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**DIRECTORATE OF AUDIT**  
**GOVERNMENT OF N.C.T OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**  
**AUDIT REPORT OF DIRECTORATE OF REHABILITATION CENTRE FOR**  
**LEPROSY PATIENT, TAHIRPUR COMPLEX, NAND NAGRI, SHAHDARA, DELHI**  
**FOR THE PERIOD 2018-2020.**

**INTRODUCTION**

The Internal Audit Report of Rehabilitation Centre for Leprosy Patient, Tahirpur Complex, Nand Nagri, Shahdara, Delhi on the accounts for the period 2018-2020 was conducted by the field audit party no. XXVI comprising of Shri Pardeep Kumar, IAO/AO, Shri D.K.Sharma, AAO and Shri. Satish Kumar, Sr. Asstt. The audit was conducted during 07 working days between 04.06.2020 to 26.06.2020 (IAO on leave wef 08.06.2020 to 19.06.2020 and AAO did not attend office due to implementation of Sector Scheme in his area of residence i.e. Loni (Gzb.) due to COVID-19 wef 08.06.2020 to 19.06.2020).

**AIMS AND OBJECTIVES**

The Aims and Objectives of RCL, Tahirpur, Deptt. of SW, GNCTD, as envisaged in the manual for functionaries of institutions and services of Dept./Social Welfare, GNCTD are as under:-

The centre has been established to provide for the socio-economic rehabilitation of leprosy affected patients who are residing in the leprosy complex, Tahirpur.

Its objectives are:-

- To wean away the leprosy patients from begging.
- To provide dry ration, clothing and bedding articles for their maintenance.
- To provide them medical facilities both on the prevention and curative side.
- To make them self-supporting by training them in crafts such as candle making, shoe making, weaving, assembly of electrical/engineers goods.
- To help them in acquiring self-confidence and sense of accomplishment through self-employment scheme.

The scheme provides that after the leprosy patient has been trained in the sheltered workshop or TCPC and enrolled as production capacity worker, he will be entitled for free ration, clothing etc. for a period of six months only and thereafter he will not be eligible for any such facility. This latter provision will, however, not apply to the non-earning family members of the worker.

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

The following officers have served as Head of Institution/ DDO / Cashier during 2018 to 2020:-



S. No.	Name of the Officer	Designation	Period	
			From	To
<b>Head of the Office (S/Shri/Ms.)</b>				
1	Sh. Akhilesh Kumar	Supdt. DDO/HO	11/12/17	31/10/2018
2	Sh. A.M.Panday	Supdt. DDO/HO	01/11/18	Till Date
<b>D.D.O (S/Shri/Ms.)</b>				
1.	Sh. Akhilesh Kumar	Supdt. DDO/HO	11/12/17	31/10/2018
2.	Sh. A.M.Panday	Supdt. DDO/HO	01/11/18	Till Date
<b>Cashier (S/Shri/Ms.)</b>				
1.	Sh. Mustqeen Khan	LDC	01/04/18	13/09/18
2.	Sh. Lokendra Singh	UDC	14/09/18	Till Date

**Budget received and expenditure of the Deptt. for the year 2018-20.**

**(Amount in lacs of Rupees)**

Year	Non-Plan/Revenue Head		
	Budget	Expenditure	Balance
2018-19	64220000	57349559	6870341
2019-20	56700000	49490295	7209705

Year	Plan/Capital		
	Allocation	Expenditure	Balance Amt.
2018-19	Nil		
2019-20	Nil		

**Vacancy Statement:**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	02	02	-
2	Group – 'B'	01	Nil	01
3	Group – 'C'	09	03	06
	Total	12	05	07

**Statutory Audit:-**

The Statutory audit of Rehabilitation Centre for Leprosy Patient, Tahirpur Complex, Nand Nagri, Shahdara, Delhi, has not been conducted by AG (Audit) Delhi till date.

**DETAILS OF STAFF WHOSE RETIREMENT IS WITHIN 5 YEARS:**

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S. NO.	NAME OF THE STAFF	DESIGNATION	DOB	DATE OF RETIREMENT	DOIA
1	Smt. Arti Kapur	Sr. Supdt.	28/05/1962	31/05/2022	

**Maintenance of Records:-**

The maintenance of record of Rehabilitation Centre for Leprosy Patient, Tahirpur Complex, Nand Nagri, Shahdara, Delhi for the period 2018-20 was found satisfactory subject to the observations made in the Current Audit Report.

**Old Audit Reports & Recoveries –**

There were 23 audit para outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Number of Outstanding Paras
		Opening balance	Paras settled	Para Settled Nos.	
1.	1988-97	07	--	--	07
2	1997-08	06	--	--	06
3	2008-14	06	--	--	06
4	2014-18	04	02 (in full) 01 (in part)	1(in part), 2,3	02
	<b>TOTAL</b>	<b>23</b>	<b>02</b>		<b>21</b>

**Details of Old Recoveries**

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1	1988-97	03	430	--	430	
2	1988-97	05	531	--	531	
3	1988-97	06	53271	--	53271	
4	1997-08	02	61403	--	61403	
5	2008-14	01	47250	--	47250	
6	2008-14	02	6390	--	6390	

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7	2008-14	03	2185	--	2185	
8	2008-14	04	21316	--	21316	
9	2014-18	01	3200	1300	1900	
10	2014-18	02	4320	4320	--	
11	2014-18	03	6400	6400	--	
<b>TOTAL</b>			<b>2,06,696</b>	<b>12,020</b>	<b>1,94,676</b>	


**Current Audit Report :**

During the course of current audit, 04 Observation Memos + 01 (NPR) were issued for the period 2018-20. No Audit Memos have been settled on the spot. Out of 05 remaining observation Audit Memos, 02 Audit Memos have been converted into paras and 03 to TANs.

**Details of Current Recovery:-**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	04	40,049	--	40,049	

Internal audit report has been prepared on the basis of information furnished and made available by **Rehabilitation Centre for Leprosy Patient, Tahirpur Complex, Nand Nagri, Shahdara, Delhi, for the period 2018-2020**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

# PART-I

## OLD AUDIT REPORT (1988-2018)

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CASH BOOK

During the test check of record, the following irregularities were noticed:-

1. The detail of undisbursed amount has not been prepared properly. Date of drawal has not been indicated while making details.
2. The total of cash book has not been checked by any other officer/official other than the cashier.
3. The following amount remained undisbursed for more than three months.:-

S.No.	Bill No.	Drawn on	Ch./date deposited on	Amount
1.	GIA-3	7.6.90	3/1.10.90	300/-
2.	GIA-I	2/26.7.91	2/26.7.91	600/-
3.	-	14.10.92	8/11.3.93	600/-
4.	GFA-24	6.6.94	13/13.9.94	450/-
5.	GFA-15	4.5.95	14/12.2.96	450/-
6.	GFA-12	16.5.96	22/4.11.96	450/-
7.	PB-11 & 12/96	11&12/96	26/3.2.96	1204/-
8.	GFA-45	12.11.92	10.3.93	300/-

CASH BOOK-1993-94

No date has been indicated on payment side while making payment during the month of Aug. 93.

While entering cheques in Cash Book, bill No./date has not been indicated with

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with cheques on various occasions. It is difficult to find out the date of drawal of any particular bill. This practice should be avoided and proper entries should be made.

Para No. 2 (~~Ref. memo No. 8 dt. 12.2.98~~) (Para-2 of 88-96)

PAYMENT TO LAPERS THROUGH BANK

It has been noticed that mode of payment to Lapers was changed wef.10/89 to be paid by cash instead of kind.

For this purpose, 1408 Account were opened with UBI, Gagan Cinema, Nand Nagri and amount due is being deposited wef. 10/89 @ Rs.300/- and Rs.450/- wef. 5/95 with this branch for onward payment. This procedure is continuing to till date. No of account holders has come down to 1131 on 3/97.

Account of payment/balnce is available with bank branch. In case of death, office is withdrawing the amount from this branch and depositing in Govt account.

But office is not maintaining the detail of undisbursed amount in r/o payment being to made through bank. In absence of such record, it is not possible to ascertain that any amount remained undisbursed for more than three months or more. Reasons for not maintaining such record may be explained to audit.

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Para No.3 (~~Ref. memo No.5 dt. 6.2.98~~) (PARA 3 of 88-96)

CONTINGENCY;

During the test check of Contingency,  
the following irregularities have been noticed.

It has been observed that 5 pairs of leather sandals No.202 were purchased by this office worth Rs.430/- @ Rs.86 from Super Bazar vide CB No.62 dt.19.11.93 and sub Vr. No 103 dt. 10.7.89 but the same have not been found entered in the liveries stock register. Whereas a certificate is recorded on the back side of the voucher that "Goods received in good condition and entered in liveries stock register at page No. 56."

The cost of 5 pairs of sandals i.e. Rs.430/- may be recovered and intimation may be sent to audit accordingly.

7/10/94

Para No.4 (~~Ref. memo No. 2 dt. 23.1.98~~) (PARA 4 of 88-96)

PROPERTY REGISTER

During the security of Property Register, the following discrepancies / irregularities have been noticed.

1. It has been observed that the following Non-consumable items were charge off from the register and balance brought to Nil. Property / Non-consumable articles can never \_\_\_\_\_

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reduce from the balances until/unless they condemned by the Condemnation Board and subsequently auctioned. As such all property items charged off from the stock may be re-brought on charge and a placement register may also be maintained and such items be issued through this placement register under intimation to audit.

S.No. Name of item Page No.

1. Aluminium Bucket - P/29
2. Brief case - P/44, 52 and 54
3. Calculator - P/53
4. Locks - P/56

2. It has also been observed that certain/ some property's articles have been shown less from actual balances at the time of handed/taken over the charge. A detailed of such items is given below.

<u>S.No.</u>	<u>Item</u>	<u>Actual balance</u>	<u>Taken over the charge</u>	<u>Difference</u>	<u>Page No.</u>
1.	Atta Drum	20	9	11	P/2
2.	Table	7	6	1	P/35
3.	Rack Steel	8	3	5	P/6
4.	Heat Convecter	1	NIL	1	P/12
5.	Heater	1	NIL	1	P/12

It is not understood that niether these articles auctioned nor transferred to any needy unit. Reasons may please be explained to audit under which circumstances this irregularity has been made.

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3. It has been observed that 20(twenty) Knitting Machines were transferred to T.C.P.C., Tahir Pur as per remark given in the property register at page No. 32. HO/DDO has not signed on the remark. A requisition slip has also pasted on this page without signature of recipient Mr. R.P.Singh-Supdt. S/W-II, Tahir Pur, Shadra Deihi. Reason may be elucidated to audit how and why the same transferred without signature of DDO/HOO.

4. It has also been observed that the physical verification of property articles has not been conducted by the responsible officer since 29.5.93. As per rule, it should be done annually and a certificate to this effect alongwith the result recorded in the register by the concerned authority. Necessary action may be taken for such verification under intimation to audit.

Para No. 5 (Ref. memo No. 3 dt. 28.1.88) (Para 5 of 88-96)

LIVERIES OR C-IV EMPLOYEES

During the test check of liveries issue register, the following irregularities have been noticed.

1. It has been observed that 66 mtrs. of Pugree cloth was purchased worth Rs.531.30 and entered in this register on 10.8.88 at page No 7 but the same cloth did not issue to any class-IV employees of this unit

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(11) (M) (24) (49)

and balance shown as Nil as stated by concerned official. Either the reasons for not issue the same to class-IV employees may be explained or the amt. of Rs. 531.30 recovered from concerned official/defaulters and deposited under intimation to audit.

Para No. 6 (Ref. memo No. 4 dt. 4.2.98) (Para 6 of 88-96)

STOCK REGISTERS

During the test check of various stock registers, the following irregularities have been noticed.

1. It has been observed that the physical verification of stock has not been conducted of all stock registers so far since 1989-90. As per rule, it should be done annually and a certificate to this effect should be recorded in the register by a responsible officer. Needful may be done now and shown to Audit.

3. It has been observed that the following two Brief case have been issued to DDO/HOO and cashier on 2.2.91 and 3.3.91 but the same has not been taken back on their transfer.

S.No.	Item	Date of issue	To whom issue	Cost of Item
1.	Brief case	2.2.91	Sh. Anand Singh (DDO/HOO)	Rs. 475.00
2.	- do -	3.3.91	Cashier	Rs. 480.00
				<u>Rs. 955.00</u>

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(12) (40) (23) (48)

Either the Brief case be taken back from concerned officials or Rs. 955/- be recovered and deposited into Govt. account under intimation to audit.

3. As per this stock register 1208 pc of bathing soaps were taken from the previous store keeper at the time of Handed/Taken over the charge on dated 17.12.91. Whereas 1980pc of bathing soaps were remained in balance on 10.9.91 and thereafter there is not ~~shown~~ shown as issue to any official in the stock register. The ~~fix~~ difference of 772pc of bathing soap were less handed over by previous concerned official.

Further 1208 pc of bathing soap which were taken over by the concerned official have also not issued to any official and balance in the store found Nil as stated by concerned official. ~~It~~ If the physical verification had conducted by responsible officer, such irregularities/ discrepancies would have not been done. Necessary action may be taken against the defaulter and cost of 1980 pc ~~1208 pc~~ of bathing soaps which comes to Rs.7,425/- (@Rs.3.75) be recovered and deposited in the Govt. account under intimation to audit.

Dietry(Dry Ration)Stock Register

A list of prescribed scale for dry ration was prepared by the unit and supplied to audit instead of Dte. of Social Welfare's order/Govt.'s order. It has been observed on the basis of supplied list that the following dry ration have been issued in excess to inmates from the prescribed limit/scale by the unit.

MIXED PULSES

Date of issue	Total No. of inmates (Adult)	Entitlement for each inmates in a month	Admiss- ible	Issued	Diff- rence	Amount
12&17-5-89	1434	2.500Kg.	3585 Kg.	3656.700	71.700 (@Rs.9.54)	684/-
14&15/6/89	- do -	- do -	- do -	- do -	- do -	684/-
24.6.89	256	Kgx - do -	640 Kg.	652.800Kg.	12.800Kg.	122/-
11&12/7/89	1443	Kg. - do -	3607.500Kg.	3679.650	72.150Kg.	746/-
19.7.89	135	- do -	337.500Kg.	344.250	6.750Kg.	69/-
4,5&7.8.89	1443	- do -	3607.500Kg.	3679.650	72.150Kg. (@Rs.10.80)	779/- 73/-
31.8.89	135	- do -	337.500Kg.	344.250	6.750Kg.	69/-
14@15.9.89	1270	- do -	3175 Kg.	3238.500Kg.	63.500Kg. (@Rs. 12/-)	762/-
16.9.89	254	- do -	635Kg.	647.700Kg.	12.700Kg	152/-
28.9.89	40	- do -	100Kg.	102Kg.	2Kg.	24/-
29.9.89	14	- do -	35 Kg.	35.700Kg.	0.700Kg.	8.40
<u>Total</u>						<u>Rs.4103/-</u>

(M) (38) (46)

SUGAR

Date of issue	Total No. of inmates (Adult)	Entitlement for each inmates in a month	Admissible	Issued	Diff- rence	Amount
13 to 15.5.89	1470	0.900Kg.	1323Kg. <del>1322Kg.</del>	1764Kg.	441Kg. (@Rs.7.67)	3382/-
14&15.6.89	1474	- do -	1326.600Kg.	1768.800Kg.	442.200	3391/-
10,11&12/7/89	1479	- do -	1331.100Kg.	1774.800Kg.	443.700	3403/-
4,5&7/8/89	1479	- do -	- do -	- do -	-do-	3403/-
14&15/9/89	1270	- do -	1143 Kg.	1524 Kg.	381 Kg. (@Rs.7.95)	3028/-
Total :-						16,607/-

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14&15.6.89	1400	0.090 Gram	126 Kg.	140 Kg.	14 Kg. (@Rs.40.41)	564.34
21.6.89	34	- do -	3.060 Kg.	3.400Kg.	0.340 Gram.	13.60
-do-	256	- do -	23.040 Kg.	25.600Kg.	2.560Kg.	103.20
10,11&12.7.89	1443	- do -	129.870 Kg.	144.300Kg.	14.430	581.00
17.7.89	135	- do -	12.150 Kg;	13.500Kg.	1.350Kg.	54.00
4,5&7.8.89	1443	- do -	129.870Kg.	144.300Kg.	14.430	581.00
- do -	135	- do -	12.150Kg.	13.500Kg.	1.350Kg.	54.00
14,15&16/9/89	1270	- do -	114.300Kg.	127 Kg.	12.700Kg.	512.00
- do -	294	- do -	26.460Kg.	29.400Kg.	2.940Kg.	118.00
Total :-						2581.14

Says to Rs. 2581/-

X It could not be understood how the authority of this institute/unit shown excess issue ~~than~~ then entitlement in the stock and issue register. The cost of

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excess quantity as shown issued which comes to Rs. 23,292/- (4103/-plus 16607/- plus 2581/- = Rs. 23,292/-) <sup>(23291)</sup> may be ~~recovered from the concerned official/defaulter~~ and deposited in the Govt. account under intimation to audit.

It has also been observed that 1861.950 Kg. pulses (Mixed) were remained in balance on 29.9.89. Thereafter 1800 Kg. pulses were reduced from the balances on 8.2.90 as per remarks given by the officer in the stock register that "1800 Kg. pulses be reduced from the balances and informed to Inspection Officer ". Neither the same was condemned by the Condemnation Board nor transferred to any other Institution/Unit. Either the same should have been transferred to needy units under the order of competent authority or condemned by the Condemnation Board. It is not understood how and why the same was reduced from the balances. Now the same may be got regularised from the competent authority failing which the cost of 1800Kg. pulses @ Rs. 12/- which comes to Rs. 21,600/- be recovered from the concerned official/defaulters and deposited in the Govt account under intimation to audit.

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It has also been observed that some articles related to Non-consumable were entered in consumable stock register and their balances are shown Nil which is irregular. Few instances are as given below.

S.No.	Name of Item	Page No.	Volume No. of Stock register
1.	Bucket Plastic	157 & 111	6
2.	Locks	27	6
3.	Brief case	64 & 173	6
4.	Calculator	80	6
5.	Punch Machine	81	6
6.	Torch (3-Cell)	120	6
1.	Cushion Chair	88	7
2.	Mayur Jig	160	7
3.	Torch	42	7
4.	Bucket Plastic	56 & 57	7
5.	Electric Chock	104	7

The said items may be transferred to Non-consumable stock register and their balances may also be restored under intimation to audit.



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PARA No. 7

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Para No. 7 (~~Ref. memo No. 9 dt. 19.2.98~~) (Para 7 of 88-96)

NON-PRODUCTION OR RECORD

The following records have not been produced for audit inspection. The same may be traced out and shown at the time of next audit.

1. Service Postage Stamps Account Register
2. Broad-sheet of GPF of Class-IV employees.
3. Register of unpaid balance of payment of imates being made through bank.
4. Spouse information in o/p Sh. R.S. Gupta - H.C.
5. Explanation for unspent amount for the year 94-95 & 95-96

*[Signature]*

(18) (37) (42)

## PART II

### Internal Audit Report on the Accounts of Supdt. Rehabilitation Centre for Lepers. (Deptt. of Social Welfare) Sunder Nagari, Delhi for the year 1997-98 to 2007-08

#### CURRENT AUDIT REPORT

Para-8

#### PARA No.1

(Reference memo No. 11 dated 4 - 3 - 2009)

#### Sub: Performance of the Rehabilitation Centre

The Rehabilitation Centre for Leprosy Patient has been established to provide for the socio Economic rehabilitation/financial assistance to Leprosy effected patients, who are residing in Leprosy Complex, Tahirpur Delhi. During the year 2/1996 to 11/2007 and 12/2007 to 3/2008, the financial assistance was disbursed @ Rs. 850/- and Rs 1000/- per month per beneficiary respectively through the Bank/Office. In addition to the GFA the Centre had provided upto 12/2007 free of cost Electricity and Water facilities.

The following shortcomings have been noticed with regards to the functioning of the RCL. Reasons for which may be elucidated to audit.

#### 1. Non fulfillment of Aim and Objectives

As per the manual, the duty of Supdt. And Dy. Supdt should periodically visit the colonies/areas where the RCL beneficiaries are residing to listen their problems and short out thereof. In response to the audit memo the Centre has not furnished any reply nor produced any record to audit regarding visit of the colony of lepers made by the them and short out their problems.

- b) The RCL provides the facilities to the negative leprosy patient of Leprosy Colony for training in tailoring, handloom, weaving, Chalk/Candle making etc. in the sheltered workshop and Training-cum-production Centre located at Tahirpur, Delhi for their self reliant/dependent and self employment. But the RCL could not furnish any records/information in as is how many beneficiaries had got training in the sheltered workshop/TCPC and got self-employment during the audit period.
- c) It is essential spot verification of the Cardholders half yearly, which had not been complied.
- d) The Supdt. of RCL had not replied in r/o how the Centre is providing medical facilities to the beneficiaries.

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## 2. Shortage of Staff

Out of 13 posts sanctioned strength of RCL 7 post are filled and out of 7 filled posts 4 officials ( Sr. St:pd., peon(2) and Chowkidar) are working on diverted capacity to other Institution of the Social Welfare Deptt.. the total allotted Budget of the RCL for year 2007-08 was Rs. 2.30 Crore (approx.), but the HOD/DDO and Cashier have been given additional charge of the RCL. The Centre is facing acute shortage of staff. In response of audit memo regarding action taken by the centre for filing up the vacant and diverted posts, the HOO had not replied.

Para-9

**PARA No.2**

(Reference memo No. 5 dated 2-3-2009)

Sub : **Income Tax**

During the test check of the records of Income Tax for the period 2002-03 to 2005-06 following short recovery/irregularities have been noticed which may be recovered after due verification of facts and figures under intimation to the audit

- (i) Excess amount (excluding DA with B.Pay) on account of House Rent allowance deducted from the gross salary of the following officials. Hence Income Tax on the balance amount is recoverable as shown below against each:-

S.No	Name of official	Year	HRA exempted	HRA should be deducted	Excess amount	Income Tax
1.	Sh. Shiv Charan Singh Dy. Supdt.	2002-03 2003-04 2004-05	Rs. 29266/- Rs. 30200/- Rs. 45075/-	Rs.2122 8 Rs.2016 0 Rs. 30552	8038 11040 14523	1608+80=168 8 2208+-+2208 2905+58=296 3
2.	Sh. P.N.Jha, Sr. Supdt.	2004-05	Rs.71000/-	Rs. 62148	8852	2656+53=270 9
					Total	Rs. 9568/-

- (ii) Under section 10(13A) of Income Tax Act, 1961 amount of HRA has been exempted by the DDO without obtaining/producing the rent receipt of the following officials, which is irregular and Income Tax on the HRA is recoverable:

S.No.	Name of official	Year	Amount of HRA exempted	Income Tax recoverable
1.	Sh. P.N.Jha, Sr. Supdt.	2002-03 2003-04 2005-06	Rs. 44196 Rs. 46824 Rs. 73600	13258+663=13921 14047 =14047 17794+356=18150
1.	Sh. Shiv Charan, Dy. Supdt.	2005-06	47430	5605+112=5717
			Total	Rs. 51835/=

(21) (31) (39)

(iii) DDO had allowed rebate U/s 88 of Income Tax Act to the following officials but documents/proof thereof as shown against each have not been produced/attached with the records, which may be produced, failing which Income Tax on the said amount may be deducted/recovered under intimation to audit:

1. Sh. Shiv Charan Dy. Supdt. 2002-03      PLI Rs. 12000/-
2. Sh. P.N.Jha, Sr. Supdt. 2003-04      LIC Rs. 17450/-

Records of Income Tax for the years 1997-98 to 2000-01 and 2006-07 to 2007-08 have not been produced to audit for scrutiny.

Para-10  
**PARA No.3**

(Reference memo No. 8 dated 3-3-2009)

Sub : **Purchase**

During the test check of the records i.e. Vouchers/Supply order file for the period 2005-06 to 2007-08 of RCL following irregularities have been observed:-

- (a) Items were procured but approval of competent authority/HOD had not been obtained and Quotations thereof had not been invited/produced for scrutiny, which is irregular, may be got regularized from the competent authority. Some examples are given in the Annexure-E-I
- (b) Items (Annexure-E-II) under the Head of A/c Office expenses (General articles etc.) were procured by the Supdt. RCL but approval of competent authority thereof had not been obtained nor the certificate under Rule 145 of GFR, 2005 been recorded by the competent authority.
- (c) Expost-facto sanction of the competent authority for the items procured (Annexure-E-III) have not been obtained.
- (d) Excess items had been procured against the actual requirement. Some examples are given in Annexure-E-IV and issued to the staff in excess without norms/orders.

2. Vouchers/records/purchase files for the period 1997-98 to 2004-05 have not been produced for scrutiny.

Reason of above irregularities may be elucidated to audit.

Sub: **Cash Book and Fidelity Bond**

During the test check of Cash Book for the period 2004-05 to 2007-08, the following irregularities/shortcomings have been observed:-

1. During the year 2004-05 & 2005-06 Grant of Financial Assistance amounting to Rs.2 Lacs(aprox.) was disbursed every month to the beneficiaries @ Rs. 450/- per beneficiary but the DDO has not maintained authentic Acquaintance Roll for the said payment. An unauthentic register showing name of beneficiary, Sr. No. and month has been maintained, which does not indicate any token of receipt of money nor the said payment was verified by the DDO. In the absence of proper receipt of the amount/certificate recorded by the DDO regarding payment of GFA amount to the beneficiaries in his presence with date of disbursement, authenticity of the disbursement of GFA could not be ascertained. Hence payment side of the cash Book could not be verified.
2. a) An A/c has been opened in the name of DDO in UBI, Nand Nagari, but the pass book and bank statement for the period 1997-98 to 2007-08 had not been obtained.  
b) During the period 2004-05 to 2007-08 an amount of Rs. 78 Lacs to 140 Lacs (approximate) per year has been deposited in to UBI for disbursement of GFA to the beneficiaries but reconciliation statement with the Bank A/c has not been maintained by the DDO. In the absence of the Pass Book/Bank Statement and reconciliation statement of the actual amount undisbursed lying with the UBI from the years could not be find out.  
c) Payment sides of the Cash Book do not show any particulars of payment, only voucher number has been mentioned against payment of cash.  
d) A Category Cheque has been entered in the Cash Book and no separate register has been maintained for the same.  
e) Cheque (B-series) for Rs. 11, 30,500/- received on 31-1-2008 has been deposited into the bank on 20-2-2008 whereas the closing balance as on 31-1-2008 has been shown as "Nil". Clarification be made to Audit. Reasons for late depositing the cheque in to bank be clarified.
3. As per Rule 275 of GFR, 2005 the Govt. Servant who worked as Cashier is required to furnish Security/Fidelity Bond but it has been observed that said bond had not been furnished by the Cashier though as per cash book 2 laces rupees (aprox.) on account of GFA were kept in the cash chest of RCL during the years

(94) (28) (36)

2004-05 to 2005-06. It may please be explained what safe guard was taken to guard  
any loss of Govt. money during the period for which no fidelity bond was furnished.

Reasons for the above irregularities may be elucidated to audit.



PARA No. 5

Para-12

(Reference memo No. 12 dated 4-3-2009)

(95)

(22)

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Sub : Stock Register ( Consumable articles)

The Rehabilitation Centre for Leprosy patients provides financial assistance through UBI, Nand Nagari, Delhi and the Centre had deputed 6 Part Time Workers for their help.

Test check of the stock register (Consumable items) for the year 2005-06 to 2007-08, it has been observed that the Supdt., RCL had procured the general articles and issued it to their office staff in huge quantity. The Centre had not furnished the orders/instructions & norms thereof under which the general items had been issued to the office staff and part time workers. Some examples of the items which were issued in excessively and without their entitlement/norms and uses thereof are given in Annexure-S-I.

- b. Towels were issued to Supdt., Office Staff and Part Time Workers after every 3 months during the year 2006-07 . 2 nos. Plastic Bucket was issued every month during 10/2005 to 12/2006 to Sweeper, without norm/entitlement.
- c. Items (as Annexure-S-II) were procured but either these had been transferred to other Unit of Social Welfare Deptt. Or lying in the store unused. Hence the funds were not Utilized properly by the Centre.
- d. Brief Case was issue to Sh. V.K.Sharma, Supdt. On 3-4-2006 and Sh. P.K.Mehra, Supdt. On 24-8-2006, but these have not been received back.
- e. File cover 400 nos of Rs. 3328/-, 24 nos Glass Tumbler of Rs. 449/- purchased vide C/B No. 141 dt. 31-3-2006 and Glass of Rs. 1260/- purchased against the C/B No. 124 dt. 20-3-2006 but entry thereof had not been made in the Stock Register.
- f. Physical verification of the Stock had not been made by the competent authority.

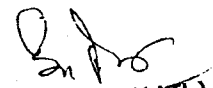
Reason of the above irregularities may be elucidated to audit.

Para-13  
**PARA No. 6**

(Reference memo No. 1 dated 17-3-2009)

Sub: **Non production of records.**

1. Cash Book for the period 1997-98 to 2003-04
2. Paid vouchers for 1997-98 to 2003-04 and vouchers (except Pay bills GFA) for the period 2004-05 to 2005-06. & "A" Category Cheque registers.
3. Acquaintance Rolls of GFA paid to beneficiaries 1997-98 to 2002-03 and record Slip of Cheques. Bill register 1997-98 to 2002-03
4. Purchase files and Non Consumable Stock Register for 1997-98 to 2007-08 and Stock Register (Consumable) 1997-98 to 2004-05
5. Expenditure Control Register, OTA, LTC, Tuition Fee, GPF Broadsheet and Medical reimbursement register 1997-98 to 2007-08.

  
(A.S.KHATTI)

I.A.O.

AUDIT PARTY No.VII

(21) (29) (33)

**ANNEXURE-E-I**

S.No	Item	Amount	Bills No.	Date	Name of Firm
1.	General Items etc.	Rs. 49982/-	141	31-3-2006	NAFED
2.	-do-	Rs. 152574/-	141	30-3-2007	- Do -
3.	- do -	Rs. 167453/-	148	31-3-2008	- Do -
4.	Photographs	Rs. 76800/-	67	13-9-2008	Gautam Studio, II Dayalpur, Delhi

**ANNEXURE-E-II**

**2005-06**

S.No	Item	Amount	Bills No.	Date	Name of Firm
1.	General Items etc.	Rs.4430/-	121	20-3-2006	M.S.S.I.D.C.
2.	General Items etc.	Rs. 4707/-	122	20-3-2006	- Do-
3.	General Items etc.	Rs. 3409/-	123	20-3-2006	D.C.C W.S.Ltd.
4.	General Items etc.	Rs. 4472/-	124	20-3-2006	- Do-
5.	General Items etc.	Rs. 4860/-	125	20-3-2006	- Do-
6.	General Items etc.	Rs. 4675/-	127	20-3-2006	- Do-
7.	General Items etc.	Rs. 3095/-	128	20-3-2006	- Do-
8.	General Items etc.	Rs. 3661/-	129	20-3-2006	- Do-
9.	General Items etc.	Rs. 4565/-	131	20-3-2006	- Do-
10.	General Items etc.	Rs. 4603/-	133	20-3-2006	- Do-

**2006-07**

S.No	Item	Amount	Bills No.	Date	Name of Firm
1.	General items	Rs. 13270/-	90	11-11-2006	DCCWS Ltd
2.	- do -	Rs. 11883/-	129	21-3-2007	- Do -
3.	- do -	Rs. 3389/-	130	- Do -	- do -
4.	- do -	Rs. 7678/-	131	- do -	- do -
5.	- do -	Rs. 7790/-	134	- do -	- Do -
6.	- do -	Rs. 4451/-	133	- do -	- Do -

**2007-08**

S.No	Item	Amount	Bills No.	Date	Name of Firm
1.	General items	Rs. 8965/-	65	10-9-2007	DCCWS Ltd
2.	- do -	Rs. 6469/-	66	10-9-2007	- Do -

(20)  
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(24)  
(32)

**ANNEXURE-E-III**

S.No	Item	Amount	Bills No.	Date	Name of Firm
1.	General items	Rs. 4018/-	11	10-5-2006	DCCWS Ltd
2.	- do -	Rs. 4000/-	12	- Do -	- Do -
3.	- do -	Rs. 3358/-	13	- Do-	- DO -
4.	- do -	Rs.3857/-	14	- Do-	- Do-

**ANNEXURE-E-IV**

S.No.	item	Procurement during the year		
		2005-06	2006-07	2007-08
1.	Washing Soap	30 kg.	70 kg.	55 kg.
2.	Bathing soap	50 pcs.	244 pcs.	194 pcs.
3.	Dettol Soap	50 pcs.	244 pcs.	194 pcs.
4.	Phynayal ( 5 Ltr.)	120 Tin	92 Tin	70 Tin .
5.	Clinzoo ( 5 Ltr.)	25 Tin	60 Tin	25 Tin
6.	Finit	50 Ltr.	35 Ltr.	30 Ltr.
7.	Vim Powder	150 kg.	5 kg.	120 kg.
8.	Towel	57 nos.	30 nos.	12 nos.

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**ANNEXURE-S-I**

S.No.	Item	2005-06	2006-07	2007-08
1.	Vim powder	96kg.	130kg.	135kg
2.	Washing Powder	91kg.	55kg.	73kg
3.	Detol Soap	226pcs.	200pcs.	262pcs.
4.	Bathing soap	204pcs.	212pcs.	238pcs.
5.	Phynaya(5Ltr.)	125 Tin	50 Tin	107 Tin
6.	Clinzo (5 Ltr.)	40 Tin	32 Tin	43 Tin
7.	Finit	50 Ltr.	75 Ltr.	56 Ltr.
8.	Towel	-	59 Nos.	41 Nos.

**ANNEXURE-S-II**

Date of Purchase	Item	Quantity	Amount	Remarks
29-3-2006	Carpet	1200sqf.	Rs. 43,680/-	Transferred to DONE office
30-3-2007	-do -	360sqf.	Rs.33,696/-	Kept in office
31-3-2008	-do -	288sqf.	Rs. 23,961/-	Kept in office
30-3-2007	Quirmate	2000sqf.	Rs. 72,800/-	Transferred to TCPC
31-3-2008	-do -	2000sqf.	Rs. 72,800/-	Kept in office

(30) (22) (30)

**Test Audit Note on the Account of Supdt. Rehabilitation  
Centre for Lepers, (Dept. of Social Welfare) Tahir pur, Delhi  
for the year 1997-98 to 2007-08**

**TAN No.1**

(Reference memo No. 2 dated 24-2-2009)

During the test check of the records of the RCL the following short comings have been observed, which may be corrected and be shown to audit:

Sub : Service Books and Leave records.

**1. Suspension period in r/o Sh. Rajender Singh, Peon**

It is noticed that Sh. Rajender Singh, peon was under suspension w.e.f. 27-11-96 to 21-6-2000 and re-instated vide order No. F3(33)/96-DSW/Vig./20242 dated 21-6-2000 but the treatment of suspension period has not been mentioned in the reinstatement order nor the service verification for the said period has been made but the annual increment has been granted to the official regularly. Reason for the above irregularities may be elucidated to Audit.

**2. Pay fixation on grant of ACP**

The following officials were granted ACP but entry regarding pay fixation on grant of ACP and the Annual increments thereafter has not been made in the service books but pay has been drawn with annual increments:

Name of official	Date of grant of ACP
i) Sh. Prakash Chand Pandey, Peon	19-2-2004
ii) Sh. Rajender Singh, Peon	5-4-2003

**3. Nominations**

Nominations for DCRG, GPF, UTGIES and details of family etc. have not been attached with the service books of the following officials:

- i) Sh. Shiv Charan Singh, Dy. Supdt.
- ii) Sh. Prakash Chand Pandey, Peon
- iii) Sh. Jeet Singh, Chowkidar
- iv) Sh. Neeraj Kumar, Chowkidar
- v) Smt. Dayawati, Sweeper

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#### 4. Leave Accounts

Leave account has not been completed in r/o of the following official:

- i) Sh. Shiv Charan Singh, Dy. Supdt.
- ii) Sh. Prakash Chand Pandey, Peon
- iii) Sh. Jeet Singh, Chowkidar
- iv) Sh. Neeraj Kumar, Chowkidar
- v) Smt. Dayawati, Sweeper

**TAN No.2**

(Reference memo No. 3 dated 26-2-2009)

Sub : **GPF of Group-D**

During the test check of GPF Ledger and pass books of Group-D staff of RCL, the following short comings have been observed:

1. GPF interest in r/o Sh. P.C.Pandey, Peon, Sh. Jeet Singh, Chowkidar, Sh. Rajender Singh, Peon calculated wrongly w.e.f.1997-98 and onward Smt. Dayawati, Sweeper 2000-01 onward which may be corrected/recasted up to 31-3-2008. Fluid is not allowed and cuttings have not been attested by the DDO. .
2. The Ledger of Sh. Rajender Singh, Peon for the year 1999-2000 has not been maintained and GPF advance was drawn in the month of 10/2000 but debited in 9/2000 and recovery commenced form 12/2000 instead of 11/2000. Interest may be calculated/recasted up to 31-3-2008 and be shown to audit. GPF Ledger of the official has not been signed/checked by the DDO.
3. GPF advance drawn by Sh. Neeraj, Chowkidar in the month of 9/2001 but debited in the month of 11/2001. Cutting made in the GPF Ledger has been not attested by the DDO. Interest from 2001 to 2007-08 may be recasted and be shown to audit.



TAN No. 3

(Reference memo No. 4 dated 26-2-2009)

Sub: Liveries(Uniform)

During the test check of Liveries record of Group-D staff of RCL, the following short comings have been observed:-

1. Pagaree/Turban may be issued to Sikh or habitual turban wearer, but it has been issued (22 mtrs. Each) to Sh. Jeet Singh, Chowkidar, Sh. Balwan Singh, Chowkidar, Sh. P.C.Pandey, Peon, Sh. Neeraj Chowkidar in the 1997-98 and 1999-2000. During the year 2001-02 Sh. Jeet Singh, Chowkidar, Sh. Balwan Singh, Chowkidar, Sh. P.C.Pandey, Sh. Neeraj Chowkidar, Sh. Rajender Singh, Peon. Head of Office may please be furnished a certificate that the entire officials are habitual Turban wearer. Failing which cost of the Turban may be recovered from the officials and be deposited into Govt. account.
2. Uniform i.e. Petticoat, Blouse and Shoes and Chappals had not been issued during the year 2003-04 and woolen serge had not been issued after 25-1-2003 to the officials.
3. 22.5 mtrs Shirt and 12 mtrs. Pant Cloth shown issued during 2006-07 but stock entry of purchases thereof had not been recorded in the stock register. Date of issue of the item has not been mentioned.
4. Physical verification of stock had not been made.

All the above irregularities may be corrected after due verification under intimation to the audit.

**TAN No.4**

(Reference memo No. 7 dated 3-3-2009)

Sub : **Pay Bill Register & Bill Register**

During the test check of record for the year 2003-04 to 2007-08 following short comings have been observed:-

**Pay Bill Register**

1. Pay bill register maintained by the Centre is not authentic record. The pay and allowances and advance/withdrawal of GPF were drawn but the entries made thereof in  
The register never been checked/signed by the DDO.
2. Pay bill abstract has not been filled.

**Bill Register**

1. Entries of Bills for the year 2005-06 & 2006-07 had been made but it had not been signed/checked by the DDO. Hence authenticity of the Register could not be ascertained.
2. Cutting made in the register have not been attested by the DDO.
3. Summary of details of Bills i.e. presented, passed and unpassed/balance bills of the month had not been worked out at the end of month.
4. Register (PBR & Bills) for 1997-98 to 2002-03 have not been produced to audit, which may be shown to next audit.

  
( A.S.KHATI )

I.A.O.

**AUDIT PARTY No.VII**

(25) (17) (25)

PART-II

CURRENT AUDIT REPORT

(2008-09 TO 2013-14)

PARA NO. 1

Page-14

(Reference Audit Memo No.9

Dated: 26/09/2014)

**Sub: Regarding non deduction of HBA installment from the salary of Smt. Arti Kapoor, Sr. Superintendent.**

On perusal of the PBR maintained by the audited unit, it has been revealed that Smt. Arti Kapoor, Sr. Superintendent drawn House Building Advance and recovery of Rs.2625/- in monthly installment was made from the pay bills of officer. Last deduction was made from the salary of Officer for the month of February-13 showing Installment No. 55/83 (P-25 of PBR). Further recovery of HBA was not made as per details mentioned in the PBR of FY 2013-14 (P-35 of PBR) & 2014-15 (P-41 of PBR-upto August 2014).

Recovery of installment of HBA amounting to Rs. 2625/- from March-2013 may be made up to August-2014 (total Rs. 47,250/-) ~~may be made~~ from the officer concerned after due verification of facts and figures at the level of HOO/DDO under intimation to audit. Further, recovery of balance HBA Principal amount from the month of September-2014 onwards and interest along-with penal interest, if any may also be made accordingly under intimation to audit.

PARA NO. 2

Para-15

(Reference Audit Memo No.11)

Dated: 24/09/2014)

Sub: Regarding non deduction of DGEHS contribution as per revised norms.

During the test check of PBR maintained by the office of RCLP, following irregularities have been noticed with regard to deduction of DGEHS contributions w.e.f. 01/08/2010:-

S. NO.	NAME OF THE OFFICER/OFFICIAL	GRADE PAY	DGEHS CONTRIBUTION AS PER RULES W.E.F. 01/08/2010	DGEHS CONTRIBUTION AS PER PBR	Diff.	Month	Amount
1. ✓	Smt. Usha Bala Sharma, Sr. Supdt.	5400	325 (8/10 to 08/11) 325 (09/11 to 11/11)	75  225	250  100	13  3	3250/-  300/-
2.	Sh. Jai Singh Kohar, Head Clerk	4200	225 (8/10)	75	150	1	150/-
3.	Smt. Alka Sharma, UDC	2400	125 (8/10)	50	75	1	75/-
4.	Sh. Anil, LDC	1900	125 (8/10 to 10/11)	30	95	15	1425/- ✓
5. ✓	Sh. Prakash Chand Pandey, Peon	1900	125 (8/10)	30	95	1	95/-
6.	Sh. Rajinder Singh, Peon	1800/-	125 (8/10)	30	95	1	95/-
7. ✓	Smt. Dayawanti, Sweeper	1800/-	125 (8/10)	30	95	1	95/-
8.	Sh. Neeraj Kumar, Chowkidar	1800/-	125 (8/10)	30	95	1	95/-
9. ✓	Sh. Jeet Singh, Chowkidar	1800/-	125 (7/11 to 9/11)	30	95	3	285/-
10. ✓	Sh. Vijay Pal Singh, Chowkidar	1800/-	125 (3/12 to 9/12)	50	75	7	525/- ✓
				<b>TOTAL</b>			<b>6390/-</b>

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An amount of Rs. 6390/- may be recovered from the officers/officials mentioned in above table after due verification of facts and figures at the level of HOO under intimation to audit.

All other similar cases may also be reviewed accordingly.

PARA NO. 3

Para-16

Reference Audit Memo No. 13

dated 30/09/14

Sub: - Irregularities in Liveries issued and Stock Register maintained for Class-IV Employees.

The office has purchased Liveries items of Rs. 10563/- from Kendriya Bhandar vide Bill No. S-1006802 dated 31/12/2010 and bill was presented to PAO vide Bill No. CB-95 dated 20/01/2011. On scrutiny the Livery Register, it has been found that the various Liveries items were entered in the Register and issued to different officials as per the names entered in the Livery Register. But the signature of one of the officials Sh. P.C. Pandey, Peon was not available in the Columns of Liveries Register against the items issued as detailed below:-

Pant Cloth 2.4 Meter @ Rs.86 per meter = Rs.207/- (P-58), Shirt 4.50 Meter @ Rs. 60 per meter = Rs.270/- (P-52), Cotton cloth Linen 3 Meter @ Rs. 38 per meter = Rs.114/- (P-59), Jurseys 2 Piece @ Rs.199/-+5% VAT = Rs. 418/- (P-43), Woolen Socks 2 Piece @ Rs. 36.50 +5% VAT = Rs.77/- (P-63), Pagree 22 Meter @ Rs.30/- per pagree = Rs.660/- (P-62), Suit Cloth 2.75 Meter @ Rs.160 per meter = Rs.440/- (P-64). The total of above livery items comes out to be Rs.2185/-

From the above, it has been revealed that neither the balances of the above items have been shown nor the signature of recipient is available in the Liveries Register. Therefore, cost of Rs. 2185/- may be recovered from the incharge of Livery items after due verification of facts and figures at the level of HOO under intimation to audit.

PARA NO. 4

Para-17

(Reference Audit Memo No.15

Dated: 07/10/2014)

**Sub: Irregularities in Income Tax calculations.**

During the test check of the Income Tax calculations for the FY 2012-13 & 2013-14 in the PBR, following irregularities have been found:-

Smt. Arti Kapoor, Sr. Superintendent

<b>PARTICULARS</b>	<b>2012-13</b>	<b>2013-14</b>
Gross Income	7,26,012	8,10,648
Less Deductions		
a) TA & DHS	9600+3900=13500	9600+3900=13500
b) 1 day salary 80G	Nil	919
Sub-total	13500	14419
Balance	7,12,512	7,96,229
Less deduction under 80C	1,00,000 (maximum)	1,00,000 (maximum)
Taxable Income	6,12,512	6,96,229
I. Tax		
Up to 2,00,000	Nil	Nil
2,00,001 to 5,00,000 @ 10%	30,000	30,000
5,00,001 to 10,00,000 @ 20%	22,502 (20% on 1,12,512)	39,246 (20% on 1,96,229)
Total	52,502	69,246
Education Cess	1575	2077
Total Tax Due	54,077/-	71,323/-
Tax deducted	I. Tax 40,052+1202 (E. Cess) =41,254	I. Tax 61,000+1830 (E. Cess) =62,830
Balance	I. Tax 12,450 373=12,823	+ I. Tax 8,246 + 247=8493

From the above, it is evident that Income tax amounting to Rs. 21,316/- (12,823+8,493) less deducted during the FY 2012-13 & 2013-14. Hence, concerned Officer may be requested to deposit Rs. 21,316/- in Govt. Account (under income Tax head) after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

All other similar cases may also be reviewed accordingly.

PARA NO. 5

Para-18

(Reference Audit Memo No. 16

dated 10/11/2014)

**Sub: Non compliance of special condition imposed by the Finance Department while making Payment towards Water Bill amounting to Rs.4,10,85,432/-**

During the test check of file related to making payment towards water charges to Delhi Jal Board against the bulk water connection installed at the Tahirpur Complex of the Dte. Of Social Welfare, it has been revealed that the Finance Department had accorded approval for making payment amounting to Rs.4,10,85,432/- to DJB on 21/12/2013 with the condition that within a period of 30 days the Department will prepare a detailed action plan for (i) construction of Under Ground Water Reservoir (UGR) (ii) providing separate meter connection to other individual agencies viz. MCD, DDA etc. as total area of land under Tahir Pur Complex is 70 acre approximately. Out of which area owned by the DSW is 23 acre and remaining area is owned by the different agencies viz. MCD, DDA etc.

The office had accordingly made payment to DJB on 25/03/2014 amounting to Rs.4,10,85,432/-. As per the above file of water charges, it seems that RCL has not taken any action on the condition laid down by the Finance Department, as detailed above. If any action taken in this regard, same may be intimated to audit otherwise necessary action may be taken at the earliest under intimation to audit.



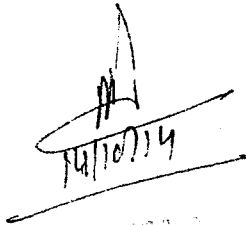
PARA NO. 6

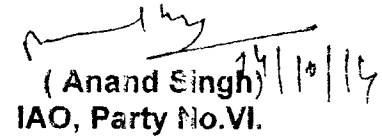
Para-19

(Reference Audit Memo No. 1 dated 24/09/2014, 7 dated 26/09/14))

Sub: Non Production of Records.

1. Spouse Information. ✓
2. Sanctioned Budget and Expenditure during the audit period.
3. Reconciliation Statements of audit period.
4. Copy of Statutory Audit upto 2002-03.
5. Non Consumable Register
6. Service Postage Stamp Account Register.
7. LTC/TA/Conveyance/Medical/Children Education Allowance Register
8. Electricity/Water charges bill register
9. GAR-6 / GAR-6 Register.
10. Register for un-disbursed/over payment to beneficiaries from United Bank of India, Nand Nagri Branch and their subsequently deposited in Govt. account.
11. Purchase files.
12. Verification of remittance from concerned PAO No. XI.
13. Register of Grant of Finance Assistance Budget and other aids, if any.
14. Reconciliation Statements from United Bank of India, Nand Nagri of audit period



  
(Anand Singh) 24/10/14  
IAO, Party No.VI.



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TAN No. 1

(Reference audit Memo No. 2 dated 25/09/14)

**Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of CFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

Cash Security/Fidelity Bond may be furnished as per the above provisions and intimated to Dte. Of Audit accordingly.

TAN NO. 2

(Reference Audit Memo No. 3 dated 25/09/14)

**Sub: Income Tax (Deduction of Income Tax on monthly average basis)**

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of Feb & March of that particular financial year.

It is observed from the PBR's maintained by the Office of the Supdt., RCLP Tahir Pur Delhi. that the major portion of the income tax of the employees was deducted in the last quarter / last month of the financial year. Right procedure as per rule may be followed hence forth.

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TAN NO. 3

( Reference Audit Memo No. 8 dated 26/09/2014)

**Sub: Irregularities in Service Book maintained by the audited unit.**

During the test check of Service Books of the staff of RCLP, Tahir Fur, GNCT of Delhi, for the audit period 2008 to 2014 , the following short coming are noticed :-

S. No.	NAME& Designation	Remarks
1	Sh. Vijay Pal singh, chowkidar	1. Photo not attested by HOO. 2. Service verification for the period 01/04/12 to 31/03/13 not signed. 3. Service verification for the period 01/04/13 to 31/03/14 not done. 4. Nomination forms not pasted in the service book. 5. No entry of Home town Declaration found available in the Service Book. 6. Entry of increment granted on 01/07/14 not made in the service book.
2.	Smt. Sumitra, Sweeper	1. Service verification not done. 2.Nomination forms not pasted in the service book. 3.No entry of Home town Declaration found available in the Service Book. 4. Entry of increment granted on 01/07/14 not made in the service book. 5.No entry of medical fitness and verification of character antecedents made in the service book.
3.	Sh. V.P. Singh, Chowkidar	1. Service verification not done. 2.Nomination forms not pasted in the service book. 3.No entry of Home town Declaration found available in the Service Book.

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4.	Smt. Dayawanti, Sweeper	<ol style="list-style-type: none"><li>1. Photo not attested by HOO.</li><li>2. Service verification for the period 01/04/13 to 31/03/14 not done.</li><li>3. Nomination forms not pasted in the service book.</li><li>4. No entry of Home town Declaration found available in the Service Book.</li><li>5. Entry of increment granted on 01/07/14 not made in the service book.</li><li>6. As per Rule 32 of CCS (Pension) Rules, 1972, verification of service on completion of 18 years of service is mandatory from the concerned PAO. Case is not taken up with the PAO in view of above Rule.</li></ol>
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Necessary entries/ documents may be made/pasted in the Service Book of the officials and intimated to Dte.of Audit accordingly.

**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2014 to 31.03.2018)**

20

**PARA NO. 01:** Short deduction of Rs. 3200/- towards DGEHS Subscription  
(Ref. Memo No. 1 dated 18/06/18)

The subscriptions of DGEHS were revised on the basis of Grade pay w.e.f. 01.08.2010 by Directorate of Health Services, GNCT of Delhi vide O.M. No. F.25(III)/DGEHS/ 140/DHS/09/38850-62 dated 28.07.2010 and subsequent corrigendum/clarification No. F.25(III)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010. The monthly subscription rates are as under :-

S.No.	Grade Pay Drawn per month	Rate of monthly subscription
1	Upto Rs.1650	Rs. 50/-
2	Rs.1800 Rs. 1900 Rs.2000 Rs. 2400 Rs.2800	Rs. 125/-
3	Rs.4200	Rs. 225/-
4	Rs.4600 Rs. 4800 Rs. 5400 Rs.6600/-	Rs.325/-
5	Rs.7600 and above	Rs. 500/-

Further, the rate of subscription of DGEHS have been revised w.e.f 01.02.2017 vide order No.F..25(III)/140/DHS/09/204078-204243 dated 02.05.2017 issued by Director General Health Services. DGEHS cell, Directorate of Health Services. Govt. of NCT of Delhi. The revised rate of monthly subscription is as under:-

S.No.	Corresponding levels in the pay matrix as per 7 <sup>th</sup> CPC	Rate of monthly subscription
1	Level 1 to 5	Rs. 250/-
2	Level 6	Rs.450/-
3	Level 7 to 11	Rs.650/-
4	Level 12 and above	Rs.1000/-

During the test check of pay bill registers for the audit period, it has been observed that the Department has not deducted the DGEHS contribution as per the instruction/ condition and thus resulted in short recovery of Rs.3200 /- as per detail below:-

(Amount in Rs.)

S. No	Name of the Staff/ Teacher with Designation (Sh./Smt./ Ms.)	Designation	Level	Deducted @ Rs.125/25/325 p.m.	Due @ Rs. 250/450/650 p.m.	Period/Month	Short deduction to be recovered
1	Arti Kapoor	Sr. Suptd.	7 to 11	1300	2600	Feb to May 2017 (4 months)	1300

*settled as per dept*

*Jan.*

2	Vikas Dhupar	Steno	6	900	1800	Feb to May 2017 (4 months)	900
3	Sumitra Devi	Peon	1 to 5	500	1000	Feb to May 2017 (4 months)	500
4	Vijay Pal Singh	Chowkidar	1 to 5	500	1000	Feb to May 2017 (4 months)	500
<b>Total</b>							<b>3200</b>

Accordingly, recovery of Rs.3200/- (Rupees three thousand two hundred only) towards short deduction of DGEHS as detailed above may be made from officers/officials concerned after due verification of facts and figures under intimation to Audit.

Other similar cases may also be scrutinized and recovery, if any, may also be made under intimation to Audit.

**PARA NO. 02 : Short Recovery of Rs.4320/- toward UTGEIS subscription (Ref. Memo No. 2 dated 19/06/18)**

In pursuance of implementation of the recommendation of the 6<sup>th</sup> CPC vide notification no. GSR (E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, a Central Civil post carrying Grade Pay of Rs. 6600/- falls under Group-A. Under Chapter 1, Section-II, UTGEIS, 1984 of Group Insurance Scheme, rate of subscription under the scheme for Group-A post is Rs.120/- p.m.

During test check of records, it is observed that the Department has not deducted the UTGEIS contribution as per the guidelines/conditions in respect of **Smt. Arti Kapoor, Sr. Supdt.** (GP: Rs.6600/-) This resulted in short recovery of Rs. 4320/- towards the scheme as detailed below:-

(Amount in Rs.)							
S. No.	Name of the Official with Designation (Sh./Smt./Ms.)	Subscription recovered P.M.	Subscription due P.M.	Subscription / Difference to be recovered P.M.	Period	Months	Short Subscription to be recovered
1	Arti Kapoor, Sr. Supdt.	60	120	60	3/12 to 2/18	72	4320
<b>Total</b>							<b>4320</b>

Accordingly, short recovery toward UTGEIS amounting to Rs.4320/- (Rs.four thousand three hundred twenty only) as per detailed mentioned above may be made

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from the officer concerned after due verification of facts and figures under intimation to Audit.

Other similar cases may also be scrutinized at office level and recovery, if any, may be made under intimation to audit.

**PARA NO. 03 : Overpayment of Transport Allowance amounting to Rs.6400/- (Ref. Memo No. 3 dated 19/06/18)**

As per TA rules, If an employee remains absent from duty for full calendar month due to any kind of leave, he/she is not entitled for Transport Allowance for that calendar month.

During test check of record provided for the audit period, it was observed that Smt. Arti Kapoor, Sr. Supdt has been sanctioned leave, including full calendar month leave, but have been paid Transport Allowance against the rules as detailed below:

S. No.	Name of the Officers/ Officials (Mrs.)	Desig.	Period of Leave		full calendar month(s)	Over-payment P.M.	T.A recoverable (Rs.)
			From	To			
1	Smt. Arti Kapoor,	Sr. Supdt (GP:6600/-)	9/4/14	31/5/14	5/14	6400	6400
						<b>Total</b>	<b>6400</b>

Accordingly, the over payment of Rs.6400/- (Rupees six thousand four hundred only) made on account of Transport Allowance during the full calendar month of leave as mentioned above, may be recovered from the concerned Officer, after due verification of facts and figures under intimation to audit.

Other similar cases may also be scrutinized at office level and recovery, if any, may be made under intimation to audit.

**PARA NO. 04 : Non-Production of Records (Ref. Record Memo No. 1 dated 19/06/18)**

The following records were not provided for audit :

1. Movement register for 14-15 to 2016-17
2. LTC/TA/CEA/Medical reimbursement registers
3. Liveries records
4. Non-consumable stock register
5. Income Tax records 2017-18
6. Spouse information

The same may be provided to next audit.

*Ran.*  
IAO/IAO  
Party No. V



(3) (11)

**PART- III**  
**TEST AUDIT NOTES**  
**(01.04.2014 to 31.03.2018)**

**TAN NO. 01 : Shortcomings in Maintenance of Service Books**  
**(Ref. Memo No. 4 dated 20/06/18)**

During the test check of Service books maintained by the office the following Shortcomings have been noticed by the audit:-

Sl. No.	Name & Designation	Remarks
1	Smt. Sumitra Devi, Sweeper	1. Entries regarding Medical fitness and verification of character and antecedents were not made. 2. Nominations on account of Retirement/Death Gratuity, UTGEIS, etc and Details of family members are not kept in the service book 3. Leave records are incomplete; updated only upto 30/06/14
2	Sh. Vijay Pal Singh, Chowkidar	1. Photograph is not attested.

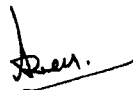
Further, as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015, **Aadhar No. of the employees** should be incorporated in the service books. The same is not done in the above two cases .

Necessary rectifications may be carried out and shown to next audit.

**TAN NO. 02 : Shortcomings in Pay Bill Registers**  
**(Ref. Memo No. 5 dated 21/06/18)**

During test-check of PBRs for the audit period, following shortcomings were observed:

1. Entries were not signed / verified by the DDO or any other officer in any case.
2. The Page counting certificate has not been recorded on the first page of the register.
3. GAR-18 (Abstract of pay bills) is not maintained.
4. Entry for the month of February 2015 is not made in pages 44, 47, 49.
5. Incomplete personal information – The mandatory information/details of the officials were not found filled completely in any page.



6. Details of loan/advances/ refunds, etc. were not recorded on pages 41, 55, 63
7. Cutting and Over-writings have not been attested by the DDO. For eg. Pages 42, 44, 47, 49, 74, 78.
8. Details of LPC is not being recorded in the PBR on joining & transfer of employees. For eg: pages 49, 50, 75.
9. Gross amount of payment and the CPF deduction details are not being entered in the PBR in respect of any of the arrear bills; instead , only the net amount is mentioned in the case of employees under NPS.
10. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.

Necessary rectifications may be carried out and shown to next audit.

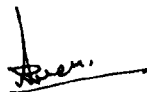
**TAN NO. 03 : Shortcomings in Bill Registers**

(Ref. Memo No. 6 dated 21/06/18)

During test-check of Bill registers for the period 2014-15 to 17-18 , following shortcomings were observed:

1. **Page counting certificate:** There is no page numbering in the bill registers and no page counting certificate recorded on the first of the Bill register.
2. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that **all entries were found unsigned by the DDO**, which is irregular.
3. **Blank Col. 7:** Gross mount of bill is not at all mentioned in the Bill registers for financial years 2014-15, 2015-16, 2016-17 and bill No.83 onwards for FY 2017-18.
4. **Cancelled bills:** so many bills are marked as cancelled in the financial year 2017-18 but the same are not attested by the DDO. For eg: bill Nos. 21, 34, 35, 40, 43, 46, 65, 66, 83, 88, 90, 92.
5. **Blank Col-5,6,7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO but the same has not been completed from bill No. 83 onwards for F.Y. 2017-18
6. **Cutting and Over-writings-** There were number of cutting and overwriting in the Bill register, but these have not been attested by the DDO, which is irregular. For eg. Bill No. 205, 207, 212, 245, 248, 260-268, 352, 353 (FY: 15-16): Bill NOs. 45 (FY: 16-17)

Necessary rectifications may be carried out and shown to next audit.



TAN NO. 04 : **Shortcomings in DDO Cash Book**  
(Ref. Memo No.7 dated 22/06/18)

During the test check of DDO Cash Book for the audit period, following shortcomings were observed:

1. Closing balance as on 31/03/2014 is shown as Rs.46220/-, but Opening balance for 01/04/2014 taken as 'Nil' under a certificate by DDO that all the amount has been disbursed properly. However, no details of payment such as amount and date of payment, to whom it is paid etc. are not shown in the Cash book.
2. Details of payments are never being mentioned on the payment side: instead the lump sum amount is shown against remarks such " misc. office expenses" or "paid to staff" etc.
3. Cash book is maintained only upto 11/12/17.

Necessary rectifications may be carried out and shown to next audit

*Rev.*  
IAO/IO  
Party No. V

# PART-II

CURRENT AUDIT REPORT (2018 to 2020)

**PARA-01:- Irregular fixation of pay of Ms. Shailpa Babbar, Jr. Asstt. at the time of initial appointment & irregular accumulation of EL & HPL balance -- Recovery of Rs. 40,049/-**

**Audit Memo. No. 04  
Date: 25.06.2020**

**(1)  
Irregular fixation of pay at the time of initial appointment as Jr. Asstt. -- Recovery of Rs. 40,049/-**

Ms. Shailpa Babbar, Jr. Asstt. was appointed w.e.f. **04.03.2017 (FN)** in the Directorate of Social Welfare, GNCT of Delhi, vide Order No. F.44(233)/2016/DSW/Estt./LDC/1093-1103 dated 13.04.2017, to the post of Jr. Asstt. through open competitive examination conducted by Delhi Subordinate Service Selection Board (DSSSB). Prior to her appointment in GNCT of Delhi, she was working in Kendriya Vidyalaya Sangthan (HQ), Delhi, which is an autonomous body under the Govt. of India.

The initial pay of Ms. Shailpa Babbar, Jr. Asstt. was required to be fixed as Rs. 5830+1900 {in Pay Band of 5200-20200} as per 6<sup>th</sup> CPC} (i.e. Rs. 19900/- Cell-2 of Pay Level 2). However, her pay was fixed as per the pay last drawn during her service in Kendriya Vidyalaya Sangthan i.e. Rs. 6070+1900/- .

As per the Rule 26 of FR 22, benefit of pay protection is available only if the selection is through interview and **not through an open competitive examination.**

Since Ms. Shailpa Babbar had joined her services in GNCT of Delhi through Open Competitive Examination, she is not entitled to benefits of pay protection under the extent rules and her initial pay fixation is irregular. Her pay is required to be regulated as under:

As per the S/Book		As observed by Audit		Remarks
Period	Pay as per S/Book	Period	Pay	
04.03.2017 to 30.06.2017	20500	04.03.2017 to 31.12.2017	19900	DOIA in GNCT of Delhi: <b>04.03.2017</b>
01.07.2017 to 30.06.2018	21100	01.01.2018 to 31.12.2018	20500	
01.07.2018 to 30.06.2019	21700	01.01.2019 to 31.12.2019	21100	
01.07.2019 to 30.06.2020	22400	01.01.2020 to 31.06.2020	21700	
<b>DNI</b>				

Hence, the recovery of Rs.40,049/- as per Annexure A is to be made from her on this account and deposited into govt. account under intimation to the audit.

Encl: **Annexure A**

6(a)

6(a)

Ms. Shailpa Babbar, Jr. Asstt.													
Period	DRAWN				TOTAL	HRA	DUE				TOTAL	Difference	DA Rate
	Pay drawn	DA	HRA	TOTAL			Pay Due	DA	HRA	TOTAL			
Mar-17	18516	741	2160	21417		17974	719	2095	20788	629	4%		
Apr-17	20500	820	2391	23711		19900	796	2319	23015	696	4%		
May-17	20500	820	2391	23711		19900	796	2319	23015	696	4%		
Jun-17	20500	820	2391	23711		19900	796	2319	23015	696	4%		
Jul-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Aug-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Sep-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Oct-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Nov-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Dec-17	21100	1055	5400	27555		19900	995	5400	26295	1260	5%		
Jan-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
Feb-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
Mar-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
Apr-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
May-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
Jun-18	21100	1477	5400	27977		20500	1435	5400	27335	642	7%		
Jul-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Aug-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Sep-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Oct-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Nov-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Dec-18	21700	1953	5400	29053		20500	1845	5400	27745	1308	9%		
Jan-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
Feb-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
Mar-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
Apr-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
May-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
Jun-19	21700	2604	5400	29704		21100	2532	5400	29032	672	12%		
Jul-19	22400	3808	5400	31608		21100	3587	5400	30087	1521	17%		
Aug-19	22400	3808	5400	31608		21100	3587	5400	30087	1521	17%		
Sep-19	22400	3808	5400	31608		21100	3587	5400	30087	1521	17%		

20

6(b)

6(b)

Oct-19	22400	3808	5400	31608		21100	3587	5400	30087	1521		17%
Nov-19	22400	3808	5400	31608		21100	3587	5400	30087	1521		17%
Dec-19	22400	3808	5400	31608		21100	3587	5400	30087	1521		17%
Jan-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
Feb-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
Mar-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
Apr-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
May-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
Jun-20	22400	3808	5400	31608		21700	3689	5400	30789	819		17%
<b>TOTAL</b>				<b>1157580</b>					<b>1117531</b>	<b>40049</b>		

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(2)

**Irregular grant of benefit of leaves lying credit in her leave account at the time of initial appointment as Jr. Asstt.**

5

At the time of initial appointment of Ms. Shailpa Babbar, Jr. Asstt., a total of 38 EL and 43 HPLs were lying in the credit of her leave account which were earned by the official during his service in Kendriya Vidyalaya Sangthan. However, there is no entry in the S/Book towards receipt of Pro-rata Leave Salary Contribution etc. from KVS and therefore, benefits of accumulation of leaves cannot be allowed.

Her leave account therefore, needs to be re-casted. At on 31.12.2019, her leave account shows a balance of 113 EL and 98 HPLs and the same needs to be reduced as per above observation under intimation to the audit.





**PARA-02:- Non Production of Record**

4

The following record was not produced to Audit:

1. Income Tax Records
2. Postage Stamps Account Register
3. Non Consumable Stock Register



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**

TAN 1: Improper Maintenance of Cash Book

3

**Audit Memo. No.01**  
**Dated: 23.06.2020**

During the test check of Cash Book, the following irregularities have been noticed by the audit:

1. There is no mandatory page counting certificate recorded on the first page of Register for non-consumable stock. The same is invariably required to be recorded on the first page duly signed by the HOO.
2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
3. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual. Further, Cash Book has not been written w.e.f. 09.05.2019 onwards.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



TAN-2: Shortcomings observed in Pay Bill Register

2

**Audit Memo. No. 02**

**Date: 23.06.2020**

During test-check of PBR, following irregularities have been noticed:

Page counting certificate was not recorded: Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded for the period 2015-19.

Incomplete personal information – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2015-19.

Cutting & Overwriting – Numerous cutting and overwriting were noticed in the PBRs. but not attested by the HOO/DDO.

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.

Abstract of Pay Bills (GAR-18) not prepared.

Total of each column of Pay & allowance has not been carried out which is required for calculation of Income Tax.

Entries of PBR not initialed by DDO in Column No. 38.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**TAN-3: Discrepancies in Stock Register**

**Audit Memo. No. 03**  
**Date: 24.06.2020**

①

Stock Registers for Consumable Items maintained by the RCL (Tahirpur), Social Welfare Department, Tahirpur, Delhi, has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items and non-consumable items were undertaken by the department in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers 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 between the lines and should be countersigned by the Officer-In-Charge.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



**(PARDEEP KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXVI**