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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:-Audit report on the Accounts of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the period 2016-17 to 2020-21.

INTRODUCTION

The I.A.R. on the accounts of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the period 2016-17 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, AO/IAO ,(EL on 11.10.2021 to 12.10.2021) Sh. Mohan Choudhary, AAO & Ms. Heena, DEO w.e.f. 04.10.2021 to 12.10.2021 (Total 07 working days). Statutory audit of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 has been conducted upto 2019-20 by AG (Audit) Delhi. But report is still awaited.

AIMS AND OBJECTIVES

This institution/home under department of social welfare, Govt. of NCT of Delhi, institution/home, administration bedding and food ding (Mess) facility provide only below poverty line totally blind students, the deferent course Graduate, Post Graduate and B.Ed.

H.O.O/D.D.O's/ CASHIERS

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2016-17 to 2020-21:-**

01. LIST OF HOO/DDO

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1	Pankaj Kumar	DDO/HOO	01.04.2016	02.06.2016
2	Suresh Kumar	DDO/HOO	02.06.2016	13.12.2016
3	R.C. Pasawan	DDO/HOO	13.12.2016	10.08.2017
4	Suresh Kumar	DDO/HOO	10.08.2017	31.10.2017
5	Sheodan Singh	DDO/HOO	31.10.2017	12.04.2019
6	Charan Singh	DDO/HOO	12.04.2019	18.11.2019
7	R.K. Dhanwaria	DDO/HOO	18.11.2019	24.03.2021
8	R.P Yadav	DDO/HOO	24.03.2021	Till Date

02. LIST OF CASHIER

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Sh. Madan lal	UDC	01.04.2016	30.09.2019
2.	Sh. Rakesh Kumar	UDC	01.10.2019	31.08.2021



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Budget Allocation and Expenditure for the year 2016-17 to 2020-21:-

Year	Plan			Non Plan		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2016-17	530000	Nil	530000	11245000	10198539	1046461
2017-18	Not provided			Not provided		
2018-19	320000	Nil	320000	15100000	12898497	2204503
2019-20	320000	Nil	320000	19150000	18128286	1021714
2020-21	320000	Nil	320000	16255000	14676607	1578393

Statutory Audit

Statutory audit of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 has been conducted upto 2019-20 by AG (Audit) Delhi. But report is still awaited.

Vacancy Statement

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
GROUP A	Nil	Nil	Nil
GROUP B	01	01	Nil
GROUP C	18	06	12
TOTAL	19	07	12

Maintenance of Records

The maintenance of records of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the period **2016-17 to 2020-21** was not found satisfactory. Department has not maintained record properly. No proper filing system is adopted as per manual of office procedure. Bills are kept without relevant vouchers. No registers maintained for cross verifying the records. Records which are maintained are not verified by competent authority. On the basis of record provided by department observations made in Current audit report and in test audit note.

Old Audit Report

There are 42 old Audit Paras from the previous report involving recovery of Rs.3,30,286/-. Department has not submitted the reply of old para. Hence, nil para with recovery Rs.NIL has been settled. The balance 42 outstanding paras with recovery Rs.330286/- is placed in the file as Part-I of the report.

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Details of old paras settled

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (In Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
1994-97	21	Nil	21	225/-	NIL	225/-
1997-99	03	Nil	03	Nil	Nil	Nil
1999-06	10	Nil	10	620/-	Nil	620/-
2006-09	03	Nil	03	Nil	Nil	Nil
2013-16	05	Nil	05	329441/-	Nil	329441/-
Total	42	Nil	42	330286/-	Nil	330286/-

Current Audit Report.

During the course of current audit, 15 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs.51854/-/-** were issued. Out of which Nil memos settled alongwith recovery of **Rs. Nil** and 15 audit memos have been incorporated in 08 Para(including 01 NPR) alongwith recovery of **Rs.51854/-** and remaining 07 memos have been taken as 07 TANs in the current audit report.

Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
Memo no.04/Para No.01	1335/-	NIL	1335/-
Memo no.05/Para No.02	4800/-	NIL	4800/-
Memo no.06/Para No.03	4215/-	NIL	4215/-
Memo no.12/Para No.06	41504/-	NIL	41504/-
Total	51854/-	NIL	51854/-

The internal audit report has been prepared on the basis of information furnished and made available by the Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the period 2016-17 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways



(Sh. Mohan Choudhary)

AAO

on leave

(Sadhna Sharma)

IAO

Audit Party No-XIV

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PART-I

PART - I

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~~para-1~~

PARA 1 (OLD PARAS OF 83-86 report)
Contingency Account

1. A Test check of contingency vouchers was made and it was observed that there is a regular practice of incurring expenditure towards repairs of Bed, stool, Almira etc. It is obvious that these beds are being used by the inmates of this hostel and as such the requisit record relating to the report made by inmates for carrying out repair of their beds be produced for perusal of the audit.

Further the specific nature of repair work is not recorded on the voucher itself. The reason for this laps be explained to audit.

2. While going through the vouchers, it was also noticed that the purchase voucher of Subzi from Super Bazar worth Rs. 606.10 paise was purchased vide Bill No. 384301 dated 15.12.85. The subzi was purchased two times as on 3.12.85 & 5.12.85 as per indent slip i.e. 64kg. each day covered under said bill. But scrutiny of stock register shows that only 68kg subzi was entered instead of 128kg.

The stock register was maintained in very haphazard way. It reflected as if it was rough copy. The name of subzi was not readable. There was also overwriting in figures, which leads to confusion and creates doubts. It was also gathered that there was no any signature in taken of receiving the subzi by the cook nor in register neither on indent issued. All such vouchers may please be reviewed and cost of Subzi less entered by recovered under intimation to audit.

(3) It was also noticed that in number of cases, the conveyance was charged for carrying the goods by mode of taxi and scooter. But the detail of items carried for which conveyance claimed, was not given. For example:-

- 1. Vr. No. 56 for Rs. 35.40 by taxi
- 2. Vr. No. 133 dated 2.8.85 for Rs. 10.00

The circumstances under which the payments was made for such vouchers where the detail of items carried not mentioned be explained to audit.

PARA 2 (old para 2/83-86 report)

Dietary store

A test check of dietary register for the year 84-85 indicates that the Atta was purchased from Super Bazar on 14 times from 13.7.85 to 11-12.84. In all the occasion the entire quantity of atta was passed on to the Blind school on the same day which goes to show that actually, no store exists at all in the hostel. All commodities as and when are received are directly passed on the store of the blind school. It is thus implied that the kitchen of the Blind school is also functioning as a store room which is entirely uncalled and for and against the provision of relevant rule of maintaining of store articles.

(52) (17)

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2 (2) para-2

Further it was also discovered from the stock register that in case of under mentioned articles no issue entry has been made till this date. for example:-

No.	Name of Articles	Qty procure but not issued
1.	Atta	4,300kg
2.	Gheen	436kg
3.	Sugar	890kg
4.	Dall Channa	250kg
5.	-do-Arhar	245kg
6.	-do-Urd Chilka	125kg
7.	Urd Whole	125kg

Instantly it may be mentioned that it has been reported to the Audit party that all articles entered in the diet register for the year 1984-85 were issued to the matron of the Blind school who was also acting as store keeper. The hostel authority could not explain as to why the dietary articles were not issued to the cook of the Kitchen. In such circumstances the audit may be informed as to why the articles were issued from the store keeper of the hostel to the store keeper of the blind school, i.e. matron in case of the fact when there was a common kitchen for the Blind school as well as college hostel.

The supdt. hostel may please review entire stock position in respect of the dietary articles which were taken into stock account but were not issued at all to any body and may take appropriate steps to recover the cost of such articles taken into stock and not issued and the whole position may be intimated to audit in respect of the dietary articles received during the year 1983-85.

(2) Perusal of the stock register for the year 85-86 indicates that it is being maintained on different pattern than in the year 84-85. The dietary register for the year 84-85 contained the entries only upto Dec'84. No record was produced before the audit in respect of the dietary articles purchased during the month of Jan'85 to Mar'85. However a fresh Dietary Register appeared w.e.f. 1.4.85 and the opening balance in this register appears to have fabricated and shown and as such these figures of opening balance in respect of Atta 22,93,900, Rice 10,71,000, Sugar 274,500 have no foundation and cannot be relied upon. The account appears to have been fabricated with the intention to embezzle the Dietary articles. The Supdt. of the hostel may review the Dietary Register for the year 1985-86 and bring out the true picture of stock of all the articles and its issue and shortage coming to notice as result thereof may be recovered from the defaulting official besides taking appropriate departmental action as deemed fit and proper in this case.

As regard the Dietary register for the year 83-84 could not be scrutinized for want of non-production.

(3) While going through the Dietary Register it was also observed that items such as tea, sugar, Wood, Coal etc. were given on loan basis to other institution. For example:-

(S) 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100
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54/c

The perusal of the property register revealed the following irregularities:-

While going through the property register, it was observed that 78 pc of Tola Ranga were purchased from N. K. Karam Rura Moha. No. 11.3.06 worth Rs. 79365/- was made in Property Register.

Besides this, again 21 pc of Tola Ranga were purchased on 29.3.08 and entry was made at page No. 44. But the same was conducted on 20.12.08 on the basis of a bill shown in balance sheet. The hostal authority in regard to validity of the cost of these 78 pc of Tola Ranga was the defaulter and under a similar entry of Rs. 11.3.81 and again on 20.3.81 purchased. But during the year 880 cassette were of 1660. In this way 780 pc of Tola Ranga were purchased at a cost of Rs. 79365/-.

At page of the 20 of the Property Register, the entry of the above was made in following manner:-

- 1. Entry of Khos Ranga
- 2. Issued to Khos Ranga
- 3. Purchased on 20.12.08
- 4. Purchased on 20.12.08

(1) While going through the property register, it was observed that the above entry was made in the property register on the basis of a bill shown in balance sheet.

(2) At page No. 44 of the property register, the entry of 21 pc of Tola Ranga was made. The same was purchased on 29.3.08 and the entry was made in the property register on 20.12.08.

INCOME TAX

Scrutiny of income tax returns and performas in respect of the above Tola Ranga, revealed that the same was not recovered. The property register was found to be correct for the above Tola Ranga. In the above Tola Ranga, the entry of the same was made in the property register on the basis of a bill shown in balance sheet.

(3) Income tax calculation for the year 1983-84 had not been done. The same was not recovered. The property register was found to be correct for the above Tola Ranga. In the above Tola Ranga, the entry of the same was made in the property register on the basis of a bill shown in balance sheet.

para-4

(5) (5) Para-5

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PARA NO. 5 (REF MEMO NO. 7)
RECOVERY OF INCOME TAX

While checking the Income Tax Recovery statement of the employees of this unit for the year 86-88, 87-88, 88-89 the following deficiencies were noticed.

(1) Under section 208 of Income Tax Act read with rule 35 of Income Tax Rules, every Govt. Officer (DO) responsible for deducting the income tax on salary income shall within 30 days after 31st March in each year prepare the Annual Return of

of salaries paid and tax deducted there from in form 24 and deliver the same to the concerned I.T.O.

This return in form 24 was not sent to the I.T.O. It should invariably be sent to the I.T.O.

2) Under section 192(1) of the Income Tax Act, income tax on the estimated income of the year under the head 'Salaries' should be deducted on the monthly average rate. Failure to do so will attract penalty.

It was observed that Income Tax was not deducted on monthly average basis.

This is in contravention of the provision of the Income Tax Act. It is therefore imposed upon the DPO that income tax may be deducted provisionally and then finally every month final adjustment being made from the last salary payable before the end of March.

3) Amount of LIC policy was not found quoted. The rebate of premium is required to be restricted to 10% of the Capital amount of the L.I.C. policy. Name of the policy holder alongwith relationship with the employee should also be quoted.

4) Rebate on contribution to P.M. Relief Fund is admissible if the amount exceeds Rs. 250/-. Rebate allowed on Rs. 10/- contribution towards P.M.R.F. by Sh. N. N. Singh during 87-88 was not admissible.

(6) (6) PARA NO. 6 (REF MEMO NO. 11)
RUNNING OF MESS IN THE HOSTEL

It has been observed from the prospectus setting the terms of conditions for admission in the hostel for College Going Blind students that the mess in the hostel will run

Para-6

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(62) (7) (8)

only during the academic session, students would have to leave the hostel for a week after completion of annual examination. Generally academic session commencing from 1st August of calendar year and end on 31st May of calendar year therefore hostel in the hospital should remain closed during vacation period i.e. June July months. But it has been seen from the dietary register that mess was running during vacation period also. It may please be elucidated to audit.

(7) (7)
Para-7

PARA NO. 7 (REF MEMO NO. 13)
DIETARY REGISTER

From the perusal of dietary register it was observed that:-

1. Atta, Sugar & Rice were purchased from the Fair price shop of Civil Supply Deptt. during 86-87 although permit was issued by the civil supply deptt. vide permit No. 22916 dated 11.10.85 which was renewed from time to time. This lapse may please be explained to audit.

2. It was further observed that ration articles/dietary articles were issued to 60 students of blind school during Jan '86 to Dec '87 without proper approval of competent authority. The sanction of competent authority may be obtained and conveyed to audit.

3. Fruit articles were purchased frequently upto 30.6.88. These were not prescribed in the schedule of dietary items. Moreover extra items distribution were not shown in the dietary register. This may please be elucidated to audit. As per prescribed norms for choco it was to be issued @ 20 grams per students per day but 40 grams were per students with students from Nov '88. No formal sanction was shown to audit. Record may be done now under intimation to audit.

Compliance of the above observation may be made under intimation to audit.

Para-8.

PARA-8

MEMO NO. 14
SPLITTING OF SUPPLY ORDERS

On checking the contingent Voucher books of this office for the period 1986-89 it was observed that many times the supply orders were split to avoid sanction of competent authority. For example dustbeen were purchase on 25.2.88/each occasion for the amount Rs.26,2,88 and 28,2,88 (2 times) Rs.434,70. Thus total amount of purchase of dustbeen work out Rs.1738,80. Therefore it needs the sanction of higher authorities.

Similarly expenditure incurred on repair of musical instruments worth Rs.715,00 (Rs.435 on 11.1.88 Rs.270/- on 14.1.88 for repair of Harmonium) Similarly a sum of Rs.650,00 were incurred for the repair of Tanpura (Rs.250/- on 12.2.88 and Rs.335,00 on 15.2.88). Similarly Harmonium & Tanpura were sent for repair on 16.1.89 and received back on 30.1.89. But vouchers for repair of Rs.400/- on 28.1.89 & Rs.350/- on 30.1.89 from same firm. The expenditure may be got regularised by the competent authority.

This may be regularised in future.

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Para-3

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(87) 50/c
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Income tax calculation in respect of Sh. H.N. Singh Deptt. had not been provided to audit. The same may be track and shown to next audit.

- b) Rebate on N.S.I. for Rs. 2000/- has been availed of by Sh. H.N. Singh in year 90-91 but document proof has not been found enclosed with the I.T. returns. In the absence of which accuracy of the Income tax can not be ascertained. It is therefore suggested that the same may please be made available to audit failing which recovery of Income tax on the amount would be required.
- c) Under the order on the subject every inv. officer (I.T.O) is responsible for deducting the Income Tax on salary and within 30 days after 31st March in each year prepare annual return of salaries paid and tax deducted there from in Form 24 and delivered the same with the concerned I.T.O. It appears that this return has not been sent to the I.T.O. Deptt. If so the same may be produced to Audit.

Scrutiny of liveries register for the period 89 to 93 reveals the following irregularities :-

1. Liveries issue to class-IV employees in the year 91-92 has not been signed by the D.C.O.
2. Physical verification which is to be done after year year has not been done.
3. Liveries item have been purchased from H.T.C. vide their bill no. and date mentioned below :-

Bill No. and date	Amount	CB No
2400 dt. 9.11.92	1262.00	CR/66 17.10.92
5871 & 2108 dt. 1.2.93	6291.00	CR/104 92-93
4922/271 dt. 1.2.93	216.00	

As per order on the subject, the cloth should be purchased as per specification and rates given in the list from the H.T.C. The facility of discount of 15% offered by the H.T.C. has invariably not been availed. In the above case the discount of 15% has not been availed resulting net loss of Rs. 1165/- to the Govt. This needs clarification falling which a sum of Rs. 1165/- would be required to recover from H.T.C. Alternatively H.T.C. would be approached to refund the rebate to Govt. N/C and shown to next audit.

Para No. 4 Cash book (Ref. Memo No.8) dt. 5.7.93

On going through the cash book the following irregularities have been noticed :-

1. The official handling cash has not furnished security of appropriate amount and not executed of security bond in accordance with the provision of Rule 82 70 of C.S.O. *Taken as fresh*
2. Advances have been drawn for the departmental use against contract contingent bills but no register is being maintained to monitor the progress of bills for advance draw.
3. The total of the cash book are not being verified by the official other than writer of the cash book
4. Large scale overwriting have been resorted in cash book which is not permissible as per rules. No compliance shown to next audit.

Para No. 5 Ditary store (Memo No.10 dt. 5.7.93)

During the course of audit of ditary register for the period 89 to 93 the following irregularities noticed :-

1. It has been observed that ditary articles have been purchased from Delhi State Civil Supply Corp. Ltd. and 7% over-head charges are also being charged by the Corporation to the ditary articles. The orders authorising the Corporation to issue the ditary articles may please be furnished to audit. Also the terms and condition approved by the competent authority/purchased committee may please be provided to next audit.
2. It may also be confirmed to audit that mess is being functioning during the hostel session only.

Para-12

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Para No. 63 (Ref. Audit memo No. 17 dt. 8.7.93)

Para-13

On going through the ^{Contingent} vouchers Mar. 91 the following deficiencies have been observed which may please be clarify :-

1. CH/106/HCGES/90-91 dt. 31.3.91 for Rs. 369,005 36735/-

It is observed that material have been purchased from the party other than the parties from which quotation/tenders were invited for purchase of 35 Philips tape recorder and 500 Cassettes.

2. CH/109/HCGES/90-91 dt. 4.3.91 for Rs. 5652/-

It is seen that miscellaneous items have been purchased to evade the sanction of competent authority by splitting the amount of bill to less than Rs. 500/- i.e. from Super Bazar for Rs. 470/-, 485/-, 481/-, 447/-, and Rs. 452/-

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Para No. 74

Para-14

Verification remittances through challans

The following remittances were made to the A.R.I. through challans which may be got verified from your paying P.A.O. and intimate to audit

1989-90

<u>Date</u>	<u>Rs.</u>
10.1.89	110.00
17.7.89	549.00
1.9.89	437.00
27.9.89	9.00
2.11.89	62.00
2.11.89	650.00
28.11.89	500.00
1.1.90	9.00
9.1.90	97.00

1990-91

12.4.90	21.00
3.5.90	9.00
7.5.90	40.00
19.6.90	300.00
11.9.90	165.00
22.11.90	603.00
5.12.90	50.00
30.1.91	50.00
18.2.91	3.66
10.2.91	16.00

1991-92

3.3.92	1501.00
6.3.92	252.00
6.3.92	682.00
26.3.92	9146.00

1992-93

10.9.92	1767.00
10.9.92	6.00
30.11.92	1500.00
1.1.93	172.00

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Para 15. Non-production of documents

Para-15

The following documents have not been produced to the audit party which may kindly be submitted to next audit for scrutiny :-

1. Postage stamp Register
2. Conveyance Register
3. L.T.C./P.A. /O.P.A. Registers and bills
4. Arrears bills of P.A./O.P.A./Increment re-imbursment of Union fee/Day fixation/ Honorarium for the period 89 to 93.
5. Abstract Contingent Bill Register

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Para-16

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During the course of audit, and on scrutiny of Income tax return with the relevant record for 1994-95 to 1995-96. It was observed that Income tax proforma for 1994-95 in the name of Sh. H.S. Singh, Supdt. has not found available in the records provided by the D./DDO to the audit. In this regard it is presumed that Income tax had not been deducted from salary income for 1994-95. Reasons for this may be explained to the audit and necessary recovery action as mentioned below may be made and deposited into the account under intimation to audit.

		Rs.
Gross salary income for 94-95.		79,930.00
Less: S/Deduction	(-)	<u>15,000.00</u>
	Total:	64,930.00
Income tax on 35000		Nil
Income tax on next 25000 @ 20%.		5,000.00
Income tax on next 4930 @ 30%.		<u>1,479.00</u>
	I/tax.	6,479.00

V.K.P.	Rs. 30,000.00
Tax	<u>720.00</u>
Total	<u>Rs. 30,720.00</u>

Rebate allowed on savings @ 20%	<u>6,144.00</u>
Net I/tax	335.00
I/tax paid (-)	<u>110.00</u>
I/tax now to be paid.	<u>225.00</u>

PARA No 17 (17)

para-17

Subject: Property Register.

(82)

(41) c/61
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While scrutinising the property register for the period 94-95 & 95-96, the following shortcomings were noticed which may be rectified & shown to audit:

- 1) Page 14 of the Property Register No.2 shows that item i.e. (Almirah) verified & found correct was recorded as 11- (eleven) whereas on handing/taking over charge it was recorded as 10 (ten). The difference/shortage of one almirah may be clarified.
- ii) Physical verification of store not verified after 30-4-92 onwards. 21.12 85

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Para-18

Para No. 18 (Ref. Memo No.8)

Subject: Cash Book.

During the course of audit and on test checking of Cash Book for 1994-95 to 1995-96, the following irregularities/deficiencies were noticed.

- 1) It has been observed that the totals of the cash book have never been checked by the responsible person other than the writer of the cash book. In accordance with the rule 13(iii) of Receipt & Payment, the cash book should be closed regularly and completely checked. The H.O.O should verify the totalling of cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. Action/compliance be shown to the next audit.
- 2) Physical verification of the cash balance at the close of each month has not been done by the DDO. As per rule 13(iv) of Receipt & Payment, at the end of each month H.O.O. should verify the cash balance in the cash book and recorded signed with date a certificate to that effect. Needful may be ensured in future and compliance shown to the next audit. *has been done & shown to audit for the year 1995-96*
- 3) *for No. 11?* It has also been observed that the official handling cash has not executed surity bond/fidelity bond of the appropriate amount required in accordance with the provision of rule 270 of GFR. Needful may be ensured in future and action/compliance be shown to next audit.
- 4) It is further noticed that 'A' category 'account payee' cheques in favour of third parties (being payable only to the concerned payee) issued by the PAO to the DDO

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are being entered in the cash book. In accordance with the
rule 13 (b) section (a) of Receipt & Payment, the details of
receipts and drafts to the concerned parties may be recorded
in a separate register. Action/compliance
to be taken in the next audit.

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Memorandum No. 9

para-19

Subject: Service Book.

In the course of internal audit and scrutiny of
the Service Book which were presented before us. The following
shortcomings were noticed in respect of the below officials:

- 1) Sh. Ajai Kumar, Attendant:-
Nomination forms for DCRG/GPF and CGEIS, Family details
not obtained & pasted in the Service Book. Leave Account
is not completed.
- 2) Sh. Jitendra Mal, Attendant:-
Nomination forms for DCRG, GPF and CGEIS, Family details
not obtained & pasted in the Service Book. Leave
Account is not completed.
- 3) Sh. Jitendra Mal, Attendant:-
Nomination forms for DCRG, GPF and CGEIS, Family details
not obtained and pasted in the Service Book. Leave
Account is not completed.

Similar other such cases may also be reviewed/
checked and may be shown to the next audit.

The main ledger is maintained in the name of the
attendant and may be shown to the next audit.

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Sub-Contingency

(38)

class 42

Para-20

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During the course of the last year, it has been observed that the staff of the hospital are generally seeking medical assistance from hospitals situated very far off the hospital premises. For instance, M.H.R.S., C.T.B. hospital, Ramnagar, J.L. Hospital, while one epidemic of cholera hospital, two have been reported in the Ganga Kumbh Mela complex. The Department is embarking upon a series of medical and conveyance services. It is suggested that the hospital complex should be expanded and conveyance facilities should be provided. It is suggested that the hospital should be allowed to take up medical facilities outside hospital situated in the vicinity. It is suggested that the hospital should be allowed to take up medical facilities outside hospital situated in the vicinity. It is suggested that the hospital should be allowed to take up medical facilities outside hospital situated in the vicinity.

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Para - 21

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During the course of audit and on scrutiny of properly prepared accounts, the following should comply and should be checked and should be noted.

- (i) The balance of articles has not been shown carried forward to the next year and the number of articles in the physical inventory has not been checked.
- (ii) Entries have not been made in the column of physical inventory.

PARA No. 23

22

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Ref. Memo No. 3 dt. 3-10-97

(77)

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Para-22

During the course of Audit and while
the scrutiny of Service Books the following
discrepancies are noticed :-

1. (1) Shri Jitendra Mal, Attendant
 - 2) Sh. Jaswant Singh, Day House Father
 - (3) Sh. Suresh Kumar, Kitchen Helper
 - 4) Sh. Ajay Kumar, Attendant
- a) No nomination for DEB/GPF/UTBAS are available in the service book.

2. Shri Ram Lal Peon

HPL account is not maintained wef 15.10.81 onwards.

3. PEEM WATI, Junior Helper

a) Details of leaves taken during the period 17.93 to 31.12.93 are not given in the leave account.

b) Leave account is not maintained wef 1-1-95 onwards.

The necessary compliance of the above observations may be shown to the next Audit.

PARA - ~~24~~ (23) (23)

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class 39/c etc

~~SECRET~~

(REFERENCE MEMO NO.1 dated 1.10.97)

Para-23

SUBJECT : NON PRODUCTION/NON MAINTENANCE OF RECORDS.

1. L.F.C. Advance Register.
2. OTA Register.
3. Telephone Register.
4. Contingent Register.
5. Short Term/Long Term Advance Register.
6. Liability Register.
7. Medical Expenses Reimbursement Register.
8. GPF Ledger in respect of Group-D Employees for the period 1996-97.

9. GPF Broadsheet.
10. Periodicals Register.

11. Sparse information in re: Sh. Pawan Singh, P. Lalit,
 Khem Chand, Bhagwan Sahay, Sarvender Singh, Jai Mal,
 Ram Lal, Jagdish, Surendra, Ram Wati

The above named persons are being
 next audit inspection

Para-24
24
PARA-25 (Ref-PARA. 5 of 97-99)
Contingent Bills

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During the course of test check of the Contingent Bills for the years 97-98 and 98-99 in respect of hostel for College going Blind Student, Sewa Kuteer, Kingsway Camp, Delhi the following discrepancies were noticed.

- 1) In order to keep a watch on the expenditure ceiling on different heads such as stationery, miscellaneous, T.A. conveyance rent, electricity and water, telephone etc. and Budget allotment and expenditure there from a contingent register is required to be maintained. This contingent register is not being maintained in this institution. It is requested that the contingent register may please be made under intimation to audit
- 2) Every contingent bill should accompany the expenditure sanction to be obtained in accordance to the Delegation of financial Power Rules 1978. It has been noticed that the expenditure sanction has not been obtained from the competent authority and attached with the bill. It is requested that the same may please be obtained now and attached with the bill under intimation to audit.
- 3) It has been noticed that the stock entry made on the body of the cash memo / bill is incomplete. As per G.F.R. all the materials purchased should be taken in stock immediately on receiving the supply and the officer incharge 'stores' should record a certificate on the bill to the effect that the items mentioned in the bill have been received in good condition and counted / measured / weighted and are as per specification and entered in the relevant stock register at page no. -

It has also been noticed that the bills have not been verified for the amount to be passed by the D.D.O., for payments.

It is requested that it should be noted for strict future compliance that the requisite certificate alongwith stock entry is invariably recorded in the bill / cash memo and the amount should be verified for which the bill is to be preferred to the PO for payment.

(Current audit report for the year 1999-2000) 42/c

PARA NO.

Para No. 25

(Ref. Memo No. 7 dated 24.04.06) 37/c

Para-25Sub: Income Tax

On scrutiny of records of Income Tax for the year 1999-2000 to 2005-06 following short recoveries/irregularities have been noticed:

2004-05

1. Shri Krishan Kumar, Superintendent

Total Salary	Rs. 196727.00
(-) Std. Deduction	Rs. 30000.00
-	-
Taxable Income	Rs. 166727.00 OR Rs. 166730.00
<u>I.Tax</u>	
1000 + 18000 + 5019	Rs. 24019.00

Rebate U/s 88

GPF 5000 UTGIES 720.
LIC 17730, ULIP 7500,
PLI 2184, T. Fee 17850
= 63984.00 @ 20% Rs. 9598.00

Income Tax Rs. 14421 + SC 288 = 14709.00
Tax Received Rs. 12518 + SC 250 = 12768.00

Balance Tax Recoverable 1903 + SC 38 = 1941.00

1941.00

Rs.

(Rebate on Tuition Fee has been availed to Rs. 24000/- in place of Rs. 17850/- which was paid for tuition fee only and proof U/s 88-G Rs. 5000/- for the year 2004-05 has not been produced/attached with records and it can be availed from the I.T. Deptt. Hence Tax on balance amount is recoverable).

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36/c -4/c

2002-03

2. Shri Krishan Kumar, Supdt.

The rebate U/s 88 of I.Tax for LIC of Rs. 3151/- had been allowed/availed by the official. But document/proof thereof has not been produced to audit for scrutiny, which may be produced, failing which Income Tax on said amount i.e. Rs. 630/- may be recovered from the officer under intimation to audit.

2003-04

3. Shri Krishan Kumar, Supdt.

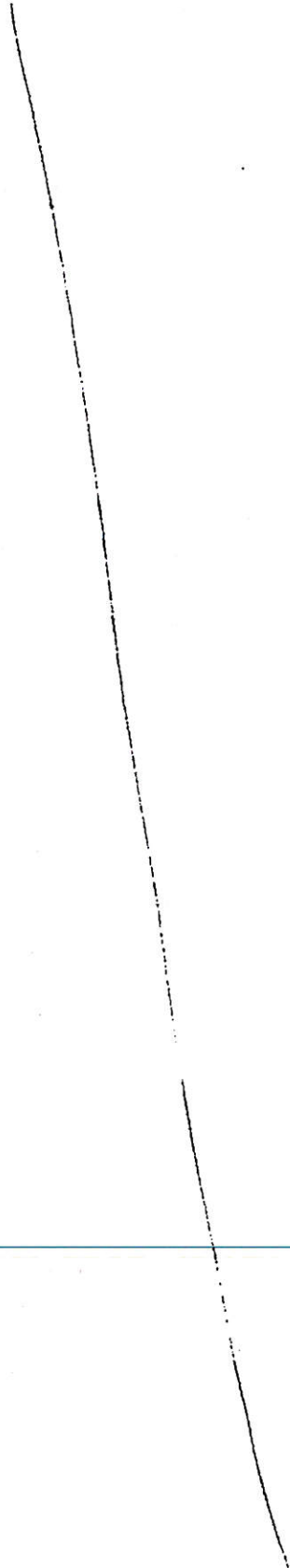
The rebate U/s 88 of Income Tax allowed/availed by Shri Krishan Kumar, Supdt. during 2003-04 of Rs. 52308/- i.e. LIC of Rs. 17824/-, PPF Rs. 25000/-, ULIP Rs. 7500/-, PLI Rs. 2184/- but documents/proof of deposits thereof have not been produced to audit/attached with the records. In the absence of which accuracy of Income Tax can not be ascertained. The same may please be made available to audit for security failing which Income Tax to Rs. 10217/- on said amount may be recovered from the official concerned under intimation to audit.

4. Records i.e. calculation sheets/proof of rebate a/c of other officials for the year 1999-2000 to 2005-06 have not been maintained. Copy of Form 16 and 24 have not been produced/maintained. Income Tax has not been recovered proportionate basis and deducted in the month of Jan. & Feb., which is irregular.

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All the above irregularities may be regularised and short recovery may be recovered after due verification of facts & figures under intimation to audit.

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PARA NO. 26

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(Ref. Memo No. 2 dated 17.04.06
and Para 7 of 1997-99)Para - 26

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39/c
34/cSub: Service Book & Leave A/cs

During the test check of the records i.e. Service Book/Leave A/c etc. of the officials of Hostels for the period 1999-2000 to 05-06 following irregularities/short comings have been noticed:-

1. Nominations of GPF, DCRG, UTGEIS, details of family have not been obtained/attached with the service records of following officials:-

S.No.	Name of Official/ Designation	Nomination/records not attached
1.	Sh. Suresh Kumar, Kitchen Attendant	Photo, DCRG, UTGEIS, GPF, details of family
2.	Sh. Ajay Kumar, Attendant	- do -
3.	Sh. Satish Kumar, Care Taker	- do -
4.	Sh. Khem Chand, Attendant	Details of Family
5.	Smt. Raj Kumari, Sweepress	- do -

2. Service of following officials has not been verified:

S.No.	Name of Official/Design.	Period
1.	Sh. Satish Kumar, C.T.	10.01.2001 to 31.03.2006
2.	Sh. Khem Chand, Attendant	01.04.2001 to 31.03.2006
3.	Smt. Raj Kumari, Sweepress	01.04.2001 to 31.03.2006
4.	Sh. Suresh Kumar Kitchen Helper	01.04.1997 to 31.03.2006
5.	Sh. Ajay Kumar, Attendant	01.01.2002 to 31.03.2006
6.	Sh. Puran Singh, Cook	01.07.1990 to 31.03.2006

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33/c 38/e

3-A) Leave records of the following officials have not been completed:

S. No.	Name/Designation	Period C.L.	H.P.L.
1.	Sh. Satish Kumar, Care Taker	10.01.01 to 31.03.06	10.01.01 to 31.03.06
2.	Sh. Khem Chand, Attendant	01.01.03 to 31.03.06	14.06.89 to 31.03.06
3.	Smt. Raj Kumari, Sweepress	01.01.03 to 31.03.06	01.01.03 to 31.03.06
4.	Sh. Suresh Kumar, K. Helper	01.03.03 to 31.03.06	01.03.03 to 31.03.06
5.	Sh. Puran Singh, Cook	01.01.03 to 31.03.06	01.01.03 to 31.03.06
6.	Sh. Ajay Kumar, Attendant	-	01.01.96 to 31.03.06

(B) Leave records of following officials have not been maintained correctly as under:-

- 1) Smt. Raj Kumari, Sweepress 10 days E.L. have been credited in excess as on 01.07.99, which may be corrected/recasted. Leave A/c has not been signed/verified by the competent authority.
- 2) Sh. Ajay Kumar, Attendant: The official was appointed on 01.05.1993 but E.L. and H. P.L. has been credited for the period 7/93 to 12/93, hence 5 days E.L. and 3 days H.P.L.

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may be credited for 1.5.93 to 30.6.93. He availed E.L. w.e.f. 12.11.96 to 22.12.96 (41 days) but deducted 33 days from his account, which may be corrected and Leave A/c may be recasted.

- 3) Sh. Suresh Kumar, Kitchen Helper: The period w.e.f. 4.10.01 to 31.10.01 (28 days) had been treated dies-non but E.L. and H.P.L. for 3 days E.L. and 2 days H.P.L. has not been reduced as on 1.1.2002. Cutting made in Leave A/c has not been attested by the HOO.
- 4) Sh. Satish Kumar, C.T.: Service Book of the official is incomplete order. Entries in r/o appointment/taken on strength, date of appointment, post of the official has not been recorded in the Service Book. The official was appointed in the scale of Rs. 2610-60-3150-65-3540, but it has been recorded to Rs. 2610-65-3540 and accordingly annual increment of Rs. 65/- has been given to the official w.e.f. 1.1.02 to 31.12.05 in place of annual increment to Rs. 60/-, resulted that the official had been made overpayment in respect of Basic Pay + DP + DA + HRA amounting to Rs. 1245/- w.e.f. 01.01.02 to 31.12.05 which may be recovered after due verification of facts & figures under intimation to audit. All other cases may also be reviewed/recovered. Entries have been recorded in Service Book in r/o basic pay drawn on 01.01.05 to Rs. 2850/- but the pay has been drawn @ Rs. 2870/- + Allowance w.e.f. 01.01.05 to 31.12.05, which is irregular. Entries in r/o character and Medical fitness have not been recorded in the Service Book.

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31/C 36/c

- 5) Sh. Ajay Kumar, Attendant: Service Book of the official is incomplete order. First page of Service Book has not been completed.

All the above irregularities/short comings may be regularised/ completed under intimation to audit.

PARA NO. 27

Para-27

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30/6/37c

(Ref. Memo No. 6 dated 21.04.06
and Para 1 of 1997-99)

Sub: Cash Book & Acquittance Roll

During the test check of records of Cash Book & Acquittance Roll for the period of Audit i.e. 1999-2000 to 2005-06, the following shortcomings/deficiencies were noticed:

1. It has been observed that the Entries in Cash Book for the period w.e.f. 14.09.2001 to 01.02.2002 have been written twice ^{without} giving any reasons or cancelling the one set of entries. The entries in the cash book pages 184 to 195 have not been cancelled by the D.D.O. but at the same time the same entries have been made in the new cash book pages 01 to 16. The reasons may be elucidated to the Audit.
2. The totals of the Cash Book have not been checked by the person other than the writers of the Cash Book, which is in contravention to the Rule 13(iii) of the Receipt of Payments Rules.
3. The monthly un-disbursed balance have not been worked out for the period w.e.f. 17.09.2001 to March 2006.
4. Physical verification of the cash balance at the close of each month has not been done by the D.D.O. regularly. As per Rule 13(iv) of Receipt of Payment at the end of each month HOD/DDO should verify to cash balance in the cash book and record it signed with date & certificate to that effect.

5. Cash Book for the period w.e.f. 07.03.05 to 03.2006 have not been attested by the DDO. e/45 (23) (22) 29/10/12
6. Cutting have been made in the cash book at various places but the same has not been attested by the DDO e.g.. 2001-02 Pages 22 & 23, 2002-03 page 12, 2003-04 page 12/28 etc.
7. In the 'A' series cheque register entries made regarding payments made during the period w.e.f. May 2001 to February 2003 has not been signed/verified by the DDO. Also the register has not been maintained w.e.f. Feb. 2003 to March 2006 as such Bills/Purchases for the period (selected months) could not be verified.
8. Page counting certificate/paging has not been done in the 'A' series cheque register.
9. The Records of TR-5 for the period of Audit has not been produced to the Audit.
10. In the Acquaintance Roll while disbursing payment the actual date of disbursement should have been recorded to facilitate its checking/tallying from the Cash Book, the same has not been done.

The above shortcomings/discrepancies may kindly be completed/ corrected and shown to the Audit.

PARA NO. 5/25

(24) (65) 28/C 33/C
(Ref. Memo No. 8 dated 24.04.06)

Para no. 28
Para 28 Sub: Liveries (Uniform)

During the test check of the records of Liveries of Class IV staff for the years 1999-2000 to 2005-06, following irregularities/short comings have been noticed.

1. Uniform register (Stock and issue) has not been maintained properly and not in the prescribed register. Entries made in the register have not been verified/signed by the HOO/CA and physical verification of the store/items has not been carried out during 1999-2000 to 2005-06.
2. The Uniform of summer and winter seasons should be issued to the Class IV staff from 1st April and 1st October respectively in which they are intended. In no case it should be supplied after the expiry of the season for which they are intended, but it has been observed that Uniforms had been issued after expiry of the seasons, which is irregular and is violation of rules as under:-

S.No.	Uniforms	Season	Year	Date of Issue
1.	Jersey	Winter	2002-03	02/03
2.	Jersey	Winter	2004-05	31.03.05
3.	Coat & Pant	Winter	2004-05	31.03.05
4.	Pant & Shirts	Summer	2003-04	12.02.04

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3. Two Nos. Jersey should be issued for 3 years but it has been noticed that said item had been issued for 2 years as under, which is irregular, reasons thereof may be elucidated to audit.

S. No.	Name of Official	Nos.	Dt. of Issue	Year	Nos	DT. of Issue	Year
1.	Sh. Jagdish Chander, Chowkidar	02	18.2.03	2002-2003	02	31.3.05	2004-2005
2.	Sh. Khem Chand	02	28.2.03	2002-2003	02	31.3.05	2004-2005
3.	Smt. Raj Kumari	02	11.2.03	2002-2003	2	31.3.05	2004-2005

4. Winter Uniform i.e. Pant & ^{Coat} ~~Coat~~ total 25.6 Mtrs. cloths shown issued in 10 Nos. Class IV staff for the year 2002-03 on 31.12.02 but sources of receipt of item and quantity received etc. has not been recorded in the stock register, nor entries have been verified by the competent authority.
5. 4 Nos. jersey shown balance for the year 2002-03 but it has not been taken into account for issuance of jersey for 2004-05. 8 Nos. Jersey procured for 2004-05 are still lying in Store/un-issued. Reasons thereof be clarified.
6. Stitching charges paid during 2002-03 and 2004-05, have not been restricted in the Stock Register. Entries thereof have not been verified by the DDO/HOO and signature of the recipients had not been obtained which is irregular.

- 142 (22) (65) 26/6/21
7. 2 Nos. Bags (Leather) of Rs. 484.49 had been procured on 04.02.02 but it has been entered in Liveries Register, which may be taken in the proper stock register.
 8. Items shown issued but signature of recipients had not been obtained as Under:-
 - (i) Sh. Surender Kumar – 2 Jersey, Coat & Pant,
 - (ii) Madan Kumar – 2 Pants and 2 Shirts
 9. Page counting certified has not been recorded in the register.
 10. Records/Stock register for the year 1999-2000, 2000-01 and 2001-02 have not been produced to audit for scrutiny.

All the above irregularities/short comings may be regularised/ completed under intimation to audit.

Para-29
PARA NO. 29

dul (21) (62) 25/c 30/c
(Ref. Memo No. 12 dated 26.04.06
and Para No.6 of 1997-99)

Para No 29

Sub: Purchase, Store and Contingent A/cs

Purchase:

During the test check the records for the year 1999-2000 to 2005-06 in respect of procurement of stores following irregularities/short comings have been noticed.

1. Dietary items have been procured by the Hostel/Institute from one agency without inviting the tenders from open market for procurement of items comparatively lowest rate, which is violation of order No. 22/10/84-A.C./782-931 dated 27.03.1996 issued by Finance Department for streamlining ~~issued~~ for purchase of stores. Some examples are as under:-

S.No.	Items	Cost	Bill No.	Date	Name of Supplier
1.	Dietary Items	62520.00	134	21.10.00	DCCW Store Ltd., Moti Nagar
2.	- do -	209381.00	106	31.03.05	Kendriya Bhandar
3.	- do -	70659.00	137	10.01.00	Super Bazar
4.	- do -	45141.00	80	25.08.00	DCCW Store Ltd.
5.	- do -	56022.00	205	03.12.01	Kendriya Bhandar
6.	- do -	64382.00	189	20.11.01	DCCW Store Ltd.
7.	- do -	20817.00	29	13.05.02	Kendriya Bhandar
8.	- do -	47749.00	186	09.10.01	- do -
9.	- do -	39805.00	270	21.03.02	- do -
10.	- do -	216131.00	107	03.02.04	- do -

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2. Following items have been procured (as per stock register of property) but purchase files, Quotations/Tenders, comparative statements, sanction orders, paid vouchers have not been produced to audit for scrutiny:-

S.No.	Items	Qty.	Cost	Date of Purchase	Name of Supplier
1.	Table	35	44100.00	19.02.00	DCCW Store Ltd., Moti Nagar
2.	Tape Recorder	35	41125.00	18.02.00	Super Bazar
3.	Takhat	30	48910.00	14.03.00	Delhi Khadi Village
4.	- do -	40	78800.00	20.10.00	DCCW Store Ltd.
5.	Tape Recorder	13	18590.00	22.11.00	- do -
6.	Locker	40	144000.00	20.10.00	- do -
7.	Table Folding	40	58800.00	20.10.00	- do -
8.	Water Cooler	01	41500.00	20.10.00	- do -

3. Following expenditure had been incurred on hiring of items, repairing of items but quotation/tenders have not been invited which is irregular:

S. No	Items/Works	Amount	Bill No.	Date	Name of Supplier
1.	Hiring of items i.e. Table Takhat etc.	24695.00	20	07.12.00	Dhawan Tent House GTB Nagar, Delhi
2.	- do -	37080.00	122	07.01.00	- do -
	C.D. Player	8000.00	-do	-do-	Manish Sound
3.	Hiring of Items	8816.00	115	31.03.05	Dhawan Tent House
4.	Table, Chair repairing etc.	4388.00	106	09.02.04	Pasco Business Systems, Roop Nagar
5.	Acquaguard repairing	3490.00	262	08.03.02	A-ONE Help Line

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b) Hiring items may not be entered in the stock register. Details of expenditure shown on hiring items etc, may be maintained in separate register.

4. Store/Contingency A/c

a) Following non-consumable items of Rs. 15827/- were procured vide Bill No. 21 dated 07.01.2000 but entry of these items have not been made in the Non-consumable/property register produced to audit. Certificate of stock entry has not been recorded at the back of the Bill by the DDO. The lapse may please be explained to audit or recovery may be effected.

S.No.	Items	Qty.	Amount
1.	Karai	01	900.00
2.	Patila	02	3664.00
3.	- do -	01	833.00
4.	Pressure Cooker	01	2380.00
5.	Tea Container	01	2380.00
6.	Tea Stainer	01	130.00
7.	Poni	01	80.00
8.	Palta	01	130.00
9.	Karchi	02	120.00
10.	Knife	01	10.00
11.	Atta Stainer	01	110.00
12.	Tea Container	02	300.00
13.	Chakla Belan	06	240.00
14.	Karai	01	600.00
15.	Wall Clock	20	3900.00

b) Following non-consumable items of Rs. 2234/- procured vide Bill No. 134 dt. 31.10.2000 from DCCWS Ltd. but it have not been entered in Non Consumable/Property stock register, which is irregular.

(1) Hammam Duta, (2) Palta, (3) Karchi, (4) Poni, (5) Iron Tub.

c) Annual physical verification of stores in r/o General, Dietary and bedding and clothing had not been carried out by the Competent Authority.

5. Vegetable items of 83.500 Kg. were procured on 18.02.02 from M/s Palla Co-op. Vegetable & Fruit Grover Mktg. Societies Ltd. vide Bill No. 286 dt. 30.03.2002 against {Sub. Vr. No. 1} but 63.500 Kg. Qty. has been taken in the stock register. Hence Rs. 123/- may be recovered from the official concerned and be deposited in the Govt. A/c.

b) Vegetable items 83.500 Kg. of Rs. 497/- were procured on 11.03.02 against the Sub. Vr. No. 11 of Bill No. 286 dt. 30.03.02 but it had not taken in the stock register. Hence cost of said items i.e. Rs. 497/- may be recovered after due verification of facts and figures under intimation to Audit.

6. Nine Nos. Geysers were repaired from M/s Partap Singh Electricals & Electronics and paid Rs. 18164/- vide Bill No. 21 dated 07.01.2000 (Sub. Vr. No. 4 to 12). But it has been noticed that said Geysers were not the property of the Hostel as per property/Non-consumable stock Register produced to Audit. The expenditure on repairs of said items should have been borne by the owner of the said items in place of Supdt. of the Hostel, which is irregular.

Quotations of said works have not been invited/produced to Audit for scrutiny.

7. Medical claim of Rs. 310/- in respect of Sh. S. Singh was paid against the Sub. Vr. No. 13 of Bill No. 229 dated 07.01.02 but it has been noticed that said Sub. Vr. has not been attached with the bill/produced to Audit for verification, which may be got produced failing which recovery may be made from the official concerned under intimation to Audit.

All the above irregularities/short comings may please be regularised/completed/under intimation to Audit.

Para-30
PARA NO. 30

d37 (17) (58) 21/2/06
(Ref. Memo No. 11 dated 25.04.06)

Para No. 30
Sub: PROPERTY REGISTER

During the test check of the register of property for the year 1999-2000 to 2005-06 following irregularities/short comings have been noticed.

1. Annual physical verification of stock has not been made for the year 1999-2000 to 2005-06.
2. Separate placement/issue register has not been maintained.
3. Items in stock register has been reduced without its transfer/ auction, which is irregular.
4. Entries made in the stock register have not been verified/signed by the H.O.O./Comp. Authority. The authenticity of the register is doubtful.
5. Entry cancelled at Page No. 28 has not been signed by the HOO. Register has not been maintained properly and page ~~continuing~~ ^{counting} certificate has not been recorded in the register.
6. Balances of previous stock register (upto 18.02.2000) have not been taken in the register nor said stock register has been shown to audit for verifying the balances of stores.

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7. 22 Nos. Tape recorders have shown transferred to Blind school but proper signature/designation of recipient/date and verification thereof by HOO not obtained/recorded in the stock register.
8. 46 Nos. Takhat were transferred to Children House, Narela but date of issue/receipt, reasons for transfer of Takhat and signature of HOO have not been recorded in the stock register.

All the above irregularities/short comings may be regularised/completed under intimation to Audit.

para-31

PARA NO. 3

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(Ref. Memo No. 3 dated 18.04.06 and Para 3 of 1997-99)

Para 31

Sub: PBR/Bill Register

During the test check of P.B.R. & Bill Register for the period under Audit 1999-2000 to 2005-06 the following short comings/irregularities have been noticed:-

I. PAY BILL REGISTER

1. The entries in the P.B.R. for the years 1999-2000, 2002-2003 to 2005-06 have not been signed by the DDO concerned.

2. The prescribed columns in the P.B.R. i.e. entries regarding GPF No. and DNI, address etc. have not been filled up/completed.

3. Entries regarding short term advances have not been made in the P.B.R. and details of balances have not been worked out.

In 1999-2000 – Shri Puran Singh, Cook details of festival advance have not been entered. Shri Naresh Kumar, U.D.C., details of G.P.F. advance taken. No. of Installments etc. have not been entered.

In 2004-2005 - Sh. Madan Kumar, C/T. No entry regarding G.P.F. advance & Festival Advance.

Shri Ashok Kumar C/T, No entries regarding Festival advance.

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Smt. Raj Kumari, Sweepress, No entries regarding G.P.F. advance & festival advance.

Other similar cases may also be checked and entries be made accordingly

4. Cutting and over writing have been made at number of places in the P.B.R. but not signed by the D.D.O. In 2002-03, Page No. 40, 41 etc. In 2004-05 Pages 2,3,4, 8 etc.
5. In the year 2002-03, entries of salary drawn during the month of March 02 to Feb. 03 have not been entered in the P.B.R.
6. Abstract of Pay Bill in the P.B.R. have not been maintained for the entire period of Audit.
7. P.B.R. for the year 2003-04 have not been produced to the Audit.

II. Bill Register

During the course of test check of Bill Register it has been noticed that the bill register is not being revised every month by the D.D.O. as per the provisions of the Receipt and Payments Rules, 1983. Also entries in the Bill register have not been signed by the D.D.O.

CB 3

(13)

(54)

17/C 27/C

1. In the year 1999-2000 Bills have been entered twice i.e. Pages 58 to 61 (Bill No. 1 to 31) and again pages 64 to 66 (B. No. 1 to 31) which is irregular.
2. In the year 2000-2001, page 85 Bill No. 21 have been entered twice i.e. CB-21 dt. 02.06.00 & PB-21 dt. 30.5.00.

All the above short coming/discrepancies may be completed/Corrected under intimation to Audit.

Para-32

PARA NO. 32

C/32

(12)

(3)

16/10-2/10

(Ref. Memo No. 1 dated 12.04.06)

Para-32

Sub: Verification of Qualifying Service.

During the test check of the records i.e. Service Book of the officials for the period 1999-2000 to 2005-06, it has been observed that the service of the following officials has not been got verified from the PAO concerned as they have completed their 25 years of service.

In accordance with rule 32 of C.C.S. (Pension) Rules the verification of service of Govt. servant should be completed on completion of 25 years of service or within five years of retirement and certificate in prescribed form issued to them.

<u>S.No.</u>	<u>Name of Official/Designation</u>	<u>Date of Appointment</u>
1.	Sh. Jagdish Chander, Chowkidar	27.04.1972
2.	Smt. Prem Wati, Helper	18.10.1976
3.	Sh. Puran Singh Bisht, Cook	25.07.1978
4.	Smt. Veena, Cook	02.08.1977

Compliance in respect of the above officials may be ensured in due course.

Para-33
PARA NO. ~~13/35~~ (33)

e/31

(5) (9) 15/c etc

(Ref. Memo No. 13 dated 26.04.06)

Para-35

Sub: Verification of Remittances

The following remittances have not been verified from the P.A.O.

XI.

S.No.	Challan No.	Date	Amount	Head of A/c
1.	02	03.07.1999	8143.00	2235 Recovery of Pay & Allowance
2.	01	30.05.2000	1060.00	- do -

The above remittances may be got verified from the PAO under intimation to Audit.

130

(49)

(8) 17/10
14/C

Para-34

PARA NO. Hg

(Ref. Memo No. 14 dated 26.04.06
and Para 13 of 1997-99)

Para-36

(36) (34)

Sub: Non Production of Records

The following records pertaining to the period of Audit i.e. 1999-2000 to 2005-06, have not been produced to the Audit for Inspection; which may be shown to next audit:-

1. T.R. V (G.A.R. 6) Receipt Book.
2. Register for un-disbursed Pay & Allowance.
3. L.T.C. Advance Register.
4. Contingent Register.
5. Pay Bill Register (P.B.R.) for 2003-04.
6. O.T.A. Register.
7. Short Term/Long Term Advance Register.
8. Medical Expenses Reimbursement Register.
9. G.P.F. Broad Sheet.
10. Stock Register (Vegetable) for 8.12.99 to 04.02.2000.
11. Liveries Register for 1999-2000 to 2001-2002.
12. Conveyance Register
13. Property Register for April 1999 to 17.02.2000. and 1997-98 to 98
14. Purchase files relating to Non-consumable stores for the period 1999-2000 to 2000-2001.

429

48

13/4
16/4

15. Spouse information in respect of the following staff have not been provided.

- (1) Sh. Suresh Kumar, UDC.
- (2) Smt. Premwati, Helper.
- (3) Sh. Suresh Kumar, Helper
- (4) Sh. Surinder Kumar, Assistant
- (5) Sh. Bhagwan Sahai, Attendant
- (6) Sh. Ajay Kumar, Attendant
- (7) " Johrimal, " "

Received two copies
of audit report after
discussion.

[Signature]
27/4/06

[Signature]
(A.S. KHATI)
I.A.O.
Party No. VII

BBB/HQ
HCCBS
Deptt. of Social Welfare
Govt. of Delhi
Kingsway Camp, Delhi-9

Para-35

34
35

class (b)
12/c + 15/c

PART -II
CURRENT AUDIT REPORT OF HOSTEL FOR COLLEGE GOING
BLIND STUDENTS, KINGWAY CAMP, DELHI

Para No. 1 (Memo No. 06 dated: 09.12.09)
Sub: Dietary Items

The procurement and issue of dietary items during 2006-09 of HCGBS shows the following discrepancies...

1. As per the norms daily 300gm of vegetables per head is required to be issued to the kitchen. It is seen that at various occasions the vegetables issued per head is more than the norms fixed as per the following details...

Date	Qty Purchased (KG)	Issued to Kitchen (KG)	Distributed to No. of Students	Daily requirement (KG)	Excess Issued (KG)
23-02-07	56.02	54.00	94	28.2	25.8
24-02-07	56.31	54.00	94	28.2	25.8
17-3-07	55.68	54.00	94	28.2	25.8
18-3-07	53.99	54.00	94	28.2	25.8
19-3-07	51.32	52.99	94	28.2	24.79
07-11-07	66.43	69.60	118	35.4	34.2
09-11-07	63.66	69.60	118	35.4	34.2
27-10-09	60.101	60.00	117	35.1	24.9
29-10-09	60.25	60.25	117	35.1	25.15

2. The dietary stock register was not maintained for the period 15/3/08 to 31/3/08.
3. As per the norms Ground Nut (moong-phali)/chana is required to be issued @50g/head per day but it was seen that its quantity was procured more than the actual requirement during the audit period as per the following detail.

C/27 (3) 11/c +4/c

Month	Quantity purchased	Actual requirement for 118 inmates (KG)	Excess purchased (KG)
Oct 07	200	177	23
Nov 07	190	177	13
Dec 07	320	177	143

Reason for making the excess purchases than the norms fixed may be elucidated to audit.

4. Many items were shown as issued on loan basis to other departments of Social Welfare for which no indent was received nor the items were taken back from the concerned department which may be clarified to audit

Date	item	loan given to
30/4/07	Roasted Channa	90 Kg-RCC 15 Kg-HMBD

5. In accordance with rule 192(1) and 192(2) of the GFR, physical verification of all stores must be made at least once in every year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority but during the course of audit it was observed that the physical verification of the stock was never done, reasons for not conducting the physical verification may be elucidated to audit.

Para-36

36

6. ~~38~~
Para No. 02 (Ref. Memo No. 11 dated 8.12.09)

Sub :- Fidelity Bond

The government servant who is entrusted with the custody of cash should be furnished security bond for an amount prescribed by the Head of Deptt. under GFR 2 depending upon the amount of cash transactions involved. The security can be furnished in the form of fidelity from Genereral Insurance Corporation of India. The Security should be supported by the bond executed by the Govt. servant in the form GFR-1, whereas the same was not furnished by the cashier of the hostel during 2006-09, The same objection was raised earlier in audit paras 22/1996-97 and 37/1999-2006. The circumstances under which the same was not obtained from the cashier may be elucidated to audit.



Para-37

(37) (37)

c/26

(4) 10/c + 3/e

Para No. 03 (Ref. Memo No. 1,10)
Sub :- Non Production of Records

The following records were not produced to the audit.

1. The approval of competent authority of Approved firms, rates of purchase of various items purchased.
2. Stationery Register
3. Broad Sheet & Pass Book of GPF
4. Stock Register of Clothing & Bedding
5. Spouse Information
6. LTC/Medical Reimbursement record

G Sharma
(GITA SHARMA)
IAO

C/25 (3) 9/12/14

Test Audit Notes

Test Audit Note No.1 Ref.Memo No.03 dated 02.12.09)
Sub: Service Book

During the test check of Service Books and Leave Account provided by the Hostel for College Going Blind sStudents. Deptt. of Social Welfare, Kingway Camp for the year 2006-09 showed the following discrepancies.

1. Passport size photographs should be pasted in the right hand side of 1st page of the Service Book of the employees duly attested by H.O.O. but it was observed that attested photographs were not found affixed in the following service books...
 - Ajay Kumar, attendant
 - Suresh Kumar, Kitchen helper
 - Ashok Kumar Tyagi, Care Taker
 - Jagdish Chander, Chowkidar

 2. Nomination such as details of family, DCRG, CGEIS, GPF, Home Town are required to be affixed in Service Book but this provision was not observed in the case of the following employees
 - Ajay Kumar, attendant
 - Satish Kumar, Caretaker
 - Jagdish Chander, Chowkidar
 - Ashok Kumar (nomination not signed by CIA)

 3. Particulars on the 1st page of the service books are required to be re-attested after every five years but this requirement was not found in all service books.

 4. Service books were not shown annually to the individuals for checking of entries made therein.

 5. The increment termination dates were not shown in most of service books.

 6. 1st page of the following Service Book were neither filled up nor attested by the DDO/CA.

 7.
 - Ajay Kumar, attendant
 - Suresh Kumar, Kitchen helper

 8. Upto date leave accounts and Service verifications of all employees were not maintained.
- The above discrepancies may be removed after due verification under intimation to audit.

174 (2) 8/10/09

Test Audit Note No. 2(Ref. Memo No:-09 dated:10.12.09)

Subject: Property register

The test check of property register of Hostel for College Going Blind Students, Kingway Camp for the period 2006-09 showed the following discrepancies which may be removed under intimation to audit.

1. No index of item was made.
2. No page certificate was given at first page.
3. Physical verification of stock was not done.
4. a lot of cutting , over writing was made and register was looking in a shabby condition.
5. in some of the items , the total number of quantities are not shown in progressive total, rather it was shown as issued , and balance was reduced e.g. in the case of tape recorder.

Test Audit Note No. 03(Ref. Memo No.08 dated 10.12.09)

Subject: Liveries of class IV

During the test check of the record of Liveries of class IV staff for the year 2006 to 2009 following short coming have been noticed.

1. Entries made in the register have not been verified and signed by HOO/CA Physical verification of the store/items has not been carried out during the year 2007-2008.
2. The uniform of summer and winter seasons should be issued to the class IV staff before commencing the season i.e. on 1st april and on 1st October respectively in which they are intended but it has been observed that uniform had been issued after expiry of the season which is irregular.

S.No.	Uniform	Seasons	year	Date of issue.
1.	Pant & Shirt Sari and Blouse.	summer	2007-08	27/8/07

3. Six jersey and eight socks are still lying in store as unused out of which 4 jersey are in stock since 2006-07. Reason for lying these as unused may be clarified.



123 7/C-1/c

4. Items shown as issued but the signature of recipients were not obtained in the following cases

Name	Items	
Khemchand	Jersey	page no. 101
Premvati	peticot	page no. 61

All the above irregularities may be regularized under information to audit.

G Sharma
(GITA SHARMA)
IAO

Part II
CURRENT AUDIT REPORT
2013-2016

cl 22 G/c


Para -38

**Para no. 1 Recovery of Rs. 345/- Due to Wrong increment
(Memo No. 5 Dated:-19/7/2016)**

During test check of bills 2015-16, it is found that arrear of 1st, 11nd & 111rd MACP is granted to Sh. Puran Singh, Ex Kitchen worker w.e.f 01-09-2008 vide order no. F1(46)PF/HCGBS/Estt./2015-16/778 dt 12-05-2015 for the period 01-09-2008 to 31-03-2012, Increment granted as on 01-07-2011 is wrong calculated as details given below:-

<u>As per office record</u>		<u>Audit Observation</u>
Pay as on 01-07-10	10050+2400=12450	10050+2400=12450
Increment on 01-07-11	10450+2400=12850	10430+2400=12830

Recovery of Rs. 345/- may be made from Sh. Puran Singh Ex. Kitchen Worker after due verification and deposit in Govt. A/c under intimation to audit.



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Due Drawn Statement in respect of Sh. Puran Singh, Kitchen Worker w.e.f. 01/07/2011 to 31/03/2012 showing recovery amount due to wrong increment

S.No.	Month	Due (As per correct pay fixation)					Drawn					Balance to be Recovered				
		Pay	Grade Pay	D.A.	H.R.A	Total	Pay	Grade Pay	D.A.	H.R.A	Total	Pay	Grade Pay	D.A.	H.R.A	Total
1	7/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
2	8/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
3	9/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
4	10/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
5	11/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
6	12/11	10430	2400	7441	3849	24120	10450	2400	7453	3855	24158	-20	0	-12	-6	-38
7	1/12	10430	2400	8340	3849	25019	10450	2400	8353	3855	25058	-20	0	-13	-6	-39
8	2/12	10430	2400	8340	3849	25019	10450	2400	8353	3855	25058	-20	0	-13	-6	-39
9	3/12	10430	2400	8340	3849	25019	10450	2400	8353	3855	25058	-20	0	-13	-6	-39
																-345

Para NO. 2 Para-39

d/20 5/c

(Memo NO. 2 Dated:-18.7.2016)

Sub:- Unauthorized absence of Sh. Suresh Kumar, Helper

On the scrutiny of the Service Book of Sh. Suresh Kumar Helper, it was observed that the said official was remained absent from the office without prior intimation for the period 04-10-2001 to 31/10-2001 (28 days). As per entry made in service book the said period was treated as dies-non by HOO but the same was cancelled by the Joint Director without any treatment of unauthorized absence period and the salary of the said official was being drawn regularly. More-over, no leave was deducted from his leave account, it is irregular.

HOO may regularized the above mentioned absent period from the competent authority under intimation to Audit.



Para-40

h/c
clg

Para NO. 3 Double payment of Rs 329096/-

(Memo NO. 8 Dated :-20.7.2016)

As per orders of department of Social Welfare GLNS Complex, Vide File F.no. 81(17)09/DSW/Estt./V/12099-12112 dt 24-08-2015 vide order no. 81(17)09/DSW/Estt./V/14894-901 dt 23-09-2015, the salary of three caretakers changed from Plan Head to Non Plan Head w.e.f. 01-04-2015, also showing transfer/ posting as under.

Name	Present Posting for Salary	New Place of Posting for Salary Purpose
1. Satish Kumar (C.T)	HCGBS , Kingsway Camp,	HCGBS Kingsway Camp
2. Madan lal (C.T)	-Do-	Poor House Kingsway camp,
3. Ashok Kumar(C.T)	-Do-	Poor House Kingsway camp,

During test check of PBR / Bill Register, it is observed that salary of above mentioned Care Takers had been drawn for the month of April'15 to July'15 and mode of payment shown in the Bill register as under :-

S.NO	BILL NO.	BILL DATE	BILL AMOUNT	MODE OF PAYMENT
1	4	16.04.2015	80360/-	ECS
2	23	15.05.2015	82426/-	Cancelled
3	33	08.06.15	82426/-	ECS
4	51	16.07.2015	83884/-	Cancelled

Again salary of Sh. Satish Kumar Care-Taker drawr: for the month of April to August 2015 vide Bil no. PB-73 dt 02-09-2015 who remained posted in this office . Sh. Madan Kumar & Ashok Kumar were transferred to Poor House Kingsway Camp and LPC issued showing salary paid up to month of March only .

The above recovery Rs. 329096/- from the concerned official may be made after due verification of paymen from PAO XI under intimation to Audit.



Para - 41
Para NO. 4 Stock Register of Dietary Items

(Memo NO. 9 Dated :-20.7.2016)

On the security of the stock register of Dietary Items was produce to Audit, on this account following discrepancies are noticed :-

1. No physical verification was done during Audit period of any stock register i.e. consumable, non-consumable, dietary items and general items. Physical verification of all stock register like consumable, non consumable dietary and general items should be done every year as per GFR.
2. The quantity certificate on the body of the bills should be given in accordance of GFR 187.
3. Indent file of all Items may be shown to the Audit.
4. As per stock register for the year 2013-14, the entry shown that 5 kg bhuna chana was given to loan basis to the HMBD on 04-07-13 but the same was not return back to this office as per stock register, the requisite record may be shown to the Audit.

HOO of the Hostel may take necessary action on the above mentioned subject under Intimation to Audit.



Para-42

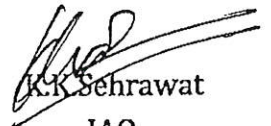
C/172/C

Para NO. 5 Non Production of Record

(Memo NO. 1 and 1(A) Dated :-14.7.2016 and
Memo No. 6 dated 19/7/2016)

1. Budget control register
2. Liveries Register
3. Fidelity bond of Cashier
4. Contingent Advance register
5. Contingency register
6. LTC, TA/conveyance register, CEA register/TDS Register
7. List of total student in take for the period 2013-14, 14-15 & 2015-16
8. GAR 6 stock register
9. Library Record
10. Property Register
11. Spouse Information

The above record has not been provided to audit and the same may be shown to next audit.


K.K. Behrawat
IAO

c/16

PART II
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

(Reference Audit Memo No.04 dated 05.10.2021)

PARA 01: Irregular payment of Washing Allowance amounting to Rs. 1335/-

Allowances related to maintenance / washing of Uniform were subsumed in newly proposed dress allowance and abolished as a separate allowance and were not to be paid separately in pursuance of Para 8.16.14 of 7th CPC reports which came into effect w.e.f. 01.07.2017. However, during test check of PBR and other allied records, it was observed that the following official was paid Washing Allowance in violation of rules. The details are given below:-

S.No	Name and Designation	Month	Washing Allowance (Rs)
1	Satish Kumar, Care Taker	07/17 to 08/17	90x2= 180
2	Raj Kumari, Sweeper	07/17 to 01/18	90x7=630
3	Surender Singh, Attendant	07/17 to 01/18	75x7=525
		Total	1335/-

DDO may make a recovery Rs. **1335/-** on account of overpayment of washing allowance from the concerned official after due verification of facts and figure under intimation to the audit party.



c/15

(Reference Audit Memo No.05 dated 05.10.2021)

PARA 02: Short deduction of Rs. 4800/-on account of DGEHS subscription.

The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017, after implementation of recommendation of 7th CPC vide order no. F.25(III)/DGEHS/140/DHS09/204078-204243 dated 02.05.2017 issued by the Dte. General of Health services, GNCT of Delhi, as per detail given below:-

Sl.No.	Corresponding levels in the Pay Matrix as per 7 th 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 PBR/allied record of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009, it has been observed that DGEHS has not been recovered as per DGEHS order at 02.05.2017 which is irregular. Details of employee as an under:

Sl No.	Name of Official & DOJ (Sh/Smt./Ms.)	DGHS Due (Rs.)	DGHS deducted (Rs.)	short recovery (Rs.)	Period	No. of months	amount to be recovered (Rs.)
1	Pankaj Verma, Supdt.	650/-	325/-	325/-	02/17 to 05/17	4	1300/-
2	Satish Kumar, Care Taker	250/-	125/-	125/-	02/17 to 05/17	4	500/-
3	Surender Kumar, Attendant	250/-	125/-	125/-	02/17 to 05/17	4	500/-
4	Raj Kumari, sweeper	250/-	125/-	125/-	02/17 to 05/17 & 03/18 to 06/19	20	2500/-
					Total		4800/-

DDO may make a recovery Rs. **4800/-**on account of DGEHS subscription from the concerned official after due verification of facts and figure under intimation to the audit party.



c/w

(Reference Audit Memo No.06 dated 05.10.2021)

PARA 03: Short recovery of License Fee in respect of Govt accommodation amounting to Rs. 4215/-

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 & order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./8494-8588 dated 08.10.2020 the flat rate of License Fee for various types of residential accommodation have been revised w.e.f 01.07.2017 & 01.07.2020 respectively.

During scrutiny of the PBRs and other allied records maintained in Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 the following short recovery of License fee has been observed :-

Sr. No.	Name & Design.	Res. Address	Period		License Fee			No. of months	Amount recoverable (Rs.)
			From	To	Due	Paid	Diff.		
1.	Raj Kumari, Sweeper	1523, Type II, Gulabi Bagh	07/17	06/20	310/-	245/-	65	36	2340
			07/20	09/21	370/-	245/-	125	15	1875
Total								4215/-	

DDO may make a recovery Rs. **4215/-** on account of License Fee in respect of Govt accommodation from the concerned official after due verification of facts and figure under intimation to the audit party.



PARA 04: Non Compliance of manual of directorate of social welfare for hostel for college going blind students.

Deptt. of social welfare has issued manual for functional of institution & service. As per manual point 7.53 & 7.54 for hostel for college going blind students is as under:-

Point 7.53:- The hostel provides lodging and boarding facilities to those blind students, who are studying in delhi but are not able to get accommodation in the college hostels.

Admission Rule

Point 7.54:- Male unmarried blind students, up to 25 years of age, who are bonafide residents of U.T delhi of are eligible for admission in the hostel subject to the following conditions:-

1. They are totally blind. Partially blind are not eligible
2. They have passed the senior secondary examination from central board of secondary educations or any other equivalent board.
3. Those who have passed B.A examination from a university in delhi.
4. If accommodation is available, blind students of govt. employees/defence personnel, who are out of delhi may be considered.
5. **Blind students, who have passed M.A examination or an equivalent examination or pursuing any other post-graduation course i.e. M. Phil Ph.D or any other professional course i.e. B.Ed. and L.L.B. etc., will not be eligible.**
6. Blind students who are studying through a correspondence course or in an evening college will not be eligible.

During scrutiny of the files and other allied records maintained in Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009.regarding admission of students in hostel, It has been observed that department has given admission to the students pursuing to B.Ed. but as per manual they are not eligible for admission. Admission to such students is irregular details of such admission is an under

Financial Year	Course	Year	No. of students admitted
2016-17	B.Ed	I	15
		II	07
		Total	22
2017-18	B.Ed	I	09
		II	12
		Total	21
2018-19	B.Ed	I	13
		II	06
		Total	19
2019-20	B.Ed	I	05
		II	10
		Total	15
2020-21	B.Ed	I	13
		II	05
		Total	18

HOO may take necessary steps for above mentioned irregularities and under intimation to audit party.



d/12

(Reference Audit Memo No.11 dated 08.10.2021)

PARA 05: Irregularity in issuance of dietary items

During scrutiny of the dietary record of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period following discrepancies are observed :-

1. Stock register maintained by Deptt. neither signed by concerned official who is making entry nor verified by competent authority i.e. HOO/DDO
2. Indent record i.e. record for issue of dietary is neither signed by receiver, & issuing authority nor record is not verified by competent authority i.e. HOO/DDO
3. It has been observed that Number of students present in hostel changed from time to time. But department has not provided any record regarding attendance of students in hostel on day to day basis. Issuance of excess items is serious lapse on the part of HOO/DDO. It appears that HOO/DDO is not observing guidelines issued in this regard by Deptt. i.e. social welfare Deptt. from time to time and not maintaining proper record, in absence which there is loss of Govt. money Details of some discrepancy are an under:-

Financial Year	Date	No. of students for dietary item issued	No. of students as per information provided by Deptt.
2019-20	02.04.2019 to 03.05.2019	110	102
	04.05.2019 to 10.06.2019	129	
	20.07.2019 to 02.08.2019	110	
	03.08.2019 to 02.09.2019	118	
	03.09.2019 to 13.09.2019	110	
2020-21	05.09.2020 to 19.10.2020	120	110
	20.10.2020 to 23.10.2020	120	
	24.10.2020 to 26.10.2020	120	
	25.10.2020	170	
	24.10.2020	170	
	27.10.2020 to 27.11.2020	120	
	28.11.2020 to 11.01.2021	120	

HOO may take necessary steps for above mentioned irregularities and under intimation to audit party.



(Reference Audit Memo No.12 dated 08.10.2021)

PARA 06:- Irregular payment to staff from contingencies amounting to Rs. 41504/-

As per Delegation of Financial Powers to HOO/HOD item No. 18 regarding staff paid from contingencies- HOO/HOD have no power towards payment to staff from contingencies. During scrutiny of the contingencies bills of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period it has been observed that HOO/DDO has paid to kitchen helper (daily wage) from contingencies which is irregular. Department has not maintained any record in this regard. Detail of some bills are as under:-

S.No.	Bill No. & Date	Period of payment	Total amount of Bill	Amount Paid to daily wages (kitchen helper)
1.	CB-92 dt. 11.08.2016	18.06.2016 to 30.06.2016 & 01.07.2016 to 17.07.2016 paid to 2 labours @ 240/- each per day	14824/-	14400/-
2.	CB-36 dt. 20.05.2016	01.04.2016 to 12.04.2016 & 1.05.2016 to 12.05.2016 paid to 2 labours @ 240/- each per day	14255/-	5760/-
3.	CB-41 dt. 31.05.2017	01.04.2017 to 13.04.2017 & 01.05.2017 to 31.05.2017 paid to 1 labours @ 368/- per day	16192/-	16192/-
4.	CB-70 dt. 20.07.2017	01.06.2017 to 07.06.2017 & 13.06.2017 to 19.06.2017 paid to 1 labours @ 368/- per day	5152/-	5152/-
			Total	41504/-

HOO/DDO may make a recovery Rs. 41504/- from the concerned after due verification of record under intimation to audit. Other similar case also be verified at your level and action be taken accordingly.



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(Reference Audit Memo No.13 dated 08.10.2021)

PARA 07:- Irregular payment Of Dry cleaning/ washing of clothes to M/S Washing Point.

Department of Social Welfare, vide order No.10(38)/2010/DSW /complaint Committee/ Estt./3380-3430 dated 17.05.2010 delegated financial powers to DDO/HOO of Homes/Institutions as per Rule 13 of Delegation of Financial power to the extent mentioned in order.

During scrutiny of the contingency bills of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period it has been observed that HOO/DDO has released payment to **M/S Washing Point towards dry cleaning/ washing of clothes**. But no power delegated to HOO/DDO in this regard and as per O.M. No. F.20/8/2019/AC /JSF Fin./2575-2674 dated 7.8.2019 regarding Delegation of Financial Powers to HODs and Administrative departments of Govt. of NCT of Delhi **item No. 48 regarding washing and dry cleaning of Linen- Full powers to HODS of all hospitals where facility of washing dry cleaning of linen is not available**. But HOO/DDO has no power in this regard and releasing payment without observing any codal formalities laid down in GFR-2005/2017 and rates have been revised without any reason and has not maintained any record in this regard which is serious lapse on the part of HOO. Detail of some bills are as under:-

S.No.	Financial Year	Rate of Item	Name of Service Provider	Bill No. & date	Amount
1	2016-17	Bed sheet @ 15/- Pillow cover @ 5/- Khes @ 15/- Gadda @ 20/- Dari @ 20/-	Washing Point	CB-16 dt. 06.05.2016	4750/-
		-do-	Washing Point	CB-25 dt. 09.05.2016	3550/-
2	2017-18	Bed sheet @ 20/- Pillow cover @ 5/- Rajai cover @ 25/- Gadda @ 25/- Dari @ 25/-	Washing Point	CB-217 dt. 02.02.2018	14465/-
		-do-	Washing Point	CB-52 dt. 11.07.2017	4775/-
3	2018-19	Dhara @ 430/- Towel @ 10/- Parda @ 70/- Carpet @ 1600/- Bed sheet @ 20/- Pillow cover @ 5/- Khes @ 20/- Gadda @ 25/- Dari @ 20/-	Washing Point	CB-120 dt. 09.08.2018	14990/-
		-do-	Washing Point	CB-267 dt. 07.02.2019	15290/-
4	2020-21	Bed sheet @ 20/- Pillow cover @ 5/- khes @ 25/- Gadda @ 25/- Dari @ 25/-	Washing Point	CB-70 dt. 20.07.2020	19870/-

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		Dhara @ 430/- Towel @ 15/- Parda @ 70/- Carpet @ 1600/-			
		Carpet @ 8/- Sq. feat Dry-clean chair @ 180/- per Other items same as above	Washing Point	CB-104 dt. 07.09.2020	24645/-
			Total		

HOO/DDO may regularize the above mentioned irregularities from competent authority. Other similar cases may also be verified at your level and action may be taken accordingly.



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(Reference Audit Memo No.1 dated 04.10.2021)

PARA 08: Non Production of records (2016-17 to 2020-21)

The following record was not produced to the audit: -

1. Record of Dietary Purchase files 2016-17 to 2019-19.
2. Income tax record 2019-20 to 2020-21.
3. Budget reconciliation 2017-18.
4. Bill register 2016-17 to 2018-19/contingent registrar/ Tuition fee register/ Attendance register/LTC register/ Medical Reimbursement register/ Expenditure control register/ Telephone register.
5. Record regarding Repair / hiring of vehicle/ washing and cleaning of linen stationery /clothing and bedding file/ sports item / utensils file/ misc. purchase file.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO , Party No.XIV

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

(Reference Audit Memo No.02 dated 04.10.2021)

TAN NO-01: Irregularities in maintaining of Cash Book.

As per rule 13 (ii) of Receipt & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. "Certified that Cash amounting to Rs. ----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

As per rule 13(vi) - An erasure 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 DDO should initial every such correction and date his initials invariably.

During the test audit of Cash book, Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period i.e. 2016-17 to 2020-21, the following discrepancies has been noticed:-

1. Date of receipt & payment is not mentioned in cash book w.e.f 01.07.2016 to 18.11.2019.
2. Cash book has been not written w.e.f 19.11.2019 to till date.
3. Cutting in cash book has not been attested by DDO & Fluid used in cash book, which is prohibited in cash book
e.g. - Cash book entry page no- 99,103,108,113,124, 119,120,126
4. Summary of closing balance & certificate as per rule (iv) at the end of month not recorded w.e.f 01.04.2016 to 18.11.2019.

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.



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(Ref. Audit Memo No. 03 dated: 04.10.2021)

TAN No.02: Shortcomings in the maintenance of Pay Bill Register for the audit period 2016-17 to 2020-21.

During test check of PBRs maintained by office of, Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2016-17 to 2020-21.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO/Principal in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO/Principal.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been prepared in any of the PBR and signed by the DDO at the end of PBR.
9. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.
10. Index has not been prepared in any PBR.
11. Salary record relating to Sh. Pawan Kumar, UDC & Sh. Suresh Kumar, Kitchen Helper has not been maintained properly.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



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(Reference Audit Memo No.07 dated 06.10.2021)

TAN NO-03: Non –Maintenance of Medical Claim Register& LTC Register.

While scrutiny of the records of the school for the audit period 2016-17 to 2020-21 the following observations are made.

(1) Non- Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the prescribed Performa.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Delhi Health Service.

(2) Non- Maintenance of LTC Register:-

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

In addition to above, vouchers on the basis of which claim is sanctioned is not available in bill. Department has not maintained any file wherein sanction of competent authority has been obtained and in absence of sufficient records it is not feasible to check whether the claim is in order or not.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

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(Reference Audit Memo No.08 dated 06.10.2021)

TAN NO.04: Shortcomings in the maintenance of Bill Register for the audit period 2016-17 to 2020-21.

During the test check of Bill registers maintained by office for the audit period 2016-17 to 2020-21 of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 the following irregularities have been observed:-

1. The bill register is for the period 2016-17 to 2018-19 not provided by Deptt.
2. Bill register for the period 2020-21 is not maintained as per GAR-9
3. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
4. The Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
6. Column No. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
7. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.



(Reference Audit Memo No.10 dated 07.10.2021)

TAN NO.05: Non maintaining proper filing system while procurement of various items / repair of equipment /machinery.

During the test check of contingency bills for the audit period i.e 2016-17 to 2020-21 In respect of department of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 it has been observed that department has not maintained file properly for procurement /repair & it has been observed that bills are not being put up for obtaining expenditure sanction of the competent authority. This practice has been continuing since 2016-17. Department has not completed any codal formalities laid down in GFR, 2005/2017 as applicable & administrative approval of competent authority has also not been obtained. Only bills are submitted with PAO alongwith sanction of the authority which is also incomplete. In absence of record it cannot be assessed whether purchases / repair work done as per rule or not.

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

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

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



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(Reference Audit Memo No.14 dated 11.10.2021)

TAN NO.06: Service Books-maintenance thereof.

During the test check of Service Books for the audit period of O/o Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009, the following irregularities have been observed:-

1. Mr. Suresh -Kitchen Helper

- I. Service has not been verified w.e.f 01/07/2015 to till date
- II. The Leave account is not updated w.e.f 01/01/2003 to till date
- III. Entry of 6th pay commission fixation and 7th pay commission fixation has been not recorded in service book.
- IV. Entry of 1st MACP order and 2nd MACP order has been not recorded in service book

2. Mr. Satish Kumar- Care Taker

- I. Service has not been verified w.e.f 01/07/2016 to till date
- II. The Leave account is not updated w.e.f 01/04/2016 to till date
- III. Entry of MACP order has been not attached in service book

3. Mrs. Rajkumari – Sweeper

- I. Service has not been verified w.e.f 01/07/2017 to till date
- II. The Leave account is not updated w.e.f 24/10/2011 to till date

4. Mr. Ramshankar -Chowkidar

- I. Service has not been verified w.e.f 01/11/2020 to till date
- II. Leave entry is not updated w.e.f 01/01/2020 to till date
- III. Fluid used in service book page no. 15 and 29

5. Mr. Surendar Singh- Attendant

- I. Leave entry is not updated w.e.f 01/07/2008 to till date
- II. Service has not been verified w.e.f 01/07/2020 to till date

Entry of Aadhar Number has not been made in the service book of all the employees as per instructions circulated by the Pr. Secy. (Fin.), Fin. Department, Govt. of NCT of Delhi vide No.F3(03)/2015/T-I/Pr. A.O/2017-26 dt. 10/09/2015.

It is advised that the detail of Aadhaar Number of an employee in pension papers of retirees should invariably made so as to enable the pay and Accounts Office to mention the details of Aadhaar No. in Pension Payment Order.

It is further advised that the record of service of all the officials/teachers are maintained strictly in accordance with Rule SR-196 to SR-203 as well as all other related guidelines/directions issued by the Govt. from time to time in this regard may also be strictly observed.

Reasons for non-maintenance of proper record in respect of Service Books may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to other similar cases may also be reviewed at your own level under intimation to audit.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.

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(Reference Audit Memo No.14 dated 11.10.2021)

TAN NO.07: Short Coming in the maintenance of Stock Register

During the test check of the Stock Registers of Hostel for College Going Blind Students, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period 2016-17 to 2020-21, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non- Maintenance of Stock Register in proper format:** it has been noticed that the department is not maintaining stock register in the prescribed format. They are maintaining the any printed registers which is not correct. All the registers must be maintained in proper prescribed format so that there may be uniformity in maintenance of stock registers and all the required information/ entries are made in the register.
3. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
4. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
5. Page counting certificate has not been given/signed by the competent authority on the Stock Register.
6. Each entry no sign by official/ officers during audit period.
7. Cutting not attested by any competent authorities
8. Some non-consumable items has not maintained in stock register.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO , Party No.XIV