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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002**

Internal Audit Report of

SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2020-2021 to 2022-2023. ✓

INTRODUCTION

The internal audit on the accounts of **SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2020-2021 to 2022-2023.** was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Sh. Karamyogi, ASO . The audit was conducted during 07 working days w.e.f. 26-06-2023 to 05-07-2023.

AIMS AND OBJECTIVES

SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2020-2021 to 2022-2023, Training Cum Production Center(M), under the Department of Social Welfare, Govt. of NCT of Delhi and entrusted with the work to stitch the uniform/cloth/curtains etc. for the inmates of different homes working under Department of Social Welfare and other offices of Govt. of NCT of Delhi.

The following officers/officials have held the charge of the respective posts as listed below:-

HOO/ DOO

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sh. Ramesh Kumar, S.O	08-09-2020 to 08-06-2021
2.	Smt. Neelam, S.O	09-06-2021 to 30-07-2022
3.	Sh. Yogesh Kumar, S.O.	31-07-2022 to Till date

CASHIER:

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1.	Sh. Rakesh Kumar, LDC	28-12-2019 to Till date

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VACANCY POSITION

S. No	Group	Sanctioned	Filled	Vacant
1	A	0	0	0
2	B	01	01	0
3	C	06	02	04
	Total	07	03	04

Budget Allocation and expenditure for the year 2021-22 to 2022-23

YEAR	Budget (Estt.)	Expenditure (Estt.)	Balance
2020-2021	4890000	4033891	856109 /
2021-2022	11580000	4668689	6911311 /
2022-2023	5550000	5230894	319106 /

STATUTORY AUDIT

AGCR audit of the SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2020-2021 to 2022-2023 has not been done till date.

Maintenance of Records

The maintenance of records of SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2020-2021 to 2022-2023. was found satisfactory, subject to observations made in current audit report.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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Old Audit Report Part – I

There were '25' outstanding objection on the accounts of O/o SWPH & Training Cum Production Centre Ramesh Nagar, New Delhi. DDO Code 055011 & 055074, for the period 2021-2022 to 2022-2023, out of which one para fully and one partially settled with recovery for Rs.5789/- and the remaining 24 paras incorporated in the current audit report. This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1976-78	1	00	00	1
2	1976-77	1			1
3	1977-79	3			2,3,4
4	1979-90	11	1	2	6,7,12,3,4,5,1,3,4,5
5	1990-94	1			14
6	1997-2003	3			2,3,5
7	2003-2008	1			3
8	2008-14	1			2
9	2014-2018	1			1
10	2018-20	2		4partally settled	1,4
	TOTAL	25	1		

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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(Part-II)
Current Audit Report
(2020-21 to 2022-2023)

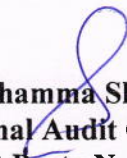
Current Audit Report:

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs. 34156/- were issued. On the basis of compliance shown by the Department, 03 memos were settled on the spot recovering an amount of Rs.34156/- and the remaining 09 audit memos have been converted into 04 para and 03 TAN(s) along with an outstanding recovery of Rs. 34156/- in the current audit report.

Details of current recovery (2020-21 to 2022-2023):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
05	525/-	0	525/-
08	11212/-	0	11212/-
09	22419/-	0	22419/-
Total	34156/-	0	34156/-

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

List of old Paras

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<u>S. No.</u>	<u>Year</u>	<u>Para No.</u>	<u>Subject</u>	<u>Amount (Rs.)</u>
1.	1976-78	1	Unserviceable Stock (TCPC, Ramesh Nagar)	
2.	1978-79	2.	Check of Bill form (TCPC, Ramesh Nagar)	
3.	1982-85	3.	Cash Book (TCPC, Ramesh Nagar)	
4.	1982-85	4.	Observation from GOW - Stitching rates of winter and Summer Uniforms (TCPC-Ramesh Nagar)	
5.	1982-85	5.	Audit of Private Order Book (TCPC-Ramesh Nagar)	
6.	1985-90	2	Consumable Stock (TCPC, Ramesh Nagar)	100/-
			<i>Ant Recomeced & Para Settled. 2 (IAO-18)</i>	
7.	1985-90	1	Cash book (TCPC, Ramesh Nagar)	
8.	1985-90	3	Dead Stock Register (TCPC, Ramesh Nagar)	
9.	1985-90	4	Service Book (TCPC, Ramesh Nagar)	
10.	1985-90	5	Pay Bill Register (TCPC, Ramesh Nagar)	

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Page No. 10
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(VI)

The bills amounting to Rs. 6200/- have not been realized upto this date from the various departments. Efforts may kindly be made to realise this amount at the earliest ways & means may also kindly be devised to ensure the prompt billing and realisation of the stitching charges. i.e. by reviewing the position of pending bills periodically. A suitable register for this purpose might be helpful.

Para-9

Para-6 Reimbursement of conveyance

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As per provision of supplementary the following certificates are required to be furnished by the officials in support of their claims regarding conveyance charges:-

1. Certified that the amount claimed has not been drawn before and has actually been spent on conveyance hire,
2. Certified that no T.A./D.A. has been claim for the journeys for which conveyance charges are being claimed.
3. Certified that the total amount of conveyance charges does not exceed the limit of Rs. 50/- per month. In addition to above the Head of office shall also certify that it necessary for Govt. Servant to hire Scooter Taxi in the interest of Public Services in case where Scooter/Taxi is hired for performing the journey.

Self Cert

On a test check of contingent bills regarding reimbursement of actual conveyance charges the following irregularities were noticed:-

1. The above noted certificates were not furnished by the officials in support of their claims. The Head of office also did not record the required certificate in cases where scooter Taxi was hired by Govt. Servants for their journeys.
2. No conveyance register was maintained to watch the limit of Rs. 50/- P.M. In the absence of the above requirements the claims cannot be taken to be in conformity with the provision of supplementary rules.

It is requested that all the cases for Rs. 11-75 including those mentioned below be reviewed to get the above noted requirements fulfilled and expenditure got regularised by the competent authority under intimation to audit:-

S/N No.	Sub Vn. No.	Amount
35/77	406	14-30
30-12-77-	407	81-30
	408	15-70

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Pass No 6 of 78-79

~~Pass 3~~

~~Pass 2~~ (98)

(42)

Pass - 3

Pass - 3

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6. Amount Remitted to S.B.I. for which original copy of TR was not received from the Bank.

The following amounts were remitted into State-Bank Of India, ^{Bast} Pital Nagar, on the following dates:-

<u>Date</u>	<u>Amount</u>
27.7.79	301.35
18.12.79	53953.80
etc.	38.75

So for However the original copies of the challan have not been received from the Bank. Every action may please be taken to get the original copies from the Bank. Or in the alternative obtain an adevancement from the PAO. that the amounts have been down at the credit Bank scrolls received from the Bank.

The circumstances under which the one copy of each challan was not obtained from the Bank there of ~~then~~ needs elucidation of misappropriation of Govt money as such, DDO may please, ^{to ensure} ~~any~~ that there is no ^{recurrence} ~~recurrence~~ of such instances in future.

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 (8) (41) (47)

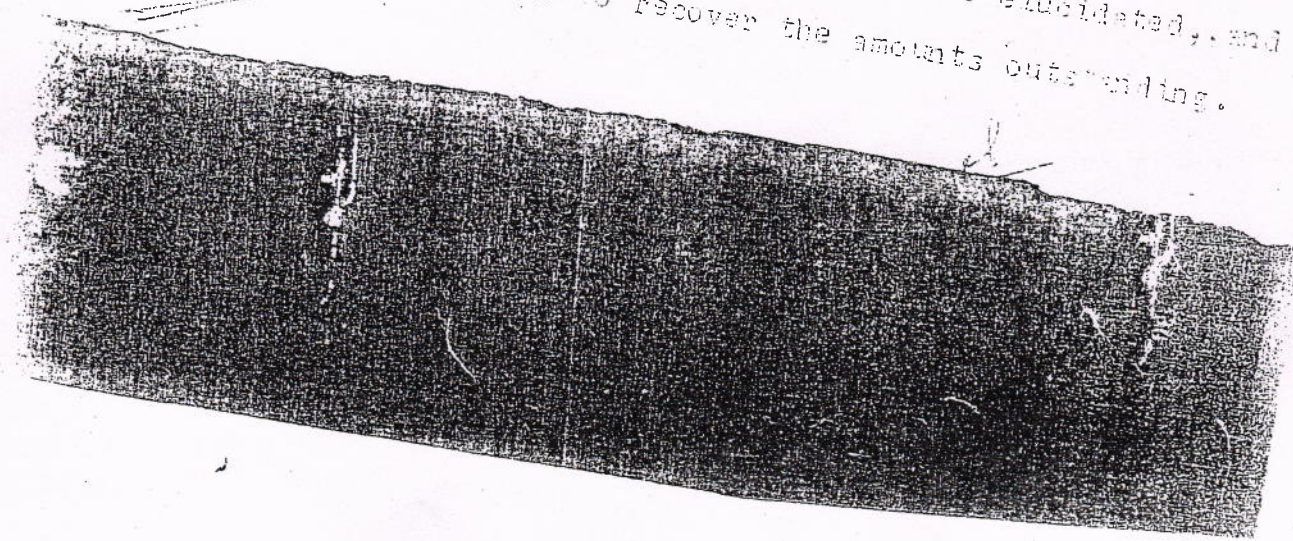
~~Para 15~~
 Para No. 4
 Part 3
 Outstanding

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On the test check of Bill register showing the details Bills of stitching charges sent to the various offices/Departments during the year 1978-79, it was noticed that a total sum of Rs. 20,266.50 had not been recovered from the offices and departments, as per details given below:-

S. NO.	Bill No.	Date	Amount.	Name of Deptt.
1.	75	26.2.79	4103.15	Blind School
2.	87	1.3.79	1250.50	Palit Kala (College, Ar)
3.	92	15.3.79	3439.45	C.C. Office
4.	99	15.3.79	4857.80	Agriculture Khyber Pak
5.	108	28.3.79	1123.05	Bal Grah Kingsway Camp
6.	109	-do-	242.20	Begger Hone Har Hari
7.	110	-do-	87.80	Nagar.
8.	113	28.3.79	4408.45	Bal Grah Kingsway Camp
9.	116	-do-	754.10	C.C. Office
Total Amount			20,266.50	Engineering College Kashmere Gate.

The circumstances under which the said amount has not so far been recovered from the offices, may be elucidated, and immediate steps taken to recover the amounts outstanding.



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Para No. 5

Form No 1 of 1978-82
CASH BOOK

(SHELTERED WORKSHOP FOR HANDICAP-ED)

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(i) An amount of Rs.68/- ^{realised} ~~realised~~ as sale proceeds of 'Katra' on 11.3.80 (vide TR-5 No.12590 dt. 11.3.80) has actually been accounted for in the cash book on 11.3.80. This is a serious violation of CTR which provides that this cash/cheques pertai to Govt. account must be brought to account immediately on receipts.

(ii) in the following cases there has been abnormal delay in remitting the cash to the State Bank. Following case is indicated as an instance wherein there had been a time lag.

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of more than three months and even the receipts realised in a particular financial year were remitted into the ^{bank} ~~book~~ after the close of the financial year.

TR-5 No	date	AMOUNT	DEPOSITE VIDE CHA NO.
12586	2.1.80	35.55	
12587	8.1.80	87.75	
12589	23.1.80	41.10	
12591	15.3.80	47.25	Vide Challan no: 52 of 2.4.80.
12592	20.3.80	1287.15	
12593	26.3.80	5.60	
		<u>1504.40</u>	
12588	18.1.80	25.00	
12590	11.3.80	68.00	Vide Challan no:51 of 2.4.80.
12585	27.12.79	25.00	
		<u>118.00</u>	

Similarly in the position in r/o the amount ^{received} ~~received~~ again the following receipts (TR-5) where *the time lag having* between 10 days and one month:

aa)	533862	9.2.81	141.75	
bb)	533863	9.2.81	243.00	
cc)	533861	31.1.81	50.00	Vide Challan No:109 dt.19.2.81
dd)	533864	26.2.81	67.50	" " " :110 dt.14.3.81
ee)	533865	13.3.81	511.00	" " " "
ff)	533866	28.3.81	81.00	
gg)	533867	30.3.81	2294.80	
hh)	533868	30.3.81	234.00	
			<u>3120.80</u>	" " " :111 dt. 1.4.81

In ~~the~~ letter No: P.5(18)/77-CPFH/134 dt. 15.7.79 while *forwarding* the replies to the Inspection Report for 1977-78, it was ~~noted~~ against para 3 that the point regarding delay in depositing the revenue ~~receipts~~ receipts had been noted for full compliance. But it is seen that inspite of that ~~irregularity~~ the irregularity is persisting. Reasons for not remitting the revenue receipts to the Bank immediately on realisation/real and keeping the same in hand for a considerable long time in utter disregard of the provisions contained in Rule 7(1)(c)

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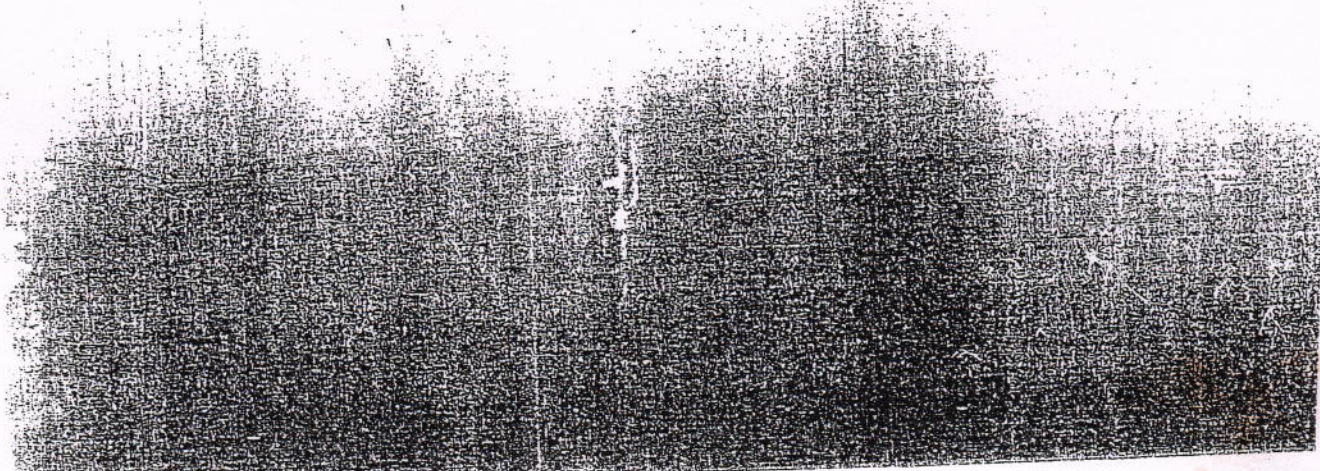
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:-5-:

(X) The Institution had been paying Rs.30/- per month to St a Mali upto July '81. No sanction regarding his approval of intment/defraying the expenditure on such payment was got f Dte. of Social Welfare, Delhi Admn.,. Thus the payment was lar. The same may be got regularised by obtaining exortfac sanction from the Head of the Deptt., under intimation to th

(xi) Payment to the tune of Rs.247/- during 1979-80, rs.247 50 = 447=50 during Oct, '81 and Rs.128/- in Mar '82 ^{was} made f expenditure on sweets distributed to workers of the instituti No special sanction was obtained from the Dte. of Social Welf Since the Head of Office is not competent to defray expdr. on items, the expdr. so involved be got regularised from the Comp authority under intimation to audit.

Handwritten signature and initials: "Anil Saini" and "146".



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Para No. 6

~~Para No. 6~~

Para 4

Para No 6 of 1979-82
(C.D.S. ACCOUNT)

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While making a test check of the C.D.S. A/C, it was noticed that :-

- (i) Three employees Sh. Govind Singh, Sh. Fikuram and Sh. B. Jai were not paid C.D.S. (V) Instalment. This was irregular. Immediate efforts be made to draw V instalment (Siv & V in r/o Sh. Govind Singh, UDC) and pay the employees, under intimation to audit.
- (ii) The ledger entries had not been attached by the D.O. The same may pl. be done. Also the ledger was not complete as details of amount paid in instalment was not deposited in it.
- (iii) New C.D.S. was not transferred to GPF A/Cs. of the incumbent.

Immediate efforts be made to get the New C.D.S. reconciled with BAO and amount ^{transferred} transferred to respective G.P.F. A/Cs of the employees, under intimation to audit.

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PARA 5

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PARA - 7
(111)

In the above register there is no indication as to whether the bills issued to the institution/depts. have been realised or not. Nor any other outstanding list has been prepared. In the absence of this, it is not clear as to how the follow-up action towards realisation of the outstanding dues is being taken.

It is suggested that while furnishing the information in the registers as pointed out above, outstanding list invariably be prepared atleast at the end of each quarter and the matter be pursued to finality vigorously so that this ~~xxx~~ dues may not remain unrealised for unduly long periods.

(iv) Similar in the position in r/o bills issued on account of ^{reclaiming} recovering of chairs. There is no ~~william~~ to watch the realisation of the dues from this depts/parties. As suggested above, a bill register in r/o each Deptt. may be maintained and the ref. of bill no; amount and the date of receipt of payment and TR-5 No, issued may be indicated thereon. A quarterly list of outstanding dues must invariably be ^{prepared} ~~prepared~~ for effective follow-up action.

All bills (for tailoring and recovery of chairs) may be reviewed and upto date position of the outstanding dues indicating the defaulting depts. may please be ^{prepared} ~~prepared~~ and forwarded to

Para-8

~~Para 74~~ PARA - 11 of 677-82

STOCK REGISTER (CONSUMABLE) FOR CLOTH

(i) The following quantities of cloth had been issued to O.C., Office, Tis Hazari, Delhi vide Challan No:02 dt.20.12.79;

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- (A) Woollen cloth Blue 7.25 Mtrs.
- (b) Woollen Cloth Khaki 59.10 Mtrs.
- (c) Lining Cloth 77.50 Mtrs.

However, there is no entry regarding receipts of any cloth from the above Office in the stock register, please intimate

(i) The stock from which the cloth has been sent when there was no balance of this office in the Stock register;

(ii) Source of receipt of this cloth.

(ii) The balances of livery cloth standing in the consumable stock register for 79-80 have neither been carried over to the new register of 80-81 nor the sources have been returned to the cancelled deptt. A few examples are noted below:-

	Pages of 79-80 Rechr.	Qty. of cloth lying in bal.	Deptt. Office
1. Khadi Khaki	3	8.40mtrs.	C.C.Off.
2. Cloth of pockets	4	4.23mtrs.	" "
3. Khadi White	5	84.69	Food & Civil S
4. Khadi White	7	5.04	L.G.Hau
4. Khadi Khaki	6	78.50	Food & Civil S
6. Desuti White	31	9.05	Dte. of Transp.
7. Drill Khaki	36	23.00	Agricu Dept. ber Pa
8. Woollen Surge Khaki	40	24.62	Dt. of
9. Lining Cloth Khadi	42	355.95	-do
10. Woollen Surge Blue & Khaki	48	211.05	Sales Deptt
11. Lining Cloth	49	45.60	"

The disposal of the cloth may please be indicated. If the balances of the cloth are still lying with the workshop the balance may be properly carried over to the new register and cross linking indicating the name of the from which carried over may be done for facility of proper checking. In other cases may also be revealed and the action as suggested

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may be taken;

(iii) On page 6 of the Stock register (Consumable) for cloth (Khaki Khadi - Food & Supplies Deptt.) 73-50 metres have been shown ~~xxxxxxxxxxxxxx~~ as ^{received} recovered which has been shown as balance in hand. But there is no indication of date as to when the same was ^{received} recovered. In case this balance pertains to the previous year, circumstances under which this quantity was not taken as 'Bal B/F' at the commencement of the new financial year/register may please be indicated.

(iv) Yearly stock taking of ~~their~~ cloth in hand is not being done as no such endorsement has been made on the register.

(v) On page 7 of the Stock Regsr. for 79-80 out of the balance of 7.70 mtrs, white hadi as on 19.4.'79, 2.66 mtrs have been shown as issued. But the date on which the same was issued has not been indicated. Please indicate the date & the ~~xxxxxxxxxx~~ purpose for which this quantity (V.2.2.66 mtrs ^{only}) has been charged off as this quantity does not in itself appear to be adequate of any livery item.

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(iv) While going through the bill books it was seen that a number of bills have been cancelled without assigning any reason nor there is any indication if any other bill was issued in lieu thereof. - For instances :-

BILL NO:	DATE	AMOUNT	DEPARTMENT	JOB
1/Can/II/81	24/3/81	142.10	SHO Ch. Puri	Recanning of Chairs.
	"	782.00	SHO South Distt. Delhi.	-do-
	"	119.25	SHO North Delhi Distt. Delhi	-do-
	"	217.25	-do-	-do-
	"	566.00	SHO Central Distt. Delhi	-do-
	26/3/81	309.25	SHO North Distt.,	-do-
	31/3/81	186.45	Medical Officer Delhi Admn., Delhi	-do-
	"	77.45	TAO VIII Old Sect. Delhi	-do-
	12.3.81	216.00	SHO Cantt. New Delhi	-do-

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(J)	4/Cane/81	12.3.81	172.75	SHO P.S.Hauz Khas	Recanning of Chairs.
(K)	5/Cane/81	12.3.81	135.40	SHO P.S.Original Road, New Delhi	-do-
(L)	9/Cane/81	12.3.81	95.90	SHO P.S.Narela	-do-

As the bills are prepared only after the job is completed by the Deptt./Office concerned there is hardly any occasion to can these bills unless there is very valid reasons for that which should be recorded. It may also be intimated as to how the payment so due for parties are proposed to be realised. All similar other cases may be reviewed and exact position intimated to audit. In the following through the bills had been prepared but all the three copies are lying in the bill book.

Sl. No.	BILL NO.	DATE	AMOUNT	DEPARTMENT	ON ACCOUNT
(a)	5	24.3.81	945.25	SHO North Distt. Delhi	Recanning Chairs.
(b)	6	24.3.'81	443.75	SHO South Distt. Delhi	-do-
(c)	12	26.3.'81	685.25	SHO Central Distt.	-do-

Reasons for not sending the bills for the jobs already done & pending them may please be intimated. Immediate action please be taken to send these bills (and in all other cases of this nature) to the Deptt./Office for realisation of the dues.

Appropriate measures may be taken to avoid such the recurrence of such bills in future.

Bill No. 13 dated 16.3.'81 for Rs. 134/10 in respect of SHO P.S. Hauz Khas Delhi for recanning of chairs:

The above bill was billed of the following items:-

Ordinary Chairs	3	@ 6/75	54.00
Office Chairs	2	@ 10/25	20.50
Garden Chairs	8	@ 13/70	109.60
			<u>184.10</u>

From the Bill book, it is seen that the first two copies of the bill (i.e. original and duplicate) are lying in the bill with the endorsement dt. 28.4.81 of the SHO 'Bill is in order and verified' but in both the above copies the item of Rs. 109/60 has been debited. The bill after the verification was required to be processed till the release of the payment by the SHO. How all the copies are lying in the bill book is not clear, which may please be explained.

The bill must have been prepared on 16/3/81 on getting the confirmation from the SHO regarding completion of work done in respect of the items debited in the bill. How and under what circumstances the job pertaining to recanning of 8 Garden Chairs (Rs. 109/60) has been deleted in the original and duplicate copies of the bill.

(vii) BILL NO:38 (For re-canning of chairs)

One-verification slip regarding the recanning of six chairs issued by Suptd., observation Home for Boys, Feroze Shah Kotla, New Delhi is lying in the bill book at the above serial. On the above bill from Viz. No:38, the address has been found written but the complete bill has not been prepared. Obviously the Institution where the recanning of 6 chairs was done and who have certified of the job having been done, has not been billed for. Circumstances under which, the bill has not been issued please be intimated.

Para No. 9
Para No. 2

(Ref. Memo No. 10 dated 18.2.91)

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Sub: Contingent Vrs.

During the course of audit of contingent Vr, the following irregularities have been noticed.

1. It was also mentioned here that 36 K.G. Plasti cans was purchased during the month of Feb. 1985 for the worth of Rs. 1494/- It was revealed from the purchase the benefit of the economy purchase procedure was not followed. It was clear cut from the above purchase in piecemeal manner, to avoid the quotation vide bill No. CB/59/supl/84-85 dt. 11.3.85 and sub Vr. No. 741, 742 and 743. Hence the above purchase may please regularies from the competent authority under intimation to audit.

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2. Similar cases may also be reviewed in case of bill No. CB/42/83-84 dt. 27.3.84 sub Vr. No. 1035 and 1036 and IInd bill No. CB/45/83-84 dt. 30.3.84 Sub. Vr. No. 1104 and 1106 under intimation to audit.

3. The contingency file for the year 1982-83 has not been produced to audit party. The same money be produced to next audit party.

Para No. 10 (Ref. Memo No. 8 dated 14.2.91)

Sub: G.P.G. GROUP 'B' Employees.

During the audit report the ledger of GPG pertaining to group B employees of the Institution the following type of irregularities were observed.

- (vi) SH. TIKKU AMT. PEON
a) Monthly balance on 1/27 was shown 5721 in lieu of 7536 reason of variation may please be shown.
- b) A sum of Rs. 1000/- was deducted while the interest was credit for 5788 but the sanction no. & date was not quoted in the ledger for Rs. 1000 /- Hence the recoveries of the

withdrawal could not be ascertained

d) Ledger was not completed after 87-88.

vi) Sh. Rawal Singh Chowkidar:

Deposited/Refunded of Rs.140/- was not actually made but it was shown Rs.490/- while the interest for 76.77 was given 149. which was not carried. However the opening balance was shown Rs.2972/- as on 8/76 was not clarified to audit. Hence the recast the account as ~~as factual condition on record.~~ *is required*

vii) Budh Ram Chowkidar:

A opening balance was shown Rs.372 on 4/78 instead of Rs.357/- Similarly the M/Balance was shown 417 is the month of 6/78 in lieu of Rs. 402/- His PPH ledger was not maintained properly nor checked by Senior/responsible officer from 78 to 82 as revealed from the ledger page 19. It is assessable to recast the PPM account upto as per PPH rules and may please be shown to audit.

viii) Sh. Deep Chand Chowkidar

A balance of Rs.1631 was shown on 81.82 but could not be clarified to audit. A interest was shown Rs. 114/- in lieu of Rs.121/- Hence his PPH account may please be recast after verification the records after 81-82.

ix) Shri Prem Singh Sweeper:

a) Monthly balance was shown Rs. 6096 on 4/87 instead of Rs. 6917/-

b) A sum of Rs. 1000/- was deducted while the interest for 87-88 was credited but the sanction no. & date was not indicated in the ledger with the result it could not established the seriousness of the records. *genuineness of the records*

c) His PPH account was not maintained after 87-88.

Similar other cases may please be reviewed.

Sub: Cash Book

Cash books of the Sheltered Workshop for Physically Handicapped Ramesh Nagar have been checked and the following observations are made.

1. It has been observed that DDO is not recording the certificate of physical verification of cash balance at the end of the month in his own handwriting. Instructions in this regard may be followed strictly in future and compliance shown at the time of next audit.
2. Surprise physical verification of cash balance is to be conducted periodically by the Head of the Deptt/MO Office. This instruction is also not been followed. Compliance may now be done and shown at the time of next audit.

3. As per rules all departmental receipt should be entered in the cash book immediately on their receipt. During course of audit it has been observed that the office record recovered Rs.14102 on 22.2.90 and issue TR-5, No.630710 in token of receipt but in the cash book the entry was made on 22.2.90. Similarly TR5 No.630687 was issued on 20.1.90 for Rs.387 but the amount was taken into cash book on 24.1.90. The reason for not making the entry in the cash book on the same date of receipt may be explained and also clarify where the amount was kept during that period.

4. As per rules all departmental receipt should be deposited into Govt. account immediately and should not be used to meet departmental expenditure at all. During course of audit it has been observed that the instructions in this regard is not being followed strictly. For instant:

- | | |
|----|--|
| 1. | Rs.414 recovered on 27.9.89 deposited in SBI on 18.10 |
| 2. | Rs. 1284 " " " " " " " " " " " " |
| 3. | Rs.74 recovered on 7.10.89 deposited in SBI on 2.11. |
| 4. | Rs. 74 " " " " " " " " " " " " |
| 5. | Rs.440 " " " " " " " " " " " " |
| 6. | Rs.550 " " " " " " " " " " " " |
| 7. | Rs.606 " " " " " " " " " " " " |

(21) (34) 40/c

Sub: Cash Book
Ramesh Nagar
14/10

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39/C
: 7 :

In most of the cases the amount have been recovered in cash. The purpose of retaining the amount for such a considerable period may please be explained.

Further this objection was also pointed out at the time of previous inspection but the wrong practise is still continuing. Hence this may please be brought into the notice of Director of Social Welfare for appropriate action at his level also.

Para No. 12 (Ref. Memo No. 5 dated 13.2.91) Para 6

Sub: Recovery of HRA

On scrutiny of the HRA paid to Saroj Kumari Kakar LDC for the period 1982-90 it was revealed from the PBR that Her HRA was stopped from 7/83 to 11/83 but the position could not be clarified. Again she was paid HRA from 12/83 to 5/85 @ 61/35 and thereafter 6/85 to 2/86 paid HRA @ 62/85. After 1/3/86 to 9/86 Her HRA was stopped. She was also paid HRA @ 250/-P.M. but the HRA restoration order was not shown to audit.

The position regarding stopped the HRA & restoration of HRA order may please be shown to audit & other wise the HRA may be recovered as per Annexure A from the official order the instruction of audit.
under intimation to audit

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: 8 :

Annexure 'A'

Detailed HRA recoveries from Mrs. Saroj
Kakkar L.D.C. as under :-

Sr.No.	Period	Date of HRA	Amount to be recovered.
1.	12/83 to 5/85	Rs. 61.35	1098.00
2.	6/85 to 2/86	Rs. 62/85	565.65
3.	10/86 to 1/88 @	Rs. 250	4000.00
			<u>Total Rs. 5653.65</u>

Para No. 2

Page No. 24

Sub: - Non-payment of stitching charges

23714
31

PARA-13

16

During the course of audit test check of stitching charges in Training cum production Centre for the period 1980-84 it was

noticed that the payments in respect of bills prepared as noted in the bill register have not been received and it is still outstanding. It is advised that the Centre be approached to release the payments as early as possible. The ~~details~~ details are given under:-

S.No	Name of the Dept	Bill No	Date from which the amount is outstanding	Amount
1.	Sudat Sewa Karkh Kingway Camp Delhi	1122 23 9.8	28/12/87 27/12/87	3 29
2.	Directorate of Industries Kamrunnagar	1158	28/2/87	26
3.	Directorate of Transport Under Hill Road	1263	26/3/87	25

7-6-94

36/C 30

210
Kirti Nagar
Delhi

180-2

G. Supt. Balgarh (Home)
Alipur Delhi 36

20-1-88 74-2
1670
~~1974 5760~~
Received by TRMO
74167

7. Supt. Children
Hospital Nizam
16 Delhi

1920 7-11-88 55-2

8. Under Secretary
Delhi Admin.
Alipur Road

2003 12-4-90 368-2

9. ...
Alipur Road

1043 27-1-90 133-2

10. Principal

2244 24-2-79
School ...
(New bill send No 2596)

2421 23/10/93 122

~~1978 37~~
Received by TRMO 7416
~~23/11/91 7416~~
Received by TRMO 7416
36
Received by TRMO 7416
10

Received by TRMO 7416
2421

7

(20)

(23)

35/29

14. Medical Officer 216P 5/8/8P 727
 Delhi Adm
 Dispensary

15. District +
 Session Judge 1956 2 11/8P 15P
 Madara Court
 Delhi

16. Home for
 Male Blind 1541 15 19/8P 52
 Kirti Nagar
 ✓ Account by TPA
 Dt.

17. ...
 of ...
 K. Gandhi Marg 1425 23 10/93 27
 N. Delhi
 Total 48,464/-
 Received by TPA
 27-
 Recd. No.

All other similar cases may be reviewed and action taken if any may be shown to audit at the earliest. It is also suggested that the bills are very heavy & sufficient number, the fact may be pointed to be reflected before the higher authority to check the outstanding amount of ... Centre.

para no 3
Remarks

Doc No. 14/92

28

While scrutinising the record regarding purchases the following observations have been observed.

9

1. While prep comparing different items purchased in the year 1992-93 the rates of quoted lowest rates have been ignored on the plea that they had not given proper specification of their items which is that rates should be compared amongst the items of exactly the same specifications. Further the comparative statement has not been signed by all those officers who have signed at the quoted rates.

2. Further the above material has not been passed for payment and also the work certificate regarding the entry has not been signed by the officer.

3. In view of the above the result be explained to the officer in the light of the above.

PARA No. 8

Para No. 8 (Ref. No. 9 dt-28-8-97)

Subs Contingent Vouchers

During the course of audit for the year 1994-95 to 1996-97 for the selected months while scrutinizing the contingent vouchers following observations have been made the same may be rectified under intimation to audit.

During the year 1996-97 stationery items were purchase approximately for Rs. 3500/- which was beyond the power of the Head of Office. It is therefore suggested the expenditure so incurred may be regularised by the competent authority under intimation to audit.

Details of expenditure as under:-

- 1. CB/121 dated 27-3-97 for Rs. 2639-00
- 2. CB/128 dated 30-3-97 for Rs. 256-00
- 3. CB/127 dated 30-3-97 for Rs. 648/-

Totals, 3543-00

2. General Financial Rules and Instructions issued vide Finance Deptt. time time ~~is~~ required that purchases should be made from Government store but it has been noticed that in this office the purchases are being made from the open market neglecting the government stores such as super Bazar, Co-operative stores. Circumstances under which the purchases were not made from the Govt. stores may be made clear to the audit. Some instances c

PARA-15

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purchases are as under:-

1. CB/128 dated 30-3-97 for Rs. 6823/-

B.No. 418 dated 15-3-97 for 475-00

B.No. 428 dated 18-3-97 for Rs. 480/-

B.No. 436 dated 20-3-97 for Rs. 480/-

2. CB/142 dated 3/96.

B.no. 715 dated 30-3-96 for Rs. 984-00

Sainia supplier

-do-

-do-

Needful may be done under intimation to audit.

~~Para No. 9~~
Para No. 9

Non production of records

(Ref Record Mem cl-22 & 97)

The following records/Registers are not being maintained/shown to the audit. The same may be produced to the next audit party please.

1. Medical Re-imbusement register.

2. Tution Fees Register.

3. LTC Register.

4. Increment Register

5. Broadsheet of group 'D' Demployees.

Mathu
(V.K. BHATIA)

Sr. I.A.O. Audit Party No.

PARA-2 (10)

PARA-1 (30)

Dated 18-6-03

Non-realisation of Sticking Charges: Rs. 1,22,507/-
Rs. 3,13,527/-

19 31/1
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PARA 8

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During the course of audit it has been observed that this workshop is engaged to stitch the uniforms/cloths of different homes of Social Welfare Department and offices of Govt. of NCT Delhi etc. No any full proof system has been made by the office to watch the timely payment made by the concerned units/homes/offices. A simple register has been maintained without any attestation of The Supt. of the Workshop. All entries have been attested by the Craft Instructor, who is maintaining this register and working in this workshop on diverted capacity. Not even a single entry has been attested by the Supt. of the Workshop, which is irregular. Hence authenticity of the register could not be verified.

As per data incorporated in this register, the und-mentioned offices ~~have not paid sticking charges to the~~ ~~mentioned against each~~ payments of sticking charges have pending with the offices for a long time. No any sincere effort have been made except to send them a simple printed receipt issued under the signature of the Craft Instructor ins. of The Supt. Most of the payments were pending for six years above, whereas wages of workers have been paid regular time. Efforts must be made by the Supt to realize year long pending payments from different offices under to audit :-

S.No.	Name of Unit	Bill No & Date	Amount
1.	Blind School, Kingsway Camp	2745 dt. 25-6-97	Rs. 21
2.	Bal Sadan, Timar Pur	2748 dt. 25-6-97	Rs. 4.7
3.	H.M.B. (A+D), Lam Pur	2756 dt. 9-9-97	Rs. 1.9
4.	Bal Sadan, Timar Pur	2758 dt. 10-9-97	Rs. 4.5
5.	Sewa Kutu, Kingsway Camp	2760 dt. 17-9-97	Rs. 2.9
6.	— do —	2761 dt. 17-9-97	Rs. 3
7.	Commissioner, Industry Kashmiri Gate	2763 dt. 17-9-97	Rs. 2.6

No.	Description	Amount	Date	Rate
9.	G. S. School, K' Block, Jahangir Puri	2766	dt. 17-9-97	R. 320/=
10.	Bal Grah I, Lajpat Nagar	2768	dt. 17-9-97	R. 55/=
11.	Under Secy (Admn.), I.C. Stadium	2769	dt. 17-9-97	R. 110/=
12.	— do —	2770	dt. 17-9-97	R. 368/=
13.	Principal, Lalit Kala Vidyalaya	2771	dt. 17-9-97	R. 133/=
14.	E.E., SDD V, Flood Control Deptt.	2772	dt. 18-9-97	R. 147/=
15.	— do —	2773	dt. 18-9-97	R. 73/=
16.	— do —	2774	dt. 18-9-97	R. 308/=
17.	Principal, G.B.S.S. School 'L' Block, Hari Nagar	2775	dt. 18-9-97	R. 393/=
18.	J.D (Admn.) Social Welfare Deptt.	2776	dt. 18-9-97	R. 305/=
19.	— do —	2777	dt. 18-9-97	R. 85/=
20.	— do —	2778	dt. 18-9-97	R. 495/=
21.	A.O., Raj Niwas	2779	dt. 18-9-97	R. 2,675/=
22.	— do —	2780	dt. 18-9-97	R. 2,165/=
23.	HLTB, Tahli Puri	2781	dt. 18-9-97	R. 1,080/=
24.	— do —	2782	dt. 18-9-97	R. 3,252/=
25.	Andh Vidyalaya, Kingway Camp	2783	dt. 18-9-97	R. 12,801/=
26.	Bal Sadan, Imari Puri	2784	dt. 18-9-97	R. 6,380/=
27.	— do —	2785	dt. 18-9-97	R. 272/=
28.	Yuvak Vikas Grah, Navela	2786	dt. 18-9-97	R. 269/=
29.	— do —	2787	dt. 18-9-97	R. 417/=
30.	Principal, G.B.S.S. School, Dakshin Puri	2789	dt. 19-9-97	R. 74/=
31.	M.S., DBU Hospital	2790	dt. 19-9-97	R. 4,200/=
32.	Commissioner, Sales Tax	2792	dt. 19-9-97	R. 1,221/=
33.	Sewa Sadan, Lajpat Puri	2799	dt. 24-11-97	R. 960/=
34.	ICDS, Gulali Bagh	2863	dt. 5-3-98	R. 253/=
35.	5 Detachment Bn NCC, Kirti Nagar	2887	dt. 6-10-98	R. 190/=
36.	Bal Sadan, Imari Puri	2910	dt. 8-2-99	R. 5,702/=
37.	S.H.M.R., Avanti Ka	2914	dt. 12-3-99	R. 4,900/=
38.	Bal Sadan, Imari Puri	2924	dt. 27-3-99	R. 3,983/=
39.	O.S.D. Chief Minister Office	2956	dt. 25-1-2000	R. 2,750/=
40.	Bal Grah II, A.P. Puri	2995	dt. 10-8-2000	R. 6,095/= ✓
41.	G. Lady Dore's School, Belki Gate	3004	dt. 12-10-2000	R. 276/= ✓
42.	Beggar Home I, Lajpat Puri	3023	dt. 22-2-01	R. 11,100/= ✓

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— 3 —

2.10. 319/-
2.16. 18.6.03
2.A.00

43.	H.O.I.B. Lampar	3058	dt. 20-9-01	R. 5,550/-	
44.	Sena Kutu, Kingsway Camp	3079	dt. 6-3-02	R. 6,383/-	
45.	VCH - II, Kintin Nagar	3035	dt. 22-4-02	R. 265/-	
46.	O.H.B. II, Khejra Pass	3088	dt. 24-5-02	R. 16,236/-	
47.	Bat Guah I, A.P. Pura	3094	dt. 15-6-02	R. 35,320/-	12,250/-
48.	do	3106	dt. 30-10-02	R. 36,531/-	
49.	do	3112	dt. 6-03	R. 34,968/-	
50.	O.H.G., Jait Road	3115	dt. 17-1-03	R. 16,392/-	2276
51.	Sai Kanya, Vid. Rameswara	3118	dt. 22-1-03	R. 375/-	2277
52.	Datta College of Engineering	3125	dt. 11-3-03	R. 23,305/-	2278
53.	ISPR, Avanti Ka	3127	dt. 13-3-03	R. 46,124/-	2279
<u>Total:</u>				R. 3,13,522/-	2276/9
				<u>12250</u>	

Verify
2276
2277
2278
2279

[Signature]
L.A.C.

During the course of audit, it has been observed this Workshop has also engaged to do re-canning of chains in various offices. The undermentioned payments regarding re-cane pending for a long time. No sincere effort has been made except to send them a simple printed reminder issued in the signature of the Craft Instructor instead of the Subdt. Clarification in this regard be made to audit. Efforts what made by the Subdt. to realise year long pending payments undermentioned offices under intimation to audit :-

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S.No.	Name of office	Sl.No. & Date	Amount
1.	D.C. office Lis. Hazari	2520 dt. 22-9-97	Rs. 779/-
2.	— do —	2521 dt. 22-9-97	Rs. 1,080/-
3.	— do —	2522 dt. 22-9-97	Rs. 2,053
4.	— do —	2523 dt. 22-9-97	Rs. 779/-
5.	— do —	2524 dt. 22-9-97	Rs. 1,313
6.	Commissioner, Sales Tax	2526 dt. 22-9-97	Rs. 2,231
7.	F.S.O, Circle No. 61, Timari Pul	2527 dt. 22-9-97	Rs. 138/-
8.	C.M.O, Dispensary, Ashok Vihar	2528 dt. 22-9-97	Rs. 138/-
9.	Bal Quah I, Lajpat Nagar	2529 dt. 22-9-97	Rs. 381/-
10.	Bal Quah, Khyber Pass	2530 dt. 23-9-97	Rs. 190/-
11.	C.M.O, Punjabi Bazar Dispensary	2533 dt. 23-9-97	Rs. 307/-
12.	C.M.O, Uttam Nagar Dispensary	2531 dt. 23-9-97	Rs. 659/-
13.	— do —	2532 dt. 23-9-97	Rs. 519/-
14.	— do —	2534 dt. 23-9-97	Rs. 727/-
15.	I.C.D.S, Mahipal Pul	2535 dt. 23-9-97	Rs. 178/-
16.	Director, Animal Husbandry	2536 dt. 23-9-97	Rs. 64/-
17.	R.D., National Savings, Kashmir Gate	2538 dt. 24-9-97	Rs. 69/-
18.	— do —	2539 dt. 24-9-97	Rs. 121/-
19.	— do —	2540 dt. 24-9-97	Rs. 87/-
20.	Commissioner, Industries Kashmir Gate	2542 dt. 24-9-97	Rs. 1,612/-
21.	— do —	2543 dt. 24-9-97	Rs. 1,228/-
22.	— do —	2544 dt. 24-9-97	Rs. 761/-
23.	— do —	2545 dt. 24-9-97	Rs. 1,159/-

— 2 —

<u>24</u>	Director, SC/ST Deptt old sectt	2546 dt. 24-9-97	R. 411/-
<u>25</u>	ICDS Kichu Pui	2547 dt. 24-9-97	R. 294/-
<u>26</u>	MS, Netun Homeopathy Hospital, Defence colony	2549 dt. 24-9-97	R. 42/-
<u>27</u>	CMO, Ja. Dev Park Dispensary	2550 dt. 24-9-97	R. 346/-
<u>28</u>	— do —	2801 dt. 24-9-97	R. 311/-
<u>29</u>	CMO, Ektu Kalan Dispensary	2543 dt. 24-9-97	R. 269/-
<u>30</u>	Beggars home, Kingsway Camp	2802 dt. 24-9-97	R. 52/-
<u>31</u>	Distict Session Judge, Distict Court, Shahdra	2804 dt. 24-9-97	R. 159/-
<u>32</u>	CMO, Nanglai Dispensary	2803 dt. 24-9-97	R. 398/-
<u>33</u>	CMO, Paschim Vihar Dispensary	2805 dt. 24-9-97	R. 227/-
<u>34</u>	CMO, Shalimar Bagh Dispensary	2807 dt. 26-9-97	R. 502/-
<u>35</u>	— do —	2808 dt. 26-9-97	R. 185/-
<u>36</u>	M. A. M. C, New Delhi	2809 dt. 26-9-97	R. 23/-
<u>37</u>	— do —	2810 dt. 26-9-97	R. 1370/-
<u>38</u>	R. C. L. Tahir Pui	2812 dt. 26-9-97	R. 138/-
<u>39</u>	ICDS, Mangol Pui	2813 dt. 26-9-97	R. 346/-
<u>Total</u>			<u>R. 21,649/-</u>

Para No. 18

35

(14) 26/c

Audit Memo
Dated 20-11

Service Books.

Para 10

During the course of audit regarding Service Books, undermentioned irregularities have been noticed which need to be rectified and also noted for future compliance under in to audit :-

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Sh. Madan Lal, Sweeper

- (2) 21 days E.L. has been sanctioned to him w.e.f. 26-82 to 22-6-82 whereas in that period (1-82 to 30-6-82) there was only 6 days leave balance in his account. Hence these 15 days leave w.e.f. 8-6-82 to 22-6-82 may be treated as E.O.L. on Private Affairs and service of that period also not to be verified. Necessary recovery of pay & Allowance of that period also be made under intimation to audit.

Contingencies

During the course of audit regarding contingencies, following irregularities have been noticed which may be rectified & noted for future comp under continuation to audit.

(1) Undermentioned purchases have been made without observing usual formalities. Clarification in this regard may be made available to audit. Otherwise, expenditure may be got regularised from the competent authority.

S.N.	E.B. No./Dt.	V.No.	Name of the Firm	Amt.	Particulars
o/s [1.	131 / 2000-01	-	Rishi Con. Coop. Wholesale.	29,000 =	Cloth
o/s [2.	127 / 2003-01 56 / 5.9.98	147 to 149	M.K. Entp.	5068 =	Steel Pipe Supports
o/s [13.	96 / 4.12.98	248	Fire Guard Ruggl.	9600 =	Hand dirt
o/s [14.	44 / 4.12.98	245	" "	6705 =	Red of cloth
o/s [15.	38 do. / 11.7.97	136	Lal & Sons	6015 =	Steel table
o/s [16.	48 do. / 2.9.97	145	DOS Con. Coop. Society Ltd.	3075 =	275 / Rural
o/s [17.	148 / 31.3.98	509 to 511	DOS Con. Coop. Soc. Ltd.	12,515 =	Wall clb boards
o/s [18.	82 / 10.12.99		Madhani Coop. Con. Fed. Sardar	6506 =	Zip, 7
o/s [19.	21 / 7.7.01		Unique fire Protection Agency	4940 =	Rs 50
o/s [20.	88 do. / 2003	306 to	Rishi. P. Coop. Wholesale stored.	7348 =	Waste paper
o/s [21.	24 do. / 18.9.02	72	Unique Fire Protection Centre	4908 =	Boys Centre

Other similar items

Page of ()

VAKA 51

24/10/2003

24/c

During the course of audit req. stock register of General Articles, stationary, property etc. the undermentioned irregularity have been noticed which needs to be rectified and also noted for future compliance under intimation to audit.

1. Property:-

- (i) Physically verification of stock has not been carried out by the competent authority.
- (ii) Sign. of H.O.C has not found in memos of the cases.
- (iii)

2. General Articles.

- (i) Physically verification of stock has not been carried out by the competent authority.
- (ii) Alphabetically index has not been maintained.
- (iii) Sign. of H.O.C has not found in most of the cases.
- (iv) The following items are non-consumable but entered in consumable register which is irregular bet. if these items must be transferred to non-consumable register under intimation to the audit.

P.N.	Item
27	Mug Plastic
14	Unit pump
68	Mug Plastic
65	Tub Plastic

Stationary:-

- (i) Alphabetically index has not been maintained. ✓ 237 ✓
- (ii) Physically verification of stock has not been carried out by the Competent authority. ✓
- (iii) The following items are Non-Consumable but entered in Consumable Register which is irregular, but of these items must be transferred to Non-Consumable Register, under intimation to the audit.

P. No.	Items
(i) 62	Calculator
(ii) 61	Pen Stand
(iii) 48	Pin Kuda

(iv) Sign. of the H.O. has not found in most of the cases.

Non-Consumable :-

- (i) Physically verification of stock has not been carried out by the Competent authority.
- (ii) Sign. of the H.O. has not found in most of the cases.
- (iii) During physical check of audit of Stock Register it is observed that many items have been condemned on the order of the Supd. These items were not action and through sent on kura as per verbal information of the staff. Since Supd. is not Competent to the condemned the Store item and ~~was~~ was accounting of these articles have been re-entrusted in hand of the Cont. master needs to be referred to higher authority for necessary action. List of articles given below.

S. No.:

Page no.:

Items.

1	1	All out machine
2	2	Call electric bell
3	3	Heater
4	4	Cup
5	5	Hand bag
6	6	Brief Case
7	14	Tea set
8	15	Full Plate
9	16	Stapler machine

Sealed
 Date
 Unit Secy
 16/5/50

A. K. SHAWAN
 A. K. SHAWAN
 I A O
 Party No. XIV

CURRENT AUDIT REPORT
PART - II

21/c
15

Para no. ~~20~~ 21

Sub.: Splitting up of supply order.

As per GFR Rule 104 – Purchase orders should not be split up to avoid the necessity for obtaining the sanction of the higher authority required with reference to the total amount of the orders.

During the financial years 2003-04 & 2004-05, the purchases of stitching material and other consumable items were made from DCCW, Kendriya Bhandar and M/s Hari Trading Co., Mangol Puri, Delhi. During the test audit, it has been found that during 2003-04 & 2004-05, the material has been purchased in such a way that no bill should exceed to Rs.1000/- for example, on 01.08.2003, the material purchased from DCCW for Rs.5437/- through seven different bills and on 01.09.2003, purchasing amounting to Rs.7330/- were made through ten different bills.

Further, it has been found that during 2003-04, purchases were made amounting to Rs.2,88,079/- whereas the administrative approval was accorded for Rs.1,40,105/-. Purchase file/quotation file and comparative statement for the audit period 2004-05 has not been provided to the audit.

Reasons for splitting the orders and not taking the administrative approval and expenditure sanction from the competent authority may kindly be intimated to the audit.

~~Para No 22~~

Sub:- Late submission of Remittance.

As per Receipt and Payments (1983), rule 92(2) - the amount of undisbursed pay and Allowances may be retained for any period but not exceeding three months. While checking the Cash book and other related record it has been found that an amount of Rs. 41564/- as wages for the month of January-2004 drawn on 19/3/2004 vide Bill no. CB – 107 and undisbursed amount of wages amounting to Rs. 13186/- was deposited in bank on 18/08/04 i.e. retained for 5 months. Reasons for keeping the amount for more than three months may be intimated to audit.

Para No 22

22

41

20/c
(14)

Sub: Recovery of stitching charges amounting to Rs.1,19,708/-

The sheltered workshop for physically handicapped is engaged to stitch the uniform, cloths for the inmates of different homes of Social Welfare Deptt. and other offices of Govt. of NCT of Delhi. During test audit of work shop records, it has been found that an amount of Rs.1,19,708/- is recoverable from the different homes of Social Welfare Deptt.

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S. No.	Name and Address	Bill No. & Date	Amount
1.	Begger Home, Kingsway Camp	3132/10.07.04	11500/- 95
2.	HOIB, Lampur	3155/20.12.04	11100/- ✓
3.	HMB (A&C), Lampur	3156/20.12.04	44400/- ✓
4.	CHB-II, Alipur	3178/08.09.04	13999/- ✓
5.	Sewa Sadan, Lampur	3193/09.03.05	3584/- ✓
6.	Village Cottage Home-III, Maharani Bagh,	3195/23.03.05	1837/- 95
7.	HMPD, Kingsway Camp	3197/25.04.05	11500/- 95
8.	ISPMR, Avantika	3257/09.08.07	21788/- 95

95 Recovery Rs. 46,625/-

Further, it has been found that no proper record is being maintained and the records is not being checked by the Superintendents. The Superintendent should take immediate steps to recover the amount.

Para No 23

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Sub:- Non-observation of codal formalities.

The sheltered work shop for physically Handicapped persons entrusted will the work stitching of clothe/uniforms/curtain etc. for which the raw material-(lining zip Thread. Bul ram etc.) was purchased from the market /DCCWS /Kendriye Bhandar and other agencies.

As per GFR (2005) Rule-145. Purchase of goods on each occasion may be made without inviting Quotation or bid on the basis of certificate to be recorded by the competent Authority. 19/1
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GFR (2005) -Rule-146-Purchase of goods costing above Rs. 15000/- and upto Rs. 1,00,000/- on each occasion may be made on the recommendations of duly constituted local purchase committee consisting of three members and before recommendation placement of the purchase order the members of the committee will jointly record a certificates.

As per the record provided to audit it has been found that during 2006-07 purchases were made for Rs. 91000/- but no certificate as per GFR rule 145 has recorded on the body of the bill on the purchases which were made upto Rs. 15000/-.

As per the file No. F.1 (Misc)/5/SWPH/2007-08 The J.D. (Admn) accorded the AA&ES for 91640/- on 7/8/07 for the purchase of tailing material. A committee consisting of three members was constituted and quotation were called off, but as per the record provided to audit it has been found that certificate under GFR145 & 146 has been not been recorded on the file or on the body of the bills.

No purchase file, Quotation file/comparative statement A.A & E.S related to the audit period 2005-06 has been provided to the audit it shows that the codel formalities has not been observed / completed. The purchase made during the 2005-06 may be got regularized from the competent authority under the intimation to audit.

Para No 5

Sub.: Un-Serviceable Stock amounting to Rs.122650/-

As per GFR-196, an item may be declared surplus or unserviceable if the same is not in use to the deptt. During the test audit of sheltered workshop for physically handicapped, it has been noticed that the unserviceable items amounting to Rs.1,22,650/- are lying in the office which has been condemned but not auctioned so far. With the passage of time, these items are becoming rusted and losing the value day by day.

The Superintendent may explain the reasons as to why the huge unserviceable condemned material is lying in the office and it is advised that condemned items may be auctioned as soon as possible to avoid the loss of Govt. money

PART-II CURRENT AUDIT REPORT

PARA No. 1:

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PARA-24

Ref. Audit Memo No. 7 dated: 22.09.2014)

Sub: Payment of Water bills at commercial rate

During the scrutiny of the records the office, water bill were paid on the basis of average consumption. the details of the water bills as under:-

S No.	Period	Amounts Rs.
1	2009-10	19346
2	2010-11	34320
3	2011-12	17061
4	2012-13	40310(include arrear Rs.23389/-)

In the office premises One thousand litre water tank installed in the building however there is average consumption without making the efforts for meter installation. The Arrear of Rs.23389/- in the year 2012-13 have been paid without verifying the period of arrear.

The Department is advised to make efforts /correspondence for the adjustment of the arrear and for installation of water meter and intimate the audit.

PARA No. 2:

PARA-25

Ref. Audit Memo No.1 dated: 16.09.2014)

Sub: Non-verification of remittances.

PARA 12

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PAO-20 was requested to verify 11 remittances pertaining to period 2008-2014 but 2 of the remittances at S.No. 1 dated 08/04/2008 of Rs. 43,234/- and at S.No. 6 dated 31.03.2010 of Rs. 11,100/-(Challan No. 8) have not been verified by the PAO-20 for want of records.

Steps should be taken to get the record traced at the level of PAO. Alternatively it should be verified from the PAO on the basis of collateral evidence under intimation to the audit.

RICHINDER KUMARI
IAO, Party No. X

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PART - II
CURRENT REPORT
(2014-15 TO 2017-18)

Page 13

Para No. 1 : Non-Production of Records.
(Audit Memo No. R- 1,2 & 3 dated 06/06/2018)

Following records have not been produced for auditing. These records may be produced to

next audit.

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1. Property Register.
2. Liveries Register
3. Register of Cheque Books, Receipt Books
4. Postage Stamps a/c
5. OTA Register
6. GAR - VI Register
7. Long term Advance Register and its reconciliation with PAO
8. Rent/Electricity/Water/Telephone Register.
9. Repair & Maintt. Register
10. Unserviceable instrument register


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CURRENT AUDIT REPORT

(Period 2018-19 & 2019-20)

During the course of current audit, 10 audit memos including 2 record memos, highlighting various irregularities & recoveries to the tune of Rs.25,071/- were issued. On the basis of compliance shown by the School, no memo was settled. However, one memo was dropped as it pertains to TCPC. Hence, all the memos have been converted into 04 paras and 03 TANs along with recovery of Rs.25,071/- and incorporated in the current audit report.

In addition to above, there were 13 old paras are outstanding along with recovery of Rs.2,24,475.65 out of which no paras was settled due to no compliance shown and submitted inspite of verbal requests and repeated reminders. Hence, all 13 paras along with recovery of Rs.2,24,475.65 have been incorporated in the current audit report.

Details of Current Recovery (Audit period 2018-19 & 2019-20)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Irregularities in maintenance of books of accounts i.e. Cash Book, ledger etc.	PARA-1	NIL	NIL	NIL
4	Improper maintenance of Pay Bill Registers for 2018-19 & 2019-20	TAN-1	NIL	NIL	NIL
5	Recovery of DGEHS subscription amounting to Rs.2,300/-	PARA-2	2,300/-	NIL	2,300/-
6	Recovery of UTGEIS subscription amounting to Rs.1,290/- (TCPC)	DROPPED pertains to TCPC	NIL	NIL	NIL
7	Recovery of UTGEIS subscription amounting to Rs.1,725/- (SWPH)	PARA-3	1,725/-	NIL	1,725/- ✓
8	Outstanding amount of stitching charges amounting to Rs.21,046/-	PARA-4	21,046/-	NIL	21,046/- ✓
9	Shortcomings in maintenance of Property stock registers	TAN-2	NIL	NIL	NIL
10	Shortcomings in maintenance of Service Books	TAN-3	NIL	NIL	NIL
	Total		25,071/-	NIL	25,071/- ✓

The internal audit report has been prepared on the basis of information furnished and made available by the Sheltered Workshop for Physically Handicapped, 1B, Ramesh Nagar, TCPC, New Delhi-110015 for the period 2018-19 & 2019-20.

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of audit.

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CURRENT AUDIT REPORT

PERIOD 2018-2020

PARA-1: Irregularities in maintenance of books of accounts i.e. Cash Book, ledger etc.
(Audit Memo No.03) Dated: 14.07.2020

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On scrutiny/test check of the cash book of the unit during the audit period, the following irregularities have been detected:

1. The details/narrations/voucher details related to receipt/expenditure as required in cash book are not properly filled up, which is irregular. Hence, the entries in cash book cannot be cross-verified by the audit.
2. No details of closing balance and its bifurcation has been reflected at the end of each month in the cash book. Hence authenticity of the closing balance cannot be verified.
3. *As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.*

"Certified that Cash amounting to Rs. ----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But it has been found that no such certificate has been recorded and signed by the DDO.

4. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial it as correct but no such verification of cash book has been done by the HOS/DDO for the audit period.
5. During scrutiny of the records of TCPC and Sheltered Workshop for Physically Handicapped, Ramesh Nagar, it has been found that amount received through TR-5 but has not been entered in the Cash Book as per details given below:-

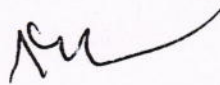
Challans of SWPH

Sr. No.	Challan No.	Date	Amount (in Rs.)
1	05	05.12.2018	17,589/-
2	05	01.01.2019	1,896/-
3	06	15.01.2019	4,558/-
4	07	18.02.2019	1,291/-
5	01	26.06.2019	840/-
6	02	26.06.2019	500/-
7	03	07.08.2019	1,383/-

Handwritten signature

6. No page counting certificate has been given on first page of Cash Book.
7. Numerous cuttings and white fluid has been used in the Cash Book which is not allowed.

The HOO/DDO may take necessary steps to rectify the mistakes pointed out above after due verification of facts and figures. And also ensure that records are maintained properly with full relevant details mentioned therein.



7/13/20

PARA-2: Recovery of DGEHS subscription amounting to Rs.2,300/-
(Audit Memo No.05)

Dated: 16.07.2020)

1. The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2017-18 from the following employees as mentioned against each according to the revised rates applicable from 01/02/2017:-

Sr No	Name & Designation	Level	Period	Subscription due	Subscription deducted as per PBR	Outstanding amount to be recovered
1.	R.K. Dhanwaria, Supdt. (SWPH)	Level-7	February 2017 to May 2017 (04 Months)	Rs.650/-	Rs.325/-	Rs.1,300/- (325 x 4)
3.	Devender Singh, UDC (SWPH)	Level-5	February 2017 to May 2017 (04 Months)	Rs.250/-	Rs.125/-	Rs.500/- (125 X 4)
3.	Madan Pal Singh, Chowkidar (SWPH)	Level-5	February 2017 to May 2017 (04 Months)	Rs.250/-	Rs.125/-	Rs.500/- (125 X 4)
					TOTAL	Rs.2,300/-

HOS may ensure that recovery of Rs.2,300/- pointed out above after due verification of facts and figure under intimation to Audit. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

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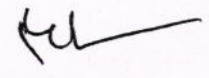
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PARA-3: Recovery of UTGEIS subscription amounting to Rs.1,725/-
(Audit Memo No: 07) **Dated: 16.07.2020)**

Vide O.M. No.7(1)/EV/2008 dated 10.09.2010 of Ministry of Finance, Govt. of India, Rate of monthly subscription and insurance cover under CEIS/UTGIS for erstwhile Group 'D' employees placed in PB-1, Grade Pay Rs.1,800/- and classified as Group 'C'. As per the OM, UTGEIS contribution in r/o Group D as per CEIS 1980 was to be deducted @ Rs.30/- PM. However, it is observed the following Group D officials are still subscribing at the rate Rs.15/- instead of Rs.30/-. The details of recoveries required to be made are as under:--

Sl. No	Employee Name	Amount to be deducted	UTGEIS Deducted	Difference Amount (w.e.f. 1.1.2011 to July 2020 @ Rs.15 pm x 115 months)	RECOVERY
1.	Madan Pal Singh, Chowkidar, (SWPH)	Rs.30	Rs.15/-	Rs.15/- x 115	Rs.1,725/- ✓

DDO may ensure that recovery of Rs.1,725/- pointed out above after due verification of facts and figures, under intimation to audit. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.



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PARA-4: Outstanding amount of stitching charges amounting to Rs.21,046/-
(Audit Memo No: 08) Dated: 17.07.2020

During the course of audit, it has been observed that under mentioned institution/offices have got their stitching job done from this office and payment in this regard is still outstanding which is irregular.

S.No.	Name of the Office/ Institution	Bill No. & Date	Amount (in Rs.)	Remarks, if any
1.	SWPH, Ramesh Nagar	3360 dt 03.01.2020	12,880/- <i>o/s</i>	SWPH
2.	Old Age Home, Bindapur	3361 dt. 18.01.2020	2,477/- <i>o/s</i>	SWPH
3.	Old Age Home, Bindapur	3364 dt. 13.03.2020	2,566/- <i>→ Settle</i>	SWPH
4.	Asha Jyoti, Jail Road,	3366 dt. 20.03.2020	3,123/- <i>→ Settle</i>	SWPH
		TOTAL	21,046/- <i>o/s.</i>	

Head of Office/DDO may make efforts to realize the pending amount i.e. Rs.21,046/- from the above- mentioned institution/office at the earliest and deposit in Govt. account under intimation to audit.

Partially settled

*Rs. 5689/-
Recovered
and balance
Rs. 15357/-*

is still o/s

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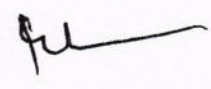
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TAN-2: Shortcomings in maintenance of Property stock registers
(Audit Memo No.09) Dated: 20.07.2020)

While test checks of stock registers of above labs, the following shortcomings are noticed: -

1. No physical verification of stock has been conducted annually as laid down in the rules.
2. There are number of cuttings in stock register which are not attested by the competent authority.
3. Use of fluid has been noticed in Stock Register which is not permitted.
4. In some stock registers, Progressive total and balance were not shown correctly.

HOS may take necessary steps to remove the above shortcomings and also maintain the record properly under intimation to audit.



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TAN-3: - Shortcomings in maintenance of Service Books.
(Audit Memo No.10)

Dated: 20.07.2020)

During the test check of Service books maintained by Sheltered Workshop for Physically Handicapped & TCPC, B-1, Ramesh Nagar, New Delhi, the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation (Ms./Mrs./Sh.)
1	Madan Pal Singh, Chowkidar (SWPH)
2	Devender Singh, UDC (SWPH)
3	Savitri Devi, LDC (SWPH)
4	Ajit Kumar, UDC (TCPC)

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above.
2. Service Book to be shown to the official every year as per SR 202:
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year. It is observed that the service books of the employees mentioned above at Sr. No 1 to 4 were not shown to them.
3. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
4. Fluid has been used in Service Book which is not permitted.
5. A number of overwriting have been noticed which are not attested by HOO/DDO.

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6. Leave records of Sh. Madan Pal Singh Chowkidar (SWPH) has not been maintained since June, 2014.

The HOO/DDO may take necessary action to complete the service books of the above employees and shown to next audit.

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CURRENT AUDIT REPORT
PART II
(2020-2021 to 2022-2023)

PARA 01: Subject:- Short deduction towards of UTGEIS for Rs.525/-
 (Ref. Memo no.05 dated 28.6.23)

As per the Order No. F.DE3 (14)/E-III/2001/6118-6177 dated 29/03/2010 issued by Directorate of Education, Govt. of NCT of Delhi, all the posts mentioned below of the central and state govt. are classified as Group 'C' (Non-Gazetted) non-ministerial posts with effect from 09/04/2009 i.e. date of notification in the Gazette of Govt. of India, on the revision of pay scales/Grade pay as per recommendation of 6th pay commission for the purpose of classification of various categories of posts under Group 'C' for benefits related to Group 'C' posts like LTC, UTGEIS and DGEHS subscription etc. including financial benefits as admissible under the rules.

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

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

During the test check of pay bill registers provided to the audit, it has been observed that the office has not been deducting the UTGEIS contribution as per the above instructions and thus resulted in short recovery of **Rs.525 /-** as per detail below:- **Group 'C'**

S.No	Name of the employee (Smt./Shri) & Design.	UTGEIS Contribution		Difference To Be Recovered (in Rs.)	Period w.e.f 01/08/2020 to 30/06/2023 (35months)	Amount Short Deducted TO BE RECOVERED
		Deducted (in Rs.)	To be deducted (in Rs.)			
1.	Madan Lal, chowkidar	15	30	15	15x35=525	525/-

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The facts and figures mentioned above may please be confirmed and the above said recovery of Rs. 525/- may be made from them and deposited into govt. account. The other similar cases may also be reviewed at your own level and recoveries if any, may be made accordingly, under intimation to audit.

PARA 02: Delay in deposit of remittances. (Ref. Memo no.7 dated 30.6.23)

As per receipt & payment Rules, Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing DDOs need not be entered in the Cash Book but should be entered in the Register of Valuables (Form GAR -5) and remitted into the accredited bank immediately duly supported by challans for credit to Govt. Account.

During scrutiny of the register of valuables, challan files & other records, it has been noticed that following cheques received from different govt. organization/ Office and NGOs are not timely deposited in banks are :-

S.No.	Name of Office	cheque No/Date	Amount	Challan no/date
1.	Nav rachna, dwarka	834891/21.2.23	770	23.3.23
2.	Old age home, bindapur	521495/13.1.21	3792	-/30.1.21
3.	Navkiran halfway long stay home, rohini	660173/13.1.21	5847	-/8.5.22
4.	Old age home, bindapur	524826/10.5.22	3631	18.5.22
5.	Nari nicketan ,nirmal chhaya complex	931497/23.3.22	1568	12.4.22
6.	Navkiran, rohini	621017/25.7.22	8453	18.8.22
7.	Asha jyoti	931795/22.11.22	4466	30.12.22
8.	Asha jyoti	931868/25.1.23	4223	7.2.23

Reasons of delay in deposit of receipts may be elucidated to audit.


PARA 03: :- SHORT DEDUTION OF INCOME TAX Rs. 11212/- (Ref. Memo no.08 dated 03.7.23)

On scrutiny of Income tax record for the year 2020-23, following are some cases in which amount of tax paid as shown in form-16 is more then the actual tax paid as per the entries in the PBR and hence additional tax as mentioned below may be recovered after due verification of facts and figures at HOO level:

SERIAL NO.	NAME & DESINGATION	YEAR	TAX DUE	TAX PAID	TAX PAYABLE
2.	Madan pal, chowkidar	2021-22	20536	10400	10136
3.	Savitri Devi, LDC	2022-23	24022	23098	1076
	TOTAL				11212

HOO is hereby advised to recover the above said amount under intimation to audit.

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PARA 04: Recovery of stitching charges amounting to Rs. 22419/-
(Ref. Memo no.9 dated 03.7.23)

The sheltered workshop and TCPC , Ramesh Nagar for physically handicapped is engaged to stitch the uniform , clothes for the inmates of different homes of social welfare Department and other offices of Delhi Govt,of NCT of Delhi. During test audit of workshop record, it has been found that an amount of Rs.22419 /- is still recoverable from the different homes of Social Welfare Deptt.

Serial No	Name and Address	Bill no/ Date	Amount
1.	Old age home, Bindapur	43/10.1.23	504/-
2.	Old age home, Bindapur	47/24.4.23	2246/-
3.	SHMR, Asha Kiran Avantika	3360/3.1.20	12880/-
4.	Asha Jyoti Home, jail road	3370/15.12.20	6560/-
5.	Old age home, Bindapur	3390/19.12.20	229/-
TOTAL			22419/-

Further, it has been found that no proper records has been maintained and the records have not been properly checked and signed by the officer –in-charge. The superintendent should take necessary steps to recover the amount.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

PART III
TEST AUDIT NOTES
(2020-21 to 2022-23)

TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department-reg. (Ref. Audit Memo No.02 dated 27.6.23)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

TAN 02:- Shortcoming in Bill Registers for the audit period. .
(Ref. Audit Memo No.04 dated 28.6.23)

During test check of the Bill Register for the year 2020-21 to 2022-23 maintained by the O/o SWPH+TCPC, Ramesh Nagar, New Delhi – 110015, the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that for the period 2016-17 all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col . 10-12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were

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found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.

5. **Blank Co; 13, 14 and 15**- Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

TAN 03 Shortcoming observed in Engagement of Outsource staff.reg.

(Ref. Audit Memo No.04 dated 28.6.23)

During the scrutiny of records of **Engagement of Outsource staff.reg.**, it is seen that contract is awarded to ICSIL. These organizations have provided man power for sanitation and security services and office assistants to School/Institute. At present there are one Outsource employee working in the office. This engaged Outsource official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

S.No.	Name of Employee (Mr./Mrs.)	Designation	Name of Contractor/M/s
1.	Shivani	caretaker	M/S ICSIL

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "sufficient time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Compliance may be furnished to audit immediately.

(Shamma Sharma)