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49/10

TCPC(L), Tahir
2021-22 to 2022-23

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
DELHI SACHIVALAYA, NEW DELHI**

Sub: - TCPC for Leprosy patients, Tahirpur, Delhi 110093 (1341/11), for the period 2021-22 to 2022-23

AIMS AND OBJECTIVES

The Aims and objections of TCPC for Leprosy patients, Tahirpur, DSW, GNCTD is functioning under the administrative control of Social Welfare Dept., Delhi. The main aims and objective of the office is imparting training to Leprosy affected persons for the followings.

1. Shoe Making
2. Handloom & weaving work (Like pochha, Duster, Bedsheet, Darri)

List of Head of Office /DDO/Cashier during the Audit Period i.e. 2021-22 to 2022-23

List of HOS

S.No.	Name	From to
1	Sh. Anant Mohan Pandey	01.04.2021-24.11.2021
2.	Sh. Yogesh Kumar	26.11.2021-18.04.2022
3	Sh. Anant Mohan Pandey	19.04.2022- 31.03.2023

1. List of DDO

S.No.	Name	From to
1	Sh. Anant Mohan Pandey	01.04.2021-24.11.2021
2.	Sh. Yogesh Kumar	26.11.2021-18.04.2022
3	Sh. Anant Mohan Pandey	19.04.2022- 31.03.2023

1. List of Cashier

S.No.	Name	From to
1.	Sh. Lokender Kumar	01.04.2021-16.03.2023
2.	Smt. Shailpa Babbar	17.3.2023 to 31.03.2023

17-03-2023

Sushil

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TCPC(L), Tahir
2021-22 to 2022-23

STATUTORY AUDIT:-

1. The audit of the TCPC for Leprosy patients, Department of SW, GNCTD of Delhi has not been conducted by AG (Audit) Delhi till date.

Group	Sanctioned	Filled		Vacant
		Regular	Contract	
Group A				
Group B	Supdt. (1)	1	1	Nil
Group C	Helper Craft (2) Peon (1) Craft Inst. (1) Chowkidar (3) Sweeper (1) Sr. Asst (1) LDC (1)	10	2	6
Total		11	3	6

Budget & Expenditure

Budget & Expenditure incurred in respect of non plan schemes during the period 01.04.2021 to 31.03.2023.

2. Budget Detail

Year	Revised Budget allotted	Expenditure made	Balance
2021-22	5435000	5310119	124881
2022-23	6050000	4707597	1342403

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TCPC(L), Tahir
2021-22 to 2022-23

OLD AUDIT REPORT: PART-I

There were 24 old Audit Paras with recovery of Rs. 25110/- (as reflected in Summary of Audit Paras) pertaining to the period 1982-1983 to 2020-21. The TCPC for Leprosy patients has not submitted reply of any audit para. Therefore, all the 24 old outstanding paras are still pending.

Part-I (Old audit report)

Sr. No.	Year	Total Paras	Para Fully Settled	Partly settled	Para No. of Settled para	Outstanding Paras
1.	1982-1997	10	Nil	Nil	Nil	1,4,5,6,7,8,9,10,11 &12
2.	1999-2006	07	Nil	Nil	Nil	1,3,5,6,7,8,9
3	2006-2014	02	01	Nil	02	1
4	2015-2021	05	01	Nil	05	1,2,3 &4
Total		24	02	NIL		22 Nos.

S. NO.	Year	Para No. Settled	Subject	Amount Rs. (On the basis of recovery)	On the basis of reply	Balance
1.	Para No. 2 2015-21		Overpayment to DJB	4710/-		4710
2.	Para No. 4 2015-21		Recovery of sales proceeds	20400/-		20400
	Total			25110/-		25110

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Social Welfare

Sub department: T.C.P.C. (Training Cum Production Centre) for Leprosy Patient, Tahirpur, Delhi (1341/11)

S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1982	1997	1		Cash Book	O	0
2	1982	1997	4		Payment of Stipend	O	0
3	1982	1997	5		Contingent Bill	O	0
4	1982	1997	6		Finished product register and their disposal	O	0
5	1982	1997	7		Payment of Telephone Bills	O	0
6	1982	1997	8		Property Register	O	0
7	1982	1997	9		Stock Register	O	0
8	1982	1997	10		Acquittance for Stipend of Trainee	O	0
9	1982	1997	11		Remittances of verification	O	0
10	1982	1997	12		Non utilization of Fund. / Non production of information / record	O	0
11	1999	2006	1		Uniforms of Class IV	O	0
12	1999	2006	3		Income Tax 1997-98 to 2005-06	O	0
13	1999	2006	5		Delay in Deposit of Receipt / remittance in Govt. Accounts	O	0
14	1999	2006	6		Non Furnishing of Fidelity Bond by Cashier	O	0
15	1999	2006	7		Stock Register	O	0
16	1999	2006	8		Production of Records	O	0
17	1999	2006	9		Contingency	O	0
18	2006	2014	1		Outstanding Demand	O	0
19	2006	2014	2		Non production of Record	O	0
20	2015	2021	1		Discrepancies in the Cash Book	O	0
21	2015	2021	2		Overpayment to DJB	O	4710
22	2015	2021	3		Non surrender of saving in different Head of Account	O	0
23	2015	2021	4		Recovery of sale proceeds	O	20400
24	2015	2021	5		Non production of Record	O	0

NOTE:

O- Outstanding Paras.

R- Reply submitted by the Department/Units.

C- Comment by the Directorate of Audit on reply submitted.

Back

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Settled

Settled
20,400
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25110/ ✓

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PART - I
OLD AUDIT REPORT
(1982-83 to 1996 - 97)
(First Audit)

Para - I: (Ref. Memo No.5 dt. 30-12-97).

CASH BOOK

Para 1

During the test check of cash book, the following discrepancies were noticed -

1. Amount remained undischursed for more than 3 months on various occasions. The detail is as under -

S No	Bill No.	Amount	Year
1.	CB-32	192/-	83-84
2.	CB-14	41.65	85-86
3.	CB-37	30.00	87088
4.	CB-36	71.00	94-95
5.	CB-72	50.00	96-97

2. An amount of Rs. 48/- was received vide TR-5 No. 857211 dt. 18.9.93 and was deposited on 18.1.94 vide Challan No.7

3. No details of undischursed amount has been prepared at the end of month on 3/89 during the year 96-97, whereas the detail has not been prepared properly showing the date of drawl on various occasions.

4. Cash Book has not been checked by any other official/officer other than the writer of the Cash Book.

Completed

Para-2 *Para 2*

Para-4 (Ref. Memo No.11 dt. 9.9.98)

PAYMENT OF STIPEND

The following irregularities were noticed during the test check of record for the year 93-94:-

1. An amount of Rs. 30,000/- was sanctioned vide No.F01(1)/TCPC(L)/93094/Exp. Dtd. 28.5.93 and following bills were submitted against this sanction:-

Bill No.	Amount	Month
CB/31	1300/-	6/93
CB/46	1253/-	7/93
CB/55	1131/-	8/93
CB/70	1084/-	9/93
Total	4768/-	

2. An another amount has been shown sanctioned for the payment of stipend amounting to Rs. 24000/- vide No. F-1(1)/Exp./TCPC(L)/93 and the following bills were raised against this sanction..

Bill No.	Amount	Month
CB/75	1165/-	10/93
CB/85	1190/-	11/93
CB/92	1595/-	12/93
CB/104	1125/-	1/94
CB/114	1001/-	2/94
CB/118	918/-	3/94
Total	6994/-	

(83)

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37/2

36/C

24/C
27/C

It is clear that only Rs. 4768 were paid out of sanctioned amount of Rs. 30000/-
Again a sanction for Rs. 24000/- was obtained and an amount of Rs. 24000/- was
obtained and an amount of Rs. 6994/- was paid out of this. What was the need to
obtain fresh sanction of Rs. 24000/- when amount was at balance out previous
sanction. Reason for the same may be explained to audit.

Para-3
Para-5 (Ref. memo no. 10 dt. 9.1.97)

Para

CONTINGENT BILL:

During the course of test check of record the following discrepancies were noticed:-

1. An amount of Rs. 10,000/- was sanctioned vide letter no. 1-1(20)/83/TCPC(L)/138 dated 18.4.83 toward payment of stipend to trainees for the year 1993-94.

Out of the amount mentioned above Rs. 1384/- were balance as per detail given on CB/34 dated 5.11.83. Figures shown as under:-

Sanctioned Amount	:	Rs. 10,000/-
Exp. including this bill	:	Rs. <u>8615.99</u>
		Balance <u>1384.01</u>

Figures as per bill No. CB/36 dated 5.12.83 shown as under:-

Sanctioned amount	:	10,000.00
Exp. including this bill	:	<u>9,887.60</u>
		Balance <u>112.40</u>

Bill No. CB/40 dated 5.1.84 shown figures as under:-

Sanctioned amount	:	10,000.00
Exp. including this bill	:	<u>8,100.00</u>
		<u>1,900.00</u>

As balance is about nil after taking the amount of bill No. 36 dt. 5.12.86 in account. But again a bill bearing No. CB/40 dt. 5.1.84 was raised/shown paid out

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of same sanction for Rs.10000/- and expenditure shown as Rs. 8100/-and balance as Rs.1900/-. The reasons for above irregularities may be explained to audit.

2. Bill No. CB/45 dated 5.2.84 for Rs. 1160/- on account of stipend shows the figures as under:-

Sanctioned amount	:	15000.00
Exp. including this bill	:	<u>9240.03</u>
Balance		<u>5759.97</u>

Again bill No. CB/48 dt. 8.3.84 for Rs. 1160/- for payment of stipend shows figures as under :-

Sanction amount	:	15000.00
Exp. including this bill	:	<u>10400.72</u>
Balance		<u>4599.28</u>

The sanction number quoted is same for Rs. 10000/- and Rs. 15000/-: When sanction for Rs. 10000/- was exhausted and fresh sanction has been obtained how the exp. shown as Rs. 9240.03 including this bill (Bill No. CB/45) and Rs. 10400.72 (Bill No.CB/48). It seems that same amount has been shown paid against different sanctions. Copy of above sanctions were not found enclosed with bills.

3. Bill No. CB/107 (92-93)

There is no mention paid and cancelled and no indication of date of payment was found. Contingent Certificates and GAR-28 were found without sign. of DDO.

Bill No. CB/141(92-93)

No mention of paid and cancelled was found on bill. Date of payment has not been indicated and no voucher for Rs. 542/- was found enclosed with bill.

4. An amount of Rs.25000/- was sanctioned vide letter No. F-1(1)/Exp./TCPC(L)/95 for the year 1995-96 for payment of stipend. Copy of sanction letter for above amount indicates that sanction was issued by DDO/HO, TCPC (L). Only one bill No.CB-12 was raised against above sanction in respect of stipend.

Other bills for payment of stipend were raised against sanction for Rs.12000/- copy of which was not found enclosed with bills.

The total payment on account of stipend for the year 1995-96 was Rs.9321/-. What was the need of addition sanction of Rs.12000/- when the amount of Rs. 25000/- was not exhausted.

Reasons for irregularities stated above may be explained to Audit. Register for contingent charges in form GAR-27 showing budget & Exp. for the period 820-83 to 96-97 not maintained by D.D.O.

~~Para 6~~ (Ref. Memo No. 13 dt. 9.1.98)

Finished product Register and their Disposal

During the scrutiny of above records, the following irregularities have been noticed:-

1. Stock entries of finished product and their issue/disposal was not shown on chronological order in Handloom and weaving stock Register.
2. Vide Bill No. 112 dt. 17.1.94, 187 Bedsheets were supplied to Tahirpur for Rs. 5979/- but in the following prior period finished product was supplied HLTB but cost of the product was not claimed from them as detailed below:-

S.No	Items	Qty	Bill No.	Date of issue
1.	Bed Sheets(54"X90")	110 Nug	101	27.7.89
2.	-do-	26 Nug	103	28.9.89
3.	-do-	45 Nug	104	1.1.90
4.	Duster (18"X18")	80 Nug	105	-do-
5.	Bed Sheet (54"X90")	37 Nug	106	10.1.90
6.	-do-	21 Nug	107	8.3.90
7.	Duster (30" X 30")	50 Nug	108	16.3.90
8.	Bed Sheet (54"X90")	4 Nug	109	23.4.90
9.	Duster (30" X 30")	50 Nug	110	13.6.90

Page 7

Para 7

Para 9 (Ref. memo No. 4 dt. 29-12-97)

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STOCK REGISTERS

During the test check of stock registers, the following irregularities have been noticed:-

1. Page counting certificate has not been recorded on the first page in all consumable stock register. Needful may be done and shown to Audit.
2. It has been observed that physical verification of stocks of consumable nature has not been conducted since 1982-83 by the responsible officer so far i.e. 29.12.97. As per rule, it should be done annually and a certificate be quoted/recorded in the stock register by the officer concerned. Action may be taken for such verification and outcome be shown to Audit.
3. It has also been observed that the following articles of non-consumable nature have been found entered in consumable stock registers and being reduced from the balances which is irregular. Such items will not reduce from the balances until they condemned by the condemnation Board and such all non-consumable articles charged off from the stock balances may please be brought on charge and transferred to non-consumable stock register under intimation to audit.

Item	Page No.	Volume No. of stock register	Year
1. Locks	6	2	1982-83
2. Table Lamp	24	2	-do-
3. Brief case	25	2	-do-
4. Steel Tray	29	2	-do-
5. Curtain cloth	18	2	-do-
6. Heal Humber	53	2	-do-
7. Heater	31	2	1987-88
8. Finit Pump	34	4	-do-
9. Tub plastic	07	4	-do-
10. Finit Pump	22	4	-do-
11. Bucket (P)	31	4	1988-89 to 91-92
12. Dust bin	32	1	-do-
13. -do-	4	1	-do-
14. Mayur Jug	50	1	
15. P. Bucket	71	1	

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Cost of the above supplied items may be worked out and action may be take to recover the amount. Non-realisation of the coat of above items needs elucidation.

(Memo no. 12 dt. 9.9.98)

Para 5

~~Para 7~~ ~~Para 5~~

PAYMENT OF TELEPHONE BILL

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

A bill bearing No. CB-52 for Rs.2365/- against Telephone No. 2281770 for the period of 14.5.93 to 15.7.93 was paid which shows an amount of Rs.600/- as shifting charges. Copy of shifting orders was not found enclosed with the bill:

Above bill shows address as TCPC (L), V-34-F-1, Dilshad Garden, Shahdara. Whereas office of TCPC(L) is running at Tahirpur, Shahdara, Delhi. How the payment was made for a bill which is showing address of other place other than the place of office of TCPC(L). Reasons for the same may be explained to Audit.

Para 6

~~Para 8~~

(Ref. Memo No.3 dt. 24.12.97)

PROPERTY REGISTER

During the test check of property stock register, the following irregularities were noticed:-

1. Page counting certificate has not been recorded on the first page. Needful may be done and shown to Audit.
2. It has been observed that the physical verification has not been conducted by the responsible office so far. Last physical verification was done on 28.4.88 for the year 1987-88. As per rule it should be done annually and a certificate to this effect be recorded in the register by responsible officer. Necessary action be taken for such verification and outcome be shown to audit.
3. It has also been observed that all items of property nature are being reduced from the balances and balance shown as NIL with the remark issued to officer. Property item can never reduce from the balances until they condemned by the condemnation board and subsequently auctioned. Now all the items may be taken back and progressive total may be worked out under intimation to Audit.

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4. It has also been observed that in the number of cases stock of consumable nature has been issued to officials but their signatures are not obtained in token of recipient of store. Signature of recipient be obtained and shown to Audit. A detail of such cases is given below:-

Item	Page No.	Volume No. of stock register
L.B. Soap	39,66,67,70	3
Phenyl	35	3
W.Soop	40	3
Bulb 60 W	43	3
Towel	46	3
VIP Pen	43	3
R. Register	46	3
J. regil	92	3
Duster	294, 131	3
Rath Soap	107,108,126,133	4
-do-	1	4
Narial phool Jharoo	19,20	4
Finit	21	4
Bath Soap	30,51,70	4
Phenyl	68	1
Duster	12	1
R. Register	21	1
Bath Soap	25,49,76,99	1
W. Soap	29	1
F. Duster	30	1
Towel	48	1
Jotter Balpen	63	1
Phenyl	89	1

Para 8
Para 8

Para - 10. (Ref.memo No.6 dt. 6.1.98)

ACQUITTANCE FOR STIPEND OF TRAINEE

During the test check of Acquittance roll of stipend for trainee, it has been observed that the stipend @ Rs.50/- p.m. is being paid to the lepers effected patients for training. But in the following cases the stipend holders did not sign on acquittance roll to receive their stipend. Neither this amount deposited in the Govt. account nor paid to concerned stipend holder so far. Necessary action may be taken against the defaulter and reasons for not deposited into Govt. account be elucidated to Audit.

Name of Trainee	Cont. bill No.	Amount	Month of payment	Name of Trade/class
Smt. Laxmi Devi	CB/G/TCPC(L)/91-092	34/-	June-91	Handloom
Sh.Mahender S.Bhag.	CB/88/TCPC(L)/91-92	24/-	June-92	-do-

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Para-11 (Ref., memo no. 53 @ dt. 8.1.98)

Reimittances verification was not produced in respect of following remittances by PAO-XI.

S.No	Date	Amount
1.	21.2.84	189.30
2.	6.3.89	174.00
3.	9.1.91	1000.00
4.	2.3.93	1816.00
5.	18.1.94	98.00
6.	23.2.95	87.00
7.	12.3.96	2522.00
8.	4.3.97	194.00

Verification may be carried out and intimation may be sent to Audit accordingly.

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for 10

Para-12 (Ref. Memo no. 1 @ dt. 17-12-97)

Figures in respect of allotment of budget were not provided from 82-83 to 93-94 & expenditure for 82-83 to 86-87. Figure for 96-97 indicates that expenditure was Rs.654000/- against allotment of Rs. 641000/- and expenditure was Rs.515000/- against allotment of Rs.608000/- for the year 95-96. Figures of budget allotment expenditure may be sent to Audit with explanation of variation in figures for the year 95-96 & 96-97.

PART - I - OLD AUDIT REPORT / 18/c

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Note: Special Audit was conducted during 1996-97 to 1998-99

Para-11
Para-11

~~PART - II - CURRENT AUDIT REPORT~~
(1999-2000 to 2005-2006)

(Third Audit)

(Audit Memo No. 2 dt.7-6-06)

Para No. 1
Sub: Uniform to Class - IV.

During the course of test audit, the following discrepancies/ irregularities were noticed:-

1. Six pairs of chappals were purchased from M/s. Aggarwal Shoe Palace 2/80, Sunder Nagri, Delhi-93, vide Voucher No. 311 dtd. 12-9-2001 at the cost of Rs. 710/- and other Six pairs of chappal were purchased from M/s. Jain Boot House, 282/2, Krawal Nagar on dated 3-8-2002 for Rs.875/-, where as per instructions contained in Swamy Compilation of Uniform for Class C & D and as per purchase policy issued by Finance Department, Govt. of NCT of Delhi, these items are required to be purchased from Bharat Leather Emporium, KVIC, etc. The reason may be explained to the Audit why the purchasing of chappals have not been made from approved/notified agencies as stated above. Whether any approval of competent authority was obtained for making purchases locally, if yes, a copy of the order may be provided to Audit

(Audit Memo No.6 dt.12-6-06)

Para No. 3: Income Tax 1997-98 to 2005-2006

During the course of test audit, it has been noticed that D.D.O. / H.O.O. ha allowed exemption to the extent of rent paid by Govt. employee, which is wrong. As per Income-Tax rules, if the employee is living in a rented house, exemption is allowed to the extent of the least of the following:-

- a) The actual amount of H.R.A. received,
- b) Rent paid in excess of 10% of the salary,
- c) 50% of the salary (including BP+DP+DA)

S.No.	Name of employee	year	Tax due	Surcharge/ Cess	Total
1.	Sh. Ashok Kumar	2002-03	796.00	40	836.00 ✓

Income Tax may be recovered from the concerned official after due verificat

Para-13

Para No.5

Para-13

(Audit Memo No.8 dt.12-06-06) MK

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Sub: Delay in deposit of Receipt/Remittance in Govt. Accounts.

As per rule 3 of GFR's 1963, all moneys received by or on behalf of Govt. either as dues of Govt. or for deposit, remittance or otherwise shall be brought into Govt. accounts without delay in accordance with such general or special Rules as may be issued under Articles 150 and 281(1) of the Constitution.

During the course of test audit, it has been noticed that remittance received in TCPC(L) were deposited in Govt. accounts after a gap of nearly one month, which is wrong in view of above Rules. Details of such cases is given below:-

S.No	T.R.5 No.	Date	Amount	Date of deposit In Govt. Ac/s	Challan No.
1.	JJ230871	12-11-98	240.00	23-12-98(Rs.505/-)	15
2.	-do- 872	23-11-98	265.00		
3.	-do- 873	2-12-98	265.00		

	-do-	874	9-12-98	275.00
	-do-	875	21-12-98	285.00
	-do-	876	29-12-98	290.00
	-do-	877	5-1-99	305.00
	-do-	878	13-1-99	310.00
	-do-	879	21-1-99	305.00
	-do-	880	11-2-99	260.00
4.	-do-	881	19-2-99	240.00
	-do-	882	27-2-99	255.00
5.	-do-	886	1-8-2000	2328.00

22-1-99(Rs.2035/-) 16

24-3-99(Rs.755/-) 17
18-8-00(Rs.2328/-) 18

Reasons for delay in depositing remittance in Govt. accounts may be elucidated to

Audit.

~~Para No.6:~~

Sub: Non-furnishing of fidelity bond by Cashier

(Audit Memo No.10 dt.14-6-06)

As per provisions contained in Sub-Rule (16) of Appendices - 8 of F.R.S.R. Part-I and Rule 270 of G.F.R., 1963 (Rules 275(3) of Non-Gazetted, who is entrusted with the custody of Cash or Stores shall be required to be furnished Security for such amount as the Department of the Central Govt. or Govt. of NCT of Delhi may prescribe according to the circumstances and local conditions in each case and to execute a Security Bond setting forth the conditions under which Govt. will ensure the Security.

During the course of Audit, it reveals that H.O./In-charge, has entrusted the work of Cashier to Shri Krishan Lal, C.I. during Audit period, but no Fidelity Bond as required under above rules has not been obtained from him.

H.O./D.D.O. is advised to obtain Fidelity Bond from the Cashier immediately and a Photocopy of the said bond may be shown to Audit.

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Para 7:

Para. 15
Sub: Stock Register:

During the course of test Audit, the following discrepancies/observations were noticed:-

1. Split of Items.

The Store items Softy Leather Block was purchased from Shri Bhawani Enterprises different dates as per details given below:-

S.No	Date	Quantity (Sq.feet)	Cost in Rs.
1.	19-2-2000	16 Sq. feet	4640
2.	23-2-2000	16 Sq. feet	4640
3.	25-2-2000	16 Sq. feet	4640
4.	28-2-2000	16 Sq. feet	4640
5.	3-3-2000	16 Sq. feet	4640
6.	6-3-2000	16 Sq. feet	4640
7.	9-3-2000	16 Sq. feet	4640
8.	13-3-2000	16 Sq. feet	4930
9.	16-3-2000	17 Sq. feet	4930
10.	18-3-2000	17 Sq. feet	4930
11.	21-3-2000	17 Sq. feet	4930
12.	23-3-2000	17 Sq. feet	4930
13.	25-3-2000	17 Sq. feet	4930
14.	27-3-2000	17 Sq. feet	4930
15.	28-3-2000	17 Sq. feet	4930
16.	29-3-2000	17 Sq. feet	4930
17.	29-3-2000	<u>17 Sq. feet</u>	<u>4930</u>
		<u>281 Sq. feet</u>	<u>81490</u>

Why some quantity of Store Items were purchased regularly on different dates & dates. Why the T.C.P.C. (L) has not assess the requirement of above items in advance and purchased it through limited tender process.

It appears that centre has purchased the items by splitting total quantity in order to adjust it within the financial power of H.O.O. which is wrong and against the spirit of General Financial Rules.

Moreover, the Softy Leather black has neither any consumption nor any requirement in the centre during the month of purchase. It is surprise that whole quantity

of above store was issued on 2/5/2000 without taking any requisition. Reason may be elucidated to audit.

2. Items purchased without proper assessment.

The center has purchased different items for shoe making in the year 2003. These items were purchased without proper assessment of their requirement. After four years 50% of items are still lying in the store. The detail such items is given below:-

S.No	Date	Name of item	Page no. of Stock Regtr	Qty of item purchased	Current year date	Item balance
1.	1-4-03	Buck Bata type 24mm	01	14 Pkts	18-4-06	07 Pkts
2.	-do-	Mal for Machine	02	36 Nos	3-2-06	20Nos
3.	-do-	Needle for Machine	03	24 Pkts	12-4-06	17Pkts
4.	-do-	Thread No.10	04	36Rolls	4-4-06	23Rolls
5.	-do-	Banwar Leather	06	14Kg	2-9-03	Nil
6.	-do-	-do-	24	150Kgs	2-5-06	127Kgs
7.	10-6-03	Eilate Block small size	07	12Pkts	20-4-06	05Pkts
8.	1-4-03	Polish Brush	08	28Nos.	21-3-06	07Nos.
9.	1-1-03	Brush for Colour 1/2"	09	28Nos.	25-11-05	10Nos
10.	-do-	Tingle	16	14Pkts	4-1-06	08 Pkts
11.	-do-	White Pemmy	17	13Pkts	3-4-06	07Pkts
12.	1-4-03	Gents Sandle	19	110Pair	31-3-06	215Pairs
13.	-do-	Nails 3/4	21	20Kgs.	6-3-6	14Kgs
14.	-do-	Machine oil	28	50Ltrs	4-4-06	38Ltr
15.	-do-	Regmal	29	100Pcs	6-3-6	30Pcs
16.	8-9-05	Softy Block Leather	39	120ft.	3-4-06	58ft.

Reasons may be explained to Audit.

2(a) Non-Consumable items entered in consumable stock register

The following store has been entered in consumable stock register. This may be transferred to Non-consumable stock register and shown to Audit.

S.No.	Item	Page Nos
1.	Darri	65
2.	Darri	73
3.	Ring Enlarger	77

3. Physical verification certificate.

3. Physical verification certificate has not been recorded in the stock register as required under GFR 112 and G.O.I. decision no.1 below Rule 116. According to these rules, stock verification of store shall be carried out after every year during the month of April. A stock verification register alongwith report of verification shall be submitted to the H.O.O./In-charge by the 30th April, for further action. A complete certificate to that effect shall be recorded in the stock register.

4. The store items softy leather black was purchased from M/s. Aggarwal Trading Co. on dated 29-12-01 to 4-2-02 @ Rs.245/- per Sq.ft. but after that the quantity of store item 40 sq.ft. was purchased @ Rs. 365/- per Sq.ft. from M/s. Shree Bhawani Enterprises on dated 6-3-02 vide Voucher no. 273 of Rs. 14,600/-.

Reasons may be explained why store was not purchased from M/s. Aggarwal Trading Co. whose rates are Rs.245/- per s.ft.

4(a) 1 Kg. Banwar Leather purchased from M/s. Aggarwal Trading Co. B-3/ 29 , Nand Nagri @ Rs. 300/- per Kg. Vide Voucher No.260 dtd. 4-2-02 and same item of quantity 40 Kgs. Purchased from M/s. Bhawani Enterprises, 225, Mohalla Gusai, Shahdara @ Rs. 365/- per Kg. Vide Voucher No. 273 dated 6-3-02 shown that the Centre has not observed the procedure of codal formalities. Reasons may be explained to Audit.

~~Para No. 8~~

Para-16

(Audit Memo No.13 dt. 22-6-06)

Sub: Production of Record:

The following records / documents may please be given to the Audit party.

1. Telephone bill Register
2. Contingent Register
3. Purchase file (1997-98 to 2005-2006.)

~~Para No. - 9~~

Page-17

Memo No. 14 dtd. 23-06-06

(67) 23/15/14

Sub: Contingency

Page 17

During the course of test audit, the following discrepancies/irregularities were noticed:-

1. As per delegation of financial power, the H.O.O. is competent to incur expenditure upto Rs. 4000/- P.A. on purchasing of stationery items. The said limit has been exceeded in the following purchases of stationery items by H.O.O. Hence, the purchases are irregular and may be got regularized from the competent Authority. Reasons for excess purchase beyond the power of H.O.O. may also be explained to audit.

S.No.	Bill No.	Date	Amount of stationery
1.	27	5-7-03	3237.00
2.	76	9-2-04	2294.00
		Total	5531.00

2. As per instructions contained in circular issued by the Finance Department, Govt. of NCT of Delhi, vide letter No. F.13/42/95/Fin/G/257 dated 24-5-96, the purchase of Store shall be made from the dealer registered with Sales tax/Vat Deptt. Making purchases from the dealer not registered with the Sales Tax Deptt. is not only infurious to State revenue but also has increased the potential of procurement of substandard items from the independable Suppliers. The Deptt. has purchased the stores from the dealers who are not registered in the Sales Tax deptt. Hence, the said purchase are irregular and may be regularized from the Competent Authority

Few examples are given below:

S.No.	Bill No.	Date	Amount	Name of firms
1.	94	5-3-05	2935.00	M/s.Rajinder & Sons
2.	87	17-2-05	5129.00	M/s.Damodar & Co.
3.	64	18-11-04	2120.00	M/s.Lalit Kumar
4.	28	15-6-05	4322.00	M/s.S.S.Electricals
5.	117	31-3-2000	1,30,300.00	M/s.Shree Bhawani Enterprises
6.	57	14-9-01	7105.00	M/s.Agarwal Trading
7.	58	14-09-05	2425.00	M/s.Kedar Nath & Sons

22/c
3. Split - up:

During the Scrutiny of the purchases bills and related records, it is seen that the D.D.O./H.O.O. has kept aside the rules and procedures of purchases policy and instructions issued by the Finance Deptt. from time to time.

Local purchases were made by the D.D.O./H.O.O. of this unit even by splitting up of purchases so as to avoid the sanction from the higher authority. Thus this unit has incurred expenditure by using the financial powers of higher authority. Following are the details of such purchases

S.No.	Bill No.	Date	Amount	Name of firm	Vr.No.	Date	Amount
1.	CB-94	5-3-05	2935/-	M/s.Rajinder & Sons	324	10-1-05	495/-
					326	11-1-05	490/-
					329	12-1-05	490/-
					332	13-1-05	490/-
					334	14-1-05	490/-
					336	15-1-05	480/-
2.	CB-87	17-2-05	5129/-	M/s.Damodar Coop. Incl.Prod.Society -do-	133	17-1-05	490/-
					134	17-1-05	494/-
					135	18-1-05	486/-
					136	13-1-05	490/-
					137	15-1-05	480/-
					138	14-1-05	486/-
					139	14-1-05	496/-
					140	15-1-05	492/-
					141	18-1-05	490/-
					145	18-1-05	480/-
					Total Rs.		4884/-
3.	CB-64	18-11-04	2120/-	M/s.Lalit Kumar	67	2-9-04	490/-
					68	3-9-04	480/-
					69	4-9-04	490/-
					70	6-9-04	495/-
4.	CB-117	31-3-00	130300/-	M/s.Shri Bhawani	73	28-2-00	4640/-

Enterprises	81	3-3-00	4640/-
-do-	82	-do-	4830/-
-do-	87	6-3-00	4640/-
-do-	88	-do-	4830/-
-do-	91	9-3-00	4800/-
-do-	92	-do-	4640/-
-do-	93	9-3-00	4830/-
-do-	95	13-3-00	4800/-
-do-	96	13-3-00	4640/-
-do-	97	-do-	4830/-
-do-	99	16-3-00	4930/-
-do-	100	-do-	4830/-
-do-	101	18-3-00	4930/-
-do-	102	-do-	4830/-
-do-	104	21-3-00	4930/-
-do-	105	21-3-00	4830/-
-do-	108	23-3-00	4930/-
-do-	109	-do-	4830/-
-do-	111	25-3-00	4930/-
-do-	112	-do-	4830/-
-do-	114	27-3-00	4930/-
-do-	115	-do-	4830/-
-do-	117	28-3-00	4930/-
-do-	118	-do-	4830/-
-do-	120	29-3-00	4930/-
-do-	121	-do-	4930/-
Total Rs.			<u>1,30,300.00</u>

(65) 10/2/21/c
13/c

These purchases were made by splitting of as to avoid the codal formalities.
These purchases were irregular and requires regularization from the higher authority and shown to Audit

Handwritten signature

I.A.O.
AUDIT PARTY NO.XVI

9/2
12/2

PART- II
CURRENT AUDIT REPORT

PARA NO. 1
(Ref. Memo No. 6)

Sub.:- Outstanding demand

During test check of Bill Book for Handloom Demand Register, it is observed that huge demand amounting to Rs. 56,704/- is outstanding against various departments for Items supplied to various Govt. offices as detailed blow:

S. No.	Name of Office	Name of item	Quantity	Rate (Rs.)	Amount (Rs.)	Bill No./Date
1	TCPC(Old), Sunder Nagri	Sponge cloth	50 No.	25/-	1,250/-	127/09.10.2006
2	--DO--	Duster	100 No.	10/-	1,000/-	
3	HLTB, Tahirpur	Sponge cloth	200 No.	25/-	5,000/-	131/25.03.2012
4	--DO--	Duster	200 No.	15/-	3,000/-	
5	--DO--	Sponge cloth	250 No.	25/-	6,250/-	132/28.03.2013
6	--DO--	Duster	250 No.	15/-	3,750/-	133/22.06.2013
7	--DO--	Sponge cloth	250 No.	25/-	6,250/-	139/14.03.2014
8	--DO--	Duster	500 No.	15/-	7,500/-	
9	Sanskar Ashram for Boys-II	Bed Sheet	50 No.	135/-	6,750/-	134/15.07.2013
10	RCL, Sunder Nagri	Sponge cloth	10 No.	25/-	250/-	135/07.03.2014
11	--DO--	Duster	20 No.	15/-	300/-	
12	--DO--	Bed Sheet	2 No.	135/-	270/-	136/07.03.2014
13	--DO--	Fancy curtain cloth	8.00 M	48/-	384/-	
14	RCL, Sewa Kutir, Kingsway Camp	Sponge cloth	100 No.	25/-	2,500/-	137/14.03.2014
15	--DO--	Duster	100 No.	15/-	1,500/-	
16	HMB(D), Sewa Kutir, Kingsway Camp	Sponge cloth	100 No.	25/-	2,500/-	138/14.03.2014
17	--DO--	Duster	100 No.	15/-	1,500/-	
18	Sanskar Ashram for Girls, Dilshad Garden	Bed Sheet	50 No.	135/-	6,750/-	140/31.03.2014
TOTAL					56,704/-	

Outstanding amount of Rs. 56,704/- (Rs. Fifty Six Thousand Seven Hundred and Four only) may be recovered from concerned offices at the earliest under intimation to audit.

[Signature]
11/4/2012

11/c 8/c
19/c

PARA NO. 2

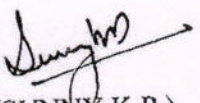
(Ref. Memo No. 1 & 5)

Sub:- Non production of record

The following record was not provided despite issue of memo's and verbal discussion with DDO:

1. Budget & Expenditure statement for 2006-07 to 2010-11;
2. Reconciled Expenditure statement from PAO-VIII; and
3. Cash Book prior to 15.04.2009
4. Production register
1. **REGISTERS:** Property, T.R.-5 Stock,
2. Service Postage Stamp Account
3. Liveries Account
4. LTC/TA/Conveyance Allowance/Children Education Allowance/Newspaper & Telephone Reimbursement/OTA Register and their bills

*Self kept as
Talwar Afresh
Sushil
20/10/2013*


(SUNNY K.P.)
Sr.A.O./I.A.O.

6/2
10/6

TEST AUDIT NOTE

TAN NO. 1

(Ref. Memo No. 2)

Sub:- Shortcomings in service books

During scrutiny of Service Books, the following observations are made:-

- (A) The first page of the service book is to be re-attested after every five years. However, in none of the cases, the first page of the service book of officials has been found re-attested.
- (B) As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. However, in none of the cases, it is found that no such certificate was available in the Service Book of the officials, whereas they have already completed 18 years of service.
- (C) Photo of the employee should be pasted and attested at first page after every 10 years. However, it was not pasted as per rules in the Service Book of Smt. Sunita, Peon.
- (D) Leave record should be completed immediately after leave is sanctioned to an employee. It helps in working out the increment due date/grant of Transport Allowance etc. However, Leave record have not been completed.

The steps may be taken to remove the above deficiencies and shown to next Audit.

TAN NO. 2

(Ref. Memo No. 3)

Sub:- Cash Book

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O./D.D.O. as detailed below:

1. An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register." However, cheques received in the name of individual are being entered in the cash book, which is irregular.
 2. Further, Cheques issued by cheque-drawing D.D.O.s are required to be entered in a 'Register of Cheques issued' in Form G.A.R.4. Therefore, only those cheques drawn by him which are encashable in his capacity as Disbursing Officer for arranging payments in cash need be entered in the cash book. However, no such register is maintained by the D.D.O.
 3. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. However, Entries/cuttings in the Cash Book are not attested by D.D.O.
 4. The cash book should be closed regularly and completely checked. The Head of the Office/D.D.O. 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. However, same is not being done by the H.O.O./D.D.O.
 5. Detail of payment outstanding at the end of the month is not recorded in the Cash Book.
 6. All the entries recorded in the Cash Book are not signed by D.D.O.
- Above shortcoming may be rectified and shown to next Audit.

Shyam
11/4/2015

9/c
17/1/20

TAN NO. 3

(Ref. Memo No. 4)

Sub:- Pay Bill Registers.

During the test check of Pay Bill Registers, the following irregularities have been noticed by the Audit:-

1. Necessary page counting certificate not recorded on the first page of the PBR's.
2. Mandatory information/details of the employees (which were required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Date of Joining, marital status, scale of pay, previous PBR No., Govt. residence occupied and other details such as address of officer/official etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also detail of those employees transferred from this office to another was not recorded in the PBR, which is irregular.
4. Monthly entries in PBR's for the Year 2006-2007 to 2013-14 in Col. No. 36 not signed by the D.D.O. for its correctness, which is irregular.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained by the office and not signed by the DDO in the PBR's which is irregular.
6. Use of White Fluid/overwriting is not allowed in the P.B.R. Any error should be corrected by deleting the wrong one and re-entering under the signature of DDO.
7. Columns are not filled properly

Above shortcomings/discrepancies may be rectified and shown to audit. Steps may also be taken for observing the procedure in maintaining the PBR.

TAN NO. 4

(Ref. Memo No. 8)

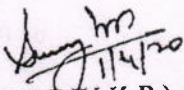
Sub:- Non surrender of savings

As per Rule 56(2) of General Financial Rules, all the savings as well as provisions that cannot profitable utilized should be surrendered to Govt. immediately without waiting till the end of the year. No savings should be held in reserve for possible future expenses.

During test check of records, it is observed that there was huge savings but not surrendered to the Govt. up to the end of the relevant years as detailed below:

YEAR	HEAD	R.B.E.	Expenditure	Savings (-)	Savings %age
2012-13	NON PLAN	4320000	2633159	1686841	39.05%
2013-14	NON PLAN	4420000	1829244	2590756	58.61%

The office should properly examine the liability in time and ensure to surrender the unutilized budget in time.


(SUNNY K.P.)
Sr.A.O./I.A.O.

16/4
TAN NO. 5
(Ref. Memo No. 7)

Sub.- Unutilized stock

During test check of Stock Register, it is observed that large quantity of stock is lying unutilized for the past so many years as detailed below:

A. SHOE MAKING REGISTER

(i) In the absence of Shoe making instructor, the following items are lying unutilised for the past so many years

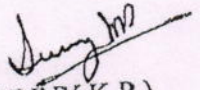
S. No.	Name of item	Year of purchase	Quantity purchased	Quantity utilised	Balance in stock	Page No.
1	Buckle Bata type 24mm	2003-04	14 Pkt	11 Pkt.	03 Pkt	01
2	Mal for machine	2003-04	36	29	07	03
3	Needle for machine	2003-04	24 Pkt	14 Pkt	10 Pkt	04
4	Thread No. 10	2003-04	36 Roll	26 Roll	10 Roll	05
5	Polish brush	2009-10	06 No.	NIL	06 No.	08
6	Sole polish Pari brand black	2009-10	03 No.	NIL	03 No.	10
7	Rubber solution	2009-10	3 Kg	NIL	3 Kg	12
8	Tingle	2003-04	14 Pkt	09 Pkt	05 Pkt	16
9	Nails	2003-04	20 Kg	9 Kg	11 Kg	21
10	Saftey as per lining	2009-10	40 Ft	NIL	40 Ft	23
11	Banwar leather	2003-04	150 Kg	54 Kg	96 Kg	24
12	Machine oil	2003-04	50 Ltr	20 Ltr	30 Ltr	28
13	Gulshan (o to 2)	2009-10	4 No.	NIL	4 No.	32
14	Black polish	2009-10	6 No.	NIL	6 No.	36
15	Dunlop solution	2009-10	3 Kg	NIL	3 Kg	37
16	Thread No. 24	2009-10	6 No.	NIL	6 No.	38
17	Softy black leather	2009-10	30 Ft	NIL	30 Ft	39
18	Rubber sheet	2009-10	6 No.	NIL	6 No.	41
19	Ragmal	2009-10	3 Mtr	NIL	3 Mtr	46

(ii) 54 pairs of Gents sandal were balance as on 15.10.2008. Additional purchase of 10 pairs on 31.10.2008, 10 pairs on 31.12.2008 and 11 pairs on 31.01.2009 were purchased raising the stock to 85 pairs. However, no pair has been utilized as per stock entry at page no. 19 till the date of Audit.

B. HANDLOOM CLOTH REGISTER

(i) 140 No. of bed sheets are lying unutilized since 07.03.2014 as per stock entry at page no. 19

The office should explore the possibilities to utilize the stock lying in the store. Efforts may also be made to collect the demand from other TCPC offices running at different locations to properly utilize the material under intimation to audit.


(SUNNY K.P.)
Sr.A.O./I.A.O.

15/11/21

PART II
CURRENT AUDIT REPORT
2015-2016 to 2020-2021

Page 19

PARA No. 1

(Ref: Audit Memo No.05, dated 26/08/2021)

Subject:- Discrepancies in the cash Book

During test check of cash book in r/o TCPC(L), Tahirpur, it is observed the total of payment shown in the cashbook has been raised to bill amount instead of totalling the payment made in the cashbook. And balance has been workout after deducting full amount of bill. The detail of payment in which discrepancies found in the cash book as under:-

Sr. No.	Date	Total Payment shown in cash book	Actual total payment	Differences	On Pg No
1.	08.04.2013	10148	9848	+300	9
2.	30.11.2013	6477	6427	+50	15
3.	30.01.2014	29550	21780	+7770	17
4.	31.03.2014	12975	10915	+2060	19
5.	22.08.2014*	7000	7050	-50	20
6.	20.08.2014*	7000*	7050*	-50*	21*
7.	18.04.2014	13000	12167	+833	26
8.	12.06.2015	29840	20080	+9760	28
Total		108990	88267	20773	

Beside above it is also observed that Cash Book has not been written date wise in the year 2013-14 and 2014-15, as payment later date has been written in prior pages and earlier date payment written in the later pages of the cashbook. In some cases the duplicate entry has also been made as on 20/8/2014 payment of Rs 7000/- (total of vouchers is Rs 7050) has also written as 22/8/2018.

However, overpaid shown in the cashbook from actual payment amounting Rs. 20773/- was deposited vide Challan No. 69 dated 03.09.2021 for Rs. 20423/- & Challan No. 70 dated 03.09.2021 for Rs. 350/- but such type of discrepancies may not occurred in future and other discrepancies may also be corrected & shown to next audit

14/C
PARA No. 2

(Ref: Audit Memo No.06, dated 26/08/2021)

Subject:- Overpayment to DJB

During test check of Contingency Bills, it is observed that water bills for Rs. 4710/- for the month of April 2014 was paid vide bill no. CB-7 dated 19.05.2014. The water bill for May 2014 was paid for Rs. 7224/- vide bill No. CB 12, dated 13.06.2014 including the arrear of Rs. 4710/- (Which was paid vide CB- 7 dated 19.05.2014).

Hence, overpayment of Rs. 4710/- made to Delhi Jal Board may be recovered/adjusted & Shown to audit

PARA No. 3

(Ref: AUDIT Memo No.9 dated 27/08/2021)

Sub: Non- Surrender of Saving in different Head Of Account

During the test check of Budget/Reconciliation Records , it is observed that in most of the Head of Accounts , funds have not been utilized fully showing the savings of 20% to 100%. Moreover, the funds have not been surrendered also on time.

Whereas As per GFR Rules,56(2), the savings as well as provisions that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the financial year.

The details of the budget/expenditure position is detailed below:

2020-21

S.NO.	Head of Account	Budget Allotted(2020-21) in rupees	Expenditure (31-03-2021)	Savings (in Rs.)	(in % of savings
1.	MEDICAL	300000	155965	144035	48%

2019-2020

S.NO.	Head of Account	Budget Allotted(2019-20) in rupees	Expenditure (31-03-2020)	Savings (in Rs.)	(in % of savings
1.	Salary (NON-PLAN)	4800000	2495558	2304442	48
2.	MEDICAL	500000	205335	294665	58
3.	O E	300000	213396	86604	28

2018-2019(COPY OF RECONCILIATION SIGNED BY P.A.O IS NOT AVAILABLE

S.NO.	Head of Account	Budget Allotted(2018-19) in rupees	Expenditure (31-03-2019)	Savings (in Rs.)	(in % of savings
1.	Salary (NON-PLAN)	4000000	2883985	1116015	27
2.	MEDICAL	300000	20275	279725	93
3.	OTA	30000	NIL	30000	100
4.	OE	200000	220579	(-) 20579	EXCESS

2017-2018 COPY OF RECONCILIATION –not available

13/c

2016-17

S.NO.	Head of Account	Budget Allotted(2016-17) in rupees	Expenditure (31-03-2017)	Savings (in Rs.)	% of savings
1.	Salary (NON-PLAN)	40,00,000	31,51,937	848063	21
2.	O.T.A	20,000	NIL	20,000	100
3.	MEDICAL	200000	14050	185950	92
4.	OE(NON-PLAN) 02101780013	380000	82486	297514	78
5.	OE(NON-PLAN) 02101780021	200000	NIL	200000	100

2015-2016

S.NO.	Head of Account	Budget Allotted(2015-16) in rupees	Expenditure (31-03-2016)	Savings (in Rs.)	% of savings
1.	OTA	20000	9375	190625	95
2.	MEDICAL	20000	NIL	20000	100
3.	O.E	300000	245418	54582	18

2014-2015

S.NO.	Head of Account	Budget Allotted(2014-15) in rupees	Expenditure (31-03-2015)	Savings (in Rs.)	% of savings
1.	SALARY	3500000	2189710	1310290	37
2.	OTA	20000	5625	14375	71
2.	MEDICAL	200000	9881	190119	95
3.	SUPPLY & MATERIAL	200000	NIL	200000	100

From the above cited figures, it is concluded that the deptt. should be realistic in its approach while asking the BE as well as RE. The utter carefulness should be adopted in future.

PARA No. 4

Para 22

(Ref: Record Memo No.8, dated 24/08/2021)

Recovery of Sale proceeds.

As per Bill book of T.C.P.C (L) Tahirpur following items are provided to the offices as per details given below :

S.NO.	BILL NO.	DATE	DESCRIPTION	AMOUNT	OFFICES TO WHOM SOLD
1.	141	20/10/14	300 CANDLES	3600	Supdt./HLTB, TAHIRPUR
2.	142	28/10/14	500 CANDLES	6000	Supdt./HLTB, TAHIRPUR
3.	143	21/11/14	500 CANDLES	6000	Supdt./HLTB, TAHIRPUR
4.	144	20/12/14	200 CANDLES	2400	Supdt./HLTB, TAHIRPUR
5.	145	15/01/15	200 CANDLES	2400	Supdt./HLTB, TAHIRPUR
			TOTAL	20400	

[Signature]

12/4

4/c

Outstanding amount of Rs. 20400/- may be recovered from concerned officers at the earliest under intimation to audit.

PARA No. 5

(Ref: Record Memo No.7, dated 23/06/2021)
Record Memo No.8, dated 23/06/2021)

The following records for the audit period may be provided to Audit.

Settled as taken amount 20/10/2021

1. Finished goods Stock Register
2. L.T.C. Register
3. Medical Register
4. OTA Register
5. Tuition fee Register



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PART-III
TEST AUDIT NOTE

TAN No. I (Ref: Audit Memo No.04, dated 25/06/2021)

During the checking of TR-5 (GAR-6), it is observed that same TR-5 book has been used by various DDO/OFFICERS like RCL Tahirpur, Deptt. Of Social welfare, , T.C.P.C(L) Tahirpur, Deptt. Of Social Welfare etc. Which is not in order.

DDO/HOO is advised to use TR-5 for each DDO/HOO.

TAN No. II (Ref: Audit Memo No.04, dated 25/06/2021)


Subject:- Discrepancies in Deducted of Income tax

During test check of income tax calculation sheet and PBR, it is observed that TDS on salaries has not been deducted proportionately and most of TDS has been deducted in last months of financial Year i.e. Jan & Feb, which is not in order. HOS/DDO is advised to deduct TDS/income tax on proportionate basis to avoid audit income tax observation

TAN No. III (Ref: Audit Memo No.04, dated 25/06/2021)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of the unit for the period from 2014-15 to 2020-21, following shortcomings have been observed:

1. The **mandatory information/details of employees** required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like Designation, pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are 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. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
 4. Monthly entries in PBRs **have not been verified and signed by the D.D.O.** for its correctness.
 5. The **mandatory page counting certificate** is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
- 

6. **GAR-18, Abstract of Pay bill is not prepared.**
7. **Totaling of figures in the PBR** has not been made.
8. **Index page** at the beginning of the PBR is not prepared.
9. Various **pages HAVE BEEN LEFT BLANK** without any reason . They are either half or fully unfilled
10. Reasons for above discrepancies may be elucidated to Audit and Proper compliance should be made to complete these shortcomings and shown to the next audit.

TAN-IV

(Ref: Audit Memo No.06, dated 25/06/2021)

Subject:-Shortcomings in the maintenance of Service Books of Government Servants and non-verification of Service from concerned PAO.

On perusal of Service Book of staff of Auditee Unit, it has been found that

1. **Entry of Basic Information** The entry of Basic information like Recent Photos, Personal mark of Identification Marks on body, Basic pay Level and Matrix and /Details of family members)/ Declaration of Home Town/ Allotment letter of Govt. Accommodation)etc. are either INCOMPLETE or NOT MENTIONED in all the service books.
2. It has been found **that entry of Aadhaar Number** has not been made in all the Service Books of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter 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 made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.
3. **Nomination Forms** along with Details of family Members are also need to be filled in all the service books.
4. **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 certificate be issued in the prescribed form to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of the teachers completing 18 years of qualifying service or 5 years before their retirement after verification of service from the concerned PAO.**

The above requirement may be completed shown to the next audit at the earliest.



Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers of the unit for the period from 2014-15 to 2020-21, the following shortcomings have been observed in the bill register of period which are as under :

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

Reasons for above discrepancies may be elucidated to Audit.



B/c

TCPC(L), Tahir
2021-22 to 2022-23

CURRENT AUDIT REPORT (2021-22 to 2022-23):-PART-II

During the course of current audit 09 Audit Memos and 08 Record Memos were issued to the unit highlighting various shortcomings/discrepancies with recovery of Rs. 4716/-. During the current audit the 03 audit memos have been settled and effective recovery is amounting to Nil. The remaining 06 Audit memos have been converted into 02 Para (One para from NPR) along-with recovery of Rs. 4716/- and 05 TANs, which have been incorporated in the Current Audit Report as Part-II. The Details are as under:-

(Audit Paras and TAN's details)

Memo No	Subject	Amount pointed out	Amount recovered	Amount dropped on the basis of reply /documents	Balance	Remarks
Record Memos 1 to 8						
01	Non deduction of Income Tax on an average basis from salaries.	-	-	-	-	TAN No. 01
02	Irregular payment of Transport Allowance amounting to Rs. 4716/-	4716/-	Nil	-	4716/-	Para No. 1
03	Shortcomings in maintenance of Pay Bill Register.	-	-	-	-	Settled on the basis of reply
04	Improper maintenance of Service book	-	-	-	-	TAN No. 2
05	Shortcomings in the maintenance of Bill Register	-	-	-	-	TAN No. 3
06	shortcomings in maintenance of cash book	-	-	-	-	Settled on the basis of reply
07	Shortcomings in maintenance of Consumable stock registers.	-	-	-	-	TAN No. 4
08	Preparation of unrealistic Budget	-	-	-	-	TAN No. 5
09	Receiving of payments in r/o sale out the items to the other offices	-	-	-	-	Settled on the basis of reply
10 (taken from record memos)	Non-production of record	-	-	-	-	Para No. 2
	Total	4716/-			4716/-	

Audit Memos
Reply file

10/c
to
25/c

25/c
to
28/c

29/c
to
30/c

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by, TCPC for Leprosy patients, Tahirpur, Delhi 110093 for the period from 2021-22 to 2022-23. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Sushil

(SUSHIL KUMAR)

IAO/Sr. A.O

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TCPC(L), Tahir
2021-22 to 2022-23**PART-II****CURRENT AUDIT REPORT (2021-22 to 2022-23)****Sub: Irregular Payment of Transport Allowance Amounting to Rs. 4716/-.****(Ref Audit Memo No. 02, Dated: 16/10/2023)**

As per M.F. OM. No. 21/5/2017- EII(B) dt. 7th July 2017 transport allowance is not admissible to employees who are on leave for one calendar month. Audit scrutiny revealed that the following officer was on leave for full calendar month and T.A. was paid to them, which was irregular. The detail of such T.A. paid is as under-

Sr. no.	Name and Designation	Nature of Leave	Complete calendar month	Transport Allowance paid	Amount to be Recovered
1.	Sh. Anant Mohan Pandey (Superintendent)	Medical leave	December. 2021	4716	4716
Total					4716

Irregular payment of T.A. of Rs. 4716/- may be recovered from the above said Officer after due verification of facts and figures under intimation to audit

Suohel

6/c

TCPC(L), Tahir
2021-22 to 2022-23

PARA No.02
Non production of record

(Ref. Record Audit Memo No. 01 dated 12.10.2023)

The following record was not provided for the audit provided for 2021-22 to 2022-23 despite issue of the memo's and verbal discussions with the HOO/DDO

1. Non-consumable stock register
2. property register
3. Spouse information
4. LTC/TA/CEA register
5. Medical Reimbursement Register

Similarly, the following records were not provided during the during audit
Para No. 2: Non production of record for the period 2006-14

1. Budget and Expenditure statement for 2006-07 to 2010-11
2. Reconciled expenditure statement from PAO VIII and
3. Cash book prior to 15.04.2009
4. Production register

Registers:

1. Property, TR-5, Stock
2. Service postage stamp account
3. Liveries account
4. LTC/TA/Conveyance/CEA/Newspaper & Telephone reimbursement/OTA register and their bills.

Para No. 5: Non production of record for the period 2015-21

1. Finished good stock register
2. LTC register
3. Medical Register
4. OTA Register
5. Tuition fee register

Sushil

INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXV

5/c

TCPC(L), Tahir
2021-22 to 2022-23

PART-III

TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 01 dated 16/10/2023)

Sub:-Non deduction of Income Tax on an average basis from salaries.

On scrutiny of Pay Bill Register for the audit period 2021-22 to 2022-23, it has been observed that huge amount of income tax has been deducted in the last month of the financial year instead of deducting the income tax on an average basis for the financial year 2021-22 to 2022-23, whereas, as per Income Tax Rules, Income Tax must be recovered from the salaries of the employees on an average income basis.

Necessary Action needs to be taken as per above observations and shown to the next audit.

TAN No. 02:- Improper maintenance of Services Books.

(Ref: Audit Memo No. 04 Dated 17/10/2023)

1. Inclusion of ADHAAR (Unique Identification) number in Service Book of Government servants and non-verification of Services from concerned PAO.

On test check Services Books, it has been found that entry or Aadhaar Numbers has not been made in the Services Book of in most of the cases 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 is therefore, advised that detail of Aadhaar Number of all employee be obtained and be entered in Service Books and also be mentioned in pension papers of the retirees so as to enable the Pay & Accounts Office.

2. Latest photograph of employee pasted in the Service Book but not attested by the HOO, as details under:-

So. No.	Name of the Official (S/Sh./Smt.....)	Designation
1.	Sh. Akhtar Ali Ansari	Sr. Assistant/UDC
2.	Vikas	Jr. Assistant/LDC

Sushil

4/c

TCPC(L), Tahir
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3. Leave record in Service Book of Sh. Akhtar Ali Ansari, Sr. Asst. and Sh. Vikas, Jr. Asst. have been found incomplete.
4. Service verification record in the Service Book of Sh. Akhtar Ali Ansari, Sr. Asst. have been found verified up to 31.12.2022 Service verification record for the period 01.01.2023 to till date in the Service Book have not been found recorded similiary Service verification record in r/o Sh. Vikas, Jr. Asst. have been found verified up to 30.06.2022 only, rest of the period have not been verified.
5. Increment due on 01.07.2023 has not been shown in the Service Book of Sh. Akhtar Ali Ansari, Sr. Asst.
6. **Service book to be shown to the official every year:-** 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 duly been verified and certified as such, before affixing his signature. But it was not shown to officials the same may be done.
7. **Nomination Form and Family Details in r/o of Sh. Akhtar Ali Ansari, Sr. Asst. and Sh. Vikas, Jr. Asst. have not been found pasted in the Service Book**

Necessary Action needs to be taken as per above observations and shown to the next audit.

TAN No. 03:-.

Subject:- Shortcomings in the maintenance of Bill Register.

(Ref: Audit Memo No. 05 dated 18/10/2023)

During the test check of Bill registers maintained by TCPC for Leprosy Patient, Tahirpur, Delhi-93, for the period 2021-2022 to 2022-23, the following shortcomings have been observed:-

1. Page Counting Certificate not recorded/found on the first page of Bill Register.
2. The Column No. 4, 5, 6, 7, 8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the Column No. 04 of the bill register has not been completed/signed by the DDO w.e.f. 06.09.2021 to till date and column No. 5,6,7,8 & 9 never filled/completed in any of the financial year under audit period, which is irregular.
3. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these some columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
2. Column No... 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.

Sushil

3. Further, the ECS detail has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
4. Cutting has been not attested by DDO.

Necessary Action needs to be taken as per above observations and shown to the next audit.

TAN No. 4

Subject:- Shortcomings in maintenance of consumable Stock Register.

(Ref: Audit Memo No. 07 dated 19/10/2023)

During the test check of consumable stock registers of TCPC for Leprosy Patient, Tahirpur, Delhi-110093, for the period 2021-22 to 2022-23, the following shortcomings have been noticed:-

Non- Consumable Stock Register/Property Register either not being maintained or not provided.

- a) Page counting certificate not recorded in the Consumable Stock Register.
- b) Physical verification of stock: As per rule 213 of GFR 2017, physical verification of consumable and non-consumable items should be conducted at least once a year and of the outcome of the verification be recorded in the corresponding register. Discrepancies if any should be recorded in the stock register for appropriate action the competent authority shall promptly investigate and be brought to account. But scrutiny of consumable stock register revealed that no physical verification has been carried out during the audit period by the unit.
- c) On scrutiny of consumable stock registers, it has come to notice that stock register is not being maintained properly in r/o quantity issued/disposed has not been entered in the stock register neither stock entries have been verified by the HOO nor balance quantity of items have been recorded in the register in most of the cases.
- d) Consumable and Non-Consumable stock handing/taking over of charge not recorded in stock register.
- e) Neither the HOO, nor the person signature of recipient the item (Specified) has found in the stock register.
- f) Most of the columns of the Consumable Stock Register are lying blank like 1,3,4,6,7,13 & 15

Necessary Action needs to be taken as per above observations and shown to the next audit.

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TCPC(L), Tahir
2021-22 to 2022-23

TAN No. 5

Sub:-Preparation of unrealistic Budget.

(Ref: Audit Memo No. 08 dated 19/10/2023)

The text check of reconciliation statement of the Revised Estimate and Expenditure for the month of March, 2023 of the financial year 2022-2023 under the Major Head 2235 provided by the TCPC for Leprosy Patient, Tahirpur, Delhi-110093 Office reveal that there were huge savings specially under the head as mention below:

Years	Major Head & Sub Head	RE-ALLOCATED	Expenditure	Balance Amount	Saving in Percentage
2022-2023	223502101780001 001 (Salary)	4000000/-	3366134/-	633866/-	15.8
	223502101780002 Wages	700000/-	517728/-	182272/-	26%
	223502101780006 MT	800000/-	408442/-	391558/-	49%
	223502101780013 OE	200000/-	176095/-	23905/-	11.95%
	223502101780021 S&M	350000/-	239198/-	110802/-	31.66%

From the above table, it may be seen, that there were savings under the different Sub-heads varies form 11.95 % to 31.66 % which clearly indicate that the TCPC for Leprosy Patient had prepared the Budget in an unrealistic manner resulting in the saving as mentioned above. Further, this office had not initiated any steps to surrender the saving to Finance Department. So as to utilize these savings by any other needy department of NCT of Delhi.

HOO is requested to direct to the concerned in-charge to take care in preparation of Budget and in case excess funds are observed in any of the sub head same needs to be surrendered timely i.e. within the same financial year for which it was allotted.



INSPECTING AUDIT OFFICER
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