

65/c

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

**Sub:- Audit report of Old Age Home, B-block, Kalkaji, GNCT of Delhi, New Delhi
for the Period 2004-2008.**

INTRODUCTION:-

The I.A.R. on the accounts of **Old Age Home, B-block, Kalkaji, GNCT of Delhi, New Delhi for the Period 2004-2008** was conducted by field Audit Party No. XVII, comprising of S/Shri Harminder Singh, IAO upto 31/01/2009 (due to retirement), Smt. Manorama Rawat, JAO and Sh. S.C. Puri, Sr/Jr, Acctt. The audit was conducted during 20 working days w.e.f. 01/01/2009 ^{12/01/2009} ~~(The audit party was on training conducted by Dte. Of Audit from 12/01/2009 to 16/01/2009)~~. This was the second audit. The Internal audit of the department has been conducted up to 2003-2004. D.A.C.R has not conducted the audit of the department.

AIMS AND OBJECTIVES

The Home has been set up to provide residential care to the destitute, old and infirm persons. The capacity of the home is restricted to 20 beneficiaries at present.

Discarded

D. Madhu

11/2/09

*D. D. O. / H. O.
J. A. H. KALKAJI
D. S. W. DELHI GOVT.*

HOD/H.O.S/D.D.O's / CASHIERS

The following officials have served as HOD/HOO/DDO/Cashier during 2004-08

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S.No.	HOD	Head of Office	DDO	Cashier
1	S/Shri Sh.A.K.Paitandy April 2004 to Nov'2004	S/Shri/Ms. Ms.Ragina Kujur April 2004 to Oct 2004	S/Shri Ms.Ragina Kujur April 2004 to Oct 2004	S/Shri Sh. Vimlesh Yadav April 2004 to July 2006
2.	Sh.Jitendra Narain Nov'2004 to May'2005	Ms.Shuchi Sehgal Nov 2004 to March 2005	Ms.Shuchi Sehgal Nov 2004 to March 2005	Sh. Vimlesh Yadav April 2004 to July 2006
3.	Sh.G. Narendra Kumar June 2005-June 2006	Sh.Rajeev Saxena April'2005 to 22/06/2005	Sh.Rajeev Saxena April'2005 to 22/06/2005	Sh. Vimlesh Yadav April 2004 to July 2006
4.	Sh. Majumdar July 2006 to Oct 2006	Sh.R.K.Rai 23/06/2005 to 15/06/2006	Sh.R.K. Rai 23/06/2005 to 15/06/2006	Sh. Vimlesh Yadav April 2004 to July 2006
5.	Smt. Jayshree Raghuraman Oct 2006- July 2008	Sh.Narain Singh 16/06/2006 to 21/07/2007	Sh.Narain Singh 16/06/2006 to 21/07/2007	Sh. Vimlesh Yadav April 2004 to July 2006 and after that DDO self maintained.
6.	Smt. Jayshree Raghuraman Oct 2006- July 2008	Sh.Rajeev Saxena 22/07/2007 to 11/10/2007	Sh.Rajeev Saxena 22/07/2007 to 11/10/2007	DDO self maintained (no cashier posted)
7.	Smt. Jayshree Raghuraman Oct 2006- July 2008	Ms.Lata Negi 12/10/2007 to 31/03/2008	Ms.Lata Negi 12/10/2007 to 31/03/2008	DDO self maintained (no cashier posted)

Note:- Supdt(DDO/HOO)-----.

Welfare officer -----

UDC -----

Cook -----

Care taker -----

----- All working in diverted capacity in the Old Age Home

Budget Allocation

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(A)-PLAN HEAD

Period	Major/minor Head	Budget allotted	Expenditure
2004-05	MH-2235 A2(1)(5)(15) (OE)	3,00,000	244355
2004-05	A2(1)(4)(15) (Salary)	196,000	159586
2005-06	A2(1)(5)(15) (OE)	5,00,000	368005
2005-06	A2(1)(4)(15)(Salary)	232,000	130189
2006-07	A2(1)(5)(14)(OE)	8,00,000	805877
2006-07	A2(1)(4)(14)(Salary)	254,000	86836
2007-08	A2(1)(5)(12)(OE)	10,00,000	495526
2007-08	A2(1)(4)(11)(Salary)	224,000	108219

Statutory Audit:-

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**Statutory audit of Old Age Home, B-block, Kalkaji, GNCT of Delhi, New Delhi
GNCT of Delhi not conducted by AG (Audit) Delhi.**

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	----	---	---
2.	Group B	----	---	----
3.	Group C	----	---	---
4.	Group D	02	01	01
	Total	02	01	01

Maintenance of Records:-

The maintenance of records of Old Age Home, B-block, Kalkaji, GNCT of Delhi, New Delhi, for the Period 2004-2008, was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 09 audit para's outstanding the Nil has made compliance of as such Nil para's settled. The remaining 09 para's have been incorporated with current audit report as part-I (old audit report).

(A)

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1.	1994-97	02	_____	_____	02
2.	1998-04	07	_____	_____	07
3.			-----	-----	
4.					
	Total	09	-----	-----	09

(B) Details of Old Recovery

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S.No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1.					
2.	1998-2004	32475/-	-----	-----	32475/-(Para-1)
3.					
4.					
5.					
6.					
	Total	32475/-			32475/-

Current Audit Report

During the course of current audit, 15 audit memo's highlighting various regularities/short recovery to the tune of Rs. Nil were issued. Department has not shown any compliance of any audit memo's as such no spot recovery was made. 15 audit objection have been incorporated in current audit report. 05 paras and 04 tabs.
(Memos clubbed in paras - 4210, 12, 18 & 20, 13217)

Details of Current Recovery (Audit period 2004-07):-

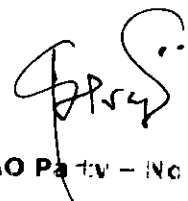
Para No.'s	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)
1	---NIL---		
2			
3			
4	---NIL---		
4			

Details of Current Recovery (Audit Period 2007-2008):-

Para No.'s	Total Recoveries (in Rs.)	Amount Recoveries	Balance (in Rs.)

	NIL		
Total=		----	

The internal audit report has been prepared on the basis of information furnished and made available by the Old Age Home, B-block, Sakaji, GNCT of Delhi, New Delhi, for the Period 2004-2008. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.



(IAO Part - No XVIII)

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PART - I^(*) (Add Report)

PARA NO. 1

(Ref. Memo No.2 Dated 14.01.1998)

Subject:- Property A/C Register (Immovable)

Scrutiny of Property A/C Register for the years 1994-95 to 1996-97 has revealed the following discrepancies:-

i) Cost of Items has not been Shown against the each items:-

During the audit, it has been noticed that many items have been shown entered in the Property A/c Register but cost of the same has not been shown against the each. The detail in this regard is as under:-

P.No.	Date	Item	Qty.	Cost	Remarks
104	1.1.97	B.P.L. Sonyo	1	x	cost has not shown (Donated)
106	21.12.96	Immersion Rod	1	x	Balance has not shown.
108	20.2.97	Geysar	1	x	Cost has not shown (Donatated)

PARA 2

AUDIT OF CASH BOOK

(Memo No. 4 dated 14.1.98)

During the course of audit of Cash Book for the period 1994-95 to 1996-97 following irregularities were observed:-

PARA No. 1

Reconciliation of expenditure for the period 1994-95 to 1996-97 from pay and account office not shown to audit.

(Ref. Memo no. 10)

Dated: 26/4/04

Para (3) Subject: Dietary Registers

During the scrutiny of the Dietary Stock Registers and the Cook's Diet Registers, the following irregularities were noticed :-

(1) That the following items were found to be clubbed together as one article :-

- (a) Bread; Savian; Biscuit; Bread
- (b) Vegetable (Misc); Vegetable (onion); Fruits
- (c) Dals - chana; Masoor; Moong; etc.
- (d) Masalas - chilli powder; Zeera; Heeng; Haldi; etc.
- (e) Paner; Egg

Being a dietary register, entries of the above articles are supposed to be maintained separately, so as to keep a proper watch over the existing stock; issue; purchases; ^{the items may please be shown separately and also} consumption; norms; etc. Hence kindly explain the reason for this clubbing, to Audit.

(2) That the following entries in the Cook's Diet Register shows that the stores were issued to inmates, more than the actual strength of the old Age Home, which is 20 (twenty) :-

Page nos.	Date	Nos
107	2/2/98 - 8/12/98	23
108	9/12/98 - 15/12/98	22
109	16/12/98 - 30/12/98	25
110	31/12/98 - 6/1/99	21
111	7/1/99 - 13/1/99	21
112	14/1/99 - 20/1/99	21

- (a) Reason for the above excess issue from store may be explained to audit.
- (b) Testimony of the prior permission, if any, taken from the competent authority may also be shown to the audit.

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(3) As per Stock Register - I / Page no. 71, an item namely "Nariyal oil" is stated to have been purchased for Rs 194.25, on 7/9/98. But the same has not yet been consumed, so far. Hence, the reason for this unnecessary purchase may please be explained to audit.

(4) SR-II / Page-12 / Date - 25.9.99 / Article - Biscuit :

The aforesaid stock entry of the item - biscuit - has been scrutinized and it is found that the balances (as detailed below) has not been worked-out properly :-

Date of purchase	No. of packets purchased	Total Cost	Hence, Total Qty in Stock	But, Balance shown in Stock Register	Difference	Cost of the difference
25/9/99	60 PKTS	Rs. 705/-	78 PKTS	73 PKTS	5 PKTS	Rs. 58.75 (@ Rs 11.75 per PKT)

In view of the above, the amount shown against each may be recovered from the defaulting official, after due verification and then be intimated to audit.

(5) SR-II / Page-12 / Article - Biscuit :

The issue of the biscuit packets from store has been shown more than the prescribed limits/seals, as per details below :-

Date	Consumption as per Seal	Actual issue from Store	Difference	Cost of this excess issue
(a) 2/12/99 to 8/12/99	12	22	10	Rs 146.00
(b) 30/12/99 to 5/1/00	12	22	10	Rs 146.00
(c) 6/1/00 to 12/1/00	12	25	13	Rs 189.80
Total =				Rs 481.80
				@ Rs 14.60 / PKT

In view of the above, the excess amount incurred/shown against each may be recovered from the defaulting official, after the verification and then the same be intimated to audit.

(6) The balance position of the following articles have not been worked-out properly :-

Stock Reg' details	Date	Article	Opening Balance of the Stock Reg'	Fresh purchase	Total Qty	But Qty shown at Col. No 8 of the SR	Difference between actual & shown	Cost of the difference
R-II/p-95	22/1/00	Haldi	0.900 gms	1.000 kg	1.900 gms	0.900 gms	1.000 kg	Rs. 47.50 (@ Rs 47.50/kg)
R-II/p-71	13/1/99	Refined oil	16.210 ltrs	22.750 ltrs	38.960 ltrs	37.310 ltrs	1.650 ltrs	Rs 97.61 (@ Rs 59.16)
Total =								Rs 145.11

In view of the above, the amount shown against each may be recovered from the defaulting official, after due verifications and then be intimated to audit.

(7) Also, the balance position of the following articles have not been worked-out properly :-

Stock Reg' details	Date	Article	Opening Balance as per Stock Reg'	Issue of stores as per Stock Reg'	Hence, actual closing Balance	whereas, closing Balance as per Stock Reg'	Difference between actual & shown	Cost of the difference
R-III/p-2	11/5/00	Atta	147.25 kg	4.500 kg	142.75 kg	92.30 kg	50.45 kg	Rs. 408.65 (@ Rs 8.10/kg)

Hence : (a) If any adjustment is made, the same may be explain in detail (with sufficient proof) to the audit

(b) Else, the amount shown the item may be recovered from the defaulting official, under intimation to audit.

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(8) During the scrutiny of the Diet Stock Register, the following irregularities were also noticed :-

Stock Reg' details	Date	Article	Handing over figures as per the Stock Reg' (kg)	Taken over figures as per the Stock Reg' (kg)	Difference (kg)
SR-II/p-7	28/3/00	Atta	145.600 20 kg	145.600	125.600
SR-II/p-27	28/3/00	Dalia	3.800	4.390	0.590
SR-II/p-71	28/3/00	Refined oil	12.490	14.210	1.72
SR-II/p-76	28/3/00	Rice	49.650	96.700	47.05
SR-II/p-100	28/3/00	Sugar	22.950	27.250	4.300
SR-II/p-87	28/3/00	Salt	8.000	9.295	1.295
SR-II/p-90	28/3/00	Savian	5.000	1.290	3.710
SR-II/p-92	28/3/00	Chilli powder	2.200	2.306	0.106
SR-II/p-111	28/3/00	Tea	5.860	6.119	0.259
SR-II/p-95	28/3/00	Haldi	1.650	1.753	0.103
SR-II/p-114	27/3/00	Dal	39.400	78.000	38.600
SR-III/p-4	2/7/00	Atta	43.000	60.000	17.000
SR-III/p-15	2/8/00	Rice	38.650	48.200	9.550

In view of the above, it could be seen that a lesser quantity of item was handed over by the out-going official. Whereas, a higher quantity of item was received/taken over by the succeeding official.

Reason for this huge difference on the date/event of handing-over and taking-over may be explained to the audit. Further, responsibility may also be fixed at the defaulting official.

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(9) As per the "Dietary scale of Adults (both Male & female)" issued by the Joint Director (Admin), Department of Social Welfare vide his office circular no. F-54(9)/98/DSH/Accounts/15839-959 dt 13/7/98, the specified norms for the supply/issue of milk to each inmate is 0.050 gms per head per day. The total sanctioned strength of this Old Age Home is 20 (twenty) inmates which when calculated in full, comes to $0.050 \times 20 = 1.000$ ltr per day. Whereas, it has been observed from the Stock Register that the milk has been purchased by more than 1.000 litre per day, as per details below:-

ck Reg' tails	Date	Milk purchase as per Stock Reg (in Litres)	Rate per litre	Prescribed Qty for 20 (twenty) inmates $0.050 \times 20 = 1.000$ (lts)	Whereas Excess Litres of milk purchased (lts)	Total no of days	Total Qty of Excess purchase (lts)	Total Cost of the excess purchase
I/P-137	1/4/98 - 4/12/98	2.5	Rs. 11/-	1	1.5	248	372	Rs. 4092.00
	5/12/98 - 31/12/98	3.5	Rs. 11/-	1	2.5	27	67.5	Rs. 742.50
	1/1/99	4	Rs. 11/-	1	3	1	3	Rs. 33.00
I/P-66	2/1/99 - 31/1/99	3.5	Rs. 11/-	1	2.5	30	75	Rs. 825.00
	1/2/99 - 31/3/99	3.5	Rs. 12/-	1	2.5	59	147.5	Rs. 1,770.00
Reg'	1/4/99 - 2/2/00	4	Rs. 12/-	1	3	308	924	Rs. 11,088.00
								Rs. 1,807.00
III/P-120	8/12/00 - 25/4/00	2	Rs. 13/-	1	1	139	139	Rs. 1,807.00
	26/4/00	4	Rs. 13/-	1	3	1	3	Rs. 39.00
	27/4/00 - 2/8/01	2	Rs. 13/-	1	1	98	98	Rs. 1,274.00
	3/8/01	7	Rs. 13/-	1	6	1	6	Rs. 78.00
	4/8/01 - 20/1/02	2	Rs. 13/-	1	1	169	169	Rs. 2,197.00
	21/1/02	2.5	Rs. 13/-	1	1.5	1	1.5	Rs. 19.50
	22/1/02 - 31/3/02	2	Rs. 13/-	1	1	433	433	Rs. 5,629.00
								<u>Rs. 29,594.00</u>

In view of the above, the excess amount incurred may be recovered from the defaulting official, after due verifications and then the same be intimated to the audit

(10) During the scrutiny of the Diet stock Register & the Cook's Diet Register, the following irregularities were noticed:-

Stock Reg. details	Date	Article	Qty issued as per the Stock Reg.	Qty issued as per the Cook's Reg.	Difference	Cost of the difference
SR-III	10/2/00	Atta	30 kg	27 kg	3 kg	Rs. 25.95 (@8.65 x 3)
SR-II/P-17	(2000)	Bread	10 loafs	NIL	10 loafs	Rs. 180.00
SR-I/P-90	17/12/98	Dalia	3 pkt	NIL	3 pkt	Rs. 67.20 (@22.40 x 3)
SR-I/109	7/10/98	Biscuit	1 pkt	NIL	1 pkt	Rs. 12.00
SR-I/141	17/12/98	Atta	100 kg	NIL	100 kg	Rs. 860.00 (@8.6 x 100)
SR-I/196	17/12/98	Salt	5 kg	NIL	5 kg	Rs. 27.50 (@5.5 x 5)
SR-II/96	29/4/99	Chad chitka	2 kg	1 kg	1 kg	Rs. 25.00
SR-II/41	31/12/99	Flour	50 gms	NIL	50 gms	Rs. 35.00 (@35)
SR-II/74	25/2/99	Rice	2 kg	NIL	2 kg	Rs. 23.00 (@11.5 x 2)
SR-II/99	13/5/99	Usad Duli	1.5 kg	1 kg	0.500 gm	Rs. 16.25 (@32.5 x 0.500)
R-II/103	31/12/99	Sambhar Powder	1.600 kg	NIL	1.600 kg	Rs. 186.00 (@116.25 x 1.600)
R-II/104	31/12/99	Imli	0.500 gm	NIL	0.500 gm	Rs. 59.37 (@118.75 x 0.500)
R-II/107	25/2/99	Bourndi	3 pkt	NIL	3 pkt	Rs. 58.50 (@19.50 x 3)

Total = Rs. 1575.77

In view of the above, the difference amount may be recovered from the defaulting official, after due verifications and the same be intimated to audit.

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(11) During scrutiny of the Diet Stock Register and Cook's Diet Register, the following irregularities were noticed :-

Date of issue as per Stock Register	Article	Qty issue as per the Stock Register (in kgs)	Qty recd by the cook as per the Cook Register (in kgs)	Difference (in kgs)
(a) 15/3/01 } 29/3/01 }	Atta	30.000	66.300	36.300
(b) 15/3/01 } 29/3/01 }	Rice	30.000	36.400	6.400
(c) 29/9/98 } 13/6/98 }	Savian	3.120	10.400	7.280
(d) 17/10/98 } 23/10/98 }	Savian	1.665	4.550	3.185
(e) 6/1/00 } 20/1/00 }	Atta	25.000	40.000	15.000
(f) 15/11/00 } 21/11/00 }	Atta	30.000	37.800	7.800

In the above instances, it could be seen that the stock entry of the stores has been made for lesser quantity. Whereas, the actual receipt of the cook in the kitchen is for higher quantity.

Reason for this huge variation on issue & receipt, may be explained to the audit. Further, responsibility may also be fixed at the defaulting officials.

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(i) As per the "Dietary Scale for Adult (both Male & Female)" issued by the Joint Director (Admin), Department of Social Welfare vide their office circular nos. (a) F-54(9)/98/MSW/ACells/15839-959 dt 13/7/98; and (b) F-1(19)/OAH/Kalkaji/MSW/001-02/3944 dt 4/4/02 - the item vegetable (Mise + onion) has given to each inmates is specified as 0.310 gm (Mise-0.300gms + Onion-0.010gms) per head per day. But during the scrutiny of the Dietary Registers it was observed that vegetable has been purchased more than the prescribed limits in the following few instances:-

Stock Reg etails	Date	Prescribed limit of Vegetable per inmate	Total no. of inmate on the day	Total Qty of vegetable purchased on the day (kg)	Whereas actual requirement of the day (kg)	Therefore Excess Qty of Vegetable purchased on the day (kg)	Cost of Purchase (per kg)	Excess expenditure incurred
II/P-153	1/9/00	0.310	15	10.900	4.650	6.250	Rs. 10.82	Rs. 67.62
I/P-160	18/3/01	0.310	17	13.480	5.270	8.210	Rs. 9.22	Rs. 75.70
I/P-166	23/3/02	0.310	16	11.150	4.960	6.190	Rs. 10.94	Rs. 67.72
							Total =	Rs. 211.04

- (a) Hence, recovery of excess expenditure may be made.
- (b) It is also pertinent to add herewith that similar qty of vegetable were purchased on the very next date, as well.
- (c) This casts a serious doubt on the purchase made on the other dates, as well (on the basis of 0.310 gm X number of inmates present on the day). But since the information regarding the actual number of inmates present on the day is not made available in the Stock Register entries, this audit party is unable to examine the case, further, in detail.
- (d) On enquiry from the officials of the OAH it was revealed that vegetable are sometimes being purchased for two/three days. Under this circumstances, the HOD of this OAH is requested to recast all the purchases made between the period 01/04/98 to 31/03/04 in comparison with the figures/number of inmates present on a particular date.

Irregularity found may be brought to the notice of the audit, after making necessary recoveries from the defaulting officials. Further, a certificate stating the rechecking/recasting/recovery made may also be furnished to the audit.

(e) Further, it should be ensured that vegetable being a highly perishable commodity is purchased on a daily basis — to get its nutritional value/effect of "fresh & hygienic".

(f) It was also brought to the notice of the audit that vegetables are being collected/purchased by this OAH from the "Mother Dairy Booth". Whereas the billing/payment is actually being made to a private company named M/s Swastik Corporation. This practice also needs to be checked by the HOD in the light that when the supply contract is awarded to M/s Swastik Corporation, that company should ensure that :- (attach)

- (i) Vegetable is supplied at the doorstep of the kitchen of the OAH;
- (ii) Vegetable being a perishable item is supplied on daily basis;
- (iii) Vegetable should be supplied/handled hygienically by the company;
- (iv) Vegetable should be fresh, by all means; and
- (v) Vegetable should be fit for consumption, by all means.

(12) A few recommendations, for future maintenance of records :-

(a) All issue/consumption registers should mandatorily indicate about the number of inmates (including male & female details) — for whom items are being issued/consumed — either from store or kitchen;

(b) It should be ensured that all columns of the registers are completely/ properly filled — giving full details

(c) Entries of purchase/issue/receipt/consumption of articles should mandatorily tally with each other

(d) Further, such entries may also be made in the remark column of the registers, which would the linkage of a particular purchase/issue/consumption with other related registers/entities

(e) The HCO, OAH may also insist upon the need for a Yearly Physical Verification of stores - as per the terms specified under Rule 116 of the General Financial Rules, 1963.

(13) Summary of recoveries suggested in the preceding pages of this memo no. 10 :-

<u>Page no</u>	<u>Para no</u>	<u>Amount to be recovered</u>
2	(4)	Rs. 58.75
2	(5)	Rs. 481.80
3	(6)	Rs. 145.11
3	(7)	Rs. 408.65
5	(9)	Rs. 29,594.00
6	(10)	Rs. 1,575.77
8	(12)	Rs. 211.04
	<u>Total =</u>	<u>Rs. 32,475.12</u>

(Rupees Thirty two thousand four hundred seventy five and twelve paise)

Compliance may be shown to audit

para - 24

Property Register.

During the scrutiny of the property register for the audit period, the following discrepancies have been noted by the undersigned, same may be rectified and under intimation to the audit:

1. Property register is maintained as Consumable stock instead of Non-Consumable stock, resulting actual stock position cannot be ascertained on a particular date. It may be revised accordingly.
2. The competent authority never conducted physical Verification. Physical verification may be conducted every year.
3. Balance of the articles in the register is shown as 'NIL', even the articles in use and not declared as condemn by the competent authority.
4. 13 nos. locks (medium) were purchased on 30-03-99 that was not used in the year. Out of 13 nos., 8 issued in next year & 3 on 01-05-2k, rest two were still not issued. The position as why the excess stock purchase without requirement, be clarified to the Audit.
5. In the year 1999 plastic mug issued to the Care Taker very frequently. Detail given below:

DATE OF ISSUE	QUTY.
09-06-99	1
09-07-99	2
10-09-99	2
11-10-99	2
14-12-99	1
14-12-99	3

6. Four umbrella were purchased on 09-10-98 out of these two nos. issued to Care Taker while two issued to 'staff'. Umbrellas issued to the Staff needs to be justified.
7. Five dustbins were purchased on 30-03-99 for Rs. 315/-, while 3 dustbins were available in the stock. Out of 8 dustbin 5 nos. issued in Jan.2002 &

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2nos. in Feb.2002 i.e. after the three years of purchase. The position as why the excess stock purchase without requirement, be clarified to the Audit.

8. Six locks (Big) purchased for Rs.356.30 on 09-10-99 for office, further two locks on 27-03-03, ten for store & two big locks on 30-03-99, six medium on 16-10-99 without declared condemnation of the existing locks by competent authority.
9. One plastic jug issued to Dhobi on 22-1-99, while no Dhobi posted in the unit.

(B)

para - 2

Sub: Clothing Register.

During the scrutiny of the clothing register for the audit period, the following discrepancies have been noted by the undersigned, same may be rectified and under intimation to the audit:

1. Clothing register is maintained as Consumable stock instead of Non-consumable.
2. 42 Mtrs. Curtain cloth issued on 18-2-99 for Supdtt.'s room needs to be justified.
3. 3 nos. curtains on 27-11-98 & 5 nos. on 30-11-96 without approval of any officer name of Care Taker also not mentioned.
4. 81 nos. towel purchased in 97-98 out of these 18 nos. issued in 98-99 and 44 nos. in 99-2000. Besides no towel issued in 2000. The position may be clarified as why the purchase made without requirement.
5. Two towels issued for office on 16-4-2, one on 19-4-2 and four on 10-8-2 needs to be justified as only clerical staff posted in the office.

10

Para-14 ~~Sub:~~ Stock Register (General article).

During the scrutiny of the Stock Register (General article) for the audit period, the following discrepancies have been noted by the undersigned, same may be rectified and under intimation to the audit:

- 1. Requisitions have not signed by the competent authority.
- 2. A lot of phenyl issued to the Care Taker, which is not seems to be justified as phenyl also issued to the sweeper as well as cook. The position may be clarified as to why the phenyl issued to the Care Taker. Few instances are given below :

Date	Quantity Issued(in Ltrs)
17-11-98	1
03-12-98	5
04-12-98	5
04-02-99	5
09-06-99	5
01-11-99	5
18-04-2k	2

- 3. In the month of Jan.2002 as per stock register 8 kg. Vim issued to the Care Taker but in the ^{and 6.5 kg} Issue register it shown only 4 kg. and in march 2003 as per stock register, 9 kg. ^{and 4 kg} in Issue register 4 kg. The position may be clarified as to why the quantity is differing in stock & Issue register.
- 4. Three Towels issued to Care Taker on 3-1-2 ³⁻¹⁻²⁰⁰² needs to be justified.
- 5. In May 1999, 25 nos. bathing soap ^{was} issued to Care Taker while nos. of inmates ^{are} is only 20.
- 6. 20 nos. bathing soap issued to Care Taker on 01-07-1999 but deducted from balance 23, ^{scope}

7. Bathing soap issued to Dhobi every month needs clarification, as there is no Dhobi posted in the office.

8. 29 nos. bathing soap issued to Care Taker on 01-12-99 while total strength of inmates are 20 nos., position may be clarified to the audit.

9. In the stock register dated of issued not in sequence. One instance is as under

Date of issue	To whom	Qty.
12-07-99	Dhobi	1
21-07-99	Care Taker	2
04-05-99	Office use	7
01-06-99	- do -	4
01-07-99	- do -	4

10. It has been notice that a lot of washing powder was issued to Dhobi, while there is no such employee posted during the period. The position may be clarified as to why the washing powder shown issued to the Dhobi. Few instances are given below:

DATE OF ISSUE	QTY.	DATE OF ISSUE	QTY.
03-06-99	2 kg.	12-07-99	2 kg
02-08-99	3 kg	01-09-99	2 kg
01-10-99	2 kg	01-11-99	3 kg
01-12-99	2 kg	04-01-2k	2 kg
10-02-2k	2 kg	15-03-2k	2 kg
11-05-2k	2 kg	06-07-2k	2 kg
05-09-2k	2 kg	12-12-2k	2 kg
03-01-01	2 kg	01-03-01	2 kg
03-05-01	2 kg	02-06-01	2 kg
03-07-01	2 kg	10-09-01	2 kg
03-10-01	2 kg	02-11-01	2 kg
04-12-01	2 kg	09-01-02	2 kg
13-05-02	2 kg	04-07-02	1.350 kg
05-08-02	2 kg	07-11-03	3 kg
05-12-03	3 kg	03-02-04	3 kg
04-03-04	3 kg	06-04-04	3 kg

12. A huge quantity of washing powder issued to Care Taker, other than the w/powder issued for inmates. The matter needs clarification as under which criteria washing powder was issued to Care Taker in a large quantity. Few instances are given below:

DATE OF ISSUE	QTY.	DATE OF ISSUE	QTY.
26-05-99	1 kg.	10-04-99	1 kg
07-12-99	2 kg	02-06-01	2 kg
05-07-01	1 kg	24-07-01	1 kg
16-11-01	1kg	02-01-02	2kg
15-06-02	4 kg	05-08-02	250gms
06-01-03	2 kg	08-04-03	4 kg
08-05-03	4 kg	05-06-03	3 kg
09-07-03	3 kg	05-09-03	1 kg

Page

7

Payment to Mali (Part time)

o/s

During scrutiny of Contingent vouchers it has been observed that the payment has been made to Mali number of times as part time. It may pl. be ascertained whether the sanction to engage part time Mali has been obtained from competent authority. In case the sanction has not been taken, the amount as shown below to make the payment to Mali (as part time) may pl. be regularized from the competent authority with intimation to audit.

S No	Base No & dt	Vs No	Amnt.
1	CB/3A 3.5.2001	419	RS 240-00
2	-----	52	RS 240-00
3	----- 15 13 ⁸ ₂₀₀₁	242	RS. 240-00
4	----- 13 20.12.2001	372	RS 240-00
5	----- 33 5.12.2001	503	RS 240-00
6	----- 47 19.11.2003	414	RS 240-00
	47		
7	CB 40 3.11.03	343	RS 240-00
8	-----	394	RS. 240-00
9	CB 24 1-8-03	249	RS. 240-00
10	-----	261	RS 240-00
11	CB 13 2-6-03	135	RS. 240-00
12	-----	136	RS 240-00
13	CB 6 12.5.99	257	RS 240-00 RS. 240-00
14	CB 8 8.9.99	427	RS 240-00
15	CB 7 11.10.99 12.2.2001	496	RS 240-00
			RS 240-00
			20.4.2009

Para - 8
Cash Book

(i) During scrutiny of cash book, it has been noticed that the physical verification certificate has not been recorded at the end 31.3.2001

(ii) Summary of un-disbursed amount has not been prepared at the end of month i.e 31.3.2001.

The reason for that may pl. be given to the auditor in respect of above [2].

(iii) Vn No. C76 of Rs. 35/- in respect of bill No. FB-19 dt. 15.2.99 has not been bound with the bill. The same may pl. be traced and shown to the auditor,

reason

Para 7 ^{on} Bill Not obtained, proper form — During

scrutiny of contingent vouchers that the bills/vouchers on account of Milk were obtained on plain paper. It is not clear whether the v. pertains to old Age Home in connection of Milk without marking in favour of old Age Home and address of the seller on vouchers. This needs clarification. Some instances are given below:—

Bill No	vs No	Amount
CB 42 28.3.2001	591	390-00
— do —	619	416-00
CB 40 3.3.2001	561	416-00
CB 37 12.2.2001	522	390-00
— do —	523	416-00
— do —	312	312-00
CB 33 5.1.2001	437	468-00

In future the v. may be obtained in favour of DSO, old Age Home, Kankari, with address of seller.

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Para--1 (Memo no--21)

Subject: - Depriving of dietary benefits to inmates as per norms of the Government:-

A-I As per information furnished by Old Age Home, Kalkaji regarding position of inmates from 2004 to 2008:-

Period	Capacity of inmates	Actual beneficiary	Male	Female
01-04-2004 to 30-11-04	20	18	6	12
01-12-04 go 31-05-05	20	19	6	13
01-06-05 to 28-02-06	20	20	7	13
01-3-06 to 31-12-06	20	21	8	13
01-01-07 to 31-05-07	20	22	9	13
01-06-07 to 30-09-07	20	21	9-	12
01-10-07 to 1-01-08	20	20	8	12
01-02-08 to 31-03-08	20	19	7	12

During 01-03-06 to 30-09-07 inmates increased in comparison to the capacity of Home, but the orders of the competent authority for admitting the inmates more than the capacity of the Old Age Home not shown to audit.

Contd ---

A-II As per dietary scale/norms fixed for inmates of Old Age Home (both males & females) vide order no F1(19)/OAH/Kalkaji/ DSW/ 2001-02/3944-945 dated 04-04-2002, food items to be given to the inmates are not being provided to them on regular basis. Detail of some food items are as under:-

A) Eggs given to inmates/ per head per day

Period	Stock register page no	Item	Qty	Amount Rs	In mates	Qty required
2004-05	SR-71	Eggs	16	31	18 19	4392 2299 ----- 6691(Total qty.required) -16(Qty. issued) ----- 6675(Less purchased)
2005-06	SR-71	Eggs	747	1494	19-21	7270 Total qty.required) -747(Qty. issued) ----- 6523(Less purchased)
2006-07	SR-71	Eggs	246	498	21-22	7755 Total qty.required) -246(Qty. issued) ----- 7509(Less purchased)

1. Nothing mentioned about inmates who are not eating eggs.
2. Eggs were not purchased during 2007-08

B) Paneer to be given to the inmates 35 gms per head/per day

Period	Stock register page no	Item	Qty in kg	Amount Rs	In mates	Qty required
2004-05	SR-71	Pan eer	7.750	498	18-19	234.185 Total qty.required) -7.750(Qty. issued) <hr/> 226.435(Less purchased)
2005-06	SR-71	Pan eer	5.5	416	19-21	254.450 Total qty.required) -5.500(Qty. issued) <hr/> 248.90(Less purchased)

Note: - Paneer & Eggs are clubbed together and are not being purchased according to scale fixed.

C) Toned Milk to be given to inmates 500 ML per head/per day

Period	Stock register page no	Item	Qty in Ltr	Amount Rs	In mates	Qty required
2004-05	P-39/II	Toned Milk	3150		18-19	3345.50 Total qty.required) -3150(Qty. issued) <hr/> 195.500(Less purchased) -----
2005-06	P139-152	Toned Milk	3580		19-21	3635 Total qty.required) -3580(Qty. issued) <hr/> 0055(Less purchased)
2006-07	P 152-154, 185-191	Toned Milk	3650		21-22	3877.5 Total qty.required) -3650(Qty. issued) <hr/> 227.500(Less purchased)
2007-08	P -191-92,16,III	Toned Milk	3370		19-22	3752 Total qty.required) -3370(Qty. issued) <hr/> 382(Less purchased)

D) Dals to be given to inmates 60 Gm per head/per day

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Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	89-91	Dals	317.700		18-19	401.460 Total qty.required) -317.700(Qty. issued) <hr/> 83.760(Less purchased)
2005-06	92-93	Dals	426.750		19-21	436.200 Total qty.required) -426.750(Qty. issued) <hr/> 9.450(Less purchased)
2006-07	94,165	Dals	348.210		21-22	465.300 Total qty.required) -348.210(Qty. issued) <hr/> 117.090(Less purchased)
2007-08	41,174,197	Dals	451.740		19-22	450.240 Total qty.required) -451.740(Qty. issued) <hr/> 1.500(Excess)

E) Refined Oil to be given to inmates 20 Gm per head/per day

28

Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	P-120-121	Refined Oil	124.600		18-19	133.820 Total qty.required) -124.600(Qty. issued) <hr/> 9.220(Less purchased)
2005-06	122-123	Refined Oil	137.989		19-21	145.400 Total qty.required) -137.989(Qty. issued) <hr/> 7.411(Less purchased)
2006-07	124-127	Refined Oil	140.421		21-22	155.100 Total qty.required) -140.421(Qty. issued) <hr/> 14.679(Less purchased)
2007-08	128,111 11	Refined oil	146.310		19.-22	150.80 Total qty.required) 146.310(Qty. issued) <hr/> 3.770(Less purchased)

Note:- On 2005-06 refined oil has been purchased from Kendriya Bhandar and NCCFI. When the refined oil is purchased from Kendriya bhandar 15 Ltrs of refined oil is converted to 13.650kg and amount paid Rs 604/- & 618 etc. But when it is purchased from NCCFI 15 Ltrs is converted to 13.455 Kg and amount paid RS 686.54. Hence less quantity of oil received from NCCFI but amount paid in excess.

F) Atta to be given to inmates Males 300 Gm and Female 250 Gm per head/per day

Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	4	Atta	895.750		M-6 F-12-13	1782.250 Total qty.required) -895.750(Qty. issued) <hr/> 886.500(Less purchased)
2005-06	5-6		1120.850		M-6-8 F 13	1943.750 Total qty.required) -1120.850(Qty. issued) <hr/> 822.900(Less purchased)
2006-07	7-8		1159.500		M 8-9 F 13	2089.250 Total qty.required) -1159.500(Qty. issued) <hr/> 929.750(Less purchased)
2007-08	9/II-1-2/III		1186.900		M 7-9 F 12-13	2028.550 Total qty.required) -1186.900(Qty. issued) <hr/> 841.650(Less purchased)

G) Rice given to inmates Males 300 Gm and Female 250 Gm per head/per day

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Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	14-16	Rice	573.010		M-6 F-12-13	1782.250 Total qty.required) -573.010(Qty. issued) <hr/> 1209.240(Less purchased)
2005-06	16-18		665.290		M-6-8 F 13	1943.740 Total qty.required) -665.290(Qty. issued) <hr/> 1278.460(Less purchased)
2006-07	19-20		686.700		M 8-9 F 13	2089.250 Total qty.required) -686.700(Qty. issued) <hr/> 1402.550(Less purchased)
2007-08	21-22,193		800		M 7-9 F 12-13	2028.550 Total qty.required) -800(Qty. issued) <hr/> 1228.550(Less purchased)

H) Marie Biscuit to be given to inmates 2 Nos Per head/per day

During 2004-05, 2005-06, 2006-07 no biscuit purchased. Reason may be stated why the biscuits were not purchased for the period 2004-08 as per the stock register page 132.

I) Bread is to be given to male- 300 gm and female- 250 gm per day but as per stock register page 23 during 2004-05 only 1.50 were purchase for Rs. 24.50/- and during 2005-06 4 pkts were purchased for 48 but not shown issued. Please clarify why the bread is purchased less in quantity and if purchased then why they are not given to the inmates as per the norms fixed by the Department of Social Welfare.

J) Vegetables to be given to inmates on daily basis is 300 gm which is mixed with onion, which is to be given 10 gm per head per day

as

Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	46-49	Vegetables	1934.920		18-19	2074.210 Total qty.required) -1934.920(Qty. issued) <hr/> 139.290(Less purchased)
2005-06	49		1879.598		19-21	2253.70 Total qty.required) -1879.598(Qty. issued) <hr/> 374.102(Less purchased)

During the period 2006-08 Vegetables and fruit are clubbed together. However, fruits are to be given to inmates 200 gms per head per day and are supposed to be maintained separately so as to keep a proper watch over the existing stock and consumption.

K) Fruits to be given to inmates 200gms per head per day.

Period	Stock register page no	Item	Qty in Kg	Amount Rs	In mates	Qty required
2004-05	65-68	Fruits	1263.400		18-19	1338.200 Total qty.required) -1263.400(Qty. issued) <hr/> 74.800(Less purchased)
2005-06	68-70,155-56		1056.133		19-21	1454 Total qty.required) -1056.133(Qty. issued) <hr/> 397.867(Less purchased)

L) Mustard Oil not mentioned in the dietary but purchased as under:-

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Period	Stock register page no	Item	Qty in Kg	Amount in RS
2004-05	125	Mustard oil	17.810	1158.50
2005-06	125	Mustard oil	15.485	1146.34
2006-07	125-26	Mustard oil	21.150	2943.44
2007-08	126	Mustard oil	30.830	-

The scale/norms laid down by the Directorate of Social Welfare for issuing various commodities does not include Mustard Oil, therefore the expenditure incurred on the use of Mustard Oil is irregular and needs to be regularize by the competent authority.

A-III On scrutiny of dietary stock & issue register to cook for the period of 2004-08 of Old Age Home, Kalkaji following irregularities were observed:-

Following items were clubbed together as one article-

- 1 Vegetable (misc)/Potatoes/Onions
- 2 Dals-Besan/Masoor, Moong, Channa etc.
- 3 Paneer & Eggs.
- 4 Masala-Zeera, Hing, Haldi, Chilli Power etc

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

The detail in respect of the commodities given above shows that the budget provision for providing dietary items as per norms set by the Directorate of Social Welfare for the inmates of Old Age Home is not being utilized according to the requirement of the inmates whereas the total number of inmates in 2005-2006 & 2006-2007 were more than the capacity of the Old Age Home.

Subject: Purchase of clothing & bedding for inmates of Old Age Home.

During the course of scrutiny of vouchers and purchase files related to Old Age Home, Kalkaji during the financial year 2004-05 following irregularities have been noticed:-

File no F2/OAH/KJ/DSW/05-06/ed&b(bill no CB-108 dated 30-03-06) Purchase of clothing & bedding :-

1. No codal formality fulfilled. Expenditure Sanction taken on the basis of borrowed statement of **Children Home for Boys** (copy enclosed) without observing codal formalities and instructions issued by the finance department from time to time. It may please be clarified as why the purchases as pointed out are being made on the basis of borrowed comparative statement of Children Home for Boys.
2. Approval for purchase of clothing and bedding was taken by the Old Age Home wherein requirement of 60 blankets was also given but the same was not purchased and the **expenditure sanction** taken for purchase of clothing & bedding spent on the purchase of general items like aggarbati, cusser, broom etc vide bill no. CB-108 dated 30-03-2005 overlooking the requirement of blankets to inmates.

The clothing & bedding stock register at page no 3 shows no blankets purchased from 1998-99 to 2005-06 and after a gap of nearly 8 years 63 blankets were purchased in 2006-2007, whereas as per the guidelines of Dte of Social Welfare blankets should be given 1 per inmate in 1 year (copy enclosed).

Reason may be given as why the inmates were not being provided proper bedding/blankets etc. and why the sanctioned amount spent on other general items whereas the priority of the Old Age Home was to purchase blankets for the inmates which was not provided to them from 1998-99.

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Washing/Bedding

Norms/Scale

s	2 sarees	per six months	
3	Children upto 15 years	9 meters	per six months
	Shoes	1 pair canvas shoes or hawai Chappals	per six months
	Sandal for ladies	1 pair chappal or hawai chappals	per six months
	Towels	1 towel per six months or 1 pair per annum.	
year	Bed Sheets	1 pair per annum	2 bed Sheets in 1 yr
"	Duree	1 in 3 years	✓
"	Khes	1 in 3 years	✓
two years	Blankets	1 Rajai in 3 years	or one blanket each year
o-	Jersey	1 Gadda in 3 years	3 blankets in 3 yrs
1 year		1 in 2 years	✓

GENERAL ARTICLES

one year	Washing soap	500 grams per month
one year	Bathing soap	1 cake per month
one year	Mustard Oil	90 grams per month
one year	Coconut Oil	45 grams per month
	Match box	2 Nos. per month
	Manjan	35 grams per month
3 years	Firewood	26 Kg. per month
one year	Lamp(Lantern)	1 in three years
3 years	Kerosene	2 litres per Jhuggi for lighting
3 years	Cots(Iron) (Non-folding)	1 in 7 years

HYGIENE OF INMATES

- 15 - Ensure provision of water for bathing, washing of clothes and for drinking.
- Ensure regular daily bath and personal hygiene of inmates.
- Ensure provision of prescribed sets of clothing and bedding articles including sweaters, blankets, shoes and chappals etc. in time.

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COMPARATIVE STATEMENT FOR CLOTHING & BEDDING ITEMS
FOR THE FINANCIAL YEAR 2005-2006.

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2

S. NO.	PARTICULARS	RATES M.P.	RATES MSSIDC LTD.	RATES PULKARI	RATES DSCCF LTD.	RATES KENDIRY, BHANDA
1.	BANYAN ALL SIZE	39-	(31-)	43.50	47-	31.50
2.	BED SHEET (SINGLE BED)	117-	(109.50)	165-	162-	110-
3.	CLOTH FOR KURTA & PAJAMA	39-	(38.50)	89-	43.50	45-
4.	RUMAL / HANDKERCHIEF	14-	(13.50)	22-	20.00	-
5.	KURTA READYMADE ALL SIZE	165-	150-	185-	175.00	(100-)
6.	MARKEEN CLOTH	27-	38-	29-	42-	(26-)
7.	PAJAMA READYMADE ALL SIZE	105-	145-	115-	168-	(100-)
8.	BLANKET 60"X100" ORDINARY	165-	164-	-	-	-
9.	BLANKET 60"X100" SUPERIOR	317-	(222-)	385-	205-	224-
10.	PANT CLOTH	82-	(81.90)	135-	138-	86-
11.	SHIRT CLOTH	62-	(42.50)	95-	45-	45-
12.	SOCKS NYLON / WOOLON	32-	(28.75)	43-	38.90	29.81
13.	TOWEL 27" X 54" ORDINARY	65-	(64.75)	87-	-	-
14.	TOWEL 27" X 54" SUPERIOR	-	113.50	-	118.50	=

[Signature]
 Chief Executive Officer
 (D. of S. & W.)
 (Govt. of D.C.)
 Kasturba N. H.
 Taint Near N. H. 1

[Signature]

[Signature]
 Jr. Accounts Officer
 Dte. of Social Welfare
 Govt. of Delhi, Delhi

[Signature]

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PERFORMA FOR OBTAINING SANCTION FOR THE PURCHASE OF ARTICLES REQUIRED FOR TI

SL NO.	NAME OF ARTICLE	NO./QTY OF ARTICLE IN STOCK	PRESCRIBED SCALE, IF ANY	NO. OF INMATES OF FOR WHOM THE ARTICLES ARE REQUIRED	NO./QTY. OF ARTICLES REQUIRED TO BE PURCHASED	ESTIMATED RATE/PRICE PER ARTICLES	AMOUNT REQUIRED
1	2	3	4	5	6	7	8
1	Kurta } Pajama }	8 mts	per inmate.	2	56 mts.	38.50	2156
2	Pant	NIL			16.80	81.90	1375.
3	Shirt	NIL			28 mts.	42.50	1190
4	Towel	NIL			40 pc	113.50	4540-
5	Bed sheet	NIL			40 pc	109.50	4380
6	Ke. sh	NIL			20 pc	140-	2800
7	Dazi	NIL			20 pc	138-	2760
8	Blanket	NIL			60 pc	222-	13320
9	Underwire	NIL			80 pc	42-	3360
10	Banjan	NIL			80 pc	31-	2480
11	Sari	01			52 pc	172-	8944.
12	Peti cote	NIL			136 mts.	38.50	5236
13	Blouse	NIL			72 mts.	38.50	2772.
14	Shoes Chuni Cloth	NIL			80 pc 20 mts	28.75 38.50	2300 3080
							60693.

60694

(VKA)
PR

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Subject: - Irregular purchase of curtains.

During the scrutiny of clothing and bedding stock register for the period 2005-06 to 2006-07 following irregularities have been noticed.

1. The stock entry of curtain cloths in the financial year 2005-06 at page No 54 shows as:-

Balance: -	NIL
Fresh purchase: -	90 MTs dated 13-03-06
Issued	12 MTs
Balance left	78 Mtrs

2. The stock entry of curtain cloth in the financial year 2006-07 of page No 5 shows as:-

Balance b/f	Nil
Fresh Purchase	50 Mtrs dated 13-07-06
Issued	Nil
Balance Left	50 Mtrs (later on transferred to ICDS, Govind Puri on 01/02/2008)

A. It may please be clarified as when the stock of curtain cloth i.e. 78 mtrs was there during the period 2005-06 then why the balance brought forward shown as NIL in 2006-07. Fresh purchase of 50 mtrs of curtain cloth made and the same later on transferred to ICDS, Govind Puri on 01/02/2008. Order of the Competent Authority for transfer of curtain cloth to ICDS asked for not shown to audit.

B. The stock register does not show the clear picture of curtain cloth left on record. No physical verification of stock being done by the office. While making purchases curtains are being purchased without the requirement of the Old Age Home and later on transferred to ICDS. This irregular expenditure and misuse of Govt Money on purchase of curtain cloth may be explained to audit.

Para-- 4 (Memo No-4&10)

Subject: Savings under Plan Head.

As per the information furnished by the Head of office, Old Age Home, GNCT of Delhi, Kalkaji New Delhi regarding budget allotted and expenditure incurred during the financial year 2004-05 to 2007-08 under the Plan head, it is observed that there is a saving under the Plan Head as per detail given below:-

(A) PLAN HEAD

Period	Major/minor Head	Budget allotted	Expenditure	Savings	Percentage
2004-05	MH-2235 A2(1)(5)(15) OAH	3,00,000	244355	55645	18.55%
2004-05	A2(1)(4)(15)	195,000	159,811	35189	18.58%
2005-05	A2(1)(5)(15) OAH	5,00,000	3,68,005	1,31,995	26.40%
2005-05	A2(1)(4)(15)	232,000	1,30,189	1,01,811	43.89%
2006-07	A2(1)(5)(14)OAH	8,00,000	8,05,877	Excess-5877	-----
2006-07	A2(1)(4)(14)	254,000	8,68,36	1,67,164	65.82%
2007-08	A2(1)(5)(12)	10,00,000	4,95,525	5,04,474	50.45%
2007-08	A2(1)(4)(11)	225,000	1,08,111	1,15,781	51.69%

B) Rush of Expenditure:-The expenditure incurred during the month of March is given below:-

Sl No	Year	Head of A/C	Budget allotted in RS	Total Expenditure in RS	Expenditure During March	Percentage
1	2004-05	MH 2235 A2(1)(5)(15)OAH	3,00,000/-	2,44,355/-	60,881/-	24.91%
2	2005-06	--Do--	5,00,000/-	3,68,005/-	1,67,370/-	45.48%
3	2006-07	A2(1)(5)(14)OAH	8,00,000/-	8,05,877/-	3,53,757/-	43.90%
4	2007-08	A2(1)(5)(12)OAH	10,00,000	4,95,526/-	1,04,964/-	21.18%

It can be seen from the above table that approximately 21 to 45 percent expenditure was incurred alone in the month of March.

Reasons for violating Rule 54 & 56 & 56(3) of GFR and non utilization of the budget under the Plan Head may be elucidated to audit.

Subject: - Irregularities in purchase of dietary items / general items

While going through the purchase files & Vouchers related to the period 2004-05 to 2007-2008 pertaining to Old Age Home, Kalkaji New Delhi following irregularities have been noticed :-

A) Financial Year 2005-2006:-File No:-F1/OAH/KJ/DSW/04-05/Diety

1. The Old Age Home had purchased dietary items based on borrowed comparative statement of Children Home for boys without following the codal formalities. Whereas the DC (F/A) had clearly mentioned in the purchase file at page no 9/N (enclosed), that "sanction for the same is accorded on the condition that no borrowed statement will be used". Clarification in this regard may be given.

B) Purchase of large number of Sarees, Towels, Chappals, Kurta Pyjama & others from DCCWST & Maharashtra Small Scale Industries.

On scrutiny of bill no CB-109 & 108 for Rs 29296/- and Rs 53986/- respectively it has been observed that large number of sarees, towels, chappals, kurta pyjama, baniyan socks, bed sheets & many other type of clothes have been purchased without following the purchase procedure as laid down in GFR and circulars / instructions issued by Dte. of Social Welfare from time to time. However the record of the old stock related to clothing & bedding and other misc. items not maintained restricting the audit to authenticate the requirement of these items.

Comptroller

16⁰⁰
30

9/N

As recommended, sanction is accorded for rupees one lac thirty two thousand six hundred and twenty three only subject to the conditions given on the pre-page 8/N and also the condition that no borrowed statement will not be used.

[Signature]
8/3/06

DC (F/A)

[Signature]
21/3/06
D.O. (Smt)

[Signature]
22/3/06

Received on
21/03/06

RB-3265/DC (F/A)
21/3/06

Singh (at age Home)

RB/268/50005
22/3/06

Office of the Superintendent
CHILDREN HOME FOR BOYS - I

Department of Social Welfare, Govt. of N.C.T. of Delhi.
Kasturba Niketan, Lajpat Nagar, New Delhi - 110024.

REF. NO. _____

DATED :- 09-09-05

COMPARATIVE STATEMENT OF DIETARY ITEMS FOR THE YEAR 2005-06

S. NO.	PERTICULERS	PER	RATES DCCWS LTD.	RATES NAFED LTD.	RAT DSCC LTD.
1.	BLACK CHANNA	KG.	29.90	28.95	29.1
2.	DAL CHANNA	KG.	29.70	29.65	29.1
3.	MALKA RED	KG.	33.20	33.10	32.1
4.	MASSUR WHOLE	KG.	33.60	32.70	32.1
5.	MOONG CHILKA	KG.	36.80	35.90	36.1
6.	MOONG DHULI	KG.	40.00	39.80	39.1
7.	ARHAR DAL	KG.	36.90	36.80	37.1
8.	WHITE CHANNA	KG.	40.75	40.15	40.1
9.	MATTER GREEN	KG.	28.00	27.90	27.1
10.	MOONG SABUT	KG.	36.10	35.70	35.1
11.	RAJMA CHITRA	KG.	38.60	37.65	37.1
12.	REFINED OIL SOYABEEN	LT.	55.50+4 %	54.90+4%	55.1
13.	UARD CHILKA	KG.	34.00	33.95	34.1
14.	UARD DHULI	KG.	37.75	36.75	37.1
15.	UARD SABUT	KG.	33.80	33.70	33.1
16.	WHITE MATTER	KG.	25.90	25.50	25.1
17.	LOBIA WHITE / RED	KG.	34.25	34.00	34.1
18.	GARAM MASALA	KG.	295.00+4%	305.00+4%	295.1
19.	BASAN	KG.	32.90	33.50	32.1


Certified that the item no.1, 2,4,5,7,8,10,11,12,13,14,15 is lowest side of NAFED Lawrence Road New Delhi., Item no. 3,6,9,16,17 is lowest side of DSSCFed. Ltd. G-184 H: New Delhi. & Item no. 18 &19 is lowest side of DCCWS Ltd. Karam Pura Road, Moti Nagar New

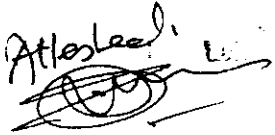

SHRIKRAI
(SUPERINTENDENT)

Superintendent/I.L.O.
Children Home For Boys-I
Department of Social Welfare
Govt. of N.C.T. of DELHI
Kasturba Niketan
Lajpat Nagar, New Delhi


SMT. HEMLATA
(C.D.P.O)

SMT.
(D.C)


C.D.P.O.
Kasturba Niketan
New Delhi


SMT. HEMLATA

14

1.14

**OFFICE OF THE JOINT DIRECTOR (ADMN.)
DEPARTMENT OF SOCIAL WELFARE,
GOVT. OF NCT OF DELHI,
DELHI GATE, NEW DELHI-110002**

No.F.1(95)PC/DSW/dietary/38739-876 Dated 58 DEC 2005

CIRCULAR

It has been decided that for the procurement of all items related to clothing, bedding, general items and dietary items for the various Homes/Institutions for which centralized rates have not been fixed by the Department can be procured by individual Superintendent/CDPO after following all the codal formalities and calling quotations from any of the Govt. cooperatives like DCCWS, NCCFI, Kendriya Bhandar, Khadi Gramodyog, etc, with the condition that a minimum of three quotations should be received and all the standing instructions issued by the Finance Department from time to time will be followed. This has concurrence of the Finance Department vide U.O No.935 GA-I/Fin(G) dated 11/10/05 and issues with the approval of the competent authority.


(SHAMIM AKHTAR)
DY.DIRECTOR(PROCUREMENT)

No.F.1(95)Pc/DSW/dietary/38739-876 dated 58 DEC 2005,

Copy for information and further necessary action:-

1. PA to Secretary-cum-Director(SW), GLNS Complex, Delhi Gate, N.D.
2. PA to Joint Director(Prog.), GLNS Complex, Delhi Gate, N.D.
3. Dy.Director(Proc.) GLNS Complex, Delhi Gate, N.D.
4. Dy. Controller(F&A), GLNS Complex, Delhi Gate, N.D.
5. Sr.Accounts Officer, GLNS Complex, Delhi Gate, N.D.
6. All District Officers, Department of Social Welfare(1 to 10)
7. Superintendents/Homes incharges of all the Homes of the Department
8. All Branch Incharge of the Department of Social Welfare
9. Sr. Supdt(CTP), GLNS Complex, Delhi Gate New Delhi
10. Guard File.


(SHAMIM AKHTAR)
DY.DIRECTOR(PROCUREMENT)

1. During the financial year 2007-2008 also same practice is there for making purchases. No comparative statement of Old Age Home prepared for making purchases.

2. As per the circular issued by the Department of Women and Child Development GNDP of Delhi dated 12-02-08 bearing No 2985-3114 it is clearly mentioned at Sl No 3 that all the Homes are directed to purchase Dietary/General Clothing & bedding items from Kendriya Bhandar and only in case of non availability from Kendriya Bhandar the same may after obtaining non availability certificate be purchased from other agencies after following all usual formalities but the same have not being done. Detail of some are given below:-

Sl No	Bill No/Date	Agency	Purchase item
1	CB-85/13-03-08	DSCCF Ltd	Sugar, Tea Leaf, Sevian Jeera, refined Oil Salt
2	CB 84/15-03-08	Sudhar Sabha Consumer Coop Store Ltd	Daliya, Atta, Rice Achar etc
3	CB-85/13-03-08	Nafed	Chilli Powder, Mirch Powder
4	CB-92/20-03-08	Sudhar Sabha Consumer Coop Store Ltd	Atta, Rice Moong etc
5	CB-93/20-03-08	DSCCF Ltd	Tea leaf, Daliya Jeera
6	CB-11/17-03-07	M/s Ministry of Finance Cooperative Store Ltd	Atta, Rice Channa etc

Clarification in this regard may also be given.

12

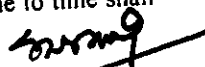
DEPARTMENT OF WOMEN & CHILD DEVELOPMENT
GOVERNMENT OF NCT OF DELHI
1, CANNING LANE, K.G. MARG, NEW DELHI - 110 001.

No. F. PA/Dir (NCD)/Account/2008/ 2985-3114 Dated 12/2/08

CIRCULAR

In supersession of the instructions contained in earlier circular No. F-1(134)/PC/Clothing & Bedding/General/Tender/DSW/2006-07/333203471 dated 16/05/2007 regarding purchase of dietary/non-dietary/general items for use in Homes/Institutions under the Department of Social Welfare and Department of Women & Child Development, henceforth, the following procedure be adopted for procurement of dietary/general/clothing and bedding items:-

1. Vegetable and milk shall be procured from Mother Dairy.
2. The Ministry of Personal, Public Grievance and Pensions, Department of Personnel and Training, Welfare Section Vide Letter F. No. 14/12/94-Welfare (Vol-II) dated 05/07/2007 has in partial modification of Rule 146 of GFR, permitted to make purchase of all items for office consumption up to Rs. One Lakh on each occasion directly from Kendriya Bhandar without calling of quotations.
3. Pursuant to the above dispensation of the Government of India, all Supdt., of the Homes under the Department of Social Welfare and Department of Women & Child Development, are directed to purchase dietary/general/clothing and bedding items from Kendriya Bhandar.
4. In case of non-availability of any item from Kendriya Bhandar/Mother Dairy, the same may, after obtaining non-availability certificate, be purchased from Khadi Gramodyog/DMS after following all usual formalities.
5. The stores should not be purchased in excess of the requirements for one month.
6. It should be ensured that supply order are not split under any circumstances with the objective of circumventing the limit of Rs. One lakh.
7. All other requirements of GFR/R&P Rules/instructions issued on the subject from time to time shall also be observed.


(S.K. SAXENA)
Director

No. F.
Copy to :-

2985-3114 Dated 12/2/08

1. All the Supdts of Homes/Institutions under the Department of Social Welfare and Department of Women & Child Development.
2. All the Branch in charges of Department of Social Welfare and Department of Women & Child Development.
3. Dy. Secretary, Finance (Exp.), Finance Department, Delhi Sachivalya.
4. Joint Directors, Department of Social Welfare and Department of Women & Child Development.
5. P.A to Director Social Welfare, Delhi Gate, Delhi.


(S.K. SAXENA) 11-2-08
Director

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DISTRICT OFFICE SOUTH, DEPTT. OF SOCIAL WELFARE

COMPARITIVE STATEMENT FOR DIETARY ITEMS - YR. 2007-08

Sl. No.	ITEM	QUANTITY	Sudhar Sabha Consumer Co-op. Store Shop no. A-1, DDA(B-4) mkt. Lawrence road	N.A.H.D Lawrence Road, Industrial Area, Delhi-35	Delhi Consumers Co-op Federation Ltd. G-184 Hari Nagar, ND	State Remarks
1	Atta Agmark	01 KG.	16 ✓	17 ✓	16.40 ✓	
2	Dhania Powder (Agmark)	01 KG.	90 - 4% ✓	88.50 - 4% ✓	86 + 4% ✓	
3	Haldi Powder (Agmark)	01 KG.	95 + 4% ✓	95 + 4% ✓	98.90 + 4% ✓	
4	Iodized Salt ISI	01 KG.	8.50 ✓	8.50 ✓	8 ✓	
5	Zeera White	01 KG.	160 - 4% ✓	152 - 4% ✓	146.70 + 4% ✓	
6	Milch Powder (Agmark)	01 KG.	100 - 4% ✓	98.40 + 4% ✓	105 ± 4% ✓	
7	Arhar Dal	01 KG.	47.30 ✓	49.40 ✓	47.60 ✓	
8	Black Chana	01 KG.	41.20 ✓	42.75 ✓	41.50 ✓	
9	Chana Dal	01 KG.	44.70 ✓	44 ✓	45 ✓	
10	Lobhiva Red	01 KG.	45.20 ✓	42.75 ✓	45.50 ✓	

Rate - VAT % Rate - VAT % Rate + VAT %

DISTRICT OFFICE
SOUTH
DEPTT. OF SOCIAL WELFARE

903

Wk

17

10/9/11

11	Lobhya White	01 KG	57.70	54.4	58
12	Malika Red	01 KG	44.50	46.5	44.80
13	Masoor whole	01 KG	44.20	46	45.50
14	Moong Chilka	01 KG	59.45	65	59.75
15	Moong Dhuli	01 KG	62.70	62.40	63
16	Moong Sabut	01 KG	61.60	62.40	61.90
17	Rajma Red/Chitra	01 KG	57.70	55.90	58
18	Rice pernal good quality	01 KG	18	18.20	18.50
19	Roasted Chana	01 KG	58.50 + 4%	50	56.70 + 4%
20	Roasted	01 KG	56 + 4%	55.50 + 4%	56.70 + 4%
21	Moongphali				
22	Sugar white	01 KG	24	23.75	22.95
23	Tea leaves	01 KG	203.50 + 4%	195 + 4%	176 + 4%
24	Vanaspatti ghee ISI	01 KG	64.50 + 4%	64 + 4%	65 + 4%
25	Besan (Aymark)	01 KG	51 + 4%	51	53.50 + 4%
26	Matar green	01 KG	30	28	31.25
27	Matar White	01 KG	30	26.65	28
	Gram Masala	01 KG	300 + 4%	305	296.7 + 4%
28	Refined (Fortune)	Oil 01 LTR	74 + 4%	69 + 4%	67 + 4%
29	Urud Chilka	01 KG	65	64.40	63
30	Urud dhuli	01 KG	68	62.50	65
31	Urud sabut	01 KG	65	61.90	64
32	White Chana	01 KG	55	48.80	52
33	Matarad (Aymark)	Oil 01 KG	70 + 4%	74.50 + 4%	66.25 + 4%
34	Soyabean vadi 200 gms	01 PKT	18 + 12.50%	17 + 12.50%	17.50 + 12.50%
35	Glucose biscuit	100 gms 1 pkt		4.5 + 12.50	

Compare Govt. prices

order: malabar
must be from AP/DR
also q. ch. b. Kasibida v. em.

Dr. M. S. Srinivasan
K. S. Srinivasan
S. K. Srinivasan
S. K. Srinivasan

Dr. M. S. Srinivasan
K. S. Srinivasan
S. K. Srinivasan
S. K. Srinivasan

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Para-6 (Memo no 13&.17)

Subject: - Audit of Cashbook

During the course of audit of cash book GAR-3 for the year 2004-05 to 2007-08 of Old Age Home Kalkaji following irregularities were observed:-

1. Cash Book for the period Jan'95 to May'2005 not produced.
2. As per closing balance of cash book as on 31/03/2007 imprest balance is shown as Rs.6/- against Rs. 3000/-. Neither the balance amount recouped by the Old Age Home nor the bills / vouchers for which expenditure incurred from imprest account shown to audit.

Necessary action may be taken under intimation to audit.

Para-7 (Memo no 22)


Subject: - Reimbursement of conveyance charge to destitute-inmate in Old Age Home.

On scrutiny of the Bill No. 5 of 2007-08 for Rs 5915 (Rs Five Thousand Nine Hundred and Fifteen Only), it has been observed that the said amount has been reimbursed to Sh. B.S. Negi, inmate of the home as per details given below:-

Feb 2007	Rs 1905/-
March 2007	Rs 2420/-
April 2007	Rs 1590/-

	RS 5915/-

As has been informed Sh. Negi, an inmate of Old Age Home is a handicap and have to go to hospitals for his treatment. As per the claims submitted by Sh. Negi, it is seen that he has gone alone to take treatment to various hospital etc, which shows that independently he can move to any place & does not require the help of any person to accompany him and for his visit to various hospitals he can avail the facility of traveling in D.T.C bus free of cost. Thus the reimbursement made to Sh. Negi is irregular. No criteria laid down/ rule position issued by the GNCT of Delhi regarding reimbursement of unlimited conveyance to inmates provided to audit.


 (G. K. PRASAD)
 I.A.O - Party No: XVIII



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NEW DELHI-110029

DEPARTMENT OF PHYSICAL MEDICINE AND REHABILITATION

No.PMR (DC) / 3232

Dated: 09-05-20

CERTIFICATE FOR THE PHYSICALLY HANDICAPPED PERSON

TO WHOM IT MAY CONCERN

This is to certify that Shri B.S. Negi
son of Shri G.S. Negi
55 Years old, Male - PMR OPD No. 354/05
is a case of Left hemiplegia
He is physically handicapped and has Seventy Five Percent (75%)
permanent physical impairment in relation to his Left half of the body

- Note :
1. This condition is not likely to change. Reassessment not recommended
 2. The condition is likely to change. Reassessment recommended after 0 years

Dr. M. Nalegowda
Senior Resident
Deptt. of Phys. Med. & Rehab,
A.I.I.M.S., New Delhi-29

Dr. S.L. Yadav
Consultant
Deptt. of Phys. Med. & Rehab,
A.I.I.M.S., New Delhi-29

Dr. U. Singh
Head of Deptt.,
Deptt. of Phys. Med. & Rehab,
A.I.I.M.S., New Delhi-29

Signature / Thumb impression of the patient

Countersigned by the Medical Superintendent, AIIMS

Medical Superintendent
A.I.I.M.S. Hospital
New Delhi-110029



Attested
N. K. Ambastha

(नरेन्द्र कुमार अम्बष्ट)
(N. K. AMBASTHA)
अध्यक्ष, विधायक परिषद
Dr. Legislative Council
विधि और न्याय विभाग
Ministry of Law & Justice
(विधि विभाग)
(Legislative Deptt.)

Hospital MARCH 07

44

43

10/07

— दीन दयाल विकलांग अस्पताल बिल्डिंग
मार्ग नई दिल्ली

RS 120/=

DL-IR 9-7529 कृपलगाँव

11/07

— ~~दीन दयाल~~ G. B. Pant / LNJP Hospital
Delhi Gate

RS 130/=

DL-IR F-2703 रामेश

12/07

— दीन दयाल उपस्थाय विकलांग होस्प
बिल्डिंग डिगम्बल मार्ग नई दिल्ली

RS 130/=

DL-IR 9205 विजयकुमार

13/07

— Aruna Asaf Ali Hoosp. Rajpur
Rd. N. Delhi 54

RS 160/=

DL-IR 2590 मरुत सिंह

14/07

— Aruna Asaf Ali Hospital Ra
Jpur Rd.

RS 160/=

DL-IR 3109 MK H

15/07

— दीन दयाल उपस्थाय विकलांग हो
बिल्डिंग डिगम्बल मार्ग नई दिल्ली

RS 120/=

DL-IR 9-0775 की

10

11/5/07 - Pt. Deen Dayal Upadhyaya Hospital
 Vishnu Digamber marg N. Delhi
 RS 120/-

UB ③

ALIR K- 6703 Bhup Singh

Total (RS 1590/-) = April 07
 → Received

Mar 07	RS 2420.00
April 07	RS 1590.00
	<hr/>

G. Total Mar & April 07

RS 4010/-

MARCH 07

Page

no 4

Hospital

DR B. K. SINGH Hospital Mathi Bagh, N.D.
RS 120/-

DLIR F-3510 Hari Ram

A. JUNA ASAFALI Hospital Ropar
Del.

RS-160/-

DLIR G-8937 Arjun Singh

PT Dhan Dayal & Padhyas Hospital
Vishnu Digambar Marg N. Delhi

RS 120/-

DLIR J-6901 Gopal

PT Deendayal Hospital
Vishnu Digambar Marg N. Delhi

RS 120/-

DLIR G-315 Bhim Singh

do

RS 120/-

DLIR F-9501 Bhole Ram

Dhan Dayal Hospital N.D.

RS 120/-

→ K...

TAN- 1(Memo no 2)

Subject:- Security Bond not furnished by the cashier.

As per Rule 275 of GFR every Govt servant who actually handles cash is required to be furnished security and to execute a security bond setting forth the conditions under which Govt will hold the security and may ultimately refund or appropriate it. But during the course of audit in Old Age Home Kalkaji, Govt of NCT of Delhi. It was found that the cashier of the department who was entrusted with the custody of cash had not furnished the security bond as required under GFR.

Head of Office may get the security bond executed by the cashier immediately to safeguard the Govt money, under intimation to audit.

TAN--2 (Memo No-14)

Subject: - Audit of P.B.R

On scrutiny of the P.B.R for the year 2004-05 to 2007-08, it has been observed:-

- 1 The abstract of the bills not entered in the P.B.R for the year 2004-05 to 2007-08.
- 2 Most of the column in the PBR wherein the detail of pay of the individuals is given are blank & required to be filled properly

Further it may also be intimated whether rent free accommodation to any employees has been allotted in the campus.

TAN--3 (Memo no 16)**Subject: - Audit of bill register**

During the course of audit of bill register (GAR-9) for the period of 2004-08 regarding Old Age Home Kalkaji prescribed columns not filled up. Some cases are as under:-

(A)

Bill no	Date	Amount in Rs	Remarks
CB-6	06-05-2004	3714/-	Col 5 Date of presentation at PAO
CB-83	31-03-05	2854/-	Col-6 Token no
CB-4	15-04-2005	2942/-	Col 8 Date of signing acknowledgements
CB-111	31-03-2006	12903/-	Col-9 No & date of voucher
CB-5	01-05-06	6034/-	Col 11 Date of Entry cash book
CB-111	10-01-06	11267/-	Col-13 month of encashment
CB-25	09-08-07	10424/-	Col-14 amount disbursed in 2 nd month
CB-80	22-02-08	7238/-	Col-15 amount disbursed in 3 rd month

- (B) Col-4 date of initials of Gazetted officer & Col-12. initials of Gazetted officer in charge of cash not filled up for CB-53 dated 08-11-2005 to CB-114 dated 31-03-2006
- (C) Date of bill in Col No -1 not recorded for PB-1 to 12 for the year 2007-08


Action may be taken under intimation to audit.

TAN- 4 (Memo no 19)

Subject: - Liveries

On scrutiny of the liveries register it has been observed:-

- 1 Shoes & Towels has been issued to Sh Gurmukh & Ms Cheema on 19-02-05 & 02-03-05 but signature of delivery has not been obtained.
- 2 On page 7 of livery register two receipt of two jersey each vide bill no 1623 dated 11-03-03 has been shown but issue balance & remarks column have been left blank which needs clarification, similar entry of socks at page 8 has been made & also require clarification.
- 3 Similarly on 10-05-04 vide Bill No 1003 from NTC two Sarees (page 9), & MTR, blouse cloth (p 10) 6 MTRS of petticoat cloth (page 11) have been purchased but all the columns have been left blank in the register which needs clarification.


(G. L. PRASAD)
I.A.O. - Party No: XVIII