

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

Sub: -Audit report of O/O the Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Avantika, Rohini, Delhi for the audit Period 2020-2023.

INTRODUCTION

The Internal Audit Report on the accounts of the **Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Avantika, Rohini, Delhi** for the audit Period 2020-2023 was conducted by field Audit Party No.17, comprising of Sh. Chander Mohan, IAO and Smt. Hemlata, AAO. The audit was conducted during 07 working days w.e.f. 05.09.2023 to 15.09.2023 .

AIMS AND OBJECTIVES

The main activities of the **School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Avantika, Rohini, Delhi** is to provide healthy & hygienic environment living facilities, medical treatment facilities, recreational facilities, indoor & outdoor sports facilities, impart vocational training, Education, Rehabilitation and other facilities to the residents of this institute.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2016 -17 to 2019-2020:-

S.No.	POST	Name & Design. of the officer	Period
1.	HOO/DDO	Dr. Rachna Bhardwaj	01.03.2020 to 27.03.2020
		Priyanka Yadav	28.10.2020 to 31.07.2022
		Neelam	01.08.2022to31.03.2023
2.	Cashier	Sh. Pawan Kumar, Jr. Asstt.	25.02.2019 to Oct.2021
		Sh. Parveen Maan, Jr. Asstt.	Oct, 2021 to 31.03.2023

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Budget Allocation and Expenditure for the period 2016-19:

(Amount in Rs.)

Financial year	Budget Allocation	Expenditure
2020-2021	56720000	51736947
2021-2022	54960000	52921996
2022-2023	53710000	51907715

Vacancy Statement:

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	Nil	Nil	Nil
2.	Group B	2	0	2
3.	Group C	41	36	5
	Total	43	36	7

Statutory Audit

Statutory audit of the office of the Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Avantika, Rohini, Delhi has been conducted by AG (Audit) Delhi up to 2019-2020.(Copy not provided)

Maintenance of Records

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

Old Audit Report

There were 48 old Audit para's outstanding of the office of the Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Avantika, Rohini, Delhi the office showed compliance of nil old audit paras and 03 audit paras taken as afresh in current audit report. The remaining 45 old outstanding paras have been incorporated with current audit report as part-I (old audit report).

1640
SHMR(A)
2020-23

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's
1.	1976-1977	04	-	-	04
2.	1977-1978	02	-	-	02
3.	1978-1979	04	-	-	04
4.	1979-1981	11	-	-	11
5.	1986-1989	01	-	-	01
6.	1991-1993	01	-	-	01
7.	1996-1997	13	-	-	13
8.	1997-2014	04	-	-	04
9.	2006-2009 F. No.3138/25	0	-	-	0
10.	2014-2016	01	-	-	01
11	2016-2020	07	03	01,06,07	04
	Total	48	03		45

Details of Old Recovery

S. No.	Year	Total old Recovery	Amount		Balance Recovery against Paras (Amount in Rs.)
			Para No.	Recovered/ Adjusted	
01.	2016-2020	16400	01	16400	0
TOTAL		16400		16400	0

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16110

Current Audit Report (2020 –2023)

During the course of current audit, 26 audit memos including 09 Record Memos and 17 observation memos highlighting various irregularities/ recovery to the tune of Rs.107700/- were issued. Out of which nil audit memos settled on the spot. Total 17 audit memos have been converted to 09 Paras and 07TANs which are incorporated in current audit report.

Details of Current Recovery

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered/Adjusted	Balance (In Rs.)
06&08	2	10200	0	10200
07	3	97500	0	97500
	TOTAL	107700	0	107700

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

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

OLD REPORT

(1976-2016)

PART-I PART-I

112/10

106
138/c

Part I
broad

PART-I (Old Audit Report)

2840

108/c
1041

18/10

PARA. 4 1976-77 CHILDREN EDUCATION ALLOWANCE

From the pay bill register it is seen that children education allowance was being paid @ Rs. 50/- p.m. to Sh. P.C. Sharma, Deputy Spdtd.. This was being drawn on the basis of revised P.L.C. dated 2.9.76 received from Probation Hostel for Boys, p-South Patel Nagar, N. Delhi. From the file, it is seen that the school certificate was not obtained. It may kindly be intimated how the children education allowance was granted in the absence thereof. The School certificate duly certified by the education authorities may now kindly be obtained and kept on record. Further in the absence of details it could not be verified whether all the conditions in respect of all the children in these case the children education allowance is being drawn are fulfilled as per latest orders on the subject. It is, however, suggested that the details about the original date of entry in the school are obtained to determine the eligibility.

A register to this effect may please be maintained wherein all the details i.e name of the child, date of entry in school, class, period, rate etc. should be noted to avoid any double payment.

Sd/-

21/9/76

15910

iv) Nomination forms ^{with} full addressed as per procedure of rule 4.10 have not been obtained. these may please be obtained and kept on record.

v) The ledger has not been maintained on the proper printed form as per requirements of rule 4.1 of annexure 6.

vi) Broadsheet was not maintained to watch the accurate postings.

Page 2
Page 3
Admission of adults (old para-12 76-77) PAA No. 1 (1976-1977)
There are 99 inmates out of which 58 are between 6 to 18 years and the remaining 41 are adults. This institution (Annexure Panjabi Bagh) is primarily meant for mentally retarded children only. The orders of the competent authority under which the adults are also being admitted in this Home could not be produced. A copy of the same may kindly be obtained and furnished. Further while examining file No. 62/70R regarding Vijay Laxmi, age 20 years it is seen that Directorate of Social Welfare vide their letter No. F. 41(4) /77 DSW/II Cw20888 dated 27.5.77 has asked the S.pdt. Home for mentally retarded (Adult) Kasturba Niketan, Lajpat Nagar, New Delhi to admit two adults Sh. Trilok Nath Aushkela and Miss Vijay Laxmi. Similarly Jaswant Kaur age 20 years was admitted vide file No. 68/714. The letter (Supt. Home for mentally retarded (Adult) Kasturba Niketan) vide his letter No. F. 15(17) @ HMR/77/239 dated 28.5.77 addressed to the this institute, Panjabi Bagh asked to admit Miss Vijay Laxmi (Adult) and accordingly she was admitted.

Thus it will be seen that the adults are also being admitted in this home on the orders of the Supt. Lajpat Nagar, which is nearly a sister concern and not on the orders and on the basis of the head quarters office. The matter may kindly be reviewed in each case and position elucidated.

Incidentally it may be stated that test check has further revealed that ~~xxxx xxxxx xxx~~ articles of dietary are received from

136/c
106/104
102
15810

time to time only on adhoc basis and are accounted for in one and the same stock register. For instance the following articles were received on 10.6.76.

Name of Item	Weight	Unit
Atta	171,000kg.	
Sugar	23,250kg.	
Rice	21,000kg.	

In case there are any orders for admitting the adults also under the competent authority. It is suggested that separate set of stock register for the materials viz. dietary, clothing, general articles etc. et c. received and issued for adults may kindly be maintained to ensure maintenance of systematic record on the one hand and to see that complete liability is met by the institution / concerned on the other.

Page No. 2
PARAM 2
(1976-1977)
Page 3
Para 3

In this connection letter No. SHMR/ Annex. 1106 dated 19.7.76 of this institute addressed to subdt. Home for mentally retarded (Adult) Rajpat, agar, also refers. *The matter needs to be looked into by the Department of Social Welfare.*

The account of Dietary items has been test checked and the following observations have been made.

1) Fira Kool / Coal Dated 1.3.77

Attendance Between	Scale	per day	Entitlement Daily.	Shown as issued	Remarks
(1) 5 & 16	44	500 gm	35.300	41,000	Except Savings (-) plus 5,700
(11) above 16 yrs	38	350 gm			

Dated 9.3.77

Attendance Between	Scale	per day	Entitlement	Shown as issued	Remarks
1) 5 & 16	47	500 gm	36,800	42,500	5,700
2) above 16 yrs.	38	350 gm			

Dated 15.3.77

Attendance	Scale	per day	Entitlement	Shown as issued	Remarks
1) 5 & 16	47			do	
2) Above 16 yrs.	38			do	

Dated 17.3.77

It was stated that the scale of issue in the case of the category at (ii) viz above 16 years was also authorised 500 gms daily instead of 350 gms per head but no written authority in support thereof was shown. Authority is required to be produce ^{to} the audit to justify the excess issue of 5,700 gms daily over and above the prescribed scale full justification of facts is mode to ^{at} pacify the audit. Correct quality may also kindly be issued in future.]

Parat Kalah
Old Order - 15-4-76
Irregular payment of Rs. 4977.55 = 9328 4

102
139/c
156/c

PAAAN-3
C1977-1979
Pun No. 03

Shri Budh Ram was placed under suspension vide Directorate of Social Welfare letter No. F.3(1)/TS-DSW/169 dated 3-1-1973

and was subsequently reinstated vide letter No. F.3(1)/78-DSW 11607 dated 13-4-1976. The following observations are made:-

1. Shri Budh Ram was placed under suspension on 3-1-1973 and continued to receive subsistence allowance for the entire period of his suspension i.e. from 3-1-1973 to 13-4-76. His case was regarded to be revived after six months of suspension and the subsistence allowances was accordingly to be revised which was ~~not~~ not done in this case. The circumstances under which this was not done may please be explained to Audit.

2. Shri Budh Ram was re-instated on 13-4-76 vide order of the Directorate referred to above. The order of reinstatement is silent about the pay and allowance and also how the period of suspension is to be treated. Since the order was silent on the issue, no dues could be paid to Shri Budh Ram on the contrary the entire period of suspension has been treated as duty and the payment of arrears accordingly made vide pay bill No. 19/76-77 dated 28-6-76 for Rs. 4977.55 which is irregular and necessary steps for its recovery may please be taken. Further certificate of non-employment during suspension period was not obtained.

3. According to rules it should be clearly specified in the re-instatement order whether the period of suspension will count towards pension and gratuity and in the absence of that this period is to be treated as not counting towards pension and gratuity. The necessary note to this effect may please kept on the service book of the official immediately so that the period in question is not counted for the same.

101
133/c
155/c

Mrs. Krishna Grover, Craft Instructor

The pay of Mrs. Krishna Grover as on 1-1-1973 has been fixed at Rs. 500/- per month and her next increment fell due on 29-5-73 raising her salary to Rs. 525/- and she has been allowed to cross the E.B. stage as a matter of routine and subsequent increment also allowed on 1-5-74, 1-5-75, 1-5-76, 1-5-77 raising her pay to 550/- 575/- Rs. 600/- and 625/- respectively. The necessary certificate to the crossing of efficiency bar has not been obtained upto now. The case may therefore please be regularised immediately, and the circumstances under which she was allowed salary beyond efficiency bar stage without obtaining the certificate from the competent authority may please be explained to audit. Such irregularities may also kindly be guarded against in future.

Irregular payment of salary to Smt. Ram Piary Kapoor Basic Teacher

From the perusal of the pay fixation document of Smt. Ram Piary Kapoor, the following irregularities have been noticed:-

1. The pay fixation has been done on 1-1-1974 instead of 1-1-1973. No option could be produced as per entries in the service book.
2. Her pay on 1-1-73 was Rs. 185/- whereas it has been shown as Rs. 215/-. The discrepancy could not be explained.
3. Her pay as on 1-1-73 according to CCS(R.P) Rules, 1973 should have been fixed at Rs. 370/- whereas it has been shown as fixed at Rs. 440/- on 1-1-74 with next increment on 1-10-75.
4. The statement of pay fixation has not been signed by the head of the office.
5. The pay entitlement of the official and the pay fixed on different dates is shown below:

132/c
10
98/c
154/c

<u>Date</u>	<u>Pay entitlement</u>	<u>Pay drawn</u>
1-1-73	370/-	old rates
26-5-73	380/-	-do-
1-1-74	...	440/-
26-5-74	395/-	-do-
26-5-75	410/-	455/-
1-10-75	...	455
26-5-76	425/-	-do-
1-10-76	...	470/-
26-5-77	440/-	-do-
1-10-77	...	485/-

The whole case may therefore, kindly be reviewed and the excess amount paid to her may kindly be calculated, intimated and recovered.

6. It has further been noticed that the entries in the service book have not been authenticated and are not upto date (as per P.B.R. pay from 1-10-77 Rs. 485/- but no entry has been made in the service book.

STOCK REGISTER FOR LIVERIES:-

The stock register for liveries was checked and the following observations are made:-

1. Upto December 1975 the liveries to class IV was being issued by the Directorate of Social Welfare and this scheme was dignitized from 1st January, 1976 and this house purchased liveries for class IV staff by the Directorate was communicated to this House but it was not noted in the stock register. The needful may please be done now and discrepancy if any between due and actually issued reconciled.

2. From the records it was noticed that out of 52 metres of cloth issued to T.C.P.O. a balance of 60 centimeter of cloth was left with them which was not collected upto date of audit.

131/c

99/150/c

The same may please be done and this length of cloth taken on stock. The irregularity may also kindly be guarded against in future.

3. The stock register of liveries in future may please be maintained in 3 parts on the proforma given at annexure I to this report.

PURCHASE:-

PARAN-4 (1976-1977)

The inmates of home are entitled for 100 grams of rice per day which is included in the cereal items. The purchase of rice is normally made from the Authorised Ration dealer and the quantity in excess of requirement is purchased from the super bazar as a rule. In this connection it was noticed that the purchase of rice was made on 6 occasions as shown below:

21-5-76	84 kg.	@ 3.70
21-5-76	16 kg.	@ 3.70
11-6-76	200 kg.	@ 3.70
14-10-76	200 kg.	@ 3.80
29-1-77	89 kg.	@ 4.00
10-3-77	100 kg.	@ 3.90
<u>689 kg.</u>		

In this connection it is stated that the rice @ A.R.D. is issued @ Rs. 1.59 per kg. and the rice i.e. Bagmati purchased from Super Bazar has cost this have Rs. 3.70 per kg. i.e. Rs. 2/- approximately excess per kg. The reasons for buying the highest quality rice could not be explained, when it could have been purchased at lesser price from Super Bazar or from local market. It would be observed that house has suffered a loss of Rs. 1378/- approximately during 1976-77 in the purchase of rice. The reasons for the same may please be intimated to Audit.

.....15/-

Page 5

Page 5

CO. Para 170 (1976-77)

PAR-5

130/c

(108) 96/5
1007 2622
23/3
130

98

152/c

2. Delhi Administration issued sanction vide letter No. F.1(27)76/Asctt/DSW/2310 dated 1-7-76 for Rs. 3851/- on account of purchase of craft material and stationery and nursery class equipment. The following comments are offered:-

(i) The quotations letter should have been sent at least to 10 suppliers whereas it has been found that it was sent only to three suppliers and the bulk purchase was made from M/s Nov Bharat Printers and stationers vide bill No. CB/79 dated 30-3-77 for Rs. 2679/- and the remaining articles were purchased from Super Bazar vide CB-50 dated 16-10-76 for Rs. 964/43 only.

(ii) Although no quotations were called for from Super Bazar yet purchases were made from there. The reasons for this could not be explained.

The discrepancies pointed out above may please be explained to Audit.

3. Purchase of clothings:-

Delhi Administration vide its letter No. F.1(1)/76/Asctt/DSW dated 1-7-76 sanctioned an amount of Rs. 8000/- on account purchase of clothing bedding, shoes etc. for the inmates of the home.

In this connection it is stated that the Directorate of Social welfare had issued instructions to have to purchase clothings from the Delhi Cloth Mill. It was however, found that the purchase of clothings was made from Super Bazar vide CB No. 51 dated 18-10-76 for Rs. 4843/64. The circumstances under the purchase was made from Super Bazar in contemvention to the instructions of the Directorate may please be explained. 7

Para No. 05
PARAM. 5
1977-1978

97
95
129/c
157/c

Para-6 (6)

Para-6

Para-2 (1977-78) Sub: Non-recovery of GPF advance of Sh. H. C. Kapoor UDC

A sum of Rs. 1500/- was drawn as GPF advance vide bill no. GPF/3/77-78 on 30.8.77 in favour of following 3 employees:-

1.	Sh. H. C. Kapoor UDC	Rs. 500/-
2.	" Bhibhishan Mehta UDC	Rs. 400/-
3.	Smt. Kaushalya Devi	Rs. 600/-
Total		= Rs. 1,500/-

The amount was disbursed to the concerned employees on 31.8.77. Out of these 3 employees recovery was started from 2 employees mentioned at S. No. 2 & 3 from their salary bills for 9/77 but the recovery from the pay of Sh. H. C. Kapoor UDC was not started. The employee was transferred from this institute in 11/77 and LPC was issued in his favour without exhibiting therein the advance drawn by him. After his being relieved the irregularity was detected and a revised LPC issued on 30.1.78 showing a sum of Rs. 500/- as recoverable from him.

From the above facts it transpires that as the salary bills were prepared and drawn by the said employee himself, he had intentionally not commenced his recovery, as out of the 3 employees in whose favour advance was drawn in one bill, the recovery was started from salary bills of other 2 and this could have easily come to the notice of Sh. H. C. Kapoor, that he himself had also drawn advance. This may please be looked into. Further it may be ensured that the recovery has now been made from the salary of Sh. H. C. Kapoor and position advised to Internal Audit.

PARAM. 6 (1977-1978) Para No. 06

Para-7 (7)

Para-7

Para-3 (1977-78)

Sub : Irregular purchase of milk from market.

The institution had been purchasing milk from Delhi Milk Scheme upto 23.5.77 @ Rs. 1.50 per litre regularly but there after the order for supply of milk was placed with M/S Vijay Dairy, Kirti Nagar, New Delhi @ Rs. 2.39 per litre. On discussion it was argued that Delhi Milk Scheme does not supply milk on credit basis

Contd.....

11-11
 92%
 261
 987
 122
 1281
 94/C
 150/C

on credit basis, but this argument is not convincing in as much as the department had sanctioned drawal of advance to the extent of Rs. 4500/- vide their letter No. F11(1)77-Accts/DSW/Dt. 9.6.77. For dietary articles which could not be made available on credit basis. Under these circumstances purchase of milk from M/S Vijay Dairy from 24.5.77 to 31.8.77 is irregular as it had resulted in a loss of Rs. 1039-52 to Govt. Revenues as per details given below. This may please be looked into and advised to Internal Audit.

S.No.	C.B.No.	Month.	Quantity of milk purchased from Vijay Dairy.	Rate.	Amount paid	Cost of payment	Excess
1.	22Dt.12.9.77	24.5.77 to 31.5.77.	80	2.39	191-20	120/-	71/20
2.	"	6/77	300	"	717-00	450/-	267/-
3.	"	7/77	385	"	920-15	577/50	342/65
4.	"	8/77	403	"	963-17	604/50	358/5
						1039/52	

Para 8
 Para-4
 77782 (66)

Para 8

Para-4 Irregular payment of CBA to Sh. P.C.Sharma.

As per extent orders children education allowance is admissible in case of those children who are admitted in schools at places other than place of work of the employee for want of school of requisite standard. However the C.E.A. is to be continued in case of these children for whom it was admissible on 31.10.73. In all cases the requisite certificates have to be furnished by the employee after obtaining them from school authorities) after every six months which should be got verified independently by D.D.O.

Submitted
 21/9/20

On exercising test check of pay bill register it was found that Sh. P.C.Sharma Dy. Supdt. had been drawing children Education Allowance from 5/77 to 11/77 at the rate of Rs. 50/- P.M. but neither any certificate was produced by him during this period nor any particulars of children, their class, year of admission, school in which studying etc. were furnished by him to the office. Under these circumstances the payment of Rs. 450/- as C.E.A to Sh. P.C.Sharma @ Rs. 50/- P.M. from 5/77 to 11/77 (as per pay Bill Register) is irregular. Steps may be taken to recover the amount under advice to Internal Audit.

1491C
 97/1270
 98/1270
 1271C 97C

- | | | | | |
|--|---------|---|---------|--------|
| 3. C.B. 48 Dt. 19.1.78
for Rs. 313.60 | 21.2.78 | Municipal Corporation (Sub Vr 544)
Water charges bill. | 17.6.78 | 313.60 |
| 4. CB 51 Dt. 21.1.78
for Rs. 722/- | 6.2.78 | TOP Males Punjab Bagh (Sub Vr 562)
bill dt. 28.2.77 | 22.6.78 | 722/- |
| 5. CB 53 Dt. 2.2.78
for Rs. 402.85 | 21.2.78 | CH Anand Parbat (Sub Vr 582)
Bill dt. 14.11.77 | 20.6.78 | 39/- |
| 6. CB 54 Dt. 2.2.78
for Rs. 1844.04 | 21.2.78 | XXXXXXXXXXXX
XXXXXXXXXXXX
XX. | 250.02 | |
| 7. C.B. 55 Dt. 5.2.78
for Rs. 790.50 | 21.2.78 | Khadi Gram Udyog Bhavan
Bill dt. 31.1.78 | 15.6.78 | 679.50 |
| 8. C.B. 57 Dt. 9.2.78
for Rs. 539.65 | 21.2.78 | Refugee Handi Craft Bill
dt. 9.2.78, (Sub Vr. 600) | 15.6.78 | 454.65 |

Para 8
Para 9

Para-8 Pay Fixation.

(1) Overpayment to Smt. Nathi Bai approx. Rs. 250/-
 Smt. Nathi Bai Caretaker was drawing pay @ Rs. 80/- P.M in the scale 70/85 w.o.f. 1.2.72 and accordingly her pay in the revised scale of 196/235 was fixed at Rs. 202/- w.o.f. 1.1.73 with date of next increment on 1.2.73. As her pay was fixed under Note 3 below rule 7(1) the next increment should have been granted on completion of qualifying service of twelve months from the date of stepping up of the pay in revised scale i.e. on 1.1.74 instead of 1.2.73 resulting in the overpayment of Rs. 250/- (approx) @ Rs. 41/- (approx) per year from 1.2.73 to Aug. 79. This should be explained and action taken to regularise the overpayment. DDO may please note that no further overpayment is made to him in future.

(2) Overpayment of Rs. 45/- made to Sh. Prem Singh Chowkidar.
 Sh. Prem Singh Chowkidar was drawing Rs. 72/- w.o.f. 7.5.72 in the scale of Rs. 70-85 and his pay was fixed under the revised scale @ Rs. 196/- w.o.f. 1.1.73 with date of next increment on 7.5.1973 with date of increment on 7.5.73. In the year 1977 onward his date of increment was ante dated May, 1977 to January, 1977, resulting in the overpayment of Rs. 45/- (approx). @ Rs. 1

SHEW
 17/9/78

per annum (approx) w.s.f. 1.1.77 to date. The amount of overpayment may be worked out and recovered from the official concerned under intimation to audit.

(3) Overpayment of Rs. 102/- made to Smt. Kailash Devi,
(Caretaker).

Similarly in the case of Smt. Kailash Devi, Caretaker her date of next increment was antedated from October, 1977 to January, 1977 resulting the overpayment of Rs. 102/- (approx). @ Rs. 34/- per annum (approx) exact amount of overpayment w.s.f. 1.1.77 to date may be worked out and recovered from the official concerned under intimation to audit.

(4) Overpayment of Rs. 35/- approx. made to Sh. Ishwar Singh.

Likewise in the case of Sh. Ishwar Singh Peon his date of next increment was antedate from April, 77 to January, 1977 resulting the overpayment of Rs. 35/- (approx) w.s.f. 1.1.77 to date. Exact amount of overpayment may be worked out and recovery effected from the official concerned and deposited in Govt. account under intimation to audit.

(5) Likewise in the case of Smt. Rosta Sharma (Aya) her date of next increment was ante dated from Dec. 77 to January 1977 resulting the overpayment of Rs. 120/- (approx) @ Rs. 4/- Per Annum (approx) w.s.f. Jan. 77 to date. Recovery may be effected from the official concerned under intimation to audit.

In view of the above, it is quite ~~clear~~ evident that the date of annual increment of Class IV employees had not been correctly fixed. All had resulted in the overpayment of amount to them. As such, all cases of Class IV employees may be examined and date of increment revised after recovering the excess amount paid to them due to irregular grant of increment.)

148/C
90/10/10
92/C
126/C gmk

Smt. Kailash
2/7/2020

1471C
 22/1
 97
 15/1

1.7.76 to 31.12.76 was short by one day, i.e. 15 days instead of 16 days. The corrections may be done now.

(6)

Smt. Swaran Rani (Caretaker).

Entries regarding the B.L. availed recorded on page No. 15 Vol. II of the S. Book for the following periods were not attested by the D.D.O., Meerut may be done now:-

- 21.1.77 to 3.2.77
- 12.7.77 to 25.9.77.
- 27.3.78 to 31.3.78
- 1.7.76 to 28.2.76
- 1.3.77 to 28.2.77.

2/19/2020

77-78
 Para-10) C.D.S. Ledger (Old New Scheme).

While auditing the C.D.S. (Old New Scheme) Ledger, the following irregularities were noticed:-

(a)

As mentioned in Part A of Annexure '6' of C.D.S. Ledger the repayment of Comp. deposits was made to the officials allowing interest for the period from 1.10.76 to 30.9.77 (interest allowed upto 30.9.76 in respect of first instalment). While scrutinising the interest allowed it was found that excess interest allowed it was found that excess interest was allowed in a number of cases as per few instances given below. All other accounts may be reviewed at your end and recovery effected from official concerned under intimation to audit cell, Delhi Administration.

S.No. Name of official with Designation. Interest paid for the year 76-78. Interest Due. Diff. Inad Istt.

1.	Sh. Prem Singh Sweeper.	95-30	72-80	22/5	
2.	Smt. Teeta Sharma (Aya)	95/-	86/40	8/60	
3.	Smt. Kaushalya Devi (Aya)	95/10	72/50	22/60	
4.	Smt. Kailash Devi (CT)	95/30	72/50	22/80	
5.	Smt. Natho Bai (U.TT)	99/70	76/10	23/60	
6.	Smt. Swaran Rani (C.T.)	94/-	71/60	22/40	
7.	Sh. S.S. Sethi Dy. Supdt.	27/30	19/90	7/40	
8.	Sh. Munshi Lal Dy. Supdt.	173/60	135/40	38/20	
9.	Smt. R.P. Kapoor (Basic Tr.)	131/40	101/75	29/75	
10.	Km. Usha Trivedi (Dy. Supdt.)	12/50	6/40	6/10	

(b) Part B of Annexure (C.D.S. Ledger) provided to record the entries regarding the repayment

(78-11)

78-11
28/11
910
94/11
99/10
124/c
146/0

- 9 (a) Service Book
- (b)
- (c) Shri Anant Prakash
- 10 (a) to (d) CDS - Ledger (Old and New)
- 11 (a) and (b) CPF Ledger - Class IV
- 15. Delay in the removal of I.V. and other licences.

Part - II (1978-79)

Parag
89

RECOVERY ON ACCOUNT OF WRONG CHANGE OF DATE OF INCREMENT FOR Rs.99/-

The pay of Mrs. Kausbiya Devi, Care Taker was fixed on 1.1.73 as per revised pay rule to Rs.196/-. Next increment was allowed on 17.12.73 thereafter on 17.12.74 and so on upto 1.12.76. But during scrutiny it was noticed, that after 1.12.76 the next increment was to be allowed on 1.12.77 and her pay raised from 208/- to 211/-. Instead, however, it was seen, that the official was allowed the increment v.s.f. 1.1.77 (instead of 1.12.77) and this practice continued upto year 1979. This is irregular. Hence the recovery as per detailed below of the over payment of pay for Rs.99/- plus allowance thereon, may please be made from the concerned official and compliance reported.

SUNJ
21/11/79

Month in which increment allowed	Date of increment due.	Basic pay should be P.h.	Basic pay as per P.E.d:	Excess.
1.1.77 to 30.11.77	1.12.77	208/-	211/-	3x11 = 33/-
1.1.78 to 30.11.78	1.12.78	211/-	214/-	3x11 = 33/-
1.1.79 to 30.11.79	1.12.79	214/-	217/-	3x11 = 33/-

Contd...P/

2

145/C

7224
88
93
98

123/C 91

Other cases of the nature, if any may please be reviewed in the light of above over payment and the excess payment if any, revealed as a result thereof recovered and compliance in this regard communicated to andi.

Prakash 8/28/11

OVER PAYMENT OF GOVERNMENT CHARGES TO SE. ASST. PRADASH U.D.O./CASHIER.

(A) Shri Anant Prakash U.D.O. and co. paid conveyance charges in excess of the prescribed limit of Rs.50/- p.m. as per details below:-

Con. Bill No. & date.	Vr. No.	Month	June-78 Amount paid	Date of Journey
55 dt. 5.8.78 for Rs.275/00	253		2-70	7.6.78-6, 5.8., 6.6.78
" " "	254		28.60	15.6.78
" " "	259		4-30	16.6. & 17.6.78
" " "	260		13.30	19.6. & 20.6.78
46 dt. 30.6.78 for Rs.815.45	534		12.25	22.6.78
48 dt. 7-9-78 for Rs.131.45	362		5.00	30.6.78
" " "	364		16.95	22.6, 23.6, 27.6., 28.6. & 29.6.78
Total			81.40	
Less Prescribed limit			50.00	
Excess paid			31.40	

Prakash
21/9/10

Contd...P/4

144/C
 27/2/79
 906
 88
 92/C
 906
 122/C

Non-Excesses

C.B. No. 78 d. 9.11.78 for Rs. 47.40	88	11.80	R-11-78
C.B. No. 121 d. 2.3.79 for Rs. 1129.75	761	14.60	20-11 & 22.11.78
	762	10.30	6.11., 8.11 & 13.11.78
	763	15.85	1.11., 2.11. & 3.11.78

Total 52.55
 Less prescribed limit 50.00

over paid Rs. 2.55

S.H.W
 21/9/2020

The amount overpaid to the official may be recovered from him under intimation to Audit and the amount paid in other months during 1978-79 may also be reviewed in the light of the limit and result intimated to audit.

- (B) All other cases where conveyance charges had been paid, may also be reviewed in light of the prescribed limit and the result intimated to audit.
- (C) A register of conveyance charges may be maintained to verify the prescribed limit in each individual case & compliance shown at the time of next audit.
- (D) Serial No. of movement register should invariably be cross linked with each journey, while the journey is verified. This may be noted for future and compliance shown at the time of next audit.

Page No. 7

Para-12 Para-12

(old 3)

NOT Accounted of stores.

PARA No. 7
(1978-1979)

A review of contingent Bill No. 46/78-79/SRMR(A)

d. 30.8.78 for Rs. 92.40 revealed that two tins of F11 Oil were purchased from M/s New Super Cons. Cooperative Stores, Shakti Nagar for Rs. 92.40 vide firms Bill No. 589 d. 23.8.78. The stock entry certificate recorded on the voucher indicated that the stores had been entered on page No. 22 of register No. 3, whereas the said purchase had neither been accounted for in stock register nor it was found as excess during the course of consumption issue of the said stores. Thus it appears that the stores had not been received by the Institution, but the payment thereof had been made. The fact is further corroborated by other stock entry of the said stores which had been purchased one day earlier and one day later than the day of the above purchase as under:-

Name	Quantity	Name of firm	Am.	Date of purchase	Firm bill No.
Oil	2 tin	M/s New Super Cons. Coop.	92.40	22.8.78	141
Oil	2 tin	- do -	- do -	24.8.78	590

The above two purchases had been taken on stock register No. 3 on page 22 but the purchase of two tins of F.Oil, made on 23.8.78, had not been accounted for. Thus, the F.Oil had either been misused or the firm had been paid without the receipt of the item in question. The matter may, therefore, be looked into and recovery Rs. 92.40 made from the official at fault or from the firm, who failed to supply the item. Contd. P/6

225

87
94

121/c

143/c

Following points also need clarification:-

(a) There was a stock of 6 tin of P.Oil as on 22.8.78 as per entry on page 22 of Register No.5. Therefore, what were the compelling circumstances which necessitated further purchase of two more tins on each occasion on 22.8.78, 23.8.78 & 24.8.78, when the average utilisation in the past did not warrant such indiscriminate purchases.

(b) The purchases, on the above dates, have also been split up to bring the purchases within the financial powers.

This is separate from the daily purchases made on the above 3 dates.

G.P.F. Ledger of Class IV Staff.

(1) During the last check of G.P.F. Ledger of Class IV employees for the year 78-79, it was observed that excess interest had been allowed in the ledger account of the following accounts as under:-

S.No.	Name	Interest allowed	Interest due	Difference
1.	Sh. Iswar Singh	136/-	133/-	3/-
2.	Sh. Prem Singh	104/-	99/-	5/-
3.	Mrs. Kanni Devi	130/-	129/-	1/-
4.	* Kailash Devi	132/-	130/-	2/-
5.	* Kaushalya Devi	79/-	78/-	1/-
6.	* Reeta Sharma	125/-	118/-	7/-
7.	Sh. Babishan Mehra	129/-	128/-	1/-

Excess Interest allowed Rs.20/-

20/8/88
14/11/88

Para 13
above 3 dates
(add'l)

Para 13

SHAIJ
21/9/2020

Ledger accounts pass books of Broad Sheet of the above mentioned officials may please be corrected accordingly for this year and onward.

(ii) Signatures of the checkers examiners should be made on the ledger account of the each official, which had not been done as yet, without proper attestation of the G.P.F. account. The authentically can not be ensured. This must be complied with now.

(iii) The ledger account of Mrs. Swarna Rani and Mrs. Parsandi Devi are incomplete for the year 76-77 onwards and 75-76 onwards respectively. However, the G.P.F. advances have been sanctioned to the above two officials as detailed below:-

S.No.	Name	Bill No.	Amount.
1	Mrs. Swarna Rani	PH 11/77-78	Rs. 650/-
2	Mrs. Parsandi Devi	BB 54/77-78	Rs. 640/-

It may please be indicated as to how the G.P.F. advances had been sanctioned to the above officials on the basis of incomplete records.

Service Books

While checking the service books, following irregularities were noticed:-

(i) Service verification had not been carried out in respect of the following officials, which is required under the rule:-

Contd. P/8

287
287

247C
87
85
119/c
1411/c

S.M.D.
2/19/2022

Parag 14
Page 14
(add)

S.M.D.
2/19/2022

Name _____ Period _____

- 1. Mrs. Kalawati Caretaker 1.3.74 to 31.3.74
- 2. Mrs. Kaushalya Devi Caretaker 15.12.70 to 23.8.72 & 27.1.77 onwards

Needful may please be done now and compliance reported.

(ii) Entries of Ist medical fitness at the time of appointment had not been found recorded in the service book of Mrs. Kalawati and Sh. Chander Dev. This should be done now.

(iii) Ist page entries should be re-assessed after every five years, but this has not been done in the service book of Mrs. Kalawati, Caretaker. This should be done now.

(iv) In the service book of Smt. Chander Devi, Chowkidar at page 3, the entries of appointment was left un-assessed by the D.D.O. C.H. (Boys Beggars). The assessment may be got done by the previous office and compliance intimated.

Daily challan of Dietary articles.

Dietary articles of perishable nature like vegetable/ fruits are received by the school & Home for Mentally Retarded children daily on consumption basis. For this purpose the approved firm hands over challan exhibiting the weight & rate of articles daily at the time of delivery. In this connection, it was observed that

Contd.,... P/9

86
86
118/c
86
14/c

withd
2/15/2020

Para No. 08
Para-15
Para-15
(old)

Para 15
PARAMo. 8
1978-1979

Para No. 09

PARAM. 9 (1978-1979)

Para 16

Payments made without original voucher.

(add para 8)

280
9/1/78

87/ 179/C

117/C

179/C

Scrutiny of contingent Bill No. 38 dated 5.8.78 for Rs. 120/82 revealed that clip fittings job was got done from M/S Nayin Dass of Naraina, DDA Flat, and a sum of Rs. 25/- was paid as labour charges vide Vr. No. 280 dated 8.9.78. It was further observed that a sum of Rs. 22/- vide voucher No. 276 was paid to him for purchase of two clips for which no original voucher was available on record. The circumstances under which payment was made without proper voucher of the firm need elucidation.

However a duplicate copy of the receipt /voucher or the certificate to this effect may please be obtained from the payee and placed on the record under intimation to audit.

138/C

270

282
288

84
116/C

Para 8 Fruit (Hossem) for the period from 1.6.78 to 30.6.78

for Rs.204.08 was purchased from M/s Te-mre Des, but daily challans were not prepared and paid for the correctness of book entry made in Diary Book Register. The challans may be traced and shown at the time of next audit.

Para No. 10

PARAM. 10

1978-1979

Para 17
Para 17
Para 8
Added on
Separate sheet 9/79

Cash Book

(Add Para 9)

Para 17

(1) Despite objection pointed out in the previous report (vide para 7(iii) of 1977-78 Inspection report) the undisbursed amounts continued to be retained beyond a period of 3 months. A few instances are given below:-

Particulars of Bill	Voucher No.	Amount	Cheque encashed or	Receipt made.
(1) CB-78/79-78 CPD PUNJABI B'gh	775	1035.55	31.3.78 (page 100 of cash book)	31.3.78 (page 133 of cash book)
(2) CB-11/78-79 CPD Ghosh park	93	278.20	31.5.78 (page 122 of cash book)	28.9.78 (page 152 of cash book)
(3) CB-77/77-78 Supd. Central Jail	771 9974	252.00	31.3.78 (page 100 of cash book)	31.7.78 (page 134 of cash book)

Keeping of undisbursed amounts beyond 3 months and longer period is not only against the laid down rules but is a fraught with risk of misappropriation/mis-utilisation and also undue blockage of money, as such, this practice may please be stopped forthwith.

A review of all such cases may be carried out immediately and the undisbursed amounts retained beyond a reasonable period deposited in the treasury, for credit

(ii) A period of the conveyance charges claim (contd.)

287
 277
 836
 117C
 12710

billy revealed that the claims preferred by the cashier in particular, do not indicate the particulars cheque numbers and date which was/were taken to the concerned bank for encashment. In the absence of these particulars it has been found very difficult to verify the factual position from the cash book. In future, it may be ensured that cheque numbers, dates and amount etc., are invariably indicated in the conveyance bill in cases where conveyance charges are claimed for going to bank for encashing cheques.

(11) It was seen from the cash book that the Eoma is holding very heavy cash balances at the close of each month as indicated below:-

<u>As on</u>	<u>Rs.</u>
31.3.78	21,975.72
30.4.78	9819.89
30.5.78	11216.63
30.6.78	3163.35
31.7.78	4418.00
30.8.78	8544.68
30.9.78	5609.44
31.10.78	16350.72
30.11.78	2931.45
31.12.78	1204.05
31.1.79	2684.89
28.2.79	4010.32
31.3.79	10,793.77

Contd... P/11

276
80
84
84
114/c
136/c

While in certain months the closing balances included pay bills also, but in bulk of the months, the closing balances represented only unashed cheques pertaining to the contingent bills. Holding such large balances at the close of each month is not only against rules but it is not in the interest of Govt. It may be ensured in future that the closing balance is kept to the absolute minimum as far as possible.

Compare of
11/3/42

[Signature]
(C.P. Agarwal)
Accounts Officer
(Internal Audit Cell)
Delhi.

Para 18
 Para 18 (old PARA - 1)
 PARANo.11
 PARANo.11
 CASH BOOK
 1979-1981
 211
 82/c
 113/c
 27/81
 83
 125/c

A scrutiny of the cash book for the years 1979-80 and 1980-81 in general and 10/79 & 11/80 in particular, revealed the following omissions/irregularities:-

(i) NO PHYSICAL VERIFICATION OF CASH

It was seen that the D.D.O., never carried out the physical verification of monthly closing balance except in 5/79, 6/79, 8/79, 3/80 during 1979-80 and 1980-81. This is a serious irregularity and is brought to the notice of Director of Social Welfare for necessary action.

(ii) SUMMARY OF UNPAID AMOUNTS NOT SIGNED

It was also seen that summary of unpaid amounts at the close of month, though prepared, was not signed by the D.D.O., during 4/79, 12/79, 4/80, 6/80, 9/80, 10/80, 12/80 to 3/81. Moreover, the dates of encashment of both were not shown to watch 3 months period after which the money was required to be refunded or short drawn.

(iii) ERASURES

There were a few erasures in cash book, which are prohibited, as shown below:-

<u>PAGE</u>	<u>DATE</u>	
51	29.12.79	(Payment side)
52	31.12.79	(Summary)
69	18.3.80	(Receipt side)
5	10.6.80	(Payment side)

Handwritten notes and stamps: 75, 214, 87, 82, 112/c, 104/c

(iv) T.R. - 5 RECEIPT

It was seen that counter foil of T.R. 5 receipt No. W-271512 dated 11.2.81 for Rs. 50/- was not signed by the D.D.O. Needful be got done now. It is also suggested that ~~xxxx~~ date of entry of receipt of money in cash book and the date of its deposit into Bank be in future given on the back of every TR-5 receipt (by a rubber stamp) in order to ascertain the receipt or deposit of all receipts in Government Account.

(v) INTERPOLATION OF ENTRY IN CASH BOOK

It was seen that the cash book was find closed for 29.10.79 with a closing balance of Rs. 12,886/28 which was also taken as opening balance for 30.10.79. Later on a receipt of Rs. 1,030/- by TR-271502 was interpolated on 29.10.79 and closing balance revised to Rs. 13,916.28. The opening balance for 30.10.79 was also changed to Rs. 13,916.28. Such interpolations be ~~xxx~~ avoided in future and cash book closed only after taking all ~~xxx~~ transactions of the day into account.

TREASURY CHALLANS

Treasury challans were found parted in the cash book. These should be kept in a separate file.

Para 19
Para 19
old

PARA - 2) P 22 19 PARAM. 12. (1979-1981)

Para No. 12

CONTINGENT PAYMENT

It was seen that scooter hire charges were liberally allowed even in cases where the journey did not involve carrying of cash as shown below:-

(1)

C. BILL NO. 62/80-81

DATE OF PAYMENT	VR. NO.	AMOUNT	DATE OF JOURNEY	PARTICULARS OF JOURNEY
21.11.80	380	3.40	1.10.80	Scooter charges to enquire about Ebs bill report.
- do -	381	2.00	30.9.80	- do -
do -	382	6.70	22.9.80	For payment of Ebc charges in cash by xxxxxx scooter 6.00 bus 0.40 0.30 <u>6.70</u>

In this connection it would be seen that after the D.E.S.U. Bill was paid in cash on 22.9.80, further journeys on 30.9.80 and 1.10.80 by scooter are not clear, which may be clarified.

It is also suggested that D.E.S.U. bill be paid by crossed cheque drawn in form of D.E.S.U. and P.A.O., be requested accordingly, at the same time ensuring timely payment of electricity dues to avoid any surcharge for late payment after the due date.

Secondly, as required under Government Of India, Ministry of Finance order dated 22.1.80, prior permission (in writing) of Head of Office is necessary for ~~xxxxxx~~ performing any journey by hiring a scooter. Keeping in view the said orders, it may be intimated to audit

73 76 78
118/C
132/C

whether these orders were complied with when the official hired the scooter for Government work. The journey for 2,8.80 was shown in the claim after the claim for conveyance charges for 30.8.80. The purpose of journey was also not shown in the voucher.

The above payment of Rs. 12/- and 4/- towards scooter/Rickshaw charges were not admissible to the official and may be recovered under intimation to audit.

(ii) C.B.-62/Vr. 387, dated 21.11.80

A sum of Rs. 25/- was shown as paid for carriage of 34 plants and Gamlas (made on 30.11.80) brought from M.C.D. nursery but the planks/Gamlas were not taken on stock. In case the plants were purchased (and not issued free of cost) from ~~XXXXXX~~ M.C.D., it was to be taken on stock now under proper attestation.

A review of all such purchase of plants/Gamlas be made and material entered now in stock register if not done earlier.

(iii) C.B. 62/Vr.388, DATED 21.11.80 FOR Rs. 43/-*

(a) It was seen that scooter charges of Rs. 12/- (out of total conveyance charge of Rs. 43/-) was claimed and paid to Shri N.C. Verma, Deputy Superintendent for making payment of Rs. 428.05 at Connaught Place in respect of refugee handicrafts on 22.8.80.

C.B.-7/Vr.51	Rs. 153.73
C.B.-8/Vr-56	Rs. 238.32
Vr.-57	36.00
Total	<u>Rs. 428.05</u>

72
72
72
109/C 13/C

The payment could have been made by means of a crossed cheque drawn in favour of Refugee Handicrafts on the office of P.A.O. The above payment in cash was the duty of cashier and the cashier had already drawn full conveyance charges (maximum of Rs. 50/- p.m.) during 7/80, 8/80, 9/80, 10/80 as under:-

PERIOD OF CONVEYANCE CHARGES	DATE OF REGISTER	NAME OF CASHIER TO WHOM PAID	AMOUNT	BILL/Vr. NO.
7/80	22.8.80	Shri Anant Parkash	50/-	CB-35/Vr-213
8/80	19.9.80	- do -	-do-	CB-47/Vr-302
9/80	13.10.80	- do -	-do-	CB-51/Vr-354
10/80	21.11.80	- do -	-do-	CB-62/Vr-396

(b) CB-62/Vr-388, DATED 21.11.80 FOR Rs, 43/-

CB-62/Vr.-388 dated 21.11.80 for Rs. 43, Rickshaw charges of Rs. 4/- for going from Delhi Gate to Khadi Gramudyog (return journey) on 2.8.80 were claimed and paid to Shri N.C. Verma, or Superintendent.

Para 20
Para 20
P 22

(old) PARA - 3

PARA No. 13 (1979-1981)

Page No. 13

PROPERTY REGISTER

On the audit of the Property Register the following points were observed:-

- (1) Physical stock taking of the items held in the stock has not been carried out in the years 1979-80 and 1980-81. Reasons for non-conducting of the stock taking may be intimated to audit and the irregularity got condoned under the orders of the competent authority.

Also necessary physical verification needs to be carried out

Handwritten notes and signatures at the top right of the page, including a signature, the date "26-11", and a circled number "1370".

(11) One wall clock, costing Rs. 104.50 is lying un-servicable since being. Action to get it condemned/~~condemned~~ auctioned and result intimated to audit.

(111) The following items were found short at the time of handing over/taking over the Property Items in 12/81. Action taken in the matter to enquire into the cause of the shortage and recovering the cost of the items found deficient ~~may be~~ from the individuals held responsible may be intimated to audit. It is once again emphasized on the need of physical check, which checks the shortage at the time of handing/taking over.

SL. NO.	NOMENCLATURE	PAGE NO.	QUANTITY HELD IN STOCK REGISTER	QUANTITY PHYSICALLY HANDED OVER	DEFICIENCY	COST
1.	Thalis steel	27	92	84	8	293.24
2.	Kalories	28	106	97	9	
3.	Blankets	97	491	461	30	1680.00
4.	Bater Iron	101	17	16	1	19.90
5.	Bed Sheets				35	303.25
6.	Khes				22	451.00
7.	Glass				4	
8.	Durries				29	435.00
9.	Karchi	36	2	1	1	
10.	Steel boxes	90	25	12	13	

70
209
73
107/11/1
12910

(iv) The following items are lying un-serviceable and thereon not in use for a pretty long time immediate action needs to be taken to take up the case with the Directorate Social Welfare for their condemnation and ultimate auction/disposal, as the case may be.

SL. NO.	NOMENCLATURE	QUANTITY
1.	Thalies	10
2.	Balti (Tomchini)	4
3.	Balti (Iron)	6
4.	Patilas with lid	3
5.	Patilas Aluminium	1
6.	Chair wooden	1
7.	Blankets	120
8.	Washing tubes	2
9.	Stool wooden	1
10.	Rulebe pipe	1
11.	Coir matting	1
12.	Door Mats	4
13.	Coir matting	64 MMS

Para 21
Para 21 (old PARA - 4)
Ration
PAA No. 14 (1979-1981)

EXTRA ISSUE OF RATION ARTICLES

Ration
During the course of audit of the Ration-Items in Dietary Register it is seen that in the month of November 1980, excess Ration items as detailed below, was issued. Scales of the Ration items is already a rich one, it is, therefore, not clear as to why these items were issued in excess of the scale.

69
 7-81
 1988
 72 76 74
 106/C
 149/C

xx excess issues may be enquired into and necessary recovery effected from the individual held responsible.

The following was the total strength of inmates during 11/80.

Number of children/adults x No. of days (-) Absentees

- (a) Children = 48 x 30 = 1,240 - 13 = 1,227
- (b) Adults = 46 x 30 = 1,380 - 64 = 1,316

SU. NO.	ARTICLE	TOTAL NO. PLUS DAYS	ENTILEMENT	ISSUES	EXCESS
1.	Atta (c)	1227 x 300 Gm.	368,160		
	(A)	1316 x 300 Gm.	394,800		
			<u>762,900</u>	819,200	56,300
2.	Rice (c)	1,227 x 100 "	122,700		
	(A)	1,316 x 100 "	131,600	251,300(-)	3,000
			<u>254,300</u>	314,600	53,300
				314,600	Less issue
3.	Veg (C)	1227 x 250 "	306,750		
	(A)	1316 x 250 "	329,000	670,00	34,250
			<u>635,750</u>		
4.	Pulses (c)	1227 x 100 "	122,700		
	(A)	1316 x 85 "	111,760	244,520	10,060
			<u>234,460</u>		
5.	Tea (C)	1227 x 003 "	7,629	8,328	0,699
	leaves (A)	1316 x 003 "			
6.	Salt (C)	1227 x 015 "	38,145	40,265	2,120
	(A)	1316 x 015 "			
7.	Fuel (C)	1227 x 500 "	613,750	1,578,500	472,550
	(A)	1316 x 450 "	592,200		
			<u>1205,950</u>		

- (C) Stands for Children.
- (A) Stands for Adults.

The above over issues ~~are~~ are based on the list check. The entire issues for months other than November 1980 and October 1979, be re-checked and result intimated to audit.

Para 22
Para 22
Para 22
Para 5

PARA - 5
LATE DEPOSIT GOVERNMENT MONEY

It is seen from the condemnation Boards record that the following amounts were received by the cashier are the dates shown against each on account of sale proceeds of the condemned items after obtaining the approval of the Directorate of Social Welfare, ~~the~~ list were deposited late in the Bank:-

Signed
2/19/82

T.R. NO.	BOOK	DATE	AMOUNT	DATE OF DEPOSIT IN THE BANK	DELAY IN
xxx					
2715015		23.7.80	425/-	22.8.80	} 30 days
271506		23.7.80	225/-	- do -	
271502		29.10.79	1030/-	19.11.79	21 days

Para No. 15
Para no 23
Para 15
Para 23

The reasons for ^{late} deposit may be intimated to audit and such delays be avoided in future,

PARA - 6
NO STOCK TAKING

PARA M. 15 (1979-1981)

During the course of audit of the Dietary Register

7/11/81
908

7/11/81
104/C 72
126/C

it was seen that no physical stock taking was carried out during the years 1979-80 and 1980-81. Apart from getting the irregularity condoned under the orders of the competent authority stock verification be carried out now and result intimated to office.

Para 24 (old PARA - 7) Para No. 16 P.A.A. No. 16 (1979-1981)
Para 24
Para 24

OBTAINING RATION ARTICLES FROM ADULT HOMES, LAJPAT NAGAR.

It is seen that quite a large quantity of Ration articles were obtained from Adult Home, Lajpat Nagar during the years 1979-80 and 1980-81. A few examples are given in Annexure 'A' to this para.

In this ^{connection} connection, the following information may be furnished to enable audit to see the justification of transfer of such a huge quantity of Ration articles for Adult Home Lajpat Nagar to this Home:-

- (i) The reasons due to which such quantity of ration articles were not procured at Punjabi Bagh Home direct from the contractor.
- (ii) ^{wise} Date ~~were~~ amount spent on the cartage of the items from Lajpat Nagar to Punjabi Bagh. There was a balance of 416.120 kg. ~~Atta~~ in the stock at Punjabi Bagh. have on 12.3.81. Quantity 2088.00 kg., was obtained from Lajpat Nagar Home for 12.3.81 to 27.3.81 making the total stock at this Home 2504.120kg. The average of consumption of Atta at P.B. Home was 28 kg. to 29 kg., per day. Taking into consideration the consumption of this average, P.B. Home had Atta to last for about 3 months.

16 73/1
69 73/c
78 103/c
71
147/c

Normally, Atta when procured is fit for human consumption for about 40 to 45 days. In such circumstances please it may be ascertained from Lajpat Nagar Home as to how too much quantity of Atta was procured by them, when it was not required and intimate the same to audit. Further, how it was ensured that the Atta supplied to kitchen was fit to be consumed.

(iv) 6 small tins of Ghee of 4 kg., each were obtained from Lajpat Nagar Home alongwith 3 big tins of 16.5 kg., on 15.12.79. The urgency under which tins of 4 kg, each which are not economical were purchased may be explained.

(v) There was a balance of 5,562 kg. of tea in stock on 15.12.79 and quantity 2,500 kg., was obtained from Lajpat Nagar Home. What was the urgency which warranted the transfer of such a small quantity? The point needs elucidation.

(vi) No challan/documents could be produced vide which the items obtained from Adult Home, Lajpat Nagar were brought on charge. In the absence of any documents audit could not ensure that the quantity transferred from that Home was correctly brought on charge in the stock register of this Home. The complete list of all the items supplied by Adult Home during the years 1979-80 & 1980-81 be obtained from them, reconciled with those brought on charge and result intimated to audit. This requirement may be noted for strict compliance in future.

(vii) GHEE

Two tins of Ghee were purchased on 17.10.79 and the same 2 tins (32 kg.) have been brought on charge at page-97 and the stock register, one tin ghee contains 16½ kg and not 16 kg as was done. In all other cases 16½ kg has been BOC. Necessary recovery to the tune of Rs. 10.80 may be effected from the store keeper and TR. No. 5 No. & date vide

which this amount has been deposited intimated to audit.

Para No. 17
Page 25 (old PARA - 8) PARA No. 17 (1979-1981)
Para-25
Page 25

CLOTHIN/BEDDING STOCK REGISTER-DONATION REGISTER

(i) No stock taking has been carried out during the years 1979-80 & 1980-81. Apart from getting the condonation sanction from the competent authority, physical verification may now be carried out and result intimated to audit.

(ii) Cloth/ready made garments are donated and the same is recorded in the Donation Register. A few examples which are of illustrative nature are given below:-

21.8.79	Khadi cloth	101.40 Mts.
30.8.79	do -	52.00 MET.
1.12.79	Khaddar Khaddar	25.00
	Poplin	25.00
30.9.80	Kachhays	42 Nos.

It is seen that garments are stitched in have out of the cloth received in donation and issued to the inmates. Government has laid down scale for the issue of garments to the inmates. With the issue of the garments received in donation, which become the Government property, the excess garments are issued to inmates.

It is, therefore, suggested that all the garments received in donation may be taken in the

165
28-81
326
102/c
124/c

67
10/11/69
1237C

register and issues controlled therefore, as per the prescribed norms.

(iii) GAMES REGISTER

(a) No physical stock taking has been carried out. Necessary action as suggested in the above para may be taken.

(b) 12 shuttle cocks were issued to an inmate, Ammi on 12.11.80. No items are issued to inmates direct, but there are being issued ^{through} therefore care taker. The reasons for the issue of 12 shuttle cocks at a time to one inmate be intimated.

(iv) (a) There are too many cuttings/erasings in the issue of Ration Articles and these are not attested by any one. A few examples are given below. The entire register may be reviewed and cutting/erasing attested and confirmation sent to audit. The requirement may also be noted for strict compliance in future. A few examples are given below:-

ARTICLE	DATES ON WHICH OVERWRITING/ERASING MADE
1. Mang dhuli	30.11.80
2. Ghee	7.10.79, 8.10.79 & 9.10.79.
3. Tea leaves	7.11.80, 9.11.80, 24.10.79, 25.10.79, 26.10.79.
4. Spices	7.10.79, 8.10.79 & 9.10.79.
5. Atta	25.10.80, 26.10.80, 27.10.80, 28.10.80, 1.11.80, 2.11.80, 3.11.80, 4.11.80 etc.
6. Rice	6.11.80, 25.11.80.
7. Ghee	20.11.80, 21.11.80, 22.11.80, 29.11.80 and 30.11.80.
8. Coal	15.11.80, 7.10.79, 9.10.79, 13 & 14.10.79

67
208
68
72/CP/K
111/c

(b) No challan in support of having supplied the vegetables/fruits by the contractor is being given by the contractor. Audit cannot ensure such supplied other than in the detailed audit months that the quantity supplied by the contractor has actually been brought in charge in the register. In future the contractor be asked to given challan, when the vegetables/fruit are supplied by him and the same kept in a separate file and produced to audit.

(c) A sum of Rs. 1,642.67 was paid to M/S Mathura Dass on account of payment of vegetables and fruits supplied by them vide CB. No. 66/79-80. His receipt over 20 paise revenue stamp has not been taken. This may now be obtained and shown to next audit.

(v) One transformer costing Rs. 99/- was purchased from M/S S.K. Electronics vide bill No. 936 dated 3.11.80 and the payment was made vide CB. No. 62 (80-81). The item was B.O.C., in Misc. Register. ~~THIS IS A PROPERLY ITEM AND BE TAKEN IN THAT REGISTER.~~ This is a properly item and be taken in that register.

(vi) 9 Puts of Vim costing Rs. 3,20 were purchased on 15.10.80, when there was a balance of 16 kg Vim in stock ~~on that date.~~ on that date. The entire Vim could have lasted upto 2.3.81. The specific reasons ^{be} in intimat-ed due to which 2 puts of Vim were purchased when the Vim was sufficient in stock.

Para 26

Para 26 (old) PAMA - 9
8228

Page No. 18
PAMA No. 18 (1979-1981)

67
99/C
1411C

EXPENDITURE NOT COVERED UNDER CONTRACT

(A) During the course of audit of Firewood Account (Register for Dietary) it is seen that M/S Bhupinder Kumar Jain, Civil Engineer and Government Contractor had supplied 2500kg Firewood/Muddies on 16.10.80 and the payment as per contract rate @ Rs. 34.40 per quintal vide letter No. F.15(8)/80-DSW/Accts./25010-58, dated 10.6.80 was made to him on 4.22.80 vide CB. No. 60 (1980-81).

The same contractor has also submitted a bill for Rs. 200/- x x on account of cutting charges @ Rs. 8/- per quintal and the same was paid vide CB. No. 62 (1980-81).

In accordance with the provisions of the above contract agreement the contractor was to supply firewood/muddies at the above rate and there was no provision therein that he would be paid cutting charges extra. Hence the payment of Rs. 200/- made to contractor is not ~~mix~~ within the spirit of the contract against and hence is irregular. Necessary recovery may be effected and recovery particulars intimated to audit.

(B) BATHING SOAP

Quantity 108 cakes of soap was purchased on 17.10.79. With the issue of 22 cakes on 19.10.79 and 23 cakes on 21.10.79, the closing balance should have been 63 cakes and not 53 cakes as shown in page 45 of the register. Hence there is no account of 10 cakes charged off. Necessary recovery @ Rs. 1.50 per cake, total Rs. 15/- be recovered from the store keeper and recovery particulars intimated to audit.

Handwritten notes and signatures: "200", "98/c", "120/c" in a blue circle.

(C) It is seen from the Diatory Register that some items were purchased locally from the market situated too far wasy from the Home and that too not from the authorised dealer. The rates charged were also on high side. A case of purchased of salt, which is navailable at any provision slip is quoted below. For examples:-

- (i) 50 m. salt (100 bags) @ Rs. 0.60 per bag was purchased on 30.10.80 from Supreme Traders, Vijay Nagar.
- (ii) 10 m. for Rs. 15/- from Punjabi Bagh Market on 27.2.81.
- (iii) 50 m for Rs. 50/- from Mangol puri Market on 27.2.81.

The following information may be furnished:-

- (a) Why 1/2 packets were purchased.
- (b) How much amount was spent for the cartage of all the three consignments.
- (c) Why the purchases were not made ~~xxx~~ from Super Bazar, the authorised dealer.

(D) The following articles were purchased on the dates shown against each. There are still held in stock.

The specific reasons due to which the purchases were made, ^{when} when these were not required urgently may be intimated to

~~xxxxxx~~ audits:-

S.N.	DATE	NOMENCLATURE	QUANTITY	COST
1.	6.11.80	Glaze paper	24	Rs. 12/-
2.	18.11.80	Tripal	One	195/-
3.	14.5.79	Mon-Jama	7 1/2 Mtr.	89.88
4.	6.11.80	- do -	10 Mtr.	120.00

14/7
14/7
64/12
97/c
65
11910

Both the items are held in General Register whereas item 2 is a property item and should have been entered in that register.

(E) GENERAL (INSPECTION)

One V.I.P., Brief Case costing Rs. 132/- was purchased on ~~10.7.81~~ 10.7.81 and issued to Shri A-nant Parkash, Cashier. The cashier who has ~~xxx~~ since been posted out of the Home with effect from 16.7.81 has not returned the same to his successor. The reasons for not taking back the brief case from the cashier when he was intimated and action to recover the cost of the brief case from ~~his~~ ^{him} initialed.

action of his duties

(F) During the test check of the case files of the inmates it is seen that in a few cases the date of stay of the inmates in the home has expired. The inmates are still in the home. Necessary covering sanction be obtained. Pending receipt thereof, ~~xxx~~ their stay in the home is placed under objection.

SL. NO.	NAME OF INMATE	DATE OF EXPIRY	FILE CASE NO.
1.	Neelan (A)	26.2.81	F.219/559
2.	Mona (A)	25.2.81	F.532/10/80
3.	Neelan Khanna	She was accorded provisional admission with effect from 21.5.79 vide Directorate Of Social Welfare letter No. 41(Misc)/79-ICW/CRs/215, Dt. 10.5.79 (CF.No.7.199/79)	

59 29-01/18
65 64
82 96/c
1.18/c

The case of all other inmates whose stay has expired may be reviewed and necessary sanction from the stay is obtained.

(G) 2 steel almirahas were purchased from M/S Ginoy Enterprises @ Rs. 1,515/- per Almirah and payment made vide CB. No. 69 (1980-81). Although the codal formalities for obtaining the quotations were fulfilled, but no sanction of the competent authority could be shown to audit. Pending receipt of the covering sanction, the purchase has been placed under objection.

Para No. 19

Para 27
Para 27 (old)
Para 27

PARA - 10
CASHIER

PARA No. 19 (1979-1981)

Shri H.L. Shankarwal, who has taken up the duties of cashier with effect from 6/82 has not yet submitted his security bond in terms of G.P.R.-31 and Fidelity Bond. Since he is performing the duties of the cashier, necessary documents may be obtained immediately and confirmation sent to audit.

Para 28
Para 28 (old)
Para 28

PARA - 11
MAINTENANCE OF G.P.F. ACCOUNT OF CLASS-IV GOVERNMENT SERVANTS

(1) While scrutinising the G.P.F. Account of class-IV Government Servants, it has been observed that the interest has been calculated at the rate of 8.5% in respect of the following class-IV Government servants although the rate of interest should have been 8% of the year 1979-80. Due to calculation of interest at higher rate or amount of has been shown more on account of the G.P.F. interest. It is therefore requested that the interest may be calculated at the rate of 8% and compliance of requirements shown at the time of next audit.

Sd/-
21/5/2020

29-01/80
 63 117/c
 95/c

SL. NO.	NAME	INTEREST SHOWN	INTEREST DUE	DIFFERENCE OF 1979-80
1.	Reeta, Sharma Aya	155	145	Rs. 9/-
2.	Kaushalaya, Aya	112	105	Rs. 7/-
3.	Munni Devi, Aya Sweeper	194	182	Rs. 12/-
4.	Prem Singh, Sweeper	164	154	Rs. 10/-

(ii) Moreover, the D.D.O., has not verified the account at the end of the year 1979-80. The excess interest shown may be elucidated to the audit.

(iii) The account for the year 1980-81 is lying incomplete. The subscription have not been posted in the ledgers. The progressive totals were not worked out and the interest were not credited into account.

The circumstances under which the ledgers and Broadshhets were not completed till now may please be stated and compliance reported for the information of audit.

(iv) The pass book are also lying incomplete.

Needful may be done now.

Para 29
 Para 29
 Para 29
 (old)

PARA - 12
SERVICE BOOKS

WRONG DATE OF INCREMENT AT THE TIME OF PAY FIXATION:-

(1) On scrutiny of Service Book of Shanti Devi, Sweepers, it was revealed that the pay of Shanta Devi,

settled
 21/9/80

settled

51 29-2/78 116/C 62 94/c

sweepers was fixed @ Rs. 202/- on 1.1.73 as per revised pay rules. Next date of increment was allowed on 1.1.74 there, after on 1.1.75 and so on upto 1.1.82. But during the scrutiny, it was noticed that the increment was allowed on 1.1.74 instead of 3.6.73 thus loss to the incumbent and this practice continued upto year 1982. This is irregular. The reasons for such lapse may be elucidated to the audit.

(ii) In the case of Kala Wati, Care taker no insurance proforma has been pasted under the insurance scheme. Needful may be done now.

SERVICE HOOKS.

(iii) The pay of Kailash Devi, Care worker was fixed on 1.1.73 at ~~196/~~ 196/- as per revised pay rules. But during the scrutiny, it was noticed that the official was allowed increment with effect from 1.1.77 instead of 1.10.77 and this practice continued upto the year 1979. This is irregular. Hence the recovery as per details below of the overpayment of Rs. 81/- plus allowance thereon may please be made from the concerned official and compliance reported to audit.

Handwritten notes: 116/C, 2/5/2020

MONTH WHICH INCREMENT ALLOWED	DATE OF INCREMENT DUE	BASIS PAY SHOULD BE P.M.	BASIS PAY AS PER P.B.R.	EXCESS
1.1.77 to 30.9.77	1.10.77	208	211	3 x 9 = 27
1.1.78 to 30.9.78	1.10.78	211	214	3 x 9 = 27
1.1.79 to 30.9.78	1.10.79	214	217	3 x 9 = 27
				Rs. 81/-

115/C
6

78-0
2
195
93/C

Other such cases, if any ^{may} please be ~~examined~~ reviewed in the light of the above overpayment and the excess payment if any revealed as a result thereof recovered and compliance in this regard ~~is~~ communicated to audit.

(iv) RECOVERY OF WRONG CHARGE OF DATE OF INCREMENT

FOR Rs. 27/-

The ^{pay} ~~page~~ of Shri Ishwar Singh was fixed on 1.1.73 @ Rs. 196/- as per revised pay rules. But during the scrutiny, it was noticed that the official was allowed increment with effect from 1.1.77 continued upto year 1979. This is irregular. Hence the recovery as per details below of the overpayment of Rs. 27/- plus allowances thereon may please be made for the concerned official and compliance reported to audit.

Subble
21/5/22

MOUTH IN WHICH INCREMENT ALLOWED	DATE OF INCREMENT DUE	BASIS PAY SHOULD BE P.M.	BASIS PAY AS PER P.B.R.	EXCESS
1.1.77 to 31.3.77	1.4.77	Rs. 208	211	3 x 3 = 9
1.1.78 to 31.3.78	1.4.78	Rs. 211	214	3 x 3 = 9
1.1.79 to	1.4.79	Rs. 214	217	2 x 2 x 3 x 3 = 9
				<u>Rs. = 27</u>

Other cases of this nature, if any may please be reviewed in the light of above overpayment and the excess payment if any, revealed as a result thereof recovered and

79-81
22
92/c
114/c
60

compliance in this regard communicated to audit.

Para 30 (old)
Para 30 (old)
Para 30

PARA - 13
ACQUITTANCE ROLLS

It has been seen from the Acquittance rolls register, that no certificate of regarding disbursement in the presance of D.D.O. had been recorded by D.D.O., The dates are not mentioned in the acquittances as per instances given below:-

Sentinel
4/15/80

S.N.	NAME	AMOUNT	BILL NO.	REMARKS
1.	Resta Sherma	Rs. 380.60	57/80-81	Date not mentioned
2.	Chander Dev	Rs. 380-15	- do -	- do -
3.	Anant Parkash	Rs. 670.18	PB-59/80-81	- do - January, 81

Para 31
Para 31 (old)
Para 31

PARA - 14
MAINTENANCE OF BILL REGISTER

While scrutinising the bill register for the year 1979-80 and 1980-81, it was seen that column number 13, 14, 15 & 16 of the bill register have been left of the blank. A few instances are given.

Talked to
- J.P.K.
Invent
Report
Audit
4/9/80

BILL NO.	NET AMOUNT OF BILL	DATE
CB-59/80-81	1,750/-	6.11.80
CB-60/80-81	1,235.70	- do -
CB-61/80-81	45.10	- do -
CB-62/80-81	1,125.80	21.11.80

72-81
23
1983
59
9/11/83
112/c

BILL NO.	NET AMOUNT OF BILL	DATE
GPF. Adv. No.	500.00	13.11.80
CB-51/79-80	49.40	6.10.79
CB-52/79-80	148.35	6.10.79
CB-53/79-80	346.67	6.10.79
ACB-5/74-80	2500.00	6.10.79
CB-54/79-80	378.90	6.10.79
AB-35/79	3945.40	16.10.79
PB-36/79	200.00	16.10.79

S.M.W.

Needful be got done now and all columns of bill register completed in future.

Para 32
Part 3 (dd PARA - 15)

MAINTENANCE OF ELECTRICITY AND WATER REGISTERS

The school and home and mentally retarded children Punjabi Bagh, New Delhi has not started the maintenance of electricity and water connections register. Moreover they have not started the register for the rent of the building. It is suggested that the registers may be maintained now to watch the correctness of the payment in future.

S.M.W.

Para No. 20

Para 33

Para 33 (old PARA - 16) Para 33

PARA No. 10 (1975-1981)

90/c
79-00
24
55
58
11 LIC

In the following cases, firewood of 5 quintal for Rs. 300.00 was purchased from M/S Laxhi Ram, Coal Depot, Licence No. 1670, Block No.-1, Shop No. 1, Shakurpur at the rate of Rs. 60/- per quintal vide voucher No. 717 dated 27.3.81 against the approved contractor M/S Bhupinder Kumar Jain, Nizamuddin East @ Rs. 34.40 per quintal which is irregular.

M/S LAXHI RAM	QUANTITY	AMOUNT PAID	RATE
Voucher No. 697 Dated 2.3.81	150 kg	Rs. 90/-	24 for 40 kg i.e. Rs. 60 per quintal
Voucher No. 601 Dated 6.2.81	150 kg	Rs. 90/-	24 for 40 kg i.e. Rs. 60/- per quintal

The home has purchased the firewood at the rate of Rs. 60/- per quintal as against the approved rate of Rs. 34.40 per quintal. The recovery may be worked out and effected under intimation to audit.

Para 34
Para 34 (old PARA - 17) Para 34

MAINTENANCE OF C.D.S. ACCOUNT

A scrutiny of C.D.S. Ledger and records revealed the following irregularities

SATHI

Handwritten notes and stamps: "20/11/80", "55/2", "89/10", "11/10/80", and a circled "57".

- (i) 1st and 2nd and 3rd instalments of new C.D.S. have not been credited to the G.P.F. Account of the employees after taking their option. This may be done now.
- (ii) Nomination of C.D.S. have not been obtained from the employees. This may kindly be obtained now and placed on record.
- (iii) Broadsheets have not been maintained to check the correctness of the balances.

Handwritten notes: "attached" and "L.H.S." with arrows pointing to the list items.

Handwritten notes: "Para No. 21", "Para 35", "Para 35", "Para 35".

Needful be done now under intimation to audit.

PA-RA - 18

Handwritten note: "PARA No. 21 (1979-1981)"

NON-VERIFICATION OF REMITTANCES

Under mentioned remittances made into S.B.I., old Secretariat, Delhi by the Home for Mentally Retarded children, Punjabi Bagh, New Delhi-26 during 1979-80 and 1980-81 were required to be verified by P.A.O.-11, Old Secretariat, but the same could not be got verified from P.A.O.-11 and may now be got verified and shown to next audit.

YEAR	DATE	AMOUNT DEPOSITED	PARTICULARS	HEAD
1979-80	23.10.79	Rs. 1.13	Unspent balance of ACB-4/79-80 for 2,500/- encashed on 22.9.79	288-social welfare B-10(4)(2) (1) social welfare and other (non-plan)
1980-81	26.11.80	Rs. 100.00	TR. No. 271507, 508	088 Receipt
1980-81	26.11.80	Rs. 106.77	Unspent balance of ACB-4 for Rs. 500/- encashed 17.10.80	288 social welfare B-10(1)(2)

Para 36

~~Para 19~~ PARA - 19

Para 36



29-81
26
1970

88/c
59
88/c
56
11/c

During discussion it was referred that a case of mis-appropriation was under investigation. Progress of the case and recovered amount since made be intimated to audit.

LIST OF SERVICE BOOKS CHECKED

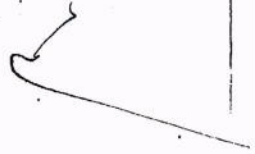
1. Shanti Devi, Sweeper.
2. Ishwar, Singh, Peon.
3. Meenakshi Dhillon, Care worker.
4. Kala Wati, Care worker.
5. Anant Parkash, U.D.C.
6. Kailash Devi, Care worker.

cut H.A.
2/9/66

The cases of pay fixation have been checked in accordance with the instructions issued by the Department.

Account
(J. D. CHADDA)
ACCOUNTS OFFICER (H.Q.)

s.k.150383



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

PART - I

General Review of Service Books etc.

(Ref Para No 3 of Audit Report- 1986-89)

Scrutiny of service book/ leave account of shri Chitranjan, Jr. Car. Taker revealed that he entered into Govt. Service on 7.5.84 and as such he was entitled to get the credit of Earned Leave as under

1.6.84 to 30.6.84 @ 2 1/2 Per Month	= 3	
1.7.84 to 31.12.84 = 6 Month	= 15	= 3+15=18
1.1.85 to 30.6.85 = 6 Month	= 15	= 18+15=33
1.7.85 to 31.12.85 = 6 month	= 15	= 33+15= 48

Scrutiny of the leave account of this official revealed that he had not been given the credit of EL as per provisions of the rules on the subject. Necessary corrections may be carried out and compliance shown to next audit.

Similarly the Half pay leave account of this official has not been maintained as per provisions of the rules on the subject. Without calculating the admissibility of his half pay leave the period of HPL availed by this official has been deducted. Position in this regard may be elucidated to audit.

Disposal of unserviceable stores

(Ref Para 5 of Internal Audit Report 1986-89)

Scrutiny of various stock registers in general revealed that obsolete surplus or unserviceable stores have not been disposed off. A list of all such articles/ items may be prepared in the manner as prescribed in the rules on the subject and orders for their disposal may be obtained from the competent authority after observing the codal formalities as required under the rules on the subject. Compliance to this effect may be shown to next audit.

53
87/C
109/C

37

Siddharth
2/7/84

Para 38
Para 38
(old para 2)

Para No. 22

Para No. 22 (1986-1989)

Para 38

29 39

PART II

Part I Cash Book (Ref. memo no 6 dt 16.6.93)

Part 39

88/c
54
108/c

On scrutiny of cash book in respect of School and Home for Mentally retarded (Annexe) Avantika Delhi it was found that - Money received as receipt through TR-85 during the audit period 91-93 were not remitted on the same day or the next day in to the bank for credit to Govt. Account. The receipts were lying in the cash chest for a long time where as as per rule 3 of G.F.R. receipt should be deposited in the GovtA/c without any delay. Please elucidate reasons of retaining the Govt receipts in the cash chest for such a long period to audit. In future the Govt. receipts may be deposited into Govt. Account without any delay and compliance shown to next audit.

2/12/93

Part 40 Part 40

Para No. 23 PARAM 23 (1991-1993)

XXXXXXXXXX

Part 40

Part II Non Maintenance of Loan Register for Bedding clothing (Ref. Memo No. 8 dt 18/6/93)
The Bedding clothing items like Towels shoes, chappals etc. were issued / taken on loan from other institutions running in Asha Kiran complex, but no separate loan register was maintained to ascertain whether items received on loan were returned and items given on loan were received back. Separate loan register may be maintained to regulate these transactions and shown to next audit

(Inder Singh Pinoli)
IAO
Dte of Audit 18/6/93

29/11
5/12
5/12

PARAM. 24

(1996-1997)

Joint Staff Quarters of the Indian Council of Home
The joint complex of houses for different categories
of mentally handicapped children and adults, joint staff
quarters residential complex as per Table given below:-

Type of Quarters	No. of Quarters
Type I	8
Type II	4 (Out of which, 1 flat is occupied by PAB staff)
Type III	2
Type IV	1

As a result of written and verbal requests, the PAB did not provide following information in respect of residential complex:-

- (i) Allotment and occupation registers
- (ii) Licence fee recovery schedule
- (iii) Licence fee recovery registers

In the absence of above information and records, audit could not verify the recovery of licence fee from all the occupants during the period of occupation in government accommodation. Necessary records may please be traced out, got updated and shown to next audit for verification.

B) SECURITY OF ELECTRICITY AND WATER SUPPLY:

1) Recovery of electricity charges: The Complex is having a common power meter for all the houses and staff quarters. For information to audit, sub-meters were installed at the time of construction of flats. Since the Directorate of Social Welfare had not fixed the criteria for working out the electricity tariff i.e. rate per unit consumed on different scale of consumption of electricity units per month. It was also reported that most of the meter sub-meters are not working properly. In the absence of fixation of electricity tariff from time to time at par the prevailing PSU electricity tariff rate from 1988, recovery of electricity charges from 1988 from the occupants of quarters is not being made.

Matter is being reported to Director, Directorate of Social Welfare to fix the electricity tariff per unit from 1988 at par prevailing electricity charges of PSU and fixation of electricity rate per month in those cases where electricity meters are not working, to recover the electricity charges from all the staff quarters occupants since beginning.

84/c
52
106/c

Recovery of electricity charges. Fixation of electricity tariff from time to time, supervision for proper working of electricity sub-meters will be a regular and routine problem of the Department. To avoid these problems, it is suggested that separate electricity meters from DMU be got installed from existing occupants, as per the practice in other staff quarters complex of Delhi Administration. Once the separate electricity meters are got installed by the occupants, paying off the electricity charges directly to DMU will be the responsibility of the concerned occupants.

ii) Recovery of Water Charges: Similarly, water charges bills of all houses and staff quarters are being paid by one of the houses of this Complex. No water charges have been recovered till date from the occupants in the absence of fixation of monthly water charges for each different category of flats.

The Director, Directorate of Social Welfare is requested to fix the rates of water charges on per load distribution of water rates fixed by Land & Building Deptt. of Govt. of Delhi in case of different categories of Flats of Delhi Administration at Sulahi Bakh, Meerapur, etc. from all the occupants from beginning to till date.

iii) Recovery of licence fee from Mr. K.C. Virmani, Suptt. MSDF(2)
Scrutiny of record, it was observed that Mr. K.C. Virmani, Suptt. MSDF(2) was allotted Type IV accommodation from June '49 to May '53 and no licence fee was recovered from him. The relevant orders regarding rent free accommodation from competent authority may please be produced to audit. If no such orders are available, recovery of licence fee of Rs. 200/- p.a. for 6 years, amounting to Rs. 1200/- may please be made from him under intimation to audit.

iv) Availing of two government accommodations by Mrs. & Mr. Virmani, both Superintendents
Mrs. S. Virmani and Mr. K.C. Virmani, both the wife and husband were Superintendents of different houses of this Complex. Mr. K.C. Virmani was having government accommodation in Type IV quarter of this Complex and and at the same time Mrs. S. Virmani was having government accommodation at C-39, Meerapur. Simultaneous occupation of government accommodation by a couple, parted at the same station was irregular. Matter is being reported to higher authorities for investigation and recovery of licence fee for one of the government accommodations from the concerned parties.

SI 83/c
LP 83/c
83/c
83/c

RECORDS OF THE DEPARTMENT OF THE INTERIOR
GENERAL INVESTIGATION DIVISION

List of Type 20 military weapons is attached to the main
investigation of the Department of the Interior, and the findings of
the Committee. It is also suggested that all the information
regarding the purchase of such weapons of this type be
sent to the Director of the Bureau of Land Management for the
interest of government records.

List of Type 20 military weapons was constructed, and all for
the Department of the Interior of the country in 1972. It
was after a long time on a list of military weapons, however,
this list is 1972 items since then. This is consequently
regarding the very purpose of constructing the special program
for the Department of the Interior, in the country.
This plan may also be looked into by the Director, Director
of Land Management for all items of the Department
of the Interior of the country.

57
50
81/c
48
104/c
P.A.M. No. 25
P.A.M. No. 25
(1996-1997)

Home No. 5
Dated: 2.1.98

HOME EXCESSURE OF RS. 4166/- ON ACCOUNT OF
IRREGULAR PURCHASES OF SUGAR & RICE FROM
SUPER SUGAR AND DECC

Home was having Permit from Food & Supplies (F&S) Deptt. for drawal of 55.2 Tn. Sugar and 440 Tn. Rice per month for 60 months during the audit period 1993-97 from F.P.S. Dealer, M/s. Market Store, Asantika.

Scrutiny of purchase file of ration commodities and relevant stock registers revealed that inspite of valid F.P.S. Permit, Home had not drawn sugar and rice from F.P.S. dealer in short quantities drawn at subsidized rates in major part of the audit period 93-97, and catered to the needs of inmates by buying these ration commodities from Super Sugar or Dairy/Cooperative Stores at higher rates. On further scrutiny, it was further confirmed that Home had not obtained any Non-Availability Certificate from F.P.S. dealer before making purchases from Super Sugar or DECC.

Audit is of this view that as the Home was having valid permit from F&S Deptt. for these items, F.P.S. dealer might have got these items from F&S Deptt. sooner or later part of the month. The F&S dealer might have sold these items not drawn by Home/not issued to Home in open market at higher rates. Since the Govt. had made available the rice and sugar for Home at subsidized rates with F.P.S. dealer, the government cannot afford to buy the same goods from open market at higher rates and suffer the loss of difference of cost of sugar and rice available at Super Sugar and DECC (-) subsidized cost at F&S. Details of loss suffered by govt. in buying the permit items from Super Sugar or DECC instead of F&S during 93-97 are given in Annexure 'I'.

Reasons may please be explained to audit as to why ration of Rice and Sugar was not drawn from F&S Dealer during the months given in Annexure 'I' and as to why govt. should lose the subsidy amount in making the purchases of sugar and rice from Super Sugar or DECC instead of F&S dealer.

To regularize the excess expenditure of Rs. 4166/- (as per Annexure 'I'), HoO is requested to take following actions:-
(1) Matter may please be taken up with Commissioner, F&S Deptt, to confirm whether the F&S Dealer had returned the goods not drawn by Home, as per details given in Annexure 'I', or get adjusted in future supplies, in writing. If the F&S dealer had not returned or adjusted the supplies not drawn/not issued by/to Home, Commissioner, F&S be requested to take suitable action against the dealer, as provided in their Deptt. Act for selling the permit items in

... and recovery of Rs. 10000 on account of excess
expenditure incurred by the Unit in making purchases of these
items from open market instead of PPS dealer, be made from the
P.P.S. Dealer.

(ii) To get ex-post facto sanction from competent authority
to purchase permitted ration commodities from Super Super and
DSCC to regularize the excess expenditure of Rs. 10000
as per Annexure I.

Compliance of the above audit observations may please be made
at the earliest under intimation to the Directorate of Audit,
New Road, Delhi.

47
5/12
49
8/16
103/C

48 80/C
 (57)
 106/C

Month in which quota met	Monthly quota	F.P.S. rate/kg	Purchased from	Rate paid/kg	Export rate paid/kg	Excess expenditure made during the month
5/73	55.2	9.05	Super Bar	12.00	2.95	162.84
6/73	55.2	9.05	-do-	12.00	2.95	162.84
7/73	55.2	9.05	-do-/DEC	12.00	2.95	162.84
10/73	55.2	9.05	DECSC	12.00	2.95	162.84
12/73	55.2	9.05	DECSC	12.00	2.95	162.84
1/74	55.2	9.05	Super Bar	13.90	4.85	267.72
2/74	55.2	9.05	DECSC	13.50	4.45	248.40
4/74	55.2	9.05	DECSC	14.15	5.10	281.52
5/74	55.2	9.05	DECSC-50g	14.50	5.45	272.50
			S.S./DEC	17.25	5.25	42.79
5/74	55.2	9.05	Super Bar-50	15.45	7.40	370.00
			-do- 3.2g	14.50	5.45	300.84
7/74	55.2	9.05	DECSC	14.50	5.45	300.84
8/74	55.2	9.05	DECSC	14.50	5.45	300.84
10/74	55.2	9.05	DECSC	14.50	5.45	300.84
11/74	55.2	9.05	DECSC	14.50	5.45	300.84
12/74	55.2	9.05	DECSC	14.50	5.45	300.84
1/75	55.2	9.05	Super Bar	14.00	4.95	273.24
2/75	55.2	9.05	-do-	13.55	4.50	248.40
3/75	55.2	9.05	-do-	13.55	4.50	248.40
4/75	55.2	9.05	-do-	13.55	4.50	248.40
5/75	55.2	9.05	S.S./DECSC	14.00	4.95	273.24
6/75	55.2	9.05	-do-	14.00	4.95	273.24
7/75	55.2	9.05	-do-	14.00	4.95	273.24
8/75	55.2	9.05	-do-	14.00	4.95	273.24
9/75	55.2	9.05	-do-	14.00	4.95	273.24
11/75	55.2	9.05	-do-	14.00	4.95	273.24
12/75	55.2	9.05	Super Bar	14.85	5.80	320.16
1/76	55.2	9.05	-do-	14.85	5.80	320.16
2/76	55.2	9.05	-do-	13.90	4.65	267.72
3/76	55.2	9.05	-do-	15.20	6.15	339.48
4/76	55.2	9.05	-do-	15.20	6.15	339.48
7/76	5.2	9.05	-do-	15.20	6.15	31.98
	(short drawn. Drawn 58 kgs against quota of 55.2 kgs.)					
8/76	55.2	9.05	S.S./DECSC	14.80	4.95(4.95)	273.24
9/76	55.2	9.05	-do-	14.80	5.75	317.40
11/76	55.2	9.05	-do-	14.80	5.75	317.40
1/77	55.2	9.05	-do-	14.80	5.75	317.40
2/77	55.2	9.05	S. Bar	14.85	5.60	229.08

894877

RICE
(Monthly quote and Lys.)

REMARKS (if any)

(Lot) ~~HS~~ ~~HT~~ 79/C
10/10

Month in which quote not drawn	Quote not drawn/ (short drawn)	Rate per kg.	Purchased from	Rate paid per kg.	Excess rate paid per kg	Excess exp. made during the month
4/93	167	5.53	USCC	7.50	1.97	326.99
5/93	443	5.53	USCC	7.50	1.97	466.50
6/93	440	5.53	USCC	7.50	1.97	466.50
7/93	440	5.53	USCC	7.50	1.97	174.74
8/93	440	5.53	USCC	7.95	2.42	1,064.80
9/93	90	5.53	USCC	7.95	2.42	217.80
10/93	440	5.53	USCC	7.95	2.42	1,064.80
11/93	90	5.53	USCC	7.95	2.42	217.80
12/93	440	5.53	USCC	7.95	2.42	1,064.80
1/94	440	5.53	USCC-200 Super-240	7.25	1.72	344.80
2/94	440	5.53	USCC-390	8.05	2.52	604.80
3/94	176.5	5.53	USCC	7.25	1.72	123.50
4/94	440	6.90	USCC	7.90	1.00	176.50
5/94	440	6.90	USCC	7.75	0.85	374.00
6/94	440	6.90	USCC	7.95	1.05	462.00
7/94	440	6.90	USCC	8.10	1.20	528.00
8/94	440	6.90	USCC-230 USCC-210	8.50	1.60	368.00
9/94	440	6.90	USCC-100 USCC-210	8.10	1.20	252.00
10/94	440	6.90	USCC	9.05	2.15	120.00
11/94	440	6.90	USCC	8.35	1.45	210.00
12/94	440	6.90	USCC	9.25	2.35	394.50
1/95	440	6.90	USCC	7.95	1.05	156.27
2/95	440	6.90	USCC-200 Super-240	9.00	2.10	462.00
3/95	440	6.90	USCC-150	7.95	1.05	78.75
4/95	440	6.90	USCC-165	9.75	2.85	183.00
5/95	440	6.90	USCC	7.75	0.85	914.00
6/95	440	6.90	USCC	7.95	1.05	462.00
7/95	440	6.90	USCC-200 USCC-100 USCC-140	8.25	1.35	270.00
8/95	440	6.90	USCC-200 USCC-75	7.55	0.65	65.00
9/95	440	6.90	USCC-200 USCC-75	7.75	0.85	112.00
10/95	440	6.90	USCC-200 USCC-210	7.80	0.90	180.00
11/95	440	6.90	USCC-210 (165kg)	7.90	1.00	75.00
12/95	440	6.90	USCC	8.25	1.35	214.80
1/96	440	6.90	USCC	7.95	1.05	462.00
2/96	440	6.90	Super 240	8.20	1.30	972.00
3/96	440	6.90	USCC-300	8.35	1.45	435.00
4/96	440	6.90	USCC-150	8.40	1.50	211.00
5/96	440	6.90	USCC-240	8.20	1.30	112.00
6/96	440	6.90	USCC-200	8.60	1.70	340.00
7/96	440	6.90	USCC-200	8.95	2.05	411.00
8/96	440	6.90	USCC-200	8.95	2.05	411.00
9/96	440	6.90	USCC-200	8.95	2.05	411.00

46
78c
107c

ACCOUNT '1' Contd.

RICE

Month in which quilt not drawn	Quota not drawn/ short drawn	Rate/ kg.	Purchas'd from	Rate paid per kg	Excess rate paid per kg	Excess exp. made during the month
10/95	220g 126.9g	6.90	Super Bar	9.25	2.35	297.27
11/95	440g	6.90	Super Bar	9.25	2.35	1,034.00
12/95	440g	6.90	Super Bar	9.20	2.30	1,012.00
1/96	66.5g	6.90	Super Bar	9.20	2.30	152.95
2/96	440g	6.90	DESC	8.50	1.60	704.00
3/96	66.5g	6.90	S. Bar	10.25	3.35	219.45
4/96	440g	6.90	S. Bar	10.20	3.30	1,452.00
5/96	440g	6.90	S. Bar	10.60	3.70	1,628.00
7/96	123.5g	6.90	Super Bar	11.00	4.10	515.78
8/96	440g	6.90	Super Bar-200 DESC Super Bar-240	11.00 9.50	4.10 2.60	820.00 624.00
9/96	440g	6.90	Super Bar	11.00	4.10	1,804.00
10/96	140g	6.90	Super Bar	9.60	2.70	376.00
11/96	440g	6.90	Super Bar/DESC	9.50	2.60	1,144.00
12/96	100.5g	6.90	Super Bar	9.70	2.80	281.40
1/97	440g	6.90	Super Bar	9.40	2.50	1,100.00
2/97	140g	6.90	Super Bar	9.50	2.60	364.00
3/97	440g	6.90	Super Bar	9.50	2.60	1,144.00

PICE : 32,160.90
 Sugar : 8,948.77

 41,109.67
 41,109.67

52 45
77c
991C

PARA 43

Para No. 14
Dated: 2/1/98

Para No. 26

PARA No. 26

(1996-1997)

SUB: ISSUE OF EXCESS DIETARY ITEMS TO KITCHEN

Scrutiny of attendance registers with daily indents of diets, it was observed that dietary items are not being issued to Kitchen at one time from 3 days to 6 days. Thus, as and when there was any change in the attendance of inmates, the Kitchen was not intimated about the same change and Kitchen continued to cook the food as per the dietary items issued to it. It indicates that attendance of inmates was not being carried out on daily basis. If the attendance was being carried out on daily basis, why the Cook was not intimated about the change in attendance. Reasons may please be elucidated to audit. On scrutiny of daily dietary indents with attendance records of inmates, it was observed that 222 diets of children and 266 diets of adults were issued in excess than the strength of inmates as per attendance record, as per details given in Annexure 'A'. Thus, an excess irregular expenditure of Rs. 5527/- was incurred on excess issue of diets as per above said Annexure, during the audit period 1993-97. To regularize the irregular expenditure of Rs. 5527/-, responsibility may please be fixed against the official concerned responsible for this lapse and recovery be made from him/her or necessary sanction/approval may please be obtained from the competent authority under compliance to audit.

Following suggestions are made to avoid excess issue of diets in the interest of economy of government expenditure:-

- 1) To issue indents of dietary items to Kitchen on daily basis except for holidays and weekly off days;
- 2) Officer/official admitting/transferring/discharging out/inside the Hostel during holidays to asked to intimate Kitchen about the change so that government expenditure is not wasted in excess diets.

476
 746
 987C

APPENDIX 13

ADULTS

DATES	NO. OF INMATES AS PER ATTENDANCE	NO. OF INMATES AS PER DIETARY INDENT	EXCESS DIETS ISSUED
12.4.93	41	42	1
15.5.93 to 18.5.93	41	42 - 1 ea.	3
19.6.93 to 21.6.93	40	41 - 1 ea.	3
22.6.93 to 24.6.93, 4.7.93	41	42 - 1 ea.	4
31.7.93	40	40	2
1.8.93 to 3.8.93	40	42 - 2 ea.	4
30.9.93 to 31.9.93	41	42 - 1 ea.	2
1.9.93	41	42	1
9.10.93 to 10.10.93	41	42 - 1 ea.	3
11.10.93	40	42	2
12.10.93, 15.10.93, 16.10.93	40	41 - 1 ea.	3
11.11.93	41	42	1
12.11.93, 13.11.93	39	42 - 3 ea.	6
14.11.93, 15.11.93	39	41 - 2 ea.	4
16.11.93, 17.11.93	40	41 - 1 ea.	2
23.12.93	41	42 - 1 ea.	1
24.12.93 - 25.12.93	40	42 - 2 ea.	4
26.12.93 - 28.12.93	40	41 - 1 ea.	3
1.1.94 - 2.1.94	51	52 - 1 ea.	2
13.1.94 - 15.1.94	50	52 - 2 ea.	6
11.2.94	50	51	1
12.2.94 - 14.2.94	49	51 - 2 ea.	6
20.3.94 - 23.3.94	50	51 - 1 ea.	4
24.3.94 - 28.3.94	49	50 - 1 ea.	6
excess diets of Total/adults in 93-94:			<u>73</u>
9.4.94 to 11.4.94	49	50 - 1 ea.	3
Aug. 7, 8, 18 to 29	51	52 - 1 ea.	13
Oct. 15, 30, 31	52	53 - 1 ea.	3
Nov. 2, 3, 4	51	52 - 1 ea.	3
Dec. 31	52	53 -	1
Jan. 4	49	52	3
Jan. 17, 19	52	53 - 1 ea.	3
20.1.95 - 22.1.95	51	52 - 1 ea.	3
23.1.95	50	52	2
4.3.95	52	53	1
9.3.95	50	52	2
15.3.95 - 16.3.95	50	51 - 1 ea.	2

Total excess diets of adults in 94-95: 39-

43
572 757C
971C

DATES	NO. OF THEATRES AS PER ATTENDANCE	NO. OF THEATRES AS PER COURTESY TICKETS	NO. OF EXCESS DIETS ISSUED
April 15 - 21	52	53 - 1 ea.	7
May 4 - 6	52	53 - 1 ea.	3
May 22	51	52	1
May 23 - 24	50	52 - 2 ea.	4
June 6 - 9	50	51 - 1 ea.	4
August 7, 8	50	51 - 1 ea.	2
August 9, 10	48	51 - 3 ea.	6
August 11, 12	49	51 - 2 ea.	4
Sept 23 - 25 Sept.	51	52 - 1 ea.	3
Oct. 16	52	53 - 1 ea.	1
Oct. 21 - 23	50	51 - 2 ea.	6
Nov. 15	52	53	1
Nov. 19 - 22	53	54 - 1 ea.	4
21.11.95 - 30.11.95, 30 & 31.12.95	52	53 - 1 ea.	9
1.2.96 to 7.2.96 & 29.2.96	53	54 - 1 ea.	9
1.3.96 - 6.3.96, 22.3.96 - 27.3.96 : 53		54 - 1 ea.	12
Total excess diets to Adults in 95-96:			<u>75</u>
10.5.96	52	53 - 1 ea.	1
25.5.96 to 30.5.96 & 1.6.96	53	54 - 3 ea.	28+8
16.6.96 to 17.6.96	52	53 - 1 ea.	2
13.7.96 to 16.7.96 & 27.7.96	52	53 - 1 ea.	5
27.8.96	48	52	4
28.8.96, 29.8.96	48	49 - 1 ea.	2
12.9.96 - 20.9.96, 17 & 18 Oct.	51	52 - 1 ea.	9+2
Nov. 7 & 8	53	54 - 1 ea.	2
Nov. 9	52	54 - 2	2
Nov. 10	52	53	1
Dec. 4	54	55	1
March 19 - 22	53	54 - 1 ea.	4
March 23 - 25	51	54 - 3 ea.	9
Total excess diets of adults in 96-97:			<u>74</u>
8.5.93	27	28	1
10.5.93 to 14.5.93	26	28 - 2 ea.	10
15.5.93, 17.5.93 - 22.5.93	26	27 - 1 ea.	8
1.8.93 to 3.8.93	26	28 - 3 ea.	9
4.8.93 to 7.8.93	26	27 - 1 ea.	4
11.1.94 to 15.1.94, 20.1.94 - 30.1.94 : 28	29	29 - 1 ea.	16
19.2.94 to 21.2.94 & 24.2.94	29	30 - 1 ea.	4
24.3.94 - 28.3.94	29	30 - 1 ea.	5
16.9.93, 17.9.93 & 30.9.93	28	29 - 1 ea.	3
1.10.93 - 4.10.93	28	29 - 1 ea.	4
10.11.93 to 13.11.93	28, 27	28 - 1 ea.	3
Total excess diets of children issued in 93-94:			<u>64</u>

74/c
 96/c
 97/c

DATE	NO. OF CHILDREN AS PER ATTENDANCE	NO. OF EXCESS DIETS AS PER DIETARY INDICES ISSUED	EXCESS DIETS ISSUED
16.4.94	27	30	1
May 6 - 10	28	30	1
May 11 - 14	28	30 - 1 ex.	1
June 14 - 18	27	29 - 1 ex.	2
July 14, 15	27	29 - 1 ex.	2
Sept. 3 - 4 & 5	28	29 - 1 ex.	1
Sept. 17	27	29 - 1 ex.	2
Sept. 24 & 25	26	28	2
Dec. 4, 5, 6 to 9, 10 - 13, 14 to 21	27	27 - 1 ex.	1
Jan 1 to 4	27	28 - 1 ex.	1
		28 - 1 ex.	4

Total No. of excess diets of children issued in 94-95: 50

17.5.95 to 23.9.95	27	28 - 1 ex.	1
23.9.95 - 24.5.95	26	27 - 1 ex.	1
July 7 & 23	30	31 - 1 ex.	1
July 26 & 27	29	31 - 2 ex.	3
July 28 - 31	29	30 - 1 ex.	1
Sept. 1 - 5	32	33 - 1 ex.	1
Sept. 8 - 12	31	32 - 1 ex.	1
Dec. 1 - 12, 24 - 26	31	32 - 1 ex.	1
Jan. '96: 23 - 27	31	32 - 1 ex.	1
		32 - 1 ex.	14
			2

Total No. of excess diets of children issued in 95-96: 48

April 5, 6, 23 - 22, 23 - 30	31	32 - 1 ex.	1
24.5.96, 2.6.96 & 3.6.96	31	33 - 2 ex.	2
4.6.96 and 8.6.96	31	32 - 1 ex.	1
7.6.96	30	31 - 1 ex.	1
Aug. 5 - 16	31	33 - 2 ex.	2
22.8.96	30	31	1
25.1.97	33	34	1
5.1.97	32	33	1
8.1.97 and 9.1.97	31	32 - 1 ex.	1
10.3.97 - 16.3.97	30	31 - 1 ex.	1

Total No. of excess diets of children issued in 96 - 97: 58

73/c
 41
 95/c

COST OF EXTRA DIETS ISSUED IS WORKED OUT AS UNDER :-

Item	Daily diet quantity	ADULTS			
		93-94	94-95	95-96	96-97
Atta	300 gm	1.56	1.65	1.85	1.90
Rice	150 gm	1.20	1.39	1.65	1.65
Gram	30 gm			0.44	0.45
Dal	100 gm	1.38	1.62	2.35	2.40
Veget	30 gm	1.51	2.45	2.20	2.40
Salt	10 gm	0.05	0.05	0.08	0.10
Condiments	5 gm	0.12	0.10	0.20	0.20
M.Oil	20 gm	0.77	0.63	0.96	1.00
Sugar	50 gm	0.60	0.72	0.75	0.75
Milk (Milk powder)	50 gm	0.41	0.42	0.51	0.63
Tea leaves	3 gm	0.27	0.17	0.29	0.30
Sun-damma	50 gm		0.54		
Fuel		0.80	0.80	0.60	0.70
Chickn	10 gm	0.02	0.04	0.07	0.07
No. of excess diets issued		8.42 x 73	11.06 x 39	12.18 x 75	12.65 x 74
Cost of excess diets (A)		614.66	431.34	913.50	936.10 = 2896 (rounded)
Item	Daily diet quantity	CHILDREN			
		93-94	94-95	95-96	96-97
Atta	300 gm	1.56	1.65	1.85	1.90
Rice	150 gm	1.20	1.39	1.65	1.65
Pulses	100 gm	1.38	1.62	2.35	2.40
Sugar	50 gm	0.60	0.58	0.60	0.60
V.Oil	20 gm	0.77	0.63	0.96	1.00
Milk (Milk powder)	75 gm	2.05	2.10	3.10	3.15
Tea	3 gm	0.27	0.17	0.29	0.30
Spices	5 gm	0.12	0.15	0.20	0.20
Salt	10 gm	0.05	0.04	0.08	0.10
Vegetable	10 gm	1.75	2.00	1.80	1.92
Fuel	250 gm	0.50	0.60	0.60	0.70
No. of excess diets issued		9.62 x 64	11.18 x 50	13.44 x 48	13.93 x 58
Cost of excess diets (B)		615.68	559	645.12	811.42 = 2631 (rounded)
Total cost of excess diets A+B		2896 + 2631 = 5527-			

PARA NO. 114

Para No. 27

Ref. Memo No. 22. dt: 8.7.1998

PARA No. 27

(1996-1997)

9710

Sub: Contingent Expenditure

Scrutiny of contingent expenditure for the period 1993-97, following irregularities were observed, which may please be looked into and rectified under compliance to audit. Observations of this audit may also be noted for future guidance.

(a) Irregular Purchases: While making following purchases, the Unit was required to complete/follow codal formalities for making purchases at most competitive rates in the interest of economy in government expenditure. However, inspite of repeated requests, no relevant purchase file or orders of competent authority have been produced to audit. In the absence of codal formalities, all the below given purchases are treated irregular. To regularize these purchases, either the relevant purchase file/orders of competent authority fulfilling the codal formalities or ex-post facto sanction from competent authority be produced to audit.

Contingent Bill No.	Date	Name of Supplier	Bill Amount	Item supplied
CB-29	16.11.93	Refugee Handicrafts	4,116	Sweaters
CB-53	31.3.94	DSIEC	3,400	Makintosh
CB-55	31.3.94	Sahni Footwear	2,162.75	Canvas shoes
CB-42	3/96	Sahni Footwear	6,458.00	Canvas Shoes
CB-21	9/96	Agarwal Sales Corpn.	9,450.00	-do-
CB-9	28/6/96	Punjab Govt. Emp.	13,073.00	Jersey

(b) Bifurcation of Purchases: On test check of contingent bills, it was observed that purchases were bifurcated to avoid codal formalities, which was irregular. A few instances are given below:-

Contingent Bill No.	Sub-Vr. No.	Name of Party	Bill Amount	Item purchased
CB-34	445	Irphan, Narela	370	Bartan Kalai
	446	-do-	139	-do-
	447	-do-	463	-do-
	448	-do-	442	-do-
CB-47	395	New Central Store	249	Sports Material
	396	-do-	270	-do-
	397	-do-	180	-do-
	398	Shenkar Lal Rishi Kr.	855	

Accordingly, all other purchases of similar nature be reviewed for audit period 93-97. If any codal formalities were followed, same may please be produced to audit or total such exp. be got regularized from competent authority under compliance to audit.

71/c
178
32
39
93/c

(c) Irregular Tours

On test check of contingent bills, following payments of tours were made during 93-97 :-

Cont. Bill	Date	Name of Travel Agency	Bill No.	Date	Amount	Details of Tour From To
CB-37	17.12.93	Shokeen Travels	323	4.12.93	500.00	Home - NehruPark
CB-49	29.3.94	-do-	331	21.3.94	400.00	Home - Neh.Std.
CB-24	19.9.96	-do-	389	23.8.96	440.00	Home-Ashok Vihr
			391	24.8.96	440.00	-do-
CB-65	3/97	-do-	401	21.2.97	550.00	Home-Neh.Std.
			410	21.2.97	550.00	-do-

Following documents be furnished in support of above said Tour bills

- 1) Permission of competent authority to conduct tours; or Tour programmes of competent authority.
- ii) Comparative rates.

If no such above codal formalities were completed, all the above tour bills expenditure will be treated irregular. Either the above said required documents be furnished or ex-post facto sanction be obtained from competent authority under compliance to audit.

(d) Irregular Medicines Bills:

On test check of bills of medicines, following discrepancies were observed:-

- (i) There were no details of beneficiary for whom medicines were purchased;
- (ii) No prescription slip i.e. OPD Card/Discharge summary by treating doctor was attached with any of medicine bill.

In the absence of above formalities, genuineness of bills is doubted and claims are disallowed. Against the following bills, either provide copy of prescription slip alongwith details of beneficiary, otherwise recovery may pls. be made from the claimants.

Contingent Bill No.	Sub-V/No.	Party/Supplier	Supplier's Bill No.	Date	Amount
CB-34/95-96	437	Sarvodaya Medicos	29259	13.2.96	298.47
CB-15/95-96	125	SD Medical Store	405	10.8.95	70.50
	126	Manchanda MediStore	558	9.8.95	21.50

39D-

(e) Non-availing of Discount on Newspapers & Magazines:

All the Schools of Directorate of Education and other Depts. of Govt. of Delhi are availing discount of 7 1/2% on newspapers and 10% on periodicals and magazines. On scrutiny of contingent bills, it was observed that Home is regularly subscribing 2 magazines and 1 daily newspaper and no discount is being availed. Matter may pls. be taken up with newspaper agency and benefit of discount availed with immediate effect under compliance to next audit.

172
 45
 38 70/c
 26
 94/c

(f) **PHOTOCOPY BILLS:** Scrutiny of photocopy bills, it was observed that details of documents got photocopies and their purpose was not indicated in any of the photocopy bills. This was irregular. HoO is requested to give details of documents got photocopies in his verification report from now onwards and compliance shown to next audit.

(g) On test check of contingent bills, it was observed that a no. of purchases/job work were made from unreputed dealers, as it is evident from the kuchha bills raised by them having No serial number. Payment of all these bills were also made in cash. For instance -

Contingent Bill No.	Name of Supplier or Job work Party	Amount	Purchase/Job Work
CB/1/93-94	Banwari Lal Kalaiwala	490	Kalai job
CB/31/93-94	Gulpham	495	-do-
-do-	Sr. Singh Friend Depot	496	Fire works
CB/40/93-94	MDLH	490	Kalai Job
CB/44/93-94	Charan Singh Furniture Works	480	Replacement of Plung Nixer

As per orders/guidelines issued by Directorate from time to time on purchases, all the purchases/job work should be made/got done from a reputed dealer only to avoid any fraud and loss to state revenue. Reasons may please be explained to audit as to why purchases, job work was got done from unreputed dealers. This practice is not only injurious to state revenue, as it has the potential of fraud at any stage from undependable/unreputed dealers. Hence, this practice be stopped with immediate effect under compliance to next audit, and supplies/job work done from reputed cos. and payment made by cheque only.

(h) Following liveries items were purchased at higher rates than the cost ceiling fixed by govt. Necessary recoveries of difference of cost may pls. be made from the official to whom these costly items were issued under compliance to audit.

Contingent Bill No.	Source of Purchase	Item Purchased	Qty.	Rate/ Pc.	Cost Ceiling	Excess cost as per liveries rules to be covered
CB/54-94-95	Khadi Gramodyog	W/Socks	2Prs	38/-	17.25	41.50
-do-	-do-	W/Jersey	2Nos	195/-	127/-	136.00
CB-28/95-96	-do-	-do-	2 "	230/-	160/-	140.00
-do-	-do-	-do-	6 "	265/-	160/-	630.00
Amt. to be recovered:					947.50	948/-

(1) 1 Ladies Purse, purchased from Super Bazar vide bill No. 12011 dt. 20.12.95 for Rs. 485/- was issued to Mrs. Kamlesh Garg, W.O. in the pay scale of 1640-2900. As per prescribed scales of office items of Govt. of Delhi, W.O. is not entitled for a leather ladies bag. Orders of the competent authority of Dte. of Social Welfare authorizing the issue of leather ladies purse to W.O. may pls. be produced to audit or recovery of Rs. 485/- be made from Smt. Kamlesh Garg, W.O.

69/c

40

37
91/c

Para No. 28
P.S.R.W.

Para No. 28

Memo No. 2
Dated: 26-12-97

PARAM. 28
(1998-1997)

SUB: IRREGULAR PURCHASES AND DISTRIBUTION OF MILK POWDER AMOUNTING TO Rs. 35,032/-

As per dietary norms for inmates of Homes, fixed by Directorate of Social Welfare, scale of milk per head/per day is as under:-

- For children upto 16 years : 250 ML per head/per day
- For Adults : 50 ML per head/per day

On scrutiny of purchase file and stock receipt and distribution registers, it was observed that Home was issuing Milk Powder 25 gm (instead of 250 ML Milk) to children inmates and 5 gm (instead of 50ML milk for tea) to adult inmates. As per norms fixed by the Directorate of Social Welfare, there is provision for issue of Milk and not milk powder. Hence, purchases and issues of Milk Powder during the audit period 96-97 was irregular. It is learnt from various Homes at Nirmal Chhaya Complex and prevailing practice over there, Ekistarata Milk was required to be procured from Delhi Milk Scheme, as per instructions from Directorate of Social Welfare. On scrutiny of purchase file, it was observed that per Delhi Milk Scheme makes supplies if advance payments are made to them. In following months during 93-97, supply of Milk from D.M.S. was received on making advance payments :-
4/93, 5/93, 8/93, 10/93, 12/93, 12/93, 3/94, 10/94, 11/95, 2/96, 4/96.

Reasons may please be explained to audit as to why :-

- 1) Milk Powder was purchased and issued to inmates instead of Milk as per the norms fixed by the Directorate;
- ii) What was the criteria for issue of 25 gm Milk Powder instead of 250 ML milk and 5 gm Milk powder instead of 50 ML Milk.
- iii) Purchases were not made from D.M.S. by making advance payments.

On review of cost of Milk Powder and Milk from D.M.S. (37.50/Ltr.), it was observed if the Home had purchased milk from D.M.S. instead of milk powder, Government could have saved Rs. 35,032/-, as per details given below :-

Year	Total wt. of milk powder purchased	Rates Paid	Total cost of Milk Powder	Total milk (if it was procured)	Rate of milk per Ltr	Total cost of Milk	Difference in the cost of Milk Powder and Milk
93-94	184 kgs.	80.45 to 116.50 per kg.	15,541	1840Ltr	7.50	13,800	1,741

170
43
26
68/c
90/c

94-95	210 kgs.	80.45 to 94.00 per kg.	23,583	2100 Ltr.	7.50	15,750	7,833-00
95-96	608 kgs.	93.80 to 140/kg	64,338	6780	7.50	45,600	18,738-00
96-97	168 kgs.	-do-	19,320	1680	7.50	12,600	6,720-00
							<u>35,032-00</u>

It was further observed that during 7/96, 17/96 to 3/97, Milk was procured from Mother Dairy @ Rs. 11/- per Ltr., whereas milk was available from Delhi Milk Scheme @ 7.50 per Ltr. on making advance payment. During these months, 1974.5 Ltr. Milk was purchased from Mother Dairy, thereby making an excess expenditure of Rs. 5,510/- (an excess expenditure of Rs. 3.50 per Ltr., if compared with the rates of Delhi Milk Scheme). Thus, an excess expenditure of Rs. 40,542/- was made in purchasing the Milk Powder from Super Bazar and Milk from Mother Dairy instead of milk from Delhi Milk Scheme. Audit is of this view when there are clear-cut instructions and guidelines issued from Directorate of Social Welfare, as to why government should suffer a loss of Rs. 40,542/- in making purchases of Milk Powder and Milk from Mother Dairy when milk was available from D.M.S. at comparative lower rates.

Keeping in view of the above, Unit is requested to:-

- Regularize the excess expenditure of Rs. 40,542/- either by recovery from the defaulters or obtain ex-post facto sanction/ approval from competent authority under intimation to audit.
- Purchases and issue of Milk Powder from to be suspended with immediate effect.
- Purchases of milk be strictly made from Delhi Milk Scheme only.

~~Signature~~

To

MCO/DEO
SILMRC (Annexe)
Raantika

46
46
PARA NO. 46

67/c
42
35
P/C
33
PARA NO. 29
(1996-1997)

Para. No. 29
(Ref. Memo No. 21 dt. 7.1.98)

SUB: NON-ACCOUNTABILITY OF LOANED ITEMS

Asha Kiran Complex has five different Homes for different categories of Mentally Retarded Children & Adults attached with one Medical Care Unit and Training cum-Production Unit, having separate budget provisions. Scrutiny of stock registers revealed that Units issue/receive items to/from each other Units on loan basis. However, Units are not maintaining any check on return of loaned items issued/received. Audit is not against the temporary loans by the Units. However, accountability of loaned items must be maintained by the Units for return of loaned items received/issued or monetary adjustment should be made at the end of the financial year to work out actual expenditure of each Unit. For this purpose, Unit is requested to maintain a loan register in the proforma given below and have a regular check on return of items received/issued on loan basis.

Name of Unit: _____ (Separate A/c for separate unit)

Item: _____ (Separate page for each item)

Date	Quantity issued on loan	Total quantity loaned	Date of receipt	Qty. recd. back/qty. recd. on loan	Balance qty. to be recd. back	Balance qty. to be returned if any	Sig. of HOO
(1)	(2)	(3)	(4)	(5)	(6) (3-5)	(7)	(8)

...P/2..

66/C
34
34
37
S/C

UNIT: ISPMR ITEM: ROCK TEA F/Y: 96-97

Date of issue of loan	Quantity issued on loan	Date of receipt	Quantity recd. back
20.4.96	5 kgs.		
22.4.96	3 "		
4.5.96	1 "		
2.8.96	2 "		
22.11.96	6 "		
13.12.96	2 "		
26.2.97	1 "		
22			

No qty. recd. back during 96-97

yet to be recd. back from ISPMR for 96-97.

UNIT: ISPMR ITEM: SUGAR F/Y: 96-97

7.6.96	50 kgs.	4.2.97	2 kgs.
14.6.96	3 "	6.2.97	30 "
17.6.96	20 "		
19.6.96	20 "		
12.7.96	5 "		
7.9.96	3 "		
11.9.96	25 "		
13.9.96	16 "		
16.9.96	9 "		
17.9.96	1 "		
24.12.96	10 "		
4.2.97	3 "		
6.3.97	50 "		
13.3.97	20 "		
235			

Bal. Qty. yet to be received back from ISPMR for 96-97: 203 kgs.

UNIT: ISPMR Item: GRPE F/Y: 96-97

12.4.96	30 kgs.	19.6.96	4 kgs.
22.4.96	10 "	2.8.96	1 "
30.5.96	20 "	6.8.96	2.76 "
23.7.96	5 "		
27.7.96	10 "		
30.7.96	10 "		
27.8.96	6 "		
11.9.96	10 "		
23.9.96	5 "		
13.12.96	10 "		
13.1.97	5 "		
12.2.97	10 "		
131			

Bal. qty. yet to be recd. back from ISPMR for 96-97: 123.24 kgs.

UNIT: ISPMR Item: SALT F/Y: 96-97

1.4.96	20 kgs.		
30.4.96	10 "		
28.12.96	15 "		
45			

No qty. returned in 96-97

salt to be recd. back from ISPMR for 96-97

UNIT: ISPMR Item: CONDIMENTS F/Y: 96-97

12.4.96	10 kgs.		
10.5.96	4 "		
14.5.96	1.765 "		
16.5.96	4 "		
25.5.96	5 "		
30.5.96	110 gm		
1.6.96	5 kgs.		
4.9.96	8 "		
12.11.96	2 "		
26.11.96	2 "		
11.2.96	1 "		
42.875			

37.875 kgs. yet to be recd. back from ISPMR for 96-97.

67c

40
30
24
87c

DATE OF ISSUE OR LOAN	QTY. ISSUED ON LOAN	UNIT: ISPMR	Item:	QTY. REC'D. BACK	F/Y: 96-97
19.6.96	2 kgs.				
21.6.96	1.02 "				
1.7.96	2.16 "			6 kgs.	
16.9.96	5 kgs.			8 "	
30.9.96	3 "			20 "	
19.11.96	8 "				
10.1.97	5 "				
18.2.97	8 "				
	34.180 kgs.				34 kgs.

Sal. 180 gms. yet to be received back from ISPMR for 96-97.

DATE OF ISSUE	QTY. ISSUED ON LOAN	UNIT: ISPMR	Item: Pulses	F/Y: 96-97
1.4.96	2 kgs.			
20.4.96	50 "		21.6.96	56 kgs.
22.4.96	50 "		12.7.96	50 "
17.6.96	50 "			
19.6.96	6 "			
30.7.96	150 "			
16.8.96	50 "			
19.8.96	50 "			
13.12.96	20 "			
4.1.97	50 "			
20.1.97	25 "			
10.3.97	20 "			
	573 "			106 kgs.

Sal. qty. yet to be recd. back from ISPMR for 96-97: 467 kgs.

DATE OF ISSUE	QTY. ISSUED ON LOAN	UNIT: ISPMR	Item: Milk Powder	F/Y: 96-97
1.4.96	12,115 kgs.			
20.4.96	2 kgs.		2.4.96	8 kgs.
1.5.96	6 "		5.8.96	650 gms.
4.8.96	3.5 "			
14.5.96	8 kgs.			
16.5.96	1 "			
4.7.96	10 "			
7.8.96	3 "			
9.8.96	6 "			
14.8.96	2 "			
16.8.96	340 gms			
29.8.96	1 kg.			
31.8.96	3.3 "			
26.11.96	5 kgs.			
30.11.96	1 "			
3.12.96	2 "			
	66,455 kgs.			8,650 kgs.

57,805 kgs. Milk Powder is yet to be recd. from ISPMR for 96-97.

DATE OF ISSUE	QTY. ISSUED ON LOAN	UNIT: ISPMR	Item: Mustard Oil	F/Y: 96-97
1.8.96	1 kg.			
2.12.96	1,232 kgs.			
3.2.97	2,640 "			
	4,872 kgs.			

4,872 kgs. yet to be recd. back from ISPMR for 96-97.

DATE OF ISSUE	QTY. ISSUED ON LOAN	UNIT: ISPMR	Item: Narival Jharoo	F/Y: 96-97
12.4.96	2 kgs. Nos.			
13.4.96	4 Nos.			
1.5.96	5 "			
17.9.96	6 "			
	17 "			

17 " yet to be recd. back from ISPMR for 96-97

64/c
 168
 32
 35
 86/c

UNIT: ISPMR
 Date of issue
 of loan
 12.4.96
 1.5.96
 7.5.96

Item: Cleanzo
 Quantity issued
 on loan
 30 l
 20 l
 10 l
 F/Y: 96-97
 Date of receipt
 Quantity recd.
 back

60 litres is yet to be received back from ISPMR for 96-97.

UNIT: ISPMR
 Date of issue
 of loan
 1.5.96
 3.2.97

Item: Sanitary Napkins
 Quantity issued
 on loan
 5 Pkts.
 1 "
 F/Y: 96-97
 Date of receipt
 Quantity recd.
 back

6 Pkts. yet to be recd. from ISPMR for 96-97

UNIT: ISPMR
 1.5.96
 16.5.96
 1.6.96
 1.8.96
 17.9.96
 3.2.97

Item: BATH SOAP
 12 Nos.
 27 "
 25 "
 72 "
 21 "
 1 "
 F/Y: 96-97
 16.7.96
 6.3.97
 30 Nos.
 12 "

199 "
 42 "

Bal. 116 Nos. are yet to be recd. back from ISPMR for 96-97.

UNIT: ISPMR
 12.5.94
 28.1.95
 1.3.95
 3.5.95
 23.6.95
 24.7.95
 16.7.96
 1.11.96
 19.12.96
 29.1.97

Item: FROCKS
 7 Nos.
 1 "
 13 "
 34 "
 35 "
 5 "
 20 "
 1 "
 38 "
 6 "
 F/Y: 96-97
 4.10.94
 13.2.96
 1 No.
 4 "

160 "
 5 Nos.

Balance 155 Frocks are yet to be received back from ISPMR for 96-97.

UNIT: ISPMR
 31.1.96
 11.2.96

Item: Kacha
 100 Nos.
 32 "
 F/Y: 95-96
 5.10.96
 43 Nos.

132 "
 43 Nos.

Balance 89 Kacha are yet to be received back from ISPMR for 95-96

UNIT: EMRP(C)
 24 Nos. chadar issued on 1.2.96 are yet to be received back from

Item: Chadar
 F/Y: 95-96

UNIT: EMRP(A)

ITEM: CANVAS SHOES

50 Nos. Canvas shoes issued on 2.12.96 are yet to be received back from EMRP (A).

UNIT: ISPMR

Item: Socks

8 Pcs. socks issued on 17.11.94 are yet to be received back from ISPMR.

63/c

38

31 8/10

164

32/c

UNIT: ISPMB

Item: Sweater

Against loan of 12 sweaters on 17.11.95, 6 sweaters were received back on 18.11.96. 6 Sweaters are yet to be received back from ISPMB.

UNIT: ISPMB

Item: Ladies Suit

F/Y: 94-97

Date of issue

Qty. issued on loan

Date of issue

Qty. recd. back

Date of issue	Qty. issued on loan	Date of issue	Qty. recd. back
12.5.94	2 Nos.	15.11.95	49 Nos.
13.1.95	54 "	1.1.96	8 "
23.6.95	6 "	24.9-96	4 "
4.10.95	64 "		
31.1.96	12 "		
11.2.96	(43) 83 "		
18.7.96	6 "		
	<u>187</u> "		<u>138</u> Nos.

49 Ladies suits are yet to be received back from ISPMB for 94-97.

Accordingly, loan accounts of Dietary and General Items for 93-94, 94-95 and 95-96 be got reviewed and excess issues be got received back from the concerned Units alongwith the above mentioned unit items under compliance to next audit.

7/27/91
17

Sub-regular purchase of Atta from
Part V Super Bazar & ASIC

(Ref: Memo No. 4)
Dt. 2-1-97

152

A second page from food letter No F 22/10/84-AC dt. 24-11-84, regarding streamlining the procedure for the purchase of stores, ration, commodities (such as wheat (flour, rice, sugar, etc) should invariably be purchased from the stores (FPS shop) notified by F + S Dept. After obtaining necessary permit/ration card for the same. Scrutiny of purchases of ration commodities revealed that Atta/wheat is not being drawn from F + S Dept.'s authorized + allotted ration shop at subsidized rates. On scrutiny of ration card, it was understood that Home does not have permit for wheat/flour/wheat. Thus, Home was purchasing wheat from open Mkt i.e. Super Bazar + ASIC at higher rates than the FPS rates. This was irregular as per above referred letter. All the houses of Dte. of Social Welfare at Nisural Chhaya Complex were drawing wheat/flour from FPS shops in 83-84, 84-85 (FPS rates not available), 84-85 - @ (FPS rates not available, in 85-86 @ 5.22% per kg (att 9) & in 86-87 - Atta @ Rs 5.77 kg, (wheat @ 4.22/kg + grinding + cleaning + triph class @ 1.50 per kg) using 83-87, 28200 kgs Atta was purchased from Super Bazar & ASIC, thereby making an expend. of Rs. 19442-, as per details given below (if compared with FPS rates:

- 83-84 + 84-85 - details may please be worked out after obtaining FPS rates.
- 85-86 — 10700 kgs drawn Rs. 9269 - excess paid.
- 86-87 — 12500 kgs " Rs 9673 —

Audit may please be explained as to why wheat/flour, which was available with FPS, was not got purchased in the permit & as to why Govt. should suffer a loss of Rs 19442 - only on purchases of Atta during 85-87. Matter may please be taken up with higher authorities for regularization of purchases of Atta from Super Bazar or ASIC during 83-87 & regularization of excess expend. of Rs. 19442- for 85-87 & 83-85 to be worked out incurred in making purchases from Super Bazar + ASIC other than authorized FPS.

Immediate action may please be taken up for regularization of wheat/flour in FPS permit & excess expend. incurred in making purchases of Atta from Super Bazar or ASIC on resumption of supplies from FPS to be worked out & expend. got regularized. Appropriate authority would intimate to audit.



611C
 26
 29
 831C
 301
 161

1975-76

Price	Name of Supplier	Quantity Purchased (kg)	Rate per kg	Total kg	Weight	Value
5.095	Super rayon	100	5.80	5.27		
13.0.95	do	220	5.90	5.27		
21.0.95	do	220	5.90	5.27	0.43	
30.0.95	do	220	5.90	5.27		
40.0.95	do	220	5.90	5.27		
50.0.95	do	250	5.90	5.27		
60.0.95	do	400	5.55	5.27		
70.0.95	do	300	5.55	5.27		
80.0.95	do	270	5.55	5.27		
90.0.95	do	500	5.55	5.27		
100.0.95	do	600	5.55	5.27		
110.0.95	do	200	5.55	5.27		
120.0.95	do	230				
130.0.95	do	300	5.55	5.27		
140.0.95	do	300				
150.0.95	do	300				
160.0.95	DSIDS	300	5.7	5.27	0.43	
170.0.95	Super rayon	500	6.10	5.27	0.58	
180.0.95	DSIDS	300	5.85	5.27	0.58	
190.0.95	DSIDS	250	6.10	5.27	0.72	
200.0.95		200				
210.0.95	Super rayon	200				
220.0.95		200				
230.0.95		200				
240.0.95		200				
250.0.95		200				
260.0.95		200				
270.0.95		200				
280.0.95		200				
290.0.95		200				
300.0.95		200				
310.0.95	DSIDS	300	5.75	5.27	0.48	
320.0.95		200				
330.0.95	Super rayon	200	5.85	5.27	0.58	
340.0.95		200				
350.0.95		200				
360.0.95		200				
370.0.95	do	500	5.95	5.27	0.68	
380.0.95	do	1000	5.95	5.27	0.68	
390.0.95		950	6.05	5.27	0.78	
400.0.95		1000	6.05	5.27	0.78	
410.0.95		1000	6.05	5.27	0.78	

60/c
 25/9/6
 28
 FLIC

Details of orders expenditure in making purchase of 2116
 from Super Paper on DSI DC 11/1/67 of 1/1/67 to 1/1/67

Date of Purchase	Name of Supplier	Quantity Purchased (Kgs)	Rate Paid	F.P.S. Rate 4 2/3 kg + 1/2 kg + cleaning charge	Weight P.L. Kg.	Total Kilograms made
20.4.96	Super Ppa	200	6.30	5.77	0.53	100
26.4.96	—do—	300	6.30	5.77	0.53	159
4.5.96	DSI DC	200	6.98	5.77	1.21	342
10.5.96	Super Ppa	100	5.95	5.77	0.18	18
24.5.96	—do—	500	6.00	5.77	0.18	90
6.6.96	—do—	500	6.05	5.77	0.28	25
27.6.96	—do—	300	6.50	5.77	0.73	140
3.7.96	—do—	300	6.50	5.77	0.73	219
20.7.96	—do—	200	6.60	5.77	0.83	219
25.7.96	—do—	50	6.65	5.77	0.88	166
26.7.96	—do—	200	6.25+]	5.77	0.48	44
	—do—	600	6.58	5.77	1.50	96
7.8.96	—do—	200	6.98	5.77	0.81	100
17.8.96	DSI DC	400	9.48	5.77	1.21	486
21.8.96	Super Ppa	150	7.50	5.77	1.21	242
13.9.96	—do—	400	6.20	5.77	1.21	1484
17.9.96	—do—	500	7.13	5.77	3.71	259
28.9.96	—do—	100	7.13	5.77	1.73	259
10.10.96	—do—	300	7.13	5.77	0.43	172
12.10.96	DSI DC	300	7.36	5.77	1.36	650
22.10.96	Super Ppa	100	6.50	5.77	1.36	136
13.11.96	—do—	200	6.50	5.77	1.36	408
14.11.96	—do—	300	7.36	5.77	1.59	477
21.11.96	DSI DC	300	7.36	5.77	0.73	73
6.12.96	Super Ppa	200	6.50	5.77	0.73	146
11.12.96	—do—	500	6.50	5.77	0.73	477
25.12.96	—do—	300	6.40	5.77	1.59	365
31.12.96	—do—	500	6.40	5.77	0.73	365
21.1.97	—do—	1000	6.50	5.77	0.63	189
19.2.97	—do—	1000	6.50	5.77	0.63	315
14.3.97	—do—	1000	6.50	5.77	0.63	315
					0.73	730
						9675

59/c

FIC

Sub: Blockade of Govt. Funds to the tune of Rs. 10,877/-

As per provisions of GR-103, all purchases shall be made in the most economical manner in accordance with the definite requirement of the public service. Periodical invents should be obtained to assess the actual requirement, care should be taken not to purchase stock much in advance of actual requirement. If such purchase would likely to prove unprofitable to Govt.

During the course of test check of clothing register, it was observed that unit has purchased 80 khes from Khedi-gramudyag on 8.2.97 for Rs. 1,920/- and till date only 7 khes were issued (upto 1.96) and still 73 khes lying in the store without any use.

This resulted in Blockade of Govt. funds to the tune of Rs. 10,877/- since its purchase.

The reasons for the purchase of khes without its requirement may be intimated to audit. Further it may also be ensured in future that no purchases are made unless the same are urgently required.

Para No. 49 (Ref. Memo No. 10 Dt. 2.1.98)

PARA No. 31 (1996-1997)

Sub: Income Tax

On scrutiny of Income Tax calculation sheets & other records for the period 1993-98, following nature of discrepancies were noticed:-

(I) Sh. H. P. Tyagi Dy. Suptd. (FY-96-97):

Gross Income	=	111137-
Add Int. on NSC	=	(+) 620-
Less S.D.	=	(-) 15000-
Taxable Income	=	Rs. 96737 or say 96760-
Tax Due	=	Rs. 14028-
Rebate/Savings	=	Rs. 11607-
Tax payable	=	Rs. 2421-
Tax already Paid	=	Rs. 2365-
Balance Tax to pay	=	Rs. 56-

Rs. 58036 x 20%

GPF=35400
CEIS = 360
NSC=20000
PLI= 1656
Int. NSC = 620

Reasons: Int. on NSC Rs. 620/- (NSC purchased during 95-96 for Rs. 5000/-) is not added in gross income. The accrued interest will be taken as income annually for the year. Deduction u/s 80L from total income can only be allowed by ITO at the time of filing annual return to ITO, failing which Tax of Rs. 56/- was shortly recovered. The same may please be recovered under intimation to audit.

58c

33 (80) 26

Subj: Transfer Register & Rev. P.S.M.

Page No. 23
Date 17.1.99 23

P.No. 32

On scrutiny of property stock register for the period under audit i.e. 1993-97, following discrepancies/irregularities were noticed:-

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(1996-1997)

(i) No annual physical verification is ever done, which is highly objectionable. As per GFR every DEO/DCO is required to undertake physical verification atleast once in a year and certificate to this effect should be recorded under his signature. Compliance may please be shown to audit.

(ii) At various pages cuttings are not attested by competent authority in property stock register. Few instances are : Page No. 1, 11, 14, 17, 46, 54 etc. Similar other cases may also be reviewed under intimation to audit.

(iii) In various instances cost of items/iron where purchased is not bought forwarded from previous register, falling which items cannot be condemned after they become unserviceable. It is therefore suggested to do the needful under intimation to audit.

(iv) At page no. 21 there are total 120 steel Thalis, out of which 78 thalis were issued and balance quantity shown as 42, which is irregular. Property items cannot be reduced when issued, it can only be reduced after condemnation. It is therefore suggested to restore the quantity reduced under intimation to audit. A separate placement register should be maintained for recording issue entry.

(v) Similarly at p.no. 23 there are 94 steel kateries out of which 52 kateries were issued and balance shown is 42, which is irregular. Similar action as suggested above may please be taken under intimation to audit.

(vi) On 25.7.96, two Battery Torch were auctioned vide letter no. F.76(Misc.)/96-97/A-O-II/26673 Dt. 25.6.96. As on that date only two torches were shown as balance and unit has wrongly reduced one torch instead of two and shown balance as one torch instead on NIL. Reasons may please be elucidated to audit as to why one torch was left in stock.

(vii) At P.No. 51, thirteen Steel Almiraas were entered as without any recording any specification i.e. size etc. Entry is made as: 7- Big (Old), 3-Small (Old) and 3-New, which is irregular. No size is mentioned. It is therefore requested to do the needful under intimation to audit.

(viii) Ten Gas Chulhas were found entered at P.No. 53, out of which 5 Nos. issued to MRP(C) and 5 Nos. issued to ISMR(G). It is thus pointed out here, why the purchases were made when these chulhas are

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On further scrutiny of Property Register No. 6 & 7, it was observed that at Page No. 31 of Register No. 7 in respect of Weight machine/scale of 100 kg, the entry is wrongly brought forwarded from old register No. 6 at page No.50 as per details given below, resulting in shortage of one weight machine (small) set and weights of 50 gms to 5 gms.

Name of Item	Balance as per Property Reg.No.6	Page No. of Prev. Register	Balance as per current Reg.No.7	Page No. of Current Reg. No.7	Difference	Cost to be recovered
1 Kg.Wt.M/c (small)	1	50	Nil	31	1	166.50
1 kg. weight	2	50	1	31	1	
500 gm "	2	50	Nil	31	2	
200 gm "	1	50	Nil	31	1	
100 gm "	2	50	Nil	31	2	7.11
50 gm "	1	50	Nil	31	1	
20 gm "	1	50	Nil	31	1	
10 gm "	1	50	Nil	31	1	
5 gm "	1	50	Nil	31	1	

173.61

or say 184/-

It is, therefore, requested to recover Rs. 174/- from defaulter concerned ~~and enquiry~~ after enquiry from him for missing items under intimation to audit.

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25/2
P. No. 33

PARAM. 33
C 1996-1997

NON-DRAWAL OF RATION COMMODITIES FOR COMPLETE STRENGTH OF INMATES OF HOME AND AS PER THE NORMS FIXED BY THE DIRECTORATE

(A) Non-drawal of ration commodities for complete strength of inmates of Home

The Unit was having permit for obtaining ration commodities from F.P.S. dealer for 69 inmates during the audit period 93-97. However, on scrutiny of daily diet tickets and attendance registers revealed that strength of the Unit was always on higher side, as per Table given below:-

	1993	1994	1995	1996	1997
January	70	81	69	83	86
February	70	79	77	85	84
March	70	80	79	86	84
April	70	78	79	85	84
May	70	79	79	84	84
June	68	82	78	84	84
July	70	79	80	83	84
August	71	80	80	86	84
September	70	81	84	79	84
October	71	79	81	83	84
November	70	80	81	83	84
December	70	81	85	89	84

Scrutiny of Table reveals that on an average 70 inmates were from 1.4.93 to 31.12.93, 80 inmates from 1.1.94 to 30.11.95 (23 months), 84-85 inmates from 1.12.95 - 31.3.97 (16 months). Had the Unit got the permit renewed in time and obtained ration as per the strength of the Home, a huge amount of government expenditure could have been saved.

Reasons may please be explained to audit as to why permit was not got renewed from time to time as per the strength of inmates in Home and as to why government should suffer in purchasing the ration items from open market.

Needful be got done now as and when there is revision in the strength of inmates in Home and compliance of this observation shown to next audit.

(B) Non-drawal of ration commodities from F.P.S. dealer as per diet norms of inmates

Scrutiny of ration permit revealed that F&S Deptt. had issued Permit to Home as per norms fixed for general public, such as, sugar 800 gms. per month. However, Directorate of Social Welfare has fixed following forms for issue of diet per inmates/per day :-

- (i) Atta - 300 gms. (not being drawn from F.P.S.)
- (ii) Rice - 150 gms. 0
- (iii) Sugar - 50 gms. for Adults (1.5 kgs. p.m.)
40 gms. for Children (1.2 kgs. p.m.)

Matter may please be taken up with the office of Commissioner, Food and Supplies Deptt., through Headquarters of Social Welfare for issue of permit of ration commodities as per diet norms fixed by Directorate of Social Welfare. Needful be got done at the earliest under compliance to Directorate of Audit, Bela Road, N. De. (h).

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PAAAM No. 34
1996/4557
Page No. 34

(Ref. Memo No. 24 dated 7/1997)

DIETARY STOCK REGISTERS

Scrutiny of stock registers, following irregularities were observed, which are please be looked into, rectified under compliance to Audit. Observations of this audit may also be noted for future guidance.

(A) DIETARY STOCK REGISTERS

- i) Rice counting certificate is not recorded in Dietary register 95-96
- ii) Index of items has not been maintained/properly maintained.
- iii) Register for 95-96 needs binding, as pages are coming out.
- iv) As per the requirement of GFR, no annual physical verification was conducted in any of the audit period 93-97.

(B) GENERAL ITEMS STOCK REGISTERS

- i) All items of consumable and non-consumable nature are recorded in single stock register.
- ii) Separate record be maintained for non-consumable items, For instance - Plastic bucket, Nail cutter, locks, Makintosh, Plastic jug, etc.
- iii) Stocks of non-consumable items are being reduced on each issue, which is irregular. All the stocks of non-consumable items be not separated and stock entries restored. As per the requirement of GFR, all these items on being declared unusable be got condemned and auctioned as per rules. After auction only, non-consumable stocks be deleted from stock on a specific entry by HoO/DAG.
- iv) As per requirement of GFR, no annual physical verification was conducted during the audit period 1993-97. Needful be got done now and the result of annual physical verification intimated to Directorate of Audit.

(C) FEEDING, CLOTHING AND LIVERIES STOCK REGISTERS

- i) No annual physical verification was conducted as per GFR provisions during audit period 93-97. Needful be got done now as suggested above.

(D) VEGETABLE, GAS, LIME STOCK REGISTERS

Similar discrepancies same as at (A) were observed.

(29) 54/c (29) 76/c

Para No. 56 (1978-52) (Ch.)
SUB: FIDELITY BOND OF CASHER
MEMO No. 17
Dt. 6.11.99

During the course of audit it has been found that Sh. Phool Singh, U.D.C. has been entrusted with the custody of Cash. But the aforesaid official has neither furnished Fidelity Bond nor has filled GFR No. 31. As per GFR 270 an official who has not furnished GFR-31 & Fidelity Bond cannot handle the Govt. Cash. Now the aforesaid official is being allowed to handle cash, this needs explanation.

g. H. K. S. / 21/9/2020

The appropriate timely action should be taken in this regard so that Govt. interest should be safeguarded under intimation to audit.

(R.K. GUPTA)
I.A.O.

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Para No. 35

Para No. 35
1948-53
Feb

Page No. 16
Date: 6/1/57

SUB: PURCHASE OF GHEE IN TIN CONTAINERS FOR ECONOMY IN EXPENDITURE

PARA No. 35
(1946-1947)

As per norms of dietary to inmates, 20 gms. ghee is issued per day per inmate. Scrutiny of purchase and stock records of ghee, it was observed that most of the time ghee was purchased in poly bags in one litre packing. Following negative points were noted by audit in the purchase and distribution of polybag packings of ghee :-

- (i) Daily distribution of ghee is not convenient in poly packings of 1 Ltr. For instance in 96-97, Keme was having strength of 84-85 inmates and as per norms 1680 gms. ghee was to be issued, which could not be given in completed packings.
- (ii) Small packings are always costlier by Rs. 1 per Ltr/kg if compared with the cost of tin container of 15 Ltr./kg.
- (iii) Nothing is realized from the empty poly bags; whereas on sale of empty tin containers, Rs. 20/25 per tin can easily be realized.

During 96-97, 504 packings of 1 Ltr. polybags were purchased. Had the Unit purchased 504 Ltrs. ghee in tin containers of 15 Ltr. each the Government could have saved an expenditure of Rs. 1,176/- (Rs. 904/- on a/c of rate difference + Rs. 672/- on a/c of sales realization of 33 tin containers @ Rs. 20/- ea.)

Keeping in view of the above, it is suggested that future supplies of ghee be made in containers of 15 Litre for convenient distribution and economy in government expenditure.

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LATE DEPOSIT OF RECEIPTS INTO THE BANK.

A test check of the Cash Book revealed that the receipts were being deposited into the bank very late. The following are the few such instances:

No.	Dt. of receipt	Amount	Dt. of deposit	Late deposit
1.	25.7.93	500	17.8.93	35 days
2.	25.7.93	150	19.7.93	39 days
3.	19.8.93	600	26.8.93	7
4.	19.8.93	300	26.8.93	7
5.	16.8.94	900	12.9.94	27
6.	16.8.94	150	12.9.94	27
7.	7.7.94	400	22.8.94	47
8.	19.11.94	1200	20.1.95	59
9.	31.1.95	600	2.5.95	65
10.	23.2.95	600	2.3.95	65
11.	24.4.95	450	11.7.95	74
12.	24.4.95	1200	11.7.95	74
13.	27.5.95	600	17.11.95	84
14.	24.6.95	1200	17.11.95	87
15.	21.9.95	150	17.11.95	85
16.	31.11.95	300	5.2.96	79
17.	-do-	900	5.2.96	73
18.	1.4.96	450	10.4.96	7
19.	-do-	1200	-do-	7
20.	-do-	300	14.4.96	69
21.	24.6.96	450	15.7.96	49
22.	25.7.96	6156	2.8.96	5
23.	17.8.96	1500	20.12.96	112
24.	22.10.96	600	20.12.96	57
25.	22.10.96	450	23.12.96	57

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 21/8/20

Late deposit of receipts in bank is a serious matter as the same may lead to temporary mis-appropriation of Govt. money.

It is, therefore, suggested that Govt. money may be deposited in bank as soon as possible in future as per Rules laid down in Govt. Receipts and Payment Rules 1933.

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Page 55
No 36

Mem No. 3
Dated: 26.12.97

ARA N-36
(1996-1997)

SUB: FIXATION OF NORMS OF CONSUMPTION OF L.P. GAS

Scrutiny of consumption of L.P. Gas record revealed that there is no fixed norms of consumption of L.P. Gas. It was also observed that though the number of inmates in the Home remain almost same throughout the year, but there was wide variation in the consumption of L.P. Gas. During 96-97 in April to July '96, Oct. '96 and Feb. '97, 18 cylinders were consumed per month, in September and December '96 there was consumption of 30 cylinders per month, in Sept. '96, Nov. '96 and January '97, there was consumption of 12 cylinders per month. Reasons may please be explained to audit for this variation. Unit is also requested to get the norms of consumption of L.P. Gas (for summer and winter both) be got fixed from the headquarters of Directorate of Social Welfare for genuine consumption of L.P. Gas by Homes and for cross verification of consumption by Audit. It is worthwhile to mention here that the Directorate had fixed Fuel (firewood) norms @ 400 - 600 gms per day depending upon age group of inmates.

(R. K. GUPTA)
IAO

To
SDD/100
SHRDC
Avantika, Rohini

solc

(25) (3)

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Para No. ~~21~~ 60 892856 Ref. MEMO NO. 18
Dt. 6.1.98

SUB: BILL REGISTER (GAR-9)

The review of the bill register revealed the following irregularities:-

1. The bill register is not being maintained properly. Same bill number is being issued one for contingency and other for pay bill which is not in order. A few such instances are given heretofore:-

Sl. No.	C. B. No.	Dt.	P. B. No.	Dt.
1.	1,2,3	11.5.94	1,2,3	25.3.94
2.	6,7,8	13.6.94	6,7,8	16.4.94
3.	1,2,3	30.8.96	1,2,3	26.3.96
4.	5,6,7,8	19.6.96	5,6,7,8	4.4.96

It is suggested in future different number should be issued one for contingency bill and other for pay bill.

Taken an
- from an
internal
audit
report.

2. Most of the columns of the bill register are not filled. Sd. Col. No. 5,6,8,11,13,14,15. Col. No. 13,14,15 are to show in which month the payment was made, these were also left blank. Note 3 under Rule 283 of Central Treasury Rules, provides that the bill register should be reviewed by the DDO periodically at least once a month to ensure that the payment are made in time and amounts of the bill are not retained for more than three months. But it has been observed this requirement has not been fulfilled by the Office. This may be done now and compliance may be shown at the time of next audit.

3. Bill Transit Register (GAR-10)

Note 2 under Rule 34 of CCA (R&P) Rules, 1983 requires that a bill transit register should be maintained by all HOO/ DDO as the case may be to prevent presentation of fraudulent bills. The register should be reviewed by weekly by a Gazetted Officer and the result of the review recorded thereon. No such register was being maintained by the DDO. Needful be done now under intimation to the audit.

(~~Signature~~)
~~Date~~

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Current Report- Part II
 (2008-14)

Para No. 37
 Para No. 1
 (Memo No. 8 dated 20.11.2014)

1/AA/11/37
 1997-2014

Sub: Recovery of contribution of the DGEHS amounting to Rs 6325/-

As per order of Directorate of Health services, Govt. of NCT of Delhi vide letter no.F.25(111)/DGEHS/140/09/44413-18 dated 20/8/2010, subscription has been revised on the basis of grade pay given below:-

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

Test check of PBR for the year-2008-14, it is noticed that the recovery of the revised rate has not been done in the following cases.

S. No	PBR page No.	Name of the official & Grade Pay Drawn	Month	Deduction due	Deduction in the PBR	Recovery due under sub-Head 0210	Total	
1	44	Brijesh Tayal, UDC (GP : Rs. 4200)	8/10 to 2/11 (no detail of salary of 10/10 in PBR)	225	50	175x7=1225	1925	Deduction @ 225 from 7/11
	50		3/11 to 6/11	225	50	175x4=700		

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17/c

2	45	Smt. Birma Devi ; CT (GP Rs.1800)	8/10 to 2/11 (no detail of salary of 10/10 in PBR)	125	30	95x7=665	950	No detail of salary after 5/11
	51		3/11 to 5/11 (No detail of salary after 5/11)*	125	30	95x3=285		
3							1045	Deduction @ 125 from 7/11
	47	Azad singh chowkdar, GP 1800	8/10 to 2/11 (no detail of salary of 10/10 in PBR)	125	30	95x7=665		
	53		3/11 to 6/11	125	30	95x4=380		
4							1360	No detail of salary after 9/12 entered in PBR
	48	Naresh Kumar, Cook (GP 1800)	8/10 to 2/11	125	30	95x7=665		
	54		3/11 to 5/11	125	30	95x3=285		
	60		6/11 to 8/12 (paid as arrear)	125 p.m.	1500 for 13 months)	(125x13) - 1500=125		
			7/12 to 9/12 (No detail of salary after 9/12)*	125	30	95x3=285		

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5	46	Usha Rani CT	8/10 to 2/11	125	30	95x7=665	1045	Deduction @ 125 from 7/11
	52	GP Rs. 1800	3/11 to 8/11	125	30	95x4=380		
							6325	

Further as mentioned above, in case of Sh. Naresh Kumar and Smt. Birma Devi it is not clear whether official has been transferred or retired where detail of salary is not entered in PBR and as to when deduction at prescribed rate for DGHS subscription started. Thus above said recovery along with recovery for in between period may be calculated after due verification of records and amount recovered under intimation to audit.

Para NO. 2

(Memo no 5 dated 19.11.2014)

Subject :- Recovery of Rs. 4800/- in r/o festival advance

During scrutiny of Bill Register (3/206 to 3/13) and PBR (2006-14) it has been noticed that as per Bill Register, (P-68) for period 2009-10 vide CB-63 date not mentioned Sh. Naresh Kumar Cook has taken festival advance of Rs. 3000/-. However, there is no entry in this regard in PBR 2009-10 (p-40) and no recovery of same has been made from the salary of the official. Thus entry of same may be done in PBR and Rs. 3000/- may be recovered.

Another festival advance of Rs 3000/- has been given to Sh. Naresh Kumar on 29.10.2010 as per page-89 of Bill Register but there is no entry of same in in PBR 2010-11. Against this festival advance, four instalments of Rs. 300/- each has been deducted from pay of 2/11 to 5/11 (p-48 and p 54 of PBR Thus entry of same may be done in PBR and Rs. 1800/- may be recovered.

Thus total amount of Rs. 4800/- may be recovered from the concerned official after due verification under intimation to audit.

Para No. 38

Para NO. 3

(Memo no. 14 dated 27.11.2014)

Memo No.

Dated:-

Subject :- Non-matching of information of expenditure & excess expenditure

1. During scrutiny of PBR record and corresponding expenditure provided in form of certificate in salary head provided on 27.11.2014, it is seen that there is difference in the

PARA-M-38 (1997-2014)

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Signed
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expenditure made in the salary head as per certificate provided and as per PBR, the detail of which is as under :-

Year	Expenditure booked under salary as per certificate	Expenditure booked under salary as per PBR	Difference
2009-10	1904000	1709506	194494
2010-11	2165000	1632130	532870
2011-12	1236000	910515	325485
2012-13	1452000	1163590	288410
2013-14	1452000	1203128	248872

2. The year wise reconciled statement of budget and expenditure with PAO for 2013-14 and statement /certificate given, there is difference in figures as given under :-

	As per reconciliation statement with PAO (copy enclosed)		As per statement/certificate (copy enclosed)		
	BE	Total expenditure	BE	Total expenditure	
2013-14 A2(1)(2)(1)(1) salary non plan	1383	1633	1400	1452 (*)	

(*) There is excess expenditure made by the department against the allocated budget.

3. As per budget certificate given, there is excess expenditure as per detail below :-

Year	Sub head (Non Plan)	BE	Expenditure	Excess
2002-03	A2(1)(3)(14)(1) salary	5700	6979	(-)1279
2012-13	A2(1)(2)(1)(1) salary	1306	1452	(-)146
2013-14	A2(1)(2)(1)(1) salary	1400	1452	(-)52

the excess expenditure should be regularised from the Finance Department under intimation to audit.

4. The reconciliation statement of budget and expenditure with PAO has been provided for the years 2010-11, 2011-12, 2012-13 and 2013-14 only. However, the statement for

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2012-13 is not signed by PAO. Moreover, the reconciliation statement of remaining years i.e. 1997-2010 has not been provided
 5. During the period 1998-99 to 2003-04, as per certificates given, salary has been paid by the Department in two sub heads under non plan viz. A2(1)(2)(1)(1) salary non plan and A2(2)(3)(14)(1) salary which is irregular.

You are requested to remove the discrepancies under Intimation to audit.

Para NO. 4

(Memo NO. 3 dated 18.11.2014 and memo no. 10 dated 25.11.2014)

Sub: cash book & TR-5

On scrutiny of cash book for period 2005-14 and TR-5 books provided (699251-699300 for period 20.5.2004 to 29.1.2007 and 299351 to 299400 for period 26.3.2007 to 28.3.2012 and 643601 to 643650 for 28.3.2012, the following observations are made :-

1. It has been noticed that money received as receipt through TR5/GAR6 were not remitted on same day or next day into the bank for credit to Govt. account. The receipts were lying in cash chest for long time whereas as per rule 3 of GFR receipts should be deposited in Govt. account without any delay. A few instances are given below :-

TR NO.	Date of TR	Amount	Date of deposit	Delay
699281	3.12.2005	900	13.12.2005	10
69287	3.5.2006	900	8.5.2006	5
69291	12.9.2006	3100	20.9.2006	8
69299	14.12.2006	9000	26.12.2006	12
643620	20.1.2014	1000	13.3.2014	1m 24 days
643621	19.2.2014	4500	13.3.2014	22 days

2. The amount of Rs. 51407/- as detail given under has been received in between period 17.10.12 to 19.8.13 but neither there is any entry of deposit of same into govt. account nor any chalan is enclosed :-

Date of entry in cash book	AMOUNT	TR NO.	REMARKS
17.10.2012	15000	643606	Date as per TR is 16.2.2014
18.2.2013	15000	643607	
18.2.2013	132	643608	
16.2.2013	900	643609	

Para NO. 6

(Memo no. 17 dt 28.11.2014)

Subject :- Grant of pay arrear after issuance of LPC

During scrutiny of PBR and LPC now attached in PBR r/o Smt. Nisha Juneja, Welfare Officer, it is observed that the LPC is unsigned. As per LPC she has been paid upto 30.4.2010 and overpayment is from 9.2.2010 to 30.4.2010. However, as per PBR, she has been paid pay arrear of Rs. 155320/- vide bill no. 6 dated 11.5.2010 for the period 1.6.2000 to 31.4.2008 and pay arrear of Rs. 248088/- vide bill no. 7 dated 11.5.2010 for period 1.1.2008 to 30.4.2010. she has also been paid DA arrear of Rs. 5520/- for period 1/10 to 3/10 vide bill no. 42 dated 16.7.2010 after issuance of LPC.

It is requested to elucidate on above and LPC duly signed and sent to department on transfer may be shown to next audit.

Para no. 7

Subject :- Non verification of remittances

Under-mentioned remittances made by the office were required to be verified by PAO 11 and PAO 25 but the same could not be got verified and may now be got verified and shown to next audit

S NO.	Challan NO. & Date	Amount deposited	Major Head	PAO
1	16 Dt 26.12.2008	8000	0210	PAO-XXV
2	12 Dt 6.11.2006	605	0235	PAO-XXV
3	- Dt 10.7.2008	8200	0235	PAO-XXV
4	66 Dt 6.12.2005	1350	0235	PAO-XXV
5	- Dt 21.5.2009	4600	0235	PAO-XXV
6	- Dt 13.5.2012	1062	0235	PAO-XXV
7	- Dt 13.3.2014	5500	0235	PAO-XXV
8	- Dt 03.7.2012	2152	0235	PAO-XXV
9	- Dt. 20.8.2001	2000	0235	PAO-XI
10	- Dt.28.1.2002	1335	0235	PAO-XI
11	- Dt.29.4.2003	600	0235	PAO-XI
12	- Dt.22.11.2003	1200	0235	PAO-XI
13	- Dt.19.3.2004	5260	0235	PAO-XI

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Para No. 39

PARA No. 39
(1997-2014)

para 6D

para 7

Para No. 40 PARA No. 40
(1997-2014)

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45/c

TAN

TAN NO. 1

(Memo no 6 dated 24.11.2014)

Subject :- Cash security/fidelity bond for cashier and store keeper

As per Rule 275 of GFR-2005, every Government Servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005, in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should be executed in form GFR-31.

The Cash Security/Fidelity bond documents for the audit period have not been furnished by the officials concerned, i.e. the Store Keeper and the Cashier, which is irregular and in violation with the General Finance Rules.

As such, it is requested to get security/fidelity bond from cashier and store keeper of unit under intimation to audit.

TAN NO. 2

(Memo no. 13 dated 25.11.2014 & Memo no. 9 dated 24.11.2014)

(a) Subject :- general stock register of 2007-08 and 2013-14

During scrutiny of general stock registers of 2007-08 and 2013-14, the following is observed :-

1. Many items of non consumable nature have been entered in general consumable register and balance reduced after issuance such as lock (p-69 of 2007-08), wall clock (p 90 of 2007-08), finit pump (p-75 of 2013-14) hot case (p-87 of 2013-14), electric kettle (p-80 of 2013-14).
2. No physical verification of stock has been done in r/o 2013-14.
3. There are cuttings, over-writings and use of white fluid made on many pages while making entries but the same have not been attested such as (p-56 of 2013-14 Hic Juna,) (p-30 of 2013-14 washing powder) (p-33 of 2013-14 sanitary napkin), (p-18 of 2013-14 floor duster), (p-15 of 2007-08 odonil) (p-17 of 2007-08 phenyl) (p-25 of 2007-08 white duster) (p-27 of 2007-08 vim)

(b) Subject :- Dietary Indent Registers and stock registers thereof

During scrutiny of dietary Indent registers (18.8.2005 to 5/14) and consumable stock registers of dietary items (2007-14) and consumable stock registers of Vegetable, Gas, DMS milk for period 6/09 to 3/10, 5/10 to 2/11, 11-12 & 12-13 thereof provided, It has been noticed as under :-

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- 1 Physical verification in r/o all consumable stock registers has not been conducted which is required under GFR rules.
- 2 Page counting certificate in all registers was not found recorded on first page.
- 3 Stock registers of Vegetable, Gas, DMS milk for period 6/09 to 3/10, 5/10 to 2/11, 11-12 & 12-13, the vegetable and fruits have been purchased regularly but the entry thereof has not been made in the registers as per columns specified. Thus, neither issuance nor balance quantity has been shown therein. On checking the dietary indent registers of corresponding period, daily issuance of vegetable and fruits has also not been shown and those two columns have been left blank. Thus audit is not in a position to confirm the consumption of these items by inmates. The situation in registers of period prior to 2011 could also not be checked for want of consumable stock registers of Vegetable, Gas, DMS milk registers.
- 4 The institution has purchased eggs from M/s Sonu Egg Store, C-295, Mangolpuri and M/s Bhagwan Das, C-295, DDA Market Mangol puri during period 4/11 to 3/13 and from 5/13 to 11/14. However, their daily consumption is not shown in the dietary indent register meant to show daily issuance to kitchen. From records provided, it also can not be ascertained whether codal formalities were followed while making the purchase.

It is requested that the above discrepancies may be removed and shown to next audit.

TAN NO. 3

(Memo no. 4 dated 19.11.2014)

Subject :- Pay Bill Register

During scrutiny of Pay Bill Register (2006 to 2014) it has been noticed as under :-

1. Page count certificate was not found recorded on first page of PBR.
2. Columns meant for entry of pay scale, date of joining, date of transfer, spouse detail, govt. residence occupied, GPF no. advances etc. have not been found filled at large. For eg. Festival advance of Rs. 3000/- by Sh. Naresh Kumar, Cook for 2009-10 not entered in PBR. Entry w.r.t. GPF advance of Rs. 50000/- taken by Sh. Azad Singh, Chowkidar (p-58) in 2012-13 has not made in PBR.
3. PBR for 2013-14 (p-63 to 65) has not been made properly as all entries have been cut but not attested by officer incharge and no official has been shown drawing salary in 2013-14 in PBR.
4. In entire PBR, no where PBR has been checked and signed by any officer.
5. Abstract for period 2007-14 has not been made in PBR.
6. No salary detail has been entered in r/o Sh. Naresh Kumar, Cook after 9/2012 and there is no entry w.r.t. transfer/retirement of the official.

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

TAN NO. 4

(Memo no. 7 dated 20.11.2014)

Subject :- Bill Register (GAR-9).

During scrutiny of Bill Register (3/206 to 3/13) it has been noticed as under :-

1. The bill register is not signed by DDO from 2012 onwards.
2. The bill register is not complete showing cheque no. or ECS against the bills in some cases
3. In many cases, cuttings / use of white fluid made in bill register are not signed by DDO.
4. At end of the month detail of pending bills in PAO are not shown in bill register.
5. The detail of bills in many cases is not given in bill for ex. CB / 34 in May, 2012 (p-117), CB/83 dated 39.2012 (p-123), CB-154 dated 27.1.201 (p-93), CB 136 dated 29.12.2010(p-91)

TAN NO. 6

(Memo no. 12 dt 25.11.2014)

Subject :- Verification of service of Sh. Azad Singh, chowkidar under Rule 32 (1) of CCS Pension Rules.

During scrutiny of service book of Sh. Azad Singh, chowkidar, who is going to retire in next two years, it is found that :-

1. Photo pasted on service book is not attested.
2. Re-attestation of service book is not done.
3. Entry w.r.t. Pay fixation as per 6th Pay Commission at page no. 24 is not signed by HOO/DOO.
4. Entry of Increment for period 2009 to 2012 is not signed. Moreover there is no entry of increment granted in 07/2014.
5. Service verification entry from 1.4.2010 to 27.9.2010 is not signed.
6. Service for the period 28.9.2010 to 4.8.2013 and 1.7.13 to till date has not been verified.
7. Leave account is not updated since 1.1.2004.
8. GPF no of the official is not mentioned on first page of service book.
9. As per the provision contained in CCS (Pension) Rules 32(1) the HOO in consultation with Accounts officer shall verify the service rendered by a govt. servant who has completed 18 years of service or within 5 years of retirement and communicate to him/her. But in case of Azad Singh, his qualifying service has not been verified.

You are requested to complete the service book in all respects and get his service verified under Rule 32 of CCS Pension Rules.

(INDU OBEROI)
IAO, Audit Party No. 1

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Memo	Para	Tan	subject	Amount of recovery
1	10		Non production of record	
2	6		Service book	
3	5		Cash book and TR5	
4		3	Pay Bill Register	
5	2		Festival advance	4800
6		1	Security/fidelity bond	
7		4	Bill register	
8	1		DGEHS recovery	6325
9		2	Dietary Indent register	
10	4		Cash book and TR5	
11	5		Service book naresh kumar	
12		5	Azad singh service book	
13		2	General stock register 07-08 and 13-14	
14	3		Non matching of expenditure	
15	Settled		Vacancy position	
16	6		Non production of record FIR	
17	7		Grant of pay after LPC	
	8		Non verification of remittances	

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Part II
CURRENT AUDIT REPORT
2014-15 to 2015-16

Para No. 41

PARA No. 41 (2014-2016)

Para no. 1 (Ref.Memo NO 06 Dated :- 16/11/2016)

Subject :- Service Book & Leave Account

During scrutiny of service book leave account and personal file of Sh. Naresh Kumar, Cook it has been seen that the official had been working in Hostel for college going blind student, sewa kutir complex, Kingsway camp Delhi and drawing salary from SHMR, Asha kiran Awantika.

The said official was on leave vide order no. F.89/SHMR/2006/342-345 dated 2.7.2012 during the period as under

Period	Nature of leave
7.3.2011 to 23.4.2011	Medical leave
24.4.2011 to 28.6.2011	EL
29.6.2011 to 30.6.2011	EOL without pay on private affairs
1.7.2011 to 2.10.2011	EL
3.10.2011 to 7.10.2011	Medical leave
8.10.2011 to 4.11.2011	EL on medical ground
25.11.2011 to 31.12.2011	EOL without pay on private affairs

Vide letter no. F.81(1)/2006/DSW/Est/2905 dated 26.5.2011, his salary was stopped since 6/11. Later on arrear bill dated 12.7.2012 was made for the period 6/11 to 6/12 in which he has been given increment on 7/2011 and salary made on BP of Rs. 6330 and GP 1800 instead of Rs. 6090 and GP 1800 as eligibility of increment starts from 5.11.2011 @ Rs. 6330 and GP 1800 as per leave sanctioned. As such, increment certificate may be rectified and recovery be made after due calculation. The entry of EOL granted to official and subsequent deduction from EL has not been made in the leave account of the said official and the leave account is also not updated after 31.12.2011.

On 10.9.2012, it was informed to not give salary to the official as the official had become absent from 8.7.2012 to 10.8.2012 and from 24.8.2012 is not attending office till date as per notice of absence attached in personal file. But no sanction orders of leave is attached in the personal file. In spite of that, the official was paid salary till September, 2012 as per PBR.

The said official was appointed w.e.f. 21.8.2006 and his pay was fixed on Rs. 2610/- in pre-revised scale. As per PBR, he has been paid as per 6th CPC but there is neither any entry nor any office order attached w.r.t. pay fixation as per 6th Pay Commission. Further entries of increment granted and leave sanctioned have not been signed by DDO/HOO. Photo of the official pasted in service book has not been attested.

Further, during scrutiny of service book and PBR it is found that increment granted on 01/07/2012 and after that no increment recorded in the service book for the period 01.07.2013 to 01.07.2015, But after that increment was recorded on 01.07.2016 as B.P 6840/- Plus Grade Pay 1800/- without attestation of DDO. As per PBR pay drawn for 01/01/2016 as B.P 6330/- + 1800/- Grade Pay vide Bill No. 130 dated 18/01/2016 without regularization of unauthorized of absence.

HOO may take necessary action under intimation to Audit.

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Para NO. 2(Ref.Memo NO 08 Dated :- 22/11/2016)

(A)Subject :- Items purchased beyond approved list as mentioned in the manual.

As per 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration , Certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed sheets, Towels etc. are issued to inmates of School and Home for mentally Retarded persons(Annexe) for their use.

- On scrutiny of the record of the unit, some items are being purchased and issued to the inmates beyond the approved list as mentioned in the manual. Details are given below :-

S.No	Name of Item	Qty. in Nos.	Total Amount	Date of purchase
1	Chatai	195 Pcs	43853/-	16/11/2015
2	Track Suits	186 Pcs. 192 Pcs.	136152/- 951899/-	12/11/14 15/02/16
3	Curtain	18 feet 40 feet	6804/- 2700/-	23/4/15 23/4/15

Taken as
 21/9/2020

HOO should obtain ex-post facto sanction, of the Head of Department of the above mentioned purchase and be shown to the next audit.

(B)(ref. Memo NO 09 Dated :- 21/11/2016)

Subject :- Procurement of Spl. Diet beyond the norms /scales mentioned in the manual for Diet.

During the scrutiny of the file No. 9(20)/SHMRP/SHMR/2011-12 Female Wing of Asha Kiran Complex for procurement of Spl. Diet 2014-15 & 2015-16. It is found that the Spl. Diet recommended by CMO/Incharge Medical care Unit for, SHMR(Annexe) for Protein Powder milk & Seasonal fruits for weak inmates. The unit had procured Protein Powder from Kendriya Bhandar as given below for which no Administrative Approval & Expenditure Sanction had been obtained from Head of Department as HOO is Competent for Procurement of Dietary items as per scale/norms given in Manual only. Details of Bill of Kendriya Bhandar is as under :-

BILL NO.	DATED	AMOUNT
MI4T00173	04/06/2014	84029/-
MI5T00496	06/10/2015	58231/-
MIST00608	19/11/2016	98919/-
MIST00792	03/02/2016	159801/-
MIST00791	03/02/2016	71941/-
MIST00970	25/03/2016	220979/-

Taken as
 21/9/2020

HOO should obtain ex-post facto sanction, of the Head of Department of the above mentioned purchase and be shown to the next audit.

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Para No. 03 Non Production of record.2014-16

(Memo No. 01 & 01A dated 10.11.16 & Memo No. 05 dated 16.11.16)

1. Fidelity bond of cashier.
2. GAR -6 stock register.
3. Property register.
4. Spouse information.
5. Files/information pertaining to contractual staff.

Non production of record for the year 1996-97.

01. Liveries register for 1993-94 & 1994-95
02. Register of undisbursed of pay & allowances.
03. GPF index register.
04. Sports stock register.
05. TR -5 stock register.
06. Magazine and newspaper register.
07. Conveyance charges register.
08. Spouse information.

- Smt. Ignita Ming, Basic Teacher
- Smt. Rita Sharma, Aaya
- Smt. Sarla Devi, Aaya
- Smt. Nathhi Devi, Sweeper
- Smt. Usha Rani, care taker
- Sh. Rakesh Kumar, cook
- Sh. Pawan Kumar, care taker

sent.

Taken on
21/9/2020

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Non production of record 1997-98 to 2013-14

1. Bill register prior to 2006
2. TR-5 stock register & TRs for period prior to 2004
3. Income tax record 1997-14
4. Dietary indent register prior to 8/2005 & stock register of dietary items of consumables items prior to 2007.
5. Vegetable, Gas, Milk register prior to 2011.
6. General stock register, 1997-2014 (except 2007-2008 & 2013-2014), stock register of clothing, bedding, liveries 1997-2014.
7. Non consumable register (1997-2014), Property register, Dead stock register.
8. Purchase record for 1997-2010 & 2011-2014.
9. Long term/short term advance register 1997-2014. Esp. festival advance register, register of LTC, medical, tuition fee, LPC file.
10. Postage stamp register.
11. Contingency advance register.
12. Acquaintance register.
13. Detail of FIR no. 18/08.
14. Details of contractual staff working.
15. Record of vehicle for 1997-2014.
16. Water bill and telephone bill register 1997-2014.
17. Record seized by ACB as per list provided.

Handwritten notes:
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- July
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Signature:
(INDU OBEROI)
IAO Party - 13)

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TAN . 01 (Ref.Memo No.07 Dated: 17/11//2016)

Sub: Stock Register

1. **Vegetable and fruit stock Register**

No indent made for the orders placed to the owner of mother diary. Only verbal order placed by the House father to supply fruits and vegetables to the home in the absence of which it is not possible to verify the actual quantity received as per order placed .

2. **Clothing and Bedding:**

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

HOO may be requested to maintain the register properly and shown to next audit.

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(INDU OBEROI)
Audit party no. XIII)

File No. 3138/15

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**Internal Audit Report on the Accounts of o/o
School and Home for Mentally Retarded Persons(Girls), Awantika
for the period 2006-07 to 2008-09**

PART II - CURRENT REPORT

PARA-1

Sub:- Recovery of Transport Allowance amounting to Rs. 2052/-.

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

During the scrutiny of pay bills/PBR of the employee revealed that transport allowance as per admissible had been paid to the employee as detail given below for leave period which aggregated to Rs. 2052/-. The same maybe recovered after due verification under intimation to Audit.

S.No.	Name/Desig.	Leave period	Month	Amt. to be recovered
1.	Azad Singh, Chowkidar	11-9-03 to 11-11-03	Sept	Rs. 100/-
2.	Nisha Juneja, W.O.	21-01-09 to 28-02-09	2/1/09	Rs. 1952/-
			Total	Rs. 2052/-

PARA-2

Sub:- Short Recovery of DGEHS.

During the test check of records of the unit for the audit period it has been noticed that there was a short recovery of contribution towards DGEHS in respect of following official

S.No.	Name & Designation	BP+DP	Month/period	DGEHS deducted
1.	Nathi Devi, Sweeper	4025+2013	Dec 2005 to April 2006	Rs. 30/-p.m.
<u>Rate of DGEHS</u>		<u>Difference to be deducted</u>		
Rs. 50/-p.m.		Rs. 100/-		

Necessary recovery amounting to Rs 100 be made from the official after due verification of the record under intimation to audit.

Fil. No. 3138/15

2006-2009

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PARA 3 Non Production of Record

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

1. Property register
2. Income Tax record for the year 2007-08
3. T.R.5 stock register
4. GPF Broadsheet

Taken in account
audit report

Rajpal
Rajpal Magoo
IAO

**Internal Audit Report on the Accounts of o/o
School and Home for Mentally Retarded Persons(Girls), Awantika
for the period 2006-07 to 2008-09**

PART III - CURRENT REPORT

TAN-1

Sub:- Wrong Increment given in the revised pay structure.

According to Rule 9 of CCS (RP) 2008 the rate of increment in the revised pay structure will be @ Rs 3% of the sum of the pay in the pay band & grade pay applicable which will be rounded off to the next multiple of Rs. 10/-.

Ministry of finance under their O.M. dt. 29-01-09 prescribed the modalities for calculating the quantum of Increment. According to this the calculation of increment is to be done in four stages i.e.

1. Multiply the sum of pay in the pay band and applicable Grade pay by 3% or 4% as the case may be.
2. In the resultant figure, ignore the paisa (i.e. decimal) even if it is 0.90.
3. If the remaining figure is a multiple of Rs. 10/- it will be the quantum of increment.
4. If the remaining figure is not a multiple of 10, round of it to the next higher multiple of 10, which will be the quantum of Increment.

The above procedure has not adopted in the following case while calculating the increment.

<u>Name & Designation</u>	<u>Date of Increment</u>	<u>Pay fixed inPB-1</u>	<u>Pay should be</u>
Smt. Usha Rani, Caretaker	01-07-2006	5200-20200	
	01-07-07	6810+1800	6800+1800
	01-07-08	7070+1800	7060+ 1800 1800
		7340+1800	7330+1800

Excess payment may be recovered from the official (w.e.f. 01-07-06) under intimation to audit.

TAN-2

Sub:- Non furnishing of security by cashier.

Every Govt. servant, who actually handles cash or stores shall be required to furnish security and to execute a security bond setting forth the conditions under which Govt. will hold the security and may ultimately refund or appropriate it (The amount of security to be obtained from a Govt. servant shall be determined on the basis of actual cash handled which shall not include A/c pages cheque and drafts). But during the course of audit it was found that the cashier of the Division who was entrusted with the custody of cash had not furnished the security bond as required under GFR.

H.O.O. may get the security bond executed by the cashier immediately to safeguard the Govt. money under intimation to audit.

Filer No. 3138/15
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TAN-3

Sub:- Qualifying Service Verification.

As per the provision contained in the CCS (Pension) Rule 32 (1) the HOO in consultation with Account Officer shall verify the service rendered by a Govt. servant who has completed 25 years of service or within 5 years of retirement and communicate to him/her. But in the following cases Qualifying Service has not been verified which may be verified in consultation with PAO concerned under intimation to audit.

Name of official	D.O.B.	Date of Joining	Date of retirement
1. Smt. Birma Devi, C.T	06-10-51	03-01-89	31-10-2011
2. Smt. Nisha Juneja, W.O.	20-08-59	03-09-83	31-08-2019
3. Sh. Azad Singh, Chowkidar	05-07-56	02-07-81	31-07-2016

TAN-4

Sub:- Regarding class-IV G.P.F.

During the scrutiny of G.P.F. record of class-IV employees from the period 2006-07 to 08-09 the following Discrepancies were noticed:

1. G.P.F. Broadsheet has not been maintained
2. G.P.F. ledger has not signed by the HOO/DDO.
3. G.P.F. withdrawal was sanctioned to Sh. Azad Singh, Chowkidar amounting to Rs. 50,000/- in the month of June'07 vide bill no. 26 Dt. 16-06-07 but the same was not debited in the month of June'07

As per G.P.F. rules advance/withdrawals are to be debited in the same month in which advance/withdrawal was taken by the employee. The same may be rectified.

4. G.P.F. amounting to Rs. 17,000/- was sanctioned as on advance to Shri. Azad Singh, Chowkidar vide bill no. 55 Dt. 28-07-08, but the recovery was started from the month of May'09.

As per rule the advance may be recovered from the following month from the pay of employee in which the Advance was drawn. This may please be clarified to Audit.

Rajpal
Rajpal Magoo
IAO

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PART - II
CURRENT AUDIT REPORT
(2016 TO 2020)

PARA NO. 01

(Audit Memo. No. 02 Dated: 14.09.2020)

Sub:-Recovery of Maintenance Charges is amounting to Rs.16400/- from the parents of Inmates.

During the course of scrutiny of Register for Fee Maintenance Charges maintained by School and Home for Mentally Retarded (Annex) and information provided by the unit, it has been observed that in the following parental cases the recovery of maintenance charges @ noted against each fixed by the said unit on the basis of norms fixed by the Dte. Of Social Welfare is due for the period as mentioned against their name :-

S.No.	Name of Inmate (Ms.)	Rate of Monthly charges(Rs.)	Amount deposited up to	Maintenance charges due from	Amount to be recovered up to 8/20	Remarks
1.	Anjana	200	Oct.,2013	Nov.,2013 to till date	16400	82 months @ 200/- p.m. = 16400/- File not provided
Total					16400	

Either recovery may be made of Rs.16400/- as above from the parent of concerned inmate or waive off the maintenance charges from the competent authority i.e. HOD after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

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Page No. 42

PARA NO. 02

(Audit Memo. No. 05 Dated: 15.09.2020)

Sub. : Excess payment of salary made to House Aunties amounting to Rs.3985/- for absent on duty.

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

On the scrutiny of the attendance register being maintained in the Unit, following House Aunties were found as absent from duty in addition to casual leave for the month of but the remuneration/Salary was paid for the full month of excess 20 days Casual Leave in a year. Details of the absent are as under:-

Sl.No.	Name of House Auntie	Amount Paid for full month	Bill No. & Date	No. of days which absent from duty	Amount Recoverable	Remarks	
1.	Ms. Bimla Pal	9568	18 dated 11.05.2016	03days – 4/2016	957	Month	Leave availed
						Jan.2016	08
		9259 (30 days)	27dated 01.06.2016	03days- 5/2016	926	Feb.2016	06
						March-16	01
		9724	110dated 08.11.2016	02days- 10/2016	627	April-16 (Three excess Casual Leave)	08
						May-2016 The Unit has paid for 30 days instead of 27 days	04
Oct.-2016 May-2016 The Unit has paid for 31 days instead of 29 days	02						
2.	Ms. Kanti Devi	9568	40 dated 02.07.2016	02 days – 6/2016	638		

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3.	Ms. Sunita Satish	9568	29 dated 11.05.2016	01 day-4/2016	319	
		8025	--	02 days-5/2016	518	
Total					3985	

The following house aunties (appointed through ICSIL) has availed excess Casual Leave in a year and recovery may be made from the concerned house aunties on the above audit observations.

Name	Month	Excess Casual Leave availed after 20 Casual Leave in a year
Smt. Kamlesh	Nov. 19	Three days
	Dec. 19	One day
Smt. Seema Rani	Nov. 19	Eleven days
	Dec. 19	Four days
Smt. Reshma	Dec. 2019	Ten days

3,985/-

Excess payment of Rs. ~~4101/-~~ as above may be recovered from the concerned officials after due facts and verification of records under intimation to audit. Other similar cases may be reviewed at HOO level.

Form No. 43

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PARA NO. 03

(Audit Memo. No. 07 Dated: 16.09.2020)

Subject: Excess payment amounting to Rs. 18954/- due to non-availing the discount on purchase from Kendriya Bhandar & other observation thereof.

(A) As per guidelines approved by the Cabinet decision No. 1514 dated 02.03.2009 & circular issued by the Department of Social Welfare vide No. F4(12)/Account-II/DSW/07-08/478-495 dated 13.04.2009, all the department/units under the Department of social welfare will procure dietary and non-dietary items including office stationeries from Kendriya Bhandar as per department norms and scale.

Further, as per Sl. No. 3 of the guidelines issued, the DDO/HOO of the concerned Home/Institution to verify and pass the bill raised from Kendriya Bhandar in r/o dietary and non-dietary items within 20 working days from the date of receipt of the bills to avail 1% discount as offered by Kendriya Bhandar.

On test check of the bills for the year 2016-17 to 2019-2020 provided by the unit, it has been observed that the payment of the bill has been made by the department within 20 working days but special discount of 1% as offered by Kendriya Bhandar in the Cabinet Decision has not been availed.

Year	Bill No. & Date	V. No. & Date	Amount of the bill (in Rs.)	Amount(in Rs.)
2016-17	CB-07/25.04.2016	B-1503933/21.03.2016	46836	468
		SI-1508915/21.03.2016	15121.06	151
		B-1503214/27.01.2016	44361.16	444
		SI-1507342/27.01.2016	1718.99	17
		B1503355/06.02.2016	17173.80	172
		S1507876/15.12.2016	239904	2399
		S1507286/23.01.2016	21000	210

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2016-2017	CB- 23/19.05.2016	S1507794/11.02.2016	1774.64	18
		Z-1504836/11.02.2016	5378.47	54
2016-17	CB- 30/27.05.2016	S-1600716/10.05.2016	7934	79
		S-1600944/19.05.2016	2278.46	23
		B-1600459/19.05.2016	1284.40	13
		B-1600358/10.05.2016	62422.16	624
2016-17	CB- 34/13.06.2016	S-1601293/03.06.2016	646121.70	6461
	CB- 44/14.07.2016	B-1600873/28.06.2016	64005.48	640
		S-1601842/28.06.2016	10071.80	101
	CB- 45/18.10.2016	B-1601493/26.08.2016	48666.46	487
		S-1603308/26.08.2016	6319.35	63
		S-1603309/26.08.2016	8086.60	81
		B-1601558/01.09.2016	6145.20	61
2016-17	CB- 129/29.12.2016	B-1602329/10.11.2016	20689.24	207
		B-1602469/28.11.2016	44600.79	446
	CB- 157/24.02.2017	B-1603160/01.02.2017	40925.11	409
		B-1606294/05.01.2015	16977.40	170
2017-18	CB- 14/22.05.2017	S-1700484/27.04.2017	25435.16	254
		S-1700589/2.05.2017	16623	166

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	CB- 40/18.07.2017	S-1702205/30.06.2017	33079.11	330
		S-1701724/12.06.2017	22041.16	220
	CB- 57/22.08.2017		8151.68	82
	CB- 84/22.09.2017		410400	4104
TOTAL				18954

(b) As per Cabinet Decision at Sl. No. 07, DDO/HOO to ensure that the bills raised by Kendriya Bhandar are according to the price list provided by them in the first week of every month. A copy of price list be provided to each home by Kendriya Bhandar and also posted on the website of the Department by the 10th of every month. But on perusal of the bills provided to audit, Kendriya Bhandar has never posted the rate list and department has made no efforts to obtain the above price list and also not compare the rates as mentioned in the bill of Kendriya Bhandar. However, no price list has been provided to audit.

In the absence of price list, the correctness of amount charged by Kendriya Bhandar in its bills could be ascertained in audit.

However, the HOO, SHMR(Annex) either to recover an amount of Rs. 18954/- or adjust the discount amount of Rs. 18954/- in the subsequent bills raised by Kendriya Bhandar under intimation to audit and also follow the guidelines as approved in the Cabinet Decision while purchasing from Kendriya Bhandar and also payment of the bills of dietary and non-dietary articles. Other similar cases may also be reviewed at your own level.

Para No-44

46/C 24/C

PARA NO. 04

(Audit Memo No. 09 Dated: 17.09.2020)

Sub. : Hiring Vehicle of Tempo Travelers.

During the test check of records of the School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi, it has been observed that huge amount has been claimed for hiring of mini buses (Tempo Travelers). A few instances are as under:

S.No.	Bill No. & Date	Vendor's Name	Vendor's Bill No & date	Amount(in Rs.)
2018-19				
1.	CB-93/12.01.2019	Hardik Travels	1196/11.12.2018	4290
2.	CB-120/12.03.2019	Hardik Travels	1204/26.02.2019	1580
			1201/12.02.2019	5500
3.	CB-129/30.03.2019	Gagan Tourist	149/11.07.2018	2200
			032/15.12.2018	2200
			030/09.12.2018	1400
			028/31.10.2018	1400
			026/20.10.2018	2200
			024/29.09.2018	2200
			022/27.09.2018	2200
			020/25.09.2018	2200
			016/08.08.2018	1400
			015/07.08.2018	1400
			014/06.08.2018	1400
			042/08.03.2019	1400
			041/01.03.2019	1400
			039/11.02.2019	1400
043/23.03.2019	2200			
037/25.01.2019	2200			
034/23.01.2019	2200			
TOTAL				42370

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2019-2020				
4.	CB-22/22.05.2019	Hardik Travels	1209/14.04.2019	5500
			1211/29.04.2019	5000
5.	CB-36/18.06.2019	Hardik Travels	1215/26.05.2019	2004
6.	CB-49/14.08.2019	Hardik Travels	1216/20.07.2019	3800
7.	CB-80/07.11.2019	Gagan Tourist	057/04.07.2019	2750
			060/05.07.2019	2750
			063/09.07.2019	2750
			070/16.07.2019	2750
			071/17.07.2019	2750
TOTAL				30054

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

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

From the scrutiny of supporting documents attached with the bills, it has been observed that the following discrepancies have been found.

- 1) The SHMR(Annex) has not followed provision of GFR-2017 and also GeM process under rule 149 of GFR-2017
- 2) No details of the vehicles along with photocopy of the RC/fitness, insurance, pollution certificate and permit is not found in the file/final bill.
- 3) The GPS device report is not found in the bill.
- 4) The division has not followed the office order dated 24.08.2018 issued by GAD (Care taking) branch.
- 5) A certificate under Rule 154 of GFR 2017 has not been made on the body of the bill.

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

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

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Page No. 45

43/C 21/C

PARA NO. 05

(Audit Memo No. 10 Dated: 17.09.2020)

Sub: Procurement of Spl. Diet beyond the norms/scales mentioned in the Manual for Diet.

During the scrutiny of the Stock Register of Gas, DMS, Spl. Diet, Female wing of Asha Kiran complex for procurement of Spl. Diet for the period 2016-17 to 2019-2020, it is found that the spl. diet recommended by CMO/In charge Medical Care Unit of SHMR(Annex) for protein powder milk & Seasonal fruits, the unit had procured Protein powder from Kendriya Bhandar as given below for which no Administrative approval & Expenditure sanction had been obtained from Head of the Department as HOO is competent for procurement of dietary items as per scale/norms given in Manual only. Details of expenditure on purchase of protein powder from Kendriya Bhandar is as under:

S. No.	Year	Page No. of Stock Register	Amount(in Rs.)	Remarks
1.	2016-17	025	767413	
2.	2017-18	025	94777	
3.	2018-19	025,026	148153	Including Protein powder amounting to Rs. 32400/- purchased from Royal Traders
4.	2019-2020	026	267729	Including Protein powder amounting to Rs.24833/- purchased from D.R.Medico and Excluding the amount for 25 Kg of protein powder received on 03.12.2019 for which the bill has not received till date
Total			1278072	

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The same observation had been raised vide para no. 02(B)(Memo No.09) dated 21.11.2016 during the audit 2014-15 to 2015-16 which details as under:-

Bill No.	Dated	Amount
M14T00173	04/06.2014	84029
M15T00496	06/10/2015	58231
MIST00608	19/11/2015	98919
MIST00792	03/02/2016	159301
MIST00791	03/02/2016	71941
MIST00970	25/03/2016	220979

The HOO has not taken any steps for regularizing the expenditure on purchase of Special Diet items from the HOD.

HOO should obtain ex-post facto approval of the HOD for the above mentioned purchase and be shown to audit. Other similar cases may also be reviewed at own level and got regularized from the HOD.

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PARA NO. 06

(Audit Memo No. 11 Dated: 18.09.2020)

Sub: Items purchased beyond approved list as mentioned in the manual.

As per 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration, certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed Sheets, Towels, etc are issued to inmates of SHMR(Annex) for their use.

On scrutiny of the stock register for the period 2016-2020 of SHMR(Annex), some items are being purchased and issued to the inmates beyond the approved list, as mentioned in the manual. Details are given below:

S. No.	Name of item	Qty. in Nos.	Total Amount (in Rs.)	Date of purchase
1.	Chatai	216	43178	30.09.2016
		100	22800	19.01.2018
		125	30000	31.09.2018
2.	Track Suit	04	2625	08.02.2019
3.	Monkey Cap	235	27730	15.12.2017
		215	23478	21.11.2019
4.	Folding Bed	10	17110	18.03.2020

Approval of purchase of the above items obtained from the Competent Authority has not been seen in the record produced to the audit. Department may furnish the copy of approval of the competent authority or norms for purchase of above items issued by the Department of Social Welfare after publication of the above manual.

The same observation has been raised vide para No. 02(Memo No. 08) dated 22.11.2016 during the audit 2014-15 to 2015-16. **The HOO has not taken any steps for regularizing the expenditure on purchase items beyond the approved list as mentioned in 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration from the HOD.**

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S. No.	Name of item	Qty. in Nos.	Total Amount (in Rs.)	Date of purchase
1.	Chatai	195pcs.	43853	16/11/2015
2.	Track Suits	186pcs.	136152	12/11/2014
		192pcs.	951899	15/02/2016
3.	Curtain	18feet	6804	23/04/2015
		40feet	2700	23/04/2015

HOO should obtain ex-post facto approval of the HOD for the above mentioned purchase and be shown to audit Other similar cases may be reviewed at HOO level for other items i.e. Dietary items, General items, etc. which are being purchased and issued to the inmates beyond the approved list during the audit period 2016-2020, if any.

PARA NO. 07

(Audit Memo. No. 08 Dated: 16.09.2020)

Subject: - Non-Production of record.

The following records have not been provided to audit for the period 2016-2020.

- 1) Property Register
- 2) Stationery Stock Register/Non consumable stock register/Miscellaneous stock register
- 3) Postage Stamp A/C
- 4) Stock Register (Milk, Special Diet) & Files of Dietary- Milk, Food, Veg., Special Diet etc.
- 5) TR-V (GAR-VI) Register
- 6) Unserviceable Store items/Condemnation files/Dead Stock Register
- 7) Purchase files of clothing & bedding
- 8) Purchase Files regarding purchase without GeM and with GeM
- 9) Contingency Register
- 10) Attendance Register of House Aunties for the period Nov. 2016 to Dec. 2016, Jan. 2017 to Dec. 2017, Jan. 2018 to Dec. 2018, Jan. 2019 to Dec. 2019
- 11) Leave Record of House Auntie/Outsourcing staff
- 12) File & Register of repair & maintenance of Chapati Maker
- 13) Income Tax

1996-1997

- 1) Liveries register for 1993-94 & 1994-95
- 2) Register of undisbursed of pay & allowances
- 3) GPF Index register
- 4) Sports stock register
- 5) TR-5 stock register
- 6) Magazine and newspaper register
- 7) Conveyance charges register

1997 - 2014

- 1) Bill Register prior to 2006
- 2) TR-5 stock register & TRs for period prior to 2004
- 3) Income Tax record 1997-14
- 4) Dietary indent register prior to 8/2005 & stock register of dietary items of consumables items prior to 2007
- 5) Vegetable, Gas, Milk register prior to 2011
- 6) General Stock register 1997-2014 (except 2007-2008 & 2013-14), stock register of clothing, bedding, liveries 1997-2014.
- 7) Non consumable register (1997-2014), Property register, Dead Stock register
- 8) Purchase record for 1997-2010 & 2011-2014
- 9) Long term/short term advice register 1997-2014. Esp. festival advance register, register of LTC, medical, tuition fee, LPC file.

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- 10) Postage stamp register
- 11) Contingency advance register
- 12) Acquaintance register
- 13) Detail of FIR no. 18/08
- 14) Details of contractual staff working
- 15) Record of vehicle for 1997-2014
- 16) Water bill and telephone bill register 1997-2014
- 17) Record seized by ACB as per list provided

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2014-2016

- 1) Fidelity bond of cashier
- 2) GAR-6 stock register
- 3) Property register
- 4) Spouse information
- 5) Files/information pertaining to contractual staff

2006-2009 - File No. (25/3138)

- 1) Property register
- 2) Income Tax Record for the year 2007-08
- 3) TR-5 Stock Register
- 4) GPF Broadsheet

The same may be provided to next audit.


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

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TAN NO. 01

(Audit Memo No. 01 Dated: 10.09.2020)

Subject: - Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2016-2020, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. GAR-18, Abstract of Pay bill is not prepared during the audit period 2016-2020.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

The Superintendent, SHMR (ANNEX) may be requested to take necessary steps to remove the above discrepancies in the PBR and be shown to next audit.

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TAN NO. 02

(Audit Memo. No. 03 Dated: 14.09.2020)

Subject : **Service Book**

(A) Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Books of the staff of School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2016-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed.

(2) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in respect of Sh. Sujeet Kumar, LDC.

(3) GPF No. not recorded:

GPF No. has not been recorded in the service book of Sh. Anil Kumar, Steno.

(4) Signature of Govt. servant at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it has not been recorded in the service books.

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(C) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following official after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff who has completed 18 years of service

S. No.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Anil Kumar, Stenographer	04.10.1975	03.06.1998	31.10.2035

The Superintendent, SHMR(ANNEX) may be requested to take necessary steps to remove the above discrepancies in the Service Book and be shown to next audit.

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TAN NO. 03

(Audit Memo No. 4 Dated: 14.09.2020)

Subject :- Improper maintenance of DDO Cash Book.

During the test check of Cash Book in r/o the Superintendent, School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi for the period 2016-2020, following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper.
The Certificate of Physical Verification of Cash will normally be in the following form:
"Certified that Cash amounting to Rs. _____ (Rupees _____ only)
has been physically verified and found correct as per the balances recorded in the Cash book.
2. **Non-Production of Stock Register of GAR-6:-** The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Non production of the aforesaid record show that earlier the record was not being maintained at all or the production of the same has been purposely avoided, and non production of record is a serious matter. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited and needs explanations.
3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but the same has been found to the contrary. Elucidate the reasons.
4. The Cash Book summery reflects that an amount of Rs.3000/- is kept as imprest money during the entire period of audit/till date. The money has neither been used nor deposited in the bank resulting in a loss of interest to the Govt. Ex-chequer which is irregular.
5. **TR-V / GAR-VI :**
 - (i) Signature of the depositor not taken on reverse of the counterfoil of TR-V.

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- (ii) Cancelled TR-V's should be signed by the DDO but has been found to the contrary. The following TR-V's have been cancelled without assigning any reason and without proper attestation:-

S.No.	TR No.	Amount(in Rs.)
1	643639	15000
2	643643	31000
3	643649	2700
4	643650	2700
5	9	Blank
6	10	1310
7	16	700

6. Cuttings/Over writings:-Numerous cuttings/overwriting were found in the Cash Book without proper attestation by the DDO which is highly irregular and chances of embezzlement of Govt. money in such cases cannot be rules out eg. Page no. 147,156 & 164. Elucidate reasons.

7. Challans:

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

The Superintendent, SHMR(ANNEX) may be requested to take necessary steps to remove the above discrepancies in the Cash Book and be shown to next audit.

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TAN No. 04

(Audit Memo. No. 06 Dated: 15.09.2020)

Subject :- Improper maintenance of Bill register.

During the test check of Bill Register maintained by the School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2016-2020, the following shortcomings have been observed:-

- 1) Page Count Certificate has not been recorded on the first page of the Bill Register for the period 2018-19 to 2019-2020.
- 2) All relevant columns of the Bill Register have not been filled up / filled up improperly during the entire audit period e.g. column No.4 to 16 such as initials, amount passed by DDO, date of entry in Cash Book, etc.
- 3) The summary of the bills pending at PAO level at the end of each month has not been recorded for the whole period.
- 4) Cutting / Overwriting / Cancelled is strictly prohibited as per rule but has been done in the Bill Register and not attested by the DDO e.g. Bill No. 14, 24, 25, 53, 54, 82, 76, 77, 87, 88, 91, 96, 98, 99, 100, 144 (2016-2017); 100, 105, 106, 127, 153, 157, 212 (2017-2018); 45, 80, 131 (2018-2019); 55, 67, 68, 69, 70, 108, 124, 136 (2019-2020).

The same observation has been raised by the previous audits vide para no. 31 during 1979-1981 and para no. 21 during 1996-1997.

The Superintendent, SHMR (ANNEX) may be requested to take necessary steps to remove the above discrepancies in the Cash Book and be shown to next audit.

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TAN NO. 05

(Audit Memo No. 12 Dated: 18.09.2020)

Sub. : Improper maintenance of Stock Registers

(I) Issuance of Material without obtaining the indent

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of the General Stock Register reveals that Officer-in-charge is in practice of issuing the most of the items without getting the initials of the official who has received the material. Some of the instances are given at page no.41 (dated 08.04.2019), 43, (dated 22.04 2019),54 (dated 11.04.2019) of SHMR (Annexe).

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

Under Rule 211 of GFR,2017 the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -41.

But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could not be worked out.

(III) Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

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The certificate should be as follows:

“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.

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

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

S. No.	Name of item	Page No.
1.	Mayur jug	43
2.	Plastic bucket	68,133
3.	Plastic Jug	52
4.	Locks	45 & 96
5.	Plastic Chair	49
6.	Plastic Drums	109
7.	Plastic Big Dustbin	44

Vegetable and fruit stock Register:

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

Clothing and Bedding Stock Register:

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

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

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Page No. 33, dated 01.01.2020-32 nos. of Blankets are issued to Ms. Mamta and balance shown as "Nil".

Pare No. 36, dated 01.01.2020 - 72 nos. of monkey caps issued to Ms. Bala and balance shown as "Nil"

Dietary Stock & Issue Register

On scrutiny of dietary stock & issue register for the period of 2016-2020, following irregularities were observed:-

Following items were clubbed together as one article:

1. Vegetable (Misc)/Potatoes/Onions etc.
2. Mixed Dals-Besan/Masoor, Moong, Arhar, Rajma, Chana, etc.
3. Paneer & Eggs
4. Mixed Masala- Jeera, Hing, Haldi, Chilli Powder, etc.

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

The Superintendent, SHMR(Annex) may be requested to take necessary steps to remove the above discrepancies in the Stock Registers and be shown to next audit.

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TANNO 06

(Audit Memo. No. 13 Dated: 18.09.2020)

Sub. : Non filling up of Vacant Posts

Scrutiny of vacancy statement provided to Audit shows that, during the audit period 5 posts are lying vacant as per details given below :-

<u>S. No.</u>	<u>Name of Posts</u>	<u>No. of Posts Vacant</u>
1.	Basic Teacher	01
2.	Sr. Assistant	01
3.	Peon	01
4.	Ayaa	02

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

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TAN NO. 07

(Audit Memo. No. 14 Dated: 18.09.2020)

Subject: - Irregularities in the purchase procedure of SHMR (Annexe) during the audit period.

Rule 21 of General Financial Rules, 2017 – Standards of financial propriety –

Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-

- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima facie more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless –
 - (a) A claim for the amount could be enforced in a Court of Law, or
 - (b) The expenditure is in pursuance of a recognized policy or custom.

Rule 144 of GFR 2017 (formerly Rule 137 of GFR, 2005) – Fundamental principles of public buying –

Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks :-

- (i) The description of the subject matter of procurement to the extent practicable should –
 - (a) be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics;
 - (b) not indicate a requirement for a particular trade mark, trade name or brand.

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- (ii) the specification in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basis needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure.
 - (iii) Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying cost;
 - (iv) offers should be invited following a fair, transparent and reasonable procedure;
 - (v) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respect;
 - (vi) at each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision
 - (vii) All Ministries/ Departments shall prepare Annual Procurement Plan before the commencement of the year and the same should also be placed on their website.

Rule 147 – Powers for procurement of Goods:- The ministries or Departments have been delegated full powers to make their own arrangements for procurement of goods and services, that are not available on GeM. Common use Goods and Services available on Gem are required to be procured mandatorily GeM as per Rule 149.

As per Rule 149 of GFR 2005 is clearly mentioned that the above Rs. 25000/- and up to Rs. 5,00,000/- through the GeM Seller having lowest price amongst the available sellers of at least here different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 500000/-

Rule 173 of General Financial Rules, 2017 (formerly Rule 160 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

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Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

Rule 169 of GFR 2017 (formerly Rule 156 of GFR 2005) – Maintenance Contract

Depending on the cost and nature of the goods to be purchased, it may also be necessary to enter into maintenance contract(s) of suitable period either with the supplier of the goods or with any other competent firm, not necessarily the supplier of the subject goods. Such maintenance contracts are especially needed for sophisticated and costly equipment and machinery. It may however be kept in mind that the equipment or machinery is maintained free of charge by the supplier during its warranty period or such other extended periods as the contract terms may provide and the paid maintenance should commence only thereafter.

Rule 197 of GFR 2017 (formerly Rule 177 of GFR 2005)- OUTSOURCING OF SERVICE

“Non –consulting Service “means any subject matter or procurement (which as distinguished from “Consultancy Services), involve physical, measurable deliverables / outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, office errand services etc.

Rule 201 of GFR 2017 (formerly Rule 181 of GFR 2005) :- The Ministry or Department should scrutinize the preliminary list of likely contractors as identified as per Rule 199 of GFR 2017 (formerly Rule 179 of GFR 2005) , decide the prima facie Eligible and capable contractors and issue limited tender enquiry to them asking for their offers by a specified dated and time, etc. as per standard practice. The number of the contractors so identified for issuing tender enquiry should be more than three.

During the test check of record related to SHMR(Annex), Delhi for the audit period 2016-2020, it has been observed that the HOO, SHMR (Annex) had incurred expenditure without codal formalities of GFR 2017(formerly GFR 2005) .As per details given below:-

S.No.	Name of M/S.	Year , Bill No. & Date	Amt. (in Rs.)	Remarks

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1.	M/s Himanshu Gupta And Company C-13/165, Sector-3, Rohini- Professional Charges for preparation of TDS Return /GST Return/Salary-24Q & 26Q	<u>2016-2017</u>		<p>1. No work order attached</p> <p>2. No quotation found with voucher</p> <p>3. Certificate as required under Rule-154 of GFR-2017.</p> <p>4. It seems that the department has been paid to M/s Himanshu Gupta & Company for filing of TDS return on higher side because only two or three persons are drawing the salary from SHMR (Annexe) during the audit period.</p> <p>It seems the unit has not followed the guidelines under the Rule-149, 197 to 206 of GFR-2017 and not complete the all codal formalities which are mentioned GFR 2017.</p>
		20dt.18.05.16	17000	
		26dt.01.06.16	3000	
		63dt.12.08.16	4000	
		114dt18.11.16	3920	
		154dt15.02.17	5400	
		Total	33320	
		<u>2019-2020</u>		
		22 dt.22.05.19	2500	
		36dt.18.06.19	7500	
49dt.14.08.19	10000			
80dt. 07.11.19	5000			
94dt.17.12.19	12500			
Total	37500			
2.	Purchase of Dietary Items from Agri -Allied & Consumable Cooperative Federation Limited	<u>9 /18.04.2019</u>		<p>1. No supply order attached</p> <p>2. Certificate as required under Rule-154 of GFR-2017.</p> <p>3. The vendor has not signed on the bills except Bill no. 1245.</p> <p>4. No availability certificate found that service are not available on GeM.. Manual invoice provided.</p> <p>The HOO, SHMR (Annexe) has not followed the procedure as laid down in GFR and Circulars/instructions of issued by Dte. Of Social Welfare from time to time.</p>
		1328dt.30.3.19	23100	
		1322dt.30.3.19	24697	
		1333dt.30.3.19	24293	
		1244dt.30.3.19	21210	
		1245dt.30.3.19	22638	
		Total	115938	

During the scrutiny of the records of SHMR (Annexe), Delhi, no files were produced to audit for the audit period 2016-2020. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, professional services, etc. or any other instructions/guidelines which should be recorded in

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the files. Only bills with sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls. The Joint Secretary (Finance), Finance(Accounts) Department, Govt. of NCT of Delhi issued a letter No. F.20/08/2017/AC/JSFINA/718-724 dated 24.08.2017 that the procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or Services available on GEM and shall scrupulously be followed by all Pr. Secretaries/Secretaries/HODs, Govt. of NCT of Delhi for procurement of goods and services .

File be maintained by the office while initiating any proposal for purchase of the contingency items, computer maintenance & repair and maintenance of chapatti maker machine, etc., .So that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

Apart from the above, the following discrepancies have been noticed as under:


Certificate required under Rule 154 of GFR-2017 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017, (formerly Rule 145 of GFR 2005) the goods upto the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2016-17 to 2019-20.

As per rule 155 of General Financial Rules 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and upto Rs.2, 50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

It has also been observed that in the vouchers, neither the same were marked as paid and cancelled as per receipts and payments rules.

HOO may be requested to take the necessary steps to remove the above discrepancy and be shown to next audit.


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

CURRENT AUDIT REPORT

(2020-2023)

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Para no. 1

(Observation Memo No. 04 Dated: 06.09.2023)

Sub: Non-Adjustment of Medical Advances amounting to Rs. 40635/- ✓

During the test check of Bill Register and Bills as provided by o/o School & Home for Mentally Retarded, Asha Kiran, Avantika, Rohini, Delhi, it is revealed that an amount of Rs.40635/- has been withdrawn as medical advance in respect of financial year 2021-2022. The details are as under:

Sr. No.	Bill No. & Date	Amount of Advance (In Rs.)	Purpose of Advance
1.	ACB-90 dated 23/12/2022	40635	For surgery of Resident namely PINKI

The HOO may take necessary steps to remove the above shortcomings under intimation to audit. Similar cases be reviewed under intimation to audit.

Para no. 2

Subject : Short recovery of TDS on professional services fee amounting to Rs.10200/- ✓

(A)(Observation Memo No.08 Dated : 12.09.2023)

Section 194J refers to TDS provisions relating to specific services. It requires anybody who pays fees to a resident for such defined services such as professional or technical services to deduct TDS.

An individual should deduct TDS at the rate of 10% when the following payments are made to a resident, in a fiscal year (higher than Rs.30,000):

- Amount charged as professional services fee
- Amount charged as technical service fee
- Non-compete fee according to the Income Tax Act of Section 28(VA)
- Royalty
- Remuneration paid to directors with the exception of salary

Test check of bills as provided by o/o School & Home for Mentally Retarded, Asha Kiran, Avantika, Rohini, Delhi for the audit period 2020-21 to 2022-23, it has been observed that

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the TDS in r/o the bills of M/s Gupta N Kumar & Company, Chartered Accountants, 209,1378/21, Naiwala, Karol Bagh, Delhi-Professional Charges for preparation and filing of TDS Return /GST Return/Salary-24Q & 26Q have not been deducted as per Income Tax Act. Details are as under:

Bill No./ Dated	Amount (In Rs.)	TDS deducted (In Rs.)	TDS to be deducted (In Rs.)	Short deductions (In Rs.)
2022-2023:				
CB-98DT.28.01.2023	12500	250	1250	1000 /
CB-15DT.30.04.2022	27500	550	2750	2200 /
TOTAL	40000			3200
Total amount short deducted				3200

(B)(Observation Memo No.06 Dated : 11.09.2023)

TDS in r/o the bills of M/s Himanshu Gupta And Company, Chartered Accountants, C-13/165, Sector-3, Rohini-Professional Charges for preparation of TDS Return /GST Return/Salary-24Q & 26Q have not been deducted as per Income Tax Act. Details are as under:

Bill No./ Dated	Amount (In Rs.)	TDS deducted deducted (In Rs.)	TDS <i>to be</i> deducted (In Rs.)	Short deductions (In Rs.)
2020-2021:				
CB-67DT.22.10.2020	15000	300	1500	1200 /
CB-91DT.12.12.2020	32500	3250	3250	00
TOTAL	47500			1200
2021-2022:				
CB-18DT.19.05.2021	20500	410	2050	1640
CB-64DT.22.10.2021	20000	400	2000	1600
TOTAL	40500			3240
2022-2023:				
CB-35DT.18.06.2022	17500	350	1750	1400
CB-99DT.18.01.2023	14500	290	1450	1160
TOTAL	32000			2560
Total amount short deducted				7000

Recovery amounting to Rs.10200/- may be made from the concerned Chartered Accountant and be deposited into Govt. account under intimation to audit. Similar cases be reviewed under intimation to audit.

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Para No. 3

(Observation Audit Memo. No. 07 Dated: 12.09.2023)

Sub:-Recovery of Maintenance Charges amounting to Rs.97500/- from the parents of Inmates.

During the course of scrutiny of Register for Fee Maintenance Charges maintained by School and Home for Mentally Retarded (Annex) and information provided by the unit, it has been observed that in the following parental cases the recovery of maintenance charges @ noted against each fixed by the said unit on the basis of norms fixed by the Dte. Of Social Welfare is due for the period as mentioned against their name.

S. No	Name of Inmate (Ms.)	Rate of Monthly charges (In Rs.)	Amount deposited up to	Maintenance charges due from	Amount to be recovered up to 8/23	Remarks
1.	Kauta Ahuja	300	May 2009	June 2009 to till date	51300	171 months @ 300/- p.m.= 51300/- File not provided
2.	Vimlesh	100	July 2013	Aug.,2013 to Aug,2023	12100	121months@100/-p.m.=12100/- Details of Guardian/Family of Inmate not recorded in the register and File not provided
4.	Anjana	200	Oct.,2013	Nov.,2013 to Aug,2020	16400	82 months @ 200/- p.m. = 16400/-(as per para 01 of audit report 2016-2020)
				Sep,2020to Aug,2023	7200	36months@200/- p.m.=7200/-
5.	Sangeeta D/o Ramnath Singh	300	Sep, 2020	Oct,2020 to Aug,2023	10500	35months@300/- p.m/=10500/-
Total					97500	

It is to mention here that from the record made available by the department i.e. Fee Register, it is not clear that the office is collecting maintenance charges from how many inmates and how much is due to be collected. The files of the inmates (except one mentioned at Sr. No.4) and the

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minutes of admission and discharge committee which decides these maintenance charges have not been provided to audit. The year wise detail of such inmates may be provided to audit to ascertain the short recovery of maintenance charges.

Either recovery may be made of Rs.97500/- (including the recovery of Rs.16400/- as per para no.01 of 2016-2020) as above from the parents of concerned inmates or waive off the maintenance charges from the competent authority on death cases after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

Para no. 04
(Observation Memo No.09 Dated:12.09.2023)

Sub: Non-procurement through GeM.

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

However during test check /scrutiny of Bills/ records as provided by SHMR, Delhi, it has been observed that the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Bill No. & Date	Invoice No. of agency	Amount	Name of Item	Name of agency
1.	20 dt 9.6.2020	281,296	8700	Eggs	Bhagwan Dass
2.		0041,09,02,32	115459	Dietary items and diapers, sanitiser	Rudra Enterprises
3.		S/20-21/8,10	49800	Dietary items	Superior enterprises
4.		68/20-21	4000	Gloves	Survive pharma
5.	122 dt 10.3.2021	351,355,361,363	2723	Eggs	Bhagwan dass
6.		658/20-21	7600	Diapers	M K Traders
7.	53 dt 18.9.2020	277	1350	Eggs	Bhagwan Dass
8.		432/19-20	13239	Toiletry items	M K Trader
9.		24	5074	Toiletry items	Rudra enterprises
10	58 dt 12.10.2020	326	4200	Eggs	Bhagwan dass
11		1695,1573,1723/2020-21	11924	Air bed &	Kartik Entt.

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				dietary items	
12		20-21/M/520,515&517	39327	Ladies dress	DCCWS
13	64dt.22.10.2021	322,294,286,262	5670	Eggs	R.K. Traders
14	78d.24.11.2021	489,435,436,505,488,427	112231	Dietary items	DCCWS
15	88dt.29.12.2021	1,3,6	70974	Dietary items	Shaark Trader
16		413,407	39575	Dietary items	Balaji Trader
17	105dt.	126,129,132	5082	Eggs	Nadim Khan
18	03.02.2022	682,719	51681	Dietary items	DCCWS
19	91dt.24.12.2021	009691	12000	Protein powder	Rai Traders
		104,106,115,111	7141	Eggs	Nadim Khan
20	05dt.13.04.2022	0435	24900	Dietary items	Anshika Enterprises
21		28	16000	Dietary items	Shaark Enterprises

In addition to above, purchases of eggs is being made from a single trader i.e. Nadim Khan during the entire financial year 2022-2023 for Rs. 1.44 lakh (aprox) as depicted from the stock register. Since bills/files for eggs procured for 2022-2023 have not been provided to audit, the audit is not in a position to ascertain whether the purchases were being made from GeM or without GeM.

As seen from the bills of 2021-2022(B. No.105dt.03.02.2022), the same trader i.e Nadim Khan has been supplying the same item i.e. eggs which are purchased without GeM and without any certificate of non availability of item on GeM alongwith the bills, it infers that the eggs for 2022-23 is also procured without GeM.

HOO may take necessary steps to regularize the above purchase from the competent authority under intimation to audit. Further, similar types of other cases may also be got reviewed at HOO level.

Para NO. 5

(Observation Audit Memo No. 10 Dated: 12.09.2023)

Sub: Items purchased beyond approved list as mentioned in the manual.

As per 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration, certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed Sheets, Towels, etc are issued to inmates of SHMR(Annex) for their use.

On scrutiny of the stock register for the period 2020-2023 of SHMR(Annex), some items are being purchased and issued to the inmates beyond the approved list, as mentioned in the manual. Details are given below:

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S. No.	Name of item	Qty. in Nos.	Total Amount (in Rs.)	Date of purchase
1.	Chatai	230	90850	26.05.2022
2.	Track Suit	20	16900	19.01.2021
3.	Monkey Cap	15	2220	06.12.2020

Approval of purchase of the above items obtained from the Competent Authority has not been seen in the record produced to the audit. Department may furnish the copy of approval of the competent authority or norms for purchase of above items issued by the Department of Social Welfare after publication of the above manual.

The same observation has been raised vide para No. 06(Memo No. 11) dated 18.09.2020 during the audit 2016-17 to 2019-20. The HOO has not taken any steps for regularizing the expenditure on purchase items beyond the approved list as mentioned in 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration from the HOD.

2016-20:

S. No.	Name of item	Qty. in Nos.	Total Amount (in Rs.)	Date of purchase
1.	Chatai	216	43178	30.09.2016
		100	22800	19.01.2018
		125	30000	31.09.2018
2.	Track Suit	04	2625	08.02.2019
3.	Monkey Cap	235	27730	15.12.2017
		215	23478	21.11.2019
4.	Folding Bed	10	17110	18.03.2020

The same observation has been raised vide para No. 02(Memo No. 08) dated 22.11.2016 during the audit 2014-15 to 2015-16.

2014-2016:

S. No.	Name of item	Qty. in Nos.	Total Amount (in Rs.)	Date of purchase
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1.	Chatai	195pcs.	43853	16/11/2015
2.	Track Suits	186pcs. 192pcs.	136152 951899	12/11/2014 15/02/2016
3.	Curtain	18feet 40feet	6804 2700	23/04/2015 23/04/2015

HOO should obtain ex-post facto approval of HOD for the above purchase under intimation to audit. Other similar cases may be reviewed at HOO level for other items i.e. Dietary items, General items, etc. which are being purchased and issued to the inmates beyond the approved list during the audit period 2020-2023, if any.

Para NO. 06
(Observation Memo No.12 Dated :13.09.2023)

Sub: Shortcomings/Irregularities in staff engaged on outsourced basis through Intelligent Communication Systems India Ltd. (ICSIL).

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/ JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM.

During the test check of bills and file F.11(16)/SHMR(A)/NIELTT&ICSIL/ as provided by the unit, the following shortcomings/irregularities have been noticed as per details as under: --

- (i) The home has hired contractual persons from ICSIL instead of through GEM during the audit period 2020-23.
- (ii) The payment of wages have been made without ensuring the compliance of timely deposit of ESI, EPF by the agency on account of the contractual persons as while processing the bills, no proof i.e. copy of challan of deposit of ESI & EPF has been found alongwith the bills of ICSIL for the audit period 2020-23.
- (iii) While processing the bills, Home has also not ensured timely payment of wages which are required to be paid by 7th day of next month as per Cabinet Decision no. 2323 dated 22.3.2016 regarding payment to contractual/outsourced workers and circular of Labour Deptt GNCTD no. F 14(Addl LC/Wages/2022/3529-3539 dated

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[Signature]

28.6.22 as neither any certificate nor any proof i.e. bank statement of agency showing timely payment of wages to workers has been found alongwith the bills of ICSIL for the audit period 2020-23.

- (iv) As an instance, the Home has paid Rs. 4798994/- as total wages to M/s Intelligent Communication System India Ltd (ICSIL) in r/o 97 contractual persons (80 House Aunty and 17 ANM) , including Rs. 161041/- on account of service charge @ 10% of the manpower charges as per February 2023 bill, which is on quite higher side in comparison to GEM Portal where minimum Service Charges is below 1% for engaging DEOs/Manpower Services on outsource basis.
- (v) The office is still continuing the staff from ICSIL instead of hiring from GEM.
- (vi) The copy of agreement has not been provided to see compliance of terms and conditions and penal provisions

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

Para NO. 07
(Observation Memo No. 14 Dated :15.09. 2023)

Sub: Irregularity in payment of contingency bills

During test check of contingency bills, bill register and budget control register, it is seen that following payments have been made vide the contingency bills on transporter copy / duplicate copy of the vouchers giving a certificate by DDO that the original bills were deposited in PAO but is not being traced so far and payment of above mentioned bills has not been paid earlier. as per detail given below :-

Bill NO.	Dated	Gross amount	Amount (in Rs.	Vendor	Voucher no.	Vendor vise Amount (in Rs)	GST Deducted	Old bill against which new bill raised
CB - 16	30.4.2022	67253	66013	R K Trader DCCWS Ltd.	138-139	2174	1240	CB-63 of FY 2021-22
					140-143	63839		
CB-17	30.4.2022	104335	104166	Mother Dairy Dharamvir	144-187	94090	169	CB-62 of FY 2021-22
Total		171588	170179		188-189	10076		

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Whereas as per Bill Register, detail of CB-63 dated 22.10.2021 and CB 64 dated 22.10.2021 is as under :-

Bill NO.	Dated	Gross amount	Amount (in Rs.	GST Deduction	Vendor	Voucher no.	Vendor vise Amount (in Rs)
CB -63	22.10.2021	67253	66013	1240	R K Trader DCCWS Ltd.	138-139 140-143	2174 63839
CB-62	22.10.2021	104335	104166	169	Mother Dairy Dharamvir	144-187 188-189	94090 10076
	Total	171588	170179				

In this regard it is observed that :-

1. The payment has been made without verifying from PAO about the status of bills CB-62 and 63 presented before PAO in 2021-22
2. The payment has been made without obtaining any undertaking of non payment of bills / overpayment from the vendors was obtained by DDO
3. The bill no. CB 62 and 63 have not been cancelled in the Bill register by the competent authority.
4. As per bill register, GST has been deducted in the bills Rs. 169 in bill CB 62 and Rs. 1240 in CB-63 and Rs. 169 in bill CB 17 and Rs. 1240 in CB-16. The concerned period GST return filed may be provided to audit.
5. However, as per the bill register of 2021-22, budget control register and reconciliation of march end 2021 for 2021-22 as provided by the deptt it is seen that the same bills have been shown paid in 2021-22 as the same have not been cancelled at any end and are taken as expenditure in both years budget control register and final expenditure figure of march end reconciliation as per bills given below :-

Further, there is difference in the total expenditure made as per Budget control register and total expenditure booked as per March end reconciliation in the head of S&M as per detail given below :-

Year	As per March end reconciliation (in Rs.)	As per budget control register (in Rs.)	Difference (in Rs.)
Head S&M 235502101950021			
2020-21	10831450	10901450	-70000
2021-22	9948003	9954718	-6715
2022-23	11781864	11772964	8900

The status of old bills may be verified from the PAO and in case of excess payment, the same be recovered from the concerned agencies under intimation to audit. Further, the reconciliation may be rechecked / re-verified under intimation to audit.

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Para no. 8

(Observation Memo No. 15 Dated : 15.9.2023)

Subject :- Irregularities in procurement of fruits, vegetables etc.

During test check of bills and copy of agreement as provided by office of SHMR, it is seen that an agreement has been done in between Mother Dairy Fruit & Vegetable Pvt. Ltd. and Deptt of Social Welfare for the period 1.4.2022 to 31.3.2024 for procurement of fresh frozen fruits, vegetables, milk products, edible oil and any other product supplied by the Company. The homes situated in Asha Kiran Complex are procuring the vegetables and other products under this agreement and making payment to the agency. In this regard, the following is observed :-

1. The approval of competent authority i.e. HOD of the Deptt obtained prior to enactment of the above agreement has not been provided to audit. The same may be provided to audit at the earliest.
2. It may please be informed whether the agreement is applicable in r/o all the homes of Deptt of Social Welfare or SHMR or all the homes situated in Asha Kiran.
3. The home is not following the practice of placing work order or indent in r/o items as required under clause 4.1 of the said agreement while procuring vegetables, milk and other items from Mother Dairy/ Safal
4. While receiving the items and passing the invoices, the certificate in r/o quality and correctness of weight of goods is not given by the concerned officer in charge as required 4.7 and 4.11 of the clause as to ascertain the weight of items received is as per indent/invoice so as to ascertain the weight of items received is as per indent/invoice.
5. The invoices have not been processed & examined in the files to obtain the AA&ES of the competent authority.
6. While making the procurement made prior to the agreement i.e. from 1.4.2020 to 31.3.2021, certificate in r/o non availability of same from GEM has not been found in the bills.

The approval of the competent authority i.e. HOD in r/o agreement to ascertain the competency of authority representing the Deptt and validity of the agreement was sought but the same was not provided to audit.

In view of above, in case the agreement is not approved by competent authority, the same is not valid. The necessary approval of competent authority may be obtained under intimation to audit. Further, HOO may take the necessary steps to remove the other discrepancies as pointed above and be shown to next audit.

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Para 9

(Observation Memo No. 17 Dated : 15.09.2023)

Subject :- Non-Production of record.

The following records have not been provided to audit for the period 2020-2023.

- 1) Spouse Information
- 2) Property Register
- 3) LTC Register/ CEA Register
- 4) Postage Stamp A/C
- 5) TR-V (GAR-VI) Register
- 6) Unserviceable Store items/Condemnation files/Dead Stock Register
- 7) Leave Record of House Auntie/Outsourcing staff
- 8) Contingency register
- 9) Rent/Electricity/Water/Telephone Registers and Bills.
- 10) Strength of inmates
- 11) Fidelity bond of cashier/Store
- 12) Condemnation files/registers alongwith List of unserviceable items lying in premises for want of condemnation
- 13) Files pertaining to outsourcing of staff/services
- 14) Reply of letter no.03dated05.09.23regarding O/s advance contingent/LTC/Medical bills
- 15) Reply of old audit paras

2016-2020:

- 1) Property Register
- 2) Stationery Stock Register/Consumable/Non consumable stock register/Miscellaneous stock register
- 3) LTC Register/ CEA Register
- 4) Postage Stamp A/C
- 5) Stock Register & Files of Dietary- Milk, Food, Veg., Special Diet
- 6) TR-V (GAR-VI) Register
- 7) Unserviceable Store items/Condemnation files/Dead Stock Register
- 8) Purchase files and stock register of clothing & bedding
- 9) Purchase Files regarding purchase without GeM and with GeM
- 10) Contingency Register
- 11) Attendance Register of House Aunties for the period Nov. 2016 to Dec. 2016, Jan. 2017 to Dec. 2017, Jan. 2018 to Dec.2018, Jan.2019 to Dec. 2019
- 12) Leave Record of House Auntie/Outsourcing staff
- 13) File & Register of repair & maintenance of Chapati Maker
- 14) Income Tax

1996-1997

- 1) Liveries register for 1993-94 & 1994-95
- 2) Register of undisbursed of pay & allowances
- 3) GPF Index register
- 4) Sports stock register
- 5) TR-5 stock register
- 6) Magazine and newspaper register

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- 7) Conveyance charges register
- 8) Spouse information.

1997 - 2014

- 1) Bill Register prior to 2006
- 2) TR-5 stock register & TRs for period prior to 2004
- 3) Income Tax record 1997-14
- 4) Dietary indent register prior to 8/2005 & stock register of dietary items of consumables items prior to 2007
- 5) Vegetable, Gas, Milk register prior to 2011
- 6) General Stock register 1997-2014 (except 2007-2008 & 2013-14), stock register of clothing, bedding, liveries 1997-2014.
- 7) Non consumable register (1997-2014), Property register, Dead Stock register
- 8) Purchase record for 1997-2010 & 2011-2014
- 9) Long term/short term advice register 1997-2014. Esp. festival advance register, register of LTC, medical, tuition fee, LPC file.
- 10) Postage stamp register
- 11) Contingency advance register
- 12) Acquaintance register
- 13) Detail of FIR no. 18/08
- 14) Details of contractual staff working
- 15) Record of vehicle for 1997-2014
- 16) Water bill and telephone bill register 1997-2014
- 17) Record seized by ACB as per list provided

2014-2016

- 1) Fidelity bond of cashier
- 2) GAR-6 stock register
- 3) Property register
- 4) Spouse information
- 5) Files/information pertaining to contractual staff

2006-2009 - File No. (25/3138)

- 1) Property register
- 2) Income Tax Record for the year 2007-08
- 3) TR-5 Stock Register
- 4) GPF Broadsheet

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TAN NO. 1

(Observation Memo No. 01 Dated: 05.09.2023)

Subject: Improper maintenance of Pay Bill Registers.

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

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details rate of pay, date of increment, details of loan /advances/ refunds, instalment No., PAN No. aadhar no. etc. were also not found completely filled.
2. GAR-18 have also not been maintained for the audit period 2020-21 to 2022-23.
4. The entries for month of 1/22 to 2/22 have not been made in the PBR for the year 2021-22
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
- 6 The monthly entries in PBR have not been checked and initialed by the HOO/DDO.

HOO may take necessary steps to remove the above discrepancies and shown to next audit.

TAN NO. 2

(Observation Memo No. 02 Dated: 05.09.2023)

Subject: Improper maintenance of Bill Registers.

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

- (1) Page counting certificate has not been recorded in the Bill register.
- (2) Entries made in the Bill Register not dated initiated by the bill signing authority.
- (3) Several cutting/over-writing made in the Bill Register, which is required to be attested by the DDO concerned.
- (4) Columns from 5 to 16 viz. Date of presentation, Amount passed by PAO, Date of entry in cash book etc. are not filled in the bill register. Status of bill i.e. date of passing of Bills by Pay & Accounts Officer / bill cancelled is not indicated in the Bill Register, in the absence of this information it is difficult to ascertain the no. of bills passed / cancelled by PAO / DDO during a particular month.
- (5) Cancelled bills have not been attested by the DDO concerned.

HOO may take necessary steps to remove the above discrepancies and shown to next audit.

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TAN NO. 3

(Observation Memo No. 03 Dated: 06.09.2023)

Subject: Improper maintenance of Cash Book.

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

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

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

- (1) No Surprise Check Conducted:- Surprise check of physical verification of cash is required to be conducted at periodical interval by DDO as per Rule 13(iii) of CGP (R&P) Rules, 1983 but the same has not been found to the contrary.
- (2) No Page Count Certificate:- The "Page Count Certificate" is not written in the Cash Book from October, 2022 onwards.
- (3) TR-V/GAR-VI:- Signature of depositor not taken on reverse of counter foil of TR-V.
- (4) Non Production of Stock Register of GAR-6:- The stock register of GAR-6 has not been provided to audit. In the absence of which, the authenticity of GAR-6 receipt book can not be audited.
- (5) Challan Nos. Not mentioned:- Challan nos are not mentioned at the time of depositing the amount of TR-V in the bank.
- (6) Overwriting/Cuttings:- There are numerous cuttings/overwritings in the Cash book without proper attestation of DDO, which should be avoided.

HOO may take necessary steps to remove the above discrepancies and shown to next audit.

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TAN NO. 4
(Observation Memo No.05 Dated :11.09.2023)

Subject : Non surrender of Savings.

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

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

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates. Financial year 2020-21:

Head of Account	Budget Allotment	Progressive Total upto	Saving	% of saving
	2020-21	Mar-21		
	(In THOUSAND)	(In Rupees)	(In THOUSAND)	
223502101950011DTE	20	0	20	100
223502101950011 SALARY NON-PLAN	3000	1816777	1183223	39.44
223502101950021 S&M	14500	10831450	3668550	25.3

Financial year 2021-22:

Sub-Head	Budget Allotment	Progressive Total upto	Saving	% of saving
	2021-22	Mar-22		
	(In Rupees)	(In Rupees)	(In Rupees)	
223502101950011 DTE	10000	0	10000	100
223502101950011 SALARY NON-PLAN	2200000	1164974	1035026	47.04
223502101950006MT	250000	95197	154803	61.92

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Financial year 2022-23:

Sub-Head	Budget Allotment	Progressive Total upto	Saving	% of saving
	2022-23	03/2023		
Mar-23	(In Rupees)	(In Rupees)	Balance	
223502101950011 DTE	10000	0	10000	100
223502101950001 SALARY NON-PLAN	2000000	1443168	556832	27.84
223502101950006 MT	200000	122071	77929	38.95

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

HOO may take necessary steps under intimation to audit.

TAN No. 5

(Audit Memo. No.11 Dated: 13.09.2023)

Subject:- Irregularities in maintenance of service books

(A) Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Books of the staff of School and Home for Mentally Retarded (Annex), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2020-2023, it has been found that entry of Aadhaar Number has not been made in the Service Book of Sh. Sujeet Kumar, Sr. Asstt. as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

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

(1) Attestation of Bio-data at first page not signed :

The particulars of each Govt. servant and photograph should be attested at the first page of Service Book should be attested by the competent authority But this has not been followed.

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(2) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in respect of Sh. Sujeet Kumar, LDC and Ms. Anjali Tiwari, Welfare Officer.

(3) Character & Antecedents verification not made

The entry of Character & antecedents verification report has not been made in the service book of Ms. Anjali Tiwari, Welfare Officer.

(4) Signature of Govt. servant at the time of annual increment

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it has not been recorded in the service book of Ms. Anjali Tiwari, Welfare Officer.

(5) Leave account not opened

Leave account has not been opened in the service book of Ms. Anjali Tiwari, Welfare Officer since the date of appointment i.e. 28.10.2020. The officer has been given Earned Leave wef 14.03.2022 to 17/03/2022 but the same has not been deducted in the Leave account.

(6) Nomination Forms not accepted by the competent authority Nomination Forms pasted in the service book of Ms. Anjali Tiwari, Welfare Officer are not accepted by the competent authority.

HOO may take the necessary steps to remove the above discrepancy and be shown to next audit

TAN NO. 6

(Observation Memo No.13 Dated :14.09.2023)

Sub. : Improper maintenance of Stock Registers

(I) Issuance of Material without obtaining the indent

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. Scrutiny of the General Stock Register reveals that Officer-in-charge is in practice of issuing the most of the items without getting the initials of the official who has received the material. Some of the instances are given at page no.76 (dated 08.01.2020), 84(dated 28.04.2021), 59 (dated 25.01.2021&19.02.2021), 8(dated 13.09.2022 to 05.07.2023) of SHMR (Annexe). In the Gas, DHS register, while issuing eggs, sweets no sign of recipients have been taken by the officer in charge.

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

Under Rule 211 of GFR, 2017 the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -41.

But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could not be worked out.

(III) Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

The certificate should be as follows:

“Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me”.

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

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

S. No.	Name of item	Page No.
1.	Mayur jug	008
2.	Plastic bucket	24
3.	Plastic Jug	14

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4.	Locks	53
5.	Plastic Chair	49
6.	Plastic Drums	28
7.	Plastic Big Dustbin	09,23

Vegetable and fruit stock Register:

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

Clothing and Bedding Stock Register:

It was noticed that the clothing, bedding and other related items are being issued to caretakers and others for distribution among the inmates. But no record of further distribution was maintained in the absence of which the correctness of distribution/consumption could not be verified. It has also been observed that the balances of the Clothing/Bedding articles of non-consumable nature have been reduced to Nil after transfer entries or issuing the articles to the house aunties, which is not correct practice. As the balances of non-consumable articles could only be reduced from the stock when condemned and written off from the stock. A few instances are given below:

Page No. 004, dated 23.11.2021-215 nos. of Blankets are issued to different dormatary and balance shown as "Nil".

Pare No. 019, dated 04.08.2023 – 115 nos. of curtain issued to different dormatary and balance shown as "Nil".

Dietary Stock & Issue Register

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

Following items were clubbed together as one article:

1. Vegetable(Misc)/Potatoes/Onions /Garlic, Cabbage, Paneer, Banana, etc.
2. Mixed Dals-Besan/Masoor, Moong, Arhar, Rajma, Chana, etc.
3. Mixed Masala- Ajwaian, Haldi, Amchoor, Garam masala, Methi dana, Red Chilli Powder, etc.

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

HOO may take the necessary steps to remove the above discrepancy and be shown to next audit.

TAN NO. 7

(Observation Memo No. 16 Dated : 15.09.2023)

Subject :- Irregularities in the purchase procedure of SHMR (Annexe) during the audit period.

Rule 21 of General Financial Rules, 2017 – Standards of financial propriety –

Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-

- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima facie more than the occasion demands.
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (iv) Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless –
 - (a) A claim for the amount could be enforced in a Court of Law, or
 - (b) The expenditure is in pursuance of a recognized policy or custom.

Rule 144 of GFR 2017– Fundamental principles of public buying –

Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks :-

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- (i) The description of the subject matter of procurement to the extent practicable should –
 - (a) be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics;
 - (b) not indicate a requirement for a particular trade mark, trade name or brand.
- (ii) the specification in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basis needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure.
- (iii) Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying cost;
- (iv) offers should be invited following a fair, transparent and reasonable procedure;
- (v) the procuring authority should be satisfied that the selected offer adequately meets the requirement in all respect;
- (vi) at each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision
- (vii) All Ministries/ Departments shall prepare Annual Procurement Plan before the commencement of the year and the same should also be placed on their website.

Rule 147 – Powers for procurement of Goods:- The ministries or Departments have been delegated full powers to make their own arrangements for procurement of goods and services, that are not available on GeM. Common use Goods and Services available on Gem are required to be procured mandatorily GeM as per Rule 149.

As per Rule 149 of GFR 2017 is clearly mentioned that the above Rs. 50000/- and up to Rs. 5,00,000/- through the GeM Seller having lowest price amongst the available sellers of at least here different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyers even for procurements less than Rs. 500000/-

Rule 173 of General Financial Rules, 2017 stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the

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measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

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

Rule 197 of GFR 2017- OUTSOURCING OF SERVICE

“Non –consulting Service “means any subject matter or procurement (which as distinguished from “Consultancy Services), involve physical, measurable deliverables / outcomes, where performance standards can be clearly identified and consistently applied, other than goods or works, except those incidental or consequential to the service, and includes maintenance, hiring of vehicle, outsourcing of building facilities management, security, photocopier service, office errand services etc.

Rule 201 of GFR 2017 :- The \Ministry or Department should scrutinize the preliminary list of likely contractors as identified as per Rule 199 of GFR 2017, decide the prima facie Eligible and capable contractors and issue limited tender enquiry to them asking for their offers by a specified dated and time, etc. as per standard practice. The number of the contractors so identified for issuing tender enquiry should be more than three

During test check of only a few files containing purchase made during audit period 2020-23 as provided by the SHMR, the following is observed :-

1. While initiating the proposal for purchase of items, the prescribed specimen proforma as **annexure C of the Manual for functionaries of institutions and services by Deptt of Social Welfare (p-64) has not been followed.** The detail of no. and date of article last purchased, no /qty of article in stock, no./qty of in use, NO./qty articles not fit for use, actual strength of inmates, prescribed scale, estimated rate/price per article, is mentioned. As such, the proposal lacks the material information on basis of which qty of stock and rates of procurement to be made needs to be decided.

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2. As the proposal mentioned does not contain the tentative expenditure to be incurred, it can not be ascertained whether the approval given is under the **competency** of DDO/HOO or not.
3. The **comparative sheet and L-1** are not found in the files. Some files contain only note sheet and no supporting documents are found in the file.
4. **The work orders issued to GEM vendors** after the approval are not found in the files. The cases where work order are found issued to Non GEM vendors, no rate / cost of item is mentioned. The copy of page of website showing non availability of item on GEM has no date mentioned on it to verify non availability of item on date of placing of order.
 - During test check of file no. 9.(47)/ Asha Kiran Hosiery/2020-21, a single unsigned work order for both homes SHMR and ISHMR is found in favour of DCCWS dated 22.9.2020 and two challans dated 23.9.2020 against the said order have been found in the file. But note sheet for obtaining approval for procurement of these items has not been found in the file. The stock in r/o SHMR is entered at page 48 of the stock register. However, bill for the above has not been provided to audit and same may be provided at the earliest. In this regard, audit may be informed whether separate bills for ISPMR and SHMR were raised and paid by respective houses against the order or not.
 - Further In this regard, the certificate regarding non availability of same has not been given while making the purchase.
5. During test check of file no. 9.(47)/ Asha Kiran/ Hosaery/2020-21(Pt.file), while initiating the proposal for procurement of items(3/N &14/N), the approval is given to place the order on GeM portal as soon as possible after verifying the demand. However the order dated 27.7.2021 and 20.5.2022 is placed to Non-GeM vendor.e. DCCWS (2/C & 7/C) without any non-availability certificate and approval of the competent authority and the bill for the same has not been provided to the audit. The same may be provided to audit.
6. I) the printout of the non-availability of item on GeM attached is without date. Hence, non-availability of item on GeM on the date of purchase cannot be ascertained.
7. Vouchers are not scrutinized and put up in related files for obtaining AA&ES of the competent authority. The bills are submitted with PAO along with sanction of authority which is sometimes unsigned and sometimes not dispatched. Hence it shows that bills have been passed in a casual manner as while passing the bills. Stamp for pass for payment is placed but the same has not been signed by Supdt/HOO/DDO. Office copies of the vouchers are not being marked as paid and cancelled.

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S.No.	Name of M/S.	Year , Bill No. & Date	Amt. (in Rs.)	Remarks
1.	M/s Himanshu Gupta And Company C-13/165, Sector-3, Rohini- Professional Charges for preparation of TDS Return /GST Return/Salary-24Q & 26Q	<u>2020-2021</u>		1. No work order attached 2. No quotation found with voucher 3. It seems that the department has been paid to M/s Himanshu Gupta & Company for filing of TDS return on higher side because only two to three persons are drawing the salary from SHMR (Annexe) during the audit period. It seems the unit has not followed the guidelines under the Rule-149,197 to 206 of GFR-2017 and not completed all codal formalities as per GFR 2017.
		91dt.12.12.2020	32500	
		67dt.22.10.2020	15000	
		Total	47500	
		<u>2021-2022</u>		
		18 dt.19.05.21	20500	
64dt.22.10.21	20000			
Total	40500			
<u>2022-2023</u>				
35dt.18.06.2022	17500			
99dt.18.01.23	14500			
		32000		
2.	M/s Gupta N Kumar & Co,Chartered Accountant, 1378/21, Karol Bagh, Delhi Professional Charges for preparation of TDS Return /GST Return/Salary-24Q & 26Q	<u>2022-23</u> 15 dt30.04.2022 98 dt18.01.2023	27500 12500	1. No work order attached 2. No quotation found with voucher It seems the unit has not followed the guidelines under the Rule-149,197 to 206 of GFR-2017 and not completed all codal formalities as per GFR 2017.

HOO may take the necessary steps to remove the above discrepancy and be shown to next audit.




(CHANDER MOHAN)
IAO, PARTY NO. 17