, which was prepared by HOIB,

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Narela, that the following articles were lying as un-serviceable.

SL. NO.	NAME OF THE ARTICLE WITH THE QUANTITY	DATE OF PURCHASE	AMOUNT	PAGE NO.
1.	Balti Iron (4)	26.12.78	149.80	28
2.	Thali Brass (31)	12.1.70	370.00	20
3.	Alm Patili (1)	15.7.77	35.00	38
4.	Katori Brass (70)	12.1.70	1.6.00	22
5.	Lota (Brass) (47)	28.1.70	Not mentioned	22
6.	Aluminium Thali (80)	9.8.76	790.68	23
7.	Clock (1)	12.1.70	55.00	12
8.	Tabhat (1)	26.3.70	98.00	55
9.	Dholak (2)	26.3.70	57.75	47
10.	Bench (Wooden) (1)	9.8.77	55.00	8
11.	Stool (4)	6.1.70	24.04	7
12.	Lantern (6)	19.8.77	81.00	80
		27.6.77		
		28.2.79		
13.	Khanjari (1)	26.3.70	17.64	49
14.	Ektara (1)	19.6.78	22.50	79
15.	Patronix (1)	10.6.71	95.02	61
16.	Box Iron (1)	27.3.70	94.50	37
17.	Blankets (150)	25.2.77	6900.00	19
18.	Chadler (140)	21.3.79	1884.00	17
19.	Dari (100)	16.3.79	2025.00	18
20.	Khas (200)	12.3.79	1950.00	16
21.	Spoon (2)	12.1.70	1.80	13

Contd.....30

(57)

119  
175  
110

Sl. NO.	NAME OF THE ARTICLE WITH THE QUANTITY	DATE OF PURCHASE	AMOUNT	PAGE NO.
22.	Paper stand (1)	2.3.78	172.00	78
23.	Covt Matting (n) (75.20 Metres)	26.3.77	1493.31	89
24.	Harmonium (1)	26.3.70	151.20	46
25.	Radio (1)	13.3.70	342.76	42
26.	Pets stand (4)	8.9.77	99.00	77
27.	Rehri for water (1)	3.2.70	From Sewa 41 Kadry as loan	
28.	Jerssys (35)	23.3.79	1360.00	26
29.	Sewing Machine with stand foot (1)	25.3.70	348.30	40
30.	Pule (1)	19.3.79	80.00	36
31.	Sweeper's Rehri (1)	12.3.78	345.10	41
32.	Firm Pieces (2)	12.1.70	110.00	13
33.	Steel chairs (1)	31.3.76	80.00	57
			<u>Total Rs. 19,913.30</u>	

The above un-serviceable articles may be disposed of to the best interest of Government after obtaining the orders of the competent authority and the amount so realised be credited to the Government account under intimation to Directorate of Audit.

Para 27 (PARA - 20 of 7982)  
P.P.F. CLASS IV

Para 18

During the course of audit, it was observed that the rate of interest was allowed 8% instead of 8 1/2% in the year 1980-81 in almost all the P.P.F. accounts of class IV employees.



108/18

11/27

11/13

(58)

As such the employees were allowed less interest during that year.

In the light of above it is suggested that all the P.F. accounts of class IV employees may be reviewed upto date and compliance shown to next audit party.

*Handwritten signature*

*Handwritten signature*

(J.P. CHADDA)  
ACCOUNTS OFFICER. (I.C.)

*Compressed  
acc. class  
- 11/83 JRC*

S.k.281282

Para 28

Para 19

(1)

1992-83

(173)

(104)

(11)

Expenditure on rent of  
Buildings

The machine "Homes for old and  
 destitute Puggans" had been housed in a  
 rented building near old Gurdwara  
 Gurdwara Road Railway Crossing Navela  
 from its shifting to the existing  
 premises on 15/1/86 in pursuance of order  
 No. P. 54/43/85 dt 11/1/85 dt 21/1/85  
 from the Director of Social Welfare. The  
 building vacated by the machine was to be  
 used as office building for child development  
 project office. A report was received  
 from the Director of the same and he had  
 the matter of funding for renovation in order to  
 improve the structure of building. (The  
 monthly rent of building @ Rs. 1200/-  
 was also being paid up to 31/3/86  
 the same. Further can have been  
 quoted to look after the vacated building  
 and this involved an additional expenditure  
 of about Rs. 2200/- for month. From 16/1/86  
 to 30/6/86 an informal expenditure of  
 about Rs. 2000/- has already been  
 incurred which is irregular.

In the Commission's meeting  
 leading to irregular expenditure.

Contd.

to 60-

187  
172  
100  
116

These are unreported, expenditure whereby  
incurred got regularised from competent  
authority and further payments stopped  
further under intimation to audit.

117

~~Para 20~~ (Para 2) Medicines Section 11b  
(82-84)

187  
22  
~~Para 20~~

The period of Medicine Stock Register  
and Patient Prescription Register revealed  
some anomalies. Injections etc. were with  
Rs. 50/- and Rs. 1575/- respectively were  
brought along 82-83 and 1983-84 (Page  
41 and 119 of Medicine Stock Register)  
but there is no corresponding prescription  
of the doctor for patients. The purchase  
and transcription of medicines are not  
according to requirement. It may be  
ascertained from some other source whether  
when not actually required for patients  
and their requirements be located at  
amount received from defaulter etc.  
as per above explained to audit.

Tax charges for interests

Simi Sarda and (Sunder) was  
employed in L N S Hospital by the  
State on 01/02/82. He was taken to  
Hospital on 7/12/82 in a taxi. There  
was no receipt for hiring a taxi as  
add.

7-61-81

110  
115

abstract was not furnished immediately. An amount of Rs 90/- was paid for the first (V.N. 32 and 301 of E.E.E.). The first number quoted is 2070 E422 which is of 2000-01. Also the form for financing in L.N. 4 Hospital should be less than the form from L.N. J.F. to Noida (25% extra charges are payable for financing outside city limits). Amount Rs 20/- have been excess paid for financing. Expenditure can be tax based and provision of Government contribution obtained to regularize excess expenditure.

112

Page 17

Page 30 (182-84)

split up of job work to avoid concentration

Page 21

It has been made out the statement (last updated) through Eton Alpha form to Rs (50,00,000/-) of expenditure in 7-82, 28-82, and 27-82 for Rs 20/-, Rs 207/- and Rs 240/- respectively. Without obtaining sanction is required under para 2 of GFR by splitting up the work (current decision is through form No. 10 E4/E5/E6/E7 for No. 11797-71. The expenditure should be approved by obtaining sanction of the Government, Central Govt. and Audit reference.

Case 11-18

- 28 -

(92)

295/170

104  
114

Page 31 (para 4)  
(82-84)

Advance payment

(111)

Page 22

An amount of Rs. 4477.93 was  
received through P.O. No. 210-4/82-24/41 for  
Rs. 5106.93 on 17/11/82. Advance tax. The  
articles were not delivered by M/s Allied  
Traders. The goods were delivered by the  
firm on 21/6/82. The receipt of account,  
the articles (264 items) were entered in  
sales Register on page 51 on 11/8/82. The  
same is not recorded.

This may be got registered from  
competent authority.

Refer to

Case 11-19

Page 2 (para 5)  
(82-84)

Short payment of Income Tax

Page 23

During the tenure of Audit of  
Income Tax calculations and deductions in  
the years 1982-83 and 83-84 following  
short payments were made -

Shri A. Mishra Export (1982-83)

Total payable income	24820 = 00
Less for tax calculation (shorts)	
Gross short paid deduction	5110 = 10
	<u>19820 = 00</u>

930

~~9-63~~

BT

188/159

BF

19820.00

110

Net Savings by Eo-C

C.T.A / LIC / P.L.I.	38171.00	100%
G.P.F. / C.P.F.	10000.00	100%
	<u>48171.00</u>	

3929.00	100%
<u>10891.00</u>	

Taxable income rounded to the multiple of Rs. 10/=

Deduction for Rs. 890/ (@ 20%)

Net Savings @ 10%

12890.00	100%
267.80	100%
<u>13157.80</u>	
660.40	100%
<u>13818.20</u>	
Rs. 294.00	

Tax already paid

Tax to be returned

(Impose Tax Standard Monthly Fees)

Note -

(i) An amount of Rs. 1000/= had been credited as self-conveyance allowance from the taxable income which was not admissible and thus disallowed.

(ii) The Family Fringe had been allowed for Rs. 38171/= towards C.T.A / LIC / P.L.I. and G.P.F. and Rs. 10000/= towards G.P.F. No amount of Rs. 28171/= was paid in any C.T.A account number or insurance policy number was indicated, and a copy was verified by official of Govt



107  
1877  
168  
109

of a 1000. Thus the average was Rs. 127  
... the sum + Rs. 27 ...  
... full details of the balance of Rs. 20000  
... obtained from the ...  
... under ... for Audit  
... which ...  
... and ...

100 Journals ...

Remitted to

... on Rs 2410 ...  
... knowledge ...

24820	00
5700	10
<hr/>	
19120	00
1407	00
<hr/>	
18412	20
11410	00
<hr/>	
7002	00
102	00
<hr/>	
Rs. 1128	00

(Changes are shown ...  
...)

Irregular retention of IT money ...  
... to ...

Para 24 (disposal of ... of  
... of ...  
... of ...  
... of ...  
... of ...

Page 20  
~~Para 33~~  
~~(Para-6~~  
~~(82-84.)~~  
~~Para 24~~

The retained depositors shall be kept in the  
 custody of the Superintendent of State Institutions  
 for a period of one year from date of  
 death, except in such property as not handed  
 over to a responsible person within that  
 period of one year the same shall be  
 handed over to the police for disposal in  
 accordance with the provisions of sections  
 25 to 27 of the Police Act 1911. In this  
 connection it was noted that in 1942  
 was deposited with the Police Rs. 2475  
 and the balance on 15.6.42 was Rs. 2475.  
 This was not properly noted by the Police and the  
 same was specifically pointed out in the  
 account. Enclosed for the Superintendent of State  
 Institutions was a request for payment of that  
 amount vide Memo No. dated 24.6.46 but  
 the same was not made available till the  
 date of audit (20.6.46). From the  
 internal register incomplete book prepared  
 by the State Police it was observed that  
 the amount of the balance of Rs. 2475.75  
 was transferred to the State Police in 1942  
 and that the same was not in accordance  
 with the provisions in the directions  
 of the Government. No steps were taken for  
 recovery of the amount as per the  
 instructions. It was further noted that  
 the amount was not handed over to the Police.  
 A list of such cases are given below for  
 examples —

Case No.

Date



Sl. No.	Name	Ac N.	Date of Commital	Date of Failure	Amount of JT	Remarks
1	Amrta Singh	1711	8-6-82	7-6-83	144.25	
2	Amrta Singh	1702	24-6-82	23-6-83	171.00	
3	Amrta Singh	1775	30-1-82	29-6-83	241.70	
4	Amrta Singh	1724	17-82	30-6-83	146.25	
5	Amrta Singh	1805	22-8-82	27-6-83	143.75	

(107)

Note - In all the above cases there was no return of the amount due to the insured (S) was retained/collected. It was learnt during the discussion that they had left the institution before the due date of failure. In this connection following points are noted for immediate reply/compliance -

- (a) Circumstances leading to improper retention of JT money may please be investigated.
- (b) A complete list giving the full particulars of the amounts to whom the sum of Rs 2474.75 belonged may please be prepared and sent to bank.
- (c) Immediate check exercised and money due to deposit with Police be handed over to them under intimation to Audit.
- (d) Guidelines may please be strictly adhered to in future and ensured that all authorized amount of JT money is returned in due course.

Scd.

165

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Parental

(10077)  
(82-54)

~~Page 24~~ ~~Page 25~~  
Dictionary articles - irregular issue /  
short attendance

During the course of audit of the record of issue of dictionary articles for the years 1982-84 in general each month of 1/25 and 2/24 in particular following irregularities/discrepancies were observed:-

(i) Issue of Ration (dictionary articles) in excess of actual attendance of inmates.

The issue of dictionary articles is made on the basis of indent (direct bill) prepared by the caretaker or other official, in advance of one hour. The quantity on the indent of various articles is marked out on the basis of number of inmates present on that date and the scale of issue prescribed for each item. On issue, excess issue was found/missing

Under:-

A	Sl No	Date of indent	Date for which indented	No. of inmates as per attendance Register	No. of inmates but on actual	No. of inmates for which excess issue made
1		11-1-83	12-1-83	142	147	5
2		15-1-83	16-1-83	145	147	2
3		18-1-83	19-1-83	143	145	2
4		20-1-83	21-1-83	140	143	3
5		21-1-83	22-1-83	132	134	2
						<u>Total</u> 15

Contd.

(10)

S No	Date of indent	Date for which indent	Particulars	No of shares issued
1	7-3-84	5-3-84 6-3-84 7-3-84 8-3-84	The indent included stock for the previous date 12.5.84 Quantity of 12.5.84 6 minutes	4
2	24-3-84	23-3-84 24-3-84 25-3-84 26-3-84	Indent for 158 minutes included for payment for 23-3-84 for 2 minutes	2
3	<del>26-3-84</del> 27-3-84 <del>28-3-84</del>	26-3-84 27-3-84 28-3-84	There was a fulfillment of any indent which included 1/2 of day date for 24 minutes on 26/3/84	12
Total				<u>18</u>

The above return has issued for a fixed date thus resulting that minutes remained without for on a particular date and give double list on a subsequent date which is not desirable. Excuse for the issue of excess 23 (A) + 23 (B) = 46 minutes may please be informed and the less involved made good from the remaining officials ~~under~~ under supervision of Audit. The entire issue indent of 158 minutes from 15-3-84 may be subjected to check/audit and result intimated.

Ernst & Young accountants of Jagers

At page No 24 of the stock register 1982-83 wrong account of Jagers was entered in audit.

Co.

15-68

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Date	Quantity	Unit	Received	Total	Total	Short
			(Date)	Should	shown	Account
1 11.11.83	110.720 kg	kg	11.11.83	110.720 kg	110.720 kg	0 kg
2 22.11.83	124.380 kg	kg	22.11.83	174.880 kg	174.880 kg	0 kg
						4 kg

Irregularities leading to the loss of 4 kg of sugar may have to be investigated by the yard for the defaultering official and all record of issue of sugar reviewed and result intimated to audit.

Consumption issue of fuel : Estimated

Fire wood used total is returned to the work for cooking and on the basis of number of inmates and the number of stoves is 450 grams per inmate per day. It was noticed that for wood was issued for the purpose other than cooking in work -

Page 78 of Stock register (9) 12.1.83 - issued 180kg advised by doctor for inmates on 12.1.83 to 27.1.83

(1) 27.1.83 - issued 100kg to John Ram Purna

The above consumption of 280kg fire wood (120+160) is irregular and must please get regularised / made good from the competent authority / informants under intimation to Audit.

Issue of Atta : - One page E of stock

register (9) 198-83) 50-700 kg Atta was distributed from the stock on 15.1.83 in form of Dalaya to the date 21.1.83 to 21.1.83

- 18-70

103

18/12

1 EB St. was not clear as to ~~the~~ the stock  
Atta was issued on 18-1-83 for the  
consumption in fact in the period from 31-12-82  
to 11-1-83. This needs to be established.

(V) Irregular/excess issue and debit accounted  
in stock of pulses (Dol)

(a) Veds indent dated 7-3-84 for 110 inmates  
935 kg. Dol was issuable. Correct quantity  
of Dol money needed was issued at page  
No. 32 of the stock register. But the Dol  
Khunta was also taken issued at page 47  
against this. Veds indent whereby cancelling  
a line of Rs. 32 = 20.

(b) On 30-3-84 6,290 kg Dol was issued as  
for prescribed meals in addition to 11,020 kg  
Dol in lieu of vegetable. Similarly on  
27-3-84 5.1 kg Dol + 12 kg Dol in lieu  
of vegetable was issued. In the absence  
of vegetable on any day at the most  
pulses could be issued in double the  
quantity. Also there was an excess issue of  
Dol.

Date	Quantity issuable	Quantity issued	Excess issue
27/3/84	10.2 kg	17.1 kg	6.9 kg
30/3/84	12.52 kg	17.31 kg	4.73 kg
			<u>11.63 kg</u>

(c) In the indent dated 5-3-84 (for  
9th & 10th March '84) for 95 inmates  
quantity of pulses issuable was 16.15 kg  
Actual

(as per prescribed rule) but quantity was erroneously worked out to 33.3 kg. and the same was changed in the stock register at page No. 36, 29.530 kg. Dal Mung and on page 32, 2.710 kg. Dal Mung noted. This resulted in excess issue of 16.15 kg. Costing Rs. 93-20.

(d) On page 21 (Dal Mung Chhikka) of the stock register (82-83) closing balance on 5-1-83, was 67.070 kg. Below this entry there was a remark 'goods received on 11-11-82 100 kg. but entered on 30-11-82 (date on which bill was received for 100 kg. Dal received on 11-11-82 100 issued. Dal 49.595 is to be deducted from 67.070 kg. 100 balance is 67.070 (-) 49.595 - mistake is corrected.

The above remark was confusing. In this connection, indent dated 11-11-82 showed that on that day 16915 kg. Dal Mung Chhikka was issued and duly changed at page No. 20 of the stock register and no Dal Mung Chhikka was issued. Further on 7-1-83 the balance 19.695 kg. was shown issued for that day 19.695 kg. Mung whole and 183 kg. 'Arhur' was issued and no Dal Mung Chhikka was issued. This entire balance of 67.070 kg. Dal Mung Chhikka costing Rs. 276-50 was eliminated from the stock against false issue. This is highly irregular.

The circumstances leading to the irregularity/loss in (a), (b), (c) and (d) above may please be investigated, loss made good from the defaulter. Further all entries of issue during the years 1982-84

Contn

Reviewed with reference to actual strength of inventory and approved scale and the result of present inventory to Audit.

(101)

(vi) Non-action of the stock lent to other Institutions

The below noted stocks were lent to the children home (Paggars) Noida, Delhi, against improper slips :-

- 1. 25.1.84 One tin Ghee costing Rs. 233=90
- 2. 3.3.84 4 Tin Ghee costing Rs. 935=80
- 2 kg. Tea leaf
- 1 kg. Chilli powder.
- 1 kg. Dalda.

The above stocks were not found to have been received back till March 1985. In this connection, a certificate may be obtained from an borrowing institute to the effect that stock was duly received and entered in their stock register under institution to audit. Further, date of fiction of the stock also be intimated. The above case is only as an instance and not the exclusive list of such lending/borrowings. All such transactions during the years 1982-84 may be reviewed and result intimated to audit. This type of lending of stores every place is avoided in future.

(vii) Improper issue of Mustard oil The

approved scale of Mustard oil was 39 grams per minute per day. Part of its issue was not found

Contd

19-73

7

178 (59)

193/103

180

made on daily basis and against the proper indents. The following entries were noticed at page 40 of the Stock register (1982-83) :-

Date	Quantity	To whom issued
2-11-82	16.65 kg	Ethi Shimdal, Combiel
1-12-82	12.6 kg	" Beni Pd "
1-1-83	13.5 kg	" Shiam dal "
4-2-83	16.2 kg	" Beni Pd "
8-3-83	18 kg	" Ethiam dal "
4-4-83	16 kg	" Shiam dal "

No record of its further issue to the inmates or consumption on them was maintained. In this connection, reasons for non-observance of approved scale and non-maintenance of record of issue/consumption may please be intimated. Further, its issue only against the properly Hcker indents and maintenance of complete record of consumption may please be ensured in future and compliance reported.

(viii) Non-maintenance of record properly.

(a) It was observed that daily indents for dietary articles have neither signed nor checked by the Superintendent of the Institution or the Hcker. Thus the number of indents stated thereon was not authentic. And these indents subjected to rigorous check in excess/irregular issue as stated in foregoing paragraph. But forms could have been avoided. This needs to be elucidated to the Audit and further proper check/punishing on the indents ensured in future under intimation to Audit.

Contd...



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92

17/50

99

- 22745 -

(b) The entries of receipt and issue in the stock register have not signed / checked by the Superintendent with the result that its maintenance was not proper. For example, on page 32 (1983-84) Sal Mung Katch had shown issued as under:-

- 18-2-84
- 21-2-84
- 23-2-84
- 28-2-84
- 3-3-84
- 1-2-84
- 2-2-84
- 20-2-84
- 7-3-84
- 8-8-84

Similarly, on page 38 (1982-83) 82.5 kg Ghee received from Super Bazaar vide NO 2603 dated 11.1.83, was taken on stock on 17.1.83, which was against the books.

This may please be looked into as the non-exercising of adequate check of stock register has resulted in heavy losses as stated in para-para (ii), (iii), (iv), (v) and (vi) above. All the entries of receipt and issue of stock during 1982-84 may please be reviewed and authenticated, under intimation to Audit and proper maintenance of record, in future, ensured, and compliance reported to Audit.

101  
11

Q. No. 22

98

36 (Para 9) New receipt / acknowledgment against  
ISSUE transaction to inmates by the  
Contractor

While checking the stock register for clothing and bedding for the year 1982-84, it was observed that the stitched items viz. Janamas, Kurtes, Kachhas and Pajamas etc. were issued by the store-keeper in lots to the Contractor during 1982-84 for distribution amongst the inmates and the balances were accordingly reduced from the stock register. But no records to show the further issue of these items to the inmates by the Contractor were made available to audit. Therefore, in the absence of receipt / acknowledgment of the inmates in token of receipt of these items by them, it could not be verified that all items so issued from stock were actually distributed amongst the inmates and there was no balance left with him/her. It may please be intimated as to how in the absence of such records it was ensured that all the items received by the Contractor for distribution amongst the inmates were actually distributed by him to them.

2021-23

~~Page 2~~

~~Page 2~~

(97)

39

(Kant 12) Non-processed milk

Change register showing the number of  
inmits at the time of change of duty of the  
Carcaker) for the years 1982-84 has not produced  
with the result that correctness of the number  
of inmits shown in attendance register book  
not be verified. Reasons for non-production may  
please be intimated and its production ensured  
at the time of next audit.

Some information in respect of this matter, which  
has been pending from this institution has not  
obtained. The same may be obtained at the  
point of audit.

Point III

A note containing minor irregularities  
which could not be felt at the spot has  
forwarded even to the Enpt. for ensuring compliance  
at next audit.

(R.K. Kumar)

Accounts Officer (K2)

19/12  
D.S. (P.K. Khanna)

16/12/82

11/10  
Manoj Kr  
J.K. Sin

2024-24

25-79-

1984-97

1989 99

Page 28

PART-II

96

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~~Para 27~~

(Current Audit 1984-85 to 96-97)

PARA No I

(Ref Memo No 3 Dated 15-7-97)

**CASH BOOK:**

During the test check of the main Cash Book for the period 1984-97, the following discrepancies/short-comings have been observed:

1. As per rule 13(ii) of CGA (Receipt & Payment) Rules, all monetary transactions should be entered in the Cash Book as soon as they occur and attested by the H.O.O./D.D.O. in taken of checks, but it has been observed that HOO/DDO has not attested the entries in the Cash Book for the period from 13.6.1995 to 19.4.1996 both sides and Payment side for 22.4.96 to 30.4.96.
2. The Cash Book should be closed regularly and completely checked. At the end of each month, HOO/DDO should verify the cash balances and record a signed and dated certificate to that effect, but it has been observed that no such physical verification has been carried out by HOO for the months of 3/85, 6/88 to 4/89, 8/93 to 11/93, 2/95, 5/95 to 3/96. Physical verification certificate for 10/91 has been given for Rs.2,022.34 whereas Cash balance as per Cash Book is Rs.2,122.34.
3. An eraser or overwriting of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office/DDO should initial every such correction and invariably date his initials. Some of the cuttings have not been attested by the HOO.

~~22~~ 80      95      152      98

Some of the cuttings have not been attested by the HOO; a few instances in this regard are as under:

- i) Erasing/overwriting dated 26.9.84 (P.45)
  - ii) Payment side 27.10.95 (P.231) and Page 232 cancelled without proper attestation, Page 1 & 2 cash book written for 13.12.95 to 21.12.95 and cancelled without any attestation by HOO. Similarly, Cash Book written and cancelled for 2.4.96 to 17.4.96 (P.15 to 17) without attestation. Cuttings Receipt side dated 19.3.96 not attested.
4. The amount shown against Bill No. CB-144/96-97 as per Bill Register (P.31) is given Rs.55,100/- but as per Cash Book entry on 17.3.97 (P.53), Cheque has been received for Rs.55,150/-. This needs elucidation from HOO/DDO.
  5. An 'Account Payee' crossed cheque in the personal name of a recipient (Govt. Servant or third party) need not be entered by the HOO/DDO in the Cash Book, the delivery of such a cheque to the concerned party may be recorded in and vouched through a separate 'Crossed cheques and drafts transit Register'.
  6. The HOO/DDO should verify the totalling of the Cash Book or have this done by some responsible person other than the writer of the Cash Book and initial it as correct. No such checking has been got done after 6/91.
  7. All moneys received by or tendered to Govt. offices on account of revenues, receipts or dues, shall without undue delay, be paid in full into the accredited Bank for inclusion in Govt. account. But it has been observed that in some cases inordinate delay has been made in depositing the amount which needs elucidation from HOO.

97 (187)  
128  
(151)

~~27-81-~~

94

Few instances in this regard are as follows:

<u>S1.</u>	<u>TR No.</u>	<u>Dated</u>	<u>Amount</u>	<u>Date of Deposit</u>
1.	901588	16.7.85	1,000.00	23.1.86
2.	901589	17.7.85	210.00	23.1.86
3.	901590	25.4.87	60.00	23.5.87
4.	901599	25.4.87	170.00	23.5.87
5.	901600	25.4.87	61.00	23.5.87
6.	901592	26.12.89	5,789.00	5.3.90

It is also not understood how TR Nos. 901599 and 901600 have been issued on 25.4.87 whereas TR No. 901592 issued on 26.12.89 and TR No. 901593 on 31.3.92. This TR book has not been shown to the audit. The same may be produced immediately for verification. The irregularities pointed above may please be elucidated.

The discrepancies/shortcomings pointed above may please be rectified and shown to audit.

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DIRECTORATE OF AUDIT  
N.C.T. OF DELHI

(92)

PARA No. 2

(Ref. Memo No. 8 dt 23-7-97)

SUB:

JAMA TALASHI CASH BOOK:

On scrutiny of the above records of this Home for the period 1984-85 to 1996-97, the observations/shortcomings noticed by the Audit are appended below:

1. The unit has not maintained the J.T. register for the above period, hence the amount collected and disbursed/released from thje beggars on their admission and discharge could not be verified with that of J.T. Cash Book. Besides the following receipts vouchers and payment vouchers were not available with the unit without which the genuinity of entries made in ther J.T. Cash Book can't be ascertained.

Receipt Vouchers:

- |      |  |          |
|------|--|----------|
| i)   | No. 58, 60 to 63 dated 28.9.89 for Rs. | 6,002.15 |
| ii)  | No.86 to 90 dated 27.12.89 for Rs.     | 324.80   |
| iii) | No.91 dated 15.12.89 for Rs.           | 342.90   |
| iv)  | No.19 to 20 dated 6.4.90 for Rs.       | 880.55   |

Payment Vouchers:

On Page 52 and 59 payment made for Voucher No.20 and 63 have not been shown. If these vouchers have been cancelled, a note to that effect has to be recorded in the J.T. Cash Book.

2. Every cutting and overwriting made in the JT Cash Book have to be attested by the DDO. Cases have been noticed that cutting & overwriting made in the JT Cash Book have not been attested by the DDO. Few instances are noted below:

Page No.44 and 55, 86 & 87.

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3. In many cases inflated amounts have been shown in the J.T. Cash Book. Following are the few instances:

- i) P.42 on 12.11.87, O/B was Rs.11301.93 but shown as Rs.11307.93 and thus inflated by Rs.6/-.
- ii) P.88. On 2.2.95 O/B was.. Rs.5,890.50  
 Add: Cash received from RCC.. Rs.2,116.25  
Rs.8,006.75  
=====

But total has been shown as Rs.9,006.75 and thereby inflated by Rs.1,000/-.

4. As per Entry made in the Cash Book regarding amount deposited with SBI, Narela for Rs.10,936.58 and Rs.2,848.95 on 10.3.89 and 17.4.89 respectively, the DDO of this unit has not taken the interest accrued for the deposits into the account. ~~\_\_\_\_\_~~

R

The unspent amount lying with JT Cash book may be deposited in the bank under intimation to audit and the upto date interest accrued may also be taken into account. J.T. Cash Book should be maintained in the proper format Cash Book so that the amount deposited in the Bank can be shown in the Bank column of the Pass Book.

5. From 6.12.96 onwards the entries made in the J.T. Cash Book were not signed by the DDO.

6. Physical verification of cash has not been done at the close of every month by the D.D.O.

It is suggested that compliance for all the observation may be done and shown to audit.



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**DIRECTORATE OF AUDIT  
N.C.T. OF DELHI**

Page H-26

PARA No 3.

(Ref. Memo No 12 dt 18-97)

SUB: L.T.C.

~~Para 30~~ Para 30

On test check of the LTC Bill, LTC advance taken on different occasions by Shri V.P. Munjal, UDC of this unit has been refunded as the same was not utilized by the official. On scrutiny, it is noticed that the official had refunded the Principal amount alongwith interest which is less as per calculation shown below. So it is requested that the amount as shown may be recovered from the official and deposited in Govt. A/c under intimation to Audit. Penal interest @ 14% (2% over GPF Interest) is to be charged as per Rules:

Sl. No.	Bill No. & date	Amount of Advance with date	Amount refunded with date	No. of Monthly days for which intt. is to be charged	Rate of Intt.	Actual Intt.	Interest Recd.	Balance to be recovered now
		Rs. P	Rs. P			Rs. P	Rs. P	Rs. P
1.	46/LTC/92-93	3,020.00 on 5.10.92	3,473.00 on 13.4.94	19 Months	14%	669.00	453.00	216.00
2.	1/LTC/95-96	10,000.00 on 12.5.95	10,921.00 on 28.3.96	325 days	14%	1,247.00	921.00	326.00
<b>TOTAL</b>							<b>542.00</b>	

10/11/97

PARA NO: 4.

(Ref. Memo No 1 dt 16-7-97)

~~Para 30~~ Para 31

SUB: GPF A/c of Class IV Staff:

On scrutiny of the GPF A/c of Class IV staff of this Unit for the period 1984-85 to 1996-97, the discrepancies/short-comings noticed by the audit are as follows:

For 1984-85:

1. Shri Devan Singh, Cook: Interest for 1984-85 worked out to Rs.562/- instead of Rs.598/-. Hence all the GPF A/c for 1984-85 to till date needs recasting.

For 1985-86:

2. Shri Ram Singh, Cook: Interest calculated for 1985-86 was wrong. Actual interest worked out to Rs.899/-, instead of Rs.861/-. Hence all the A/c for 1985-86 to till date may be recasted.
3. Kishori Lal (Dhobi): Actual interest for 1985-86 worked out to Rs.406/- instead of Rs.41/-. Hence all the GPF A/c for 1985-86 to till date may be recasted.

For 1986-87:

During 1986-87, the pay arrear on account of revision of pay as per 4th Pay Commission Report was to be credited to GPF A/c and interest for this arrear is to be given w.e.f. 1.10.1986 onwards. In the following cases, Interest for the arrear has been wrongly credited:

4. Sh.Raj Singh, Caretaker: Interest for 1986-87 worked out to Rs.116/- (including interest of Rs.14/- for pay arrear) instead of Rs.139/- and thereby excess interest of Rs.23/- dhas been credited to GPF which may be rectified now and the remaining a/c may be

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recasted now.

5. Bansi Dhar, Caretaker: Actual interest for 1986-87 worked to Rs.134/- (including interest of Rs.14/- for pay arrear) instead of Rs.162/-. Thus Rs.28/- was credited excess which may be rectified now and the account of remaining years may be recasted now.
6. Sh.Mani Ram, Chowkidar: Actual interest for 1986-87 worked out to Rs.503/- (including interest of Rs.14/- for pay arrear) instead of Rs.641/-. Thus excess interest of Rs.111/- credited wrongly to his A/c may be rectified now and all the account for the remaining years needs recasting.
7. Sh.Mahender, Sweeper: Actual interest for 1986-87 worked out to Rs.271/- (including interest of Rs.14/- for pay arrear) instead of Rs.288/-. Thus the excess interest credited may be adjusted /rectified and all the remaining years a/c may be recasted.
8. Sh.Passy Ram, Sweeper: Interest for 1986-87 worked out to Rs.981/- (including interest of Rs.14/- for pay arrear) instead of Rs.1,576/-. Thus the excess interest credited may be adjusted/rectified and the remaining years GPF A/c is to be recasted.

**For 1989-90:**

9. Sh.Govind Singh, Cook: The progressive balance for 89-90 has been wrongly worked out and thereby interest of Rs.8/- has been less credited to his GPF A/c. Actual interest is Rs.1931/- instead of Rs.1927/-. Hence all the remaining years GPF A/c needs recasting.

In view of the above observations it is suggested that GPF A/c may be rectified as mentioned against the name of officials and may be shown to the audit.

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**DIRECTORATE OF AUDIT  
Govt. of NCT OF DELHI**

2922M-27  
PARA No. 6.

(Ref Memo No 13 dt 1-8-97)

SUB: CONTINGENT BILLS:

~~Para 39~~

While scrutinising the Contingent Bills and Vouchers for the audit period 8.4.1985 to 1996-97, the following shortcomings/irregularities have been observed:

- A) Contingent Register: A Register of Contingent expenditure in Form G.A.R.27 is required to be kept in each office in order to enable the HOO/DDO to keep a watch on the progress of the expenditure under each detailed head/sub-head as compared with the appropriation for it. It has been observed that during the audit period no such register has been maintained by the unit. Same may be maintained now and shown in next audit.
- B) Contingent Bills: It has been observed that purchases amounting to considerable amounts have been made without calling for quotations and without observing Codel formalities as laid down in G.F.R. Some of the irregularities noticed are given below:
- (1) Petty purchases of articles or group of articles (including stationery) costing upto Rs.500/- should be made from the following institutions or their branches situated near to their offices, without calling any formal tender for the same:
- a) Kendriya Bhandar
  - b) Super Bazar
  - c) Delhi State Civil Supplies Corporation

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- d) Delhi State Consumer Coop. Wholesale Store Ltd., Moti Nagar, New Delhi.
- e) Delhi State Coop. Store.
- f) D.S.I.D.C. (Only for the purchase of Small Scale Indl. units).
- g) Khadi Gramudyog (only for purchase of Shoes & Chappals).
- h) National Textile Corpn. (Only for purchase of Fabrics).
- i) Bharat Leather Emporium (For Shoes & Chappals)
- j) Any Govt. Store/Public Undertaking running in U.T. of Delhi either by Central Govt. or the State/U.T.

But it has been observed that H.O.I.B. has not followed the instructions and most of the purchases have been made from local market. Purchases have been split up so as to avoid the purchase by invitation of formal tenders. A few instances in this regard are as follows:

(i)

C.B. No. 73/94-95

<u>Vr.No.</u>	<u>Bill No. &amp; Date of Purchase</u>	<u>Amount Rs.P</u>	<u>Remarks</u>
232	7/20.12.94	425.00	Purchased Plastic Niwar
237	17/23.12.94	425.00	from M/s Yudhbir
241	20/24.12.94	425.00	Enterprises. Purchases
243	14/22.12.94	<u>425.00</u>	split up.
	<b>TOTAL</b>	<b><u>1,700.00</u></b>	

(ii)

C.B.34/94-95

76	1020/18.7.94	480.00	Repair of Gas Chullahs
77	1021/19.7.94	415.00	from M/s Rajdhani Gas
78	1023/21.7.94	497.00	Service. Job work split
79	1024/22.7.94	480.00	upto avoid codel
80	1025/23.7.94	475.00	formalities.
81	1026/25.7.94	<u>340.00</u>	
	<b>TOTAL</b>	<b><u>2,687.00</u></b>	

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(iii) CB-110/95-96

<u>Vr.No.</u>	<u>Bill No. &amp; Date of Purchase</u>	<u>Amount Rs.P</u>	<u>Remarks</u>
577	2.3.96	455.00	Purchased game material -
580	6.3.96	455.00	Carron Board, Shuttle cocks,
581	7.3.96	465.00	Football etc. from M/s Ajay &
582	8.3.96	465.00	Bharti Traders, Purchase
583	9.3.96	490.00	split up.
	<b>TOTAL</b>	<b>2,330.00</b>	

(iv) CB-108/95-96

567	841/12.3.96	330.00	Purchased Crutches from M/s
568	842/13.3.96	330.00	Robin Surgical Co.,
571	850/20.3.96	440.00	Purchase split up.
572	851/23.3.96	220.00	
	<b>TOTAL</b>	<b>1,320.00</b>	

(v) CB-115/95-96

600	23.3.96	440.00	Purchased Nada from M/s Amar
601	25.3.96	440.00	Store -
603	30.3.96	220.00	Purchase split up.
	<b>TOTAL</b>	<b>1,100.00</b>	

(vi) CB-61/96-97

119	2.8.96	470.00	Repair of Trunks by M/s Yasin
120	3.8.96	480.00	Mistry.
121	6.8.96	480.00	
	<b>TOTAL</b>	<b>1,430.00</b>	

(vii) CB-59/96-97

104	17.4.96	440.00	Repair of Brass Patilas/
105	19.4.96	480.00	Bhagonas by Yasin Mistry
106	20.4.96	480.00	
107	23.4.96	488.00	
108	26.4.96	460.00	
109	27.4.96	410.00	
110	30.4.96	260.00	
	<b>TOTAL</b>	<b>3,018.00</b>	

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(viii) CB-60/96-97

<u>Vr.No.</u>	<u>Bill No. &amp; Date of purchase</u>	<u>Amount Rs.P</u>	<u>Remarks</u>
111	9.5.96	490.00	Trolley Repair ) From
112	15.7.96	460.00	Polish of Bhayonas ) M/s Yasin
113	19.7.96	430.00	-do- ) Mistry
114	22.7.96	270.00	-do- )
115	24.7.96	470.00	Trunk Repair )
116	26.7.96	475.00	-do- )
117	28.7.96	480.00	-do- )
118	31.7.96	485.00	)
	<b>TOTAL</b>	<b>3,560.00</b>	)

(ix) CB-94/96-97

186	301/3.10.96	495.00	Purchased Mosquito Destroyer
187	307/4.10.96	495.00	from M/s Sanchita Enterprises
188	310/5.10.96	495.00	Purchase split up.
189	317/8.10.96	495.00	No quotations obtained
190	319/8.10.96	495.00	
191	321/10.10.96	495.00	
192	323/11.10.96	495.00	
193	325/12.10.96	495.00	
194	327/13.10.96	495.00	
195	329/17.10.96	495.00	
	<b>TOTAL</b>	<b>4,950.00</b>	

(x) CB-93/96-97

178	604/12.10.96	480.00	Purchased socks for Rs.3,840/-
179	606/13.10.96	480.00	from M/s Sanjeev Traders,
180	609/14.10.96	480.00	Purchase split up.
181	612/15.10.96	480.00	No quotations obtained
182	615/16.10.96	480.00	
183	617/17.10.96	480.00	
184	619/18.10.96	480.00	
185	621/19.10.986	480.00	
	<b>TOTAL</b>	<b>3,840.00</b>	

All these purchases referred above are irregular and may be got regularised from the competent authority.

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2) Purchase of Stores including Stationery items involving expenditure exceeding Rs.500/- but less than Rs.50,000/-:-

In such cases, limited Tender system is to be observed. It is incumbent on the Deptt./Office that the Limited Tender Enquiry in such cases should be issued to the Institutions mentioned above in Para Id and the service of the tender enquiry to these institutions shall be ensured by the Deptt./Office. In case these institutions fail to respond to the tender enquiry by the prescribed dates, it should automatically tantamount to the issue of non-availability certificate by the institutions and the departments may then resort to local purchases by inviting tenders from private parties as per instructions in GFRs.

It has been observed that this unit has not followed the procedure of Purchase as laid down in GFR and relevent instructions issued by the Govt. of Delhi, from time to time and made purchases either from local market or the above institutions without calling any tenders.

All types of Cotton/Woolen fabrics should necessarily be purchased irrespective of the cost involved on single tender system from the National Textile Corporation in accordance with the instructions issued by the Govt. of India, Deptt. of Textiles & Department of Supply. But this unit has purchased Cotton/Woolen fabrics from other agencies, without observing any Codal formalities as laid down in GFRs.

All such purchases are irregular. A few instances are as follows:

- (i) CB-114/95-96 Purchased 100 bed Sheets for Rs.15,000/- from Phulkari, Punjab Govt. Emporium, No tenders.



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- (ii) CB-112/95-96: Purchased 3000 Mtrs. Poplin (Cotton cloth) from Phulkari, Punjab Govt. Emporium for Rs.99,000/-. No tenders invited, should have been purchased from N.T.C.
- (iii) CB-99/95-96 Purchased visitors Chairs for Rs.3,360/- from N.C.C.F.I. Ltd., No tenders obtained.
- (iv) CB-56/94-95 Purchased Canvas shoes and Hawai Chappals for Rs.17,790/- from M/s Aggarwal Sales Corp., No quotations obtained. Office copy of Bill and Pass for payment orders on voucher not signed by DDO/HOO.
- (v) CB-144/96-97: Purchased Poplin Cloth for Rs.39,000/- and Bed Sheets for Rs.16,150/- from NCCF ltd., No tenders obtained. Should have been purchased from N.T.C.
- (vi) CB-92/96-97: Purchased Furniture for Rs.48,430/- from NCCFI Ltd. No tender obtained. No sanction of Competent Authority obtained.

(vii) CB-26/96-97

<u>Vr.No.</u>	<u>Bill No. &amp; Date</u>	<u>Amount Rs.P</u>	<u>Items Purchased</u>	<u>Remarks</u>
23.	708/14.05.96	4,830.00	Cooler, Bench & Chair	Purchased from M/s Sanjeev Traders.
24.	709/14.5.96	4,080.00	Chairs	No tenders obtained. Purchase beyond the powers of HOO, Sanction of Competent Authority not obtained.
25.	710/21.5.96	1,860.00	Trunks	
<u>CB-25/96-97:</u>				
22	706/9.5.96	4,730.00	Cooler, Drum & Bench	
<u>CB-24/96-97:</u>				
21	703/2.5.96	4,810.00	-do-	
<u>CB-23/96-97:</u>				
20	702/24.4.96	4,810.00		
<b>TOTAL</b>		<u>25,120.00</u>		

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(viii) CB-36/96-97:

<u>Vr.No.</u>	<u>Bill No. &amp; date</u>	<u>Amount Rs.P</u>	<u>Remarks</u>
35	256/4.6.96	4,900.00	
<u>CB-34/96-97:</u>			
33	238/30.5.96	3,500.00	
<u>CB-35/96-97:</u>			
34	240/3.6.96	3,500.00	Purchased Chicks for Rs.40,460/- from M/s Ram Sarup Chick Vikreta, No Tender obtained - Sanction of Competent authority also not obtained.
<u>CB-33/96-97</u>			
32	224/20.5.96	4,340.00	
<u>CB-32/96-97:</u>			
31	231/28.5.96	4,340.00	
<u>CB-31/96-97:</u>			
30	226/22.5.96	4,340.00	
<u>CB-29/96-97:</u>			
28	220/18.5.96	4,200.00	
<u>CB-30/96-97:</u>			
29	225/20.5.96	4,340.00	
<u>CB-28/96-97:</u>			
27	219/16.5.96	3,500.00	
<u>CB-27/96-97:</u>			
26	210/14.5.96	<u>3,500.00</u>	
	<b>TOTAL</b>	<b><u>40,460.00</u></b>	

(ix) CB-99/96-97:

Purchased 500 Nos. of Blankets for  
Rs.1,40,000/- from NCCFI Ltd.  
No tenders obtained.

(x) CB-112/96-97:

Purchased Steel Plates (Thalis) for Rs.12,519/-  
(Rs.11,700 + ST Rs.819/-) from M/s D.G.S.Const.,Coop.  
Society Ltd.,Jeewan Tara Building, Sansad Marg, New  
Delhi. The Firm has charged Rs.819/- as S.Tax but  
Sales Tax Regn.No. is not given on the Bill. If the  
firm is not registered with Sales Tax, charging of  
S.T. is irregular. HOO/DOO may please clarify.

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All the above purchases are irregular as no Codal formalities have been completed by the Office. HOO/DDO may please elucidate and get all the purchases regularised from the Competent Authority. Similar other cases may also be reviewed and needful done.

3) It has also been observed that the office copies of some of the Bills have not been signed by DDO & Pass for payment order have also not been recorded/signed by the DDO. A few instances are given below:

1994-95: CB-57, CB-50, CB-49, CB-55, CB-59, CB-48, CB-52, CB-51/94-95.

1995-96: CB-85, CB-103, CB-105, CB-115/95-96.

1996-97: CB-112, CB-113, CB-124, CB-125, CB-138, CB-139, CB-140 and CB-141/96-97.

All the Bills of the above years may be reviewed and needful done under intimation to audit.

All the discrepancies/irregularities pointed above may please be elucidated and rectified under intimation to audit.

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DIRECTORATE OF AUDIT  
NCT OF DELHI

Page 11-28

PARA No. 7.

(Ref Memo No 6 dt 21-7-97.)

SUB: LIVERY REGISTER OF CLASS-IV STAFF:

On scrutiny of the livery a/c of Class IV staff of this Home for the period 1984-85 to 1996-97, the discrepancies noticed by the audit are as follows:

1. In order to ensure that the issue of livery to Class IV staff are as per norms and as per order, it is very essential that the namewise and yearwise record by each individual employee should be maintained. The records maintained by this Unit does not show that which items of uniform are due in a particular year and which items have been issued.

It is emphasized upon the DDO that the uniforms already issued to Class IV staff may be reviewed and certified that these have been correctly issued as per norms.

2. In the following cases, the genuinity of issue of uniforms to Class IV staff can't be ascertained as the signature of the recipient was not obtained in the Register:

<u>Sl.No.</u>	<u>Name &amp; designation</u>	<u>Item issued</u>	<u>Page No.</u>	<u>Anticipated Cost</u>
1.	Sh.Ram Singh, Cook	2 No.Jursey	54	172.30
2.	Sh.Fassey Ram,Sweeper	-do-	54	172.30
3.	Sh.Ram singh, Cook	Socks	54	15.30
4.	Sh.Passey Ram,Sweeper	Socks	54	30.60
5.	Sh.Ram singh, Cook	-	56	80.50

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<u>Sl.No.</u>	<u>Name &amp; designation</u>	<u>Item Issued</u>	<u>Page No.</u>	<u>Anticipated</u>
6.	Sh.Ram Singh, Cook	2 Nos.Pants (including Stitching charges)	55	197.20
7.	Sh.Ram Singh, Cook	2 Nos.Shirts (incl.Stiching charges)	55	160.00
8.	Sh.Mani Ram, Chowkidar	T.C.Shirts	73	186.00
9.	Sh.Govinda Singh, Cook	-do-	73	186.00
10.	Sh.Mani Ram, Chowkidar	-	74	252.00

The signature of the left-out employees may be obtained or the anticipated cost as mentioned above may be recovered from the erroring officials and shown to audit.

3. Instances have also been noticed that liveries have been purchased and kept in the Stock without their distribution. Following are the few instances:

<u>Sl.</u>	<u>Name of item</u>	<u>Date of Purchase</u>	<u>Relevant Page in the Livery Register</u>	<u>Amount</u>
1.	One Blanket	14.2.96	59	225.00
2.	110 M Turban Cloth	17.8.95	69	5,352.00
3.	14 Pairs of Woollen Socks	19.2.96	71	422.50
4.	Two White Sarees	17.8.95	75	
5.	2 Meters blue cloth	17.8.95	76	

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From the above observations, it is clear that the DDO/HOO of this unit has not followed the rules and instructions governing the Receipts & Issue of the liveries/uniform to Class IV employees, and thereby unnecessarily blocked the Govt. funds.

4. DDO/HOO has not made the physical verification of stock lying in the Livery register for any of the period under audit.

The discrepancies/short-comings may be rectified and compliance may be shown to audit.

CC: ...

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~~Para 34~~

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**DIRECTORATE OF AUDIT  
Delhi Administration, Delhi.**

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PARA No 8 (Ref. Memo No. 2 dt 14-7-97)

~~Para 34~~

**PROPERTY STOCK-REGISTER:**

While scrutinizing the property Stock Register for the years 1984-85 to 1996-97, the following irregularities have been detected:

- (1) A large number of property articles have been lying idle or un-used in the store/Stock Register for a longer period. Neither these articles have been carry-forwarded in the new Stock Registers nor the placement of these articles shown in the Register. It was seen that the charge had been handed over to the next Store-Incharge as indicated against the articles. In the absence of the balances not carry-forwarded in the Current Stock Register, it could not be ascertained that how many articles are held in the Store/stock.

It is suggested that all the previous balances of property articles may be carry-forwarded correctly in the current Stock Register, which may also be got attested by the competent authority D.D.O./Supdt. of this Institution.

**Old Property-Register:**

**Page No. Particulars**

4.	2 Nos. Wooden Almirah (70-79) handed over on 22.2.85.
5	2 Nos. Tray Wooden (70-79) handed over on 30.1.88
2	5 Nos. Table Wooden (70-79) handed over on 22.2.85
3	1 No. Easy Chair (70-79) handed over on 22.2.85
6	5 Nos. Racks (70-79) handed over on 22.2.85
7	13 Nos. Stools (70-79) handed over on 22.8.85
8	1 No. bench (70-79) handed over on 22.8.85
9	10 Wooden Chairs (70-79) handed over on 22.8.85
10	1 - Dari (70-79) handed over on 22.8.95

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<u>Page No.</u>	<u>Particulars</u>
11	64 Spoons (70-79) handed over on 22.8.85
14	2 - Room heaters (70-79) handed over on 22.8.85
15	2 - Table Lamps (70-79) handed over on 22.8.85
16	490 - Khes (340 handed over on 10.6.80, 150 Nos. more purchased on 17.7.84)
103	560 Nos. Chaddar - Balance on 25.4.87
102	1 Calculator Rs.286/- Supdtt. for Office use
91	1 Weighing Machine Rs.240/- handed over on 30.1.88
89	151 Steel Thali - Rs.2,726.80 purchased on 22.12.87 Balances not carry-forwarded.
85	1 No. Scale Stand Iron (Rs.940) handed over on 22.2.85
83	2 Steel Chairs - Rs.240/- handed over on 22.2.85.
75	6 Previous Bal. (70-79) Steel Racks handed over on 30.1.88 1 more purchased.
70	180 Mtrs. 30 ft. Coir Matting Rs.4429.80 handed over on 30.1.88
68	1 Gas Cylinder (70-79) taken over on 30.1.88.
58	4 Nos. Brief Case - balance shown on 7.2.87
59	1 Ceiling Fan balance shown on 7.2.87
57	15 Steel Chairs - balance shown on 30.1.88
56	7 Iron Chadar - balance shown on 30.1.88
54	9 Steel Almirahs - balance shown on 30.1.88 (2 Nos. new Almirahs).
53	1 - Bicycle (70-79) handed over on 22.2.85
44	1 - Gramophone (70-79) handed over on 7.2.87
45	20 Records Gramophones handed over on 30.1.88
42	1 Radio Telerad (70-79) handed over on 7.2.87

It is suggested that the figures of all the property items may please be restored correctly and action may be taken to get these articles condemned if these items are unserviceable, with the permission of the Department of Social Welfare.



(2) On scrutiny of new property Stock Register, it has been noticed that the Stock entries have not been got attested by the Supdt./D.D.O. at the time of making the Stock entries in the Stock Register which was not according to the prescribed rules. Each Stock entry must be got attested before passing the Bill/s. Reason for the same may please be explained to the audit and also ensure that the articles of this Stock Register are received in good condition and accounted for properly. Few instances are given as under:

<u>Page No.</u>	<u>PARTICULARS</u>
9	Dari/Patti - Rs.1,200/- 12.12.95.
12	Tab. 27.3.95, 8.6.96, 11.6.96 and 3.6.97
13	Steel Chadar - 27.3.95
14	Palta Iron - 27.3.95
18	1 Dari (Big size) - Rs.4,850/- 30.3.95
27	10 Steel Chairs - Rs.3,150/-
31	4 Cooler Iron Stands - 29.1.96 to 13.6.96
34	1 Wooden Table Rs.6,000/- - 9.9.96
35	6 Wooden Table - Rs.12,960/- - 9.9.96
36	2 Nos. Steel Almirah - Rs.8,000/-
37	5 Nos. Racks Steel - Rs.9,000/-
38	9 Nos. Steel Wooden Rs.4,140/-
40	100 Nos. Steel Spoons - Rs.450/-

(3) It was further noticed that the specification/description of the articles were not indicated/mentioned in the Stock Register which is every essential. It is suggested that the full specification must be shown in the Stock Register, in the absence of which the identification of the articles could not be ascertained.

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(iv) Physical verification of the store items as well as Stock registers had never been conducted in a proper manner. The stock should be physically verified once in each year and the certificate to that effect together with findings of such verifications should be recorded duly dated and signed by the authorised officer for the purpose.

It has been seen that the physical verification of the stock had been conducted in a routine manner that "Physical checked found correct". A large number of articles have been lying unused or unserviceable in the store for a longer period. A list of the same be prepared and action taken for condemnation as early as possible, under intimation to the audit.

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DIRECTORATE OF AUDIT  
Delhi Administration, Delhi

2024-01-26  
PARA No. 9.

(Ref. Memo No 4 dtd 16-7-97)

STOCK-REGISTER:

During the scrutiny of General Stock Register of Non-consumable nature, it has been seen that the Brief Cases have been purposed from time to time and issued the same to Officers/Officials. As the Brief Cases are property articles, the same should be entered in the Property Stock Register and not in a General Stock Register. It is suggested that the same may be transferred to the property Stock Register and instruction may be followed in future.

It was also noticed that the following articles or Brief cases were found 'issued' to the officials/officers as indicated against each, who have since been transferred from this Unit. As the articles of dead Stock / Property Stock issued for temporary use (i.e. on Loan etc.) either within or outside the office are not struck off from the Stock Register and their return is vouched through a subsidiary list or Register. It is suggested that either the articles may be taken back from them or the cost of Brief Cases may please be recovered from the official/s concerned, under intimation to the audit:

<u>Page No.</u>	<u>Name</u>	<u>Amount</u>	<u>Item</u>
98	1. Sh. Shyam Lal	429.00	1 Brief case on 24.5.86
98	2. Sh. Ashok Kumar	429.00	1 Brief Case on 7.6.86
98	3. Sh. H.L. Parbhakar	456.00	1 Brief Case on 2.7.86
52	4. Supdt. H.O.I.B.	320.00	1 Brief Case
	TOTAL RUPEES	<u>1,624.00</u>	

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7500

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**DIRECTORATE OF AUDIT  
Delhi Administration, Delhi**

~~PARA No 10~~ (Ref. Memo No 14 dt 1-8-97)

**DIETRY STOCK-REGISTERS**

~~Para-3536~~

While scrutinizing the Dietry Stock Registers for the period 1984-85 to 1996-97, the dietry articles have been purchased as required for day to day use in the Home and the expenditure had been incurred from the H.O.I.B. budget sanctions, which were sanctioned by the Social Welfare Deptt. time to time. It has been noticed that the majority number of articles have been transferred to other Homes or Units on Loan basis, which were not taken back from the concerned Homes/Unit so far, whereas the separate budget allotted to them. It is suggested that the efforts be made to recover the items from the concerned unit/homes. Few such examples are given as under:

<u>Page</u>	<u>Date</u>	<u>Qty./Item</u>	<u>Home/Unit</u>	
4	06.11.84	500 Kgs. Atta	H.A.D.B.	
	06.08.86	30 kg. Atta	Sewa Kutir/Kendra	
	21.08.87	100 Kg. Atta	B.H. Ist	
9	28.9.87	71 Kg. Atta	B.H. IInd	
10	21.11.87	50 Kg. Atta	B.H. IInd	
	17.4.86	20 kg. Sugar	B.H. IInd	
	26.08.86	50 kgs. Sugar	B.H. Ist	
	21.08.87	5kg. Sugar	B.H. Ist	
	6.6.87 to 22.7.87	85 kg. 500 gm. Sugar.	B.H. IInd	
	2	20.10.92	1000 kg. Sugar	H.A.D.B.
		15.05.93	450 kys. Atta	H.A.D.B.
31.05.93		670 kys. Atta	H.A.D.B.	
1	20.10.92	3600 kgs. Atta (40 Bags x 90 kg.)	H.A.D.B.	
	11.12.92	250 Kgs.	H.A.D.B.	

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**DINTRY REGISTER 1988-89:**

<u>Item</u>	<u>Date</u>	<u>Qty.</u>	<u>Home/Unit</u>
Rice	20.7.88	20 kgs.	B.H. II
	23.7.88	10 kg.	B.H. Ist
Fire wood	27.4.88	400 kgs.	B.H. II
	20.5.88	200 kgs.	B.H. Ist

**1989-90:**

Sugar	3.6.89	10 kgs.	B.H. II
	5.6.89	30 kgs.	B.H. II

Atta	28.6.93	90 Kgs.	B.H. II
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**1992-93:**

Ghee	13.10.92	300 kgs.	H.A.D.B.
	13.5.93	300 kgs.	H.A.D.B.

**1996-97:**

Atta	25.4.96	200 kgs.	H.M.B.	
	9.5.96	100 kgs.	H.M.B.	
	16.5.96	400 kgs.	H.M.B.	
	11.6.96	100 kgs.	H.M.B.	
	25.6.96	50 kgs.	H.M.B.	
	26.7.96	200 kgs.	H.M.B.	
	6.8.96	300 kgs.	H.M.B.	
	17.8.96	100 kgs.	H.M.B.	
	17.10.96	500 kgs.	H.M.B.	
	19.11.96	100 kgs.	H.M.B.	
	26.11.96	100 kgs.	H.M.B.	
	Rice	22.4.96	50 kgs.	B.H. II
		13.5.96	300 kgs.	H.M.B.
13.8.96		200 kgs.	H.M.B.	
12.9.96		100 kgs.	H.M.B.	

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1996-97:

<u>Item</u>	<u>Date</u>	<u>Qty.</u>	<u>Home/Unit</u>
Dal Arhar	6.6.96	20 kgs.	H.M.B.
	22.10.96	25 kgs.	H.M.B.
Dal Urad	6.6.96	25 kgs.	H.M.B.
Dal Moony Chilka	8.5.96	50 kgs.	B.H.II
	6.6.96	15 kgs.	H.M.B.
Sugar	13.5.96	100 kgs.	H.M.B.
	21.6.96	10 kgs.	H.A.D.B.
	19.10.96	50 kgs.	H.M.B.
Ghee	25.4.96	16 kgs.	H.M.B.
	13.5.96	40 kgs.	H.M.B.
	22.10.96	20 kgs.	H.M.B.
	5.6.87 upto 4.7.87	52 ky.400 gm. <u>-30 kg.</u> 22.400	recd.on 20.7.87 Bal.Outstanding
Rice	21.8.87	100 kgs.	B.H. Ist
	20.7.87	20 kgs.	B.H. II
	23.7.88	10 kgs.	B.H. II
Dal (Urad Chilka)	7.6.87 to 28.6.87	86.950 kg <u>-50.000</u> 36.950 kg.	Recd.on 20.7.87 from BH-II Balance O/S
	Atta	28.9.87 21.11.87	71 kg. 50 kg.
Sugar	19.10.87	30 kg.	Tfd. to BH-II
Ghee	19.10.87	15 kg.	Tfd. to BH-II
Tea	7.6.88	2 kg.	Tfd. to BH-II

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<u>Item</u>	<u>Date</u>	<u>Qty.</u>	<u>Home/Unit</u>
Mirch	7.10.87	1 kg.	Tfd. to BH-II
	26.10.87	1 kg.	-do-
	15.10.87	1 kg.	-do-
	19.10.87	1 kg.	-do-
Fire-wood	20.5.88	200 kys.	B.H. I
	21.11.87	120 kys.	B.H. I
	14.6.87 to 16.7.87	1384.300 kg.	-do-

**GENERAL ARTICLES TRANSFERRED TO OTHER HOMES:**

<u>Item</u>	<u>Date</u>	<u>Qty.</u>	<u>Tfd. to:</u>
Bathing Soap	12.06.95	100 pcs.	H.M.B.
	16.06.95	50 Pcs.	H.A.D.B.
	09.08.95	100 Pcs.	H.M.B.
	28.10.95	50 pcs.	H.M.B.
	01.01.96	50 pcs.	H.M.B.
	09.01.96	100 Pcs.	H.M.B.
Phynyal	15.05.95	500 Ltrs.	H.M.B.
	16.06.95	50 Ltrs.	H.M.B.
	17.07.95	20 Ltrs.	H.M.B.
	31.08.95	20 Ltrs.	H.M.B.
	04.10.95	20 Ltrs.	H.M.B.
	28.10.95	30 Ltrs.	H.M.B.
	09.02.96	40 Ltrs.	H.M.B.
Kilanjio	15.05.95	50 Ltrs.	H.M.B.
	30.06.95	40 Ltrs.	H.M.B.
	05.09.95	40 ltrs.	H.M.B.
	06.12.95	20 Ltrs.	H.M.B.
	09.12.95	30 Ltrs.	H.M.B.
	09.01.96	20 Ltrs.	H.M.B.

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<u>Item</u>	<u>Date</u>	<u>Qty.</u>	<u>Tfd. to:</u>
VIM	15.05.95	10 kgs.	H.M.B.
	16.10.95	20 kgs.	H.M.B.
Shaving Soap	15.09.95	20 Pcs.	H.M.B.
Washing Powder	09.01.96	20 kgs.	H.M.B.

(ii) It has also been noticed that the General Articles were entered in the Dietary Stock Register during the year 1992-93, whereas the separate Stock Registers had already been maintained for the General Articles. Reason for the lapse may be explained to the audit. Few illustrative instances are given as under:

<u>Page No.</u>	<u>Item</u>
75	Brief Case
76	Colgate 32 dozs.
77	Lifebuoy Soap
78	Washing Soap, Phool Jharu, Dusters, Finite, Baygon Spray, Glass, Tub-Plastic, Scissors, Press, Needles & Thread issued to Caretaker and inmates and the balance reduced to NIL.

(iii) Similarly certain property items have been entered in this General Stock Register which may be transferred to property Stock Register. Few examples are shown as under:

<u>Page No.</u>	<u>Item</u>
84	1 Mayur Jug Rs.432/- issued to Sh.K.D.Handa (Driver)-who was working in R.C.C. Unit.
88	3100 Ft. chicks
96	Plastic Pipe 100 ft. Rs.1,130/-
100	Brass Name Plates - Rs.3,105/-
92	2 Emergency Lights Rs.3,040/-.
82	2 + 3 Carrom Boards - Rs.2,280/-



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- (iv) At Page 81: 10 Nos. Boxes Shuttle Cocks were purchased for Rs.1,050/- whereas 02-Boxes Shuttle Cocks have already been in stock/store. It has been noticed that the Balances of the articles were found reduced to NIL without showing the items issued to someone or used by the inmates, which is irregular. Reason for such lapse may please be explained to the audit. And also suggested that the figures of the non-consumable articles may please be recasted correctly and the balance shown in the prescribed column of the Stock Register, which may be attested by the DDO/Supdt., under advice to the audit.
  
- (v) Physical verification of the Store/Stock must be conducted once in <sup>4</sup>each year with the date/signature by the authorised Officer deputed for the purpose and the results to that effect must be recorded in such verification, under intimation to the audit.

**DIRECTORATE OF AUDIT**  
**Delhi Administration, Delhi**

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PARA No. 11

(Ref. Memo No. 9 dt 28-7-97)

(66)

**SUBJ: CLOTHING/BEDDING STOCK-REGISTER**

~~Para 34 36-37~~

During scrutiny of the Stock Registers of Clothing/Bedding for the years 1984-95 to 1996-97, the following irregularities have been detected:

1. Paying and Page counting Certificate has not been recorded on the 1st Page of the Register. As every classified documents must be page-numbered and a certificate should be recorded on the 1st page of the Register, before starting the same and the Certificate also must be attested by a responsible Officer or Supdt./D.D.O. of the unit, needful may please be got completed now and the compliance be shown to the audit. All other such cases/registers may also be reviewed, under intimation to the audit.
2. It has been seen that the clothing/Bedding articles have been distributed among the inmates, without obtaining their thumb impression or signature of the recipients. In the absence of which correctness of the distribution of the articles could not be ascertained. A proper procedure for the distribution of the articles had not been adopted. It could not be ascertained that the items were issued to the inmates as per prescribed scale or not. Balances of the articles were found reduced from the Stock-Balance, with remarks recorded that the "articles issued to Care-takers" on dated so and so.

As per distribution registers of the Care-takers, it has been noticed that the further distribution of the C.T. has not been proper or correct. Few instances are as under:

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Sl..1	on 06.04.95	63 pairs Chapples, 6 Pyjama, 6 Shirts, 6 Kachhas, 6 Baniyans & 6 Towels. 58 Shirts - 58 Pyjamas, 3 Kachhas, 3 Baniyans. 58 Towels - 03 Chapples.
Sl .2	On 18.05.95	70 Pyjamas, 70 Shirts, 09 Pair Chapples, 09 Baniyans and Kachhe.
Sl .3	on 15.10.95	67 Pyjamas, 67 Shirts.
Sl .4	on 20.05.97	04 Khes and 04 Daries.
Sl..5	on 29.05.97	25 Chadars, 25 Khes & 25 Daries
Sl .6	on 04.06.97	7 Khes, 7 Daries & 7 Chadars
Sl..7	dt.not shown	27 Chadars and 27 Daries
Sl..8	On 15.04.87	14 Nos. Kurta issued to C.T. Sh.Mani Ram.
	On 16.04.87	10 Nos. Kurta -do-
	On 03.07.87	30 Nos. Kurta issued to C.T. Sh.Raj Singh.
	On 31.07.87	69 Nos. Kurta issued to C.T. Sh.Bansi dhar.
	On 26.10.87	42 Nos. Kurta issued to C.T. Sh.Mani Ram.
	On 26.10.87	48 Nos. --do--
	On 25.04.87	86 Nos. --do--
	On 04.02.88	114 Nos. --do--
	On 22.05.87	76 Nos. --do CT Sh.Bansi Dhar
	On 27.05.87	73 Nos. -do-
	On 31.07.87	69 Nos.Pyjamas -do-
	26.10.87	89 Nos. -do-- to Sh.Mani Ram
	On 25.04.88	86 Nos. --do--
	On 27.5.89	73 Nos. --do--
	On 19.08.89	53 Nos. -do- Sh.Tek Ram CT

Page No.9

Baniyans:  
04.02.88

110 Nos. issued to Sh.Bansi  
Dhar C.T.

Page No.30

24.06.94

74 Nos. --do-- Sh.Sure

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unserviceable by the competent authority, under intimation to the audit. Few examples are given as under:

On 15.10.95	51 shirts, 51 pyjamas - issued to H.M.B.
On 22.11.95	38 Pairs Shoes + 38 Towels + 38 Kachhas + 38 Baniyans --do--
On 27.08.96	59 Chadars issued to inmates of H.M.B.
On 29.05.97	62 Chadars, 63 Khes and 63 Daries issued to inmates of H.M.B.
On 31.05.97	40 Chadars + 40 khes + 50 Daries to inmates of H.M.B.
On 13.01.96	Out of 200 Nos. Blankets - 194 issued to inmates, balance shown NIL (6 less counted).
On 13.01.96	75 Jersey, issued to H.M.B. inmates
On 26.11.96	114 Sweaters given to HMB inmates
	73 Pairs Chappals + 4 Khes + 4 Baniyans + 4 Shirts issued to HMB inmates without obtaining the thumb impression/signs. of the recipients.
On 06.12.96	57 Shirts + 57 Pyjamas + 57 kachhe + 57 Baniyans and 8 Pairs shoes issued to BH-1.
On 01.01.97	10 Pair Shoes
10.01.97	35 Nos./Pairs Chappal and Towels
Page 7 On 28.07.93	201 Nos. Kache issued to Sh.Suresh, P.S.O.
On 02.12.96	148 Nos. Baniyans issued to H.M.B. (A & D) on loan basis.
Page 15	100 Nos./Pairs Canvas shoes purchased.
On 24.01.89	50 Pairs issued to Sh.Suresh Pd.
On 01.12.89	29 Pairs -do-
On 07.11.89	07 Pairs issued --do- Further distribution not shown.

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Page No.20

Chadar

On 27.05.87

100 Nos. Chadars purchased for Rs.3,745/- vide Bill No. 25769/234 and all the Chadars were found issued to Sh.Bansi Dhar CT. Balance shown - NIL. No further distribution of the Chadars had been shown. Similar few instances shown are as under:

On 02.07.87

04 Nos. Chadars issued to Sh.Paras Ram, Sweeper.

Page No.32

(1992-93)

500 Nos. Woollen blankets. Issued all the Blankets and balance shown NIL. Handed over on 3.12.94. Taken over the charge on 3.12.94 by Sh.Sita Ram.

Page No.22

On 12.3.90

70 Chadars issued to Sh.man. Ram, CT.

85 Chadars issued to Sh.Bans. Dhar, CT.

3. Stock Register and Distribution Registers of the Clothing/Bedding for the years 1984-85 and 1985-86 have not been produced to the audit. It is suggested that the same may be traced out and shown to next audit.

4. It was further noticed that the large number of articles of clothing/bedding have been found transferred to some other Home on loan basis which were not taken back from the concerned Homes or Units so far. As the articles of Clothing/Bedding issued are for emergency use (i.e. on loan etc.), either within or outside of the office are not struck-off from the stock-register and their return is vouched through a subsidiary list or register. It is suggested that the immediate action be taken to get these articles received back and the correct figures may be recasted and also action taken to get these articles to be condemned if they are declared

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Page 11-33  
~~Page 38~~  
~~Page 38~~

- 62 116

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**DIRECTORATE OF AUDIT  
N.C.T. of Delhi**

PARA No. 12

(Ref. Memo No 10 dt 28-7-97)

**SUB: MEDICINE STOCK REGISTER:**

On perusal of the Stock Register for medicines of this Unit for the period 1984-85 to 1996-97, the irregularities noticed therein by the audit party are as appended below:

1. For giving medical facilities to the beggars of this unit, one part-time Doctor has been appointed for giving medical aids to the needy inmates/beggars, whereas the dates of visits, visiting time of the Part-time Doctor was not shown to the audit without which it is not possible to know how the medicine purchased were being shown issued to the sick beggars through OPD.

So it is presumed that medicines were purchased from open market without the proper prescription of the Doctor and are not according to the requirements. This practice of purchasing medicine without proper prescription of the Doctor should be dispensed with immediately.

2. Bulk quantities of medicine was transferred to other unit of ~~the~~ Directorate without obtaining proper receipt of the recipient, hence the genuinity of the transfer of medicine can't be relied upon. So action is to be taken immediately under intimation to audit for recovering the cost of medicine transferred to those unit/s or the same quantity of medicine may be taken back into stock. Following are the few instances of bulk transfer of medicine:

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Sl. No.	Date	Name of Medicine	Qty. issued/trfd.	Name of Unit/Official	Ref. to Page No. of Med. Stock Register
1.	16.10.84	Campicilin	5000 Nos.	Raghu Nath	P.8
2.	13.11.84	Depsone CDDS	5000 Tab.	HLTP	P.25
3.	10.10.84	B.Complex	1000 Nos.	HAIP	P.28
4.	16.10.84	Calmpose	400 Nos.	HAIP	P.29
5.	16.10.84	Vita-C Tab.	2000 Nos.	Raghu Nath	P.31
6.	16.10.86	Electoral Powder in Packets	24 Pkts.	HAIP	P.36
7.	16.10.86	Zeet Tab.	2000 Nos.	Raghu Nath	P.39
8.	20.10.84	Chlromycine Capsule	500 cap.	HAIP	P.41

Same type of irregularities are continued in the succeeding years and such transfer of medicine to the other Units is to be located and may be confirmed to the audit, whether the medicine transferred to the other unit have been taken back to stock or not. If the medicine have not been taken back, the cost thereof may be recovered from the erring officials and shown to next audit.

3. Bulk distribution of medicine have been shown issued to the inmates on a single day. As the proper distribution of medicines have not been maintained/shown to audit, the proper distribution of the below mentioned medicines may be shown to audit or the cost of medicine as noted against may be effected from the erring officials.

Sl. No.	Page No.	Date of issue	Name of medicine	Qty. of Medicine	Cost of medicine Ps.P
1.	58	05.10.93	Asthalin Tab.	100 Nos.	52.50
2.	56	05.10.93	Otalgin	100 Tab.	8..80
3.	60	05.10.93	Emogam Tab.	100 Tab.	8..00

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Sl. No.	Bill No.	Date	Qty. of Medicine	Cost of Medicine Rs. P	P.No. of Stock Register
3.	37693	04.11.95	50 Tab.	80.00	P.135
4.	37979	08.12.95	100 Tab.	165.00	135
5.	38415	19.01.96	50 Tab.	80.00	135
6.	39450	04.05.96	50 Tab.	80.00	135
7.	313	18.07.96	100 Tab.	160.00	135

(ii) Betadin Ointment:

1.	37985	09.12.95	4 x 15	72.00	139
2.	38590	17.02.96	4 x 15	78.00	139
3.	38803	26.02.96	4 x 15	72.00	139
4.	38990	15.03.96	--	129.00	139
5.	39450	04.05.96	--	129.00	139
6.	39780	04.06.96	--	108.00	139
7.	51	02.07.96	--	123.00	139.
8.	621	07.08.96	--	129.50	139
9.	1632	24.10.96	---	96.00	139

(iii) Gastrogil:

1.	2600	24.01.97	--	187.00	143
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(iv) Norfin Tab:

1.	38250	03.01.96		94.00	144
2.	38415	19.01.96		142.50	144
3.	38590	07.02.96		235.00	144
4.	38803	26.02.96		142.00	144
5.	39044	19.03.96		142.00	144
6.	1430	09.10.96		95.00	144



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Sl. No.	Page No.	Date of issue	Name of Medicine	Qty. of Medicine	Cost of Medicine Rs.P
4.	62	05.10.93	Cpilin DS	50 Capsule	79.00
5.	68	13.12.93	Actified	100 Tab.	90
6.	95	08.11.96	Brufin	100 Tab.	210.00
		20.01.97	Brufin	100 Tab.	
		04.01.97	Brufin	100 Tab.	
7.	96	20.08.94	Bactrin	100 Tab.	160.00

In view of the above observation, it is suggested that such Bulk issue of medicine to inmates for preceeding and succeeding years may be reviewed and its proper distribution may be shown to Audit or its cost thereof may be recovered and intimated to the audit.

4. As per rules issued from time to time from Department of Social Welfare, medicine costing upto Rs.50/- can be purchased locally in emergencies by DDO/HOO, if the same is not located within a distance of 5 Kms., whereas medicine costing Rs.50/- and more can be purchased only from Super Bazars. But on the perusal of the medicine Stock Register, it is revealed that the DDO/HOO have purchased medicines costing Rs.50/- and more from local Medical Stores, which is irregular and has been viewed seriously by the audit. Following are the few irregular purchases made locally by the DDO/HOO whose cost of medicine is worth Rs.50/- and more:

(i) Septran Tab:

Sl. No.	Bill No.	Date	Qty. of Medicine	Cost of Medicine Rs.P	P.No. of Stock Register
1.	415	12.07.95	50 Tab.	90.00	135
2.	36969	28.08.95	50 Tab.	80.00	135

60

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- 120 -

(v) Tetra Cycline:

Sl. No.	Bill No.	Date	Qty. of Medicine	Cost of Medicine	P.No. of Stock Register
1.	621	07.08.96		110.00	171
2.	1228	25.09.96		110.00	171
3.	2008	27.11.96		120.00	171

(vi) Ciprabid Tab:

1.	38192	27.12.95		149.50	187
2.	1785	08.11.96		145.00	187
3.	2116	10.12.96		222.00	187
4.	2220	21.12.96		146.00	1887
5.	2436	09.01.97		142.00	187
6.	3115	13.03.97	109.00		187
7.	3118	14.03.97		144.00	187

In view of the above, it is suggested that all the irregular purchases for the preceeding years may be reviewed and the expenditure incurred for such purchases may be got regularised from the Competent Authority and intimated to the Audit.

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129  
110

57

- 122

1984-34

1984-39

**DIRECTORATE OF AUDIT  
Delhi Administration, Delhi**

(Ref Memo No 15 dt 7-8-97)

**PARA No. 14.**

**Non-Production of Records**

for  
audit period

The following records have not been maintained/produced to the audit. It is suggested that the same may please be maintained/produced at the time of next audit.

**Non-Production/Non-Maintenance Records for the years 1984-85 to 1996-97:**

1. Service Postage Stamps Accounts
2. Records pertaining to training given to the inmates.
3. Conveyance Charges Register
4. Contingency Register
5. Long term/Short-term Register
6. Electricity/Water Charges Register
7. Condemnation Records.

*[Large handwritten scribble/initials]*

~~Settled for con as party~~  
5/11/18  
(Manoj Kumar)  
I.A.O. Party-XIII

Recd in two  
copies after  
discussion  
&  
files

*[Handwritten signature]*

**(R.R. SHARMA)  
I.A.O.  
Audit Party No.13**

DDO/DO  
+10/B. Law Pur.  
Delhi.

Dated-17-1-05

Page No I

Dietary Consumable Stock Register

Sub: - Non-recovery of dietary articles issued on loan to other Homes in this complex.

During the course of audit period, it has been revealed that on several occasions dietary items were given/issued on loan to other homes in the LAMPUR complex, the detail as under (as per annexure attached).

S.No.	Name of Article	Qty. Issued	Cost (approx)
1.	ATTA	6990 Kg.	69,900
2.	RICE	3050 "	50,325
3.	GHEE	310 "	15,190
4.	Sugar	1207 "	20,819
5.	Kala Chana	240 "	8400
6.	Dall	1260 "	37,800

Rs 202,174/-

Item of worth Rs. 202,34/- was given on loan to other Homes should be recovered. Practice of giving of articles on loan to be avoided, it has to be adopted in case of any emergency, but the same practice still in continuation since so long time as previous audit also pointed out. The same may please be reviewed and regularized under intimation to audit.

Annexure - I (2)  
ATTA

(55)

<u>S.No.</u>	<u>Date</u>	<u>Quantity</u>	<u>Name of the Institution</u>	<u>Pages</u>
1.	26.4.97	90	HADR3	1
2.	7-6-97	500	HMB	2
3.	16-6-97	50	"	2
4.	2-7-97	200	"	2
			"	3
5.	24-7-97	1000		
6.	26-7-97	100	BH-I	3
7.	23-8-97	400	HMB	4
8.	15-4-02	50	"	2
9.	29-8-02	300	"	3
10.	4-9-02	150	"	3
11.	24-9-02	300	"	3
12.	27-9-02	150	"	4
13.	1-11-02	300	"	4
14.	8.11.02	100	"	4
15.	11.11.02	400	"	4
16.	26.11.02	400	"	4
17.	7.12.02	100	"	5
18.	20.12.02	500	"	5
19.	23.1.03	500	"	6
20.	5.2.03	300	"	6
21.	20.12.03	300	"	6
22.	20.2.03	300	"	6
23.	11.3.03	400	"	6
24.	24.3.03	100	"	6

6990 Ks

Costing approx. 6900 X 10% per Ks  
 = Rs. 69900/-

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RICE

<u>S.No.</u>	<u>Date</u>	<u>Quantity</u>	<u>Name of the Institution</u>	<u>Page</u>
1.	10-4-97	120	HMB	9
2.	23-7-97	300	"	9
3.	30-7-97	65	"	9
4.	29.8.02	200	"	12
5.	4.9.02	100	"	12
6.	10.12.02	700	"	14
7.	10.1.03	400	"	14
8.	5.2.03	300	"	15
9.	2.2.03	500	"	15
10.	14.3.03	200	"	15
11.	24.3.03	100	"	15
12.	27.3.03	65	"	15

3050 Kg

approx. cost @ 16.50 per Kg  
Rs. 50,325/-

GHEE

1.	21.4.97	30	HMB	38
2.	16.5.97	30	"	"
3.	4.8.97	30	"	40
4.	23.1.98	10	CH II	46
5.	11.11.02	60	HMB	30
6.	25.1.03	50	"	30
7.	24.2.03	50	"	"
8.	18.3.03	50	"	"

310 Kg

Costing approx. @ Rs. 45/-  
Rs. 15,195/-

(5)

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Annexure - I

ATTA

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<u>S.No.</u>	<u>Date</u>	<u>Quantity</u>	<u>Name of the Institution</u>	<u>Page No</u>
1.	26.4.97	90	HADB	1
2.	7-6-97	500	HMB	2
3.	16-6-97	50	"	2
4.	2-7-97	200	"	2
5.	24-7-97	1000	"	3
6.	26-7-97	100	BH-I	3
7.	23-8-97	400	HMB	4
8.	15-8-97	50	"	4
9.	29-8-02	300	"	3
10.	4-9-02	150	"	3
11.	24-9-02	300	"	3
12.	27-9-02	150	"	4
13.	1-11-02	300	"	4
14.	8.11.02	100	"	4
15.	11.11.02	400	"	4
16.	26.11.02	400	"	4
17.	7.12.02	100	"	5
18.	20.12.02	500	"	5
19.	23.1.03	500	"	6
20.	5.2.03	500	"	6
21.	20.12.03	300	"	6
22.	26.2.03	300	"	6
23.	11.3.03	400	"	6
24.	24.3.03	100	"	6

6990 Ks

Costing approx. 6990 X 10 Paks,  
 @ rate of 1000/-  
 = Rs. 69900/-

ANNEXURE  
SUGAR (273)

(52)

<u>S.No.</u>	<u>Date</u>	<u>Quantity</u>	<u>Name of the Institute</u>	<u>Page No.</u>
1.	19.4.97	30	HMB	46
2.	28.5.97	58	"	47
3.	2.6.97	69	"	"
4.	7.3.98	200	"	53
5.	2.11.02	100	"	45
6.	18.11.02	60	"	46
7.	23.11.02	150	"	"
8.	19.12.02	150	"	"
9.	20.1.03	90	"	47
10.	7.2.03		"	
11.	27.2.03		"	

1207 kg

approx. cost @ R.17/-  
R. 20,519/-

KALA CHANA

1.	26.11.02	20	HMB	109
2.	26.11.02	60	"	112
3.	23.12.02	60	"	"
4.	14.1.03	100	"	"

240 kg

approx. cost @ R. 30/-  
R. 7200/-

DAL

1.	23.11.02	400	HMB	24
2.	19.12.02	400	"	"
3.	7.2.03	400	"	25
4.	20.3.03	60	"	"

1260 kg

approx. cost @ R. 30/-



Para 41

INCOME TAX

~~Para 39~~

During the scrutiny of Income-Tax for the audit period, the following observations have been made:-

1. Sh. H. K. Meena, Supdt. - Tax calculation for the period 96-97 have not been produced.

[REDACTED SECTION]

mentioned in the above observations. In the absence of the same the tax calculation can not be checked. Hence revised LPC should be asked from the previous deptt. and the calculation of Income-Tax should be checked and intimate to the audit accordingly.

3. Sh. S. R. Gupta, Supdt. Tax calculation for the period 2003-04 have not been produced.

4. Form No. 24 have not been produced to Audit. Needful may please be done and compliance be made and intimate the audit accordingly.

Directorate of Audit  
Govt. of NCT of Delhi

Para-42 Audit Party No. XVI

50

Para No. 8.

Audit Memo No. 10

~~Para 40~~

Dated: 25/01/2005

Subj: GPF (Group 'D') records of  
H.O.I.B Homes

During scrubbing the GPF (Group 'D') records pertains to H.O.I.B, the following short comings and irregularities were noted.

I. The following records were not produced in audit pertains to maintenance of GPF records.

- (a) G.P.F. Index Register (CAM 44, G.S.4)
- (b) GPF Broad Sheet (CAM E.91)

(E) Records not produced to the Audit seem not maintained by the Dept. The same were found to be maintained under intramural to the Audit.

II. GPF A/c withdrawn as per CAM DDC are required to maintained proper posting of debit scheduled of A/c withdrawn in the office. These were taken from time to time, along with it a sanction number & bill No. of Dept. & checked so that the exact amount may be ascertained. But the same were not being maintained properly.

III. There were some officers, these were joined their office from the various then their officer after being transferred. The opening balance of their GPF were taken from the Pass-book at H. O. I. B.

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The opening balances of GPF should always be taken from Transfer Accounts issued by the previous Dept. In the following cases some were not done:-

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1. Sh. Gurdam Singh CT DSK-1937, transferred from S A B Model Town
2. Sh. Jagdeep Dhaya CT Transferred from S A B Dilshad Garden
3. Sh. Karam Singh Chowdhary CT Transferred from

the year  
WGS Colony

S. No	Name & Design	Year	GPF Interest		Differences	
			Should be	Given	Excess	Def.
1	Dharam Veer Singh (Peon)	2001-02	7733	7804	(+) 71	-
		2003-04	7010	7644	+ 634	-
2	Suresh Pd. (CT)	97-98	5704	4901	-	(-) 803
3	Majri Ram (Chowdhary)	98-99	4808	4908	(+) 100	-
4	Kishori Lal (W.M.)	99-00	3577	590	-	(-) 2987
5	Mahender Singh (Peon)	98-99	5366	5456	(+) 90	-
		99-00	7186	7256	(+) 90	-
		00-01	8267	9113	(+) 846	-
		02-03	5119	5719	(+) 600	-
		03-04	4530	4594	(+) 64	-
6	Govind Singh (Coolie)	99-00	6855	6955	(+) 100	-
7	Gurdam Singh (CT)	98-99	1936	1858	-	(-) 78
		2001-2002	3302	3373	(+) 71	-
		2002-2003	4704	3651	(+) 1053	-
8	Jagdeep Dhaya CT	98-99	7805	7705	-	(-) 100
9	Khyali Dutt CT	2002-03	1019	1169	-	(-) 150
10	Bijinder Singh CT	2002-03	158	315	-	(-) 157
					(+) 3719	(-) 4275

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- 31 -

Keeping in view the discrepancies & irregularities mentioned in this memo and also in other similar cases, may please be reviewed & rectified under intimation to the Audit and it is also noted that the same kind of observations also revealed by the previous Audit. The same are required reviewed and rectification under intimation to the Audit.

Ans  
 (Aswara Kr. Sharma)  
 IAS

To

the H.O./DDO  
 H.O./B.  
 Lam Pur Nawal  
 Dehra

Subject: - Jans Talashi  
Cash Book

(47)

(262)

Para: ~~42~~ ~~41~~ 43

(Case 11-37)

During the course of tax audit, the following irregularities/observations were made:

- i) Page Counting Certificate was not recorded on 1st page before V.A.
- ii) Cash Book is not being maintained in prescribed format G.A.R. 3.
- iii) Totals of the Cash Book are not being checked by a responsible officer other than the writer of Cash Book who initials it as correct.
- iv) Particulars of undischursed amount was not mentioned at the end of each month.
- v) Cash Book is has been produced to audit w.e.f 14.6.2000, prior to it the Cash Book may be produced to audit immediately failing which matter will be referred to higher authority.
- vi) The Periodical re-conciliation between the total amount lying as out standing in the Jans Talashi Register and the balance of Cash in hand has not been done.
- vii) A list of cash on account of Jans Talashi of inmates pending in the Cash Book for more than three years may be prepared and given to audit immediately.
- viii) Cash Book may be completed to date duly attested by the DDO & shown to audit. Compliance be made & shown to audit.

~~Page No. 38~~  
~~Para No. 10.~~

~~Para 42~~ Para 44

Subject:- Cash Book.

During the course of Test check of the Cash Book for the period 1997-98 to 2003-2004, the following irregularities were noticed:-

(i) As per instruction every entry is to be attested by D.D.O. but the same has not been done. A few instances are given below:-

Page - 43, 44.

Page 57 (12-12-03 to 27-12-03)

Page 58 31-12-03 to 31-3-04

15  
59.

Other similar cases be reviewed and compliance be shown to the Audit.

(ii) The Cash Book should be closed regularly and completely checked. The total of the Cash Books are not being checked other than writer of the Cash Book and initial it as correct and closed at the end of each day regularly as per the provisions of Receipts & Payment Rule-13. This has not been done throughout the period of Audit and violated the provisions of Rule-13 of Receipts & Payments.

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(iii)

There are numerous cuttings, Erasures, or overwriting in the Cash Book. As a rule Erasures, overwriting or use of white fluid is not permissible. All cuttings should be attested by the Competent Authority through the incorrect entry and inserting the correct one in ~~add~~ ink between the lines which has not been followed. A few instances are given below:

- Pages: 87, 95, 107, 108, 114, 115, 126
- 133, 138, 144, 154.
- Page. 2, 5, 8,

(iv)

The Imprest in the Cash Book is being maintained in coins, the Imprest on 31st March was Rs. 500/34. The original sanction of the Imprest (Sanction in coins) is shown in the Audit.

It has been seen that a sum of Rs 500/34 have been placed at the disposal of the office for temporary advance (for office use) The said amount has been allotted to the Unforeseen or Emergency nature of the office under the provision of Rule-90 of the Rules. The said amount should be received at least twice a month but the Office had received the said amount after a lapse of one month or more as indicated in the provisions

of the said Rule. <sup>-3-</sup> A few instances are given below:—

<u>Receipts side of Cash Book.</u>		<u>Payment side of Cash Book.</u>	
<u>Date.</u>	<u>Amount.</u>	<u>Debit.</u>	<u>Amount.</u>
<u>Recoupment of Imprest.</u>		<u>Drawn Imprest.</u>	
<u>1997-98.</u>			
25-3-98	Recoupment of Imprest. 500/=	2-4-97.	Drawn Imprest. 500/=
<u>1998-99.</u>			
27-3-98	Imprest Recoup. 499/=	29-3-98	60/=
		18-6-98	180/=
		7-8-98	250/=
<u>1999-2000</u>			
21-3-99.	Imprest Recoup. 500/=	17-5-99	160/=
		18-5-99	240/=
		19-5-99	100/=
<u>2000-2001.</u>			
21-3-2001	Imprest Recoup. 500/=	6-5-2000	450/=
		5-9-2000	50/=
<u>2001-2002.</u>			
9-11-2001	Imprest Recoup. 500/=	25-7-01	360/=
		4-9-2001	50/=
			90/=
17-3-02	Imprest Recoup. 500/=	28-1-02	106/=
		13-2-02	190/=
		22-2-02	164/=
<u>2002-2003</u>			
23-1-03	Imprest Recoup. 489/=	28-1-02	489/=
17-3-03	Imprest Recoup. 480/=	7-2-03	300/=
			140/=



(43)

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(v) From The perusal of The Cash Book at Page 32  
an entry have been made on 5-8-02 by D.O.C/Hra  
in respect of CHEST KEY:

" Taken over the Charge of Cash amounting  
Rs. 14065-00 (Fourteen thousand & sixty five only)  
which Tallies with The Closing Balance of The  
Chest along with one set of 10 casting keys  
but sealed cover keys has not been received  
at the time of change.

Sdf = 5.8.02.  
(S. N. Gupta)  
D.O. No. 100

And entry have been passed at date - 6-06

" Handed over the Charge to Sh. Mahesh Kumar  
Sharma, Suptt. C.D.P.O. No. 99619-34 as balance  
of Cash Book as my predecessor Sh. P. K. Mehra  
did not give Seal Keys of Cash Chest  
as shown on Page No. 32."

Sdf = 26-6-02  
Suptt./C.D.P.O.

Please confirm whether The Chest keys have  
been received or not. The same may be informed  
to The Audit.

(vi) From The perusal of Bill No. CB-149/HCB/2001-02  
for the year 2001-2002, as per the Body of The Bill  
amount to Rs. 5191 envisage. That Bill No. 780  
attached with The Bill Voucher 780 to 811  
which has not been made available with the  
paid bill.

Moreover a pay has been made  
vide V. No. 810 in respect of Santosh Kumar  
vide their bill No. 166 dated 3-3-2002 on a/c of  
2-month of the year of 2002 @ Rs. 1100/-  
Rs. 2200/-. The Deptt. had paid Rs. 4400/- instead  
of Rs. 2200/- as per bill No. 166 made amount Rs. 2200/-

① on 31-3-2002  
vide Bill No. 149-CB

(vii) It has been seen that the Payments drawn from the P.A.D had been retained 3 months or more by the Deptt. and violated the provisions of the receipts & Payments. A few instances are given below:-

Receipts Side of the Cash Book.

S. No.	Date.	Particulars	Amount
1.	2-4-02	PB-06 dt. Nil.	4435/-
2.	30-4-02	PB-07 dt. Nil	4465/-
3.	30-5-02	PB-25 dt. Nil.	4565/-
4.	31-5-03	PB-11 dt. Nil.	5261/-
5.		PB-38 dt. Nil.	5261/-
6.	30-03	PB-06 dt. Nil.	5163/-
7.	25-3-98	PB-113 dt. Nil.	2880/-

Payment side of Cash Book.

No.	Date	Particulars	Amount
1.	16-8-02	Deposited in SBI.	4435/-
2.	20-9-02	Deposited in SBI.	9130/-
	24-12-03	Deposited in SBI.	10520/-
	23-7-03	Deposited in SBI. The Challan is not available to the Audit.	5163/-
	31-10-98	Disbursed	2880/-

Other similar cases be reviewed. Reasons be elucidated to the Audit.

(viii) From the perusal of the Cash Book that the Cash Book had not been written on day to day basis as per the provisions of Rule -13 of Receipts & Payments. A few instances are given below:

S.No.	Cash Book Page No.	Date of Written & Cancelled.	Corrected by the Deptt.	
			Page.	Date
1.	107.	23-12-98 'and' 31-12-98	108	29-12-98 31-12-98
2.	111	12-2-99 16-2-99 16-3-99 23-3-99	112.	25-2-99 27-2-99.

Other similar type of cases be reviewed accordingly. Reasons be articulated to the Audit.

(ix) As I.R.B (T.R.S) is not available to the Audit, during the period of Audit.

~~43~~ Liveries Account Register

~~Page 45~~

Page 39

During the scrutiny of Liveries Stock Register it has been noticed that the stock register had been prepared year-wise and issued the liveries in the stock register itself. As per rule liveries due account register in respect of class IV should be maintained and the distribution of liveries should be issued as per the due according to norms, e.g. woollen suit, woollen cap and shoes will be issued in 1 in 2 years and woollen pull sleeve jersey, woollen socks should be issued 2 in 3 years. Liveries issue register was not maintained in the prescribed form. The register of liveries was not maintained, according to rule on the subject:

- i) the outfits of uniform may be issued in accordance with the prescribed scale only when due.
- ii) the uniform may be issued to the employees who are eligible.
- iii) the uniform may be withdrawn from employees who have resigned or have been discharged or promoted to posts where such uniforms could not be issued.
- iv) the purchase of liveries may be made strictly in accordance with the instructions issued from the govt. as amended from time to time.

Contd.---

v) In the register produced to Audit the signature of the recipient have not been properly made. Few examples are given below:-

1. At page No. 86 - woollen cloth, blanket, Jersey, socks and shoes issued to 7 employees but Dharamvir Singh not signed in the register.
2. Page No, 91 - woollen serge, Jersey, socks and shoes issued to Sn. Jagat Singh without signature.
3. Page No, 93 - Chappal shown as issued to Sn. Dharamvir and Sn. Khyali Dutt without signature.
4. Page No, 95 - Two pairt & Two Shirt - not received by Sn. Khyali Dutt.
5. Page No, 96 - woollen Socks, jersey, shoes issued to Sn. Khyali Dutt without obtaining the signature of the employee.
6. Page No, 98 - Chappal - not received by Sn. Gantam Saha.

From the above examples it shows that either the items have not been issued to the official concerned or register have not been maintained properly. Signature of the official concerned may be taken or the item should be admitted in the register. No compliance may be made and shown to Audit.

DDO/Supdt.  
HOIB  
Lampun

Page No 40

~~Page 12~~

(28)

Memo No 14  
Dated. 27.10.05

~~Page 4 of 7 Page 46~~

Subject: Disbursement of Pay & Allowances of Acquittances.

During the course of Test Check of the Acquittance Roll for the period of Audit, the following irregularities were noticed:-

(i) [Redacted] Rule 9 [Redacted] by [Redacted] against [Redacted]

Total Disbursed amount of the Acquittance Roll but the same were not made in the Acquittance during the period of Audit.

(ii) It has been seen that the Payments have been released to the Officer/Officials but their Acquittances have not been made/obtained by the Office. A few instances are given below:-

S. No.	Cash Book Payment Side	Name of the Official	Acquittance Page No.
1.	Page 2002 57 dt. 27-12-03.	Sh. Kartar Singh	1274 128
2.	39 dt. 30-11-02.	Sh. Kartar Singh	399 115

Needful be done and compliance be shown to the Audit, other similar cases be reviewed.

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(iii)

It has been noticed that the Payments have been released to the officers/officials through acquittances but no Revenue Stamps affixed against their acquittances. A few instances are given below:-

<u>S.No.</u>	<u>Acquittances Page No. etc.</u>	<u>Name of the Officer/official.</u>	<u>Amount.</u>
--------------	-----------------------------------	--------------------------------------	----------------

30-11-98

Sh. Mani Ram

Rs. 500/-

2. 70

- (a) Sh. V. P. Mungal Rs. 2758/-
- (b) Sh. V. P. Mungal Rs. 2726/-

Needful be done and compliance be shown to the Auditor, other similar cases be reviewed accordingly.

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Ret  
Memo No. 15 & 15A  
Dated. 27-1-05

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~~Page 13~~  
~~Page 45~~

2004 H-41

Subject:- Medicines - Sick Inmates/Beggars.

During The Course of Test check of The Medicine - Sick Inmates of H.C.I.B, Laxmanpur, Delhi for The period of Audit, The following irregularities were noticed:-

(a) It has been seen that The Medicines have been allowed to The Inmates/Beggars but Neither The prescription nor The Verification of the said Medicines from the Part-Time Doctor, have been made on The Vouchers.

(b) The Date of visits, Visiting time of the Part Time Doctor and Medicines prescribed Register of Doctor-wise not shown to The Audit. In The absence of the same it is not possible to know how The Medicines were purchased and issued to The Beggars.  
A few instances are given below.

S.No.	Part Time Doctor	V.No	Name of Pharmacy Particulars	Amount
1.	CB-22/H.C.I.B/2001-02 Dr. Nil.	316	M/S. Banwal Medical Store,	475/-
		317	-do-	490/-
		318	-do-	475/-
		319	-do-	475/-
		320	-do-	475/-
		321	-do-	475/-
		202	-do-	1100/-



35

- 2 -

323	M/s Bananal Medical Store,	14966 dt. 19 <sup>9</sup> / <sub>01</sub>	499/-
324	-do-	15003 dt. 27 <sup>9</sup> / <sub>01</sub>	465/-
325	-do-	15007 dt. 28 <sup>9</sup> / <sub>01</sub>	498/-
326	-do-	15016 dt. 29 <sup>9</sup> / <sub>01</sub>	483/-
330	M/s. Jyoti Optical	386 dt. 19 <sup>9</sup> / <sub>01</sub>	275/-
331	-do-	287 dt. 19 <sup>9</sup> / <sub>01</sub>	275/-

Compliance be made and shown to Audit.

(30)

Directorate of Audit  
Govt. of Delhi.

(245)

Memo No. 15 'A'  
dt. 4/02/2005

Receipt - 42

Sub: Medicines: for sick inmates/Beggars.

In continuation of memo No. 15 dt. 27/01/05, it is also observed during the Audit that the Medicines purchased for the sick inmates/Beggars has not been made as per the prescription/recommendation of the Doctor visited. (A few instances are given in the Annexure enclosed herewith)

Generally as per instruction purchase of Medicines either by any Hospital or any Dept/Homes for the patient would be made as per recommendation/prescription of Authority/Doctor concerned assigned. But the same procedure has not been followed by this the Authority concerned for this Home. Clarification/justification for it required under intimation to the Audit.



32

(7) Mrs. Kall Bhukan Meher 5244033  
Stern. Lactinex  
Symbiotic  
Dialy. ] 499/-

(21) Mrs. — do — 5258 6-03  
Cyclopan. ] 499/-

(95) — do — 5257  
Dr. 5-03 ] 499/-

Dr. 5-03  
Liv. 52  
Ciproflor  
K of dm.

(64) Mrs. Anuradha Meher 181  
Stern. Ciprobid.  
Disprin. ] 481.  
Spasmomol

No. Any After. Use  
made available  
to the public.

The receipt:  
Dr. 6-4-83 by  
No. 5258.  
Number Dr 303  
by No 5249.  
in

6-3-04. No later  
8-3-04 — do.

48

(31)

246

~~PARA No. 14~~

~~Para 46~~

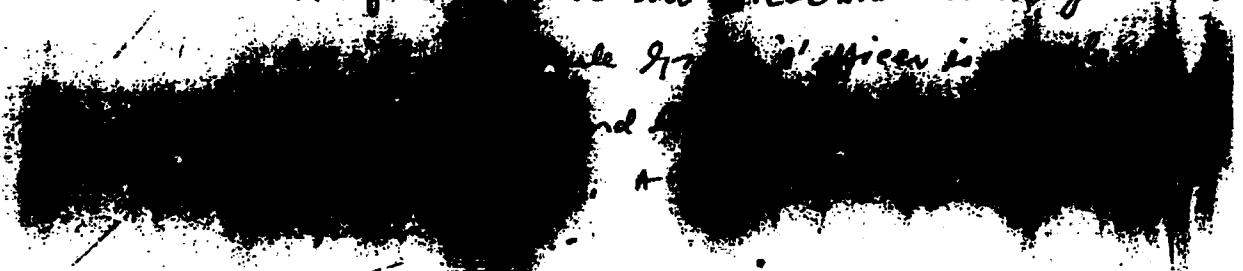
~~Para 47~~

Memo No. 16  
Dated. 27/1/05

FOOD H-42

Subject:- Taxi Charges.

From the perusal of voucher it is seen that single person/officer has performed journey and Taxi claim is preferred and not verified by the Senior Officer which is irregular.



S.No.	Post No. & Duti.	S.No.	Taxi No.	Amount.	Remarks.
1.	CB-72/KOIB 2001-02 Dt. NLR	334	DL-3C B-0708	490/-	Haltip Monday on 25/01
		335	CHK-6288	480/-	26-6-01
		336	DL-3C B-0708	490/-	Haltip Monday 12-7-01
		337	CHK 6288	480/-	do. 27-7-01
		338	DL-3C B-708	490/-	do. 29-8-01
		339	CHK.6288	480/-	do. 14-9-01

Auditor feels that the necessary sanction of the Competent Authority may be obtained for which sanction fees be allowed and rest amount may be recovered from the individual concern.

43  
Case No. 43

Subject: - Jams Talashi Register

Memo No. 17 (24)

During the course of tax audit, the following irregularities/ observations were made: -

i) The register is not page numbered & certified & was not recorded by the DDO on 1st page before use.

ii) The Jams Talashi register is not being maintained in the prescribed form.

one ~~entry~~ ~~was~~ ~~made~~ ~~in~~ ~~the~~ ~~register~~ ~~by~~ ~~the~~ ~~assessing~~ ~~officer~~ ~~on~~ ~~01/02/05~~

According to rule/instructions on the subject, on admission of a beggar in receiving-Cum-Classification Centre, his name, address, date of admission, Particulars of Cash/Property items taken from him etc. are to be entered in J.T.

Register & sig. or Thumb impression of a beggar are to be taken against their entries & such entries are to be authenticated by the Incharge DDO. When a beggar is released, the particulars of Cash/Property items given to him are noted

against the relevant entries in the J.T. Register under proper attestation and the payer's acquittance is obtained in the Register. J.T. Register was maintained in single Register & no proper

prescribed Col. was maintained. The J.T. Register be maintained in printed register.

- iii) Total amount paid or balance has not been shown in J.T. Register. The total amount collected from a beggar on their admission in R.C.C. Centre on a particular day has not been correctly been taken on the credit side of J.T. Cash Book and this amount never agrees with the particulars available in J.T. Register.
- iv) Closing of paid amount has not been made properly in J.T. Register.
- v) The periodical reconciliation between the amount lying as outstanding in the J.T. Register and the balance of cash in hand has not been done.
- vi) Each and every entry in the J.T. Register has not been authenticated by the DDO.
- vii) Summing at the end of the each month was not prepared.

viii) From the perusal of J.T. Register, it is revealed that the following number of amount was not paid to the beggars but cash book is silent. Amount pending more than three years was not mentioned in the Cash Book -

Sl. No.	Examples are given below:-	See	Cash Book	Amount
1)	31498 - 11 =	32606 - 6 =	35585	550
	31558 - 2 =	620 - 4 =	35399	31
	32066 - 33 =	663 - 10 =	34266	845
	32116 - 10 =		481	8
	32222 - 15 =	32636 - 168 =	420	35
	32443 - 4 =	34204 - 10 =		
	32713 - 17 =	34213 - 14 =		
	32841 - 21 =	34593 - 52 =		
	32848 - 16 =	35201 - 12 =		
	32876 - 3 =	402 - 12 =		
	32878 - 20 =	413 - 115 =		
	32885 - 10 =	414 - 12 =		

G. Total Rs. 2151 =

The above amount is lying for more than 3 years. Such type of amount may be searched out & list be prepared and amount be deposited in Govt account. Concurrence be made + money to be paid.

~~Page 50~~

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

(28)

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243

Page 44

~~Page No. 44~~

Page 48

Audit Memo No. (18918A)  
Date :- 01-02-2005

### Sub. Contingency.

The following irregularities/discussions were noted after scrutinized the sub Contingency record pertains to H.O.B. for the period of 1/4/97 to 31/03/2004.

- i) The control of Contingent Expenditure against appropriation should be regulate as per procedure laid down under Rule - 91 of G.P.R. This should be maintained the Contingent Expenditure Register prescribed in Rule 29 of CTR.

As per R & P. Rule 110 of CCA (R & P) Rules 1983 Contingent Expenditure shall be maintained and kept in each office under the control of Head of Office or Gazetted Officer, delegated for it in G.P.R-27 from time to time to control the Budget & Expenditure incurred by the office concerned.

Each & every expenditure when incurred shall be entered in the prescribed relevant column/sub head as required in the Contingent Expenditure Register alongwith the date of payment the name of payee and numbers of Subvouchers under the proper check & initials of the Officer concern. But this essential requirement was not been met by this office. In absence of such document, expenditure incurred by this office cannot be verified & checked.

Cont - - 2



As per Rule 39 of C.A. (R.P) Rules 1938, all the payment/expenditure should be with proper administrative approval/expenditure Sanction issued by the Competent Authority concerned in accordance with the procedure laid down in Rule - 25 of the Compilation of Delegation of Financial power Rules 1938 and issued the instructions thereafter from time to time. But this requirement were not being met by this office during the period 1938 to 1950

Sr.	Bill No. & Date	Amount	Remarks
1.	CB-101 dt MIL "	2,400/-	M/S Roy & Co B
2.	CB-102 "	42,652/-	M/S DCCWS
3.	CB-103 NIL	14,793/-	M/S Pella Corp.
<u>2001-2002</u>			
4.	CB-117 dt MIL	8,500/-	M/S Nathaniel
5.	CB-118 NIL	34,337/-	Quinton Corp. M/S. DCCWS.
<u>2002-2003</u>			
6.	CB-14 dt MIL	76,065/-	M/S DCCWS
7.	CB-34 dt MIL	63,188/-	—do—
8.	CB-116 dt MIL	1,57,146/-	—do—
<u>2003-2004</u>			
9.	CB-42 dt MIL	67,680/-	—do—
10.	CB-117 dt MIL	1,80,600/-	—do—
11.	CB-114 dt MIL	1,31,936/-	—do—

In absence of non issuance of proper sanctions all such expdtr. treated as irregular which are required regularisation from C.A. authority.  
Cont - - 3.

iii)

It has been observed during the Course of Audit that the ~~Contract bills~~ were not verified by the ~~Competent~~ Authority, it is violation of the ~~proceedure~~ as few instances are as under:-

Sl. No.	Bill No. & Date	Amount
<u>1997-98</u>		
1	CB-92 <del>at Nil</del>	R. 27,893/-
2	CB-97 <del>do</del>	16,000/-
3	CB-111 <del>do</del>	578,539/-
4	CB-113 <del>do</del>	40,951/-
<u>1998-99</u>		
5	CB-98 <del>Nil</del>	<del>19,000/-</del>
6	CB-99 <del>do</del>	<del>31,000/-</del>
7	CB-90 <del>Nil</del>	19,290/-
8	CB-93 <del>do</del>	
<u>1999-2000</u>		
9	CB-95 <del>Nil</del>	39,262/-
10	CB-100 <del>Nil</del>	165,614/-
11	CB-103 <del>Nil</del>	14,448/-
12	CB-116 <del>Nil</del>	11,198/-
<u>2000-2001</u>		
13	CB-102 <del>at Nil</del>	4,26,521/-
14	CB-107 <del>Nil</del>	54,950/-
15	CB-112 <del>Nil</del>	18,239/-
16	CB-119 <del>Nil</del>	14,000/-
<u>2001-2002</u>		
16	CB-117 <del>Nil</del>	8,500/-
17	CB-118 <del>Nil</del>	34,337/-
18	CB-124 <del>Nil</del>	17,000/-
<u>2002-2003</u>		
19	CB-36 <del>Nil</del>	12,00,000/-
20	CB-116 <del>Nil</del>	15,71,400/-
21	CB-135 <del>Nil</del>	1,01,330/-
<u>2003-2004</u>		

total = 1

141-  
2003-2004

25

22-CB-97 dt-MU  
23-CB-117 MU  
24-ER-114-MU

R. 105755/-  
R. 180600/-  
R. 131,936/-

iv) On going through the following bills it has been observed that the Dept has been made short payment to the Dept. with some specific reasons and some bills have been taken into the

1. CB 1764-17095 6550/-  
Amt R. 42652/- Bill No 5085 dt 21/10/00 (Vr No 690)  
2001-2002
2. CB 118 32061 31216 + 7845  
Amt 34322 MIS DCCWS Bill No 8132 dt 21-1-02 (Vr No 505)
3. (506 Vr No. 5180-4573 = 607/-  
Bill No DCCWS Bill No 8131 dt 21/1/01

v) All the purchase should be made on the basis of requirement of the Dept in accordance as per norms/purchase policy set up by Govt from time to time. During the course of Audit it has been noticed that the purchase files which are the essential for any purchase, either not been made in most of cases,

(24)

(239)

(5)

or if any available with the Dept, are not being maintained as per norms/purchase policy.

This office made lot of purchase without observing code formalities. It is also stated that purchase has been split up to avoid the code formalities (few instances mentioned in the Annexure - I).

Justification of any purchase made by the Dept would be depends on it's requirement for this Dept. Common requirement generated from all the numbers of Inmates (beginning) situated in this Home and other parts of Home. An absence of requirement is asked through memo No. 3 dt 11-1-05 which is regarding information of Inmates. Purchase can not be justified.

Classification/justification in Ho above & other similar cases may please be required under submission to the Audit

# Annexure I

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1998-99.

23

S.No.	Bill No.	Cash Book Payment. Date.	Name of Firm	Bill No.	Date	Amount	Item.
1	CB 74 dt. Nil.	5-1-99.	M/s. Manju Mishri	Nil	6-12-98	480/-	24 3/4
				Nil	10-12-98	483/-	Colour.
				Nil	15-12-98	483/-	गुणवत् सिमेंट
				Nil	17-12-98	483/-	40-23.
				Nil	24-12-98	483/-	40- 40- 40-

Party has not given the Bill No's on the Body of the Bills. Remaining 2 items are missing.

2	CB 116 dt. Nil.		M/s. Mohan Trading Co.	40 dt. 7-1-00	480/-	Ramseer Powder.
				409 dt. 18-1-00	480/-	
				418 dt. 28-1-00	480/-	
				422 dt. 7-2-00	480/-	
				426 dt. 16-2-00	480/-	do
				431 dt. 26-2-00	480/-	

2000-2001

3	CB F12 dt. Nil	14 2/01	M/s. Gupta Trading Co.	31 dt. 28 1/01	480/-	Gujarat State Powder
				23 dt. 01/01	480/-	
				27 dt. 12-1-01	480/-	
4	CB 122 dt. Nil	21 3/01	do	35 dt. 3 2/01	480/-	do
				41 dt. 12 2/01	480/-	
				47 dt. 19 3/01	480/-	
				55 dt. 28 2/01	480/-	
5	CB 95 dt. Nil	99-2000	M/s. Great India Trading Co.	131 dt. 7 1/2000	1360/-	Ligno. red Nails.
				146 dt. 31 1/2000	1200/-	

Subject: Contingencies

Dated: 12/07/24  
Memo No. 18-1

(22)

24  
23

In continuation of Audit Memo No. 18 dt. 1-2-24

During the course of Test Checking of the record it has been seen in respect of Maintenance & Repair of the office of MOBIJ Lampung, Delhi the following irregularities were noticed:

- (i) No Maintenance Register was made available to the Auditor. In the absence of the same the repair work done by the office, appears to be in question.
- (ii) The Bills have not been verified from the C.A.

Purchases/Repair of Cables made by the Department through the purchase of the Vouchers. It appears the purchases/repair have been split up to avoid the necessity for obtaining the sanction of higher authority & required reference to the total amount of the orders and violated the provisions of Rule 104 of G.P. & a few instances are given below:-

S.No.	Bill No. etc.	V.No.	Name of Firm	Amount of Bill
<u>Desert Cables - 2003-04</u>				
1.	CB-20 dt. Nil	27579	M/S. Kamaljeet Mishra, Toolbind	11,696/-
2.	CB. 12 dt. Nil	2705	—dc— 55026	16,684/-
3.	CB 25 dt. Nil	60661	—dc— 85054	9,332/-

Expenditure  
20550  
40850

<u>Repair of Tunnels</u>				
1.	CO. 57 dt. Nil	264 to 268, 272, 273	M/S. H. G. Jyotson, Muntra	6170/-
		(2003-04) 274, 275, 276	49979 = 1700	15-290

Needful be done and the expenditure be got regularised from the C.A. Other similar cases be reviewed accordingly.

(21)

11/12/23  
236

(iv) All The Machinery/Equipment purchased by the Dept. which should have been made under A.M.C. after expiry of its Warranty Period, had not been made. A few instances are given below:-

- (a) Water Coolers.
- (b) Aquaguard.
- (c) Geysers etc.

In addition of above in cases of Maintenance of Water Cooler <sup>Desert Cooler</sup> is on higher side i.e. Charge of Tanker Pump is Rs. 850/- per on higher side without observing the usual formalities in Bill No. CB-20<sup>225</sup> & CB. 12 dt. Nilga (Year 2003-2004) Voucher No 275 & 27629) 60-61.

Other similar cases be reviewed accordingly. Reasons be elucidated to the Audit.

(v) The purchases have been made by the Dept. from the dealer firms who have not been registered with the Sales Tax Deptt. A few instances are given below:-

S No	Bill No & Date	Amount	Name of Dealer
1.	CB-25 dt. Nilga (V.No. 60-61 2003-04)	9332/-	M/S. Karmajit Mishra Bill No. 256 dt. 24.5.02
2.	CB. 28 dt. Nilga. (V.No. 66 to 76 year 2003)	5224/-	M/S. Mahipat Singh Bill No. 094, 095, 097 095 18.4.03 18.5.03 19.4.03 19.4.03 19.7
3.	CB. 22 dt. Nilga. (955 15542) (Year 97-98)	27773/-	M/S. Gulshan Mishra Bill No. 385 dt. 27.8.02
4.	CB. 113 dt. Nilga. (V.No. 765 to 802)	40951/-	M/S. Super Star Store 484 dt. 23-3.98.

Page No. 17

20

Dated 02.11.04

Stock Register. Memo No 19235

~~Subject: Property~~

~~Para 4 & 5~~

Report-45

During the course of tax audit for the year 1997-98 to 2003-04, the following irregularities observations were made:-

1) Bill no + date, description of articles including specification + made, previous balance of Post-retire + rods were not made/entered in the register. Issue register was not maintained. In the absence of balances not carry forwarded in the stock register it could not be ascertained that how many articles are held in ~~the~~ stock at present. According to rule articles of dead stock should for temporary use either within office or outside the office are not struck from the stock register + their return is watched through a subsidiary register. Few examples of the stock register are given below:-

- 30.8.98 3 nos Belli Paper, TV 25.4.97 1 28.1.01
- Uttam Bala nil Page 41, 8.12.98 Almm. Dhakka 1
- Page 3, 24.5.00 12 cooler Page 4, 8 scissors Paper
- Tub Page 12, 5 1/2 100 Trunk Page 22, Steel chador
- Page 13.

ii) Physical verification of items has never been conducted in a proper manner. According to rule, the stock should be physically verified once in each year and the cash found at that effect together with findings of such verification should be recorded duly dated and signed by the authorized officer for the purpose.



- iii) The entries of stock registers have not been got attested by the Super at the time of making stock entries in the stock which is irregular. According to rule each stock entry must be got attested at progressive trials be made before passing the bills.
- iv) No condemnation files / registers were produced in audit, so it is presumed that no condemnation was made. No such entry was available in stock register. It is therefore suggested that the figures of all the property registers items may please be restored correctly + progressive trials be made. Action may also be taken to get the articles condemned if these items are unserviceable with the permission of the competent authority.

Compliance is made at short  
 W audit.

Page of 48

52

Bedding & ...

0205

23

During the course of test and the following irregularities/observations were made:-

- i) Page Count Certificate not recorded or the 1st page before use.
- ii) A proper procedure for the distribution of the articles had not been adopted. It can be ascertained that ...

Balances of the articles were found reduced from the stock balances with the remarks recorded in the register that the articles issued to care taker on so on date so balance reduced further distribution by the care taker was done not proper or correct. In the absence of further distribution or not maintaining the original stock registers, genuineness of the distribution appears to be doubtful. Few examples are given below:-

Date of Receipt 4.10.01 400 @ Rs 1560/- issued W.C.T. Idhar  
 Page 16 Bnil (inmate 34172 No.)

20.11.99	14142	issued when received back not known
7.12.99	14022	
22.12.99	14001	

do - Page 16 Salim 34172 Page 17 Shariq 34025  
 R. 18000 Ahmed 34025

19

→ -

iii) Or is further noticed that in the register <sup>(17)</sup> <sup>(232)</sup> name of inmates were mentioned but which articles were issued not mentioned, which is serious lapse on the part of the Storekeeper. Few examples are given below:

Riju Ram 35079,	Rama 35081	Page 33
Manda 35082,	Praboti 3501	"
Ram Nav 35105,	Japh 35112	34

35 to 60 blank seen as above.

iv) The Stock Register should be physically verified periodically once in each year, surplus noticed should be brought on stock immediately and losses or deficiencies investigated with a view to regularizing them under the order of Competent Authority. Or has been noticed that physical verification of the stock / Store had never been conducted of the clothing / Bedding Store. Or is advised that Stock registers may be reviewed and balance stock may be taken properly immediately.

v) Condemnation file was not produced to audit.

Cont —

(16)

(231)

- 341 -

The following articles have been purchased by this Home: during the Audit period.

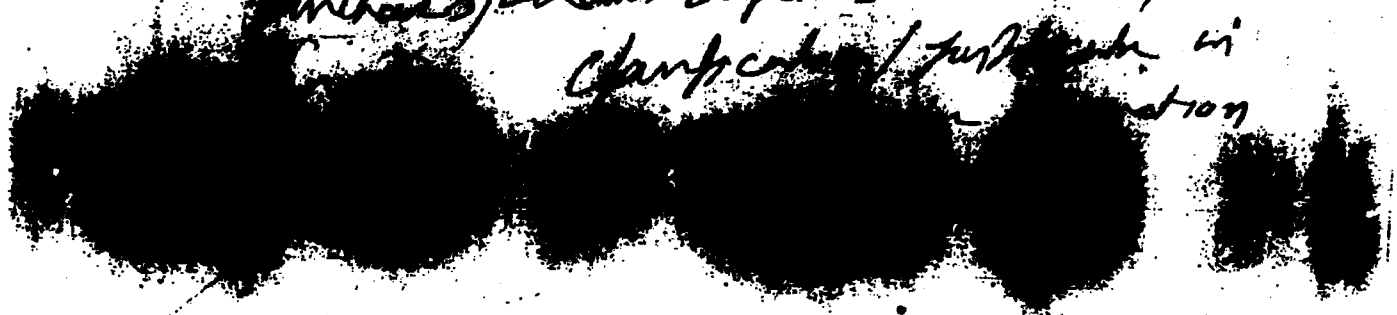
S.No.	Name of Article	Period							Total Articles	Average Cost
		1997-98	98-99	99-2000	2000-2001	2001-02	2002-03	2003-04		
1.	Pyjama	560	514	275	657	433	640	422	3441	@ 169/- R. 550560/-
2	kurti	240	1028	405	360	481	540	422	3476	@ 185/- 643060/-
3.	6 1/2 Nare	5kg	—	2kg	2kg	8kg	—	—	17kg	@ 209/- 3400/-
3	Jarshi	—	—	100	—	—	—	—	100	@ 340/- 34000/-
4	Duni	100	—	—	—	100	—	—	200	@ 185/- 37000/-
5	Kuchhe Mirka	679	237	—	470	220	475	200	2281	@ 211/- 47901/-
6.	Blanket	688	—	—	400	—	—	—	1088	@ 300/- 326400/-
7	Bed sheet	143	100	350	100	345	—	—	1038	@ 150/- 155700/-
8	Baniyan	160	474	—	250	264	480	200	1828	@ 301/- 54840/-
9.	Canvas shoes	125	100	250	100	82	225	—	882	@ 150/- 132300/-
10	Chapple	150	100	150	206	60	125	—	791	@ 50/- 39550/-
11	Khera	—	—	—	—	100	—	—	100	@ 180/- 18000/-
12	Towel	100	100	250	9	323	50	—	832	@ 100/- 83200/-
13	Sweeten Half Sh.	155	—	200	—	—	—	—	355	@ 150/- 53250/-
14	Mosque Net	427	—	—	—	—	—	—	427	@ 158/- 1705/-
										2,96,211/-

(15)

(230)

~~15~~

purchase made for Rs. 219624/-  
 an amt of clothing bedding, can not  
 be justified in absence of information  
 regard in out of Institutes in their time  
 through memo No. 05 dt 11/1/05, as whole  
 purchase/each depends on number of  
 staff/justification in  
 information



dis  
 (Ashok K. Sharma)  
 170

10

The HOO/DDO  
 HOIB Lamjung  
 Mandi Bell

HOB/B

2004-07

23  
18

Para No. 11

~~Para 5~~

Para 57

Subject: Non-Maintenance of Record.

The following records for the period of Audit 1997-98  
to 2003-04, have not been maintained/produced to the Audit. It is suggested that the same may please be maintained/produced at the time of next Audit.

- (i) Contingency Register (2007)
- (ii) Long Term/Short Term Registers.
- (iii) Electricity/Water Charges Registers.
- (iv) Condemnation Record.
- (v) Service Postage Stamps Accounts.
- (vi) Record pertaining to Training given to the students.
- (vii) G.P.O. Order Register.
- (viii) G.P.O. Broad sheet Register.
- (ix) Medicines Prescription Register.
- (x) Medicines Issue Register.
- (xi) Conveyance Charges Register.
- ~~(xii) Double accounting Records.~~
- (xiii) Indent for Medicines.
- (xiv) Purchase Order.
- (xv)

~~Not to be taken as part of (vii) (viii) (ix) (x) (xi) (xii) (xiii) (xiv) (xv)~~

du

100  
Page No 16

H. DO/DO  
HOB/B  
Lax Bay, etc.

Part - II

12

CURRENT AUDIT REPORT

Para- 2 54

Para No. 1

(Memo NO. 4 Dated : 18.2.2015)

Subject - Recovery of Rs. 960/- on account of short deduction of DGEHS subscription

The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. F.25(iii)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services . As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

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

During scrutiny of PBR, it has been seen that the arrears on account of DGEHS in r/o following officials has not been recovered.

S NO.	Name & Desg	Grade Pay	DGEHS recovered	revised subscription	difference	period	no of months	amount	PBR reference	transferred to HMRP avantika
1	Jagat singh. CT	1400	30	50	20	8/10 to 6/12	23	460	32, 45, 56	
2	Pankaj Kumar Verma Supdt	4600	75	325	250	8/10 to 9/10	2	500	36	

It is advised to recover the amount of Rs. 960/- from the concerned official after due verification of records and deposited in Govt. accounts & further similar cases may also be reviewed under intimation to audit.

*(Signature)*

Para No. 2  
Memo NO. 5 Dated : 18.2.2015

Para- ~~55~~ 55

12

Subject :- Recovery of Rs. 245/- on account of license fee of govt. accommodation

The license fee in r/o Govt. accommodation has been revised w.e.f. 7/2012 vide order no. F4(1)/Misc/PWD/Allot/2004/8496-8500 dated 27.7.2012. During scrutiny of PBRs it is seen that license fee has not been deducted as per new rates, the detail is given as under :-

S No.	Name & Designation	Type of Quarter	License fee deducted	Revised license fee	Difference	Period	Months	Amount	Remarks
1	Sat Narain UDC (PBR 53)	1A	80	35	35	7/12 to 1/13	7	245	Transf. to Sales Tax Deptt. w.e.f 1.2.2013

It is advised to make recovery of Rs. 245/- from the concerned official after due verification of records and deposited in govt. accounts & further similar cases may also be reviewed under intimation to audit.

Para NO. 3  
(Memo No. - Dated 17.2.2015)

Subject :- Non Verification of remittances

The following remittances have not been verified during the audit. The same may be got verified under intimation to audit.

S NO.	Challan NO. & Date	Amount of deposit	Head of accounts
1	1 dated 21.11.2014	39000	0210
2	1 dated 14.9.2012	2055	2235 (Salary)
3	1 dated 24.1.2011	2615	0210
4	1 dated 20.1.2009	3600	0210
5	- Dated 7.7.2006	92671	2235 (M&S)

~~Para 56~~

Settled as Remittance  
Verified by no PBR  
(MANU) KUMAR  
5/11/18  
T.A.O-XIII

Para No. 4

Para No. 4  
(memo no. 1 dated 16.2.2015 and 1 (C) dated 18.2.2015 Memo NO. 1 (D) Dated : 19.2.2015 and memo no. 1(E) dated 19.2.2015)

Subject - Non Production of Record

The following record has also not been provided :-

1. Budget Control Register
2. Income tax record
3. Consumable register & Non consumable stock register
4. Dead Stock Register, record related to condemnation
5. Fidelity bond/security bond of cashier and store keeper

Settled as to be  
as fresh  
(MANU) KUMAR  
5/11/18  
T.A.O-XIII



- 13  
11
6. GPF ledger of class IV employees
  7. Contingency bills 2004-2010
  8. Reconciliation statement for the period 2008, 2009, 2011 to 2013
  9. TR-5/GAR-6 stock register
  10. Postal Stamp register and related record
  11. Month wise information regarding in and out of beggars Purchase record
  12. Liveries record
  13. Long term and short term advance registers
  14. Reconciliation statement
  15. Spouse information of officer/official working in the office
  16. Dietary, Bedding Clothing Register
  17. Jama Talashi register

The same may be produced before the next audit.

(INDU OBEROI)  
IAO

(13)

## PART II

CURRENT AUDIT REPORT  
(2014-15 TO 2017-18)

(Reference Audit Memo No.4 dated 29.10.2018)

**PARA 01: Short recovery of contribution towards DGEHS amounting to Rs.11,550/-**

The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017 after implementation of recommendation of 7<sup>th</sup> CPC, vide order no. F.25(III)/DGEHS/140/DHS/09/204078-204243 DATED 02/05/2017 issued by Directorate General of Health Services, GNCT of Delhi. Monthly contribution for availing DGEHS facility:

Sl.No.	Corresponding levels in the Pay Matrix as per 7 <sup>th</sup> CPC	Contribution (Rs. Per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

During scrutiny of the records in r/o Home for Old & Infirm Beggars, Lampur, Delhi, it was revealed that department did not recover the DGEHS contribution at revised rates for the year 2016-17 to till date in compliance of above instructions. Short recovery on account of DGEHS of Rs.11550/- is outstanding as per detail given below:

Sl.No.	Name of the officer/official (Sh./Smt.) & Designation	Contribution due (Rs.)	Contribution deducted (Rs.)	Period	No. of Months	Difference (Rs.) to be recovered
1.	Anand Mohan Pandey, Supdt.	650	325	02/2017 to 10/2018	21	6825 ✓
2.	Pradeep Kumar, welfare Officer	450	225	02/2017 to 10/2018	21	4725 ✓
	Total					11550/-

HOO/DDO is requested to recover the amount of Rs.11550/- from concerned officials/officers after due verification of facts and figures and deposit the amount into govt. account under intimation to Dte. Of audit

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*Handwritten signature*

(Reference Audit Memo No: 7 Dated 01.11.2018)

**PARA 02: Short deduction of Rs.120/- towards UTGEIS.**

(i) As per the Order No. 11012/7/2008-Est.(A) dated 17 April 2009 issued by Deptt. of Personnel & Training, Ministry of Personnel, Public Grievances and Pension, Govt. of India regarding "Classification of Posts" viz. Group A, B, C and D, the classification of posts is as under:

S.No.	Description of Post	Classification of Posts
1	(a) A Central Civil post in Cabinet Secretary's scale (Rs. 90000- fixed), Apex Scale (Rs.80000-fixed) and Higher Administrative Grade plus scale (Rs. 75500-80000); (b) A Central Civil post carrying the following grade pays :- Rs. 12000, Rs. 10000, Rs. 8900 and Rs. 8700 in the scale of pay of Rs. 37400-67000 in Pay Band-4, and Rs. 7600, Rs. 6600 and Rs. 5400 in the scale of pay of Rs. 15600-39100 in Pay Band-3	Group A
2	A Central Civil post carrying the following grade pays :- Rs. 5400, Rs. 4800, Rs. 4600 and Rs. 4200 in the scale of pay of Rs. 9300-34800 in Pay Band-2	Group B
3	A Central Civil post carrying the following grade pays :- Rs. 2800, Rs. 2400, Rs. 2000, Rs. 1900 and Rs. 1800 in the scale of pay of Rs. 5200-20200 in Pay Band-I	Group C
4	A Central Civil post carrying the following grade pays :-Rs. 1300, Rs. 1400, Rs. 1600, Rs. 1650 in the scale of pay of Rs. 4440- 7440 in 1S Scale Group D (till the posts are upgraded)	Group D

Further, as per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees class fied as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription of the following officials/officers are not deducted at the enhanced rate. The details are given below:-

S. No	Name & Designation Sh./Smt.	Grade Pay	Amount deducted	Amount to be deducted	Period of recovery	Amount to be recovered (in Rs.)
1.	Anand Mohan Pandey, Supdt.	4600	30/-	60/-	Sept. 2016 to Oct.2016	60/-
<b>Total</b>						<b>60/-</b>

Elucidate reasons for the aforesaid irregularities on the subject. Further, recovery of short deduction Rs.60/- towards UTGEIS in r/o above employee be made under intimation to audit.

**(ii) Short deduction of UTGEIS subscription amounting to Rs.60/- from Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800 & Rs. 1,900/-.**

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with grade pay of Rs. 1800 & Rs.1900 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. of Expenditure OM No. 7 (1)/EV/2008 dated 10.09.2010.

During test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 not deducted at the enhanced rate of Rs. 30/- per month for the month of Sept. 2016 & October 2016 as per details given below:

S. No	Name & Designation Sh./Smt.	Grade Pay	Amount deducted	Amount to be deducted	Period of recovery	Amount to be recovered (in Rs.)
1.	Ramwati	1900	15/-	30/-	Sept. 2016 to Oct.2016	30/-
2.	Bijender Kumar, CT	1800	15/-	30/-	Sept. 2016 to Oct.2016	30/-
<b>Total</b>						<b>60/-</b>

HOO/DDO is requested to recover the amount of Rs.120/- from concerned officials/officers after due verification of facts and figures and deposit the amount into govt. account under intimation to Dte. Of audit.

②


(Reference Audit Memo No: 1 Dated 25.10.2018)

**PARA: 3 Non-production of record**

The following records are neither maintained nor produced to the audit for the audit period 2014-15 to 2017-18

1. Budget Control Register
2. Income Tax Record
3. ~~Service Books~~ *Seen*
4. Stock Register (Consumable & Non-Consumable)
5. Dead Stock Register
6. Condemnation Record
7. ~~Reconciliation statement~~ *Seen*
8. ~~Pay Bill Register for the period 2017-18~~ *Seen*
9. ~~TR-V/GR-VI Stock Register~~ *Seen*
10. Liveries Register
11. Spouse Information details
12. Contingency Register
13. Electricity/Water Register
14. Property Register

(Indu Sethi)  
AAO

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

(6)

**PART-II**  
**CURRENT REPORT**  
**2018-2021**

**Para No.01:- Recovery of DGEHS Subscription amounting to Rs. 9425/**  
**( memo No.02 dated 08.11.2021).**

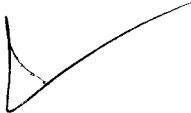
Asper Office Memorandum No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

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

During the test check of records provided by the, **Superintendent, HOIB, Lampur Delhi-40** for the Audit period 2018-19 to 2020-2021, It has been observed that the HADB, Lampur Authority was not deducted revised DGEHS subscription w.e.f 1/2018 to 10/20212. These cases are as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due w.e.f. 01.02.2017 Rs.per month	Subscription deducted by department w.e.f 01.02.2017	Short Amount due
1	Anand Mohan, Sup.	08	11/18 to 06/19	650/-	325/-	(325X8) 2600 + *6825= 9425(*previous recovery of old para)
Grant Total Rs.						9425/-

Necessary recovery amounting to Rs. 9425/- to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.



(2)

**ParaNo.2:- Non adjustment of Leave Travel Concession(LTC) Advance.**

**( Memo No.04 dated 11.11.2021)**

As per LTC Rules, LTC Claim is within one month of completion of return journey, if advance is drawn.

During test check of records, it has been observed that the following officials had been LTC Advance drawn. But in this case the final adjustment has not submitted by official till date.

SNo.	NAME OF EMPLOYEE	BLOCK YEAR	BILL NO. & DATE	AMOUNT (in Rs.)
1.	Anant Mohan, <b>Superintendent</b>	2017-2021	12 Dt. 17.05.2019	62500

The above official has failed to submit the LTC adjustment final bill. The HOIB has recovered the above amount with penal interest under intimation audit.





**Para No.03:- Non production of Records (Memo No. 08 dated 16.11.2021)**

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

Old records:-

1. Budget Control Register
2. Income Tax record
3. Stock register ( consumable & Non consumable)
4. Dead stock register
5. Condemnation record
6. Liveries Register
7. Spouse information
8. Contingency register
9. Electricity/water Register
10. Property Register

Current Records:-

1. Income tax records for the period of 2018-19 to 2020-21
2. LTC bills for the period of 2018-19 to 2020-21
3. Attendance records
4. Tuition fee records.
5. Spouse information
6. Property Register
7. Stock register ( consumable & Non consumable)

The above records shown to next audit.

**SATISH**  
**IAO, Party No.XVI**





**Tan No.01: - Improper maintenance of Pay Bill Registers.**  
**( Memo No.03 dated 09.11.2021)**

During the test check of the PBR maintained by the **HOIB/DDO, Lampur, Delhi** for the period 2018-19 to 2020-2021 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR.
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., GPF No & NPS 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 has not been recorded in the PBR.
4. GAR-18, Abstract of Pay bill is not prepared
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. DDO has not signed on each entry of PBR.

Necessary steps should be taken to remove the same under intimation to audit.

2

**Tan No.02:-- Non filling up of vacant Posts**  
**( Memo No.6 dated 12.11.2021)**

During the test check of Vacancy statement provided by the Superintendent, HOIB, Lampur Delhi-40 for the Audit period 2018-19 to 2020-2021, It has been found that 07 posts are lying vacant as per details given below:-

S.No.	Name of posts	No. of Post Vacant
1	<b>Superintendent</b>	01
2	<b>Sweeper</b>	02
3	<b>Care Taker</b>	01
4	<b>Cook</b>	02
5.	<b>Chowkidar</b>	01

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

<sup>03</sup>  
Tan No.~~02~~:-Non verification of Service from concerned PAO.  
( Memo No.05 dated 20.10.2021)

On perusal of Service Books of staff of HOIB Lampur, Delhi-110039 for the period 2018-19- to 2020-2021, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the 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 enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Ram Wati, Peon	11.12.1996	>18 Years
2.	Rajbir Vats, SA	12.12.1985	>18 Years

✓

(2) Improper maintenance of S/Books:

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

(i) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(ii) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(iii) Incomplete leave accounts

In a number of cases, the leave accounts are incomplete since long upto date credit of leave i.e. upto 3/2021 has not been entered in the Leave Accounts.

(iv) LACKING OF MANDATORY FORMS

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

v) Annual Increment entry has not made in the service book w.e.f. 07/18 to 07/2021 .

(VI) ShRajbir Vats, SA has joined in the this department after relived by Supdt.(GA Branch), DC(North West)w.e.f. 19.09.2017. HOIB has given salary and annual Increment without taken of strength in this office.

Necessary steps should be taken to remove the same under intimation to audit.

  
**SATISH**  
**IAO, Party No.XVI**