

DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P.ESTATE, NEW DELHI-02

Subject:- Internal Audit report on accounts of Rehabilitation services, GLNS complex, Delhi Gate, Delhi for the audit period 2013-14 to 2015-16.

INTRODUCTION

The Internal Audit Report of the accounts of Rehabilitation Services, GLNS Complex, Delhi Gate, delhi for the year **2013-14 to 2015-16** was conducted by the field Audit Party No.VIII. Comprising of Smt.Usha Purwaha, I.A.O., Deepak Mehta, A.A.O. and Sh.Neeraj,Gr.II. The audit was conducted w.e.f. 25-5-2016 to 2-6-2016 (07 Working Days).

GENERAL SET UP AND ACTIVITIES

The **Rehabilitation services, Delhi Gate, Delhi** is situated at New Delhi. This department rehabilitees and impart useful training through TCPC's i.e. cutting and tailoring and functioning under Government of N.C.T. Delhi,, Delhi -110054

Head of Department

S.No.	Name & Designation	From	To
1.	Smt.Achla Singh,Director	2013-14	
2	Sh.P.R.Meena,Director	2014-15	
3.	Sh.P.R.Meena,Director	March,15 to Nov,15	
	Dr.Dilraj Kaur,Director	Dec.15 to Mar.21016	

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Head of Office

S.No.	Name & Designation	From To
1.	Sh.Kuldeep Singh dhama	2013-14
2	Sh.Kuldeep Singh Dhama	2014-15
3.	Sh.Dharmendra Prasad	March, 15 to June, 15
	Sh.C.L.Roy	July, 15 to Oct. 15
	Sh.S.K.Tyagi	Nov. 15 to May, 2016

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S.No.	Name & Designation	From To
1.	Mr.Kuldeep Singh Dhama	2013-14
2	Mr.Kuldeep Singh Dhama	Mar 14 to June 2014
	Sh.Gulshan Khurana, AAO	July, 14 to March 2015
3.	Sh.Dharmendera Prasad	Mar. 15 to June, 2015
	Sh.Gulshan Khurana, AAO	July 15 to March 2016

Cashier

S.No.	Name & Designation	From To
1.	Mr.Umesh Kr.Sharma, UDC	2013-14
2	Sh.Umesh Kr.Sharma	2014-15
3.	Sh.Umesh Kr.Sharma, UDC	Mar. 15 to April, 2015
	Sh.Devraj, UDC	May, 15 to Oct., 15

Storekeeper

S.No.	Name & Designation	From To
1.	Mr.Umesh Kr.Sharma, UDC	2013-14
2	Sh.Umesh Kr.Sharma	2014-15
3.	Sh.Umesh Kr.Sharma, UDC	Mar. 15 to April, 2015
	Sh.Jeet Singh, UDC	May, 15 to March, 2016

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Budget Allocation and Expenditure- PLAN & Non Plan(Rs. In Lakhs)

Financial Year	Budget Allotted (Non-Plan)	Expenditure Incurred (Non-Plan)	Balance (-) Saving (Non-Plan)
2013-14	41820	41699	121
2014-15	41790	29307	12483
2015-16	31230	28656	2574

Details of budget allotment and expenditure placed in the file.

Vacancy Position of staff

S. No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1.	Group A	1	---	1
2	Group B	1	1	Nil
3	Group C(Teach Staff) / (Non Teach.. staff)	170	47	123
4	Group D	101	4	99
	TOTAL	273	52	221

Details of posts sanctioned, filled and vacant placed in the file

STATUTORY AUDIT Statutory audit of Rehabilitation Services, GLNS Complex, Delhi Gate, New Delhi, has not been conducted by the A. G. (Audit) so far.

Maintenance of Records.

The maintenance of records of office of the Rehabilitation Services, GLNS Complex, New Delhi, for the audit period 2013-14 to 2015-16 was found satisfactory subject to observation made in current audit report and in test audit notes.

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Old Audit Report:-

There are 83 audit paras are outstanding with recovery of Rs.8557/-. Two old outstanding para have been incorporated in the current audit report- Para No.75 and 83 - Hence settled. The balance 81 outstanding paras with recovery of Rs.8557/- is placed in the file at Part-I..

Year	Outstanding			Settled			Still Outstanding				
	Total Para Year	No.	Recovery	Para Year	No.	Recovery	Para Year	No.	Recovery		
1977-78	11	1	.....	Nil	.....	.....	1977-78	1	.....	
		2	.....		.....	.....		2	.....	
		3	.....		.....	.....		3	.....	
		4	.....		.....	.....		4	.....	
		5	940		.....	.....		5	940
		6	.....		.....	.....		6	.....	
		7	.....		.....	.....		7	.....	
		8	.....		.....	.....		8	.....	
		9	.....		.....	.....		9	.....	
		10	.....		.....	.....		10	.....	
		11	.....		.....	.....		11	.....	
1978-79	31	12	Nil	1978-79	12		
		13		13		
		14		14		
		15		15		
		16		16		
		17		17		
		18		18		
		19		19		
		20		20		
		21		21		
		22	2829		22	2829
		23	23
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25	25				
26	26				
27	27				
28	28				
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		38		38
		39		39
		40		40
		41		41
		42		42
1982-83	22	43	1	1982-83	43
		44		44
		45		45
		46		46
		47		47
		48	313			48	313
		49		49
		50		50
		51		51
		52	125			52	125
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		70			70
		71			71
		72			72
		73			73
		74			74
		75		75
1997-98	8	76	1	1997-98	76
		77				77	
		78	4360			78	4360
		79				79	
		80			.....	.....		80	
		81			.....	.....		81	
		82			.....	.....		82	
		83			83	.....		

Current Audit Report

During the course of current audit 11 audit memos (Including 3 record memos) were issued highlighting various irregularities and recoveries of **Rs.42624/-** were detected. In compliance of Audit Memos, the unit have submitted replies of audit memos which were examined and after careful examination 4 memo have been settled at the spot and Remaining 7 memo has been converted into 2 Paras (+ 1 Non production of records) and 5 TANs. The aforesaid 3 paras and 5 TAN incorporated in the current audit report- Part-II. Details of recoveries (2013-16)

S.No	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised	Recovered on the spot	Balance	
1	5	1900	1900	-----	-----
2	8	28712	-----	28712	1
3	11	12012	-----	12012	2
	Total	42624	1900	40724	

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The internal audit report has been prepared on the basis of the information /records furnished and made available by the Rehabilitation Services, GLNS Complex, Delhi Gate, New Delhi for the year 2013-14 to 2015- 2016, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.

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2/6/16
(USHA PURWAHA)

I.A.O., Audit Party No. VIII



PART - III I

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Part I

~~Part II~~

Part I

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Part I

CASH BOOK

1. The undisbursed amount at the close of each month should be shown in break up details (Bill-wise, Acquittance roll-wise, Centre-wise) as a summary at the foot of the cash book. A perusal of the cash book for the year 1977-78 revealed, that, the undisbursed amount of Rs. 18165.42, at the close of 31/10/77, was not shown in break-up detail, as required. In other months where the details of closing balance had been shown (as given below), these were shown in a general manner:-

May 22 77 to Feb. 1978 (both months which inclusive except Oct. 1977).

In the absence of bill-wise etc. details, the payment of the undisbursed amounts made on the subsequent dates, could not be cross linked.

It may be ensured in future that the undisbursed amount at the close of each month is exhibited as a summary, in such a manner, that a proper link with the subsequent date, of payment could be established so that it could be verified in audit that the encashed cheque/bill was paid in full, within a period of 3 months.



b) At the close of each month, physical verification of cash in the chest, should be carried out and ensured that, the cash balance shown in the Cash book was correct and agreed with the physical cash balance in the chest. Intoken of having made physical verification a certificate (indicating the results of such physical verification) should be recorded to this effect, in accordance with Rule 77 (IV) of C.T.R.

It was however, seen, that, no such physical check of cash balance in the chest at the close of June 1977, August 77, Sept 77 and March 1978 was carried out. This was not in order. However in other months of 1977-78, surprise check of physical cash was conducted on different dates, as under:-

- 21/5/77 - 5/77
- 28/7/77 - 7/77
- 8/10/77 - 10/77
- 28/11/77 - 11/77
- 28/12/77 - 12/77
- 30/1/78 - 1/78
- 27/2/78 - 2/78

It was stated that Presumably, due to, ~~XXXXXXXXXX~~, non-receipt of scrolls, in time, from 20 or odd centres, the physical cash verification certificate could not, perhaps, be recorded at the close of above months. It may, however, be ensured in future, that the cash balance shown in the Book, at the close of each month.



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is physically verified and checked with reference to cash in the cash chest and a certificate to that effect recorded invariably receipt totals, payment totals and grand totals are attested.

c) The closing balance as on 30/7/77 (page 91) was Rs. 16148.42. Out of this, closing balance of permanent advance (imprest) account was Rs. 2582.05 as cash Book. On going through the details of various vouchers, it was seen, that the balance of PA (imprest) at the close of July 77 should have been Rs. 2642.05 and not Rs. 2582.05 as shown in the Cash Book. The difference of Rs. 60.00 may please be reconciled and the outcome, as to how and in what manner the discrepancy of Rs. 60.00 was adjusted in the PA, subsequently, may please be intimated.

d) On 10/2/1978 (as per entry in the cash Book) of Rs. 462.20 was paid on account of Telephone Bill No: 617909 dated 21/10/77 to the G.T. Telephones, New Vde Receipt No: 000199 dated 10/2/78 - Voucher No: C- However, the Bill/voucher or G.M. Telephones Bill/rec was not readily traceable and therefore could not be produced for perusal. The relevant voucher/Bill may please be traced and shown to next audit party.

e) As per orders, ^{qualifications} ~~qualifications~~ relief to displace persons/Handicapped persons/widows etc., were paid at the rate of Rs. 35/- P.M. Some of the recipients and received the payment in person and in respect of remittance were made by postal money order.

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During 2/78, (vid Bill/Voucher No: C-440 for Rs. 2270.00) it was seen that gratulations ~~gratulations~~ reliefs to about 37 widows etc. were made by postal money orders but in none of the 37 cases, the postal acknowledgements could be shown. It was stated that the postal acknowledgements were kept separately in a folder, which was not readily available. All the postal acknowledgements may please be traced and shown next audit team.

*h. during Feb. 1978
These deposits*

f) Remittances, indicated in the Annexure 'A' were made by the CRS Jannagar House may kindly be verified from the concerned PA and the outcome intimated.

Para 2

Violation of Financial Powers

In terms of existing Financial Powers/Rules dealing with the financial powers delegated to the heads of offices in general as well as additional powers delegated to the Chief, Rehabilitation Services by the Lt. Governor of Delhi, vide Delhi Admn. Finance (Accounts Co-ordination) Department letter no: F8/6/77-AC Dt. 9/11/77. ^{The} Chief of Rehabilitation Services was empowered to incur the expenditure up to Rs. 500/- per annum and in case of emergency, expenditure upto Rs. 500/- in each ^{case} ~~case~~ may be incurred on stores required for working of establishment. During test check of relevant records it was observed that the expenditure more than Rs. 500/- in each case was sanctioned by the CRS in quite a number of cases in viol

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of Delegation of Financial powers/rules and the additional powers delegated to the Unit of Rehabilitation Services through the above mentioned letter. Some cases of violation of powers were as under:-

Sl.No.	Sanction No. & Date	Sanctioned Amount/Es.	Articles to be purchased
1.	DSW/RS/WCB/Pur-RH (3) 1977-78 Dt. 31/5/77	2419	White drill BC.
2.	DSW/RS/WCB/Pur-RH (3) 1977-78 Dt. 6/6/77	2450	Grey drill
3.	DSW/RS/WCB/Pur-RH(3) 1977-78 Dt. 9/6/77	2000	Caustic Soda
4.	DSW/RS/WCB/Pur-RH(3) 1977-78 Dt. 30/9/77	2460	Creosote oil
5.	DSW/RS/WCB/Pur-RH(3) 1977-78 Dt. 15/11/77	2494	Perycot
6.	DSW/RS/WCB/Pur-RH(3) 1977-78 Dt. 15/11/77	2484	Cotsword
7.	DSW/RS/WCB/Pur-RH() 1977-78 Dt. 26/11/77	2385	Halbi.
8.	DSW/RS/WCB/Pur-RH() 1977-78 Dt. 1/12/77	2424	Chillies
9.	DSW/RS/WCB/Pur-RH (3) 1977-78 Dt. 13/1/77	2450	Khaki drill EO 300
10.	DSW/RS/WCB/Pur-RH (3) 77-78 dt. 13-1-77	2470	Sarge navy t

Circumstances leading to the violation of rules in above cases may please be elucidated. Steps may al

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please be taken to obtain the ex-post-facto sanction of the Competent Financial authority to get the expenditure regularised under intimation to Audit.

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Purchases - More than Rs. 10,000 in value

a) Two requisitions for the purchase of 1100 mts. grey drill, estimated to cost Rs. 9900/- and 1460 mtr of white EC. maxx 300 Elgin mill drill, estimated to cost Rs. 9490/- were received from the Manager, Refugee Handicraft shop vide their nos. RHS dt. 7/3/78 and RHS/REG/77-78 dt. 10/3/78 respectively. The whole cloth was required by the shop for preparation of uniforms to be supplied to the C.P.W.D. Expenditure sanctions were issued vide letter no. DSM/RS/WCH/Fur-RH(3)/77-78 dt. 21/3/78 and another letter of even number and of even date. Both the purchases were by the purchase committee by collecting spot quotations from the following firms on 21/3/78:-

For grey drill:

- i) M/s. Ugra Singh Alopri Persad, Chandni Chowk, Delhi
- ii) M/s. Ram Nath Musaddi Lal. 5478 Ch. Ch. Delhi
- iii) M/s. K. Shere Lal & Sons, Nai Sarak, Delhi.
- iv) M/S. C. Coast 4-B-Con. Place New Delhi.

For white drill:

XXXX Quotations were collected from firms mentioned at S.No. (i) to (iii) above.

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Approved notes on file

Total estimated cost and purchase price based on the basis of comparative statement prepared by the purchase committee were worked out to Rs. 19390/- and Rs. 17050/- (1100 mtr X Rs. 7.55 for grey drill and 1460 mtr X Rs. 5.99 for white drill) respectively. In the instant case, normal procedure of inviting ^{open} tenders, as required in para 28 of Annexure to the Rule 102 of G.P. was not adopted, though the estimated value and the purchase price were more than Rs. 10,000 which resulted violation of rules. Kindly elucidate the position. Best it was not understood as to why the two requisitions were sent by the Manager, R.H. Shop (one on 7/3/78 and another on 10/3/78) in spite of the ^{fact} that whole cloth was required for making uniforms to be supplied to one concern i.e. G.P.W. It needs elucidation.

b) A sum of Rs. 77,600/- as detailed below, was sanctioned vide letter no. DSW/RS/WCB/Par-RH(3)/77-78 D (file no DSW/RS/WCB/Par-RH(3)/77-78 Part II refers) ~~no. 25/10/77~~ for the purchase of raw materials for soap making. ^{As} the R.H. Shop amount was sanctioned in response to the requisition sent by the Manager, R.H. Shop, vide ^{his} letter no. RRS/Reg/77-78 Dt. 18/3/77.

Sl.No. Articles	Quantity (in Kgs)	Amount
1 Groundnut Oil	1600	16000.00
2 Arandi Oil	1000	7000.00
3 Mohua Oil	3000	24000.00
4 Alsi Oil	1000	8000.00
Coconut Oil	700	8400.00

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Sl.No.	Articles	Quantity (in. Kgs)	Amount
6.	Crocodile Oil 15°-20°	1000 ltr.	3000.00
7.	Rosin	1000 +	3000.00
8.	Silicate 50°-55°	4000	3200.00
9.	Soda Caustic	5000	5000.00
			77,600.00

In terms of Rule 102 of G.P.R. (para 25) of the Annexure to the rule), all the purchases of the estimated value of Rs. 10,000/- and more should be made on the basis of open tenders invited by public advertisement. During scrutiny of relevant record of purchases of oils mentioned at S. No. 1 to 5 (estimated value of Rs. 63,600/-) it was observed that purchases were made by the Purchase Committee consisting of Dy. Chief Marketing Officer and head of R.H Shop, through the quotations collected personally by the members of the purchase committee from the following four firms on 16/2/77 instead of adopting open tender system:-

- 1) M/s. Gurdit Singh Sant Singh

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On the basis of lowest rates quoted by M/s. Gurdit Singh Sant Singh, Manager, Refugee Handicraft Shop was allowed to purchase oils worth Rs. 63400/- (estimated) from M/s. Gurdit Singh Sant Singh vide Rehabilitation Services letter no: DSW/RS/WCB/Pur-RR/(3)/77-78 Dt. 20/12/77

e) Similarly, oils worth Rs. 39936/- (the expenditure sanction was accorded by the Director - cum - Secretary Social Welfare vide letter no: DSW/RS/WCB/Pur-RR(3)/77-78 Dt. 13/2/78) were purchased from M/s. Gurdit Singh Sant Singh in violation of G.F.R. 102, by collecting quotations personally by the members of the purchase committee from the following four firms:

- i) Ms. Pure Oil Supplying Agencies
476, Khari Baoli, Delhi
- ii) M/s. Seth Dharam Das Tirath Das & Co., Lahore Gate, Delhi.
- iii) M/s. Gurdit Singh Sant Singh,
507, Khari Baoli, Delhi.
- iv) M/s. Batra Traders, 88-Funjab Exchange
Katra Baryan, Delhi.

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77-78 Dt. 8/3/78) from M/s. Kishore Lal & Sons, Nai Sarak, Delhi in violation of G.F.R. 102 by collecting quotations personally by the members of the purchase committee from the following firms;

- i) M/s. Umrav Singh Alop ^{Parasad.} Chandni Chowk, Delhi
- ii) M/s. Ram Nath Musaddi Lall, 5423, Gh. Gh. Delhi.
- iii) M/s. Kishore Lal & Sons, Nai Sarak, Delhi.

It would reveal from the above mentioned cases that the purchases were not made by adopting procedure as laid down in the general financial rules dealing with the subject, which resulted in violation of rules. It needs elucidation.

Purchases - Below Rs. 10,000/- in Value.

In terms of para 31 of Annexure to Rule 102 of G.F. in respect of purchases of less than Rs. 10,000/- the procurement officer may also, in certain cases, issue invitation to tender to certain firms not less than

10 firms. During scrutiny of relevant record, it was not observed ^{while} ~~that~~ making purchases as per instances

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i) Sanction no: DSW/RS/WCB/Pur-RH(3)/77-78

Dt. 17/6/77 expenditure sanction of Rs. 9500/- for the purchase of 1000 Kgs. of Mehla Oil. Quotations were collected personally only from the following 3 firms:

- a) M/s. Arjan Das & Sons,
Khari Baoli, Delhi.
- b) M/s. Gurdit Singh Sandhu,
Khari Baoli, Delhi
- c) M/s. Seth Dharam Das Tirath Das & Co.,
Lahori Gate, Delhi.

ii) Sanction no: DSW/RS/WCB Pur-RH(3)/77-78 Dt.

30/9/77 purchase of creosote oil 15%-20% of Rs. 2460/- Quotations collected personally from the following 3 firms:

- a) M/s. Jeet Trading Co.
- b) M/s. Khurana & Sons, Tilak
Bazar, Delhi.
- c) M/s. Kuber Trading Co., Tilak
Bazar, Delhi.

iii) Expenditure sanction accorded vide letter

DSW/RS/WCB/Pur-RH(3)/77-78 Dt. 13/12/76 for the

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- a) M/s. Ram Nath Musaddi Lal.
Ch. Ch. Delhi.
- b) M/s. Umrao Singh Alopi Pershad.
Ch. Ch., Delhi.
- c) M/s. Kishori Lal & Sons.
Nai Sarak Delhi.

ii) Expenditure sanction no: DSW/RS/Pur-RH/(3) 77-78 Dt. 13/12/77 of Rs. 2470/- for the purchase of Serge for Driver Suits. quotations were called from 3 firms as stated in sub-para (ii) above.

v) Sanction no: DSW/RS/WCB/Pur-RH(3)/77-78 dt. 19 77 for the purchase of 84 mtr. of Blue and Khaki Blazer (Lal Inla or Dharilal) for Rs. 9940/-. Quotations were invited from following five firms:

- i) M/s. Ram Nath Musaddi Lal,
Chandini Chowk, Delhi.
- ii) M/s. Umrao Singh Alopi Pd.
Chandini Chowk, Delhi.
- iii) M/s. Kishori Lal and Sons, Nai Sarak, Delhi.
- iv) M/s. Om Sons- 188, Con. Place.
- v) M/s. Binny's Textile Sales Emp.
4 B, Con. Place.

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of Rs. 9900/-. Quotations collected from the following firms:

- i) M/s. Unnan Singh Alop! Persad.
Chandini Chowk. Delhi.
- ii) M/s. Ram Nath Muddal Lal,
547B, Chandini Chowk, Delhi.
- iii) M/s. Kishori Lal & Sons,
Nai Sarak, Delhi.
- iv) M/s. Coronet, 4-B, Block.
Canhaught Place, New Delhi.

It would reveal from the illustrative cases mentioned above, that the quotations were collected personally by the Purchase Committee, generally from 3 or 4 firms and not more than 5 firms in all the cases. This is a violation of rules on the subject. It needs elucidation. It would thus be seen from the position stated above, that heavy purchases of raw materials were being made for the various centres by not adopting of the procedure laid down in the G.P.S. 102. It needs elucidation and regularisation.

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Irregular payment of Children Edu. allowance:

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periodically from the school/district education authority in which Child/Children was/ were studying as re in the rules on the subject. It resulted in over-payment of C.E.A. to the ^{Time} time of Rs. 700.00/- as shown below:

Sl.No.	Name of Employee	Rate p.m.	Period	Total Am
				Rs.
1	Shri. Bahoo Prasad, J.D.C.	55	3/77 to 6/77	700.00
		60	7/77 to 2/78	
				Rs. 700.00

b) As per rules dealing with the subject C.E.A. was permissible for the Child/Children aged between 5 years to 18 years. But in the following two cases C.E.A. was paid for the Children aged more than 18 years. It resulted in overpayment of C.E.A. to the ^{Time} time of Rs. 240/- as detailed below:

S.No.	Name of Empl	Name of	Date on	Rate	Period	Amount
		eyes	which	p.m.	overpa-	
		student	child	attained	id.	
			the age	of 18yrs.		
1	2	3	4	5	6	7
						240/-

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Steps may please be taken to recover the amount (vide subparas (a) and (b) above) of Rs. 240.00 from the above mentioned officials which was paid in violation of rules.

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Irregular payment of House rent allowance:

a) As per provisions contained in the G.O.I. M/o Finance Office Memo Dt. 27/1/65 dealing with the house rent allowance to the Govt. Servants, D.D.O. was required to obtain a certificate, in prescribed proforma, from each Govt. servant who was getting house rent allowance. The same was not obtained in almost all the cases. It was not under ^{strict} stored as to how the eligibility of H.R.A. was ensured in the absence of such certificates. However, on the basis of other relevant record viz. register of addresses, it was seen that following employees to whom H.R.A. was being paid were residing either in villages or in Govt. accommodation.

S.No.	Name of employees	Residential Address	H.R.A. per month (Rs)
1.	Smt. Krishna Kumari	G. No. 1605, Laxmi Bai Nagar.	39.90
2.	Smt. Rita Sarkar Instructor	H-1484, Netaji Nagar.	55.50

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5. Smt. Jai Krishan, Peep Shahdara	Vill. Dallupra	31.65
6. Sh. Milkhi Ram, Chowkidar.	279/4 Rly. Colony Shakur Basti	34.80
7. Sh. Kala Ram, Chowkidar	Vill. Sultanpur Dabas, PO. Pooth Khard.	31.65
8. Sh. Ram Bahadur, Chowkidar	Vill. Badli Delhi.	34.35
9. Sh. Chedi Ram. Unskill- helper	DII, 251, Vinay Marg.	31.20
10. Smt. Asha, Female Attendant	AB/III, Pandara Road.	31.65
11. Sh. Teelu, Chowkidar	Vill. Ghokhandi	31.65
12. Sh. Chand Kiran LDG	B-367, Srinivas puri.	39.90

As the H.R.A. was not admissible to the employees residing in own houses and not paying property tax or sharing Govt. accommodation allotted to any member of Govt. employees' family, as defined in the office memo mentioned above, all such cases may please be reviewed on the above lines and result intimated to Audit. Necessary steps may also please be taken to recover the amount

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b) As per H.R. Certificates furnished by the following employees, it was revealed that they were residing in own houses situated in villages as per conditions laid down in the G.O.I. Office Memo Dn. 27/11/65 referred to above. H.R.A. in case of employees residing in own house was admissible only when the employee was paying/contributing towards property tax. All such cases may please be reviewed to ensure that they were paying/contributing towards rental house on property tax, as the case may be and result thereof to be intimated to Audit. The step may be taken to ^{recover} ~~reclaim~~ the amount of ~~Rs.~~ ^{Rs.} any detected as a result of such review.

S.No.	Name of Employees	Residential Address	HRA per month (Rs.)
1.	Sh. Dharan Singh	111. Dandahera Muzgaon	29.40
2.	Sh. Kartar Singh Chowkidar	111. Bajlil pur Muzgaon	41.70

~~Gross Total~~ ~~Rs.~~
~~Income~~ ~~12313.15~~
~~Less Savings:~~
~~GPF~~ ~~1812.00~~

Service Books.

During the scrutiny of the Service Books, following discrepancies/omissions were noticed:-

i) Option in respect of Death cum Retirement Gratuity were not obtained and pasted in all the service books. The same may please be obtained now and pasted/placed in the service books.

ii) G.P.F. No. ^{an} allotted to all employee was not being recorded in most of the service Books:

- a) Sh. Hoshier Singh /Sweeper
- b) Sh. Balji /Chowkidar
- c) Sh. Vrajender Singh /Investigator
- d) Sh. Raghubire /Peon
- e) Sh. Kishan Lal /Helper-Tailor
- f) Smt. Binla Kumari Nagia
- g) Sh. Sniader Kumar /Helper
- h) Sh. Ranpal /Peon
- i) Smt. Laxmi /Sweeper

The relevant GPF number may therefore please be recorded on the 1st page in all service books after proper verification and compliance shown to the next Audit.

iii) Ms. Sudersha Kumari /Instructor:

She was allowed increment, wef. 1/3/78 raising her pay from Rs. 266/- to 272/- while she was on Maternity Leave wef. 6/2/78 to 6/5/78. Monetary benefit should not have been given to her during

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leave is: ref. 1/3/78 to 6/5/78. A recovery of Rs. 67/- p.m+allowance ref. 1/3/78 to 6/5/78 (2 months and 5 days) may please be made from her ^{now} name under intimation to audit.

Page 8

Stock Register:

a) Consumable Stock Register.

As per entry on page 80, 47.65 mtr. certain cloth was purchased costing to Rs. 1043.70 and shown as consumed which was not in order. Similarly, a call Bill was also purchased and entered in consumable stock Register at page 103.

Curtain

These are non-consumable articles and should have been entered in non-consumable stock Register. The above mentioned items may now be transferred to consumable stock Register under proper attestation. It may be further added that the items of the non-consumable nature could only be reduced from the stock balance when condemned by the condemnation board. Hence, changing of certain cloth from the stock balance was not in order. This may be restored.

b) Non-Consumable Stock Register.

All the items entered in the stock register were shown, issued to centres without proper documentation. However, the S.No. of vouchers were recorded against every issue but the office copies of ^{the} vouchers were not

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available in the office record. Vouchers in support of every issue may be traced and shown to the next Audit.

9) Log Book.

a) The Log Books maintained by the office were not being maintained on the prescribed form.

b) A summary should have been prepared at the close of each month showing the total distance covered, Quantity of petrol issued during the month, Quantity of petrol consumed and Quantity of petrol in the tank at the close of month etc. etc. The required summary was not prepared in any of the months in 1977-78 and thereafter. The same may please be prepared for every month from now with immediate effect, and compliance shown to the next Audit.

c) The Log Book of the Staff Car No. DHA/2248 after 11/7/77 was not made available for audit verification because, it was stated, that the log book for the period after 11/7/77 was not available. The same may please be got traced and shown to the next audit.

10) General Provident Fund Group D. Employees.

During the scrutiny of GPF A/c of Group D employees, the following discrepancies were noticed:-

a) In most of the cases nominations obtained were not properly filled in. Death was shown as contingency in column No. 5 of GPF nomination forms, which is not

contingency, in the real sense) in the following cases

- i) Sh. Daya Shankar
- ii) Sh. Mahinder Pal
- iii) Sh. Anil M Singh
- iv) Sh. Tegu Han
- v) Sh. Dharam Bix
- vi) Sh. Shir Parkash.

In the circumstances, all the above nominations have become invalid therefore, all the nominations may be reviewed again and got completed in the proper manner compliance shown to the next Audit.

b) The final payment was made to 4 employees during the year 1977-78 but the required information was not sent to the concerned PAC. The same may be sent now.

c) Following cases were finalised during the year 1977-78 but the Ledger Account had not been posted upto date and closed.

- i) Sh. Devi Dass. SURD/GRF/16
- ii) Sh. Kishan Lal SURD/GRF/67
- iii) Sh. Lechman Dass SURD/GRF/80

The same may please be done and compliance shown to next Audit.

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d) Sh. Ram Bahadur Chawkidar was paid a sum of Rs. 2467/- on a/c of final payment vide bill No. P.395 on 19/10/77 whereas the A/c showed a sum of Rs. 2705/- at his credit. A sum of Rs. 238/- was paid less at the time of final payment (Rs. 135/- as subscription and Rs. 103/- as Interest)

may
The position *may* be reviewed and verified and if the account was otherwise in order, a further payment of Rs. 238/- made to Sh. Ram Bahadur after satisfying all the aspects under G.P.F. rules.

11) Service Postage Stamp Register. *Per 9/11*

During review of the stamp register, following omissions were noticed:

(i) Service Postage Register should be closed every month and a proper summary indicating i) the opening balance, ii) value of S.P. Stamps received, iii) Value of S.P. Stamps used and iv) the closing balance of S.P. Stamps at the close of the month. The *same* ~~same~~ was not prepared.

(ii) Physical verification of Postage Stamps as required was not carried out *at* the end of each month.

Discrepancy of the criteria needs elucidation. However ensure that the requisite requirement is completed invariably in future.

P.V.Nair/
20/2/1982.

(INDER KUMAR)
Accounts Officer.

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(5)

INTERNAL AUDIT INSPECTION REPORT ON ACCOUNT OF
DIRECTORATE OF SOCIAL WELFARE JAM NAGAR HOUSE, NEW
DELHI FOR THE YEAR 1975-76

Para-1
Non evaluation of the working of the office of the Chief Rehabilitation Services as well as the centres working under it.

The sanctioned strength of this office as well as of the centres working under it consists of 385 officers/officials which can be generally categorised as under:-

	Total post	Filled post	Vacant posts
i) Officers	20	14	6 posts
ii) Ministerial posts	85	65	20
iii) Non Ministerial posts	146	60	86
iv) Class IV posts	134	118	16
	<u>386</u>	<u>257</u>	<u>128</u>

This office along with the staff and centres was transferred from the Govt of India, Ministry of Rehabilitation to the Delhi Administration in the year 1975-76 and since then the working of the office has not been evaluated by any independent authority.

Out of a total sanctioned strength of 385 posts a number of 257 posts were on filled in and the remaining 128 posts were lying vacant for a quite long time which calls for a review at the appropriate level whether there is enough justification for the existence of such a large number of posts in this office.

The result of such an evaluation of the working of this office may be intimation to Internal Audit Cell.

In this connection attention is invited to the orders of the Govt. of India Ministry of Finance (Department of Expenditure contained in O.M. No F.14(4)-B (Coord)/77 dated 27-5-77 Para 1. (iii) regarding creation and filling up of posts which is re-produced below. No fresh appointments are to be made to the post of posts. In respect of all other posts also, there is a complete ban on filling up of all vacancies which are more than 6 months old except with the concurrence of the concerned Financial Adviser. He may however obtain

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the approval of Secretary / Addl. Secretary in the Department of Expenditure, wherever considered desirable by him.

Position of all vacant post may be examined in the light of these orders of the Govt of India and the posts which could not be filled in within 6 months may be treated as lapsed and details there of may be intimated to Internal Audit Cell.

Para-2

Over charging in T.A. bills by showing excess mileage.

Smt. Muni Devi Aggarwal organiser in her T.A. bill No 686 of May 1978 for Rs. 81-00 had shown the distance between Shabdara (Bhole Nath Nagar) and Dara hindu Nagas 36 km (including return journeys) and by allowing one side journey to Jam Nagar House i.e. 10 km. The distance should not exceed 30 km. She has over charged T.A. by showing excess mileage by 6 km. on each day on 23-5-78, 24-5-78, 26-5-78, 27-5-78 and 29-5-78 30 km. the excess payment comes to 7-50 which may be recovered and credited to Govt account under intimation to Internal Audit Cell on the correctness of mileage charged may be got verified from P.A.U. under advice to audit.

Para-3

Irregular payment of H.R.A. to officials residing in their own houses in places where no house tax / Property tax is leviable.

While scrutinising the H.R.A. declarations and other relevant records it was observed that H.R.A. was wrongly been paid to the following officials who are living in their own houses located in places where no house/property tax was leviable as they had no liability towards payment of house/property tax and as they were not entitled to the grant of H.R.A. under the existing instructions on the subject.

The wrongly paid H.R.A. in all cases as shown in the list may be worked out from the very beginning and recovered be effected under intimation to Internal Audit Cell.

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A review of all such cases may also be undertaken to find out if there is any other case of this type and if so the same may also be dealt with accordingly result of such a review may be intimated to Internal Audit Cell.

No.	Name of official & designation	Address	H.R.A. being drawn during 1978-79
1.	Smt Kanta Devi, Instructor	Village Marujeser Farida-	Rs. 77-25
2.	Sh. Vopit Chand	H.No. 7/137 V.P.O. Dhawla	
3.	Sh. Kartar Singh	Village Baljit Fur P.O. Nangal Thakron	
4.	Shri. Ram Swaroop Child worker	Village Dicheon Kolan Delhi	
5.	Sh. Kali Ram	Village Sultan Fur Babas Puth Khura	
6.	Sh. Mahabir Singh	Village Mahipalpur	
7.	Sh. Raj Ravi Rao Instructor	Village & P.O. Pindwal Khurd New Delhi	
8.	Shri. Dharam Singh Chowdhari	Village Daundehara	

Sp. no. 2, V. and dr. R.

Para-4

Irregular expenditure on the repairs and replacement of vehicles.

During the course of the audit it was observed that a sum of Rs. 3603-76 (DMA 2248) & 2470-59 (DMA 8137) has been incurred on the repairs and replacement of two vehicles DMA 2248 and DMA 8137 during the year 1978-79 Heads of Departments are empowered to incur expenditure on this item to the extent of Rs. 2000/- per vehicle only under delegation of financial power rules.

Ex post-facto sanction of the competent authority for an expenditure of Rs. 470-59 & 1603-70 over and above the limit of Rs. 2000/- during the year 1978-79 may be obtained and communicated to the Internal Audit Cell to regularise this expenditure.

Para-5

Irregular drawal of H.R.A. by the Staff. While scrutinising the house rent declarations.

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it was observed that following officials were residing in Govt. accommodations as noted against each and were drawing H.R.A.

H.R.A. being drawn by them

free and separate
21/10/58

1) Sri. D. Bhan Singh
Chowkidar on No. 9
P. 30, Maharani Bagh
New Delhi

30-30 p.m.

2) Shri. Sita Ram
Chowkidar
No. 6/241 R.A. Param
New Delhi

32-55

3) Shri. A. Pengodar (son)
D-2/14 Keke Nagar
New Delhi

31-65

4) Shri. Ram Charan Chowkidar
Wireless Station New Delhi

5) Shri. Chiranji Lal
No. 10
Talkatora Road, New Delhi

47-10

If these Govt. quarters stand allotted to their father, mother, brother, wife, son etc. then they are not entitled to the grant of any H.R.A. Their cases may be reviewed in the light of the above observation and in case, H.R.A. is being paid to them and they fall in any of the above category, the same may be recovered and credited to Govt. account.

Smt. Sarla Kapoor, organiser T.C.P.C., Ranjit Singh Road New Delhi has not indicated her residential address in the declaration and she is drawing H.R.A. Her case may also be reviewed and her entitlement to the grant of H.R.A. may be determined accordingly. In case she is not prepared to disclose her residential address, the wrongly paid H.R.A. may be recovered from her.

9/5

Para-6

Wrong payment of H.R.A. recovery thereof.

Scrutiny of the house rent declarations and other relevant records revealed that H.R.A. is being wrongly drawn by the officials in view of the reasons noted against each.

a) Smt. Santosh Kumar, Craft Teacher has shown her residential address before marriage as Qr No 59 Sector No 5, K. Pura and after marriage as K-80 Subroto Park Extension. Both are Govt accommodations were allotted to her father/husband she is not entitled to draw any H.R.A. from the date of appointment. S.O. is drawing H.R.A. at Rs. 40-80 p.m. during 78-79 and the amount of irregular H.R.A. paid for the entire period from the date of appointment may be worked out and recovery effected.

b) Kumari Shara Datta Instructor has shown her residential address as A No J 77 Jrd Niwas Fari New Delhi which stands allotted to her father Shri R.P. Sharma and as such she is not entitled to the drawal of any H.R.A. The wrongly paid H.R.A. may also be worked out in her case from the date of appointment and recovery effected. Other similar cases may be under taken and result intimated to Internal Audit Cell.

Para-7

Irregular payment of conveyance charges to the staff.

i) While scrutinising the contingent vouchers, it was observed that conveyance charges (re-imbursment of Taxi/ Scooter charges) were paid to the staff irregularly for journey exceeding 16 Km. (both sides) in contravention of the rules on the subject. Under the Delegation of financial Power rules, Heads of office are empowered to reimburse this expenditure in respect of Journeys within the reduces of 8 Kms and for all Journey exceeding 16 km both ways T.A./D.A. under the normal rules is to be allowed. A list of such journey is attached at annexure 'A'.

ii) Non maintenance of conveyance charges register.

No register of conveyance charges was maintained in the office to watch the prescribed limit of Rs. 50/- p.m.

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or to detect the double draw of conveyance charges. Non maintenance charges of this register has resulted in excess payment of conveyance charges over and above the prescribed limit of Rs. 50/- p.m. per individual in the following cases:

Name of the official	V. No	Amount of Vr	Amount recovered
Miss Kanphede	120/119	45-40 7-00	2-40
		<u>52-40</u>	

A sum of 2-40 thus paid in excess may be recovered and credited to Govt. account under intimation to Internal Audit Cell.

A review of all such cases may be undertaken to find out any such over payment and the result of such a review may be intimated to Internal Audit Cell.

(iii) Payment of conveyance charges for unjustified journeys.

It was further observed that following conveyance charges were allowed to Shri Sushil Kumar Gupta for making payments to the Private parties. Parties are themselves required to make arrangements for collection of their dues and hence such injudicious expenditure may be avoided in future.

Shri Sushil Kumar Gupta	V. No 487/24-3-79	Sadar Bazar for making payments of Rs. 6200 600	8-60
	457/21-3-79	do- Rs. 500	8-50
			<u>17-10</u>

Para 8

Irregular payments on duplicate vouchers.

While scrutinising the next contingent vouchers it was observed the payments were allowed to Shri N. S. Sawa in respect of following duplicate vouchers of M/s Mohal Sany Stores, Hari Nagar New Delhi.

V. No 486/26-3-78	Rs. 8-00
485/24-3-77	Rs. 5-00
484/26-3-76	Rs. 22-45
	<u>Rs. 35-45</u>

These payments were claimed by the official.

By
Fred
and
Fred

By
Fred
and
Fred

By
Fred
and
Fred

Verend

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after a quite long time stating that original vouchers were lost and this statement of Shri Dewan was not authenticated by any responsible Gazetter officer. Neither non payment certificates were obtained from the firm nor sanction of the competent authority was obtained for the payment of these vouchers. More over stock entries of these purchases also never made and as such these purchases cannot be treated to have been made for bonafied Govt. purposes.

The matter is brought to the notice of Head of Department for such action as may be deemed necessary.
 Para-9

Non-maintenance of History Sheets of typewriter

History sheets of typewriter were not maintained from which it could be observed that what expenditure has been incurred on each individual typewriter.

However a sum of Rs. 275-17 was incurred on the repair of Lalda typewriter No F-6-202536 from M/A Lahore typewriter Co vide S.V. No 476. Under the delegation of financial power rules, Heads of Department are empowered to incur expenditure on each typewriter to the tune of Rs. 300/- during the whole life of the typewriter. The total amount incurred on the repair of this typewriter may be intimated to find out whether this limit has not been exceeded in the present case. In case this limit has been exceeded, ex-post facto sanction of the competent authority may be obtained and communicated to Internal Audit Cell.

Para 10

Irregular binding charges paid to private party

as per existing orders of the Delhi Administration all binding work is to be got done from T.C.P.C.s run by the Directorate of Social Welfare Delhi Administration, but contrary to these instructions following registers were got bound from private sources.

S.V. No.	No. of registers	Amount paid
415/20-2-79	1	8-00
414/16-2-79	2	16-00
413/13-2-79	2	16-00
412/8-2-78	2	16-00
		<u>Rs 56-00</u>

20
 Verified and
 signed

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 19/9

411-72-00

MS

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Ex-post facto sanction of the competent authority for getting the work done from private sources in relation of the orders on the subject may be obtained and communicated to the Internal Audit Cell.

Para-11

Para-11

Unnecessary surrendering of funds at the close of the financial year.

Deputy Chief (Accounts) vide letter No RS/D-4/500/28/78-79 dated 14-2-79 intimated to the Delhi Administration that out of a budget allotment of Rs. 49,64,000 (detailed Statement attached) a sum of Rs. 5,19,000/- will not be utilised and the same was surrendered but the expenditure Statement showed that actual surrender of funds against this allotment was Rs. 10,80,776 against the anticipated surrender of Rs. 5,19,000/- i.e. a sum of Rs. 5,61,800/- was surrendered in excess. If this amount would have been surrendered at the time of submission of final excesses and savings statement, this could have been utilised elsewhere gainfully. This resulted in unnecessary blocking of money. The circumstances leading to non-utilisation of funds which ultimately lapsed need to be elucidated.

Statement showing the surrendering of funds during the year 1978-79

Name of the Scheme	Sanctioned budget 1978-79	Actual expenditure during the year 1978-79	Excess or savings
1. Kaffi Shop	29,00,000	23,08,092	(-) 5,91,908
2. Directorate of Social Welfare	5,35,000	5,25,646	(-) 9354
3. Kasturba Niketan Home	6,40,000	5,90,740	(-) 49,260
4. Work Centres for women	8,89,000	4,58,746	(-) 4,30,254
	<u>49,64,000</u>	<u>38,83,224</u>	<u>10,80,776</u>

Para-12

Excessive telephone calls - Recovery thereof N. 284B-90 P.

The telephone no 386028 had been installed at the residence of Mr. K. Nath Chief of the Rehabilitation advisory. During test check of the telephone register it

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Para-12

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-9
-1
-3
-6
-9
-11

was noticed that telephone calls in excess of 750 calls for quarter (inclusive of free calls allowed by the P. & T. Department) were made from the said telephone. As per instructions contained in Delhi Administration O.M. No DA/1-69/Tel/567 dated 4-12-69, only 750 calls for quarter were allowed to the officer other than Head of Departments and Secretaries of various Departments. But in this case the officer Sh. K. Nath was allowed 1500 free calls for quarter instead of 750 calls for quarter, thereby resulting in short recovery of Rs. 2818-90 on account of excess telephone calls, as detailed in the statement enclosed for the period from 21-6-75 to 20-3-79. Rs. 2818-90 may either be recovered and credited to Govt. Accounts under intimation to audit and the irregularity avoided in future or the sanction of the competent authority may be obtained for declaring Sh. K. Nath as Head of the department for the purpose of free telephone calls under intimation to Internal Audit Cell.

During discussions, it was contended by the office that the limit of 750 calls mentioned for Head of office has been enhanced to 1500 calls per quarter as laid down in Govt. of India Ministry of Finance (Dept. of Expenditure) O.M. No. 14(4)/E (Coord)/77 dated 27-5-77. Sub-Paras (IV) & (V) of Para V regarding economy in telephones were referred. These orders are applicable in the case of Head of Depatts. and since Chief Rehabilitation Services is not enjoying the status of Head of Department these orders are not applicable in this case.

Detail of excess telephone calls and max amount to be recovered in respect of Telephone no 386023 at the residence of Sh. K. Nath Chief Rehabilitation Services

Period	Gross Calls	Free calls permissible	Excess calls	Rate	Amount Total	Amount paid	Amount to now recover
-6-75 to 20-9-75	2530	750	1580	0-25	395	207-50	187-50
-9-75 to 20-12-75	1294	750	544	"	136	Nil	136-00
-12-75 to 20-3-76	2037	750	1287	"	321-75	134-25	187-50
-3-76 to 20-6-76	1208	750	458	0-30	137-40	Nil	137-40
-6-76 to 20-9-76	1296	750	546	"	163-80	Nil	163-80
-9-76 to 20-12-76	1052	750	302	"	150-60	Nil	150-60
-12-76 to 20-3-77	1303	750	553	"	165-90	Nil	165-90

1-77 to 20-6-77	1417	750	667	"	200-10 Nil	200	
6-77 to 20-9-77	1312	750	562	"	168-60 Nil	168	
9-77 to 20-12-77	2102	750	1352	"	405-60 180-60	225	
12-77 to 20-3-78	1742	750	992	"	297-60 72-60	225	
3-78 to 20-6-78	2205	750	1455	0-30	436-50 211-50	225	
6-78 to 20-9-78	1286	750	536	"	160-80 Nil	160	
9-78 to 20-12-78	1484	750	734	"	220-20 Nil	220	
12-78 to 20-3-79	1676	750	885	"	265-50 Nil	265	
						Grand Total	2310

Para-13

Cash book

Test check of the cash Book revealed the following irregularities:-

(1) Pay of Smt Mridula Chatterjee amounting to Rs. 494/- for 2/79 was drawn vide Pay Bill no 788 of 2/79; but as per entry in the cash book and acquittance Roll, an amount of Rs. 380/- only was disbursed to the official on 19-6-79 i.e. after more than 3 months of drawl of the amount and the balance amount of Rs. 114/- which was deducted, was not to be refunded to the Govt. Account. The reasons for retaining the amount of Rs. 380/- beyond the permissible time limit of three months need clarification and further the reasons for not refunding the balance amount of Rs. 114/- to the Govt Account till date (7-7-79) also require clarification. The particulars of refund of Rs. 114/- may be intimated to audit as and when it is deposited in Govt. account.

(2) Scrutiny of the details of undisbursed amount at the end of Feb/79 revealed that amount of imprest in hand on 28-2-79 was Rs. 3918-15. But the total amount of imprest of Rehabilitation Services was Rs. 20,600/- Out of this amount Rs. 16,283-60 were with the different centres under the department. The balance come to Rs. 4316-40. Out of this Rs. 331-25 were recouped in March/79 and Rs. 65/- paid on account of private of trunk call charges were recovered vide T.R.5 no 1469 dated 5-7-79. This leaves a balance of Rs. 2/- which was not to be adjusted/recouped. Necessary adjustment/recoupmnt of Rs. 2/- (representing the difference of Rs. 20/- & Rs. 18/-) may be made under intimation to audit.

and in future the payment of private trunk call charges may please not be made out of imprest amount but direct by the official responsible for the payment. Moreover it may be intimated whether the imprest was intact on 31-3-1979 and if not, the reasons thereof and whether the requisite certificate to that effect as required under Section 10 (1) was furnished to the principal pay and account officer immediately after the close of the financial year.

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Para 14

Purchases

Para 14

The scrutiny of the purchase and sanction files revealed that purchases were made during 78-79 in contravention of the general financial rules as explained below.

(i) Para 28 of the Annexure to Rule 102 (1) of the General Financial Rules inter alia lays down that the 'Open Tender' system, that is, invitation to tender by public advertisement should be used as a general rule and must be used in all cases in which the estimated value of the demand is, 10,000/- and above.

But scrutiny of the various purchase and sanction files made available to audit revealed that the 'Open Tender' system was not adopted even though the amount of the demand sanctioned exceeds 10,000/- But instead the quotations from a few firms were collected and that too personally. A few instances are given below.

(i) File no DW/R/WJB/Pur-RE (3) 78-79

The sanction no DW/R/WJB/Pur-RE(3) 78-79 dated 20-4-78 for Rs. 49,356/- for purchase of Rawmaterial for washing soap for R.M. Shop

(ii) Sanction no DW/R/WJB/Pur-RE(3) 78-79

dated 27-12-78 for Rs. 45960/- for purchase of raw material for garments.

(iii) Sanction no R.1(2) 78-Accts/DW/47480 dated

4-12-78 for purchase of raw material and equipment for Rs. 194100/-

In all above cases the system of 'open tender' was not adopted which needs elucidation as there is nothing on the record to show as to why this system could not be implemented in the Department/office. Further the circumstances under which the quotations in all these cases and for that matter

(41)
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In all other cases were collected personally and that too from a few firms instead of issuing enquires to at least ten firms as required vide Para 30 of Annexure to Rule 102 (1) of S.F.E. need elucidation. For example, in the following respect of sanctions of below Rs. 10,000/- were collected locally every time and that too from a few (three or four firms) firms.

(a) Sanction No DSW/RS/WCB/Pur-RH(3) 78-79 dated 22-3-79 for Rs. 9000/- for Arandicial Quotations obtained/collected from.

(i) M/S. Hrjan Dass & Sons
Chari Basti Delhi.

(ii) Sankh Seth Dharamdass Tirth Dass & Co.
Lehori Gate Delhi.

(iii) M/S Gurdit Singh & Sons,
Khari Baoli Delhi.

(b) Sanction no DSW/R/WCB/Pur-RH (3) 78-79 dated 22-2-79 for Rs. 9600/- for purchase of silicate.

(i) M/s Bharat Metal Label Co. Shabdara

(ii) M/S Sudshan Silicate - Shabdara.

(iii) M/s Amco Industries Shabdara

(c) Sanction no DSW/RS/WCB/Pur-RH (3) 78-79 dated 25-1-78 for Rs. 9900/- for purchase of Mohwa oil.

(i) M/s Arjun Das & Sons

(ii) Seth Dharam Das Tirtha Dass & Co.
Khari Booli Delhi.

(iii) M/s Gurdit Singh Sant Singh,
Khari Booli Delhi.

(d) Sanction no DSW/RS/WCB/Pur-RH (3) /78-79 dated 22-3-79 for Rs. 4020/- for purchase of 1200 litres of cresote oil for manufacture of Pheryl. The quotations were collected personally from.

(i) M/s. Sunil Traders
Khari Booli Delhi.

(ii) M/s Jest trading Co,
S.P. Mukherjee Marg Delhi.

(iii) M/s Kaber trading Co,
Tilak Bazar, Delhi.

(e) Sanction no DSW/RS/WCB/Pur-RH (3) 78-79 dated 25-1-79 for purchase of wool for Rs. 8800/- Quotations collected for personally from:-

(i) M/s Jugat Ram Sadar Bazar Delhi

(iii) M/s. Somer -do-

cont...

(ii) H.S. Bindra & Sons, Sadar Bazar, Delhi.
 (iv) New Super Co-operative Stores Shaktinagar,
 (II) Vide Sanction no. F.1.12) 78-scotts/DSW/47480
 dated 4-12-78 for Rs. 194,100/- for ^{Purchase} ~~droices~~ of Raw material and
 equipment, the following material/equipment was to be
 purchased:

S. NO	Article	QTY	Amount
1.	Sewing Machine (Hand)	225	1,22,000
2.	do (Foot)	25	
3.	Mettalic Covers for Machines	250	10,000
4.	Office Chairs Steel	40	22,000
5.	do Tables	20	7,000
6.	Almirah Steel	10	6,000
7.	Black Board with stand	2	1000
8.	Chowkies for sweeping machines	225	7000
9.	Stools Steel	30	1000
10.	Cutting Table	5	1200
11.	Sitting Chowkies	225	7000
12.	Trunk Steel	1	2400/2700
13.	Tute matting	250 mats	4000
14.	Wall Clocks	5	1000
15.	Cycles for peons	5	1700
16.	Sign Boards	5	600
17.	Raw material for business	5	2000
			<u>194,100 /- 194,400</u>

Further the scrutiny of the sanction letter revealed that the sanction provided that the purchases should be made in accordance with the general directives and instructions issued by this Administration from time to time and as per normal procedure laid down in P.W.D. (1962).
 In this connection the following purchases were made against this sanction.

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Amount Sanctioned	Bill No	Month	Articles Purchase	Amount
7000	0/604	3-79	135 W. Chowkie	2936-25
7000	"	"	90 " "	1957-50
	"	"	135 Steel Sitting chowkies	2767-50
	"	"	90 " "	1845-00
1000	"	"	18 Stools Steel	468-00
	"	"	12 " "	312-00
10,000	"	"	250 Metallic covers for sewing machines	8887-50
6000	"	"	5 Sign Boards	600-00
24,700	0/619	"	12 Steel Trunk	2681-50
1700	"	"	5 cycles	1678-60
2000	"	"	Cloth	19021-77
49,700/50,000				
			Grand Total	43,155-

In this connection the following observations are made.

(i) Against the total sanction of Rs. 194,100/194,400 purchases worth Rs. 43,155/- were made and the balance amount to the extent of Rs. 144,400/- was allowed to lapse. This needs explanation.

(ii) When the main item of the sanction i.e. the sewing machines worth Rs. 22,000/- were not purchased, the reasons for purchasing Rawmaterial worth Rs. 19021/77, the metallic covers for sewing machines worth Rs. 8887/50, 450 chowkies both wooden and steel and stools steel worth Rs. 10,286/25 may be clarified. In absence of the sewing machines all the above-cited expenditure amounting to Rs. 38,200 approx. was in fruitless and needs explanation.

In the absence of sewing machines, the material detailed on the page which is ancillary to these machines cannot be put to any use and the purpose for which these have been purchased cannot be achieved resulting unnecessary blocking of funds to the tune of Rs. 38,200/- which could have been gainfully utilised elsewhere.

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Further these purchases should not have been effected at all till the sewing machines were purchased as these were not required for any immediate use. Thus it can be concluded that the purchases were effected not for any immediate use but only to utilise the funds and the sanction which had been recovered well in time.

Deficiencies in the maintained of Log-Book

Log book of staff car no D.H.A. -2248 was scrutinised and the following observations are made in this connection.

(1) Rule No 40 of the staff car Rules inter alia provides that that the log book in respect of each staff car should be closed at the end of the month and a summary prepared in the log book. But no such summary was prepared at the end of any month from 22nd Nov/78 to date (7.7.79) the period from which the log book was made available) The previous log books were not produced. Needful may kindly be ensured in future and the previous log book made available to in next audit party for scrutiny.

(2) In many cases it was observed that in the column 'Purpose of Journey' only the words 'official' was recorded sufficient details giving the specific purpose of journey should be recorded in the log book. A few instances are given below where the purpose of journey was given as only official.

Date	Kms from - to	Name of the officer using the staff car
1.1.79	139350 to 139377	Sh K.Nath - Crs
4-1-79	139456 to 85	" " "
4-1-79	139485 to 503	" " "
5-1-79	503 to 533	" " "
20-2-79	14105 to 141150	Mrs Mathur

(3) On 23-12-78 the staff car was used by Shri Ishwar Chander Cashier for his Journey from Jam Nagar House to Vikas Bhawan and back and a distance of 6 kms from 139093 to 139099 was covered But the purpose of journey was not indicated in the log-books. The same may be looked into and in case it transpires that it was a private journey or non-duty journey, necessary recovery may be effected under intimation to audit.

(4) The history sheet of the Staff car was not made available to audit in the absence of which the detailed expenditure on the repair and replacement of each vehicle could not be ascertained. The history sheets of vehicles and typewriters maintained may be traced out and shown to the next audit party or these may be prepared afresh from the available record and shown at the time of next audit.

Para-16

Loss/damage caused due to floods in T.C.P.O.

A perusal of file No. DSW/WO.B./WO/Azad revealed that the articles detailed in the enclosed statement were either lost or damaged in the floods of 1978.

i) List of items lost in floods.

- a) One kg of loop yarn costing Rs. 23-10 was washed away
- b) One loak costing Rs. 19-00 was washed away

ii) List of articles damaged in the floods is enclosed

Sanction of the competent authority for the write off of the loss/damage may be obtained and communicated to Internal Audit Cell.

Name of Item	Quantity	Rate	Amount
1. Staple yarn	28 lb-60	3.65 per lb	103-58
2. Coloured yarn	5 kg	79-50 per 5 kg	79-50
3. White yarn	9 kg	39-52 per 4 1/2 kg	79-04
4. Cotton	120kg	59.50 per kg	237-64
5. Cotton	7 1/2 kg	59-50	89-25
6. Steel Reeds	23	Rs. 31-each	713-00
7. Phenyl	3 litres	6-72	6-72
8. K. Oil	4 "	5-28	5-28
9. Washing Soap	1	4-46	4-46
10. Saseon oil	1/4 kg	2.75	2.75
11. Tailoring chalk	8 pos	4-00	4-00
12. Chalk sticks	1 Box	0-80	0-80
13. Gulb	5	18-00	18-00
14. Measuring tape	5	1-50	1.50
15. Machine oil	750 gram	6-75	6-75

1352-27

Expenditure likely to be born for making certain items serviceable T.C.F.O. Azalpur 109-

Para-17

Purchase of Newspapers and Magazines:-
A check of the contingent vouchers and Register of Contingent charges for the year 1978-79 revealed that following three daily news papers,

- i) Indian Express
- ii) Times of India
- iii) Hindustan Times

and also the illustrated weekly of India and some other magazines were being regularly purchased by this office and during the year 1978-79 an amount of Rs. 506-55 was spent on this account as per details of contingent bill given below

Bill No	Amount	Amount
0-171	4/78	632-35
0-172	7/78	152-10
0-201	8/78	2-10
0-247	"	1-05
0-248	9/78	6-05
0-280	"	72-10
0-334	11/78 to 1/79	78-00
0-476	2/79	123-65
0-546	3/79	44-20
<u>Grand Total</u>		<u>506-60</u>

But no register of News papers & Magazines was made available to audit. In absence of the same it could not be ascertained whether news papers and Magazines were received whether these were received for all the dates.

Further no account showing the sale proceeds of Raddi of old News papers and magazines was shown to audit. It may be intimated whether Raddi of the old news papers and magazines was sold and what were the sale proceeds during the year. In case the Raddi had not been sold so far, the needful may be done now and sale proceeds intimated to audit.

Training cum production centres

The organisation is controlling training cum production centres. In addition to above Kasturba Niketan House cutting section and Refugee Handi Craft Shop C.C. New Delhi are being controlled by the organisation. These centers are handling cash, maintenance of cash book, receipt book, pass, paying wages to worker of an account of sewing the uniform of Govt Servants. These unit ~~xxxxxx~~ has been sanctioned permanent advances at their disposal to meet with minor expenses. It is evident that test audit of all these offices cannot be conducted within stipulated time. However, the contingent entries for the month of February 79 is the cash book of Hd. quarter were selected to test check their entries in the relevant cash book maintained in the ^{Centres} ~~centres~~ to ascertain the correctness of posting of stock items in stock register. For this purpose following centers were selected.

1. Training Cum Production Center Malviya Nagar
2. " " Lehna Singh market
3. " " Shabdara
4. " " King's way camp
5. " " Bars Hindu Rao
6. " " Shankar Market
7. " " Lajpat Nagar
8. " " Jodhi Colony
9. " " Madan Sir (Khanpur)
10. B.O.E. Center Chandni chowk Delhi Lajpat Nagar
11. Kasturba Niketan Home

(a) Cash book

(a) It was noticed that cash books were not closed daily. The cash book of most of the centers were closed once in a month, in certain cases twice in a month and in Shabdara center the cash book for the month of February 79 was closed on 29-2-79. The practice is in contravention of treasury rate. It is therefore, suggested that instructions should be issued to all cent

(10)

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to close the cash book as and when the transactions take place and compliance is intimated to audit.

b) The training in Training Unit production Center charge certain fee from the trainees. It has been observed that receipts were deposited after considerable lapse of time almost are month in most cases. Two months (T.P.O. Malviya Nagar collected Rs. 1127/- on 6-2-79 deposited on 26-3-79 along along other Receipts) and xxx one year in case of Kasturba Niketan Home Rajput Nagar (as mentioned in separate para). This practice is in contravention of G.F.R. Rule No 5 which envisages that it is duty of the department of Government concerned to ensure that the dues of Govt. are correctly and promptly assessed, collected and paid into the treasury.

The scrutiny of Travelling allowance vouchers revealed that officials pay visit to head quarter very frequently and it is not clear as to why Govt receipt could be deposited with sufficient well in time. The fees and collections should be deposited immediately on receipt.

Para-20

Purchases

G.F.R. Rule No 106 envisages that all materials received shall be examined counted measured or weighed, as the case may be, when delivery is taken, and they shall be taken charge by a responsible Government officer who shall see that the quantities are correct their quality good and they are according to approved Specification where prescribed or record certificate to this effect. The officer receiving the stores shall also be required to give a certificate that he has actually received the materials and recorded them in appropriate stock register. However it had been observed while scrutinizing the contingent vouchers that necessary certificate mentioned above had not been invariably recorded by the officials at the vouchers. It is irregular and create complication in fixing responsibilities in case the material received was not upto the mark or

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Seen
and
checked
27/10

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defective.

It is suggested that needful may be done under intimation to Internal Audit Cell.

Para-21

Kasturba Niketan Home Lajpat Nagar.

Imprest Irregular utilization of Receipt money for imprest purpose.

During the scrutiny of cash book of Kasturba Niketan, it was observed that Govt receipt was being utilised for imprest purpose. An abstract of the cash book for the month of February 1979 is given below:-

- 1) Opening balance of
- 2) Receipt of money on 1-2-79 = Rs. 1387-55 p
- 3) Amount received on 2-2-79 = Rs. 235-50
- 4) Amount received on 1-3-79 = 87-90
- Under various T.Rs
- 5) Transfer to imprest column on 15-3-79 = (-)1000-00
- on 17-3-79 = 210-60
- (6) Disposal of stores 18-3-79 = 19-00
- 7) Amount received back from imprest on 24-3-79 given on 17-3-79 = 1000-00
- Advance received on 24-3-79 back from imprest already afforded on 2-5-79, 18-8-79 & 13-9-79 = 3000-00
- = 4940-55

The whole amount of Rs. 4940-55 was deposited on 26-3-79 vide TR 5 No AA 723671 with Chief Rehabilitation Services.

It is evident that Govt. receipt was being utilised for imprest purpose inspite of the fact that Rs. 8000/- was sanctioned as imprest for this centre. This is in contravention of G.P.R. Rule No 5. The circumstances due to which the receipt money was kept in cash chest for full year and utilised may be investigated and intimated to audit. It is suggested that this practice may be immediately stopped in case the imprest money is insufficient to meet the expenses of Home, it may further be enhanced in consultation with P.D. Keeping in view the actual needs for this purpose.

The matter is brought to the notice of Director for such action.

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may be issued necessary to avoid this practice of
utilization of receipts if present in other centres also.

Outting Section:-
Non accounted of Store articles.

While scrutinizing the Contingent vouchers
it was observed that the payment of income
vouchers given below was passed in spite of the fact that
the relevant entries were not made in the stock register.
The irregular circumstances due to which the bills
were passed for payment without making entries in stock
register may be intimated to audit.

Voucher No.	Date	Amount	Detail
47	6-7-78	6-00	Broom
102	27-11-78	6-00	do
104	30-11-78	2-00	Part of wall brush
128	22-12-78	8-80	Kitchen
135	19-1-79	2-95	Miscellaneous
136	30-1-79	3-00	Refill one dozen

The stock Registers were not made available for
check at the audit due to the fact that store keeper was
transferred on 31-5-79 without handing over the charges to
relieving official. This may be made available to the audit
party at the time of next visit. Steps may also be taken
to obtain from the ex-store keeper all charges and store
articles and proper handing over taking of charge may be
done.

Para-21
Trainee cum production centre Madan Sir
Dead Stock Register

A scrutiny of Dead stock Register revealed that
the value of the items stock in hand state below had not been
indicated. The needful may be done now under intimation
to audit.

No.	Page No.	Item	No.
1	26	Herit Hand Sewing machine	1
2	27 to 31	do	1
3	37	Steel Tray	2
4	38	Foot Sewing Machine	1
5	39	Usha Hand Sewing Machine	5

(3)

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Page-24

Kingway Camp Centre:-

(a) While test checking the stock register of Kingway camp center it was seen that some items relating to a district scheme viz 'Refugee handicraft Scheme' were entered therein. It would be more appropriate if separate registers are maintained for Kingway Kingway Camp Centre and Refugee Handi Crafts Scheme. While test checked the Dead stock register of Kingway camp Centre the following items were shown as short during annual physical verification:

Item	Page No	Quantity Short
Wooden Stool	5	five
Brass Ballock	49	two

Either the necessary recovery may be effected from the staff at fault or necessary sanction for write off may be obtained from competent authority. Necessary compliance may be intimated to audit. The book value of these articles was also not available in the stock register and the same may be recorded in the stock registers after ascertaining the value from relevant Exh. Vouchers.

(b) The store article amounting to Rs. 1030-07 as detailed given below were damaged due to flood in the year 1977-78. Early action may be taken for their condemnation and if there are not fit for consumptions, these may be destroyed in the presence of some responsible officers.

S.No	Items	Amount
1.	Baldia	149-08
2.	Dhania	88-04
3.	Chailly	167-35
4.	Boyp washing	425-60
		<u>1030-07</u>

Kingway Camp

(1) While scrutinising the unserviceable file No: SWRD/MCB/Write off/1/Part III regarding the condemnation/Write off/ approval of unserviceable items, it was observed that silicate in quantity 730 kg amounting to Rs. 204-50 was included in list of item for condemnation. Circumstances leading to the purchase of such a huge quantity as compared to the may be actual requirement may be investigated and it may be seen as to why steps were not taken to supply to other center where the silicate can be used in case it was

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not needed to Center and result there of may be intimated to audit.

Record of theft case not produced

During the course of audit it was learnt that a case of theft had occurred in Kasturba Niketan, Lajpat Nagar. File regarding loss of missing items in Kasturba Niketan Lajpat Nagar during the year 78-79 was reported to be under submission and, as such, was not produced for audit scrutiny. The action taken in the matter may please be intimated to audit and the relevant file made available to the audit party at the time of next audit.

Para-25

Training Cum Production Center Lodhi Road New Delhi

(i) A new dead stock Register had been opened but a necessary certificate to this effect that all items contained in old register had been brought forward had not been recorded. The compliance intimated to audit. The balances of old stock register may be correctly carried over to the new stock register and necessary certificates to this effect may be recorded on both stock registers.

(ii) The book value of following items had not been shown in the stock register which may be done now.

S. No.	Page No.	D. Item	No.
1.	11	Sewing Machine	67
2.	21	Sewing Machine	67
3.	27	Wooden Chokies	32
4.	27	Bench Woodon	3

Para-26

Training Cum Production Center Chandni Chowk

(i) The book value of following stock items were not shown in the Dead Stock Register. Necessary compliance may be intimated to audit.

S. No.	Page No 2 Stock register	Detail	Number
1.	8	Tailer full size Mirror	1
2.	9	Partison	2
3.	10	Glass Almirah	1
4.	11	A Iron Almirah	1
5.	14	Scissors	1
6.	15	Steel	1
7.	16	Chokies Chovkies	49

cont.....

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Para 25

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65

8.	17	Trunk	1
9.	39	Ceiling Fan	8
10.	47	Sewing Machine	66

(ii) It has been observed from the cash book that undisbursed amount was kept for more than months in the cases note below. The unpaid amount may be immediately handed over to cashier on the date the amount remained unpaid more than three months such practice may be avoided in future.

*Reply
made to
a letter
from
Moffet
on
12/10/78*

S.No	Date of receipt in cash book	Wages month to which relates	Amount	Date of disbursement	No. of items remaining undisb
1.	5-10-78	8/78	39-90	4-4-79	6
2.	7-11-78	9/78	27-90	4-4-78	3

(a) A scrutiny of dead stock register indicated that following store was lying undisbursable early steps may be taken to dispose of so that the items of stores may not lose price value with the passage of time. The compliance intimates to submit.

S.No	Detail	no	Amount
1.	Safe	1	116-56
2.	Chair	2	20-00
3.	Scissor	3	9-42
4.	Letter box	1	1-06
5.	Clock	1	96-15
		5	20-00
		1	23-22
		1	Value not shown
Total			286-41

Production Centre shareholders following stock items had not been shown Register. The needful may be done under

Item	Name of the item	No
	Fire Extingisher	1
	Steel Trunk	1
	Table	4

cont.....

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4.	99	Steel	10
5.	76	Shoe case	1
6.	119	Sahare Sewing Machine	2
7.	121	Marret Sewing machine	4
8.	125	Rita Sewing Machine	5
9.	129	Table Fan	1

Deficiencies in Service Books

Following General Defects were observed while checking the Service books.

- (a) G.P.F. Account number allotted to the officials should have been recorded on the first page of the service book.
- (b) Personal Bio-data entries recorded on the first page of the service book of the official individual should have been renewed/re-attested after every five year.
- (c) G.P.F./C.G.S.I. nomination forms obtained from the officials, should have been kept with the service book.
- (d) Options regarding the fixation of pay in the revised scale were obtained from official, should be kept with the enclosures of service book.

The following defects (including the above noted general remarks) were also noticed the individual as noted against the name of:-

- 1) Sh. Gajn Hass Sp. Instructor
Leave account was not completed since 31-12-78 till date.
- 2) Sat. Krishnan Kumara organizer Gr II
Entries recorded on the page No. 8 of volume No. II of the service book were erased which is not permissible under the rule. The same may please be attested by the officer concerned.
- 3) Sh. Om Parkash Instructor
as Leave account was not completed since the December 1978 till date.
- 4) Mrs. Mohini Nabhnani Instructor
As per Pay fixation order in the revised scale, pay of Mrs. Mohini was fixed in the month of November, 1973 instead January, 73 but the revised option obtained from the official concerned was not attached with the service book and it is also not clear whether the revised option was

cash

(27)

obtained within the prescribed time limit This may be explained
Mrs S. Mehra Instructor

leave account was not completed since December, 1978
all date.

While auditing the service books of the officials who
are to be retired within next two year (as per list attached)
it was seen that the case cases have been finalised by the
office of Chief Rehabilitation Services and submitted to the
Pay & Accounts officer No III Man Singh Road, New Delhi.
But all such cases have been returned by the P.A.O. concerned
vide his office reference No PAO/3/MB/Pension/206 dated 9-5-79
in which the PAO has stated that the Pension / gratuity Rules
of Govt. of India are likely to be revised and these cases
may be pursued after issuing the latest orders of Govt. of
India on the subject. In the meantime the question of grant
of provisional pension and gratuity should be taken up by
the Department to mitigate any hard ship to the individuals
concerned further it was seen that the Provisional Pension
and gratuity, has not been released in the following cases,
who have since been retired from service since long and are
feeling hardship on this account as both are class IV officials

- (1) Smt. Brahmi Devi sutaper
- (2) Smt Raj Rani cook

During the discussion it was stated that the provisional
pension was not released due to non-availability of No. demand
certificate from the Estate office. In that case as the
provisional pension and gratuity is released to the extent of
3/4 of the anticipated pension and gratuity, the left over
portion of the pension and gratuity will provide adequate
security to meet with any demand of the Directorate of Estates.
(B) Option regarding the new/old Pension scheme should be
obtained from the officials who are likely to be retire and
within next tow year and all papers regarding the Pension/
Gratuity may be obtained from the officials duty completed
in all respect well in time so that these cases may be
finalised before the date of their retirement.

Para-29

Stationery stock register

The recent scrutiny of stationery stock register has
revealed the following irregularities:-

... that the cash

Para 29
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(a) Physical verification of the store should have been conducted at least once a year and a certificate to that effect (including inventory list) recorded in the register concerned which has not been done so far.

(b) Further it was seen that the balance of some items had been brought forward from the old stock register but the relevant entries were not attested by the S.O. in charge which resulted into incorrect account of balances. A few instances given below:-

Item	No of items registered in old register	No of items B/F to new stock register	No of items in difference
Ant Fin	322 Boxes	312 Boxes	10 Boxes
Stamp Pad	1	Nil	1
Punching machine	1	Nil	1

A review of all other items may also be undertaken

(b) Page-counting Certificate should have been recorded on the first page of the stock register, which may be done and noted for future.

Dead Stock Register.

(a) Physical verification had not been conducted since 1975 to upto date.

(b) Page counting certificate had not been recorded in the first page of the register, which may be done now and invariable in future.

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Para 29

While checking the P.B.R. it is observed that G.P.F. deduction are being made P.B. No F 788 for Feb 1979 less than the prescribed limit of ~~6 1/4~~ 6 1/4 % of basis pay for instance, the pay of Smt. Muni Devi Aggarwal, organiser whose pay basis pay is Rs. 600/- and her G.P.F. deduction of Rs. 35/- is being made which should have been 37/- according to the limit. The amount deducted less may now be recovered and credited to the G.P.F. account of the individual.

In a similar case of Sh. Mast Ram Sharma, whose basis pay is Rs. 530/- and his G.P.F. deduction has been shown as Rs. 30/- instead of Rs. 32/- in the bill No F-788 for the month of Feb, 1979 this deducting Rs. 2/- less in the bill G.P.F. deduction may be effected from the officials

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Para 30
G.P.F.
verified
and
checked
27/10
Correct
now

review of such cases may be undertaken in the light of above observations and the result intimated to the Internal Audit.

While checking the G.P.F. account of the class IV, it was observed that G.P.F. account lying incomplete and only posting of the account had been shown in each case of class IV. Neither interest nor bonus, where necessary had been completed. D.D.O. should verify the record of the G.P.F. and verify the correctness of the interest for the year 1978-79.

Raj Rani, Cook was retired on 30-6-79 and she had not been paid the final payment of G.P.F. as the account was incomplete without calculating the interest etc. This should have been done earlier avoid the hardship to the retired official. Hence G.P.F. account may be got completed and shown to the next audit party.

It was further observed that No G.P.F. is being deducted from Smt Kum Kum Arora, whose basis pay is Rs. 550/- Pay bill No. P. 792 for the month of Feb 79. The needful may be done.

In the new G.D.S. register, progressive of total and interest were not worked out in respect of all the accounts and all the columns of the register were not filled in a or the whole the register are not complete which does not represent the true picture of the account in the following cases.

1. Sh O.N. Madhavan, Branch Incharge
2. Sh Anand Rao, Branch Incharge
3. Sh S.C.D. Goel, Branch Incharge.

The above discrepancies may be got removed, register of G.D.S. may be brought upto date and shown to the next audit party.

SH. 7-2-81

[Signature]
INTERNAL AUDIT OFFICER (HQ)

[Handwritten notes]
24/12/81

PART II
SECTION-B

Para 11 Cash Book

On scrutiny of cash book it was seen that procedure for the recording of transactions regarding Pay and Allowances drawn from the Pay and Account Office and their disbursement to staff was incorrect. Against all payments received from the P.A.O. or the payments made to staff, the number allotted to the bill must be given in the cash book. In this department this procedure was not followed correctly with the result that department lost control over the amounts pending as cash in hand at the end of each month and department could not furnish the details correctly in the cash book at the end of each month as is seen from the following details:-

Details of cash in hand and the summary of undisbursed amount prepared by the Department at the end of a month

a) As on 31-12-82

S. No.	Sub Head of Account	Amount outstanding for disbursement	As per summary prepared by the office
1.	Pay	18,939.10	18,939.10
2.	Allowances	5,567.70	1,797.65
3.	Contingencies	2,640.22	2,640.22
4.	Permanent Advance	2,477.14	2,477.14
		<u>29,624.16</u>	<u>25,854.11</u>

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As on 28-2-83

1. Pay	5,511.85	5,511.85
2. Allowances	10,168.40	6,561.75
3. Out of Pay Permanent Advance	2,569.78	2,569.78
4. Contingencies	65,963.19	65,963.19
5. Misc.	645.15	645.15
Total	84,858.37	81,251.72

As on 31-3-83

1. Pay	1,61,284.55	1,61,284.55
2. Allowances	19,357.65	15,864.50
3. Out of permanent Adv.	7,200.00	7,200.00
4. Misc.	1,365.00	1,365.00
5. Contingencies	1,26,413.47	1,26,413.47
Total	3,15,620.67	3,12,127.52

The department is requested to kindly look into the above and to explain as to why the correct procedure for the maintaining of cash book could not be adopted.

b) It was found that this department has 19 Training Cum-Production Centres and three other units under it who collectives from the trainees. Similarly department collects bills from other departments on account of stitching charges of the uniforms. For all the payments received by the department and receipt on from T.R.5 is issued. It was found during the course of audit that although the department has prepared the receipts but in most of the cases either these have not been issued to the parties concerned after obtaining their dated signatures on the counterfoils of the

(Handwritten mark)

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receipts have been issued to them very late as seen in the case of following receipts.

Receipt No.	Date	Remarks
GG 913053	1-3-83	The original receipts have not been issued to the parties and are still held with the
GG 913055 to 913072	2-3-83	
GG 913081	4-3-83	
GG 913083	16-3-83	
GG 913085 to 913094	17-3-83	
GG 917253	21-3-83	
GG 917256 to 57	-do-	
GG 917260	-do-	
GG 917266 to 917300	-do-	
GG 913076 For Rs. 142.70	Dt. 9-3-83		Delivered to the party on 5-4-83.
GG 913097 for Rs. 159.00	Dt. 19-3-83	-do- Dt. 23-5-83
GG 917259 For Rs. 180.00	Dt. 22-3-83	-do- Dt. 12-4-83

The department may kindly look into the matter and audit be informed about the non-delivery of receipts to the parties concerned. In future it may be ensured that cash receipts issued to the parties concerned immediately after the receipt of money.

Para 2:

Recoupment of Imprest

This department has been sanctioned an imprest of Rs. 20,600/-. Out of this a sum of Rs. 7,400/- has been kept by the Messengers Headquarters and the rest of the imprest has further been distributed among various units under the control of this department for meeting out the petty and day to day expenditure. The department having imprest with them are required to see that all the amounts sanctioned as imprest is in fact on the last working day of a financial

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year and the liability is not allowed to pass on to the next financial year. In addition to this, the department is required to furnish a certificate to the Pay and Accounts Office (now to the Head of department) by 15th of April each year that the imprest was in fact on the last working day of the previous financial year. From the cash book it was seen that out of ^{Rs.} 20,600/- only a sum of Rs. 7,200/- was cash in hand as on 31-3-83. The department is requested to kindly intimate the reasons for not recouping the imprest at the end of ^{financial} fiscal year, and allowing the liability to pass on to next financial year.

Para 71. Retention of Govt. money beyond three months.

All the departments are required either to disburse all the amount drawn from the P.A.Os. within three months or to refund the same to government accounts. But in this department it was observed that as the Bill Nos. are not given on the payment side of the cash book, the department could not check as to which are the bills which have not been fully paid within three months and as such money was kept beyond three months in many cases. A few cases are given below and the department is requested to kindly let the audit know as to what corrective measures were taken by them to avoid its re-occurrence.

- 1. Acq. Roll No. 1/83 Pay and Allowances Rs. 256.15 This amount was outstanding as on
 - 31-7-83
 - 28-2-83
 - 31-3-83
 - 30-4-83

of Sh. Raghbir Singh

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Note: Since Payment date of the bill has not been maintained in the cash book it could not be checked as to when the bill was encashed and when the bill was finally paid or disposed of through short withdrawal.

2. Acq. Roll 1/83 Shrimati Yashoda Devi. Rs. 35/-	} This amount was shown outstanding on the last working day of Jan., March, 83 and April, 83.
17-P Smt. Sarla Bai Rs. 35/-	

Note: It was not clear as to why the above said amount was not shown as outstanding in the summary prepared at the end of February, 1983 when the same was outstanding in Jan., 83 and March, 1983.

3. P. 269 Shri Ishwar Chander Rs. 180.75	} This amount was outstanding on the last working day December, 82, Jan., 83, February, 83 and March, 83.
P. 268 do Rs. 241.00	

Para 4: Payment of conveyance Allowance to Shri Vijender Singh

The payment of conveyance allowance or T.A. to the employees should be regulated in such a way that it is not a source of profit to the individual. From Bill No. 478 dated Nil for 3/83 for Rs. 2522.90 it was seen that Sh. Vije Singh has been paid the above said amount on 31-3-83 as under:

1. Conveyance Allowance to Sh. Vijender Singh @ Rs. 52.50 P.M. from 1-9-78 to 31-8-80 24 months	} Rs. 1260.00
2. From 1-9-80 to 26-1-82 @ Rs. 75/- P.M. 16 months and 26 days	
Total = Rs. 2,522.90	

In the above said case, the details of journey performed by the individual and the ^{actual} advance expenditure incurred by him have not been obtained from him. In add:

to this it was required to be verified that individual was not on long leave from 1-9-78 to 26-1-82 and hence in the case of journey beyond the radius of 8 K.M. the payment of P.A./D.A. was not economical.

The department is requested to kindly look into the matter in the light of above observations and results be intimated to Audit.

Para 21. Payment of Honorarium to Shri Sohan Lal, peon.

Shri Sohan Lal, peon has been paid honorarium of Rs. 348/- vide Pay Bill No. 380 dated Nil of March, 82 @ Rs. 1/- per day from 6-2-1981 to 23-8-82 for working as a driver in the cutting section (Arrears of Honorarium after the revision of Rules from Rs. 1/- to Rs. 2/- per day). According to Government of India, Ministry of Home Affairs (Department of Personal Administration Reforms) New Delhi letter dated 29th February, 1981 the members of Group 'D' staff or despatch riders etc. who are appointed to work as staff car drivers or other 4 wheeler vehicles can be paid honorarium @ Rs. 2/- per day on the following conditions:-

- a) When the appointment is made for a short period.
- b) Honorarium should be allowed when regular officiating arrangement is not permissible.
- c) When the regular officiating arrangement is not considered necessary.

In the above said case it is not clear as to why the regular officiating arrangement was not considered necessary when the services of a driver were required for a period of one and a half year. The Department is requested to kindly

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intimate the reasons for the same to audit.

Para 6: Excess calls from the Residential Telephone No. 38602

It was found that the above mentioned Telephone was installed at the residence of Shri K. Nath, Chief of the Rehabilitation Services, Shri Nath was declared Head of the Department with effect from 23-3-83 and before this he was not enjoying the powers of the Head of Department. As seen from the Telephone Register, from 16-6-82 onward (Telephone Register before this was not produced to audit) and the Bills of the Telephone department for the year it was found that the calls allowed to him and as such the following amount which was paid to the Telephone department may kindly be recovered from him and deposited into govt. account under intimation to audit.

S. No.	Period of calls	Calls allowed	Calls made by the officer	No. of excess calls	Amount of the excess calls.
1.	21-12-82 to 20-3-82	750	1011	261	104.40
2.	21-3-82 to 15-6-82	867 750	867	117	46.80
3.	16-6-82 to 15-8-82	500	637	137	54.80
4.	16-8-82 to 15-10-82	500	663	163	65.20
5.	16-10-82 to 15-12-82	500	597	97	38.80
6.	16-12-82 to 15-2-83	500	508	8	3.20
				Total	<u>313.20</u>

Rs. 49.00

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Since the Telephone Register prior to the period from 16-6-82 was not available, the department is requested to kindly trace out the name and amount of excess calls if any prior to 21-12-81 be recovered from him under intimation to audit.

Para 7: Cartage charges for the carriage of Raw material and finished goods.

During the course of audit it was found that a Tempo has been provided at cutting section at Lajpat Nagar under the control of Rehabilitation Services. The tempo is to carry the cloth to different centres which is received from different departments of the G.O.I./Delhi Admn. or other agencies, for preparing the uniforms at the centres. After the uniforms are prepared, these are delivered direct to the offices concerned by the organisation of the centres. Although the tempo has been provided for this purpose even then it was seen that heavy expenditure is being incurred by the centre for carrying the cloth from cutting section, Lajpat Nagar to the different centres.

A few examples are given as under:-

1. T.C.P.C. Asad Pur

Vr. No. 134 Taxi charges for carrying cloth from cutting section, Lajpat Nagar to Asadpur. Rs. 57.20

Vr. No. 138 Taxi charges for carrying cloth from Lajpat Nagar to Asad Pur. Rs. 58.20

2. T.C.P.C. Shahadra

Vr. No. 95 Taxi charges from Shahadra Centre to C.A.O. Defence South Block, New Delhi. Rs. 45.00

Vr. No. 89 Taxi charges from cutting section Lajpat Nagar to Shahadra for carrying cloth for summer uniforms. Rs. 48.00

Vr. No. 87 -do- Rs. 49.00

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~~Vr. No. 57 Taxi charges from cutting section
Lajpat Nagar to Shahadra for
carrying cloth for summer uniforms Rs. 49.00~~

3. T.O.P.O. Jheel Kuranja

Vr. No. 121 Taxi charges for carrying
cloth from cutting section
Lajpat Nagar to Jheel Kuranja. Rs. 40.00

Vr. No. 104 -do- Rs. 40.00

It was intimated to audit that the Tempo was out of order for some time and as such this expenditure was incurred. In case it was so then the cloth could be sent to the centre from cutting section, Lajpat Nagar.

Para B: Lapse Deposits not credited in the consolidated fund of India.

As per Rule 189 of the Central Government Account, (Receipt and Payment) Rule, 1983 (G.I.R. 635) at the close of March each year all deposits or balances unclaimed for more than one/three complete account years shall be credited to the government under the Consolidated Fund keeping necessary note in the Register of deposits, but in this department it was seen that a sum of Rs. 15/- per wage earner at a centre is kept as security deposit whenever a wage earner get his/her name registered in the centre. Name of so many wage earners have been struck off from the ~~the~~ Attendance Register for the last so many years, but their security money has neither been refunded to the persons concerned nor credited into govt. Account. All lapse deposits may be credited into govt. account under intimation to audit. For example, from the attendance register of the wage earners at the T.O.P.O., Jheel Kuranja for the month of November,

1981 it was found that names of the following wage earners had already been struck off the Roll, but their post office pass books showing security money were still lying with the organisers of the centre.

Sr. No.	Name	A/c No.	Amount
1.	Mrs. Prem Lata	4220746	Rs. 15/-
2.	Bimla Sharma	700036	Rs. 15/-
3.	Harbans Kaur	702300	Rs. 15/-
4.	Ram Rakhi	921972	Rs. 15/-
5.	Kailash Rani	922027	Rs. 15/-
6.	Ram Piari	697830	Rs. 15/-
7.	Angori	697812	Rs. 15/-
8.	Prem Lata	452662	Rs. 15/-
9.	Kushala Bhatta	700293	Rs. 15/-
10.	Jirath Kaur	700289	Rs. 15/-
11.	Shoela Kumari	441758	Rs. 15/-
12.	Eias Umo	4220539	Rs. 15/-
13.	Mrs. Balbir Kaur	763212	Rs. 15/-
14.	Joginder Kaur	700766	Rs. 15/-
15.	Shanti Devi	452286	Rs. 15/-
16.	Vidhya wati	440738	Rs. 15/-

Para 9: Pay Fixation case in respect of Shri Narain Singh.

Prior to his promotion as L.D.O. with effect from 14-4-70 (A.N.) in the scale of Rs. 110-3-131-4-155-EB-4-175-180 Shri Narain Singh was drawing basic pay of Rs. 135/- in the scale of social Education Worker i.e. 95-3-128-EB-3-131-4-155. After promotion to LDO he continued to draw Rs. 135/- as basic pay upto 31-12-72. On 1-1-73 his pay was fixed Rs. 290/- in the revised scale of 260-6-290-EB-6-326-B-366-EB-B-390-10-400.

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His increment was stopped due to the reason that
he did not pass the typing test required for getting
the increment in the scale of L.D.O. Subsequently, w.e.f.
23-5-75 he was exempted from passing the type test and
allowed increment w.e.f. that date vide order No. F.14/9/
85-S-III Dated 23-12-75 (issued by the Joint Secretary
Services) of the Administrator, Delhi in exercise of the
powers conferred upon him under the provisions of Rule 6 (14)
(2) (2-A) of Delhi Admn. S.R. R., 1965.

In this connection it is pointed out that there
is some lacuna in the pay fixation of Sh. Narain Singh.
On promotion to the rank of L.D.O. his pay should have been
fixed Rs. 143/-- under F.B. 22 C, subject to any separate
orders in this case which are not known to audit.

Now, on waiving the passing of type test w.e.f.
23-5-75, although he will not be given any financial benefit
prior to 23-5-75 but his pay should be revised w.e.f. 1-1-73
taking his basic pay by adding *national* increment
accordingly regulating the further increments accordingly.

As the terms and conditions of his promotion are not
known to audit, his case can be reviewed, pay fixed in
consultation with P.A.O. and compliance reported to audit.

Para 10: L.T.O. 1982-83

During the course of audit of L.T.O. bills for
the year 1982-83 the under-mentioned irregularities were
found:-

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a) L.T.O. Register (Objection Register) was not maintained by the Head Office of Rehabilitation Services. In absence of this register, it is not understood as to how the clearance of adjustment bills and liquidation of advances was watched. The register may be opened immediately and shown to audit.

b) Bill No. 2-21 of 4/82 - Shri Jain & Shankar, chowkidar claimed L.T.O. to home town (Gorakhpur). The dates/period shown in the bill are irrelevant as shown below. The block year as written in the bill is 1982 to 1982, the nature and period of leave sanctioned from 1-3-82 to 8-3-82, the date of departure from Delhi is given 1-3-82 and the date of arrival at Gorakhpur 2-3-82. The date of payment of the bill's amount (Rs. 72.55) is given 17-4-82 whereas the date of start of journey is 1-3-82, i.e. after a period of 10 1/2 months. It is not understood as to how the bill was prepared and paid before the actual performance of journey. The claim/bill may be cancelled and the amount paid Rs. 72.55 be recovered under intimation to audit.

c) Bill No. 2-41 of 4/82; Shri Ram Bahadur, chowkidar claimed L.T.O. to Home Town (Banoli) for the block year 1982-83 for Rs. 77.30. As seen from his bill he performed his journey as given below:

	<u>Fare</u>
<u>Onward journey</u> From Delhi to Banoli direct by bus	140.00
<u>Return journey</u> i) From Banoli to Gorakhpur by bus	9.00
ii) From Gorakhpur to Lucknow and Lucknow to Delhi by Train	40.50

His claim was passed for as given below:	
For onward journey	= 49.50 (On the analogy of return journey)
For Return journey	= 49.50 (As above)
	<hr/>
	= 99.00
Recovery for 160 K.Ms.	= 21.70
	<hr/>
	= 77.30

It is clear from the above particulars that his claim was not restricted to the shortest route. The route from Banoli to Delhi via Gorakhpur and Lucknow is not shortest route as there is a direct route between Gorakhpur and Delhi and there is no need to come via Lucknow. Hence the claim may be restricted to the shortest route the excess payment made, be calculated and recovered under intimation to audit.

d) Bill No. F-43 of 5/82; Shri Gopichand Goyal, Instructor claimed L.T.O. for self and family for the block year 1978-81 from Delhi to Patna and back. His claim was passed for 8 tickets for Rs. 604.20. But the age of 3 children is below 12 years. Hence his claim should have been passed for 6 1/2 tickets (5+3 half). A proportionate recovery for 1 1/2 tickets for the rail journey from Delhi to Jammu and back i.e. Rs. 61.94 may be made from Shri Gopichand under intimation to audit.

e) In certain cases L.T.O. was claimed for dependant /parents but the requisite certificate that his/her mother and/or father is/are residing with him/her was not furnished on the bill. Hence the recovery for the amount of ticket (e)

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for parent (s) may be made in the following cases after due verification and compliance reported to audit.

i) Bill No. P-247 of 1/83; Sh. Jitendra Kumar and Sharma, L.D.O. claimed L.T.C. for self and mother for the block year 1978-81 from Delhi to Bangalore and back. His claim was passed for Rs. 510.00.

ii) Bill No. P-366 of 1/83; Sh. Joga Singh Bist, Daftry claimed L.T.C. for self wife, son and his mother for the block years 1978-81 for visiting Bombay. The total amount was passed for and paid Rs. 696/-.

iii) Bill No. P-344 of 1/83; Sh. Rohtash Kumar H/Tailor claimed L.T.C. from Delhi to Vaishno Devi and back for block year 1978-81 for self and his family (including his mother).

iv) Bill No. 374 of 1/83; Sh. Ashok Waid, peon claimed L.T.C. for the block years 1981-85 for self, wife and mother for visiting Jammu. Proportionate amount for one ticket working to Rs. 96/-.

f) The under mentioned officials were paid L.T.C. advance in excess of their entitlement and they refunded the excess amount in cash without interest beyond a period of one month after return from journey. Hence the interest at penal rate on the amount refunded by them, for the period of unauthorised retention of govt. money may be recovered from them and the compliance shown to audit.

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Name	Advt. No. & Date	Excess Amount	Period of Retention	Interest
a) Sh. S.S. Jaiswal, U.D.C.	P-341 Dt. 24-3-83	500/-	11 months (1/82 to 11/82)	45.20
b) Sh. Sudarshan Lal, Chowkidar	P-35 Dt. 11-4-83	40/-	11 months (8/82 to 6/83)	4.15
c) Sh. Y.K. Maini Steno	P-42 Dt. 20-7-84	128/-	3 months (10/81 to 12/81)	3.20
Total				52.55

Para 11: Conveyance Allowance to Physically Handicapped employees.

During audit of the grant and payment of conveyance allowance to physically handicapped officials the under mentioned discrepancies/commissions were observed:-

a) Few officials are getting conveyance allowance as detailed below but the copy of sanction order and the medical certificates indicating the percentage of disability were not attached/produced with the service book; neither any endorsement to this effect was made therein. The requirement may be completed now and shown to next audit.

b) Sh. Ram Pal, was granted conveyance allowance u.s.f. 1-3-83 but his medical certificate was not kept on records. The same may be made available to next Audit.

c) As per Govt. of India, Min. of Fin. Department of Expenditure, New Delhi Memo No. 19029/1/78-E.IV (B) dated 31-8-78, the allowance should not be paid during leave (Excepted) joining time, suspension or vocation. But the recovery of conveyance allowance was not made for the leave period noted against each. The recovery be made

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Name and Designation

Leave Period

i) Sh. Kishan Singh,
Unskilled Helper

BL 7-11 to 19-11-83 = 13

ii) Sh. Ram Pal, peon

BL 19-12 to 31-12-83 = 13

Comm. Leave

From 12-4-83 to 21-4-83 = 10

For 30-4-85 = 1

For 9-6-85 = 1

From 12-4 to 21-4-83 = 10

19 to 20-5-83 = 2

From 18-7 to 20-7-83 = 3

From 8 to 10-11-83 = 3

From 28-12-83 to 3-1-84 = 6

From 5-3 to 8-3-84 = 4

From 21-3 to 24-3-84 = 4

Earned Leave

For 30-11-83 = 1

28-1-84 = 1

From 8-4-85 to 11-4-85 = 4

From 22 to 27-4-85 = 6

From 3 to 7-6-85 = 4

From 24 to 26-6-85 = 3

From 9 to 12-9-85 = 4

From 15 to 19-10-85 = 5

iii) Sh. Dalip Singh, J.

From 3 to 7-6-85 = 4

From 24 to 29-6-85 = 6

Para 12: G.P.F. Class IV - 1982-83

1) The bonus from 1977-78 and onwards should be given @ 1% on the total balances when the subscribers would have not withdrawn any amount from G.P.F. during last 3 years. But in the under mentioned cases the bonus was given less than their entitlements. The amount of bonus less given may be credited now and the account of subsequent years may be amended accordingly and compliance shown to audit.

S. No.	Name of Subscriber	Total balance of GPF	Bonus due	Bonus given	Difference
1.	Sh. Mishi Ram, Chowkidar	6586.14	66.00	58.00	8.00
2.	Smt. Bita Devi, Aya	4799.17	48.00	44.00	4.00
3.	Smt. Indrawati, Aya	4587.00	46.00	42.00	4.00
4.	Smt. Shanti, Aya	4467.00	45.00	41.00	4.00
5.	Sh. Ramcharan, Chowkidar	4190.00	42.00	39.00	3.00
6.	Sh. Pyare Lal, Helper	4756.00	48.00	41.00	7.00
7.	Sh. Kishan Singh, Helper	4668.00	47.00	40.00	7.00
8.	Smt. Nirmala Devi, Attendant	4320.00	43.00	37.00	6.00
9.	Smt. Shafbi Raj, Aya cook	3371.00	34.00	31.00	3.00
10.	Sh. Gopi Ram, peon	3160.61	31.60	26.44	5.16 or 5.00
11.	Sh. Khushi Ram, driver	2180.60	22.00	17.00	5.00
12.	Sh. Ganga Prasad	2726.10	27.00	22.00	5.00
13.	Sh. Ram Padarath, peon	2180.60	22.00	17.00	5.00
14.	Sh. Mahavir Singh, Driver	2078.45	20.78	16.56	4.22 or 4.00

15. Sh. Ramesh Chandra Peon	237.11	22.37	17.48	4.89 or 5.00
16. Sh. Mahinder Pal Chowkidar	018.00	20.00	16.00	4.00
17. Sh. Anrit-Lingam Peon	501.00	15.00	6.00	9.00
18. Sh. Gaje Singh, Chowkidar	565.76	15.65	11.85	3.77 or 4.00
19. Sh. Lalji, Chowkidar	1279.38	12.79	9.28	3.54 or 4.00
20. Sh. Dharam Singh, Chowkidar	1299.36	12.99	9.46	3.53 or 4.00
21. Sh. Rajbir, Peon	2118.17	21.18	15.21	5.97 or 6.00

ii) Sh. Bhim Sen, Peon

The condition for giving bonus is that there should be withdrawal during the last 3 years. But in case of Sh. Bhim Sen the bonus of Rs. 33.00 was given in the year of 1982-83, whereas he withdraw Rs. 660/- from G.P.F. in 3/81 and the same was debited during the year 1981-82. The amount of Rs. 33/- may be debited now in the same year (82-83) and the accounts of subsequent years be amended accordingly.

iv) On completion of the financial year, a broad sheet of G.P.F. balances should be prepared each year, but the same was not prepared for the year under audit (82-83). It is suggested that the same may be started now and compliance shown to audit.

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Para 13: Overpayment of House Rent to Dr. (Mrs.) L.P. Dhotrekar M.D., Rs. 7984.65

Per 56

The scrutiny of P.A.C. of the office revealed that Dr. (Mrs.) L.P. Dhotrekar, M.D. was posted to Kasturba Niketan Hospital, Lajpat Nagar and was drawing House Rent @ Rs. 232.50 from 3/81 to 6/81 and @ Rs. 307.50 from 7/81 to 9/85 till her date of retirement. In this connection no document regarding House Rent Receipt for any period was shown to audit in support of drawal of House Rent at the percentage rate. As no House Rent Receipt was produced by the D.D.O., drawal of H.R. in excess of Rs. 112.50 upto 2/82 and an excess of Rs. 164.35 with effect from 3/82 to 9/85 could not be checked. If such receipts were not produced by her overpayment which comes to Rs. 7984.65 is required to be made from her under intimation to audit or Rent Receipt for the above period may be furnished to this Directorate to see their correctness.

Para 14: Cutting Section

Outstanding recovery of stitching charges worth Rs. 8,67,583.60 Rupee.

Para 56

The test check of Bill Register and outstanding recovery of stitching charges Ledger revealed that a sum of Rs. 8,67,583.60 as stitching charges upto 31-10-85, was found outstanding against more than 400 central Govt. Departments since 1976 and before. The yearwise detail of outstanding revenues is as follows:-



Year	0. Balance	Bills added during the year	Total outstanding balance
(1)	(2)	(3)	(4)
Upto 1976			
76-77	595861.10	943013.87	15,38,874.97
77-78	751614.64	789360.70	15,41,002.34
78-79	736998.23	890658.98	16,27,657.21
79-80	434161.74	887306.78	13,21,668.52
80-81	551076.17	002763.84	15,53,840.01
81-82	772115.74	976817.85	17,48,933.59
82-83	1015995.47	916585.36	19,32,578.83
83-84	1178163.58	810667.59	19,88,831.17
84-85	1038274.95	771761.87	18,10,036.82
85-86	997199.38	443698.29	14,20,807.67

4/85 to 10/85

Amount recovered during the year	Total outstanding
(5)	(6)

1787233.33	→	5,95,861.10	~
804004.11	→	7,51,641.64	~
1193495.47	→	7,26,998.23	~
770382.35	→	6,161.74	~
781724.27	→	1,076.17	~
732940.12	→	2,115.74	~
754415.25	→	8,163.58	~
730556.22	→	8,274.95	~
832837.44	→	7,199.38	~
553224.07	→	7,587.60	~

No proper initiative to recover the dues had been taken as no correspondence relating to this was shown to audit. Dy. Director (Accounts) may take up

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appropriate steps with all the 400 Govt. Departments (defaulters), press the for early repayment of the outstanding stitching charges Bill under intimation to audit.

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Para 15: Non-Receipt of Atta worth Rs. 181.59 given on loan to M.R. Home, K.N. Lajpat Nagar, New Delhi.

It was seen from Dietary stock Register for the year 1982-83 that 110 kg. of Atta, on the following dates was given on loan to M.R. Home, K.N. Lajpat Nagar but still now the same was not received back from M.R. Home.

Date	Item	Qty.	Dietary stock Register (period)	Page	Price
16-8-82	Atta	20 kg.	82-83	7	Rs. 33
23-10-82	Atta	90 kg.	"	10	Rs. 148
	Total	110 kg.			Total Rs. 181

Since Atta (110 Kg.) to the tune of Rs. 181.59 was given on loan, immediate steps be taken to receive back the Atta or the cost thereof recovered under advice to Audit.

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para 58

Para 16: Non-revision of Licence fee in respect of 20 staff Quarters and 200 one room tenements in K. Niketan.

Kasturba Niketan, Home of Refugees of East Bengal, has 20 staff quarters and 200 one room tenements for its inmates and staff. The Directorate of Social Welfare and Rehabilitation, Jannagar House, New Delhi vide his letter No. SWH/1/20 dated 20-5-74 intimated the fixation of Licence fee in respect of these buildings as below.

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1. 280 one room tenaments @ Rs. 7-50 per month.
2. 20 Staff quarters @ Rs. 25-50 per month

Accordingly the licence fee ~~is~~ was recovered from the occupants of these buildings. According to provisions of S.R. 323(i) the competent authority shall revise the licence fee if no revisions has taken place for five years. It was, however, seen that licence fee which was fixed in 1971 was being charged from the staff and inmates and no revision of licence fee has been made so far. Immediate steps may therefore be taken to revise the licence fee of both types of buildings under intimation to audit.

Para-17. Unvouched/Unrecouped expenditure of imprest of Rs.1060-

(59)
Per 1/1/79

The review of Imprest cash book for the year 1982-83 revealed that out of total Imprest money of Rs.8500/-, a sum of Rs.1060-06 was actually less but being accounted for in the cash book without any vouchers of this expenditure. This sum of Rs.1060-06 (detailed below) relates to the period as as DEC. 54.

1.	Cash purchase bill for 12/54	94-00.
2.	T.A. Bill for Pillard	108-89
3.	Bill Retruncated	65-75
4.	Advance to Dhan Devi	130-00
5.	Contingent expenditure for 5/57	9-39
6.	Conveyance to Sh. Basant Lal	4-50
7.	Contingency for 8/57	6-31
8.	Souvenir expenses	240-86

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9.	Telephone bill		0-01
10.	Contingency for 1/58		341-50
11.	-do-	3/58	37-00
12.	-do-	6/58	57-50

1095-71

Less recovery made for S. surcharge 35-65

1060-06

38

This unvouched expenditure is being shown in the imprest balance on year to year basis. Due to this a sum of Rs.1060-06 is actually less in the imprest a/c.

As stated by the Supdt. of the Home that vouchers are not traceable and the concerned officials are not available now, this amount may be treated as loss to govt. which may be written off by the competent authority as per instructions in the Account code Vol.I (Now in the 'Manual of Accounting procedure' issued the M.O.F.) under intimation to audit.

Para-18. Library Record (About 3000 Books lying unused).

Refer

The scrutiny of library record revealed that the record of books had not been kept in the proper accession register. In one stock register the books upto S.Nos. 2278 had been entered. Some other books also from S.Nos. 1 to 81 (Stock register page 138 to 148) were also found recorded. The last physical verification of the library was done on 24.11.56 but no clear report regarding No. of books available and no. of books lost had been shown. It has been told by the present official that the library books were not being issued to any inmate of the Home. No Issue Register of any period was produced to audit. Only the few cases the books were no

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(101)

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found issued ~~in the stock register~~ in the stock register itself. The immediates also never demanded. These books as such these books have no liability for the H. No. It is suggested that as books are not required in the ~~institution~~ a physical verification may be arranged by the Rehabilitation services and the books may be transferred to some other institutions make their best use, under intimation to audit.

Para-19. Improper contracts for the supply of firewood, vegetables and refreshments.

(6)
Para-19

The scrutiny of contract files regarding purchases of firewood, vegetables and refreshment etc. of the Institution for the year 1982-83 revealed that although there were contracts with suppliers for the supply of these items to Kasturba Niketan but no written and formal contracts incorporating the essential terms of contracts as prescribed under Govt. of India decision No. 1 under G.F.R. 12 existed. The Rehabilitation Services, Delhi Administration simply issued letters to the Institution intimating the name of the supplier and rates of the articles, during 1982-83. In the absence of written contracts, how it was ensured that the suppliers have supplied the articles or supplier charged proper rates. In all these cases there should have been formal written contract with the supplier. As such these contracts were improper. In future all contracts should be entered into, keeping in view the instructions of the G.I. Decision quoted above.

Para-19

Para-20. Non-disposal of waste cloth about 10 bales

(62)

The scrutiny of records revealed (file No. RS/CC/S/85-86) that waste cloth was found lying in the cutting shop in one of the rooms of the building. As per record about the induction of the cutting shop.

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no such sale/auction has been arranged. According to present Supervisor the matter was brought to the notice of the Head Quarter June, 85 but no action had been intimated so far. ~~Immediate action may therefore be intimated as follows~~ Immediate action may be therefore be intimated by the Head quarter to dispose off this material by sale/auction under intimation to audit.

Para-21. Write off Sale and disposal of unserviceable obsolete or Surplus Stores.

63

Refer to 3

Obsolete, unserviceable and surplus stores were lying in both Kasturba Niketan and cutting section without any action for their disposal. The details such items in both the Institutions were as follows:

(A) Kasturba Niketan.

(i) Sports items

	Nos.	Cost.
1) See Saw with Planes	2	290-00
2) Merry go round	1	395-00
3) Swings	1	655-00
4) Slide steel	1	265-00
5) Pung Pong Table	1	399-50
		Rs. 2004-50

(ii) Brass Items

1) Pateela big with lids	2	Recd. in donation
2) Rciechhalam	1	Rs. 78-75
3) Gangal	1	} Recd in donation
4) Parats	7	

(iii) Mislaneous.

1) Steel Trunk	15
2) Lamp Hurricane	4
3) Wooden chair	2
4) Paper racks	4
5) Takhatposh	37

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- 6) Mirror with stand 1
- 7) Dressing table 1
- 8) Hat stand 1
- 9) Wooden almirah 2
- 10) Dancing clothes 14
 - (7 Ghagra)
 - (7 Blouse)
- (B) Cutting shop.
 - 1) Cycles 5
 - 2) Water cooler 1
 - 3) Locks 23
 - 4) Iron Press 2
 - 5) Iron scale (L type) 2
 - 6) Scissors 2
 - 7) Trunks 2
 - 8) Tin trays 4
 - 9) Cutting machines 1
 - 10) Time piece 1
 - 11) Almirah wooden steel 1
 - 12) Almirah wooden 1
 - 13) Oil cane 1
 - 14) Lamp shade 1
 - 15) chair wooden 2
 - 16) steel chairs with arms 6
 - 17) do- without arms 5
 - 18) Steel table 5
 - 19) wooden office table 1
 - 20) Water tank 1
 - 21) Sewing
Steaming machine 1
 - 22) Calculator facit machine 1
 - 23) Bench 1

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- 24) Fire Extinguishers 2
- 25) Fire Buckets 12
- 26) Tripal 2
- 27) Petromax 1
- 28) Stand pump 1

All these items are unserviceable. In order to avoid further loss of value and occupation of unnecessary space, immediate action to dispose off these items may be initiated according to Rule-123 and 124 of the G.P.Rs. and final results intimated to audit.

Para-22. Overpayment due to grant of sterilisation increment.

Sh. Ram Padarath, Chowkidar was granted one special increment as his wife had undergone Tubectomy Operation on 11.10.83 in Tirath Ram Hospital. According to Govt. of India, Min. of Finance O.M. No.F.7(397)E-III/79 dt. 4-12-79, the date of special increment with the 1st of the next month in which the operation was performed. In this case the correct date of his special increment of Rs.3/- should be w.e.f. 1.11.83 instead of 11.10.83. The overpayment worked out to Rs.2-05paise plus other allowances, which may be recovered under intimation to audit.

Para-23. Unauthorised retention of staff quarter meant for essential staff in Kasturba Niketan.

20 Staff quarters exist in the permission of Kasturba Niketan which are meant for those staff who is ordinarily required to be present in the home for 20 hours but as soon as the person working

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there is transferred, he will vacate the quarter. It was however seen that the previous storekeeper Sh. H.L. Bhagat was staying in one of the staff quarter, but he was transferred to sales tax dept of the Delhi Administration the official was still found occupying the same staff quarter, which is misuse of quarter and not as per rules. Necessary action may be taken to recover the market rent from Sh. Bhagat as the quarters meant for allotment to the employees of the deptt. only. Moreover the present storekeeper has not been provided with the staff quarter. Reasons for not getting vacated the quarter from previous storekeeper may also be intimated to audit and action to this effect may be intimated against Sh. Bhagat.

Para-24. Irregular payment of electricity charges Rs. 12000/- per month by the Kasturba Niketan.

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Refer-66

The scrutiny of vouchers and contingent register revealed that a sum of Rs. 12000/- approx per month on a/c of Electricity charges was being paid by the Kasturba Niketan. In the compound there are several other departments officer eg. Govt. Model School Home for mentally retarded etc. The payment electricity charges for all these institution is thus irregular. In order to avoid this irregular payment either submeters should be provided in each deptt. or a demand register may be kept in which demand of electricity charges may be raised and realised from each deptt.

Similar action in r/o water charges may also be taken and result may be intimated to audit.

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Para-25. T.C.P.C. Lehna Singh Market.

Register of contingent charges.

While checking this register it came to notice from page No.64 to 69 that the date was not written alongwith the vouchers showing the details of paid and unpaid charges. Hence it could not be ascertained as to which month the expenditure pertains. The register may be reviewed and the irregularity removed under intimation to audit.

Para-26. T.C.P.C. Maherauli.

Cash Book and Contingent Register.

During audit of cash book of TCPC Maherauli it was observed that voucher No.102 dated 15.3.83 for taxi charges was passed for payment for Rs.44-20, but the figures were subsequently altered by overwriting to read as Rs.44-00 only. In the cash book (Page 13) also the amount was written Rs.44-20 which was later on altered by overwriting to read Rs.44/- only. As per contingent register (Page No.196) this amount was taken Rs.44-20 which stands unaltered.

As per para 13 (vi) of the Central Govt. Accounts (Receipts and payment) Rule 1983 an erasure or overwriting of an entry in the cash book is strictly prohibited. As such the overwriting in cash book is a breach of codal provision. Such practice may be avoided in future and the difference of paise 20 be recovered in compliance shown to audit. Similar action in r/o the cash book TCPC Chandni chowk may also be taken wherein cuttings and overwritings were found.

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As per voucher No.100 dt. 15.3.83 as well as telephone register page No.1, the telephone charges for the month of 3/83 were Rs.189-20, but in the contingent register it was taken Rs.189-00 only. The register and voucher may be reviewed, figures reconciled and compliance shown to audit.

Para-27(A). T.C.P.C. Shanker Market.

Gow Receipt Register.

69
Para 9

(a) As seen from page No.86 to 95 of this register, the cloth for stitching the garments was received vide challan No.7301 dt. 24.10.80 to No.10098 dt.10.10.83 but there is no entry in the register regarding return of stitched garments. As such the doubt for irregularity/missappropriation of stitched garments can not be ruled out. The reasons for non-return/not keeping records of stitched garments may be elucidated to audit. The register may be completed and compliance shown to audit.

(b) On page No.85 (Sl.No.192) of the Gow Receipt Register the number of uncut garments i.e. caps were taken as 89 vide challan No.7497 dt. 24.10.80 but 75 were returned. There is no remark regarding the balance of 12 caps. The reasons for not keeping the records of 12 caps may be elucidated to audit and the cost thereof may be recovered from the official concerned.

(B) T.C.P.C., Malviya Nagar

GOW Receipt Register.

As seen from page No.80 to 115 (Covering period from 3/77 to 3/84), there are entries of cloths/garments, received for stitching under govt. work order but the entries regarding return delivery of stitched garments were not made in the register.

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This creates a doubt for irregularity/misappropriation of stitched garments. The reason for non return/not keeping the records of stitched garments may be elucidated to audit, may be completed now and compliance shown to audit.

Para-28, T.C.P.C., Lodi Road,

During audit of vouchers for the month of 3/83, it was observed that the undermentioned vouchers pertaining to contingent charges were neither approved by the D.D.O, nor they were cancelled after making payment under his signature.

70
Voucher No

<u>Vr.No.</u>	<u>Amount.</u>	<u>On account of</u>
164	2-75	Purchase of Vim cartage charges.
172	6-00	-do-
173	15-00	-do-
174	12-00	-do-
175	17-00	-do-
176	17-00	-do-
177	17-00	-do-
178	45-00	-do-
179	20-00	-do-
180	14-75	Conveyance charges
181	11-70	-do-
182	11-70	-do-
183	11-70	-do-
184	10-90	-do-
185	13-30	-do-
186	7-85	-do-
187	11-70	-do-
188	13-30	-do-

The payment of the amount of vouchers without passing by the D.D.O., for payment is irregular. These vouchers may get passed by the D.D.O., the payment regularised and the compliance reported to audit.

Para-29. Irregular maintenance of clothing account at cutting section, Lajpat Nagar.

In spite of repeated requests, the register in which cloth is entered when the same is received from the departments/offices for stitching of uniforms, was not produced to audit on the plea that the register alongwith all the connected documents has been sent to Sh. Nand Lal Singh, Inspection Local Admn. Reforms unit in connection with an enquiry. However scrutiny of other records of the department revealed following irregularities. Head of the department is requested to manage a thorough checking by a suitable staff and physically verify the cloth lying in the store and to prepare a deptt. wise statements to whom the stitched cloth relates. In future, a monthly progressive report showing the cloth received, cut, sent for stitching etc. by the centre should be prepared and submit it to their H.Qrs. to what the speedy clearance of work.

- (a) Counterfoils of the issue books from Sl. No. 6901 to 7000 and of receipt book from Sl.No. 4401 to 4500 and 4901 to 5000 are missing.
- b) Cloth received from the departments has been entered in the issue columns.
- c) Entries regarding "Receipt" and "Issue" of cloth were not made in the stock register in few cases.

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There was difference in the net total of cloth carried over brought forward from one page to another page.

- e) Heavy amount of cloth has been shown as returned from same departments without any authority.
- f) Shortage in some types of cloth measuring, an aggregate of 37,846.51 Mts. & excess in some other types of cloth measuring an aggregate of 45519.03 Mts. were found. It may be elucidated as to how the less and excess accountal of cloth has taken place.

(12)
Per 9/7/83

Para-30. Grant of HRA to Employees.

In order to check the admissibility of HRA to each employee, certain information was asked for from the office but the same was not supplied to audit inspite of repeated requests. The department is requested to obtain the same from each employee on the forms already supplied to them and forward it to audit.

(13)
Per 9/7/83

Para-31. T.C.P.C. Shahdara.

During the course of audit of T.C.P.C., Shahdara it was seen in some cases, the cash balances are not being verified at the end of month, but in the middle of the month. As for example the cash in hand has been verified as Rs.71.65 as on 18.3.83 whereas there was a balance of Rs.200/- at the end of March, 1983 which has not been verified by the organisor. Similarly in the month of Feb.,83 the closing balance of Rs .153-75 has been verified by the organisor on 12.2.83 whereas there was a balance of Rs.11-75 at the end of Feb. 1983 which has not been verified by the organisor. The reasons for doing so may be explained to audit.

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Para-32. Tempo No. DHC-8137. *Per 9/74* 15 91 27

The Log Book of this tempo for the period prior to 5/82 was not produced. On scrutiny of the vehicle repair register maintained by this deptt. (after the year 1981), it was observed that the pick up was purchased on 18.7.75 for Rs.26389-35p., and a huge amount was spent on this van on account of its repairs/maintenance etc. during the year 1981 to 1985 besides minor repairs. The details of expenditure incurred is given below:-

27.7.81 Rs.1481-89

30.3.83 Rs.4926-45

Sanction Rs./Accts/pick up van/8137/7300-7303

20.12.84 → Rs.18606-15
Rs. 898-90

1.1.85 → Rs.344-10

23.3.85 → Rs.510-62

10.4.85 → Rs.252-28

7-6-85 → Rs.4957-92

Totals. 32478-31

Keeping in view, the above mentioned expenditure incurred on this pick up Van, it is clear that a huge amount (more than cost of the vehicle) was incurred on the maintenance/repairs etc. Generally in the absence of this pick up van, the Training-cum-production centres working under the H.Q., were being allowed to take the cut garments from Central Cutting Section Lajpat Nagar, New Delhi to various T.C.P.Cs. and delivery of stitched garments from various centres to the concerned deptts/Ministries by Scooter & Taxies.

Remedial action to dispose off the vehicle, if it, is expensive may be taken and incurring of heavy expenditure by using private vans may be avoided.

Para - Part II

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H/c

PARA No. 1 (Ref. Memo No.1 Dt. 03.06.98)

Subject: Stock Register

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During the course of Audit of Rehabilitation Services for the year 1997-98 in respect of stock register (Consumable and non-consumable) the following discrepancies were noticed;

- (a) As per rule/instructions on the subject the physical verification of the stock of articles in hand should be done at regular interval and results be recorded in the concerned stock register. It has been observed that physical verification of articles in hand has not been done. The requirement of the rule may please be noted for future compliance.
- (b) Stationery record is not being maintained in the stock register prescribed for the purpose. H.O.O. should see that all stock registers (Consumable and non-consumable) is maintained in the proper form of register meant for the purpose.
- (c) H.O.O. has neither attested the entries of issuances made in the stock register of stationery nor in the indents related to stationery in token of correctness of the issuances. Needful may be done and shown to audit.
- (d) During scrutiny of stationery stock register/indents it has been noticed that stationery articles are being indented by different officials of this office. Most of the indents are not submitted to the respective incharges in order to counter check. The issuances against these indents are being not authorised by the store officer or any other officer.

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As per rules/instructions, the indent should be in first instance be submitted to the branch incharge and issuance of the articles should be authorised by the store officer taking necessary steps for economy cut. Then, the articles should be issued and entries to this effect may be made in the stock register and that is to be attested by the store officer.

It has also been noticed that indents do not carry the serial nos. Due to this lapse, a lot of time of the audit has been wasted during cross verification.

In the light of above, the issuances as well as indents may please be get completed and shown to audit.

(e) During cross verification of closing balances of 1996-97 and opening balances entered in the stock register of 1997-98, it has been observed that the entries reflecting opening balances have not been attested by store officer in token of having compared with the closing balance shown in the previous year. Needful may please be done and shown to audit.

(f) The following balances have been worked out wrongly in the stock register of stationery:

(i) Page 447 :- Opening balance of Ball pen was 23 and purchase of 50 ball pens shown on 5.8.97. Total balance has been shown 63 instead of 73.

(ii) Page 313 :- Opening balance of craft paper was 73 and purchase of one ream craft paper shown on 24.9.96. Total balance shown 513 instead of 573 craft papers.

(iii) Page 450 :- Opening balance of refill was 311 on 5.11.97. Balance of 366 refills has been shown after issuance of 5 on 13.11.97.

(v) Page 559 :- Opening balance of typing paper was 31 reams on 20.5.97. Balance of 29 reams 600 papers has been shown after issuance of 200 papers.

(vi) Opening balance of typing paper was 27 reams on 9.6.97. Balance of 25 reams 350 papers has been shown after issuance of 150 papers.

(vii) Opening balance of typing paper was 25 reams on 11.6.97. Balance of 23 reams 300 papers has been shown after issuance of 200 papers.

All stock registers may please be reviewed to trace out similar cases. Balances of above article and other similar cases may please be corrected after verifying the stock physically. Compliance shown to audit.

(g) It has been observed that non consumable articles have been issued and the issuances have been shown reduced in the non consumable stock register itself instead of maintaining a separate issue register. The balance of the items of non consumable nature can only be reduced after transfer to the other office, condemnation write off etc. The issue of such articles for temporary use in the office should be watched out through a separate issue register. A few articles are as per under which have been shown reduced in the non consumable stock register:
Suit case, Leather bags, Leather purse, Garden tools etc.

Separate issue register for non consumable articles may be prepared and compliance shown to audit.

(h) Stock register, other than stationery and non consumable articles have not been produced to audit for test checks.

(Jb)

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PARA No. 2 (Ref. Memo No. 2 Dt. 4.6.98)

Subject: Cash Book.

~~Jb~~ (76)

During the course of test check of the Cash Book for the year 97-98 in r/o of Rehabilitation Services, Jamnagar House, New Delhi, the following discrepancies have been noticed:

1. The Cash Book presented to the Audit was for the period from 13.11.96 to till date. But the D.D.O. has signed the Cash Book for the period from 14.7.97 to 15.12.97. For the period from 13.11.96 to 13.7.97 and from 16.12.97 to till date, the D.D.O. has not signed the Cash Book. This is in contravention to the Receipts & Payments Rules. D.D.O. is requested to explain to the Audit, the reasons for not signing the entries of the Cash Book.
2. As per Receipts & Payments Rules No. 13, at the end of each month, Head of Office or D.D.O. should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. But here in this office, the D.D.O. has never carried out the physical verification of the cash balance. Reasons for the above lapse may please be explained to the audit.
3. As per rule, the undisbursed amount is supposed to be refunded after 90 days of the drawal of that amount from the govt. treasury. But it has been seen that most of the times the amount undisbursed remains with the cashier for pretty long time. A few of the examples are as under:
 - (i) Salary of Sh. Ashok Kumar for the month of Jan, 97, Feb 97, March 97 has paid on 18.12.97.
 - (ii) Festival Advance in respect of Sh. D.K.Singh was

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29.11.96, Rs. 72/- has been shown un-disbursed. This amount has been disbursed after 18 months (on 27.2.98).

(iv) Salary in respect of Sh. D.P. Yadav for the month of 8/97 was not paid/refunded upto 31.3.98.

Reasons for keeping un-disbursed amount for so long may please be explain to audit.

4. On 27.2.98, Ms. Jasvinder Kaur has been paid Rs.6442/- but on the same date, Rs. 216/- and Rs.4000/- pertaining to Ms. Jasvinder Kaur has been shown in the details of un-disbursed amount. It implies that cash was not actually available in the cash chest. Reasons for not disbursing the other payments to the officials to whom one payment was made may be explained to audit.

5. Payments of big amounts are being drawn from the PAO in 'B' series cheques. Rs. 90982/- on account of water charges of KN Home was drawn from PAO on 9.1.98 and the same amount was drawn on 11.12.97. Rs. 32780/- was drawn in 'B' series cheques on 11.2.98. Reasons for not drawing the aforesaid amounts in 'A' series cheques may be explained to audit.

Moreover, these big amounts were withheld for long time illogically. Rs. 90982/- which was drawn on 9.1.98 was paid to the concerned party on 31.3.98, Rs. 90982/- which was drawn on 11.12.97 was illogically retained by the DDO upto 9.3.98. Again Rs. 32780/- drawn on 11.2.98 was paid on 10.3.98. Reasons for the same may please be explained to audit.

6. Admission Fee received from the trainees are deposited with the cashier but these are not remitted to the Govt. treasury even after the lapse of 4-5 months. As per receipt and payment rules 1983, all moneys received by

for above lapse may please be explained to audit.

7. T.R.5/GAR 6 produced to audit revealed that these are not signed by the DDO. These slips are not being issued to the depositor also. All the 400 slips of GAR 6 are unsigned and un-issued. Reasons may be explained to audit.

PARA No. 3 (Ref. Memo No. 3 dated 4.6.98)

Subject :- GPF Ledger of Class - IV.

During the course of audit of GPF Ledger of Class-IV officials of Rehabilitation Services, following discrepancies were noticed:-

1. Closing balance as on 31.3.98 was found not calculated in some cases. The same may be completed and shown to audit.
2. DDO/HOO has not made his initials in cases where calculation has been made.

DDO is requested to do the needful under intimation to audit.

PARA No. 4 (Ref Memo No. 4 dated 5.6.98)

Subject :- Class - IV liveries.

During scrutiny of record relating to class IV liveries in respect of Rehabilitation Services deatt. for the year 1997-98, the following discrepancies were noticed:-

(A) It has been noticed that entries made in the distribution register are not being attested by any officer in token of their correctness. Needful may be done and shown to audit.

(B) It is observed that the amount incurred on the purchase of uniforms issued to class IV employees may

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(C) Amount of stitching charges paid to class IV employees has not been mentioned in the register. As such the specific amount of stitching charges has not been maintained, it is difficult to ascertain whether the official has been paid the charges as per prescribed rates of Govt. of India.

HOO is requested to get the stitching charges recorded in respect of all class IV employees under intimation to audit.

(D) It has also been observed that physical verification of stock in hand of class IV liveries have not been done during the year 1997-98. The requirement of the rule may please be noted for further compliance.

(E) Previous issue register and stock register which included 1997-98 xkx has not been provided to audit for cross verification eligibility of present issuances as well as balances of previous stock register. May be provided to next audit.

(F) As per distribution register, Ms. Asha, Female attendant shown issued cloth for one half coat on 20.3.97. But the same has been shown deducted from stock after 8.12.97 as per record. Position may please be clarified.

(G) It has been noticed that liveries articles purchased for class IV employees of this department, @ the rate higher than the prescribed rate by Govt. of India as per detail given hereunder :-

Article	Qty.	Rate	Total Amount incurred	Prescribed rate	Total	Excess amount incurred
Jersy	60 Pcs	160/-	9600/-	145/-	8700/-	900/- ✓
Socks	62 Prs	31/-	1922/-	22/-	1364/-	558/- ✓
Blanket	16 Pcs	184/-	2944/-	130/-	2080/-	864/- ✓
Cloth/12250	Mts	43/-	5267.5/-	35/-	4287.5/-	980/- ✓
Shirt.						
Cloth/13230	Mts	33/-	4365.9/-	25/-	3307.5/-	1058.4/- ✓
Blouse						

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H.O.O. is requested to issue livaries to eligible class IV employees strictly in accordance to the prescribed rates. The recoveries calculated above i.e. Rs. 4356/- 4360/40 may be made proportionately from the officials concerned, under intimation to audit.

PARA No. 5 (Ref. Memo No. 6 dated 8.6.98)

Subject :- Misc. record/ registers relating to TCPCs.

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During the course of test checks of record relating to TCPCs working under the deptt of Rehabilitation Services for the year 1997-98, the following discrepancies were noticed :-

- (A) GAR 6 have been issued to students instead of FEE receipt against Fees collected from students by TCPCs.
- (B) Although attendance registers of students under training is being maintained in TCPCs but the same are neither signed by instructor nor attested by Organiser/ incharge of TCPCs.
- (C) Physical varification of stock in hand has not been done in TCPCs.
- (D) From the stock register of TCPC Bara Hindu Rae, it was found that many non consumable items like Swing Machines, Black Boards, Water Collers etc. were transferred to TCPC Mukim Pura on 30.4.90 and these articles were shown deducted from the stock register of TCPC Bara Hindu Rae, but the specific order and signature of Receiptants found in the register. The same may be reviewed and findings may be comunicated to audit.
- (E) Consumable stock register have not been produced/maintained by TCPCs.

(F) Non-consumable stock register maintained by TCPCs have not been maintained in prescribed format. Due to this

stock register, if maintained in proper form.

(G) Water charges register of KN Home is only being prepared from April 97. Reasons for not preparing the same before April 97 may please be explained. Needful may be done/completed and compliance shown to audit.

(H) Telephone Register of KN Home from 1.10.95 to 31.7.97 has not been prepared. Needfull may please be got completed and shown to audit.

(I) As per entries recorded in the electricity register of KN Home, the department is depositing average bill of consumption of electricity due to 'faulty meter' for the last so many years. What efforts are been taken by the department for replacement of 'faulty meter'?

(J) It has been noticed that some of TCPCs have issued one single fee receipt which contains fee of 5-10 students due to shortage of fee receipts. This is an irregular procedure. In future, every student should be issued fee receipt individually against the fee deposited by the student.

6270
5460
810

PARA No. 6 (Ref. Memo No 8 dated 8.6.98)

Subject:- LTC Bills.

(Handwritten initials and signature)

In the course of test check of LTC Bills it was noticed that Sh. Mohan Lal, UBC was paid LTC amounting to Rs. 6270/- vide bill no. P/475 dt. 12.3.98 for two nos. of fares from Delhi to Kanyakumari. The official claimed Rs. 2730/- for outward journey and Rs. 3718/- for inward journey. and Whereas, he is eligible for re-imbusement of fares for direct route from Delhi to Kanyakumari, which comes to Rs. 5460/- (2730 X 2). As such he has been paid excess by Rs. 810/-.

2730 +
2718
= 5448
(-)/5460
988

... he recovered

PARA NO. 7 (Ref. Memo No. 9 Dt. 9/6/98)

Subject:- Settlement of old audit paras.

During the course of audit of Accounts for the year 97-98 in respect of Rehabilitation Services, Jamnagar House, New Delhi, it has been noticed that there are 75 paras outstanding pertaining the audit report of 1976-83. Several reminders for the settlement of these outstanding paras have also been issued on 4/8/95, 15/7/96, 2/12/96, 9/4/97 & 7/11/97 but no concrete steps have been taken by the authorities to get these outstanding paras settled. It is once again requested that necessary instructions may please be issued to the officer/official concerned to make the necessary compliance to get these paras settled.

PARA No. 8 (Ref. Memo No. 10 Dt. 9/6/98)

Subject:- Service Books.

During the test check of Service Books of the officials of the Directorate of Rehabilitation, Jamnagar House, New Delhi, the following discrepancies were noticed:

1. As per G.O.I. order, a passport size photograph of the official is required to be affixed on the first page of his/her service book. It has not been done in many cases. A few instances are as under:-

- 1) Smt. Raj Rani Gambhir, Instructor
- 2) Smt. Janki Devi, Jr. Instructor
- 3) Sh. Mohan Lal, U.D.C.
- 4) Sh. Man Singh, U.D.C.

It is requested that cases with similar discrepancy may please be looked into and needful as referred above may please be done & compliance be shown to audit.

2. G.P.F. Account Number allotted to the official is supposed to be recorded on the right hand top corner of

the following cases:-

- 1) Sh. Parmod Kumar, Head Clerk
- 2) Ms. K.S. Shanthi, L.D.C.
- 3) Sh. Rakesh Kumar, L.D.C.
- 4) Sh. Govind Singh, Chowkidar
- 5) Smt. Bimla Kumari, Instructor
- 6) Sh. Ram Padarath, Peon

It is requested that similar cases may please be nominated under intimation to Audit.

3. Nomination regarding D.C.R.G./G.P.F./C.G.E.G.I.S. were not found attached in the service books in many cases. Some examples are as under:-

- 1) Ms. K.S. Shanthi, L.D.C.
- 2) Sh. Rakesh Kumar, L.D.C.
- 3) Sh. Binesh Kumar, Helper
- 4) Sh. Amar Singh, U.D.C.

It has also noticed that in some cases filled nomination form are available in service books without acceptance/attestation of Head of Office. Since these forms are necessary for every service book maintained by H.O.O., it is requested that nomination forms in all cases be checked and compliance be shown to audit after doing the needful.

4. Details of family members of following cases was not found recorded in service book in following cases:-

- 1) Smt. Shakuntla Devi, Jr. Instructor
- 2) Sh. Amar Singh, U.D.C.
- 3) Sh. Rakesh Kumar, L.D.C.

H.O.O. is requested to get the requisite information from the concerned officials in order to completion of Service Books.

As per instructions on the subject, H.O.O. should reattest the first page of Service Book of each official after completion of every five years' service. This

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6. Part II of Service Book (1st page) was not filled up/ not signed by the H.O. in the following cases:-

- 1) Sh. Jai Shankar, Peon
- 2) Sh. Madan Lal, L.D.C.
- 3) Sh. Amar Singh, U.D.C.
- 4) Sh. Ram Padarath, Peon

7. The Service Books of all categories should be shown to the official concerned and his/her signature be obtained as token of having seen the entries made in it. This instruction is not being followed in the department.

H.O. is requested to ensure that same instructions is being followed. Under the provision H.O. should inspect at least 10% of the Service Books and leave accounts being maintained in the office and initial after inspecting. But these instructions are not being adhered to in the office.

H.O. is requested to ensure that these instructions are invariably followed.

PARA No. 9 (Ref. Memo No. 11 Dt. 9/6/98)

Subject:- Medical Bills.

80

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While scrutiny of medical bills produced before audit it has been observed that in many cases O.P. Cards/prescription slip, essentiality certificate, cash memos of medicine purchased have not been attached with the office copy of medical charges reimbursement bill which hamper the scrutiny of the claims received by the incumbent.

The details of such cases are as under:-

<u>S.No.</u>	<u>Bill No./Date</u>	<u>Name</u>	<u>Amount(₹)</u>
1.	13 / 31.3.97	Sh. Tara Chand, Insttr.	99.00
2.	14 / 31.3.97	Sh. Rehtas Kumar, Instt.	2161.00
3.	12 / 31.3.97	Sh. Shamsher Singh, UDC	2503.00
4.	164 / 28.7.97	Sh. Q. Hassan, INSTT.	2760.00
5.	246 / 12.9.97	Sh. Suresh Chandra, UDC	1307.00
6.	249 / 15.9.97	Sh. Sarvdev Sah, Peon	97.00

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10/3/98

<u>S.No.</u>	<u>Bill No./Date</u>	<u>Name</u>	<u>Amount</u>
7.	252 / 15.9.97	Sh. Ram Padarat, Peon	4626.00
8.	253 / 15.9.97	Sh. B.P. Singi, UDC	1732.00
9.	254 / 15.9.97	Sh. Rehtash Kumar, Instt.	630.00
10.	256 / 16.9.97	Sh. Satya Pal, Peon	4172.00
11.	257 / 16.9.97	Sh. Tara Chand Banwaria, Instt.	780.00
12.	504 / 27.3.98	Sh. Sarv Dev Singh, Peon	49.00
13.	507 / 27.3.98	Sh. Rehtash Kumar, Instt.	659.00
14.	506 / 27.3.98	Sh. Kabeel Singi, Peon	133.00

D.D.O. is requested to obtain the abovesaid documents and produce the same alongwith bills mentioned in order to proper scrutiny of the claims before the audit.

PARA NO. 10 (Ref. Memo No. 7 Dt. 8/6/98)

Subject:- Water Charges in respect of K.N.Home.

81

During the course of audit of accounts for the year 97-98 in respect of Rehabilitation Services, Jamnagar House, New Delhi, it has been noticed that the Deptt. has been paying Rs 45,491/- per month on account of water charges in respect of the Kasturba Niketan Home Premises. On enquiry it has been revealed that the billing has been made on average basis for the last few years as the meter has gone out of order. It has also come to the notice that there are other offices also which have been situated in the same premises and for these offices also the department is paying the charges. It is requested that the department should take some concrete steps to get the water meter in order and the department should also approach the Jal Vibhag (Water Department) to get their water supply separated for this office of the Central Govt. and pay the charges for K.N.Home only.

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PARA NO. 11 (Ref. Memo No. 14 Dt. 10.6.98)

Subject:- Contingent Bills.

During the course of test check of the Contingent Bills for the year 97-98 in respect of Rehabilitation Services, Jamnagar House, New Delhi, the following discrepancies were noticed.

1. In order to avoid fraudulent use of sub-vouchers attached with the Contingent Bills, these are required to be defaced by stamping thereon "Paid & Cancelled". This has not been done in any of the bills. It is requested that needful as referred to above may please be done and compliance shown to audit.

2. Contingent Register showing expenditure on individual items is not being maintained by the department.

It is requested that needful as referred to above may please be done and compliance may be shown to audit.

PARA NO. 12 (Ref. Memo No. 16 Dt. 8/6/98)

Subject:- Non producing of Record.

83

Following records were not produced before the audit for scrutiny. D.B.O./H.O.O. is requested to get the record completed and produce the same before the next audit party.

1. Long term Advance Register.
2. Long Books/History Sheets of vehicles.
3. Service postage stamps record.
4. Telephone Register.
5. Photocopier maintenance register.
6. O.T.A. Register.
7. Conveyance/T.A. register.
8. Bread Sheet.
9. Spouse information.

*Request
TWO copy
of report
of branch
attached
as per
order*

2/10

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PART - II

CURRENT AUDIT REPORT
(2013-16)

Audit Para No.1

(Ref.Audit Memo No.8 dt.31/5/2016)

Subject:Recovery of Rs.28712/-account of License Fees and water charges of Government Accommodations.

Vide order No. F. 4(1)/Misc./PWD& H /A-II./2004/2749-2765 dated 10-03-14 by the Government of N.C.T. of Delhi, Public Works Department & Housing, Allotment Branch, 5th Level "B" Wing, Delhi Secretariat, New Delhi, the rate of license fee and water charges have been revised wef July,2013. During the test check of PBR it has been observed that the revised rate of Licence fee and water charges of Govt. accommodation were deducted for the period mentioned below in column No.6, but not wef July, 2013 resulting short deduction of licence fee and water charges. Few cases observed are as under:-

S.No	Name & Designation and Address.	Revised L/F W.e.f 1-7-13	Revised Water Charges 1-07-13	L/Fees+ w/ charges as per PBR	L/f & w/c deducted as per revised rate	L/Fees + w. charges to be recovered	Total amount be recovered
1	2	3	4	5	6	7	8
1	Ran Singh Dabla,HC (Qtr. No.234, Nimri colony)	310	196	260 + 196 Upto 31/7/2014	1/8/2014	50X13	650
2	Shanti Devi,sweeper (217, Type II Nimri Colony)	310	196	143 + 10 Upto 30/9/2015	1/10/2015	167 X 27 186X27	4509 5022
3	Saroj Bala,sweeper(283, Type II Nimri colony)	310	196	183 + 10 Upto 30/9/2015	1/10/2016	127 X 27 186X27	3429 5022
4	K.N.Tiwari (1499, Gulabi Bagh)	245	196	143 + 10 Upto 31/5/2016	Not till date	102X35 186X35	3570 6510
						Total	28712

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The above amount of Rs.28712/- on account of short recoveries of license fees of Government accommodations may be recovered from the above mentioned Officers/ Officials after due verification of facts and figures under intimation to audit. And all other similar cases may also be reviewed.



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**Directorate of Audit
Government of N.C.T. of Delhi
4th Level, C- Wing, Delhi Sectt.
New Delhi-110002**

Audit Para No.2

(Ref.Audit Memo No.11 dt.1/6/2016)

Subject:-Recovery of Rs.12012/- for overpayment of LTC bill.


During the test check of LTC bills of Department, the following discrepancies have been noticed as per detailed below:-

1. Bill No.344 dt.27/3/2015 for Rs.70754/- (LTC-Advance of Sh.Gulshan,AAO from Delhi to Srinagar & back) and Bill No.94 dt.18/6/2015 for Rs.7862/- (LTC-adjustment bill of Sh.Gulshan,AAO from Delhi to Srinagar and back). As per LTC rate the air fare(Air-india Economy LTC-80) for one person between Delhi to Srinagar is Rs.9260/- (Base Fare-6201 Fuel charges-1850 WO-147 JN-398 YM-113 UDF(IN)-551) and Srinagar to Delhi is Rs.9122/- (Base fare-6201 Fuel charges-1850 WO-207 JN-398 UDF-466). But the employee has been paid LTC claim of Rs.30116/- for four persons i.e.@Rs.7529/- per person (Delhi to Srinagar) and Rs.48500/- for four person i.e.@ Rs.12125/-per person (Srinagar to Delhi). Thus making overpayment of Rs.12012/- { (Rs.12125-Rs.9122) X 4 persons} for journey from Srinagar to Delhi.

It is observed that the department has not followed the guidelines as specified in office memorandum No.31011/3/2014-Estt(A-IV) GOI,DOPT dt.26/9/2014. Hence not restricted the Air-Fare as per LTC-80 rate. Reasons for not complying the LTC rules/guidelines may be informed to audit and recovery of overpayment may be made on account of LTC claim amounting to Rs.12012/- from the concerned employee after due verification of facts and figure. Similar other cases may be reviewed.

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**Directorate of Audit
Government of N.C.T. of Delhi
4th Level, C- Wing, Delhi Sectt.
New Delhi-110002**

Audit Para No.3

(Ref. Audit Memo No.1 & 2 dated :25-5-2016).

Subject:- Non production of records.

The following records have not been produced to audit for scrutiny:-

Financial year 1982-83

1. LTC Advance register,
2. Security Register of wage earner of all TCPC except TCPC Jheel,
3. Certificate of occurrence of any theft/fraud/embezzlement for 1982-83 in the office and attached units,
4. Attendance register of Trainees of TCPC Lodi Road, "
5. Long terms and short term advance register,
6. Receipt for a sum of Rs.238/- deposited by TCPC Jheel Kurenja with HQ on 24.3.83
7. OTA Bills:-No.P-458 dt.24/12/1981 and P-483 dt.23/3/1983 etc.

Financial year 1997-98

8. Log Books/History sheets of vehicles,
9. Service postage stamps record,
10. Telephone Register,
11. Photocopier maintenance register,
12. OTA register,
13. Conveyance/TA register,
14. Broad sheet
15. Spouse information



Financial year 2012-13 to 2014-15



16. Challan file and GAR-6 for the period 2013-14,
17. Income Tax records (Form -16 & related documents) for the year 2013-14, 2014-15 & 2015-16.
18. LTC register

Need full be done and compliance shown to next audit.

(Usha Purwaha)
I.A.O.Audit Party No.VIII



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TEST AUDIT NOTE
(2012-15)

TAN NO.1: Improper maintenance of cash Book (Govt. A/C)

(Ref No .Audit Memo No.10 Dated : 1/6/2016)

During the test check of Cash Book (Govt. A/c) maintained by the office of the Rehabilitation services, GLNS complex, Delhi Gate, Delhi , the following irregularities have been noticed by the audit:-.

1. **Permanent advance/Imprest money was not used :-** In terms of Rule 291 of GFR "Permanent advance or imprest for meeting day to day contingent and emergency expenditure may be granted by the Head of Department. As per cash book of the department, Rs.7900/- is available as imprest money. It has been observed no amount was spent out of imprest money available with the Department during the last three years of audit period. No bill was submitted for recoupment. Hence purpose of keeping imprest money completely defeated. It is advised that imprest money be used to meet contingent expenditure and recoup it by submitting bills to concerned PAO.
2. The totals of the Cash Book was not checked by the other than writer at the close of each month. As per Rule 13(iii) the cash book should be closed regularly and completely checked. The DDO/HOO should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the Cash book and initial it is as correct,. The same was not recorded in cash book.

HOS is advised to remove above discrepancies & compliance be shown to audit.

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**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
DELHI SECTT. : NEW DELHI**

TAN NO 02: Irregularities in Service Books and Leave Accounts.

(Ref .Audit Memo No. 10 Dated :17-5-2016.)

During the test check of Service books maintained by the office of the Rehabilitation services GLNS complex, delhi Gate, Delhi, the following irregularities have been noticed by the audit:-.

S. No	NAME(Ms/Mrs)& Designation	Remarks
1.	Jyoti Rani Sharma, Instructor	<ol style="list-style-type: none"> 1. No nomination forms pasted in the Service Book. 2. Leave records not maintained properly. 3. Service verification not done 4. Increment entry not signed by competent authority 2015-16 5. Photo is not signed by competent authority
2.	Beena, sweeper	Service book is incomplete and not signed by the competent authority. No relevant documents are available in service book.
3.	Chander dev Shah, UDC	<ol style="list-style-type: none"> 1. No Nomination forms pasted in the Service Book. 2. Photo not attested by competent authority 3. Leave records not maintained properly
4.	Nalini Mehra, Inspector	<ol style="list-style-type: none"> 1. No Nomination forms pasted in the Service Book. 2. Photo not attested by competent authority 3. Leave records not maintained properly
5	Anil Kumar, LDC	<ol style="list-style-type: none"> 1. No Nomination forms pasted in the Service Book. 2. Photo not attested by competent authority 3. Leave records not maintained properly
6	Shakuntala Devi, Instructor	<ol style="list-style-type: none"> 1. No nomination forms pasted in the Service Book. 2. Leave records not maintained properly. 3. Increment entry not signed by competent authority
7	Ashok Kumar, Care-taker	<ol style="list-style-type: none"> 1. Latest photograph not available. 2. Nomination forms not available.
8	Ran Singh Dabla, HC	<ol style="list-style-type: none"> 1. No nomination forms pasted in the Service Book. 2. Leave records not maintained properly. 3. Service verification not done
9	Bala, sweeper	<ol style="list-style-type: none"> 1. No nomination forms pasted in the Service Book. 2. Leave records not maintained properly. 3. Service verification not done 4. Different entries are not signed by the competent

by

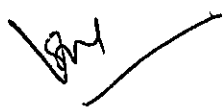
OS

		authority in service book
10	Kuldeep Kumar, Peon	<ol style="list-style-type: none">1. No nomination forms pasted in the Service Book.2. Leave records not maintained properly.3. Service verification not done4. Different entries are not signed by the competent authority in service book.

1. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.
2. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book

All other similar cases may be reviewed.

HOS is advised to take action as above and compliance be shown to next audit.



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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, DELHI SECTT., NEW DELHI**

TAN NO 03: Shortcomings in Bill Register.

(Ref .Audit Memo No. 4 Dated :27-5-2016.)

On scrutiny of Bill Registers maintained by Rehabilitation services, GLNS complex, Delhi Gate, Delhi for the years 2013-16, following shortcomings have been observed:

1. Register is not serially numbered.
2. Page counting certificate has not been recorded/signed by competent authority on the first of the any of the register.
3. **Blank Col-5,6,7,8 and 9-** Col. 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 timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
5. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. **Cutting and Over writings-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOS is advised to take action as above and compliance be shown to next audit.

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DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, DELHI SECTT., NEW DELHI

TAN NO 04: Pay Bill Register.

(Ref .Audit Memo No. 3 Dated :27-5-2016.)

During the test check of Pay Bill Registers of Rehabilitation services, GLNS complex, Delhi Gate, Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Balance of advances were not shown brought forward to the next year's PBR's with its no. of installments, which is irregular. Needful may be done and shown to next audit.
4. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
5. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
6. Monthly entries in PBR's (Teaching, Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness, which is irregular.
7. GAR-18-Abstract Pay Bill not completed/ filled in Pay Bill Register and these entries must be attested /verified by the D.D.O. for its correctness.
8. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004.
9. Grade Pay and Pay Band not mentioned in the PBR which is irregular.

HOS is advised to take action as above and compliance be shown to next audit.





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DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, DELHI SECTT., NEW DELHI

TAN NO 05: Shortcomings in Stock Register consumable (stationary)

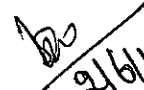
(Ref .Audit Memo No. 9 Dated :31-5-2016.)

During the test check of consumable/Non consumable stock registers of Rehabilitation services GNLS complex, Delhi gate, the following irregularities have been noticed:-

Consumable Stock Register (stationary):-

1. The Consumable stock register has not been prepared in proper format. The office has made three consumable stock register and entries of items purchased have been made at different places.
2. The physical verification of the consumable stock register have not made by the authorities. The same is required under GFR Rule 192(ii)
3. Quantity used/issued to the concerned staff have not been entered in the consumable stock register(stationary).
4. Page counting certificate has not been done.
5. No progressive total has been shown at the time of stock of new items.
6. Indexing not filled properly.
7. Numerous cutting have been made at the different places of register and also not attested by the competent authority.
8. Entries in the stock register have been made through Red Ball Pen. It should be done through blue/black.

HOS is advised to take action as above and compliance be shown to next audit.


21/6/16.
(Usha Purwaha)
I.A.O.
Audit Party No.VIII

