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

Sub: -Audit report Home for Beggar Home-II, Lampur, Delhi.110040 for the year 2015-16 to 2019-2020.

INTRODUCTION:

The I.A.R. on the accounts of Beggar Home-II, Lampur, Delhi.110040 for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO, Sh. Manoj Kumar, AO & Sh. RamPoojan, AAO. The audit was conducted during 07 working days w.e.f. 10.07.2020 to 20.07.2020.This was the general audit. The Beggar Home-II is not functioning w.e.f.17.07.2003 to till date due to non transfer any able and disable beggar (Inmates) from RCC(Receipt Cum-classification Centre) Kingsway Camp Delhi.

AIMS AND OBJECTIVES :-

The main objective of Beggar Home-II, Lampur, Delhi.110040 was established in 1970 under the provision contained in section 13(1) of Bombay Prevention of Begging Act,1961 with a capacity of 75 persons. It is situated in SewaSadan, Lampur, Delhi. The function of this home is to detain able and disabled beggars under Bombay Act 1959 which came into force on 18.3.1961. Beggars are transferred from RCC Centre i.e. Kingsway Camp. It also functions for custody, trail and punishment of beggars offenders.

HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

LIST OF HOO&DDO

S.NO.	NAME& Designation	Time Duration
2.	Sh. Dharmender Prasad, Supdt.	01.04.15 to 15.05.2016
3.	Sh. Shiv Narayan Singh, Supdt.	16.05.2016 to 03.10.2016
4.	Sh. Krishan Kumar, Supdt.	04.10.2016 to 03.06.2017
5.	Sh. MJN Tudu, Sr. Supdt.	04.06.2017 to 04.08.2017
6	Sh. Krishan Kumar, Supdt.	05.08.2017 to 23.03.2018
7	P.Ananda Rao	24.03.2018 to 14.06.2018
8	Sh. Shiv Narayan Singh, Supdt	15.06.2018 to 31.03.2020

LIST OF CASHIER :-

S.NO.	NAME	Time Duration
1	Sh. Subash Chander	01.04.15 to 21.12.2016
2	Sh. Rajesh Kumar	22.12.2016 to 22.09.2017
3	Sh. Rishi Prakash	23.09.2017 to 30.04.2019
4	Sh. Rajesh Sehrawat	01.05.2019 to 13.09.2019
5	Sh. Krishan Kumar	14.0 9.2019 to 31.03.2020

Budget allocation and Expenditure for the year 2015-16 to 2019-2020

Plan :- NIL			
NON PLAN			
2015-16	12880000	8792817	4087183
2016-17	10180000	9973198	306802
2017-18	9400000	8444175	955825
2018-19	11650000	7590845	4059155
2019-2020	11030000	7068008	3961992

Statutory Audit:-Statutory audit of Beggar Home-II, Lampur, Delhi.110040 has been conducted by AG (Audit), Delhi till 2011.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	01	0	01
2	Group B	07	03	04
3	GroupC	02	02	00
4	Group D	32	11	21
Total		42	16	26

Maintenance of Records:-

The maintenance of records of Beggar Home-II, Lampur, Delhi.110040 for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 42 outstanding paras with recovery of Rs. 816367/-. The BH-II Authority has shown the compliance of 10 paras out of which 09+1(partially) Paras along with recovery amounting to Rs.30064/- have settled and remaining 33 paras along with recovery amounting to Rs. 786303/-have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Para No. settled of Para's	Outstanding Para's
1	1983-1994	23	06	7,8,19,20,23,24	17
2	1994-2004	14	02	1&3	12
3	2012-15	05	01+1(partiality)	01(p) &4	04
Total		42	09+1(partiality)	33	33

(B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	Amount
1	1983-94	643983	7&8	5553	638430
2	1994-2004	22175 63853 49695	04 10 12	Nil Nil Nil	22175 63853 49695
`3	2012-2015	31261	1	24511	6750
G.Total		816367		30064	786303

Current Audit Report: -

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs 23163/ were issued. Department has shown compliance out of which 4+2(Partially)audit memos (Memo No.1(P),2, 3,4,6(p) &10) as such spot recovery amounting to Rs.14814/- was made. Remaining Audit memos converted into 05 Audit paras and 02 Tans with the recovery of Rs.8349/- in the current Audit Report.

Details of Current Recovery (Audit Period 2015-16 to 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01/01	12625	10250	2375

02/5	3454	-	3454
03/06	4800	2280	2520
/10	2284	2284	-
Total	23163	14814	8349

The internal audit report has been prepared on the basis of information furnished and made available by Beggar Home-II, Lampur, Delhi.110040.The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

27/7/2020

(SATISH)
(Audit Party no. XVI)

Part II

Reply by the unit

Para No. 7 (Ref. Memo No. 8 Dated 14-[illegible]-85

Subject:- Lapsed deposits to the tune of Rs 5,86,223-60

In term of Rule 180 of CGA(R&P) rules 1983, deposits not more than Rs5/- remaining unclaimed for complete one year & other deposits not claimed for 3 complete years are treated as lapsed deposits and are credited to the Head 0070- misc. Gen. Services unclaimed deposits, by keeping a suitable note in the register of Deposits. In such cases one year or 3 years as the case be is calculated w.r.t. the date of original deposit.

This home is operating a bank account no. [illegible] with State Bank of India branch at Old Delhi on account of Jana Talashi and wages of dead & escaped beggars, there are approximately Rs 5,86,223-60 since July 1978 in this account. This balance is not reflected in the Cash Book. This unclaimed amt. be transferred to Govt. account as suggested above under intimation to the Audit.

But the Cash book of Jana Talashi reflects only a balance of Rs [illegible] as on 31-1-85. This amount also includes amount of Jana Talashi of dead & escaped beggars such amount if lapsed as per term of Rule 180 of CGA(R&P) Rules 1983, be deposited in Govt. account under intimation to the audit.

~~In addition to above the following observations are made during the period such below~~

Ro0014-2

PARA NO. 2 (Ref. Memo No. 17 Dated 22.3.86)

Subject: Non Recovery of goods given on loan to other Homes in the complex.

During the course of audit, it was found that on several occasions items of Dietary, bedding & clothing were given on loan to other Homes in the Lampur Complex. Items of worth Rs. 43,000/- as per lists attached were given on loan but yet not received back. These lists were for the period from 30.10.87 to 6.11.88 and from 4.8.92 to 23.3.94. Records for the remaining period from 2/88 to [illegible] and lists prepared of the items, which are still outstanding from other homes. The same be recovered under intimation to the audit.

From 6.6.88 to 10.8.92 Dietary items were supplied from the store of Beggars Home No. 2 for the beggars of Home for Male Beggars Able & Disabled, Lampur. Amount of such items be worked out and recovered from the M.H.B.A & D, Lampur, under intimation to the audit. Practice of giving of items on loan be stopped, if the items are loaned in case of extreme emergency the same should be taken back immediately.

99 94

List of goods given on loan [illegible] to other institution not yet returned.

Period 10/87 to upto date. Bangaon [illegible] Campus

S. No.	Date of issue	Name of Items	Quantity given on loan	Institution's Name
1	2	3	4	5	6
1	30-10-87	Washing soap	45 kg	H o I B
2.	2-3-88	— do —	80 kg.	B H I St
3.	16-3-88	Mustard oil	6 kg.	H o I B
4	21-10-87	Candle stick	30 pcs	— do —
5	21-12-87	— do —	10 "	— do —
6.	20-10-87	— do —	48 "	C H B Nawla
7	21-11-87	Bedline cloth	12 No.	H o I B
8	22-1-88	— do — 200 cut	10 No.	— do —
9.	21-7-87	Torch	2 No.	— do —
10	12-7-87	Needle	2 kg	— do —
11	19-11-87	Glass for water	10 No.	— do —
12.	20-10-87	Floor shade	12 No.	C H B Nawla
12	2-11-87	Petrol pump	1 No.	H o I B
13	19-11-87	Bath Powder	10 kg	— do —
14	17-2-87	Paint	1 kit	— do —
15	13-10-87	Bed sheet	100 No.	O.H.B. Delhi Gate
16.	26-10-87	— do —	2 No.	H o I B
17	26-10-87	Kurta	48 No.	— do —
18	21-3-88	Chappal	4 No.	— do —
19	23-7-88	Kurta	60 No.	B. H I St
20	20-12-88	— do —	100 No.	H A D B
21	23-7-88	Pajjama	60 No	B H I St
22	20-12-88	~~Kurta~~ Tube	100 No	H A D B
23	23-7-88	~~Pajjama~~ Underwear	7	H o I B
24	— do —	Bermuda	7	— do —
25	20-12-88	— do —	94	H A D B
26	21-11-90	Kurta	27	H o I B
27	— do —	Pajjama	63	— do —
28	— do —	Socks	87	— do —
29	27-8-93	Kurta	[illegible]	— do —

(8) (98) (201)

List of goods given on loan but other institution not yet reconstituted

Beggar Home Imphal Manipur

No	Date of issue	Name of Items	quantity given on loan	Institution Name
1	2	3	4	5
41	8-11-88	Mosquito net	2.5	— do —
42	2-3-89	— do —	3.00	— do —
43	2-11-88	Candel	10 Pkt	HOIB
44	8-11-88	Candel	10 Pkt	BHIST
45	2-11-88	Candel	10 Pkt	HOIB
46	8-11-88	— do —	19 "	— do —
47	2-11-88	Cow	10	HOIB
48	8-11-88	— do —	6	— do —
49	7-12-88	— do —	10	— do —
50	30-1-89	— do —	10	— do —
51	2-3-89	[illegible]	6	BHI
52	8-11-88	[illegible]	2	— do —
53	12-9-88	[illegible]	16 Lit	— do —
54	2-3-89	[illegible]	5	— do —
55	8-11-88	[illegible]	1 kg	— do —

22/3/95
(K L Shagolsem) IE Cell-Secondary
Approximate Cost
Rs 38,220/=

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		Home Cleaning	
		Pulses	
	4-3-93 HADB	36 kgs	278 = 10
		Sugar	
(2)	24-7-93 HOBBIMA	40 kgs	560 = 10
	24-1-93 HADB	50 kgs	700 = 10
	26-7-93 HOBBIMA	40 kgs	560 = 10
(3)	3-3-94 HADB	12 kgs	167 = 40
		Salt	
	3-10-93 HADB	10 kgs	33 = 00
(4)		Ghee	
	4-3-93 HADB	15 kgs	544 = 5
		Meschinfuels	
(5)	28-10-93 HADB	1 kgs.	36 = 25
		Tea	
(6)	3-11-93 HOBB	4.000 kgs	358 = 00
	8-11-93 HOBB	2.000 kgs	179 = 00
	4-3-94 HADB	2.000 kgs.	202 = 00
(7)		[illegible]	
	22-7-93 HADB	16.700 kgs	230 = 00
	[illegible] 7-93 HADB	16.000 kgs.	230 = 00
(8)		[illegible]	
	14-1-93	11.600 kgs	278 = 40
(1)	24-7-93	35 [illegible]	560 = 00

96 (96)

Para 14-3

PARA NO. ____ (Audit Memo No. 7 dated 13-3-95)

Subject:- Non Deduction of Income Tax from M/s Sharma Tourist (Bus Contractor) & other irregularities.

Note 9 under Rule 30 of CGA(W&P) Rules, 1980 says that Income Tax is required to be deducted at source at the rate of 2% on all cases of payments to contractors & sub-contractors exceeding Rs 10,000 in terms of the provisions of Section 194-C of the Income Tax Act, 1961 (43 of 1961). But this requirement was not met while making the payment to M/s Sharma Tourist as detailed below:-

S.No.	Contingent Bill No.	Amount paid	Income Tax to be deducted
1.	41 (95-96)	58,700-00	1176-00
2.	42 (95-96)	1,57,000-00	3140-00
			4316-00

Rs 4316/- be recovered from the contractor under intimation to Audit.

In addition to above the following records/information in respect of payments made to M/s Sharma Tourist Bus Service are also required:-

(a) Tender File

(b) Bus/Buses, where were parked.

(c) If the bus/buses plied next day or after a gap of more than one day the difference between the earlier reading

of previous day next day always remained of one Kilometer. Why the difference always remained of 1 kilometer and not less or more than 1 kilometer.

(d) Sanction Letters.

The same (a to d) be shown to next audit.

S.No.	Date	Item	Qty.	Total	Prescribed rates	Total	Payment made in excess
1.	16/8/84	Pant cloth	12 mts.	1080/=	@ 27/=	324	756-00
2.	21/7/87	Shirt Cloth	52 mts.	1560/=	@ 27/=	1404	156-00
3.	16/6/88	"	24 mts.	720/=	@ 27/=	648	72-00
4.	6/7/89	"	40 mts.	1200/=	@ 27/=	1080	120-00
5.	10/8/90	"	28 mts.	1078/=	@ 27/=	972	107-00
6.	4/7/91	"	26 mts.	840/=	@ 27/=	786	84-00
7.	20/6/92	"	28 mts.	1000/=	@ 35/=	980	20-00
8.	8/[illegible]/93	"	60 mts.	2100/=	@ 35/=	2100	[illegible]
9.	16/8/94	[illegible]	20 mts.	700/=	@ 35/=	700	68-00
10.	8/6/93	Pagri cloth	88 mts.	1197/=	@ 13/=	1144	53-00
11.	16/8/94	"	66 mts.	1034/=	@ 13/=	858	220-00
				12652		11448	1907-00

Reasons be intimated to Audit under which circumstances the payment of Rs 1907/= were made in excess & excess amount be recovered after due verification under intimation to the Audit. Total recovery Rs 2125 + 1907 = 3032/=

92

93

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PARA NO. 5 (Ref: Memo No. 2 dated 6-3-95)

Subject : Pay Bill Registers.

While scrutinising Pay Bill Registers from 1993-1994 following discrepancy/irregularities were observed:-

1. Page count certificate under the signature of DDO were not found recorded on the Pay Bill Registers. Compliance made be intimated to Audit.

2. Index were also not found prepared. In the absence of which it is not easy to locate the particular page. Index be prepared and shown to audit.

3. Detail of Post [illegible] letter were not found recorded furnished on Pay Bill register from 1990 to 1994.

4. Sh. Muni Ram, E.C.E. was drawing B.P.@ Rs 1700/= from 1/88. GPF contribution received from him was 70/= instead of 70/= (which is 6% of B.P.) He was paid upto 2/89 and after wards he was transferred out of this unit . Short recovery of Rs. 2X14 = 28 may be made from him under intimation to audit.

5. D.D.O. should sign each & every entry made in the Pay Bill Register but his signature were not found in prescribed Column after 7/89.

91 94 92

6. Outstanding balance of advances like GPF, Festival and other short term advances, being carry forwarded to next financial year were not found counter signed by the D.D.O. in the absence of which recovery of advances can not be watched properly.

7. Shri Ram Nath, C.T and Sh. Dinesh Kumar, CT joined service on 22.6.92. As per GPF Rules GPF contribution should have been recovered after one year but GPF subscription were found recovered after 8/94 in case of Sh. Ram Nath, CT and in case of Sh. Dinesh Kumar, CT same has not been recovered till date. GPF contribution from them be recovered under intimation to audit:

a) Sh. Ram Nath, CT - From 6/93 to 8/94 15X100= 1500

b) " Dinesh Kr, CT - From 6/93 till date i.e. 3/95 22X100= 2200

3700/-

7. Sh. Sahi Ram, CT was sanctioned GPF advance of Rs. 2700/- to be recovered in ten instalments of Rs. 270/- each. Only seven instalments of Rs. 270/- were found recovered from 5/91 to 11/91 as per the entries available in the PBR. Less recovery of Rs. 270X3 = 810/- be made after due verification under intimation to audit.

Total recovery in the Mess = 3700 + 810 = 4510/-
+ 28

90 15 193

6

PARA NO 6 (Ref. Memo No. 19 Dated 23.3.85)

Subject: GPF. (GROUP D) MEMBERS.

While going through the records of GPF (Group D) staff, the following short-comings and irregularities were noticed:-

1. Para 6.8.4 of Civil Account Manual requires that H.O.O./DDO shall maintain General Index Register in Form CAM 64 in respect of the employees whose GPF Accounts are maintained by them. But this requirement was not met by the HOO/DDO.

2. Para 6.9.1 of the Civil Accounts Manual requires that Broadsheet be maintained in the form CAM 68. But the Broadsheet was not being maintained by the unit.

3. Appendix V to GPF Rules requires that each month the drawing officer will prepare a schedule of GPF deduction for posting the ledger accounts maintained by them. They will sign the schedule at the time of signing the establishment bill after comparing the total in the schedule with the total deduction shown in the pay bills. The schedule of GPF deduction will not be enclosed to the pay bills but instead a certificate will attached to the pay bills indicating the total amount

deducted as GPF subscription and refund of advance/withdrawals. In respect of payments a consolidated record should be maintained for arriving at the monthly total. But this requirement was not met by DDO/HOO.

4. GPF Ledger (CAM 47) from 1983 to 1987 was neither signed by the person, who maintained it, nor checked by the DDO. In the absence of DDO signature, entries can't be treated as authentic.

5. a) The GPF Ledger (CAM 47) is one of the vital records, which was found in mutilated condition from 1983 to 1987.

b) There were so many cutting made each and every account/page of the register, which were not attested by the HOO/DDO.

c) It could not be confirmed from where the accounts were started and closed, because many pages were cancelled/left blank and page number was also not mentioned that after cancellation of the accounts at which page further account was started. The register was maintained in a very casual manner.

6. While scrutinising the GPF ledger(CAM-47) it was noticed that the monthly balance on which interest is calculated was wrong in respect of the employees listed on next page as they included progressive totals of 13 months instead of 12 months in the year 1988-89:-

SNo.	Name & Desg.	Progressive Total should be	Progressive total given	Interest should be	Interest given	Recovery Rs.
1.	Sh. Chanchal Singh, CT	61168	66900	612	669	57
2.	" Matwar Singh, CT	122500	133624	1225	1336	111
3.	" Durga Prasad, CT	121036	131438	1210	1314	104
4.	" Shyam Dev, CT	115204	126436	1152	1264	112
5.	" Jile Singh, CT	77704	85215	777	853	76
6.	" S.S. Islam, CT	119176	128318	1192	1283	91
7.	" Sahi Ram, CT	82371	88191	824	882	48
8.	Smt. Motia Dutta, CT	77896	85942	779	859	74
9.	Sh. Sadhu Ram, CT	104956	114[illegible]	1050	1141	91
10.	" Khem Chand, CT	59656	64938	597	649	52
11.	" Surinder Pal Washerman	33083	36180	330	361	32
12.	" Ashok, CT	29802	33366	298	334	36
13.	" Sukhbir, CT	26882	30904	269	309	40
14.	" Hans Raj, C/Bar	27022	29694	270	296	26
					Total	950/-

The above mentioned amount of Rs. 950/- be recovered after due verification under intimation to the audit.

7. Monthly balance on which interest is calculated was wrong in respect of Sh. Bobby Joy, CT in the year 1993-94. It should be 3000/- instead of 3300. So interest of GPF subscription was given Rs. 2/- excess. Same type of errors were found in two other cases. Interest was given Rs. 2/- in excess to Sh. Ashok Kr. CT in the year 1993-94. Progressive total should be [illegible] instead of [illegible]. Progressive total should be 16746 instead of 16744 in respect of Sh. Sahi Ram, CT in May 91 resulted Rs.10/- interest was given in excess. So Rs. 15/- be recovered after due verification under intimation to the audit.

8. Balances of GPF in respect of all the employees of Gr.D which had joined this office after being transferred were taken from Pass Books of the concerned. The balances should always be taken from transfer advice and transfer advice be also issued in case of employees who were being transferred.

9. Sh. Sarwan Kr. CT had taken loan of Rs.5000/- from GPF in the month of Feb. But this amount was not reduced in the progressive total resulting the amount of Rs.50/- was given in excess on account of interest.

Keeping in view the above mentioned errors, all the accounts of Gr. 'D' employees be recasted from 1993 onward i.e. since this Name came in to existance under intimation to the audit.

PARA NO. 7 (Ref. Memo No. 18 Dated 13.2.85)

Subject: Contingency.

During the course of audit undermentioned irregularities/shortcomings were pointed while scrutinising the contingent purchase bills:-

1. Rule 130 of CAM(MP) Rules 1966 says that a Register of Contingent expenditure shall be kept in each office and Subsidia of the Head of the office or of a Gazetted Officer to whom this duty has been delegated by the Head of the office, shall be entered against the date of payment of each item. The standard form of the contingent Register will be as in Form GAR 27. As a general rule the most common sub heads and detailed heads may have separate columns with appropriations noted at the top to enable the disbursing officer to watch the progress of expenditure under each detailed heads as compared with the appropriation for it, a progressive total of all the columns must be made monthly.

This essential requirement was not met by this office. Compliance be made under intimation to the audit.

2. Shri B.K. Amrutar, Crafts Instructor has been paid conveyance charges over & above the prescribed limit of Rs. 150/- P.M. in the

following cases. Overpaid amount of Rs.215/-
(92 + 117) as per details given hereunder
be recovered from the official after due
verification under intimation to audit.

Contg.B.No.	C.Voucher	Total Amount paid in One Month	Over paid Amount
45/MBL-II 92_93	37,38 & 39	Rs.62.40 = 240 in 7/92	240-150 = 90/-
104/92-93	144	98	
111/92-93	102 & 103	99.60 in 3/93	267-150 = 117/-
			Total 215/-

2. Vide Contingency Bill No. 45-MBL.II Dt.17.12.87
Timber worth Rs. 240/- was purchased from
M/s. Chanda Saw & Gen. Mills, Kisky Bagan
From the Contg. Bill and attached papers it
was revealed that:

a) The Bill from the firm has been obtained on
simple pad paper instead of proper Cash/Credit
Memo. The receipt of the same has also been
obtained on the pad paper.

b) The codal formalities required to be
followed as per General Financial rules
i.e. inviting of quotation etc. as the
purchase was more than Rs. 500/-, and to
have the purchase made from the firm
quoted the lowest competitive rates, have
not been observed at all. In the absence
of which the purchase made need regularisa-
tion from the Competent authority by

obtaining ex-post-facto sanction under intimation to the audit.

4. Each and every expenditure incurred be got sanctioned from the Head of the office. It was observed that this requirement was never met in this office. Some of the instances, which should be treated as illustrative and not exhaustive are given below-

a) C.B.No. 113-EXH.II/88-89

Wire Bills from Delhi State Civil Supplies Corpn. amounting to Rs. 8210/-.

b) CB-107-EXH.II/88-89

Pipe bills from Super Bazar amounting to Rs. 21,994/-.

c) CB-117/88-89

Invoice-cum-challan No.03/88-89 Dt. 30.3.89 from Cap-made Engineers for Rs. 14,253/-.

In the absence of non-issuance of requisite sanction of expenditure, all such expenditure was irregular. So, all the irregular expenditure be got regularised from the competent authority under intimation to audit.

obtaining ex-post-facto sanction under intimation to the audit.

4. Each and every expenditure incurred be got sanctioned from the Head of the office. It was observed that this requirement was never met in this office. Some of the instances, which should be treated as illustrative and not exhaustive are given below:-

a) G.R.No. 118-HM.II/90-91
   Wine Bills from Delhi State Civil Supplies Corpn. amounting to Rs. [illegible]/-.

b) CS-107-HM.II/90-91
   Five bills from Super Bazar amounting to Rs. 71,994/-.

c) CS-117/90-91
   Invoice-cum-challan No.00/90-91 Dt. 30.3.91 from Gas-made Engineers for Rs. 16,000/-.

In the absence of non-issuance of requisite sanction of expenditure, all such expenditure was irregular. So, all the irregular expenditure be got regularised from the competent authority under intimation to audit.

(82) 22 (84) (196)

Paras 1-6

PARA NO. 8 (Ref. Memo No. 13 Dated 20/22.3.95)

Subject: Reconciliation of Figures of Jama Talashi with Reception-cum-classification Centre, Kingsway Camp, Delhi. and other irregularities in JT Cash Book/records

During the course of audit figures of Jama Talashi of selected months were obtained from Reception-cum-classification Centre, Kingsway Camp, Delhi. After going through these figures and entries made in the Jama Talashi Cash Book, the following points came to lights-

SNo.	Amount	Date given by the R.C.C.	Date in Jama Talashi Cash Book
1.	220.65	30.8.84	01.09.84
2.	99.10	-do-	-do-
3.	38.15	-do-	-do-
4.	08.15	22.11.84	23.11.84
5.	423.90	20.02.85	26.02.85
6.	1363.83	-do-	-do-
7.	436.55	24.06.85	17.07.85
8.	189.35	19.02.92	12.03.92
9.	662.10	23.03.90	06.04.90
10.	48.48	30.10.91	31.10.91

The above entries shows that the amounts in Jama Talashi Cash Book maintained by the DDO were not taken on the dates intimated by the R.C.C. Reasons for delayed entries be elucidated to the audit.

As per list suppled by the R.C.C. a sum of Rs. 610.75 was sent to Beggars Home-II on 1.6.94, but this amount has not been taken by the Supdt. in Jama Talashi Cash Book so far. But the cash book of Jama Talashi of Beggars Home No.I shows that a sum of Rs. 610.75 belonging to Beggars Home No. II was received on 19.04.94. This needs investigation how Beggars Home No.I received Cash on 19.04.94 when R.C.C. says that this amount was sent to Beggars Home No. II on 1.06.94 but this amount has not yet been received by Beggars Home II. Result of investigation be intimated to the audit.

While going through the Cash Book of Jama Talashi, following points were observed:

(a) At the close of each month physical verification of cash was not done.

(b) Total of Jama Talashi Cash Book were not checked by a person other than the writer.

(c) Details of cash in hand was not given at the close of month.

(d) Monthly reconciliation with Bank not being done.

(e) On 15.3.85 payment of Rs. 1063.75 was shown in the Cash Book whereas as per pay order the amount was 1063-15.Difference of 0.60 be explained to audit.

(f) On 23.3.85, undermoted amount were

transferred to Kerala State & the state of Tamilnadu. Vouchers in support of the same could not be traceable, same may be traced and produced to the next audit:

i) Kerala state : Rs. 426.50
Rs. 915.75

ii) Tamilnadu " : Rs. 797.75
Rs. 988.75
Rs. 826.95
Rs. 216.00
Rs. 39.70

The payment orders in respect of the beggars on account of Jama Talashi and the wages were seen lying loose in the file cover. Being a important and permanent record same is required to be kept in the paste file in well secured position

As per manual photographs of inmates are to be taken at the time of admission, This requirement is not being met. Money valuable and other articles found on search shall be entered in Jama Talashi Register and in token of correctness of these entries signature of inmates or their thumb impression as the case may be should be taken in the presence of witness and Supdt. All entries of J.T. Register should be attested by Supdt. These requirement were not met by this office. Date wise reconciliation of figures of J.T with R.C.C be done since 1983 & the result be intimated to the audit.

Para 44-7

PARA NO. 9 (Ref. Memo No. 10 Dated 14.3.85)

Subject: Income Tax

While scrutinising the Income Tax Computation statements for the period of audit i.e. 1983-84, following discrepancies/shortcomings were observed.-

1. According to the provisions of section 203 of Income Tax Rules, every person responsible for deducting tax at source is required to furnish a certificate to the payee to the effect that tax has been deducted and to specify therein the amount deducted and certain other particulars. This certificate usually called the T.D.S Certificate has to be furnished within a period of one month from the end of relevant financial year, in the case of employees receiving salary income. This certificate has to be issued in Form 16.

According to the provisions of Sec.203 A it is obligatory for all persons responsible for deducting tax at source to obtain and quote the Tax Deduction A/c No. (TAN) in the challans, TDS Certificate, returns etc.

According to the provisions of sec. 206 of the Income Tax Act, read with Rules 36 A & 37 of IT Rules, every person responsible for deducting tax under Section 192 from 'salaries' shall after the end of each financial year, prepare and delivery by 31st May following the financial year, an annual return in Form No. 24.

This requirement was not met by this office.
Compliance be made under intimation to audit.

2. Income Tax Computation S-statement of underpaid officers have not been supplied to the audit. Same be typed and produced before next audit:-
[illegible] Shri K.L. Sharma, Welfare Officer.
[illegible] Smt. Rajina Rajeev, Dy. Supdt.

3. In the year 1980-81, Shri K.L. Sharma, W.O. was allowed rebate on the NSC Interest for 6th year and rate of NSC Int. was also incorrect. Revised calculation of Income Tax is as follows:

Gross emolument	= Rs. [illegible]	[illegible]
Std. Deduction	(-)	[illegible]
House Rent Receipt Rebate	(-)	5,400
E.S.S.	(-)	[illegible]
Total Tax		1,600 + 611 = 2,211
Savings: GPF	= 7000	
UTCOFES	= [illegible]	
PLI	= [illegible]	
LIC	= [illegible]	
NSC Int.	= [illegible]	[illegible]
Rebate		2,114
Tax Payable		97
		[illegible]
		[illegible]

(Sixty five only) be recovered
under intimation to audit.
of savings of Sh. P.K. Jha, Sr. Supdt.
be seen attached with calculation:-

Para 24-8

PARA NO. 10 Ref: Memo No. 21 Dated 27.1.95)

Subject: Statutory Provisions. non compliance thereof.

The Bombay Prevention of Begging Act, 1959, came into force in the Union Territory of Delhi on 1st March, 1961. It provides for the prevention of begging, for the detention, training and employment of the beggars.

During 1983-84 to the inmates training for wood work (Carpentary) was given. About 10% of the inmates could be trained. During 1983-84 raw material only of Rs. 18,410/- was purchased. Finished goods of Rs.8125/- were made during training. All these show that on training of inmates proper attention was not given whereas training of inmates was also one of the Statutory provisions. Employment of Beggars is also one of the Statutory provisions. This office has made half hearted efforts in giving training to beggars after detention.

From the above facts it appears that only negligible percentage of inmates were given training and Department had no plan or policy to rehabilitate the beggars. Compliance of Statutory provisions be made under intimation to audit.

Register at the time of admission. [illegible] the redistribution register should be attested by the HOO/DDO.

[illegible] made under

76 180 78

Para 179

PARA NO. II (HCP: Memo No. 22 dated 28.3.86)

Subject: Serious irregularities in distribution of clothing & bedding items to inmates.

While checking the records of clothing & bedding, the following observations were made:-

(a) It was noticed that the clothing and bedding items were being issued to Caretakers for distribution among the inmates. But no record of further distribution was being maintained. In the absence of further distribution records, genuineness of the distribution appears to be doubtful.

(b) As beggars come on different dates, to whom, what was issued on which date & next date of due of bedding & clothing items was not being reflected in the records.

(c) Records of bedding & clothing be made inmates wise with signature or thumb impression of the inmates, as the case may be.

(d) Signature or thumb impressions of inmates made obtained while issuing clothing & bedding items and the same be tallied with the sign. & T. Impression of inmate taken in the Jama Talashi Register at the time of admission. Entries in the re-distribution register should be attested by the HOO/DOO.

[illegible] under

PARA NO. 12 (Ref. Memo No. 23 Dated 4.4.95)

Subject: Stores.

While going through the records pertaining to stores, the following observations were made:-

(a) Physical Verification:

As per rule 116(1) of General Financial Rules, A physical verification of all stores shall be made atleast once in every year, but this requirement was never met by the EOO/EDO.

(b) Unserviceable/obsolete articles:

Rule 124(2) of G.F.R. says that subject to any special rules as orders applicable to any particular department stores which are reported to be obsolete surplus as unserviceable may be declared as such in accordance with the procedure laid down in Rule 124(1) and ordered to be disposed of by the competent, but action was never taken by this office to write off the unserviceable articles.

It was found that so many unserviceable articles were lying in five big rooms.

Room No. 1 - There were so many blankets dumped. They were lying like a heap of rah of cotton. Their quantity & quality were beyond recognition.

Room No. 2 - Jories were lying in mutilated condition.

Room No. 3 - Tubs and trunks were lying idle.

[illegible] darjeelings.

Room No. 5 - One Television and one cooler were lying.

These five rooms are unnecessarily blocked with mutilated articles. Due to not auction of obsolete/surplus items in time, items have been deteriorated. Instead of fetching some money to Govt. Account now Govt. will have to pay to clean the heaps of these articles. Even, it can be manuplated about certain articles, which are otherwise misappropriated can be claimed that these are included in the heaps. Responsibility be fixed, why the above situation arised.

(c) One combined register was maintained for consumable and non-consumable items of General articles. The separate new register for non-consumable items be prepared under intimation to the audit.

(d) The balances of non-consumable articles were reduced showing the articles as used/issued. The balances of non-consumable articles may not be reduced unless the same are got written off under order from the Competent authority. The balances so reduced should be restored to the original numbers till they are got written off under the rules, as a few examples are given below:

Sl.	Item	Page No.
1.	Dustbin	60,119
2.	Plastic tub	58

73 177 75

3. Finit Pump	58,118
4. Bulti plastic	59,124
5. Locks	61
6. Pelts	69
7. Brief Case	71
8. Peon Bag	72
9. Tea set	73
10. Jug	74, 122

The following records were not produced before the audit:

Sl No.	Name of record	Period
1.	Dietry record	26.2.83 to 4.7.87 & 24.6.90 to 31.3.93
2.	General stock Registers	26.2.83 to 4.7.87 & 24.6.90 to 31.3.93
3.	Clothing & Bedding records	26.2.83 to 4.7.87

The above records be arranged/traced out and shown to next audit.

All the discrepancies pointed out in this ~~observation memo~~ para be rectified under intimation to the audit.

72 176

PARA NO 13 (Ref. Memo No. 20 Dated 24.3.96)

Subject: Crafts Section (Wood work)

While going through the records of Crafts Section, it was noticed that the raw material worth Rs. 18,610/- was purchased up till date and finished goods worth Rs. 8125/- were fabricated from the raw material. But no action was taken to sale/disposed off of these finished goods. In this way, it is evident that huge amount of Government money was unnecessarily blocked and finished goods are loosing their value as they are being deteriorated day by day, resulting in loss to Government exchequer.

2. The following goods were lying in the section for a considerable time:

i) Ply sheet - 35 Feet Lying since 4.7.96

ii) Ply sheet - 242 Feet " " 1.1.97

The reasons be elucidated to the audit why the above mentioned items were purchased over and above the actual requirements. Action taken in the matter be intimated to the audit.

Para 91-12 (14)

(71) (175) (72)

PARA NO. 14 (Ref. No. 11 dated 20.3.95)

Subject: Solar Energy Plant.

Solar Energy Plant, to provide hot water to inmates was installed by Delhi Energy Development Agency in 1991. The cost of this Plant was about Rs. 1 lac and sixty thousand. This Plant worked only for a few days after that it became out of order. No history sheet was being maintained in respect of this Plant and since 1991 no efforts were made to get the defects removed. Keeping in view the involvement of huge amount needed to be done immediately under intimation to the unit.

(15) (Para H-13)

PARA NO. 15 (Ref: Memo No. 6 Dated 13.3.95)

Subject: Abolition of Posts & irregular expenditure of Rs. 93,375/-

Govt. of India, Min. of Finance O.M. No 7(7)-E(Coord)/93 dated 3.5.93 regarding Ban on creation of posts/ filling up of vacancies says that if the post remains unfilled for a period of one year or more, it would be deemed to be abolished. Integrated Finance of the Department may monitor abolition of such posts and ensure that abolition orders are issued within one month of the post remaining unfilled. If the post is required subsequently, the prescribed procedure for creation of new posts will have to be followed. Govt. of India Min. of Finance O.M. No. 7(7)-E(Coord)/93 dated 6.4.93 clarifies that instructions of O.M. dated 3.5.93 referred to above will not be applicable to post reserved for SC/ST vacant for one year or more to the extent necessary or maintaining reservation quota taking it into account filled up general quota posts. From the office records of this Hqrs, it was found that the following posts remained vacant for more than a year but these posts have not been abolished so far as per instructions contained in O.M. dated 3.5.93 referred to above.

... not done under intimation to the audit.

S.No. Post	No. of vacant posts	Period from which vacant
1. Welfare officer	2	One post since 1984 One posts " 1988
2. Cage Taker	2	One post since 27.1.94 One post since 30.9.93
3. Head Cage Taker	1	since 1.3.89
4. Cook	1	since 1988
5. Peon	1	since 9.3.1991
6. Sr.Supdt.	1	From 1.8.88 to 6.1.94

The post of Sr.Supdt. remained vacant from 1.8.88 to 6.1.94, but against this post, which should be deemed to be abolished, the pay of Sh.P.N.Jha is being drawn from 7.1.94 without following instructions contained in O.M. dated 3.8.83. So the payment of Rs. 83,375-00 to Shri P.N. Jha on account of pay and allowances should be treated as irregular and be got regularised from the competent authority under intimation to the audit.

From the above instance it is crystal clear that post of Sr. Supdt., which remained vacant for more than one year and thus deemed to be abolished was filled by the Head of office, which is a serious lapse. Besides this there is clearly mentioned in the sanctioned letter of continuation of posts issued by the Head of the Deptt. that post which remained vacant for more than one year is not to be filled, this aspect was also ignored by the D.D.O. Reasons for this serious lapse be elucidated to the audit.

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PARA NO. 16 (Ref: Memo No. 9 dated 14.3.95)

Subject: Telephone.

This Home before shifting to Lampur was at Poor House Kingsway Camp, Delhi. At Poor House this Home was having a telephone connection No. 7120503. This telephone was shifted at Lampur and a new No. 7[illegible] was alloted. As on 30.11.[illegible] a sum of Rs. 3,[illegible]/- was due to M.T.N.L. So far this amount has not been deposited with MTNL. Unnecessary interest is accruing on Rs. 3,[illegible]/- and rent is also accumulating, as the telephone has not been surrendered so far, all this will be a burden on the Government Exchequer without any cause. The matter may be settled immediately under intimation to the audit. If telephone is not required it should be surrendered immediately.

(62) (69) (371)

(17)

PARA NO. 17 (Ref: Memo No. 12 Dated 20.3.95)

Subject: Service Books.

During the scrutiny of Service Books (List attached) following irregularities/Discrepancies were observed:-

1. The undermentioned nominations are to be kept on records:

a) Death-cum-Retirement Gratuity

b) U.T.G.G.E.L.S.

c) G.P.F. (in case of Class IV)

d) List of family.

The above mentioned requisite nominations were not seen on record in respect of following officials:-

i) Sh. S.K. Grover, UDC

ii) " Dinesh Kumar, Care taker

iii) Smt. Nitin Dutta "

iv) Sh. Tarsem Singh, LDC

v) " S.K. Marander, [redacted] Cook Instructor

vi) " Hans Raj, Cleaning

vii) " Santaya, Cook

viii) " Surender Pal, Washerman

viii) " Bobby Jay Sethi, Care taker

Requisite nominations, in respect of all other officers/officials, whose Service Books [illegible] be obtained

66 68 170

2. In the Service Books of the following officials it was noticed that they were getting regular increments upto 1994 as per Pay Bill Register but increment entrs were not found recorded or not signed from the years mentioned against each. Increment should always be allowed after signing the entry to this effect being recorded in Service Book. Other Service Books may also be reviewed and compliance intimated to audit:-

i)	Shri Dinesh Kumar CT	1992
ii)	Smt. Anita Dutta, CT	1984(IIIrd Vol. of S/Book reported to be untraceable.
iii)	Sh. B.K. Mazumdar, C.I.	1992
iv)	" Santaya, Cook	1987
v)	" Bobby Joy Sethi, CT	1992(Entries not signed by DDO)

It is emphatically suggested not to allow increment without verifying/signing the entry in Service Book.

3. Service verification certificate be always recorded without any overwritting. Incorrect date be always cut by drawing horizontal line on it and correct date written be attested by DDO. It is also advised that such entries be always recorded on the specific pages allotted for recording such [illegible] By doing so, these entries can [illegible]

and continuity can easily be watched.

The service verification entries recorded in undermoted cases contains unattested cuttings/or any other irregularities.

i) Sh. Hans Raj, Chowkidar — SVC on P/12 not signed by DDO

ii) " K.L.Sharma, W.O — SVC on P/23 contains unattested cutting.

iii) " S.K.Grover, UDC — SVC on P/35 contains unattested cutting.

iv) " Sankya, Cook — No SVC after 31.3.80

v) " Surender Pal, Washerman — " " " 10.10.84

vi) " Bobby Sethi, CT — " " " 20.7.82 (Date of appointment)

4. While scrutinising the Leave Account of following officials discrepancies noted against each were observed:-

a) Sh. Dard Singh, LDC — E.L. credited from 8.7.78 to 31.12.78 should be 12 & not 15, so 3 days E/L be debited.

b) Sh. Hans Lal, Chowkidar — One day EL credited from 20.12.82 to 31.12.82 is incorrect. Same be lessened from the balance of E/L lying at his credit.

c) Sh. Sankya, Cook — E/L credited from 16.12.82 to 31.12.82 is not admissible as as per Leave Rules no E/L is allowed to be credit for fraction

d) Sh.Surender Pal Washoman : E.L credited from 12.10.83 to 31.12.83 should be 6 and not 7, as 2 days E/L be debited from his Leave A/c.

e) Sh.Bobby J.Sethi C.T. : E/L credited from 20.7.82 on 31.12.82 should be 13 and not 14. One day E/L be debited.

f) " S.K.Dhawan,UDC : On page 68 in Leave A/c balance after debiting E/L from 25.5.87 to 27.5.87 should be 28 and not 29. So one day E/L be debited. Beside this Half Pay Leave A/c was not maintained after 1.6.81.

g) " Simrah Ram,CT : Half pay leave A/c was not maintained.

h) " S.K.Majumdar, C.T. : Leave account was not maintained after 30.6.80.

Leave Accounts of all the other officials whose Service Books have not been produced to audit be completed in the light of above observations.

5. Photograph of all the officials appointed after 4/76 be fixed on 1st page of the Service Book. This requirement was not found met in the undermoted cases:

c) Sh.B.K.Majumdar,CT

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6. Efficiency Bar crossing entry in the service book of Smt. Mutia Dutta, CP at Rs. 234/- in the scale of Rs.200-3-206-4-234-EB-4-280 not been recorded. Different volumes of her Service Book be properly binded as Service book is one of the important and permanent record.

7. Ist page (i.e.Bio-data page) of Service Book be re-attested by Head of the office after every five years. This requirement was not seen met in most of the cases in this office.

8. Service Books movement Register, which is maintained to record the movement of service book going out of the office, was not produced before audit. Same is essentially required to have a adequate watch on the service Book, which is one of the important and permanent record. Compliance made under intimation to Audit.

18

PARA NO 18 (Cash Book (Govt)

Ref:(Memo No. 24 dated 14.8.98)

Scrutiny of the Cash Book (Govt.)

revealed the following facts:-

(a) Account Payee Cheques received from the PAO concerned were also entered in the Govt. Cash Book maintained by the D.D.O. Exception (A) under Rule 12(ii) of the CGA (RAP) Rules 1983 requires that an account payee crossed cheque or bank draft drawn in the personal name of a recipient (Govt. servant or third party) by a PAO and routed through a departmental office usually for the purpose of delivery to the recipient thereof) need not be entered by the DDO in his cash book. The delivery of such a cheque or draft to the concerned party may be recorded in the separate Account Cheques & Bank Draft Receipts Register.

In the future the above provision should be strictly followed in the case of account payee cheques under intimation to the audit.

(b) It was also found that the totals of the Cash Book were not checked by a person other than the writer of the Cash Book.

Sub Rule (iii) of Rule 13 of the CGA (Accounts) Rules 1983 requires that the cash book [illegible] and completely

the totalling of the Cash Book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. Compliance of this rule be made under intimation to the audit.

(c) Rule 13 of CGA(MSP) Rules, 1983 require that DDO at the close of month shall record in the Cash Book a certificate to the effect that cash has been physically checked and detail of cash in hand should also be given, but this requirement was not met in the following months:

i) 1/94, 3/93, 2/93, 3/27, 1/92, 2/90 & 3/94.

ii) Detail of cash in hand not given at the end of Jan. 94 & Jan. 95.

(d) Page No. 154 to 160 for the period from 5.4.94 to 15.5.94 of the Cash Book were cancelled and Cash Book for this period was rewritten. This shows that Cash Book was not written up and when the transaction took place. Reasons be elucidated for cancellation of the Cash Book.

PARA NO. 19 (Ref. Memo No. 4 Dated 10.2.85)

Subs: Duplicate Keys of the Cash Chest and Duplicate Keys Register.

During the course of audit, it was found that one key was with the cashier & one key and duplicate keys of both the keys were with the DDO.

Note 4 under Rule 13 of the CGA (RAP) Rules,1983 requires that duplicate keys of the cash chest should be placed in separate sealed covers & lodged with different officers of higher rank than the custodians of the chest whenever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the deptt. concerned.

This note also requires that a duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, keys must be sent for examination & returned under fresh sealed covers to the respective officer/Bank with whom they are meant to be lodged & a note kept in the register that they have been inspected & found intact & genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occurance when the duplicate

20 (Q4041-16)

PARA NO. 26 (TOC. Item No. 25 dated 21.2.96)

Subs- Bill Register (GAR-8)
Bill Transit Register (GAR-10)
Acquittance Register (GAR-24)
Register of unclaimed Pay & All. (GAR-25)

(a)(i) Maintaining of the Bill Register (GAR-8)

It prevailed that it was not being maintained properly as detailed given below:

Cols. No. 12,13,14 are to show in which month the payment was made, these were always left blank. Note 2 under Rule 24 of CGA(MAP) Rules, 1983 requires that the Bill Register (GAR-8) should be reviewed monthly by a Gazetted Officer and the results of the review recorded therein. But this requirement was never met by the DDOs. These requirements be put under intimation to the units.

(ii) In the Bill Register particulars of cheque and DDO's sign. in Col.12,13 were not found in respect of Bill Cl No. 21 of [illegible].

(iii) Cash Book shows cheque of Pay Bill Nos. 1 & 2 received on [illegible] but the Bill Register shows date of [illegible]. The then DDO may give the correct position.

(b) Bill Transit Register (GAR-10)

Note 2 under rule 24 of CGA(T & P) Rules, 1983 requires that a Bill Register in form GAR-10 should be maintained by all DCOs/DDOs [illegible]

reviewed biweekly by a Gazetted officer
a and the result of the review recorded
thereon. No such register was being maintained
by the DDO. Needful be done under intimation
to the audit.

(c) Acquittance Roll (GAR-24) : In certain cases
payments drawn in a bill were paid on diff-
erent dates, but in the acquittance roll the
payments were not attested by the DDO on
different dates. In such circumstances now
the DDO should compares the entries of the
Cash Book & Acquittance Roll. A certificate
as prescribed in GAR-24 was never recorded
after the payments were made. Compliance be
made under intimation to the audit.

(d) Note 2 under Rule 92 of GFA (RAP) Rules, 1983
requires that an account of undisbursed pay
& allowances should be kept in a Register in
Form GAR-25. From this register, an abstract
of amounts remaining undisbursed for 3 months
should be prepared to ensure their refund
either in cash or by short drawal from the
next bills. But the DDO was not maintaining
the requisite register in GAR-25. The same
may be prepared under intimation to the audit.

(54)

(53) (157)

(21)

48/(160)

PARA NO. 21 (Ref. Issue No. 5 Dated 13.3.95)

Subject: U.T.G.E.I.S. - 1984.

During the course of audit, it was found that the following records were not being maintained by the HOO/DDO as required under Union Territory Govt. Employees Group Insurance Scheme 1984.

(i) Register of Members: This Scheme required that the Head of the office should ensure the Group-wise register of members is maintained in the Form No. 9 and kept upto date. This register should be sent to the D.L.O. concerned once a year to verify whether appropriate subscription are being recovered from all employees under the scheme and to record a certificate to this effect. This register be prepared from the date, the scheme was started under intimation to the audit.

ii) G.I. M.F.O.M.No. F.7(17)-E.W/89 dated the 26th Feb. 1990 requires that the following instructions be followed strictly:-

a) That in the event of transfer of an employee from one office to another office, the orders of transfer should clearly indicate the Group to which the transferred employee belongs and the date of his/her continuous membership in the

and regularly subscribed to the Insurance Fund or both the Insurance Fund & the Savings Fund upto _____. But the LPCs issued by the Deptt. only show that UTCGFIS deducted upto _____.

c) In order to further streamline, the procedure in this regard, the Head of office shall include the sufficient copies of Form No.13 in the Service Books of all the employees. Every year in the month of June, and at the time of transfer of the member of the scheme, the Head of office shall record a certificate as given below, in the remarks column(col.No.7) of the Form No. 13 over his dated signatures.

"Subscription @Rs._____appropriate to Group_____of the scheme recovered from pay & allowances for the period from Jan____ to Dec._____.

d) All other events in the nature of promotion, transfer on deputation/foreign service & retirement etc. occuring during the service career of the member of the scheme shall also be recorded in col. No.6 of Form No. 13 duly attested by the appropriate authority over his dated signatures.

The above requirements were not met by the Head of the office/DDO. Needful be done under intimation to the audit.

157 158

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PARA NO. 22

(Reference Memo No.18 Dated 22.3.85)

Subject: Verification of qualifying service after 25 years or 5 years before retirement.

Rule 32(1) of CCS Pension Rules, 1972 requires that a Government servant completing 25 years of service or on his being left with 5 years of service before the date of retirement on superannuation, whichever is earlier, the Head of Office in consultation with the Accounts Officer shall in accordance with the Rules for the time being in force verify the service rendered by such Govt. servant, determine the qualifying service and communicate to him in Form-24 the period of qualifying service so determined. This requirement has not been met in the following cases. Needful be done under intimation to audit.

S.No.	Name	Designation
1.	Shri Shyam Das	Cash Taker
2.	Smt. Mutia Dutta	-do-
3.	Sh. S.C. Talan	-do-
4.	" Durga Prasad	-do-
5.	" Gulab Ram	-do-

BH-II

23 Para 51-77

17 56

PARA NO. 22 (Ref: Memo No. 1 Dated 1.3.1995)

The under mentioned Records/Informations were not maintained / produced before the audit:

1) Remittance of Rs. 69.70 Dated 18.1.1994 was not got verified from the P.A.O. XL.
2) Budget and Expenditure for 1993-1994.
3) Annual Store Return to show how much capital is locked up.
4) Register for watching the Progress of Expenditure.

=Kohli

(G.L. KOHLI)
INTERNAL ACCOUNTS OFFICER(Party IX)
DIRECTORATE OF AUDIT:OLD SECTT:DELHI

Page No. 1 PART II

(24) (52) A memo No. 2 (156) (15)
Dated 01.12.04

Subject:- Qualifying Service as per provision contained in Rule 32 of CCS Revised Pension Rule 1972.

During the test audit, it was observed as per provision contained in Rule 32 of CCS Revised Pension Rules 1972, the official who have completed 25 years of service (qualify) or within 5 years of retirement their qualifying service are to be verified by the Head of office in consultation with the PAO concerned. The following officials who have completed 25 years of service but their qualifying service have not been verified by the H.O.O. in consultation with the PAO concerned:-

S.No	Name & Deptt.	Date of Birth	Date of Apptt
1.	Sh. Jagdish Parshad C.T	11.2.51	18.10.73
2.	Sh. Bhagwan Singh C.T	6.11.46	11.7.73
3.	Sh. R. P. Sharma W.O.	1.4.48	18.5.71

Other similar cases may also be reviewed and action taken accordingly.

Compliance be made & shown to audit.

Para No 2 (51) H. Memo No 545A
Subject: Jama Talashi Rejister. Dated 10.12.04 (155)
(25)

During the course of test audit, it is noticed that Jama Talashi Registers are not page numbered. The register should be page numbered and a certificate of page counting is recorded by the DDO on 1st page before use.

2. The ~~Fin.~~ J.T. Register is not being maintained in the prescribed columns.

3. The J.T. Register is also not being maintained properly. According to rule/instructions on the subject, on admission of a beggar in the receiving cum classification centre his name, address, date of admission particulars of cash/property items taken from him etc. are entered in J.T. Register and Sig./Thumb impression of a beggar are taken against these entries. Such articles are authenticated by the Incharge/DDO. When a beggar is released, the particulars of cash/property items given to him are noted against the relevant entries in the Jama Talashi Register under proper attestation and the payee's acquittance is obtained on the Register.

4. Total amount paid or balance has not been shown in J.T. Register. The total amount collected from beggars on their admission in R.C.C. centre on a particular day has not been correctly been taken on the credit side of J.T. Cash Book and this amount never agrees with the particulars available in J.T. Register.

Contd..2

5. Circling of paid amount has not been made properly in J.T. Register.

6. The periodical reconciliation between the amount lying as outstanding in the J.T. Register and the balance of cash in hand has not been done.

7. Each and every entry in the J.T. Register has not been authenticated by the DDO.

8. Physically verification of cash has not been done at the close of each month.

Compliance be made & shown to audit.

Jail No 2 - 11 (25A)

(49) (153) (52)

Audit Memo No 5(A)
Dated. 10/1/2004

Sub:- Jamnatalai Ale

In continuation of audit Memo No 5, the information regarding inmates those were admitted & released during the audit period i.e.- 1996-2004 are required on the monthly basis in the performa enclosed. The same may please be furnished to the Audit immediately

(5)

(Performa)

S. No	Year	Month	Kinity on Lida/Mark	No. of Inmates		Total Numbers of Inmates
				Admitted	Relieved	
1	2	3	4	5	6	4+5+6

Annexure 3 (26)

Audit Memo No 6
Dated: 12/12/2014

(151)

(50)

(47)

Sub:- GPF (Group D) records.

During scrutiny the GPF (Group D) records of B-H-II, the following short comings and irregularities were noted.

I. G.P.F. Index Register. As per para 6.8.4 of C.A.M., GPF Index Register should be maintained in C.A.M. 44 formate to keep up the G.P.F. No. records in R/o officials of (Class IV) whose GPF accounts are maintained. But the same was not being maintained.

II. GPF Broadsheet. As per para 6.9.1 of the CAM DDO/100 are required to be maintained a record in GPF Broadsheet for posting the GPF Scheduled in every months. But the same were not being maintained by the unit.

III. G.P.F. Scheduled. As per C.A.M. DDO are required to maintained prepare the GPF Scheduled in R/o all Class IV employees containing their GPF Subscription & recoveries in Form Appendix F of CAM. Thereafter Broadsheet have to be maintained on the basis of Scheduled. But the same were not being maintained.

IV. GPF Adv./withdrawal. As per C.A.M. DDO are required to maintained proper postings of GPF Advances/withdrawal in R/o officials B/c those were taken time to time, along with its sanction Numbers & Bill No & Date of Drawal so that the interest correct GPF interest may be calculated. But the same were not being maintained properly.

Contd...

V. As per C.A.M. Accounts maintained in the GPF Ledger should be signed & checked by the person, who maintained it but the GPF Ledger from 1996 to 2004 were neither checked & signed nor signed by the Competent Authority.

VI. There were so many officials those were joined this Office from the various other offices after being transferred. The balances of GPF were taken from the Pass-Book of the concerned. The balances should always be taken from Transfer Advice which should be issued by the previous Deptt. But in following cases same were not done:-

(1) Mohan Lal C.T. transferred from Home for Healthy female children of Leprosy patient, Jail Road N. Delhi on - ~~[illegible]~~ 98.

(2) Jagdish Pd. Transferred from Children Home Narela in 1999.

VII While scrutinising the GPF Ledger it was noticed that the interest calculated was wrong in A/c the officials mentioned in the 'Annexure' enclosed herewith.

Keeping in view the above mentioned discrepancies & ~~etc~~ in other similar cases may pre be reviewed & rectified under information to the Audit

Annexure

Discripancies during calculation in G.P.F Interest

S.No.	Name & Design.	GPF A/c No.	Year	GPF Interest Should be	Interest given	Discripancies in the G.P.F. Interest. Excess	Discripancies in the G.P.F. Interest. Less	Remarks
1	2	3.	4	5.	6.	7	8	9.
1.	Sh. Sanjiya	DSW/646	96-97	1749	1999	250	—	
			2003-04	7032	6806	—	226	
2.	" Satbir Singh CT	Not mentioned	96-97	1001	405	—	595	
			97-98	1037	959	—	78	
3.	" Om Dutt CT.	—do—	1999-2000	2714	1942	—	172	
			2000-2001	2245	2491	246	—	
4.	" Baby Jot Seth CT	—do—	96-97	410	368	—	42	
			2000-2001	736	619	—	117	
			2001-2002	2570	2992	422	—	
5	" Dinesh Kr. CT.	—do—	2000-01	2162	2208	46	—	
			99-2000	1325	1345	20	—	
6.	" Sanjay Kr. CT.	DSW/1441	2003-2004	3067	3131	64	—	
			99-2000	1278	1209	—	70	
7	" Ram Kr. Sharma CT	Not mentioned	2000-2001	2064	2135	71	—	
			96-97	100	30		70	
8.	" Ram Nath CT	—do—	97-98	109	NIL		109	
			99-2000	5611	5707	96	—	
9.	" Kalyan Singh, Cook.	—do—	2000-01					
			99-2000	4561	4475	—	90	
10	" Sunder Pal (Washerman)	—do—	2001-02	4397	4473	76	—	
11.	" Hans Raj (Chowkidar)	—do—						

A/c should be recast from 96-97 to onward.

A/c for 2003 onwards has not been maintained.

1	2	3	4	5	6	7	8	9
					C/F	1291	1567	
12	Sh. Hira Lal C.T.	N.A	1998-99	3584	3611	90	—	
13	" Chand Ram C.T.	—do—	97-98	1576	1666	90	—	
			2002-03	3993	4065	72	—	
14	" Ashok Kr. (Wazir Ram)	DSW/736	97-98	2039	2179	140	—	
	" Der		2001-02	2874	3154	277	—	
15	Sh. Deeki	DSW/1113	2000-02	1040	1080	40	—	
16	" Mohan Lal CT	DSW/838	2000-01	4184	4498	314	—	
17	Jagdish Pd. C.T	N.A	97-2002	10055	10155	100	—	
			2001-02	13275	13358	83	—	
			2002-03	14495	14942	447	—	
						1653/-	1567/-	

Para No. 4 (94) Recovery-19

Audit Memo No. 7 (147)
Dated 13-12-04

(93) (96)

INCOME-TAX

During the scrutiny of Income-Tax calculation for the audit period 2/96 to 3/04, the following observations have been made:-

Rebate availed U/S 10 (13A) on account of House rent allowance without any rent receipt/undertaking regarding rent paid, and calculation can not be checked. DDO should himself satisfied/checked that the information given by the official is correct and the address should be tallied with the office record. DDO should check the proof in support of the house address before allowing the rebate.

Year - 1997-98

1. Sh. K.L. Sharma - Availed Rebate U/S 10(13A) without any undertaking/rent receipt.
2. Sh. Dharam Vir Singh - The official had also availed the rebate U/S 10(13A) without undertaking.

contd---

Year 1998-99

1. Sh. Vinod Kr. Bharati - Rebate availed on account of HRA, should not be allowed because the address of the employee in the Service Book is different and no information regarding change of address found in the office record..

As per rule in respect of any other donation to approved institution/charitable trusts under section 80-G, the employee has to claim refund from the I.T.O, hence rebate for Rs.5600/- can not be granted and the recovery should be made as per calculation given below:-

G. Salary -	102,337
St. ded -	20,000
	82,337
Tax on Taxable Income -	5467
+ S. Charge -	185
	5282
already paid -	498
To be recovered -	4784

Year-2000-01

~~[illegible]~~

1. Sh. Vinod Kr. Bharati - The official had given the address of Mehrauli on rent receipt whereas the official

Contd-

written his address on Income-Tax calculation form of C-578, Sangam Vihar. The address in the Service Book is also C-578 Sangam Vihar. This shows the official is giving fake address for HRA rebate. Hence the rebate for the same should not be given and the recovery as per calculation should be recovered:-

Gross Salary - 126,425

Tax on total Income	9929
~~+ S.Charge~~ Rebate	- 2604
	7325
+ S. Charge	879
	8204
already paid	- 3448
To be recovered	- 4756

2. Sh. R.A Khan -

As per rule in respect of any other donation to approved institution/charitable trusts under section 80-G, the employee has to claim refund from the I.T.O, hence rebate for Rs. 2500/- can not be granted and recovery of Rs. 110/- should be made from the official.

Contd--

Year - 2001-02

1. Sh. Vinod Kr. Bharati -

G. Salary - 132,969

Tax - 9,594

Rebate - 2604

6990

+S.Ch. - 140

7130

already paid - 3318

3812 To be recovered.

Year - 2002-03

1. Sh. Vinod Kr. Bharati -

Tax on Taxable Income - 11373.

Rebate - 3779

7574

+S.Ch. 379

7953.

already paid - 4202

To be recovered - 3751

Rebate U/S 10(13A) and LIC for Rs. 5119/- in the name of his wife should not be allowed. A certificate from his spouse school for not availing the rebate should be produced/attached for the rebate.

Contd----

(42) (39) (143)

Year 2003-04

1. Sh. Kuldeep Singh -

Rebate availed for R. 31,229-6246 instead of R. 9369/- hence recovery of R. 857/- should be recovered.

2. Sh. R.P. Sharma -

Tax on Taxable Income - ~~[illegible]~~ 50144

Rebate - 14758

35386

Paid - 34615

To be recovered. 771.

3. Sh. J.C. Satija -

Rebate availed for ICICI Bond for R. 15,000/- instead for R. 29,000/- hence recovery of R. 750/- should be recovered.

4. Sh. Vinod Kr Bharati

Tax - 12765

Rebate - 4693

8072

Paid - 5488

2584 To be recovered.

To DDO BH-II Lampur

Income-Tax can not be checked due to non-production of record for the year 1996-97, 1999-2000: Smt Rajinikajoor 97-98, Sh R.A. Khan, Sh Kuldeep Singh 2002-03, Needful done under intimation to Audit.

(41)

Prem M (28) Rajesh-20

A. Memo No 8
Dated 16.12.04

(142)

(38)

Subject:- Cash Book
Jama Talashi.

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

i) All monetary transactions should be entered immediately as and when occurs. Now Cash Book was started w.e.f. 03.6.01 but cash Book is not in prescribed form GAR 3 and cash Book is not written after 25.4.03 which are irregular violating rules. Cash Book may be maintained in GAR 3 + completed to date immediately failing which matter will be referred to higher authority.

ii) The tools of the cash Book is not being checked other than the writer of the Cash Book throughout the audit period.

iii) The periodical reconciliation between the total amount lying as out standing in the Jama Talashi Register and the balance of cash in hand has not been done.

iv) Physical verification of cash was not done at the close of each month.

v) There are so many cutting/overwriting + erasing in the cash Book. According to rule R.P. 13 erasing 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 and DDO should initial every such correction in invariably date his initials. Few instances are below

Page 5 Sep.01 7/or 177 5/93 189+190 2/96 196 197-198 2/98

Contd..2

vi) Rs. 628/- are lying in the cash Book on account of wages of inmates but particulars of inmates are not given.

vii) Rs 1757325/- are lying in the cash Book on account of Jama Talashi of inmates but no details are given of inmates individual wise. Reconciliation of amount is not being reconciled from Jama Talashi Register.

viii) This Home is operating a Bank account no. C1-63 with State Bank of India at 8/3 Sector Delhi on account of Jama Talashi & wages of dead & escaped beggars they are approximately Rs 586223/- since July 1988. This balance is not being reflected in the cash Book of Jama Talashi. Reason be elucidated to audit.

Compliance be made & shown to audit.

Para-21 Para No. 6 (29) (36) (39) (140)

Memo No. 11

Dated 20.11.04

Subject :- Cash Book.

During the course of Test check of the Cash Book for the period 95-96 to 2003-04, the following irregularities were noticed.

(i) An pre-numbered every page is to be attested by D.D.O. but the same has not been done. A few instances are as under.-

Cash Book
Pages - 109, 110, 112, 115, 117.

Cash Book
Pages - 3, 4, 5, 7, 8, 9, 11, 13, 18, 29, 31
33, 38, 41, 44, 86 etc.

(ii) The Cash Book should be closed regularly and completely checked. The Total of the Cash Book are not being checked other than writer of the Cash Book as correct and initial it and closed at the end of each day regularly as per the provisions of Rule-13 of Receipt & Payment. This has not been done throughout the period of Audit and violated the provisions of Receipts & Payments Rule-13.

(iii) It has been noted that the Cash Book is not properly maintained and filled in as per the Columns. For instance - Receipts should be credit in Receipts Column but shown in wrong Column - Pages - 55, 144, 157 etc.

(iv) From the perusal of T.R.5 (Part-6), the Receipts received by the Deptt. had not been deposited the same day or the next day which had been retained more than one month or more and violated the provisions of Receipts & Payments. A few instances are as under:-

S.No.	Receipts Side of Cash Book TR No. & Date.	Amount.	Payment Side of Cash Book Deposits Date
1.	348014 dt. 10/7/96	Rs. 124/-	27-8-1996.
2.	348015 dt. 15-7-96	Rs 1300/-	27-8-1996
3.	348016 dt. 15-7-96	Rs 1815/-	27-8-1996
4.	348017 dt 31-8-96	Rs 1300/-	21-1-1997
~~5.~~	~~348018 dt. 23-9-2000~~	~~Rs 63/-~~	
5.	348018 dt. 23-9-2000	Rs. 63/-	5-2-2001
6.	348021 dt. 10-6-2002	Rs 1425/-	23-9-2002
7.	348022 dt. 20-11-2002	Rs. 10/-	27-1-2003.

The reasons for deposition of the same at a belated stage be elucidated and other similar type of cases be reviewed accordingly.

(v) It has been seen that the Payments had been retained 3 months or more by the Deptt. and violated the provisions of Receipts & Payments. A few instances are given below:-

S.No.	Cash Book Receipts Side Page No.		Cash Book Payments Side – Depositions Date. Date	Amount
1.	16 dt. 27-10-99 PB-110 dt. 27/10/99	4561/-	30-3-99	4561/-
2.	20 dt. 29-11-99 PB-126	4384/-	8-9-2000	4384/-
3.	26 dt. 26-4-2000 PB-13	4911/-	8-9-2000	4911/-
4.	6 dt. 23-10-2000 PB-53	5187/-	10-1-2001	5187/-
5.	158 dt. 28-11-02 PB-158	4938/-	17-3-2003	4938/-
6.	160 dt. 30-12-02 PB-171	4938/-	22-12-2003	14814/-
7.	163 dt. 21-1-03 PB-188	4938	22-12-2003	
8.	165 dt. 28-2-03 PB-201	4938	22-12-2003	

(vi) from the payment of the Cash Book dated 8-1-97 an amount of Rs. 1147/- shown in receipt side, whereas the Bill Register as well as Acquittance Roll shown Rs. 1142/- in respect of Bill No. 140. Reasons be elucidated to the Audit for excess amount shown in the Cash Book.

(vii) There are numerious cuttings erasures or overwritings in the Cash Book. As a rule erasures or overwriting is not permissible, all cuttings should be attested by Competent Authority through the incorrect entry and inserting the correct one in Red Ink between the lines which has not been followed. A few instances are given below:-

Papers of Cash Book 115, 121, 122, 129, 144, 150, 152/60

Papers of Cash Book 5, 102, 105, 152, 157.

The discrepancies/shortcomings pointed out may please be rectified and shown to the Audit. Similar type of cases be reviewed accordingly.

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Directorate of Health, Delhi

Point N-22

Memo No. 12

Dated. 21.12.04

Subject:- Disbursement of Pay & Allowances and Acquittance Thereof.

Under the provisions of Rule-92(1) Receipts & payment, the Paid Stamp duly attested by D.D.O. needs to be affixed only against the total disbursed amount of the Acquittance Roll but the same were not made in the Acquittance during the period of Audit. A few instances are as under:-

S.No.	Bill No. & Dt. No.	Amount	Page
	2001-2002		
1.	PA-50/2001-2002	51350/-	1
2.	PA-51/2001-2002	12021/-	1
	2002-03		
3.	PA-65/BH-II/2002-03	3953/-	45
4.	PA-66/BH-II/2002-03	62729/-	46
	2003-04		
5.	PA-14/BH-II/2003-04	23987	79
6.	PA-15/BH-II/2003-04	84654	79-80

2. Page Country ~~Certificate~~ was not made in the Register & no certificate was recorded on the Page before use.
3. Date of encashment was not recorded against the Cheque. Compliance be made & shown to audit.

Para No. 8 (31) Jaset/23 (32) (35) (136)

A Memorandum
Dated [illegible]

Subject:- Property Register.

During the course of test audit, the following discrepancies/observations were made:-

I) Articles of Dead Stock issued for temporary use/Loan are being struck from property Register which is irregular. Issue Register may be maintained separately. According to rule 112, Articles of Dead Stock issued for Temporary use i.e. on Loan etc either within or outside of the office are not struck from the Stock Register and their return is watched through Subsidiary Register. Few examples are given below:

i) Lock issued 2 Balance NIL Page 1
ii) TV issued Balance NIL
iii) Heater issued 3 Balance NIL Page 10
iv) Tea Boiler issued Balance NIL

II Physically verification was not made. According to rule 112 Articles of Dead Stock shall be verified at least once a year and the result of verification recorded on the inventory. The discrepancies noticed shall be properly investigated and brought to account immediately so that inventory may represent the true account.

III Description of Articles, Bill No, date, amount, of funds name etc. are not mentioned in the property Register. Few Examples are given below:-

i) 28.3: Page 5 Steel Glass 50
ii) 28.3 Page 6 Steel Thali 50
iii) 30.1.02 Page 11 Wall Clock

IV) Non-consumable articles are being entered in the Consumable Register which is irregular. Few examples are given below:-

S.No.	Bill No. & Date.	V.No.	Amount.	Name of firm & Bill No. & Date.	Entry should be.	Shown in stock Entry Page No.	Shown in stock Entry Date	Given to
1.	CB-179 dt. Nil.	601	42508/-	M/s D.C.C. DS. Bill No. 7695 dt 10/1/02.	10/1/02	76	1-4-02	Com. Mally
					10/1/02	75	1-4-02	Heat Converter.
					10/1/02	77	1-4-02	Cutlery Lib.
2.	CB-213 dt. Nil.	705	35437/-	M/s D.C.C. DS. Bill No. 10443 dt. 9-7-2 02.	27/2/02	69	1-4-02	Tot Batti.

v) There is one Fax Machine entered at Page 73, purchased on 3.8.00. Amount of Fax Machine, Bill No & date Firms address etc were not mentioned in the Register. Moreover this Fax Machine is not being utilized in the office. Reason be elucidated to audit.

vi) Progressive totals were not made.

vii) New Register of Property was maintained but the items of previous Register were not brought forwarded to new Register which may be done immediately & shown to audit.

viii) Old Register is in torn condition. Papers may be pasted properly.

ix) Condemnation made during the audit period, file of that may be shown to audit.

Compliance be made & shown to audit.

Para No. 5

Audit Memo No. 111
Date 24/12/2004

(32) (33) (34)

Sub: Contingency

During the course of audit, the following irregularities/lacunas were noticed while scrutinised the contingent records pertaining contingency for the period 1996-2004.

I The control of contingent expdtr. against appropriation should be regulated by procedure laid down under Rule 71 of GFR through maintained the contingent expdtr. Register prescribed in Rule 298 of Treasury Rules.

As per R.G.P. Rules 110 of CCA (R&P) Rules 1963 Contingent Expdtr. Register shall be maintained and kept in each office under the control of Head of Office or Gazetted Officer delegated the power in GAR-27 form to control the budget & expdtr. incurred by the office concerned.

Each & every expdtr. when incurred shall be entered in the prescribed relevant column/subhead are required in the contingent expdtr. Register along with the date of payment, the name of payee and numbers of subvouchers under the proper check & initials of the officer concerned. But this essential requirement requirement has not been met by this office. In absence of such documents, expenditure incurred by this office cannot be verified & checked.

II As per Rule 39 of CCA (R&P) Rules 1963, all the payment/expenditure should be with proper administrative approval/expdtr. sanction, issued by the competent authority concerned in accordance with the procedure laid down in Rule 25 of the Compilation of Delegation of Financial Power Rules 1978 and issued the instructions

Cont:..2..

thereafter from time to time. But this requirement are not being met by this Office.

In the absence of non-issuance of requisite sanctions of expenditure, all such expdtr. treated as irregular which are required regularised from the Competent Authority as few instances are given ~~fr~~ below:-

S.No	F.Y	Bill No	Amt. (Rs.)	Particulars	Deals/Ms
1	1996-97	CB-27	137900/-	Communal circle	NCCF
2	"	CB-195	140,556/-	—do—	Super Bazar
3	97-98	CB-49	158,640/-	—do—	—do—
4.	"	CB-120	2,24,985/-	—	NCCF
	98-99	CB-51	137819/-	—	NCCF
		CB-55	32466/-	—	DGSC.
	1999-2000	CB-47	161,358/-	—	Super Bazar
		CB-218	149576/-	—	DCCWS
	2000-01	CB-67	124000/-		Accen Ltd.
		CB-173	57660/-		DCCWS
	2001-02	CB-103	102895/-		DCCWS
		CB-288	150800/-		DCCWS
	2002-2003	CB-153	3979/-		MSC
		CB-282	10388/-		MSC
	2003-2004	CB-36	4965/-		M.S
		CB-40	44719/-		Phulkari
		CB-160	14359/-		OE

—x—

III

Each & every office expenditure incurred by the Office should be claimed/raised from the PAO concerned through various bill forms mentioned in R&P Rules as GAR Series.

(a) All the fully vouched contingent expenditure should be claim from the PAO concerned in GAR-29 formate alongwith the supported bills/vouchers. But this office it has been observed that the Dept has raised their claim in routine on GAR-29 on the basis of Performa Invoice instead of GAR-30 i.e on Abstract Contingent bill, which is used for

Cont-3

making any advance payment. But the Deptt has raised the payment on GAR-29 instead of GAR-30 in the few following instances:

S.No	Bill No	Amt.	Dealers	Remark
1	CB-117 (99-2000)	24295/-	M/S Ajmal Shoes	On performa Invoice (Quotations)
2	CB-218 (99-2000)	12380/-	—do—	

IV On going through the following bills it has been observed that the Deptt has made less payment to the Dealer without any specific reasons and the same were also not been taken into the notice of the Higher Authority.

	F. Year	Bill No	Name of firm/ Dealer	Amount of Bill	Payment made	Variation/ Difference
1	2001-02	CB-218	M/S DCCSW	23793/-	21593/-	2200/- (—)
2	—do—	CB-118	M/S. Modly Pattern Leather Udyog Nagin Hat	21236/-	12255/-	8981/- (—)
3.	2000-01	CB-183	DCCWSC	29450/-	29188/-	262/- (—)
4.	2002-03	CB-200	—do—	13940/-	9840/-	4100/- (—)

Reasons for less payment made by the Deptt needs clarification under intimation of Audit.

V During scrutinized the contingent bills/Authorities, it has been observed that the Deptt has made lot of irregular purchases. as few instances are given below:-

F.Y.	Bill No	Articles	Name of firm	Amt.	Remarks
2002-03	CB-179	Coir Mattress	DCCWS	21800/-	Purchase made from other than Khadi Gram Udyog & Coir Board, which is compulsory.
—do—	CB-213	Tat Patti	—do—	12750/-	
— —	CB-116				

Cont — 4.

VI All the purchases should be made on the basis of requirement of the Dept in accordance as norms/purchase policy set up by Govt from time to time, adhering with codal formalities as per G.F.R & R.& P. Rules.

During course of Audit it has been noticed that, the Purchase files, which are the essential for any purchase, either not been made in most of cases. or if any available with the Dept, are not being maintained as per norms (Govt)/purchase policy. This office made list of purchase without observing codal formalities. In the following mentioned cases/purchases can not be verified. As factum could not be verified whether the codal formalities have been ~~verified~~ observed or not. on the absence of proper purchase files. Moreover no certificate to this effect had been recorded on the body of the bill.

S.No	Bill No-	F.Y.	Name of the firm/Dealer	Particulars	Amt (Rs.)
1.	CB-144	(97-98)	NCCF 114	White Jaipline Tape — Marlin Cloth —	99 000/- 28 000/- 2200 - 129 200/-
2	CB-154	(97-98)	—do—	Bed Sheet —	37 000/-
3.	CB-152 Rs 41720/-	(97-98)	Super Bazar Store Nawlakhi (Local Shop)	Pillao Rice	~~417~~ 41720/-
4.	CB-156 Rs. 62325/-	(-do-)	—do— ① ② Gulfam Mistri	Ground Nuts Wood	18525/- 10915/-
5.	LB-166 Rs 43690/-		① M/s Super Store Nawlakhi ② Gulfam Mistri	Mosquito Wood	16250/- 9882/-
6.	CB-174 Rs. 51314/-		① Gulfam Mistri ② Sushil Sales Corp	Wood Cinnamon Powder	18422.75 4000/-

Contd ..

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1998-99.

S. No.	Bill No & Date Amount	Party/Firm Name.	Item.	Amount
1.	CB-143 dt. Nil. Amount. 31351	V. No. 463 M/s. Super Star Store Bill No. 5 dt. 18-11-98	Bulbs	2850/-
2.		V. No. 461. M/s. Sushil Sales Corp. Bill No. 410 dt. 13/10/98	Government Provider.	4000/-
2.	CB-186 dt. Nil Amount Rs. 6443/-	V. No. 706 M/s Agarwal Sales Corp.	Shoes	6443/-
3.	CB-185 dt. Nil Rs. 25009/-	V. No. 670. M/s. Savita Enterprises Bill No. 38 dt. 23/11/98	Burst Bin.	4975/-
		V. No. 671. M/s. Savita Enterprises Bill No 99 dt. 23/11/98	Water Tank Steel.	8260/-
		1999-2000.		
1.	CB-167 dt. Nil.	V. No. 795. M/s. Gulfoam. Bill No. 6 dt. 24-12-99.	Wood.	17068/-
		V. No. 797. M/s. Great India Trading Co. Bill No. 129 dt. 5/1/2000	Ground Nut.	20,000/-

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Bill No.	Vr. No.	Firm Name	Amount
1 CB-146. (99-2000)	796	M/s Khadri Enterprises Bill No. 4661	164200/-
2 CB-151	664	NCCF of India Bill No. 2446	37625/-
3 CB-174		M/s Super Bazar	135226/-
(2000-01)			
4. CB-183	236	DCCWS	29188/-
5. CB-218	819	DCCWS Bill No. 8596	21595/-
	820	—do— 8597	11275/-
	821	—do— 8593	9200 — 42068/-
2001-2002.			
CB-179.	Vr No. 601	M/s DCCWS Bill No. 7699	12508/-
CB-213	Vr No. 705	—do— Bill No. 10443	35537/-
CB-103		M/s DCCWS	102895/-
CB-238.		—do—	150800/-

Justification of any purchase made by any Deptt. would be depends on it's requirement. For this Deptt. common requirement generated factor for any purchase/expdtr. are depends on numbers of inmates (Beggars) admitted in this Home and relieved from this Home.

Purchase/Expdtr. incurred by this Home can not be justified in absence of requisite information asked through Memo No. 15 'A' dt 10/11/2004.

Clarification/Rectification on the above 4 other similar cases may please be required under intimation to the Audit

(27)

(30)

(24) (128)

Paras H-25

Paras No. 10

Audit Memo No. 15
Dated:- 24/11/2004

Sub:- Non recovery of dietary articles issued on loan to other Homes in this Complex.

During the course of audit period, it has been revealed that on several occasions, dietary items were given/issued on loan to others Homes in the Lampur Complex. The detail as under (as per annexure attached)

S.No.	Name of Article	Qty issued	Cost approx
1.	ATTA (Flour)	2120 Kg	Rs. 21200/-
2	Rice	234.500 Kg	Rs. 3869/-
3.	DALS	168 Kg	Rs. 5040/-
4.	GHEE	75 Kg	Rs. 3675/-
5	Sugar	110 Kg	Rs. 1870/-
6.	Tea leaf	11 Kg	Rs. 1815/-
7	Bhoona Channa	138 Kg	Rs. 6624/-
8.	Moongfali (Crushed Nut)	61 Kg	Rs. 2440/-
9.	Masala (Spices)	19 Kg	Rs. 1900/-
10	Milk Powder	57 Kg	Rs. 9120/-
11	Kala Channa	180 Kg	Rs. 6300/-
			Rs. 63853/-

Item of worth Rs. 63853/- were given on loan to other Homes, should be recovered. Practice of giving of articles on loan to be avoided; it has to be adopted in case of any emergency, but the same practice still in continuation since so long time as previous audit also pointed out. The same may please be reviewed and regularised under intimation to the Audit.

1

ATTA.

S No.	Date	Quantity	Name of the Institution	Page No.
1.	7-6-01	500 kg.	H.M.B.	3
2.	20-6-01	500 kg	B.H.I.	3
3.	30-7-01	150 kg.	H.O. IB	4
4	15-10-01	30 kg	B.H-1	5
5.	12-11-01	100 kg	BH 1	5
6.	11-2-01	100 kg.	H.A.D.B	6
7	26-11-01	50 kg.		6
8.	21-12-01	200 kg	H.M.B	6
9	18-1-2002	30 kg.	B.H.I.	7
10	8-2-02	80 kg.	H.A.D.B.	7
12.	30-3-02	110 kg.	H.M.B.	8
13	15-05-02	60 kg	BH-1	2
14	20/5/02	50 kg	BH-1	2
15	7/6/02	100 kg	HMB	3
16.	17/7/02	30 kg	—	4
17	30/7/02	30 kg	BH-1	4
		2120 kg		

Costing Approx Rs. 21,200/=
@ average cost @ Rs. 10/- per kg

(2)

(25) ~~(21)~~ (126)

RICE

S No	DATE	Quantity	Name of the Institution	Page No.
1.	20-10-01	70 kg.	B.H.I.	14
2.	30-10-01	35 kg.	B.H. I	14
3.	28-11-01	29.500 kg.	B.H.I.	14
4.	22-1-2002	35 kg.	B.H. I	15
5.	30-3-02	35 kg.	H.M.B.	16
12	30-2-02	30 Kg	BH-1	12

234.500 Kg Costing approx @ Rs. 16.50 per Kg

Total Rs. 3869/-

(3)

DALS.

1.	7-9-01	15 kg.	BH-1	23
2.	10-9-01	36 kg.	BH 1	23
3.	5-10-01	30 kg.	BH. 1	24
4.	12-11-01	30 kg.	BH 1	24
5.	26-11-01	40 kg.	BH. 1	25
6	21/5/02	5 Kg	BH-1	31
7	23/9/02	12 Kg	BH-1	32

168 Kg

Costing approx @ Rs. 30/- per Kg

Total Rs. 5040/-

(24) (21) (125)

(4)

GHEE

S. No.	Date	Quantity	Name of Institution	Page No.
1.	26-10-01	10-00 kg	B.H.I	34
2.	21-11-01	20-00 kg.	B.H.I	34
3.	20-12-01	17-940 kg.	H.M.B.	35
4.	24-12-01	9 kg.	H.M.B.	35
5.	15-2-2002	18-000 kg.	H.M.B.	36
		74.940 Kg		
		ie 75 Kg		

Costing approx @ Rs. 49/-
Total Rs. 3675/-

(5)

Sugar

1.	8-6-01	20-00 kg.	H.A.D.B.	42.
2.	25-9-01	50-00 kg.	B.H.I	44
3.	13-12-01	10-00 kg.	B.H.I	45
4.	26-3-02	15-00 kg.	B.H.I	46
5.	30-3-02	10-00 kg.	B.H.I	47
6.	6/8/02	15 Kg	HMB	22
		110 Kg		

Costing approx @ Rs. 17/- per Kg
Total Rs. 1870/-

(6)

Tea Leaf

1.	24-4-01	8-00 kg.	H.M.B.	51
2.	24-12-01	3-00 kg	H.M.B.	55
		11 Kg		

Costing approx @ 165 Rs. per Kg
Total Rs. 1815/-

(7)

Bhomic Chamra.

S No.	Date	Quantity	Name of the Institution	Page No
1.	30-5-01	30 kg.	B.H.-1	83
2.	16-7-01	30 kg.	B.H.-1	83
3.	21-7-01	50 kg.	B.H.1	83
4	6/8/02	18 Kg	HMB	82
5.	14/10/02	10 Kg	HMD	83
		138 Kg		

Appr. Costing @ Rs 48/-
Total Rs 6624/-

(8)

Moongfali.

1.	6-11-01	50 Kg	B.H.1	86
2.	15-11-01	11 Kg.	B.H.1	86
		61 Kg		

App. Costing @ Rs. 40 Kg Per Kg
Total Rs. 2440/-

(9)

मसाला

1.	2-5-01	8-00 kg.	H.M.B.	51
2.	24-12-01	3-00 kg.	H.M.B.	55
3	12-7-02	3 Kg	HMB	62
4.	14/10/02	5 Kg	HMD	63
		19 Kg		

Appr. @ Rs. 100 Kg Costing
Total Rs. 1900/-

(22)

(79)

(123)

(10)

MILK POWDER

S. No.	Date.	Quantity.	Name of Institution.	Page No.
1.	24-4-01	12-00 kg.	HMB	92
2.	29-5-01	24-00 kg.	HMB	93
3.	2-7-01	3-000 kg.	HMB	93
4.	18-8-01	4-000 kg	BH I	94
5	12-11-01	20-000 kg.	HMB	96
6.	19-11-01	10-000 kg.	HMB.	96
7.	19-11-01	2-000 kg.	BH-1	96
		57 Kg		

Costing @ Rs. 160/- per Kg
Total Rs. 9120/-

(11)

KALA CHANNA.

1.	2-5-01	20-00 Kg.	HMB.	101
2.	25-6-01	50-00 kg.	HMB	102
3.	20-10-01	7-00 kg.	BH-1	104
4.	19-11-01	20-00 kg.	HMB	104
5	18-1-02	10-00 kg.	BH-1	105
6.	22-2-02	10-00 kg.	HMB	106
		80=00 Kg		

Costing @ Rs. 35/- per Kg
Total Rs. 6300/-

All inmates shifted to BH-I from BH-II on 16/8/2003 inclusive. and Matters also issued to BH-I

(2) (18) (122)

Para No. 11

(34)

AUDIT MEMO No. 16
Dated: – 4-1-05.

Para Head

LIVERIES ACCOUNT REGISTER

During the scrutiny of liveries stock register it has been noticed that the stock register had been prepared year wise and issued the liveries in the stock register itself. As per rule liveries Due Account register in respect of class-IV should be maintained and the distribution of liveries should be issued as per the Due according to norms e.g. woollen suit, woollen cap & shoes will be issued 1 in 2 years and woollen full sleeve Jersey, woollen socks should be issued 2 in 3 yrs. Liveries issue register was not maintained in the prescribed form. Due register of liveries was not maintained. According to rule on the subject :—

i) the articles of uniform may be issued in accordance with the prescribed scale only when due.

ii) the uniform maybe issued to the employees who are eligible.

iii) the uniform may be withdrawn from employees who have resigned or have been discharged or promoted to posts where such uniforms could not be issued.

Contd--

iv) the purchase of liveries material may be made strictly in accordance with the instructions issued from the Govt. as amended from time to time.

Few examples are given below:-

Year - 1997-98

Woollen clothes to 15 Nos.

Year - 1998-99

Woollen clothes to 9 Nos.

Year - 1999-2000

Woollen Jersey to 21 Nos.
- do - socks — do —
Shoes — 22 Nos.
Blanket — 3 Nos.
Woollen serge — 9 Nos.

Year - 2001-02

Woollen serge — 18 Nos.
Jersey — 4 Nos.
Socks — 4 Nos.
Shoes — 4 Nos.

Year - 2002-03

Jersey — 21 Nos.
Socks — 21 Nos.
Shoes — 18 Nos.
Blanket — 3 Nos.
Woollen serge — 6 Nos.

In the absence of the same the Liveries Account can not be checked. Liveries issue register and Dye should

(19)

Para 4 - 27 Para No. 11 - C (16) Audit Memo No 17 (120)
Date 04.1.05

Sub:- Stores (38)

While going through the records pertaining to stores, the during the audit period, the following observations were noticed:-

(a) Physical Verification:

Physical verification of all stores shall be made atleast once in every year, as per GFR 116 (1). But this requirement was not met by the HQO/ADO during the audit period, the same are required under intimation to the Audit

(b) Non-recovery of store articles issued on loan to others Home:-

On several occasion store articles were given on loan to others Homes. The detail as under:-

SN.	Name of Articles	Qty issued	Approx Cost
1.	Towel	31	Rs. 1860/-
2	Hawai Chappla (Sleeper)	136	Rs. 4760/-
3.	Canvas Shoes	10	Rs. 800/-
4.	Nikker (Kache)	155	Rs. 3875/-
5	KURTA PAJAMA	40	Rs. 3000/-
6.	Blanket	100	Rs 33000/-
7	Bed Sheet	24	Rs 2400/-
			Rs. 49695/-

Items/Articles of Rs. 49695/- were given on loan to other Home should be recovered and such type of practice should be avoided as previous audit also pointed out such type of observations.

Cont — 2

(10)

(6)

3. The Copy of quarterly return of income tax deducted during financial year 2012-13, 2013-14 and 2014-15 has also not been provided. Reply was sought but same has not been provided which shows that quarterly returns have not been submitted.

As such income tax record is not maintained properly and form 16 have not been issued and given to concerned officials where income tax is deducted. Quarterly return is also not sent to Income tax department for financial year 2012-13 and 2014-15 which is mandatory. HOO is directed to take necessary action in this regard and shown to next audit.

Para No. 4
Memo No. 8 Dated:-14.5.2015)

Subject :- GPF ledgers

During test check of GPF ledgers 2012-13 to 2014-15, the following is observed :-

1. From the records, it is seen that the allotment of new GPF account no. in r/o class IV employees has not been obtained from Principal Account office and office is making GPF ledger itself whereas from 2005 onwards, the same is to be maintained by PAO office.
2. The GPF ledger maintained by the office is in torn condition. Also Page counting certificate and year wise index of employees has not been given in the start of the GPF ledger.
3. No entry and balance in the GPF ledger has been checked and signed by DDO. Almost all entries contain cuttings which are not attested by DDO.
4. GPF ledger is not complete as entries are not made in r/o any of the officials for the year 2014-15 and in previous years also as per detail below :-

Name and designation	2012-13	2013-14	2014-15	Remarks
Mohan Lal, CT	Yes	Yes	No	No GPF no. mentioned Taking Salary in 2014-15.
Om Dutt caretaker	Yes	Yes	No	No GPF no. mentioned Drawing salary in 2014-15
Bobby C.T.	Yes	Yes	No	No GPF no. mentioned Drawing salary in 2014-15
Bhagat Ram, CT	Yes	Yes	No	No GPF no. mentioned Drawing salary in 2014-15

(c) Non return the store articles received from other Homes on credit:

On several occasions, store articles received from other Homes on credited which were not returned. as per instances given under

Page No	S.No	Date	Name of article	Qty (@)	App Cost	Dept from where loan taken
3	1.	10/2/99	Bath Soap	30 @8/-	Rs. 240/-	HADM
10	2	3/3/99	Washing soap	10 Kg @20/-	200/-	BH-I
11	3.	15/5/98	Clingo	154 Kg @45/-	6930/-	BH-I
19	4.	13/5/98	Vim	5 Kg @20	100/-	BH-I
23	5.	19/11/98	Bulb	10 @8/-	80/-	HADB
31	6.	4/12/98	Finit	5 Ltr @70/-	350/-	HADB
					7700/-	

items mentioned above worth Rs. 7700/- which were credited from other Homes should be returned immediately.

(d) From the perusal of consumble Stock Register it is revealed that articles pertains to Non-consumable entered in the consumable Stock Register, as per instanies given under:—

S.No	Name of item	Page No	Year
1.	Jute matting	52	2001-2002
2	Darries	61	
3	Dari (Big)	63	
4	Khesh (29x1)	57	
5	Blankets	59, 5	
6	Coir matting	10	
7	Desert Coolers	45	5-6-98
8	Cooler Stands	54	
9	Locks	49	
10	Torch	59	
11	Water Tank (Steel)	67	
12	Hammer (Craft)	68	
13	Heater	72	
14	Stoop	74	
15	Aqua Guard	14	(2002-2002)
16	Dust bin (Iron)	75	
17	Steel Thali & Glas	77	1-4-2002
18	Utensil (other)		2002-2003

Contd...

As the non consumable articles having their life proposed to be consider at the time of condemnation/disposed off the same. The few articles which has been noticed during test audit entered in the Consumable Stock Register instead of Non-consumable stock register can not be ascertained their life and neither th its disposed off. Irregularities mentioned/ noticed and in the other Similiar cases, may please be rectified.

All the discrepencies pointed out in this memo and in the other Similiar cases please be rectified under information to the Audit.

(16)

(13) (117)

Pasoth-38 Page No. 13

(36)

A. Main No. 18
Dated 4.1.2005

Subject :- Excess increment granted to Sh. Hira Lal Parbhakar in the scale of Rs 5500-175-9000.

During the scrutiny of PBR it was noticed that Shri Hira Lal Parbhakar was drawing Basic Pay Rs 6650/- w.e.f. 6/2000 in the scale of Rs 5500-175-9000. There is no stage of Rs 6650/- in the above scale. The pay should be 6550/- and not Rs 6650/-. Service Book & June 2000 Bill may be shown to audit. Sh. Hira Lal Parbhakar was retired w.e.f. 30.11.2003 as per PBR. The details of excess payment is as under.

6/2000 to Dec. 2000 100x7 = 700
2001 to 2003 3 yrs 100x3 = 3600
Jan 04 to Nov 2004 11 months x 100 = 1100
5400

The date of drawing pay Rs 6650/- may be intimated to audit. Complete due drawn statement may be prepared and complete recovery may be calculated & shown to audit.

Necessary recovery of Basic Pay Rs 5400/- plus allowances & other due may be calculated) may be made under intimation to audit. The recovery be made before final payment. Compliance be made & shown to audit.

(12) (15) (116)

(37) (Para-29)

~~Para. No. 14~~

Non-Production of Record

The under mentioned Records/Informations were not maintained/produced before the Audit. The same may please submitted to the Next Audit.

1. Contingent ~~Expdt~~ Controll Register (GOR 27)
2. Conveyance Charges Register
3. ~~Electricity, water & Telephone expdt Controll Register~~
4. Non-Consumable Stock Register.
5. Long term/~~Short term~~ Adv Register
6. O.T.A Control Register
7. LTC/TA Register
8. Service Postage Stamp Account

AAO

IAO

Reply No. 16

HRD/2000

Lowfine

(14)

PART II

CURRENT REPORT 2012-15

Para NO. 1

Subject :- Recovery of Rs. 31261/-

(A) Sub: Recovery of contribution of the DGEHS amounting to Rs 12450/- (Memo no. 2 dated 8.5.2015)

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

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

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

S.No.		Grade Pay	Month	Deduction due	Deduction in the PBR	Recovery due under sub-Head 0210	Total
1	Kuldeep Singh, Welfare Officer						
		4600 (W.e.f. 16.2.2010)	8/2010 to 2/2011	325	75	250x7=1750	1750
		4600	3/2011 to 4/2015	325	225	100x50=5000	5000
2	Rukshar Ahmad, Welfare Officer						
		4600 (w.e.f. 10.2.2010)	8/2010 to 4/2015	325	225	100x57=5700	5700
							12450

HOO is ~~directed~~ advised to make recovery from the concerned official after due verification and deposit the same in govt. Account under intimation to audit.

13

9

(B) Subject: Service record of Dharamvir Khatri, Craft Instructor and recovery of Rs. 12352/- on account of subsistence allowance

(Memo No. 3 dated 11.5.2015)

The official Dharamvir Khatri, Craft instructor is due to retire on 31.7.2015. The following discrepancies have been noticed in his service book :-

1. Entries made on first page have not been attested.
2. Photo pasted on service book is not attested
3. Service verification entry for period 1.4.2011 to 31.2.2013 is not signed.
4. Increments entry of 7/2012 are not signed.
5. Leave account has not been made from 1.1.2007 onwards.
6. In valid nomination forms as no sign of acceptance is attached in the form.
7. Service verification from PAO under CCS Pension Rule has not been made.
8. Service from 1.3.2013 onwards is not verified.
9. There is entry of suspension w.e.f. 4.4.2013 vide order no. F.13(119)/DSW/Vigilance/2013-577 dated 6.5.2013 at page no. 22 of service book. But the said suspension entry is not signed by DDO. Again there is entry at page 23 of revoke of suspension w.e.f. 21.9.2014 vide office order no. F3(122)/DSW/Vig/2013/716-724 dated 2.9.2014 which is unsigned by DDO. As per PBR full pay is drawn for month of April 2013 for which 50% subsistence allowance has to be given w.e.f. 4.4.2013 to 30.4.2013. As such following amount has been paid in excess:

	Due				Drawn				
	BP @ 13850	GP @ 2400	DA @ 13000 (80%)	Total	BP @ 13850	GP @ 2400	DA @ 13000 (80%)	Total	Amount to be recovered
1/4/13 to 3/4/13 100% pay	1385	240	1300		-	-	-		
4/4/13 to 30/4/2013 Subsistance allowance @ 50%	6233	1530	6210		-	-	-		
Pay for April 2013	7618	1770	7510	16898	13850	2400	13000	29250	12352

HOO is ~~directed~~ advised to recover the said excess amount from the official after due verification under intimation to audit. Since the official is going to retire in next two months, his service book completed in all respects and his pension case be processed at the earliest to avoid delay.

(8) (12)

(C) Subject :- recovery on account of license fee of Rs. 6459/-

(Memo No. 4 Dated 12.5.2015)

During test check of record, it is seen that in case of Sh. Kailash Chand, chowkidar, residing in Type I of Gulabi Bagh, with date of occupation 17.5.2012, the deduction of license fee is not made in accordance with revision made **w.e.f 1.7.2012 vide** NO. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27.7.2012. and **w.e.f 1.7.2013 vide** NO. F.4 (1)/Misc/PWD&H/A-II/20004/2749-2765 dated 10.3.2014 as per detail given below :-

Period	License fee due	Water charges due	License fee deducted	Water charges deducted	Short recovered License fee	Short recovered Water charges due	Total amount to be recovered per month	No of months	Amount to be recovered
7/12 to 6/13	115	157	80	9	35	148	183	12	2196
7/13 to 3/15	135	157	80	9	55	148	203	21	4263
	Total								6459

The above recovery be made from the concerned official after due verification and deposited in govt. account under intimation to audit.

Para No. 2
(Memo No. 10 Dated 15.5.2015)

Para 11-31

Sub: Unfruitful expenditure of 303.39 lakhs n the salary of employees working in diverted capacities.

The Beggars Home – II is a custodial institution for male able bodied beggars who are convicted by the court and they are provided free boarding, lodging, medical care, non-formal education & vocational training.

During the test audit, it has been observed no inmate is residing in the home during audit period 2012-15. Against the sanctioned strength of 45 officer/officials only 26 posts have been filled up which also include 9 no of official (2 welfare officer, 5 care taker and 2 cook) taken on contractual basis and being paid. The salaries of all these officials are being drawing from the budget of Home for beggars II, which is given below as per reconciliation statement provided :-

Financial year	Rs (in lakh)
2012-13	109.81
2013-14	96.34
2014-15	97.24
Total	303.39

The following observations were made by the Audit that:-

An amount of Rs.303.39 lacs (approximately) has been incurred on staff salary for the period from 1.4.2012 to 31.3.2015 though according to the certificates given, no inmate/beggar is residing in BH-II since 2003-04.

However, the office has paid salary @ Rs. 1800/- per month to the Doctor as evident from PB no. 62 of October 2012 for Rs. 32400/- paid to Dr. Vijay Kumar Sukhija for the month 3/11 to 8/12 which is irregular.

As no inmate is staying in the home, the sanctioned posts are excess of the actual requirement and unfruitful expenditure is being done on salary of employees working in diverted capacity. Therefore, Department should review the staff position under intimation to audit.

~~Para No. 3~~

Para 4-32

(Memo No. 7 Dated:- 13.5.2015)

Subject :- Income tax record

During test check of income tax record, the following is observed :-

1. In 'schedule of income tax' attached with salary bills of February, 2013, 2014 and 2015, it is seen that tax has been deducted during financial year 2012-13, 2013-14 and 2014-15 but PAN no. of the officer/official concerned has not been mentioned . It reflects that tax deducted has not been accounted against the PAN no of the officers/ officials concerned.

2. Every person deducting tax at source is required as per Section 203 to furnish a certificate to the payee to the effect that tax has been deducted along with certain other particulars. This certificate is usually called the TDS certificate. Even the banks deducting tax at the time of payment of pension are required to issue such certificates. In case of employees receiving salary income including pension, the certificate has to be issued in form No.16. Besides the deductor is also required to specify the following in Form No. 16 (a) Valid Permanent account number (PAN) of the deductee; (b) valid tax deduction and collection account number (TAN) of the deductor;. Form 16 issued to officers/officials during financial year 2012-13, 2013-14 alongwith their calculation sheets has not been provided without which the income tax deducted can not be checked. Reply was sought but same has not been provided which shows that form 16 have not been issued.

Hans Raj Chowkidar	Yes	Yes	No	No GPF no. mentioned Drawing salary in 2014-15 Taken advance of Rs. 36000/- in 3/2014.
Ramesh Chowkidar	Yes	Yes	No	No GPF no. mentioned Drawing salary in 2014-15
Kailash Chand Chowkidar	Yes	No	No	No GPF no. mentioned Drawing salary in 2014-15
Nagender Singh, Peon	No	No	no	Drawing salary from December 2011 to end of 2014-15 but GPF being deducted from 8/2014 only. NO GPF no. allotment shown.

As such, GPF ledger of class IV employees is not maintained properly and GPF contribution/GPF refund entries are not made as ledger is not maintained/ filled in 2014-15.

HOO is directed to complete the yearwise ledger of GPF account in r/o class IV employees, checked and attested by DDO and apply for new GPF no. allotment for each official in Principal Account office and open the account in concerned PAO i.e. in PAO 11 taking opening balance in account w.e.f. 2005 and shown to next audit.

~~Para NO. 5~~

(Memo no. 1 dated 6.5.2015)

Subject :- Non Production of Records in r/o audit period i.e. 2012-15

The following record has not been provided for audit :-

- Expenditure control register
- Monthly reconciliation with PAO XI.
- Liveries record
- Budget control register
- Monthly reconciliation with PAO.
- Stock registers – consumable and non cosumable
- Property register and dead stock register and allied record
- Short term advance registers
- TA register
- LTC register , Conveyance allowance, CEA register,
- Medical bill register, GPF advance/withdrawl register
- Record of contractual staff

- Income tax calculation along with form 16 and other supporting documents 2012-13 and 2013-14
- Postage stamp account
- Spouse information

The same may be shown to next audit.

(INDU OBEROI)

IAO AUDIT PARTY 1

PART-II
CURRENT REPORT
2015-16 to 2019-2020

Para No.1:- Recovery of DGEHS Subscription amounting to Rs. 2375/-
(Memo No.01 dated 29.08.2018)

Asper Office Memorandum No.F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding levels in the Pay Matrix asper 7th CPC	Contribution(Rs. Per month
1	Level 1to5	250
2	Level 06	450
3	Level:7 to 11	650
4	Level: 12& above	1000

During the test check of records provided by the,Superintendent, Beggar Home-II, LampurDelhi-40 for the Audit period 2015-16 to 2019-2020, It has been observed that the Beggar Home-II, Lampur Authority was not deducted revised rate of DGEHS subscription w.e.f. 1/2/2017 to 06/2017. These cases are as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due w.e.f. 01.02.2017 Rs.per month	Subscription deducted by department w.e.f 01.02.2017	Short Amount due
1	B.K. Majrumdar, Craft Instructor	06	02/17 to 6/17	450/-	225/-	225X5=1125
2	Hans Raj, Chowkidar	04	02/17 to 6/17	250/-	125/-	125X5=625
3	Deepak Arya, LDC	03	02/17 to 6/17	250/-	125/-	125X5=625
					G.Total Rs.	2375-

Necessary recovery amounting to Rs. 2375/- to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

Para No.2-: - Recovery of Ad-hoc Bonus amounting to Rs.3454/- (Memo No. 05 dated 14.07.2020

As per the Office Memorandum No.7(24)/2007/E.IIIA Govt of India, Ministry of Finance, Department of Expenditure dated 08.06.2017, directed convey the sanction of grant of Non productivity Link Bonus(Ad-hoc-Bonus) to the eligible employees. As per point No.2(i) of the office memorandum , stated that only those employees who were in service as on 31.03.2017 have rendered at least six months of continues service during the year 2017-2018 will be eligible for payment under these order Pro-rate payment will be admissible to the eligible employees for period of continues service during the year from Six Months to a full.

During scrutiny of the PBR, it has been notice that the office had paid resulting excess payment made to their employee.

SN	Name & Designation Smt.	Date of joining	Total Number of month	Bonus Paid by school	Bonus admissible	Excess payment
1.	Deepak Kumar, Jr.Asstt.	15.09.2016	06	6908	3454	3454
Total Rs.						3454

The Excess payment of **Rs. 3454/-** may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed at own level.

Para No.03: Recovery of UTGEIS contribution amounting to Rs. 2520/- (Memo No.06 dt. 15.07.2020)

In pursuance of Implementation of the recommendation of the 6th CPC vide notification no. GSR(E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/- 4600/- & 4800/- were classified as Group 'B' (Non- Gazetted) non-ministerial post w.e.f. 09.04.2009 for benefits related to Group 'B' posts like LTC, UTGEIS, DGEHS subscription etc.Subscription rate in respect of Group Saving Link Insurance Scheme is as under: -

Category	Group A	Group B	Group C	Group D
Subscription Rate(in Rs. P.M.)	120	60	30	15

During test check of records, it has been observed that in respect of following Group B employees, the subscription of UTGEIS Scheme were deducted as per the rate prescribed for Group 'C' employees: -

S. No	Name & Designation of Employee (Ms./Mr.)	Group	Period	No. of Months	Subscription due in Rs	Subscription deducted in Rs.	Subscription recoverable in Rs.
1	Sh. Kuldeep Singh, WO	B	01/10 to 12/16	84	60	30	2520
G.Total Rs.							2520/-

Necessary recovery amounting to Rs. 2520/- to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

Para No.4 :Irregularities in payment of MTNL.(Memo No.08 dated 16.07.2020)

During the test check of contingency bills it has been found that the payment of MTNL bill was made to MTNL, Telephone No. 27285853 with late payment surcharge. Detail is given below:

Sr. No.	Bill No.	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	CB-27 dated 22.06.2018 MTDLL002411672962 dated 08.06.2018	MTNL	1962	40	2002/-	40/-

The above discrepancies may be regularized from The Director, Social Welfare Department, Govt of NCT of Delhi, under intimation to audit. Other similar cases may review own level.

Para No.05:- Non production of Records(Memo No 11 dated 20.07.2020)

During the audit period the following records have not been provided to audit.

1. Liveries record
2. Non consumable records, property records, dead stock register, condemnation file, store & stock records etc.
3. Consumable stock records of clothing, bedding, dietary(2015-16 to 2019-20)
4. Purchased records
5. TR-5/GAR-6 stock records
6. LTC & Tuition fee records
7. Attendance register of inmates
8. Indent records
9. Electricity, water& Telephone records
10. Income Tax records for the period 01.04.2015 to 31.03.2018
11. Attendance records of contractual staff.

The above records may be shown to next audit.

27/7/2020

SATISH
IAO, Party No.XVI

Tan No.1:-Discrepancies in Govt.Cash Book.(Memo No.7 dated 15.07.2020)

During the test check of Govt. Cash book following shortcomings have been noticed:-

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

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

"Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs. .....(Rupees.....)Which tallies with the closing balance as worked out in the cash book".

2. Number of Cutting without attested seen in Cash Book;

3. Each entry in Cash Book should be signed by D.D.O. but Cash Book found without signed of D.D.O.

4. Cash Books has not written by cashier as well as not signed by DDO after 31.12.2018 to till date.

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.

TAN No.2 - Non verification of Service from concerned PAO.
(Memo No.09 dt. 16.07.2020)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.
Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Om Dutt, Jr.Asstt.	25.06.1997	>18 Years
2.	Mohan Lal, CT	14.10.1989	>18 Years
3	Boby Joy Sethi, Caretaker	21.06.1989	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

(B) Improper maintenance of S/Books:

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

(i) Sh. Kuldeep Singh Saini,WO

(a) First page of Service Book is not complete.

(b) Entry of Police verification and medical fitness is not made in the Service Book

(c) Pay fixation and service verification has not signed by by HOO at page 10&11.

(d) Leave account is unsigned by competent authority..

(ii) Sh. Shiv Kumar, Jr.Asstt.

(e) Page no. 3&7 of Service Book is not unsigned.

(f) Entry of Police verification and medical fitness is not made in the Service Book

(g) Enty of pay level & increment is not made w.e.f. 22.10.2018 at page no. 6.

(h) Leave account is not prepared.

(2) **Service Book to be shown to the official every year** SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(3) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(4) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2020 has not been entered in the Leave Accounts.

(5) **LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

6) **Inspection of 10% of Service Book by the Head of Office**- As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions

7) **Duplicate copy of the Service Book should be given to the Government servant**- As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500

The Necessary action to be recertifying the above discrepancies may be taken under intimation to audit.

27/7/22

(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XVI