

**Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

**Internal Audit Report of
Training cum Production Centre(M), Ramesh Nagar, New Delhi for the period 2018-19 to 2020-21.**

INTRODUCTION

The internal audit on the accounts of **Training cum Production Centre(M), Ramesh Nagar, New Delhi**, DDO Code 055074, for the period 2018-19 to 2020-21 was conducted by field Audit Party No. XXXII comprising of Mrs. Poonam Kohli, IAO & Mrs. Dheeraj Kapoor, AAO. The audit was conducted during 07 working days w.e.f.01.12.2021 to 09.12.2021.

AIMS&OBJECTIVES

The aim of TCPC(M) under Social Welfare Department(DSW), GNCT of Delhi is to give training to the handicapped person and make them self employed. Presently production centre is working for stitching dresses for other Homes of DSW.

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

Head of Office

S.No	Name	Designation	Period
1	Sh.Charan Singh	Supdt.	01/04/2018 to 14/04/2019
2	Smt. Neelam	Supdt.	14/04/2019 to 26/08/2020
3	Ms. Anjali Tiwari	Supdt.	26/08/2020 to 08/09/2020
4	Sh. Ramesh Chandra Maurya	Supdt.	08/09/2020 to 08/06/2021
5.	Smt.Neelam	Supdt.	08/06/2021 to till date

DDO

S.No	Name	Designation	Period
1	Sh.Charan Singh	Supdt.	01/04/2018 to 14/04/2019
2	Smt. Neelam	Supdt.	14/04/2019 to



			26/08/2020
3	Ms. Anjali Tiwari	Supdt.	26/08/2020 to 08/09/2020
4	Sh. Ramesh Chandra Maurya	Supdt.	08/09/2020 to 08/06/2021
5.	Smt.Neelam	Supdt.	08/06/2021 to till date

Cashier

S.No	Name	Designation	Period
1	Sh. Ashok kumar	UDC	01/04/2018 to 18/08/2018
2	Sh. Jitender	ASO	18/08/2018 to 20/02/2019
3	Smt. Anju	LDC	21/02/2019 to 31/05/2019
4	Sh. Jitender Kumar	ASO	01/06/2019 to 27/12/2019
5	Sh. Rakesh	LDC	28/12/2019 to 21/02/2020
6	Sh. Jitender Kumar	ASO	22/02/2020 to 22/10/2020
7	Sh. Yogesh Kumar	ASO	23/10/2020 to 21/05/2021
8.	Sh.Rakesh	Jr.Asstt.	22/05/2021 to till date

VACANCY POSITION

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	GROUP A	-	-	-
2	GROUP B	01	01	-
3	GROUP C	07	01	06
	TOTAL	08	02	06

BUDGET DETAILS

Years	Allotment	Actual Expenditure	Balance
2018-19	2910000	2502817	407183
2019-20	4130000	2417323	1712677
2020-21	2945000	2365873	579127

STATUTORY AUDIT

No AGCR audit has been done after 2014.

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MAINTENANCE OF RECORD

The maintenance of records of Training Cum Production Centre(M), Ramesh Nagar, New Delhi, for the period 2018-19 to 2020-21 was found satisfactory, subject to observations made in current audit report.



**Inspecting Audit Officer
Audit Party No. XXXII**

Old Audit Report Part – I

There were 17 outstanding objections on the accounts of O/o TCPC(M), Ramesh Nagar, New Delhi for the period 1988-2018, with recovery of Rs.1806703.55 out of which 02 paras settled with recovery of Rs.40048/- Now, there are 15 paras outstanding with recovery of Rs.1766655.55

S.No.	Year	Total Para	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1988-1990	01	--	--	01(1)
2	1993-1995	05	--	--	05(2,3,6,7,9)
3	1999-2003	02	--	--	02(1,8)
4	2003-2014	05	--	--	05(1,3,4,5,6)
5	2014-2018	04	02fully settled	Para No.1fully settled & Para no.2 fully settled	02(4,5)
	Total	17	02		15

DETAILS OF OLD RECOVERY :

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1..	1993-1995	Rs.912067/-	-	Rs.912067/-(Para No.2 Rs.688360/-,Para No.9 Rs.223707/-)
2.	1999-2003	Rs.545103/-	-	Rs.545103/-(Para No.1 Rs.545103/-)
3.	2003-2014	Rs.309486/-	-	Rs.309486/-(Para No.1 Rs.301241/-,Para No.3 Rs.8245/-)
4.	2014-2018	Rs. 40048/-	Rs.40048/-	-
	TOTAL	Rs.1806703.55	Rs.40048/-	Rs.1766655.55



Inspecting Audit Officer
Audit Party No. XXXII

Current Audit Report
(Part-II)
(2018-19 TO 2020-2021)

During the course of current audit, 09 audit memos including 01 Record Memo, highlighting various irregularities & recoveries to the tune of **Rs.69328/-** were issued. On the basis of compliance shown by the unit, 02 memos have been settled on the spot recovering an amount of **Rs.27480/-** (Rs.15480/- settled on the basis of reply). Remaining 07 audit memos have been converted to 03 Para and 04 TAN with recovery of Rs.41848/-.

Details of current recovery (2018-19 to 2020-2021):

Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
2	15480/-	15480/-(on the basis of reply)	-
3	12000/-	12000/-	-
6	41848/-	-	41848/-
Total	69328/-	27480/-	41848/-

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



Inspecting Audit Officer
Audit Party No. XXXII

Old Report - Part-I

PART-I
PREVIOUS AUDIT REPORT
1988-89

(33) (36)
①
16
167

①
PART-I
Para No. 1. (Reference Para II, Part I, Audit Report (1988-90))

Recovery of Electricity Charges of Rs. 4190/-

On scrutiny of Electricity - Payment register it is appeared that the Institution has paid for four connections i.e (i) K-333421, (ii) K-334558, (iii) K-335420, (iv) K-335420 and K-334559 are not in use of this institution and installed at first floor under the possession of Landlord. Hence the amount paid by the institution for these two connections so far may be recovered under intimation to audit. The detail of recoverable amount is enclosed with previous audit report.

PART-I (B) POSITION OF STATUTORY AUDIT

- Para No. 1 - 1973-81. - Defective implementation of scheme.
- Para No. 3 (v) - 1973-81. - Non-maintenance of records of Prathyaksha.
- Para No. 1 - 1981-87. - Outstanding dues Rs. 57,721/-
- Para No. 27. - Irregular purchases.
- Para No. 3 - 1981-84. -

2

PARA- 2
2

Part - II

Part II

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A/G

PARA NO. 1 (Reference Memo No. 10 dated 12-6-97)

SUBJECT : Outstanding payment of Rs. 6,88,359.53 in respect of Printing & Tailoring Charges.

Incorporation & revision of Para No. 1 of Audit Report/¹⁹⁹³⁻⁹⁵ had been taken in the current report 1995-97. It was revealed from the detail list of outstanding amount given by the M.N.O. that the outstanding amount of Rs. 6,88,359.53 for the period 1971-72 to 1995-97 is lying pending against various departments of Delhi Govt. and a sum of Rs. 2,78,161.95 had been realized against Rs. 3,31,413.50 which was mentioned in previous report of 1993-95. Early step be taken and result be intimated to the Audit. The detail of outstanding bills are as under; (List Enclosed)

<u>PERIOD</u>	<u>Printing Charges</u>	<u>Tailoring Charges</u>	<u>Total Amount</u>
1971-72	6,61,833.70	36,825.85	6,88,359.53
to			
1995-97			

PARA- 3
3

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3

PARA NO. 2 (Reference Memo No. 5 dated 12-6-97)

SUBJECT : Records of Printing & Tailoring Units.

While going through the records of Printing & Tailoring Units, the following observations were made:-

1. It was noticed that the raw material were being issued on Craft Instructor for manufacturing the Garments and for Printing. But no record of further issue was being maintained. In the ^{not} absence of further issue records, it could/be verified that how much raw material

ANNEXURE - II

Office of the Superintendent, T & PCLMD, Punjab, Bath, N.D. 11002
 - Details of outstanding payment of Printing & Tailoring class

S. No.	YEAR	PRINTING	TAILORING	TOTAL	Position in order
1	1971-72	-	664.75	664.75	
2	1972-73	-	4670.65	4670.65	
3	1973-74	-	6045.05	6045.05	
4	1974-75	54.45	-	54.45	
6	1975-76	55.00	5002.25	5057.25	
7	1976-77	38.75	7060.25	7099.00	
8	1977-78	-	3423.60	3423.60	
9	1978-79	-	1759.35	1759.35	
10	1979-80	-	849.40	849.40	
11	1980-81	36.00	-	36.00	
12	1981-82	-	849.40	849.40	
13	1982-83	1334.00	6195.55	7529.55	
14	1983-84	3899.10	903.00	4802.10	
15	1984-85	380.00	-	380.00	
16	1985-86	16.40	-	16.40	
17	1986-87	-	-	-	
18	1987-88	5176.00	-	5176.00	
19	1988-89	1290.00	-	1290.00	
20	1989-90	-	-	-	
21	1990-91	-	-	-	
22	1991-92	2825.00	-	-	
23	1992-93	-	-	-	
24	1993-94	1573.00	-	-	
25	1994-95	-	-	-	
26	1995-96	51926.00	-	51926.00	
27	1996-97	58294.00	252.00	58319.00	
Total		651533.70	36825.85	688359.55	

U. D. U. M. U.
 T. C. P. C. (M)
 Secy. of Social Welfare
 PUNJABI BAGH

Handwritten marks: 30, 19, 13, 16, and a signature.

was issued to the Tailors/Trainees individually for how much Qty. of items. Release register to be maintained and signature of individual be obtained to avoid any misuse of raw material. Entries in the release register should be attested by the M.O./D.M.O.

2. The purchase of raw material should be strictly as per requirement to avoid the wastage and blockage of Govt. fund in future. It was observed that the purchase of the following items were being purchased continued in spite of sufficient stock was already lying in the stores.

S No.	Name of the Item	Bal. & Date	Further Purchase and Date
2.	Button (part)	432 Doz./7-9-95	1200 Doz./11-9-95
3.	Bulram (Doat)	43 Htz/24-10-96	90 Htz/24-10-96
4.	Huk (part)	112 Doz/9-11-95	160 Doz/9-11-95
5.	Bulram (part)	74 Htz/15-10-96	100 Htz/15-10-96

3. Stock Register of raw material and progress of job work was being maintained but there registers/records were not showing clear picture. Raw materials were being issued to the C.I. But it was not shown from which page/stock, material was taken. The work progress should be machine numbered and page No. of stock register should be mentioned on the work progress and similarly page No. of job work sheet should be mentioned in stock register for proper maintenance of records. Job work sheets should be bound. Compliance be made under intimation to the Audit.

(4)

Para 6 Part 4

29
Memo No. 10

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During the course of checking of Cash book following irregularities have been noticed

- 1) Totals of cash book was not checked by the officer/officials other than the writer.
- 2) Surprise check of balances in the govt chest was not conducted by the DDO to ensure balances shown in the cash book tally with the cash held in the cash chest.

Bill register:

- 1) Col 1, 2 and 16 of bill register was not ~~correctly~~ filled to check the flow of disbursement of amount drawn.
- 3) Summary of ~~undisbursed~~ pending bills was not prepared to ~~verify~~ at the end of each month to writer. The position of bills pending with the P.A.O.

Compliance of above is to be shown to the next audit

DDO (T.P.C.) Puzos Bogl

P. Puri
11/3/11
C.P. Puri

Part 5
~~Part 2/7~~

(5) (28) (H) (31)
 memo to C2
 H.S. (5)

Contingency

During the course of checking of contingent bills following irregularities/defects were noticed

1) Electricity Bill

On scrutiny of electricity bills ~~drawn~~ ~~noticed~~ detail given below, it was noticed the payment of electricity bills in the name of late S. H. D. Lal were being made by the centre. Payment made by centre are irregular and require regularisation from the competent authority under intimation to next audit

S No	Bill No	Amount
1	CB/39/98-99	5165-00
2	CB/125/98-99	5570-00
		<u>10735-00</u>

2) Water charges

On scrutiny of water charges bills detail given below, it was noticed that payment of water charges were being made by the centre when bills were in the name of late S. H. D. Lal. Payment of water charges against bills in the name of S. H. D. Lal are irregular and require regularisation from the competent authority under intimation to audit

S No	Bill No	Amount
1	CB/129/98-99	100-00
2	CB/116/98-99	182-00
		<u>282-00</u>

3)

EB/145/98-PP

(27) A57 (35)

Paper worth Rs 1,17,808/- was purchased, from M/s D.C. Wholesale Store, Karambura, H.D.K., on 31-3-1998 by splitting the requirement to avoid formalities like calling of open tender and sanction of competent authority. Purchase of paper is a irregular and require regularisation of expenditure from the competent authority.

Remove above given entry to other

4)

Repair of Printing Press

EB/38/98-PP

Printing press was got repaired from M/s Jain Engineer Works and his repair bill of Rs 5253/- was split up into number of bills, detail given below, to avoid loan permission under the rule. Total expenditure on repair of printing machine is a irregular and require regularisation from the competent authority under intimation to next audit.

Detail of bill annex. with EB/38/98-PP as under

S/N	Bill No	Date	Amount
1	1691	4-6-98	963-
2	1693	10-6-98	931-
3	1695	16-6-98	963-
4	1699	17-6-98	990-
5	1701	18-6-98	858-
6	1702	19-6-98	550-
			<u>5253-</u>

Purchase of stickers

On scrutiny of bills it was noticed that there is default in relation and other material relating to sticking was purchased from M/s. Hiral Trading Co, Durga Sales, Enb and Shree Shree Sales, default of bills are given below, without completion of EoF formalities, prior approval of the competent authority was not obtained before drawing of amount from the P/O. The whole purchase made are irregular and require sanction and regularization of expenditure from the competent authority under intimation to audit.

Sl No	Bills No	Amount
	CB/1107	91300-00
	CB/110	6100-00
	CB/111	10700-00
	CB/134	3380-00
	CB/111	2185-00
	CB/137	23137-00
		<u>56835-00</u>

6) Expenditure on purchase of blocks

During the course of Test check of contingent bills it was noticed that blocks required for printing were purchased from M/s. Arora Block Makers without calling quotation from the interested parties. Moreover sanction of competent authority was also not obtained for incurring of expenditure.

Payments made for purchase of stickers is irregular and require regularization from the competent authority under intimation to the audit.

Sl No	Bills No	Amount
1	CB/137	2535-00
2	CB/133	3611-00
		<u>6146-00</u>

Contn - 3

(25) (14)

(28)

1/5/98

7 Printing charge

During the course of last check of accounts with it was noticed that printing and allied work was not done from sub Vijay Printers and Advertisers, detail of bills are given below, without complying the CoCo/ formalities. Moreover sanction of the competent authority was not obtained. Expenditure on printing and allied work is irregular and requires regularisation from the competent authority.

Sl No	Bill No	Amount
1	CB/22/98-11	34350
2	CB/31/98-11	34635
3	CB/32/98-11	8600
4	CB/51/98-11	14240
5	CB/53/98-11	17045
6	CB/76/98-11	49000
7	CB/97/98-11	35035
		<u>192905</u>

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DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

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P.P. 7

Audit Memo No. 5
Dated 9-7-03

Outstanding Amount of Tailoring and Printing charges

During the course of audit it has been observed that the undermentioned offices/institutions/homes have got Tailoring and Printing job from this office and payments in this regard are still outstanding ^{during the audit period,} which is irregular. Reasons in this regard be made to audit and what efforts have been made to realize this outstanding payments :-

S No.	Name of office	Sl. No. & Date	Amount	Remarks
<u>Tailoring charges</u>				
1.	Subdt. Bal Sadan	601 dt. 28-3-01	R. 10,335/=	
2.	Subdt. Children Home Naulea	626 dt. 13-1-03	R. 40,533/=	
3.	Subdt. H.A.I.P. Naulea	627 dt. 24-1-03	R. 3,000/=	
4.	Subdt. I.S.P.M.R. Asha Kuan, Avadhika	630 dt. 10-3-03	R. 39,952/=	
<u>Printing charges</u>				
1.	B.T.C. Pusa	1788 dt. 21-3-2000	R. 448/=	
2.	Dean M.A.M. college	1818 dt. 24-7-2000	R. 10,000/=	
3.	— do —	1862 dt. 20-9-2000	R. 577/=	
4.	M.S., G.T.B. Hospital	2023 dt. 26-11-2001	R. 27,672/=]
5.	— do —	2025 dt. 26-11-2001	R. 62,451/=	
6.	— do —	2026 dt. 26-11-2001	R. 24,662/=	
7.	— do —	2042 dt. 26-11-2001	R. 215,880/=	
8.	— do —	2115 dt. 21-5-02	R. 6,192/=	
9.	M.S. Auna Asaf Ali Hospital, Rajpur Road	2156 dt. 5-9-02	R. 87,270/=	
10.	Home for Healthy children of Leprosy, Jail Road	2182 dt. 17-12-02	R. 2,023/=	
11.	After Care Home for Woman Jail Road	2196 dt. 26-2-03	R. 1,099/=	

Contd -- 2/-

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Home for healthy children of
Laprasg, Jail Road.

2198 Oct. 20-2003 R. 2,664/=

13. After Care Home for women
Jail Road.

2199 Oct. 26-2003 R. 1,464/=

14. M.S. GTB Hospital

2202 Oct. 3/3/03 R. 2,881/=

There may be charges which were sent to ~~bank~~ ^{bank} but dishonoured
due to some reasons, action may be taken under intimation to audit.
Efforts may be made to realise ~~R. 5,45,103/=~~ ^{R. 5,45,103/=} from the
defaulting institutions at the earliest and deposit in Govt.
accounts under intimation to audit.

Total :- ~~R. 5,45,103/=~~ = 5,45,103/=

(Sd/-)

The DDO/H.O.
T.C. P.C. (M)
Punjabi Bagh
New Delhi.

9/11/03

DIRECTORATE OF AUDIT
CNCT OF DELHI
PARTY No XIV

Stock Register!

PARA 8

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Audit Memo No 6

Dated: 10/7/03

During the course of audit regarding Stock Register in go Property, Stationary, Consumable & Non Consumable, Printing & Sticking etc. the undermention irregularity have been noticed which needs to be rectified and also noticed for future compliance under intimations of audit.

Misc.

(A) Non-consumable:-

- (i) Page Counting Certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.
- (iv) Bal. of Non-consumable items never been reduced on issued to some one/office extra. their balance is only be reduced after getting condemnation and auction. The balances of under-maintained items have been shown reduced without getting condemnation. Their bal. may be rectified and maintained balance register under intimation of the audit. Other similar cases may be also be reviewed.

Page No
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item.
on off switch
Bucket Plastic

Consumable:-

- (i) Alphabetically index has not been maintained.
- (ii) Physically verification of stock has not been carried out by the competent authority.
- (iii) It is further observed during the course of audit that one stock register is being maintained altogether of non-consumable as well consumable articles. It is highly objectionable and against the provision of GFR. It is suggested that separate and appropriate stock register may immediately be maintained for non-consumable and consumable articles under intimation to the audit.
- (iv) It has also been noticed two or more items have been entered on the same page, which is not in order. Separate page may be allotted each item.

P.T.

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Bot. of most of the non-consumable items have been shown
d. which is irregular.

Stationery!

- (i) Alphabetically index has not been maintained.
- (ii) Physically verification of stock has not been carried out by the competent authority.

Printing!

- (i) Page counting certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.

Sticking!

- (i) Page counting certificate has not been recorded.
- (ii) Alphabetically index has not been maintained.
- (iii) Physically verification of stock has not been carried out by the competent authority.

Signature
I. A.

20/11/03
T. C. P. C. (M)
Punjabi Bagh
New Delhi.

Received
Signature
10/17/03

PART - II
CURRENT AUDIT REPORT
(2003-04 TO 2013-14)

Para No. 9

(Ref memo no Memo No. 12 dt. 21.7.2014)

Sub. Outstanding Recovery of Rs. 3,01241/- from different department

The production unit of TCPC is doing job work of printing and tailoring for different department of Delhi Govt. As per the information provided to audit it has been observed that no male has been given training after 2003-04 and no job work of printing has been done after January 2009, but when the bill book, challan and other record has been audited it has been found that an amount of Rs. 301241/- is still recoverable from the different department of Delhi Govt. for the audit period as per the detail given below, and since 2003 department has not made any sincere effort to recover the amount.

S.No.	Name of the office/Deptt.	Bill No.	Date	Amount in (Rs.)
1	CDPO, ICDS, Nabi Karim	2273	23.9.03	17209
		2409	11.1.05	
2	CDPO, ICDS, Okhla	2280	20.10.03	1433
		2308	19.1.04	
3	Medical Supdt., DDU Hospital	2292	19.3.04	8901
4	Supdt, Beggar Home-1, Lampur	2328	5.3.04	1441
5	Director, DSW	2388	26.10.04	2720
		2536	7.1.09	
6	ICDS, Jahangirpuri	2408	11.1.05	46605
		2483	30.8.05	
7	ICDS, Inderpuri	2411	11.1.05	19245
8	ICDS, Kanjhawala	2412	11.1.05	90001
9	ICDS, Nimri, Gulabi Bagh	2416	11.1.05	74431
		2417	11.1.05	
		2447	9.2.05	
10	Supdt. HMR, Avantika, Rohini	2454	18.3.05	4222
11	ICDS, Govindpuri	2475	8.6.05	647
12	DDO/H.O. MCU, Alipur,	2533	29.12.08	4489
13	ICDS, Shakarpur	2538	7.1.09	29897
			Total	301241

The Deptt should take immediate steps to recover the outstanding amount from the Deptt as mentioned above under intimation to Audit.

Department should take immediate steps to recover outstanding amount from the department as mentioned above under the intimation to audit.

Para No. 2

(Ref Memo No .7 dt. 16.7.2014)

Sub. Recovery of Children Education allowance amounting to Rs. 21730/-

As per rule Children Education allowance is admissible to the Government Servant for the two eldest surviving children only except when the number of children exceeds two due to second child birth resulting in multiple births.

During test audit of TCPC, as per record/information provided to audit it has been found that Mr. Shankar Chandra, W/S Attendant has taken reimbursement of children education allowance/tuition fee for 3rd & 4th Child as per details given below:-

Sl.No	Name of Child	Period	Amount (Rs.)
01	Gaurav Chandra	April 2010 to March,2011	4800/-
		April 2011 to March 2012	4800/-
02	Anu Chandra	April 2012 to March 2013	12130/-
	Total		21730/-

The above recovery may be made from the official under the intimation to audit, and other such type of the cases may be reviewed at your own level.

Dr. J. P. Singh
On the basis of
copy and copy of
PRR placed at
KDF - To
20/6/18.

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Para No. 30

(Ref Memo No. 8 dt.:17.7.2014

Sub. Recovery of Income Tax amounting to Rs. 8245/-

During the test check of income tax calculation sheets for the audit period, it has been observed that Income Tax calculated of the following officers/officials are not incorrect. However, the tax calculated below may be recovered from the officer/official concerned after due verification and deposited into government account under intimation to audit:

YEAR 2012-13

1. Mr. Shankar Chandra, (W/S Attendant) :-

Gross Income:-	Rs. 309182/-
(-) DGHS	Rs.1500
(-) U/S 80 C	Rs.66725/-
Taxable Income	Rs.240957/-
Tax on Total Income	Rs.4096+123
Tax already deducted	Rs. 3173/-
Balance Tax to be recovered	Rs.1046/-

YEAR 2013-14

1. Ms. Dhan Singh, LDC:-

Tax on total income Calculated	Rs.8546+256
Tax already deducted	Rs. 1556+47
Balance Tax to be recovered	Rs.6990+209

In-spite of above, rebate of LIC amounting to Rs.10000/- was allowed in the year 2009-10 & 2010-11 & Infrastructure Bond amounting to Rs.20000/- was allowed to Sh. Dev Prakash Bharal but documents attached not provided to audit, either the saving documents may checked or the tax may be deducted as per rule. Other similar cases may be review at your own level.

(16) 19

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Para No. 4 |

(Ref Memo No. 4 dt. 14.7.2014

Sub. Discrepancies in Pay Fixation

During the test check of pay fixation cases in respect of the employees of TCPC(Male), Ramesh Nagar, the following discrepancies have been noticed :-

<u>S.No. Name of the Official & Designation</u>	<u>Pay fixed by the Department</u>	<u>Pay as per audit as per audit Observation</u>
1. <u>Sh. Ranjeet Singh Lakra, Supdt (CDPO)</u>		
Pay at the time of promotion i.e.on 9.2.2010	14630+4200	14630+4200
Pay after promotion as Supdt on 9.2.2010	15210+4600	15200+4600
1.7.2011)	(DNI 1.7.2010)	(DNI
1:7.2010	15810+4600	15200+4600
1.7.2011	16430+4600	15800+4600
1.7.2012	17060+4600	16420+4600
1.7.2013	17710+4600	17050+4600
2. <u>Sh. Dhan Singh, LDC (Ex -service Men & Re-employed)</u>		
Pay fixed on 1.1.06 with reference to the pay in	6060+1900	6060+1900
The pre revised scale of Rs.3200 (Rs 3050-4590)	(DNI 1.7.06)	(DNI 1.7.06)
1.7.06	6410+1900	6300+1900
1.7.07	6780+1900	6550+1900
1.7.08	7160+1900	6810+1900
1.7.09	7550+1900	7080+1900
1.7.10	7980+1900	7350+1900
1.7.11	8280+1900	7630+1900
1.7.12	8590+1900	7920+1900
1.7.13	8910+1900	8220+1900

The official was promoted as Grade-III UDC w.e.f. 1.11.2013 & pay fixed after promotion also needs to be rectified/revised as per details given below:-

1.11.13	9400+2400	8530+2400
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1.7.14

(DNI 1.7.14)
9920+2400

(DNI 1.7.14)
8860+2400

The pay of the above officer/official may be re-fixed/rectified after due verification and overpaid amount may be recovered from the officer/official under the intimation to audit, other such type of the cases may be reviewed at department level.

Para No. 2

(Ref Memo No. 11 dt. 18.7.2014)

Sub. Bifurcation of purchase order/Demand

As per Delegation of Financial Power to HOD/HOO, 2008, The HOO has the power to purchase the fixture & Furniture up to Rs. 15000/- per annum beyond that HOD has the power to purchase the F&F and to relax the economy ban the approval from the Finance Department is required.

While scrutiny of the record/bills of TCPC (M), Punjabi Bagh, provided to audit, it has been revealed that during 2011-12 seven steel Almirahs, two steel trunks and one cooler has been purchased from DCCWSL Moti Nagar, but it has been found that the purchases have been splitted/bifurcated in such a way that the supply should not exceed the total bill amount of Rs. 15000/-. Details of the procurements/purchases are given below

Sl.No	Name of the item	Qty.	SO/PO No. & date	Bill no. & Date	Amount
01	Steel Almirah(Small)	05	184 dt 08.02.12	136059 dt. 28.02.12	14906.00
02	Steel Almirah Steel Trunk	01 02	185 dt 08.02.12	136196 dt. 05.03.12	12431.00
03	Steel Almirah Room Cooler	01 01	218 dt 21.03.12	137236 dt. 30.03.12	14265.00

From the above facts, it can be seen that avoid for taking permission from the HOD/competent authority, the demand has been splitted/bifurcated, and above all to relax the economy ban, the approval from the Finance Department has also not been obtained, which is irregular. The above purchases may be regularized from the Finance department under intimation to audit.

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Para No. 13

(Ref Memo no. 6 dt. 15.7.2014

Sub. Discrepancies in Stock Registers.

During test check of the store tailoring unit, the following discrepancies have been noticed:*

1. Raw Material Stock Register

- ✓ 1. Overlock Needle:- As on 3/2013, the balance of Needle pkt at Page No. 7 was NIL out of which one pkt was issued on 5/2013. *How it can be possible? Need elucidation*
2. Bukram:- As on 26.10.2010, the balance of Bukram at Page No.10 was 118 Meters out of which 32 meters were issued in the month of October, 2010 after that in the month of Noyember, 2010 leaving a balance 84 instead of 86, which is incorrect.
In the same year i.e. 2010-11, 36 meters of Bukram was taken on loan from SWPH. Out of which 6 meters were issued to worker leaving a balance of 30 meters but while transferred to new registers 30 meters bukram has not been taken forward. There is a shortage of 30 meters Bukram.
3. Zip:- As on December, 2010, the balance of Zip at Page No.12 was 366 out of which 113 zips were issued on 24.12.2010 and shown a balance of 247 zips instead of 253.
There is shortage of 6 Zip.
As on October, 2013, the balance of Zip at Page No.5 was 574 out of which 313 were issued to worker in the month of November, 2013 to February, 2014, shown a balance of 398 zips instead of 361. There is excess of 37 Zips.
4. Tatran:- As on 7/2011, the balance of Tatran at Page No. 18 was 69 meters and 50 meters Tatran were purchased on 25.8.11, the balance should have been 119 meters but it has been taken as 109 meters. There is a shortage of 10 meters Tatran.
As on 7/2012, the balance of Tatran at Page No.49 was 37.50 meters, out of which 13 meters were issued to workers in the month of August, 2012 and shown a balance 14.50 meters instead of 24.50 meters. There is a shortage of 10 meters.

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5. **Pocket Cloth:-** As on 24.2.11, the balance of Pocket cloth at page no. 25 was 104.10 meters out of which 96.30 meters were issued in the month of April, 2011 leaving a balance 10.80 meters instead of 7.80 meters. There is a excess of 3 meters.
 6. **Button Shirt:-** As on 2.7.2013, the balance of Button shirt at page-25 was 100 pkts out of which 18 pkts. were issued to workers on 7.7.2013 shown a balance of 92 pkts. Instead of 82. There is excess of 10 pkts.

General Store

1. **Glass(Tumbler):-** As on 4.1.2012, the balance of Glass at page No.14 was 12 out of which 21 glass were issued on 25.1.2012 to 13.2.2012. How, it can be possible.
2. **Towel:-** As on 25.3.2011, the balance of Towel at Page No.15 was 8 out of which 7 towels were issued on 8.4.2011 shown a balance NIL instead of one towel, which is incorrect.
3. **Cleaning Powder:-** As on 9.8.2011, the balance of cleaning powder at Page No.16 was 7 Kg. out of which 2 kg. were issued on 12.8.2011 & 1.11.11 and 5 Kg. powder were more purchased on 4.1.2012 and the balance taken 5 kg. instead of 10 kg. powder. There is a shortage of 5 kg. powder
4. **Dettol Soad:-** As on 4.1.12, the balance of Dettol Soap was at Page No.26 was 12 out of which 11 soap were issued on 13.12.12 taken a balance NIL instead of one soap which is incorrect.

As per GFR (192) (2) – A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority, but it has been found that physical verification has not been done for the audit period.

Department may take necessary action to rectify the above discrepancies, and other item may also be checked at own level and further suggested that the Physical verification of Consumable and non-consumable stores may be conducted once in a year.

Para No. 7

(Ref memo no 01 dt. 09.01)

Sub. Non Production of Record

During the audit of TCPC(Male) for the audit period 2003-04 to 2013-14 auditable record for the audit period 2003-04 to 2009-10 has not been provide department is requested to produced the following record to next audit

- 1. Budget allotment and expenditure for
- 2. Detail of HOO & Cashier for
- 3. PBR
- 4. Income Tax calculation sheet
- 5. Purchase files
- 6. Cash book

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part in the current Audit Report*

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TEST AUDIT NOTES
2003-04 TO 2013-14

Tan no. 1

(Ref Memo No. 10 dt. 18.7.2014)

Sub. Non achievement of Aims and objectives of the scheme

The scheme of Training-cum-production centre (TCPC) (Male) was introduced as a welfare scheme to provide vocational training in printing and tailoring to male deaf, blind and orthopedically handicapped persons, who are in the age group of 18-45 years and are residents of Delhi, and possess residual capacity to undertake the training. The scheme aims at providing after training, short term work opportunity to enable them to develop proficiency in their respective trades and to provide for a sympathetic and congenial environment for the training and rehabilitation of the disabled. The duration of training in each trade is for one year. After the training the trainees are engaged in the production unit of the same trade for a maximum period of two years.

Each trainee is given a stipend @ Rs. 50/- per month and after the completion of training they are given short term work opportunity to work on per piece rate wages for a period not exceeding two years.

During audit it has been found that since 2003-04 to till date (audit period) no male handicapped person has been given training in any of the trade, as no instructor has been posted in this institution for the last six years. Presently the production unit is working in the compound of SWPH, Ramesh Nagar, but due to non availability of the instructor and other staff training to the male handicapped persons cannot be provided.

Further, it has been found that in the production unit of tailoring, after the completion of training six workers were given short term work opportunity to work on per piece rate wages. But these production workers continued to work till date. As per court orders they have been given minimum wages as applicable from time to time, but the stitching charges which are being charged from the establishment for which the dresses are being stitched by this worker have not been revised after 2000. As more than a decade has been passed when the rates were revised, department should take immediate steps to revise the rates of stitching.

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From the above, it would be observed that the aim of the scheme was to provide training to handicapped persons and make them capable to earn their livelihood so that they can live with honor in the society. Since the scheme is not working the aim for which it was started has failed.

Audit is of the opinion that department should take immediate and constructive steps to start the training again so that handicapped people can take training and live with honor.

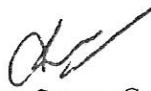
Tan No. 2

(Ref Memo No. 9 and 9(A))

Sub. Unserviceable store

As per GFR 196 "an item may be declared surplus or unserviceable if the same is of no use to the department and a report of stores for disposal shall be prepared in form GFR-17.

During the course of test audit it has been noticed that 14 items of Tailoring training unit and 82 items of Printing unit are lying unserviceable (as per Annexure -I) but the same has not been not been auctioned. As no training has been provided after 2003-04 and a large no. of machinery/equipment and other items like printing press, cutter, binder composer table/unit, stitching machines etc are lying at the Lampur and Ramesh nagar centre since long which could have been rusted and resulted loss of auction value day by day. Department is further advised that a consolidated list of unserviceable items of both the units may be prepared and auction may be conducted as per rule under the intimation to audit.


(Mrs. Seema Goel)
AO/IAO

(ANNAXURE -I)

LIST OF UNSERVICEABLE ITEMS

1. TAILORING UNIT

Sl.No	Name of the item	Quantity
01	Stitching machines	15
02	Press (iron)	02
03	Scissor	07
04	Over locking Machine with motor	01
05	Almirah wooden	01
06	Table wooden	01
07	Office table	02
08	Almirah (iron)	02
09	Trunk (iron)	04
10	Chair (office)	04
11	Locks	08
12	Bhigone	04
13	Table (Iron)	01
14	Square	01

ANNEXURE - I (Printing Unit)

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SP. No.	Particulars or Items	Quantity or Weight
1	2	3
1.	TYPE, Spacing Materials (Lead)	1305 - 310 kg.
2	Bhujona Aluminium	2 Nos
3	Paper cutting Machine	1 No
4	Strapler with Handle 32"	2 Nos
5	Lock	2 Nos
6	Hand-pet Quam	6 Degr
7	Galley	119 Nos
8	Press Press	3 Nos
9	Woolen Case Bone-tying	6 Nos
10	Printing Machine 11x16	1 No
11	do do 13x20"	1 No
12	do do 11x16"	1 No
13	Printing Machine	1 No
14	Paper cutting Machine	1 No
15	Improving Stone	3 Nos
16	Stitching Machine	2 Nos
17	Die Stamping M/C	1 No
18	Hand Press	2 Nos
19	Hand Numbering M/C	8 Nos
20	Shikanja wooden	1 "
21	Leafletter	4 "
22	Duplicate Case wooden	50
23	Composing stick Brass	4 "
24	Composing Slick Brass	4 "
25	Krater Hamal	6 "
26	Rack Case wooden	6 "
27	Upper Case wooden Hand	23 "
28	Upper Case wooden Eng.	21 "
29	Wooden Hammer	1 "
30	Twigears	29 "
31	Composing stick Steel	27 "
32	Composing Rack Hand (wooden)	12 "
33	Composing Rack English	5 "
34	Composing	3 "
35	Wrench	1 "
36	Key	4 "
37	Hammer Steel	3 "
38	Hand saw	11 "
39	Handpet Quam Key	17 Nos
40	Strain	162 Nos
41	Wooden Case Hand	2 Nos
42	Plier	7 Nos
43	Wooden Case Hand High	7 Nos
44	Galley Rack wooden	6 Nos
45	Leaf Case wooden	4 Nos

44	Secissors	8 Nos
45	Bellows	6 "
46	ink Knife Hand	8 "
47	Paper Cutting Knife	3 "
48	Shooting stick	2 "
49	Aluminium Fluorine 2 to 12 em in 1/4 H/c	17 Sets
50	Brng	1 No
51	English wooden case	8 No
52	English wooden case	4 Nos
53	Steel Machine Chase	2 Nos
54	do 11x16 15x20	3 Nos
55	Roller Stamp wooden	2 No
56	Compassing Case & Key	15 Nos
57	Miter Box M/c	1 No
58	Eyelet M/c	1 No
59	Paper Cutting Knife	1 No
60	Galley 15 x 20"	24 Nos
61	Lock	2 Nos
62	oil Pump kerolan	1 No
63	Drum for card	1 No
64	4 Faint Case steel	4 No
65	Fire Bucket with steel	1 New with 1 broken
66	Fire Extinguisher	6 Nos
67	Steel Knock	3 Nos
68	Steel Almark	3 Nos
69	Steel Case	3 Nos
70	Office Table wooden	2 Nos
71	Table Side Knock	3 Nos
72	wooden stool small	11 Nos
73	wooden Almark	1 No
74	Black Board	1 No
75	Steel Box	1 No
76	Stove	1 No
77	Table Ball	1
78	wooden Chair	3 Nos
79	wooden Knock in box	1 No with 12
80	Table Lamp?	1 (broken)
81	Cleaning Fan	29 Nos
82	Double Tube set	22 Nos

List of Consumable Stationery per Stock Register

1. Card B card 18g x 22g 11+2 = 13 PK
2. Binding cloth 5 Roll.
3. Binding Thread 60 Reel.
4. Staples rim small 30 PK
5. Staples rim Big 20 PK

Old & Faded office Paper

1. Ledger Paper 5 Rom Lot 24
2. Cover Paper 2 R
3. Card sheet 2 (G 13)
4. Printing Paper 12x27, 12x27 2+2+2+15+11+2
5. News Print 20x30x 25x30 60 R

PART - II
CURRENT REPORT
2014-15 to 2017-18

Para 1: Recovery of Children Education Allowance amounting to Rs. 33,000/-
(Ref Memo:-06 Dated:-19/6/2018)

As per Rule Children Education Allowance is admissible to the Government Servant for the two eldest surviving children only except, when the number of children exceeds two due to second child birth resulting in multiple births.

During test audit of TCPC as per record/information provided to audit it has been found that Mr. Shankar Chandra, W/S Attendant has been reimbursed children education allowance/tuition fee for 3rd Child as per details given below:-

21-21 / 100 F

SINO	Name of Child	Period	Amount	Bill No
1.	Anu Chandra	April 2013 to March 2014	15000	04 dated 01/05/2014
2.	Anu Chandra	April 2015 to March 2016	18000	06 dated 22/04/2016
		Total	33,000	

The above recovery may be made from the official after due verification of facts and figure under the intimation to audit, and other similar cases may be reviewed at your own level.

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PARA: - 2 Recovery of Income Tax amounting to Rs. 10157/-

(Ref Memo:-08 Dated:-19/6/2018)

On scrutiny of Income Tax records for the financial year 2014-15 to 2017-18 the following recoveries have been noticed by the audit:-

(a) Sh. Rajiv Ranjan (SUPTD); Recovery of Rs. 3109/- for the Financial Year 2015-16(AY 2016-17)

S.No.	Contents	Calculated by deptt.	Calculated by Audit	Reasons for Recovery
1	Gross Salary	833194	833194	Amount Short Deducted By Deptt P14 to 201c Already Settled
2	Less Tpt.	19200	19200	
4	Balance(1-2)	813994	813994	
5	Less Under 80c	150000	150000	
6	Less Under 80 D	3900	3900	
7	Taxable Income (3-4-5) Round off	660090	660090	
8	Total Amount of Tax	57018	57018	
9	Less Rebate u/s 87A	-----	----	
10	Tax Payable	57018	57018	
11	Add Cess	1711	1711	
12	Total Tax Deductable	58729	58729	
13	Tax Deducted by Deptt	55620	55620	
14	Balance to be Recovered	3109	3109	

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(b) SH. Dhan Singh (UDC); Recovery of Rs. 7048/- for the Financial Year 2014-15

S.No.	Contents	Calculated by deptt.	Calculated by Audit	Reasons for Recovery
1	Gross Salary	484892	484892	Amount not Deducted By Deptt
2	Less Tpt.	9600	9600	
4	Balance(1-2)	475292	475292	
5	Less Under 80c	135360	135360	
6	Less Under 80 D	1500	1500	
7	Taxable Income (3-4-5) Round off	338430	338430	
8	Total Amount of Tax	6843	6843	
9	Less Rebate u/s 87A	--	--	
10	Tax Payable	6843	6843	
11	Add Cess	205	205	
12	Total Tax Deductable	7048	7048	
13	Tax Deducted by Deptt	--	--	
14	Balance to be Recovered	7048	7048	

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Income tax amounting to Rs. 10157/- may be recovered from the officials concerned after due verification of facts and figure and be deposited in Govt. A/c under intimation to audit.

O/s- 3109/ -

Similar other cases may be reviewed by HOO at his own level, and recoveries if any be made under intimation to audit.

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PARA: - 3 Recovery of DGEHS amounting to Rs. 5200/-
(Ref Memo:-03 Dated:-18/6/2018)

As per O.M. No. F.25 (III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 rates of contribution to DGEHS have been revised with the implementation of seventh pay commission as per detail given below with effect from 01/02/2017

SI No	Corresponding levels in the pay matrix as per seventh CPC	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	1,000

During the test check of PBR and salary bills it has been observed that DGEHS contribution in respect of following employees have not been deducted as per the rates stated above.

Already Settled

SI No.	Name of Employee & Designation	Level of Pay	DGEHS Deducted (Rs.)	DGEHS to be deducted as per 7 th pay commission (Rs.)	Diff.	Period	Amount to be recovered
1.	Rajiv Ranjan Suptd.	7	325	650	325	02/17 to 05/18 (16 Months)	5200
						TOTAL	5200

Amount of Rs. 5200/- may be recovered from the concerned employees and deposited in govt. account after due verification of records under intimation to audit.

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**PARA: - 4 Non verification of Remittance Amounting to Rs. 5850/-
(Ref Memo:-10 Dated:-21/6/2018)**

The PAO -19 were requested to verify the remittances deposited by the DDO/HOO, TCPC (M) Ramesh Nagar during the period 2014-15 to 2017-18 vide this office letter dated 15/06/2018.

A remittance of Rs. 5850/- remitted vide challan no. 15 dated 03/01/2017 by DDO/HOO, TCPC (M) Ramesh Nagar in respect of cheque no 085498 dated 20/12/2016 received from Observation Home for Boys -II, Kingways Camp towards stitching charges has not been verified by the PAO-19 being receipt not available as per record.

HOO, TCPC (M) Ramesh Nagar may track the transaction and ensure its receipt in government account under intimation to audit.

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ARA: - 05 Non Production of Records

The Following records/ documents for the period 2003-04 to 2009-10 has not been provided to audit:-

1. Budget Allotment and Expenditure.
2. Details of HOO and Cashier.
3. Income Tax Calculation Sheets
4. Purchase files and Cash Book.
5. Property registers 2014-15 to 2017-18.
6. LTC/CEA/Medical Reimbursement Register 2014-15 to 2017-18.
7. Spouse information.
8. Tailoring class Raw Material register 1.4.14 to 31.03.16.
9. Water/Electricity/Telephone Register 2014-15 to 2017-18.
10. Expenditure control register 2014-15 to 2017-18.



Sanjay Kumar
Sr. Ao/IAO
Party No. XVI

TEST AUDIT NOTES

TAN: - 01 Improper maintenance of Pay Bill Registers (PBR)
(Ref Memo:-05 Dated:-18/6/2018)

During the test check of pay bill registers the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2010-2011 to 2016-2017 were not found checked.
2. Upper columns i.e. Date of joining, previous PBR No., Service verified, GPF details etc. have not been filled for the period 2014-15 to 2017-18.
3. Abstract of Pay Bills (GAR-18) in the PBRs has not been maintained for the year 2015-16 to 2017-18.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the DDO for the year 2014-15 to 2017-18.
5. Gross Totalling for income tax purposes not carried out in PBR.

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

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TAN: - 02 Improper Maintenance of Cash Book
(Ref Memo:-04 Dated:-18/6/2018)

The test check of Cash Book for the period 2014-15 to 2016-17 revealed the following short comings:

1. As per rule 13(vi) - Use of white fluid or overwriting 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 DDO should initial every such correction and date his initials invariably. But the following cutting/overwriting made in the cash book in so many pages some of the instances are shown has not been attested by the HOS/DDO at page No.17,& 18 for the year 2014-15.
2. DDO require to attest each and every entry made in the cash Book but entries for the period 01/01/2017 to 30/8/2017 has not been attested by the DDO. Needful be done under intimation to audit

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TAN: - 3 Stock Register
(Ref Memo:-09 Dated:-20/6/2018)


Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any should be recorded in the stock register for appropriate action by competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down under rule 192(3) of GFRs. Discrepancies including shortage, damage and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision given in Rule 33 to 38.

But during the audit, it is found that:

1. No such physical verification has been conducted during 2014-15 to 2017-18 (Non-consumable and consumable as per stock register produced to Audit.
2. Balance of non consumable items has been reduced to nil which is incorrect. For example items like scissors locks, cutting table, office table, sewing machine, over lock machine and room cooler have been shown as nil. Quantities of non consumable items are reduced only in case that item is condemned.

Necessary steps may be taken to rectify the above mentioned discrepancies under intimation to audit.


Sanjay Kumar
Sr. Ao/IAO
Party No. XVI

**CURRENT AUDIT REPORT
(2018-19 to 2020-21)**

PARA NO.1(Ref.Audit Memo No. 4 Dated: 06/12/2021)

Subject : Delay in deposit of remittances

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 D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Govt. Account.

During scrutiny of the Cash Book & other records , It has been noticed that a cheque bearing No 521485 dated 13/01/2021 received from Old Age Home , Bindapur has not been remitted into bank through challan till date.

Further it has also been noticed that the office has not been maintaining the Register of Valuables (Form G.A.R. 5)

Necessary steps may be taken to remove above shortcomings and shown to the audit.

PARA No.2(Ref.Audit Memo No.6 Dated: 07/12/2021)

Sub: Outstanding amount of stitching charges

The workers engaged in TCPC (M) on contract basis are engaged to stitch the uniform/cloths for the inmates of different homes of Social welfare department & other offices of Govt. of N.C.T. of Delhi. During the course of audit it has been observed that the under mentioned offices/institutions /homes have got stitching job done from this office and payments in this regard are still outstanding:

S.No.	Name of office	Bill No.& Date	Amount
1.	Asha Jyoti Home for female, Jail Road	19 dt. 31/08/2020	Rs.4222/-
2.	Asha Jyoti Home for female, Jail Road	20 dt. 25/09/2020	Rs.4220/-
3.	Old Age Home, Bindapur	21 dt. 14/12/2020 ,22 DT.19/12/2020	Rs.3792/-
4.	Nav Kiran-I, Half way/Long Stay Home, Rohini	23 dt.29/12/2020	Rs.5847/-
5.	Nav Kiran-I, Half way/Long Stay Home, Rohini	28 dt. 22/03/2021	Rs.5847/-
6.	Asha Jyoti Home for female, Jail Road	07 dt.30/03/2019	Rs.1400/-



7.	ISPMR,Asha Kiran, Rohini	12 dt.07/01/2020	Rs.16520/-
	Total		Rs.41848/-

Further it has also been noticed that no proper record of stitching work is being maintained by the Office

Efforts may be made to recover Outstanding amount from the concerned department/units.

PARA No.3(Ref.Audit Memo No.1 Dated: 01/12/2021)

Sub: Non-production of records

The following record pertaining to audit period not produced to audit:-

1. GAR-6 stock register
2. Water/Telephone register
3. LTC/Tuition fee register
4. List of unserviceable items



**Inspecting Audit Officer
Audit Party No-XXXII**

**TEST AUDIT NOTE
(2018-2021)**

TAN NO.1 (Ref.Audit Memo No.5 Dated: 07/12/2021)

Sub: Stock Register

On scrutiny of Consumable & Non Consumable Stock Register, the following shortcomings have been observed:-

- 1 The physical verification of the Non consumable stock register and consumable stock register should be carried out at least once in a year and outcome of the verification recorded in the corresponding register. However, the same has not recorded in the Property Register, Raw Material Register, Consumable stock register. The same is required under Rule 213 as per GFR 2017
- 2 Page count certificate not mentioned in Consumable stock registers.
- 3 Alphabetically indexing has not been done.
- 4 Balance column left blank in Property Register.
- 5 Entries not attested by the authorized person in consumable & non consumable stock register.

Reasons for the above shortcomings may be intimated to audit and necessary action to rectify the same may be initiated.

TAN NO.2(Ref.Audit Memo No. 7 Dated: 08/12/2021)

Sub : Shortcomings in Pay Bill Register for the period 2018-19 to 2020-21.

During the test check of Pay Bill Register, following shortcomings have been observed

- 1 The mandatory page count certificate has not been recorded in the PBR for the audit period.
- 2 Entries recorded for the period 2018-19 to 2020-21 have not been verified and attested by DDO/Principal.
- 3 GAR-18 (abstract of the pay bills) has not been prepared in the PBR.
- 4 No entry of GPF advance/withdrawal has been made in the PBR.



- 5 All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF No. etc. have not been filled up during 2018-19 to 2020-21.

Necessary steps may be taken to remove above shortcomings and shown to next audit.

TAN NO.3(Ref.Audit Memo No. 8 Dated: 08/12/2021)

Subject: Shortcomings in Bill Register

On scrutiny of the bill Register of the audit period, the following short comings have been observed:-

1. Bill Register was not serially numbered & page counting certificate has not been recorded on the first page of Bill Register.
2. Blank Col. No 04 :- Particulars of every bill presented to PAO need to be entered at Col. No.2 of the Bill Register and its net amount in col. No.3, further these entries must be attested by the DDO at Col. No.4 at the time of signing the bill & before presentation to PAO, but the same practice was not adhered to. In the absence of proper attestation, figure of the bill presented to PAO maybe changed at any stage and possibility of fraud cannot be ruled out.
3. Blank column No. 5,6,7, & 9:- these columns should be completed under the signature of DDO so as to check the actual amount passed by the PAO office and timely receipt of cheque but the same has never been completed /signed by the DDO which is irregular.
4. Blank column No. 10-12 – these columns of register indicate the cheque number / date presented to PAO and the same must be attested by the DDO, but these column were found
Blank.
5. ECS details: these details have not been mentioned in the bill register. The date of sending of ECS by the PAO has not been found/ mentioned against the Bills.

Necessary steps may be taken to remove above shortcomings and shown to next audit.

TAN NO.4(Ref.Audit Memo No. 9 Dated: 09/12/2021)

Sub: Non-achievement of Aims & objectives of the scheme

The scheme of TCPT(Male) was introduced as a welfare scheme to provide vocational training in printing and tailoring to male deaf, blind and orthopedically handicapped persons, who are in the age group of 18-45 years and are residents of Delhi, and possess residual capacity to undertake the training . The scheme aims at providing after training , short term

work opportunity to enable them to develop proficiency in their respective trades and to provide for a sympathetic environment for the training and rehabilitation of the disabled. The duration of training in each trade is for one year. After the training the trainees are engaged in the production unit of the same trade for a maximum period of two years.

Each trainee is given a stipend Rs.50/-per month and after the completion of training they are given short term work opportunity to work on per piece rate wages for a period not exceeding two years.

During audit it has been found that during audit period no male handicapped person has been given training in any of the trade.. Department should take immediate steps to impart training to the deaf, blind and orthopedically handicapped persons so that the aim of the scheme may be achieved.

Necessary steps may be taken to achieve the aim of the scheme.



Inspecting Audit Officer
Audit Party No-XXXII