

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

Sub:- IAR in respect of the School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085 for the period 2015-16 to 2019-20.

INTRODUCTION:-

The I.A.R. on the accounts of **School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085** for the period 2015-16 to 2019-20 was conducted by field Audit Party No. 30, comprising of Shri Govind Ballabh Bhatt, IAO and Sh Praveen Kumar, AAO . The audit was conducted w.e.f. 10.11.2020 to 19.11.2020 (07 working days).

AIMS AND OBJECTIVES

The School provides special education facility to the mentally retarded children. The term mentally retarded refers to the state of arrested or incomplete development of the mind caused by factors which may occur before birth, during birth in fancy or early childhood. The school is meant for only those mentally retarded children who are educable and trainable. The mentally retarded children in the age group of 6 to 18 years residing in the Union Territory of Delhi are eligible for admission in this school.

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

The following officers have served as HOO/DDO during 2015-20.

S. No	Name of the officer	Designation	Period
01.	Sh. Suresh Kumar,	Supdt./DDO	01-04-2015 to 16-05-2016
02	Sh. Pankaj Kumar Verma	Supdt./DDO	17-05-2016 to 11-02-2019
03	Sh. R.K. Dhanwariya	Supdt./DDO	12-02-2019 to 14-11-2019
04	Sh. Charan Singh,	Supdt./DDO	14-11-2019 to 31-03-2020

The following officers have served as Cashier during 2015-20.

S. No	Name of the official	Designation	Period
1.	Sh. Rakesh Kumar	Sr. Asstt	01-04-2015 to 04-12-2015
2.	Sh. Om Prakash Khari,	Sr. Asstt	05-12-2015 to 11-09-2018
3	Sh. Pawan Kumar Sahrawat	Sr. Asstt	11-09-2018 to 04-06-2019
4.	Sh. Rakesh Kumar	Jr. Asstt	04-06-2019 to 21-01-2020
5.	Sh. Danpal	Jr. Asstt.	21-01-2020 to 31-03-2020

Budget Allocation and Expenditure for the year 2015-20

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2015-2016	3,25,06,000	3,16,39,474	-	
2016-2017	3,79,50,000	3,72,93,337		
2017-2018	3,48,40,000	3,41,10,855		
2018-2019	4,74,34,660	4,67,56,558		
2019-2020	6,99,45,000	6,69,23,135		

Statutory Audit:-

Statutory audit of **School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085** has not been conducted by AG (Audit) Delhi .

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	01	01	-
2.	Group B	30	09	21
3.	Group C	16	03	13
	Total	47	13	34

Maintenance of Records:-

The maintenance of records of **School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085** for the period 2015-18 to 2019-20 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :

There were 16 audit para's was pending. The HOO has made compliance.

S.N.	Year & Para No.	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1991-1993	01	-	-	01
2	1993-2005	12	01	12	11
3.	2012-2015	03	01	03	02
	Total	16	02		14

Details of Old Recovery

Year	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
2014-18	1,41,668/-	-	1,41,668/-	

Current Audit Report (2015- 20)

During the course of current audit, 14 observation memo's and 09 record memos highlighting various irregularities/short recovery to the tune of Rs. 46,487/- were issued out of which Nil have been recovered and remaining recovery of Rs. 46,487/- has been incorporated in current audit report. The audit memos have been converted in to 05 Paras & 03 TANs which are incorporated in current audit report.

Details of Current Recovery (Audit Period 2015-20)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
08	34,499/-	-	34,499/-	PARA 02
09	11,988/-	-	11,988/-	PARA 03
Total=	46,487/-	-	46,487/-	

The internal audit report has been prepared on the basis of information furnished and made available by School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

(IAO Party - XXX)

PART- I
OLD REPORT

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

Sub: -Audit report on the Accounts of Home for Mentally Retarded Children, Asha Kiran, Avantika, Rohini Sector-1, Delhi for the period w.e.f. 2012-13 to 2014-15 .

INTRODUCTION

The I.A.R. on the accounts of the office of Home for Mentally Retarded Children, Asha Kiran, Avantika, Rohini Sector-1, Delhi for the period w.e.f. 2012-13 to 2014-15 was conducted by field Audit Party No. XIV, comprising of Smt. Saroj Gupta, Sr. AO/IAO, w e.f. 18.02.2016 to 26.02.2016) & Smt. Kavita Dargan , AAO (on leave w.e.f. 23.02.16 to 11.03.16) - 07 working days. The D.A.C.R has conducted the audit of the said office for the period 2010-11 to 2013-14 but till date no report received from AGCR.

AIMS AND OBJECTIVES

The school provides special education facility to the mentally retarded children. The term 'mentally retarded' refers to the state of arrested or incomplete development of the mind caused by factors which may occur before birth, during birth, in infancy or early childhood. The school is meant for only those mentally retarded children who are educable and trainable. The mentally retarded children in the age group of 6 to 18 years residing in the Union Territory of Delhi are eligible for admission in this school.

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

The following officials have served as HOD/HOO/DDO/Cashier during 2012-13 to 2014-15

S. No.	Period	HOO/DDO/Supdt.	Cashier
1.	2012-13	Sh. B.C.Hessa, Supdt.	Sh. Maan Singh, UDC
2.	2013-14	Sh. B.C.Hessa, Supdt. (up to 7 th july, 2014)	Sh. Maan Singh, UDC
3.	2014-15	Sh. Suresh Kumar, Supdt.(from 7 th July, 14 to till date.)	Sh. Maan Singh,UDC

Budget Allocation and Expenditure for the year 2012-13 to 2014-15

NON-PLAN	ALLOTED	EXPENDITURE
2012-13	29858000	28830538
2013-14	27996000	26661933

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2014-15	32260000	31099360
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PLAN	ALLOTTED	EXPENDITURE
2012-13	300000	220679
2013-14	450000	326659
2014-15	400000	313594

Statutory Audit

Statutory audit of Home for Mentally Retarded Children, Asha Kiran, Avantika, Rohini Sector-1, Delhi has been conducted from 2010-11 to 2013-14 but till date no report received from AGCR.

Vacancy Statement

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	Remarks
1.	Group 'A'	As per list enclosed.			
2.	Group 'B'				
3.	Group 'C'				
Total					

Maintenance of Records

The maintenance of records of Home for Mentally Retarded Children, Asha Kiran, Avantika, Rohini Sector-1, Delhi for the period 2012-13 to 2014-15 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There were 13 Para outstanding for the period 1988-89 to 2004-05 alongwith a recovery of Rs. 359/- and no reply/compliance received from the Deptt. and the said Paras alongwith recovery of Rs. 359/- have been incorporated in the current audit report.



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Details of old paras settled

S. No.	Year	Para No.	Para no. of Settled Para's	Outstanding Para's with para no.
		NIL	NIL	NIL

(B) Details of Old Recovery

S. No.	Year	Total old Recovery (in Rs.)	Amount Recovered	Balance Recovery against Paras (Amount in Rs.)	
			Para No.	Amount(Rs.)	
	1993 to 2005	359	02	nil	359/-

Current Audit Report

During the course of current audit, 15 audit memos including 4 record memos highlighting various irregularities/short recoveries to the tune of Rs 141309/- were issued. Out of which 03 memos settled on the spot and 06 audit memos have been incorporated in 03 Paras along with recovery of Rs. 141309/- and remaining 06 memos have been taken as 06 TAN in the current audit report.

Details of Current Recovery (Audit period 2012-13 to 2014-15)

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
Para 1/Audit Memo No. 4	11100	nil	11100
Para 1/Audit Memo No. 5	3270	nil	3270
Para 1/Audit Memo No. 6	77201	nil	77201
Para 1/Audit Memo No. 10	5754	nil	5754
Para 2/Audit	43984	nil	43984

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Memo No. 13			
Total	141309	nil	141309

The internal audit report has been prepared on the basis of information furnished and made available by the Home for Mentally Retarded Children, Asha Kiran, Avantika, Rohini Sector-1, Delhi for the period w.e.f. 2012-13 to 2014-15 disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

J. Kumar

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Part - I
Previous Audit Report
(1988-89 to 2004-2005)

Directorate of Audit
Govt. of N.C.T. of Delhi

Page No 1

1988-89

PART - I

Para I General Review of Service Books etc.

Ref. Para. 1
1988.89

(Ref Para No 3 of Audit Report- 1986-89)

Scrutiny of service book/ leave account of shri Chitranjan, Jr. Case T₂ker revealed that he entered into Govt. Service on 7.5.84 and as such he was entitled to get the credit of Earned Leave as under

1.6.84 to 30.6.84 @ 2 1/2 Per Month	= 3	
1.7.84 to 31.12.84 = 6 Month	= 15	= 3+15=18
1.1.85 to 30.6.85 = 6 Month	= 15	= 18+15=33
1.7.85 to 31.12.85 = 6 month	= 15	= 33+15= 48

Scrutiny of the leave account of this official revealed that he had not been given the credit of EL as per provisions of the rules on the subject. Necessary corrections may be carried out and compliance shown to next audit.

Similarly the half pay leave account of this official has not been maintained as per provisions of the rules on the subject. Without calculating the admissibility of his half pay leave the period of HPL availed by this official has been deducted. Position in this regard may be elucidated to audit

PART II

Para no. 2

Ref. Memo no. 5
Dt 20.4.06

(1993-2005) Sub: Service Postage stamps

The register maintained by the unit is found in poor condition. A new register may therefore be opened and old registers may be bound. The stamps issued in the registers are not supported by the receipts. The account maintained is either not found closed monthly or signed by the officer concerned. At the end of each month detailed account of stamps received by the despatcher and used may be prepared in the despatch register and balance in hand be depicted therein under the signature of Rs 100/1000. Physical verification of the stock of stamps in hand is also not found done. This may be done and result thereof be recorded in the stock and stamp account register.

Para No. 3 Para No. 2

Ref. Memo no. 3
Dt: 17.4.2006.

Sub: Income Tax

(i) In following case gross salary has been found taken incorrectly for calculating the Income Tax. Therefore the exact amt. of tax recoverable may now be recovered from the official concerned as per details given below:-
Smt A.K. Sinha, Sr. Suptt - Year: 2002-03

<u>Calculation as per unit-</u>		<u>As per audit-</u>
Total Gross Income:	267,248	268,386-
Less: Standard Ded.	25,000	25,000-
Teeran Swaksh (LIC)	9,237	9,237-
	<u>233,011</u>	<u>234,149</u>
<u>Income Tax</u>		
@ 10%	1000	
@ 20%	16000	
@ 30%	<u>24903</u>	
Saving w/c 88:	10,500-	10,500
	<u>33,403</u>	<u>33745</u>
ADD: EC @ 5%:	1,670	1687

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Para No. 3

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Ref Memo no 6
Dt 21.4.06

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Sub: RPF Account of class-1b

3.1 (i) As per Rule 13(2) of RPF Rule recovery of advance should commence with issue of pay for the month following the one in which the advance was drawn. In following cases recovery has been commenced in the same month in which advance drawn:-

Sr. No.	Name & Designation	Year
1.	Smt. Kishan Lal Sweeper	2002-03.
2.	Shri Tilender Kumar, CP	2004-05
3.	Smt. Kamlesh Sharma, CP	1994-95

3.2 (ii) A Recovery of Rs. 40,000/- in 16 instalments @ Rs. 2500/- p.m. has been made, against the advance amounting Rs. 30,000/- drawn by Smt. Kishan Lal during 2002-04. The official was reported on 13-9-04 last entry in respect of final payment of RPF made to the family of the deceased is not found made.

3.3 (iii) Hoo/200 has not signed the entries at the close of the year in token of having verified the a/c correct then as per details given below:-

1.	Smt. Hem Raj Meena, CP	2004-05
2.	Shri Tilender Kumar, CP	2001-04
3.	Smt. Kalashalme, CP	2004-05
4.	Smt. Shambhu Sharma, CP	1994-95
5.	Smt. Mahendra Devi, CP	2001-05
6.	Smt. Kamlesh Sharma, CP	2001-05

3.4 (iv) An amount of Rs. 9000/- has been drawn by Smt. Saraswati, Cook during the year 2001-02 but only an amt. of Rs. 8500/- in 17 instalments @ Rs. 500/- p.m. has only been recovered from the official as per entries made in ledger.

3.5 (v) RPF interest calculation in respect of Mrs. Kamlesh Sharma, CP and Smt. Shambhu Prasad for the year 1994-95 may be reviewed since discrepancy has been noticed by the audit.

3.6 (vi) Opening balance for 1994-95 in of Smt. Saraybhar, CP has been incorrectly taken and interest calculation is also incorrect.

3.7 (vii) RPF interest calculation in of Smt. Tanak, Charly Cook for 1993-94 is incorrect. It should be Rs. 1006/- instead of Rs. 1024/-.

3.8 (viii) Opening balance for 1994-95 in of Smt. Balesubramanyam has been taken incorrectly. It should be Rs. 6425/- instead Rs. 6631/-.

The RPF account of all the above officials be re-audited in accordance with the provisions of the Act.

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Para No. 4

Ref Memo No. 10
Dt. 25.4.06.

66/c

Sub: Regarding Vehicle No. DL-IV-5714

Separate stock account of vehicle in use (together with their spare parts) has not been maintained along with the history sheet of the vehicle. Average running mileage per litre of vehicle is not found worked out in the log book from 31.3.04 onwards. Diesel Consumption account for the period from 20.3.01 to 31.3.01 has not been maintained in the log book though the vehicle ran 570 kms during the above period. Log book is to be scrutinised once or twice a week by a Senior Officer in order to ensure that the vehicle is not misused. Proper account of replacement of tyres, petrol, oil and lubricants may be maintained and details of bills/vouchers vide which the items procured may be entered

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Para No. 5

Ref Memo No. 09
Dt. 25.4.06.

Sub: Cash Book

5.1 (i) Bill wise details of undischarged balance have not been given in the cash book at the close of every month.

5.2 (ii) The following bills were not found entered in the cash book:-

CB-62 dt 22.3.04 for Rs. 4327 - paid vide ch. no. 197920
Dt. 31.3.04.

CB-69 dt 31.3.04 for Rs. 2468 - paid vide ch. no. 197973
Dt. 31.3.04.

5.3 (iii) In some of the cases where adjustment of disbursements has been entered on the payment side, no AC bill no. & V. no. indicated in column provided for the same. Similarly in the case of imprest, AC bill no. vide which payments have been made only also be entered on the payment side.

5.4 (iv) There was a cash balance of Rs. 90,787 - as on 07.3.95 and as per entry at Pg. 146 this balance handed over to new ~~000~~ on 29.4.95. Thereby causing retention of money for 2 months. The entries in cash book continued with a NIL balance w.e.f 31.3.95 and the above cash balance was adjusted

PARA NO 7

Para no. 6

Ref. Memo NO. 11
Dated 26.4.06

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Subj Contingency purchase

6.1 (i) As per delegation of financial powers conferred upon the H.O. vide Finance (Accounts) Department letter No. F.8/3/2000-AC/927 dt. 20.6.04 they may accord expenditure sanction upto a maximum of Rs. 1 lac per annum for the purchase of dietary items clothing etc. ii; under the head supply & materials. but during the audit it has been noticed that H.O. of this unit has made expenditure far beyond the prescribed limit of Rs. 1 lac and sanctions of the Competent authority is not available/obtained except in some of the cases of which details are attached at Annexure - II. The year wise expenditure as such made are as under:-

Year	Expenditure made under the head supply & material	Expts. for which sanction obtained from Govt
2002-03	10,87,131-	5,64,776-
2003-04	10,72,794-	7,14,999-
2004-05	9,07,892-	5,91,177-

The bill/year wise details of expenditure are enclosed at Annexure - I and details of expenditure for which sanctions obtained are placed at Annexure - II.

6.2 (ii) Causal formalities required under RFR has not been found followed in most of the cases and procurements were made without calling quotations/tenders. The unit bill has identified a single agency on their own ii; from Kendriya Bhandar, Secours Ltd etc and purchases made on single quotation basis. The bill wise and year wise details of all such expenditure are annexed at Annexure - III.

6.3 (iii) Many instances in which diversion of funds from one head to other have also noticed as per details given in the Annexure - IV.

6.4 (iv) As per delegations of financial powers, H.O. of the unit is not empowered to draw advance on abstract bills for meeting contingent expenditure where such drawal is inevitable. But in following cases sanctions of the Competent Authority is not found attached with the bills:-

Bill No. & Date	Amount	Bill no. & Date	Amount
AOB. NO. 7 dt. 21.1.02	18528-	ACS no. 04 dt. 22.10.02	18,640-
6 dt. 18.12.01	18528-	03 dt. ---	18,640-
5 dt. 17.11.01	18528-	02 dt. 20.8.02	18,640-
8 dt. 22.1.03	18640-	01 dt. 11.7.02	18,640-
9 dt. 22.2.03	18640-		
7 dt. 18.1.03	5,267-		

6.5 (V) Regular expenditure on purchase of sweets from 64/c M/s. Krishna Sweets under the head DE has been made as per details given in Annexure-V. The reason/justification for making expenditure on purchase of sweets under the head DE may be explained to the audit.

6.6 (VI) Revenue stamps were not found affixed on most of the receipts obtained from the suppliers.

6.7 (VII) Stock Entry in the following items were not found made since no such reference found made on the body of bills/vouchers:-

			Amtr	Cost
CB-35	dt-12/03	Vono. 333	Cassette	45-
		325 & 336	do	117-
		347	Bulk.	50-
		349	Drawing Board	170-
CB-42	dt-1/04	397	Lock	70/ro.
CB-60	dt-2/04	503	Shoe polish	50-
CB-68	dt-03-04	577	Cerealac	90-
		572	Medicine	27/50.
		566	Cerealac	90-
CB-5	dt-6/03	31	Balti	80-
CB-22	dt-10/03	256	Detergent	5,345-
CB-60	dt-30/0/05	627	Rot lawn	320-
		320	Cerealac	180-
CB-31	dt-17.11.04	329	Lock	108-
		314	Cerealac	70-
		69	Horlicks	108-

6.8 (VIII) Some instances have also come to notice wherein the unit incurred liabilities without the prior approval of the Competent Authority and thereafter sought ex-post facto expenditure sanction. Except in rare eventualities the seeking of ex-post facto approval may be strictly avoided.

6.9 (IX) Number of bills on hair cutting of inmates and also on photographs taken of them were found on record. The details of incumbants on whom the above expenditure made may be attached with the bills/vouchers in order to verify the correctness of charge made by the agency.

ANNEXURE - I

YEAR WISE
DETAILS EXPENDITURE UNDER THE HEAD
SUPPLY & MATERIALS

Year: 2002-03.

Sl. No. & Date	Name of the items purchased	Amount of Expenditure	Name of the agency
8 dt. 28.5.02	Gas, Milk etc.	4,526	M/S Kitchen Aids, DMS Booth
3 dt. 3.5.02	Provision	66,283.	Kendriya Bhandar
10 dt. 13.6.02	Milk	26,040.	DMS.
11 dt. 13.6.02	Gas, Milk	3,782	Kitchen Aids, DMS Booth
12 dt. 19.6.02	Gas, Milk	2,535-	— do —
13 dt. 7/02	Milk	13,020-	DMS
14 dt. 7/02	Chappals	3,364	M/S Lakshmi footwear Pvt. Ltd.
15 dt. 7/02	Vegetables	16,077	F&V Project.
17 dt. 10.7.02	Provision (dietary)	92,348-	Kendriya Bhandar
18 dt. 13.8.02	Vegetables	16,929.	F&V Project
22 dt. 9/02	Milk, Gas	31,594	DMS & Kitchen Aids
23-8 dt.	— do —	18,640-	— do —
13-24 dt. 9.9.02	Provision (dietary)	87,415-	Kendriya Bhandar
CB-25 dt. 16.9.02	Cloth	54,812-	Sheltered work shop
CB-23 dt. 9.9.02	Vegetables	12,380-	F&V Project.
CB-28 dt. 7.10.02	Cloth	1,22,323-	M/S Mahamshiro. Small Scale Ind. SW. Corp. Ltd.
CB-32 dt. 11/02	Vegetable	14,406-	F&V Project.
CB-33 dt. 8.11.02	Vegetables	2,998-	— do —
CB-35 dt. 11/02	Provision (dietary)	96,954-	Kendriya Bhandar
CB-36 dt. 12/02	Milk, Egg	2,518-	DMS, Singhal
CB-38 dt.	Nu Tennis.	7,481	Soni Traders
40 dt. 1.1.03	Egg, Milk, Veg	2004-	Prot. agency
44 dt. 2/03	Provision (dietary)	1,16,551-	Kendriya Bhandar
45 dt. 2/03	Gas, Milk	3,940.	DMS, Kitchen Aids
47 dt. 5/03	Vegetables	10,627	Swastik Corpn.
49 dt. 10.3.03	Egg, Milk etc.	6,340-	Prot. agencies
50 dt. 2/03	Sweets etc	6,176-	Tele.
51 dt. 2/03	Cloths.	21,965-	Sheltered work shop
53 dt. 2/03	Vegetables	10,768-	Swastik Corpn.
57 dt. 2/03	Provision / Hotcase	70,757	Kendriya Bhandar Mahamshiro Small Scale

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55	01-01-03	Gas, Milk	3512-	oms
06.09	01-03-03	Gas, Milk	18640-	oms, kitchen and etc
05	01-03-03	do	18,640-	do
04	01-03-03	do	18,640-	do
03	01-03-03	do	18,640-	do
02	01-03-03	do	18,640-	do
01	01-03-03	do	18,640-	do
03-02	01-05-02	do	9,695-	do

Total Expenditure
for the year 2002-03 10,87,131-

YEAR: 2003-04

08.10	01-07-03	Gas	2412	Kandhari Gas agency
63	01-23-3-04	Dietary items	20,100-	Deccan Ltd.
67	01-25-3-04	Choppals	9,583-	Soni Traders
07	01-17-6-03	do	3,879-	do
62	01-22-3-04	Sweaters	4,327	Telco
1	01-1-5-03	Gas, dietary items etc	3,119-	oms, Kandhari Gas agency
3	01-5-5-03	Provision (dietary)	37,470-	Kandhariya Bhander
4	01-19-5-03	Milk, Gas etc	17,424-	oms, Kandhari Gas agency
31	01-27-11-03	Clothing	58,713	Chelton's work shop
16	01-19-8-03	Vegetables	961	Maitra Dairy
39	01-17-1-04	Clot	12,513	Madhya Pradesh Leghri Udyog Ltd.
40	01-17-1-04	Bulbs	3110-	Deccan Ltd.
41	01-17-1-04	Clot	1,92,913-	Malaram Small Retail and Ser. Corpn
46	01-17-2-04	Sweaters	38,900	do
61	01-22-3-04	Clot	3,195-	Deccan Ltd
6	01-10-6-03	Coolers	22,994-	Eas Kay Electricals
09	01-18-6-03	Provision (dietary)	62,870-	Kandhariya Bhander
12	01-19-8-03	Vegetables	2,163-	Swaratik Corpn.
12	01-19-8-03			

22	dt- 1.10.03	detergents	5345	Kandiyg Bhandar
21	dt- 1.10.03	dinner for staff	5364	do
23	dt- 1.10.03	Provision (drtary)	1,45,482-	do
30	dt- 27.11.03	do	57,717	do
32	dt- 27.11.03	Milk, Egg	18,780	oms Sughal
33	dt- 27.11.03	Vegetable	7,607	Swaetik Corpn.
47	dt- 17.2.04	dinner	9,917	Kandiyg Bhandar
51	dt- 17.2.04	Vegetable	4,209.	Swaetik Corpn.
52	dt- 17.2.04	do	9339	do
53	dt- 17.2.04	do	10,736	do
56	dt- 18.3.04	do	9,755	do
57	dt- 18.3.04	do	10,166	do
58	dt- 18.3.04	do	10,936-	do
64	dt- 25.3.04	Provision (drtary)	180,040-	Kandiyg Bhandar
71	dt- 31.3.04	Steel Cabinet	6,631-	Lloyd Safe Co.
72	dt- 31.3.04	Vegetable	10,590-	Swaetik Corpn.
73	dt- 31.3.04	Provision	59,885-	Kandiyg Bhandar

Total Expenditure under
the head SKM for the
Year 2003-04 1072,794-

Year: 2004-2005

CBM-53	dt-27.3.05	Cloth	1,68,520-	Kandiyg Bhandar
52	dt- 21.3.05	Office Stationery	6,289.	NAFOD.
50	dt- 3.3.05	Provision (drtary)	71,788	Kandiyg Bhandar
55	dt- 27.3.05	do	38,938-	do
1	dt- 26.4.04	Gas	2,416-	Kandhan for agency
3	dt- 11.5.04	Cloth	38,918-	Shelton's work shop
4	dt- 11.5.04	Vegetable	7,632-	Swaetik Corpn.
10	dt- 1.6.04	Milk	12,600-	oms Bhandar

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46	21-16-2-05	Milk Egg etc	2,700	English provision store
43	21-1-2-05	woollen Jersey etc	42,600-	NAFED
39	21-20-12-04	Vegetable	28,426	Swaetik Corpn
14	21-2-7-04	Gas	6,278	Kandhas Gas agency
12	21-17-6-04	Vegetable	23,563.	Swaetik Corpn.
8	21-17-5-04	Egg/milk/Res	6,032.	English provision
61	21-20-3-05	Vegetable	9,091.	Swaetik Corpn.
40	21-15-1-05	Chalk	42,400.	NAFED
41	21-17-1-05	Provision (dietary)	69,492	Kandhas Bhandar
38	21-20-12-04	—do—	195,937.	—do—
47	21-16-2-05	Egg/milk/Res	8,240-	English, Kandhas Gas
45	21-11-2-05	Phenol, Gesso etc	9,967.	Kandhas Bhandar
44	21-11-2-05	Vegetable	12,980-	Swaetik Corpn.
37	21-20-12-04	Chalk	47,320-	Shelton work
51	21-16-3-05	Vegetable	19,390-	Swaetik Corpn
49	21-21-3-05	—do—	31,464-	—do—

Total Expenditure under
the head SAM for 2004-05

19,07,892-
~~782,224-~~

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99

59/c

ANNEXURE - II

EXPENDITURE FOR WHICH SANCTION OF HOD OBTAINED

File No	Note Sheet No.	Amtd. for which sanction obtained	VONO. of the Govt of Orissa
2003-03			
1(3) FLN HMRP (CH) 01-01	5/N	10,633-	553/PA/BSW dt. 10-2-03
	7/N	11,065-	1117/PA/BSW dt. 24-3-03
1(14) HMRP (CH) Misc 02-04	8/N	1,44,363-	1986/PA/BSW dt. 9-8-02
	13/N	3,73,647-	1048/BSW/PA dt. 27-3-03
1(10) HMRP 04-03	48/N	3,426-	626/PA/BSW dt. 18-2-02
	50/N	21,642-	759/BSW dt. 26-2-03
<u>2003-04</u>	TOTAL	<u>564,776</u>	
F-1(3) FLN HMRP (CH) 01-01	17/N	14,715-	2844/PA/BSW dt. 6-8-03
1(14) HMRP (CH) Misc 02-04	21/N	65,282-	2570/PA/BSW
	24/N	1,50,827-	3416/PA/BSW dt. 22-9-03
	27/N	1,33,210-	4109/PA/BSW dt. 14-11-03
	35/N	2,00,140-	1298/BSW/PA dt. 2-3-04
	38/N	96,600-	1413/PA/BSW dt. 29-3-04
1(1) HMRP CH 03-04	12/N	38,74-	2029/PA/BSW dt. 5-5-03
	32/N	38,900-	39/PA/BSW dt. 5-1-04
	36/N	9,791-	917/PA/BSW dt. 11-3-04
	TOTAL	<u>7,14,999</u>	
<u>2004-05</u>			
F-1(3) FLN HMRP (CH)	30/N	5,96,77	2931/BSW dt. 9-2-04
		1,29,80	
F-1(14) HMRP CH Misc 02-04	42/N	4,00,000-	2474/BSW dt. 6-7-04
F-2 (c) 12 CB HMRP (CH) 04-05		1,68,520-	719/BSW dt. 11-3-05
	TOTAL	4,22,637	
		<u>5,91,177</u>	

ANNEXURE III

DETAILS OF PURCHASES MADE FOR WHICH COBA FORMALITIES NOT AVAILABLE

Sl. No. & Date	Items purchased	Am't of Expt	Name of the agency
<u>Year: 2002-03</u>			
03-3 01.3.5-02	Provision (dietary)	66,283.	Kandriya Bhandar
15 M. 7/02	Vegetables	16,077	F&V Project
17 M. 16-7-02	Provision (dietary)	93,438.	Kandriya Bhandar
18 M. 13-8-02	Vegetable	16,929.	F&V Project
24 M. 9-9-02	Provision (dietary)	87,415	Kandriya Bhandar
23 M. 9-9-02	Vegetables	12,380.	F&V Project
26 M. 16-9-02	Cloth	76,084	Maharashtra Small Scale Ind. Dev. Corp. Ltd.
24 M. 7-10-02	Cloth	1,22,323	—
32 M. 11/02	Vegetables	14,406.	F&V Project
33 M. 11/02	—	2,998.	—
35 M. 11/02	Provision (dietary)	96,954	Kandriya Bhandar
38 M. —	Nu Tennis	7,481.	Soni Traders
43 M. 22-1-03	Fire Extinguishers	7,830.	Bell Fire Services
44 M. 4/03	Provision (dietary)	1,16,551	Kandriya Bhandar
57 M. 3/03	—	70,757	—
<u>Year: 2001-02</u>			
59 M. 5-3-02	Provision (dietary)	20,524	^{M/S} Kandriya Bhandar
65 M. 18-3-02	—	20,222	—
41 M. 10-12-01	—	6,300.	Decus Ltd.
43 M. 12-10-01	—	25,341	Kandriya Bhandar
45 M. 14-12-01	Sweatex ck	14,500-	Uniform Selection
54 M. 16-2-02	Provision (dietary)	90,484.	Kandriya Bhandar
36 M. 11/01	—	24,152	—
18 M. 7/01	Provision (dietary)	1,22,834	Decus Ltd.
16 M. 20-6-01	—	98,150	—
10 M. 2-6-01	—	66,720	—
3 M. 4-5-01	Blankets etc	1,59,700	—
2 M. 4-5-01	Cloth	1,62,000	—
1 M. 26-4-01	—	1,13,200	—
22 M. 9/01	Provision (dietary)	65,479.	—

Year 1993-94

66-57 dt 31.3.94 Scriming & Fin cutting
57 dt 31.3.94 chappals

16,307 Bell Fire Services
2,634. Sahni Foot wear

Year 2003-04

63 dt 24.3.04 Dietary Items

20100 Occur LF

67 dt 25.3.04 Chappals

9,583 Sani Traders

3 dt 5/03 Provision (dietary)

27,470 Kendriya Bhandar

46 dt 17.2.04 Sweaters etc

36,900 Maharashtra, Small scale
Sai - etc.

9 dt 14.6.03 Provision (dietary)

62,870 Kendriya Bhandar

22 dt 4.10.03 Scentigents

5,345 -

23 dt 1.10.03 Provision (dietary)

1,45,482 -

30 dt 17.11.03 -

57,717 -

64 dt 25.3.04 -

1,80,840 -

73 dt 31/3/04 -

59,885 -

Year: 2004-05

53 dt 27.3.05 Cloak

1,68,520. NAFED.

50 dt 3.3.05 Provision

71,788 Kendriya Bhandar

55 dt 27.3.05 -

38,938 -

40 dt 15.1.05 Cloak

43,400 NAFED

41 dt 17.1.05 Provision (dietary)

69,492 Kendriya Bhandar

38 dt 20.12.04 -

1,95,937 -

47 dt 6.2.05 Egg/milk/Ran

8,240. -> Singhal Provision

43 dt 1.2.05 Woollen Jersey

43,680. NAFED

91

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ANNEXURE - II

DETAILS IN WHICH DIVERSION OF HEADS NOTICED

Year: 2001-02

Sl. No. & Date	Vs. No	Name of the item	Amount	Details of Diversion
62 dt. 11.3.02	534, 535 6531	Eggs	360	OE instead of SAM.
72 dt. 27.3.02	647 & 645	Phenyl, Tea Set etc..	7787	SAM instead of OE
66 dt. 18.3.02	539 & 533	Milk, Egg	620	OE instead of SAM
70 dt. 26.3.02	633 & 645	fruits, Milk	606	OE instead of SAM
49 dt. 18.9.01	230-232	Milk, Atta, Sugar	7227	OE instead of SAM.
23 dt. 9/01	176 & 180	Eggs	250	OE
20 dt. 10/01	255 & 261		150	OE

Year: 2003-04

42 dt. 1/04		Cereal	90	OE instead of SAM
65 dt. 03-04		Cereal	180	
5 dt. 6/03	19620	Milk & Egg	780	
21 dt. 10/03		Lineria of Staff	5364	SAM instead of OE
22 dt. 10/03		Detungent, Tharu etc	5345	
44 dt. 27/04		Office Stationery	1626	
47 dt. 3/04		Lineria of Staff	9917	
71 dt. 3/04		St Steel Cabinet	6,681	

Year 2004-05

52 dt. 21.3.05		Office Stationery	6,289	SAM instead of OE
34 dt. 12/04	877	Nestle Everyday	91	OE instead of SAM
31 dt. 17.11.04	314	Cereal	270	
21 dt. . 04	200	Cereal	92	
	193	Horlicks	108	
45 dt. 11.2.05	460	Phenyl, Tharu etc	9967	SAM instead of OE
53 dt. 27.3.05		Slack	1,60,520	

Year 1993-94

63-4 dt. 7.6.93		Atta, Provision etc	39,387	OE instead of SAM
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18

56/c

ANNEXURE - V

DETAILS OF SWEETS PURCHASED FROM
M/S KRISHNA SWEETS

<u>Year</u>	<u>Voucher Nos</u>	<u>Amount</u>	
<u>2001-02</u>			
24 01. 30.3.02	Vr No 666	1950	under the head OE
51 01. 12.2.02	463 & 466	6800	under the head SEM
38 01. 17.11.01	357	2115	under the head OE
34 01. 11/01	278	225	—
23 01. 9/01	187	1690	—
<u>2002-03</u>			
19 01. 19.8.02	278	1950	—
24 01. 11/02	460	1600	—
37 01. 12/02	495	300	—
49 01. 10.3.03	659	1890	under the head SEM
<u>2003-04</u>			
25 01. 10/03	—	2160	— OE
55 01. —	—	2400	—
45 01. 2/04	—	2280	—
34 01. 12/03	—	2220	—
36 01. 1/03	—	4550	—
<u>2004-05</u>			
48 01.	513	2775	under the head OE
34 01.	363	2,670	—
24 -	257	2,535	—
31 01. 17.11.04	322	240	—
54 01. 27.3.05	515	2850	under the head SEM

ky

Para No. 8

Para No. 7

Ref. Memo No. 12

Dt: 26.4.06.

56/1

Subs Property Register

During the scrutiny of record on the above subject, following observations have been made:—

7.1 (i) While transferring the stock items from the old register to the new one the details such as cost, bill no. and date of purchase etc. were not recorded or transferred alongwith this information.

7.2 (ii) Annual physical verification in terms of LAR-116 may be done and results thereof be recorded in the property register.

7.3 (iii) The balance of Coirmat in the Register No. 5 (Pg-106) has been shown as 582 mts (590 + 272) whereas only a quantity of 590 mts has been transferred to the new register No. 6.

7.4 (iv) 6 nos of LPG Cylinders (empty) were stolen from the premises on 3.5.02. It may be confirmed that these articles have been reduced from the stock after obtaining non-traceable report from the police dept.

7.5 (v) Closing balance of 12 gas cylinder at P-49 of Register no. 5 has not been transferred to the new register No. 6.

7.6 (vi) Out of 240 Takats a total number of 54 Takats were condemned as per entry in Register no. 5 but CB has been shown as 114 instead of 184.

the stock position of 70 Takats may be explained.

Para No. 9

Para No. 8

See Expenditure incurred in excess of budget provision Ref. Memo No. 12
Dt: 26.4.06.

An expenditure of Rs. 41,70,000/- has been made during the year 2004-05 against the allocation of Rs. 41,60,000-. The approval/sanction to incur the excess expenditure if not obtained, the excess expenditure made may be got regularised from the competent authority.

Page No. 10

PARA No. 9

Ref Memo No-07 dated-24/4/06

SH/c

Subj: Reg. Consumable stock registers

During the scrutiny of Consumable stock registers and Indent files for the period under audit, following irregularities have come to notice :-

① ⁹⁻¹ Some of the items have been found procured even though sufficient balance in stock was available. Few incidents are reproduced as below. The requirement of stock may be assessed in advance and purchase be made only against definite requirement.

Sl. No	Year	Page No.	Name of the item	Closing Bal	Qty Procured
1.	94-95	16	काँस, लोहे का साबुन	178	30 = 208
2.	94-95	16	do	145	200 = 345
3.	94-95	81	जहने का साबुन	133	108 = 241
4.	94-95	82	do	108	216 = 324

② ⁹⁻² Some of the items of non consumable nature have been entered in the Consumable stock registers. All such entries may be identified and transferred to the non consumable stock register. Few instances are given below :-

Name of the item	Page No
(i) Emergency light	155
(ii) Heater	183
(iii) Locks	79
(iv) Hot Case	195

} 28/4/01 To 31/3/03

③ ^{9.3} The closing balance of stock worked out is incorrect as per details given below:

Date	Page No.	Name of the item
11/3/02	08	नहाने का साबुन
10/12/04	93	do

④ ^{9.4} Some of the items are issued without obtaining the receipt from the official concerned details are as under

Date	Page No.
28/3/01 To 31/3/01	1, 9, 15, 19, 27, 44, 79, 86, 90, 100, 101, 112, 114, 115, 124
2003 To 2005	3, 96

⑤ ^{9.5} Items have been found given on loan to the other institutes functioning in the same Complex but no acknowledgement from the recipient found obtained. It is further added that separate record/register for items issued or received on loan may be maintained in order to keep a watch on such transactions.

Date	From	To	Quantity	Page No.
April, 94	HM RPA	वाटिंग पाउडर	5+6+1+2 = 15 kg	10
March, 95	do	चिप	5 kg	
July, 01	do	गिलास		
Aug, 01	do	नहाने का साबुन		
Aug, 01	do	जारीपल भांडू		
Nov, 02	do	नहाने का साबुन		
May, 03	do	भांडू	2+8 = 10	14
Nov, 03	do	नहाने का साबुन	50	03
Sept	do	वेगान स्प्रे	1+3 = 4 Ltrs	
July, 03	do	मंजन		

52/c

6 No indent for items issued were produced to the audit for its verification.

year
1993-94

2001-2002

2002-2003

7 As per indent a quantity of 3 Phenol was sought whereas the stock register shows an issue of 20 litres of Phenol. The reason/justification for the excess issue may be explained.

Para No 11

PARA No :- 10

Ref. Memo No. 4 dated - 19/4/06

Sub :- Reg. Service Books

During the scrutiny of service books, following irregularities have come to notice :-

1) Pass port size photograph is either not pasted or attested by the HOO in the service book in the following officials

- ii S/Sh/Smt
- iii Hem Raj Meena, CT
- (i) Shankuntala Devi (Mam), TGT
- (ii) Jitender Kumar, CT
- (iv) Vijender Singh
- (v) Balram Singh
- (vi) Kanshulama Aneta, TGT

51/e

(2) ¹⁰⁻² Entries made on the first page of the Service book not attested by the HOO in no Sh. Jitender Kumar, CT.

(3) ¹⁰⁻³ Details of family/dependants are not placed in the Service book of the officials as per details given below :-
S/gh/Smt.

- | | |
|--------------------|---------------------|
| 1. Viphal Verma | 7. Jitender Kumar |
| 2. Bal Subramaniam | 8. Saraswati |
| 3. Mahendari Devi | 9. Kanchalaya Ameja |
| 4. Rachna Bhardwaj | 10. Ram Shree |
| 5. Kala Sharma | 11. Janak Chandra |
| 6. Kamlesh Sharma | 12. Balwan Singh |

(4) ¹⁰⁻⁴ GPF Nominations in no following officials are not found obtained :-

- | | |
|--------------------|---------------------------|
| S/gh/Smt | |
| 1. Bal Subramaniam | 6. Shaktuntala Devi (Mam) |
| 2. Rachna Bhardwaj | 7. Saraswati |
| 3. Kala Sharma | 8. Shambhu Prasad |
| 4. Kamlesh Sharma | 9. Ram Shree |
| 5. Jitender Kumar | 10. Janak Chandra |

(5) ¹⁰⁻⁵ Nominations for DCR and Insurance are not found obtained from almost all the official except in the cases of one or two.

(6) ¹⁰⁻⁶ Police verification in no Smt. Mahendari Devi, CT and Smt. Shaktuntala Devi, Mam, THT is not found made since no entry to this effect found in the service book.

① ^{10.7} Service verification in no following officials ^{50/c} are incomplete as per details given below:-

<u>Sl. No</u>	<u>Name of the official</u>	<u>Period of verification in which discrepancy found</u>
(i) 1	Sh. Vijender Singh	Service verification missing from 1/9/88 to 9/7/90
2.	Sh. Shambhu Prasad	Discrepancy in date of appointment has been noticed.
3.	Sh. Balwan Singh, CT	Service from 1/8/87 to 31/8/87 not verified.

② ^{10.8} Statement of Pay fixation in no Sh. Vijender Singh is not found signed by the H.O.O.

③ ^{10.9} EL availed by Smt. Kula Sharma has not been made in column number 13 in the service book.

④ ^{10.10} Variation in 'leave account' has been found as per details given below:-

(A) 10 days of HPL due for the period 17/11 to 31/12/01 has not been credited of Sh. Hem Raj Meena.

(B) Leave account in no Smt. Janaki Chaudhary, Const has not been updated from 1/1/03 onwards.

(C) EL on credit as on 31/12/01 should have 285 instead of 294.

(d) As per rule 26 (1) EL can be accumulated upto 300 days while limiting the maximum. Further credit of 15 days on Est Jan/ Feb July

49/c

will be kept separately. whereas accumulation of EL is no sh. Shambhu Prasad has been shown as 324. Similar other cases may also be reviewed.

The Leave account of all the above officials may be recasted and Compliance shown to the

audit.
Page No. 12
Para No. 11

Ref. memo no. 15
dt. 28-4-2006

Sub-Verification of remittances

~~Detail~~ The remittances made by the unit during the audit period as per details given below were not got verified from the PAO-~~er~~ till the completion of audit. The same may be pursued with the PAO-~~er~~ and got-verified at the earliest under intimation to the audit.

<u>Sr.</u>	<u>Date of remittance</u>	<u>Amount</u>	<u>Brief details</u>
1.	16-8-1993	1126-	Balance of A/c B/S
2.	25-2-1994	1207-	Refund of unspent balance
3.	09-9-1994	2000-	Maintenance charges
4.	20-1-1995	1546-	Undersbursed balance
5.	08-2-1995	25000-	Maintenance charges
6.	04-7-2001	8994-	Dietary advance
7.	30-8-2001	1268-	Overpayment recovery
8.	06-5-2002	1900-	Maintenance charges
9.	27-1-2003	1146-	Condemnation proceedings
10.	20-6-2003	3668-	Dietary advance
11.	22-8-2003	6300-	Auction of property
12.	02-7-2004	6278-	Dietary advance
13.	03-1-2005	1115-	do.

48/2

32
10

Para No. 13

Para No. 12

Ref. Memo No. 14
Dt. 27.4.06

Sub: Non-Production of Records

The following records were not produced to the audit for scrutiny same may be shown to the next audit!

- ① LTC Registers
- ② Long/short-term advance registers
- ③ Income Tax record for 1993-94 and 1994-95.
- ④ RPF Record sheet.
- ⑤ Budget-allocation/Expenditure for 1993-95.
- ⑥ Service Postage Stamp account for 2004-05.

Dated: 28.04.06

(Signature)
(JASBIR KAUR)
I.A.O., Audit-Party No. II

PART II
CURRENT AUDIT REPORT

PARA 1

(Ref. Audit Memo No. 4 dated: 19/02/2016)

Sub :- Recoveries in respect of employees working in Home.

A. Short recovery of DGEHS amount of Rs. 11100/-.

The rate of DGEHS has been revised w.e.f. 01.08.2010, Vide letter No. F.25(iii)/DGEHS /140/DHS/09/44413-18 dated 20.08.2010 issued by Directorate of Health Services . During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of officials/officers as per details mentioned below. Necessary recovery be made from the concerned officer under the intimation to audit.

Name & Designation	Grade Pay (Rs.)	Month/period of short recovery	DGEHS Deducted per month	Rate of DGEHS Subscripti on to be deducted	Difference to be recovered
Smt. Kaushalya Ahuja, TGT	4800	03/12 to 09/12 (7 months)	Rs. 225/-	Rs.325/-	Rs. 700/- (100/-x7)
Sh. Vishal Verma, OT	4600	03/14 to 01/15 (11 months)	Rs. 225/-	Rs. 325/-	Rs. 1100/- (100/-x 11)
Sh. Balwan Singh, care taker	1800	03/12 to 02/15 (36 months)	Rs. 50/-	Rs. 125/-	Rs. 2700/- (75/- x36)
Smt. Raj Kumar, Sweepress	1800	06/12 to 02/14 (21 months)	Rs. 50/-	Rs. 125/-	Rs. 1575/- (75/- x21)
Sh. Jagat Singh, Caretaker	1800	12/12 to 02/15 (27 months)	Rs. 50/-	Rs. 125/-	Rs. 2025/- (75/- x27)
Sh. Harminder Nagpal, Steno	4600	01/13 to 11/14 (23 months)	Rs.225/-	Rs. 325/-	Rs. 2300/- (100/- x23)
Smt. Kaushalya Aneja, TGT	4800	03/12 to 09/12 (07 months)	Rs.225/-	Rs. 325/-	Rs. 700/- (100/-x7)
		TOTAL			Rs.11100/-

D. Kumar

Other similar cases if any, may also be reviewed at your own level. Hence, the above said amount of Rs. 11100/- may be recovered from the above said official and intimated to the audit after due verification.

(Ref. Audit Memo No. 5 dated: 19/02/2016)

B. Sub: Short recovery of monthly subscription and Insurance cover under UTGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

The rate of UTGEGIS has been revised w.e.f. 01.01.2011, Vide letter No. 7(1)/EV/2008 issued by Govt. of India, M/o Finance, Deptt. Of expenditure dated 10.09.2010 . During the course of test check of record, it has been noticed that there was a short recovery of contribution towards UTGEGIS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officials under the intimation to audit.

S.No.	Name & Designation	Month/period of short recovery	UTGEGIS Deducted per month	Rate of UTGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Balwan Singh, caretaker	01/11 to 11/15 (59 months)	Rs. 15/-	Rs. 30/-	885/- (59*15)
2.	Smt. Kala Sharma, caretaker	01/11 to 04/14 (40 months)	Rs. 15/-	Rs. 30/-	600/- (40*15)
3.	Smt. Raj Kumar, Sweepress	06/12 to 02/16 (45 months)	Rs. 15/-	Rs. 30/-	Rs. 675/- (45x15)
4.	Sh. Jagat Singh, caretaker	07/12 to 02/13 (08 months) 03/13 to 11/15 (33 months)	Rs. 15/- nil	Rs. 30/- Rs. 30/-	120/-(15x8) 990/-(33x30)
TOTAL					3270/-

Hence, the above said amount of Rs. 3270/- may be recovered from the concerned officials and intimated to the audit after due verification and deposited into government account under intimation to audit.

(Ref. Audit Memo No. 6 dated: 19/02/2016)

C. Sub: Recovery of LTC claim for Rs. 74584/-+Penal interest of Rs. 2617/-.

As per LTC Rule No. 14, a claim for LTC concession should be submitted within 03 months of completion of the journey, if no advance had been drawn, otherwise the claim will be forfeited. Where advance has been taken the claim should be furnished within one month of completion of return journey.

But during scrutiny of LTC record of HMRP(Children) for the FY 2012-13 to 2014-15, it has been noticed that Sh. Vishal Verma, O.T. has taken LTC advance for Sri Nagar (J&K) for Rs. 67125/- vide bill no. 94 dated 07/09/13. The final bill was submitted on 18/01/14 for Rs. 74584/- by the official, while journey was

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performed on 25/10/13 to 29/10/13. This claim should have been submitted within one month after completion of return journey i.e. 28/11/13.

Hence, the above claim should be forfeited. The same amount drawn will be recovered alongwith penal interest @ 2% over GPF interest rate from the date of drawl of advance amounting to Rs. 77201/- and it will be recovered in one lumpsum, under intimation to the audit.

(Ref. Audit Memo No.10 dated: 22/02/2016)

D. Sub: Less recovery of Income Tax of Rs. 5754/- for the year 2014-15.

During scrutiny of income tax record for the FY 2014-15, it has been observed that:-

1. As per Form- 16 issued to Sh. Vishal Verma, Occupational Therapist, income tax has been calculated to Rs. 30097/- while as per PBR income tax including cess has been deducted from the salary for the FY 2014-15 is Rs. 27055/- and no amount of balance tax amounting to Rs. 3042/- has been deposited vide challan which is irregular.

Hence an amount of Rs. 3042/- on account of less recovery of Income tax may be recovered from Sh. Vishal Verma, O.T. and deposited into govt. account under intimation to the audit after due verification of records.

2. As per Form- 16 issued to Smt. Preeti, Staff Nurse, income tax has been calculated to Rs. 13012/- while as per PBR income tax including cess has been deducted from the salary for the FY 2014-15 is Rs. 10300/- and no amount of balance tax amounting to Rs. 2712/- has been deposited vide challan which is irregular.

Hence an amount of Rs. 2712/- on account of less recovery of Income tax may be recovered from Smt. Preeti, Staff Nurse and deposited into govt. account under intimation to the audit after due verification of records.

Para 02.

(Ref. Audit Memo No.13 dated: 24/02/2016)

Sub: Excess payment amounting to Rs. 43984/- due to non-availing the discount on purchase from Kendriya Bhandar & other observation thereof.

(A) As per guidelines approved by the Cabinet decision No. 1514 dated 02.03.2009 & circular issued by the Department of Social Welfare vide No. F4(12)/Account-II/DSW/07-08/478-495 dated 13.04.09, all the department/units under the Department of social welfare will procure dietary and non-dietary items including office stationeries from Kendriya Bhandar as per department norms and scale.

Further, as per Sl.No. 3 of the guidelines issued, the DDO/HOO of the concerned Home/institution to verify and pass the bill raised from Kendriya Bhandar in r/o dietary and non-dietary items within 20 working days from the date of receipt of the bills to avail 1 % discount as offered by Kendriya Bhandar.

P. Kumar

On test check of the bills for the year 2012-13 to 2014-15 provided by the unit, it has been observed that the payment of the bill has been made by the department within 20 working days but special discount of 1% as offered by Kendriya Bhandar in the Cabinet Decision has not been availed. Details of the bills are as under.

Year	Bill No. & Date	V.No. & Date	Date of payment	Amount of the bill in Rs.	Amount of Discount in Rs.
2012-13	65/20.07.12	F1200592/30.06.12	24.07.12	26440/-	264.40
	67/23.07.12	3C10000002342/16.07.12	27.07.12	104571/-	1045.71
	72/06.08.12	S1203029/30.07.12	08.08.12	255150/-	2551.50
	83/17.08.12	3C10000002768-69/03.08.12	22.08.12	108071/-	1080.71
	90/06.09.12	3C10000003098-99/17.08.12	08.09.12	125561/-	1255.61
	109/09.10.12	1204700/01.10.12	11.10.12	5043/-	50.43
2013-14	13/02.05.13	4C10000000545-46/16.04.13	04.05.13	127251/-	1272.51
	30/28.05.13	4C100000001036-37,47/04.05.13	29.05.13	232625/-	2326.25
	53/01.07.13	S11301788,0819/18.06.13	05.07.13	29860/-	298.60
	72/26.07.13	S1302703/20.07.13	03.08.13	274940/-	2749.40
	97/10.09.13	4C10000004148-49/04.09.13		112153/-	1121.53
	116/04.10.13	M13100137/23.09.13	14.10.13	183222/-	1832.22
	137/21.10.13	34C10000004938-39/03.10.13	24.10.13	108538/-	1085.38
	138/24.10.13	S1304750/11.10.13	28.10.13	20681/-	206.81
	235/10.03.14	4C10000008998-99,9001/04.03.14	15.03.14	140838/-	1408.38
	2014-15	30/09.06.14	5C10000001385-86-87/23.05.14		133769/-
103/04.09.14		S1403395,99/21.08.14	11.09.14	978420/-	9784.20
		5C10000003698-99/23.08.14	11.09.14	196888/-	1968.88
176/06.12.14		5C10000006572-73/28.11.14	16.12.14	127384/-	1273.84
		5C10000006462/25.11.14	16.12.14	5643/-	56.43
190/30.12.14		S1406431/15.12.14	10.01.15	974736/-	9747.36
	201/07.01.15	5C10000007498-99,7500/31.12.14	12.01.15	126588/-	1265.88

				4398372/-	43983.72
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(B) As per Cabinet Decision at Sl.No. 7, DDO/HOO to ensure that the bills raised by Kendriya Bhandar are according to the price list provided by them in the first week of every month. A copy of price list will be provided to each home by Kendriya Bhandar and also posted on the website of the Department by the 10th of every month. But on perusal of the bills and file provided to audit, Kendriya Bhandar has never posted the rate list and department has made no efforts to obtain the above price list and also not compare the rates as mentioned in the bill of Kendriya Bhandar. However, no price list has been provided to audit.

In the absence of price list, the correctness of amount charged by Kendriya Bhandar in its bills could not be ascertained in audit.

However, Department may be advised either to recover an amount of Rs. 43984/- or adjust the discount amount of Rs. 43984/- in the subsequent bills raised by Kendriya Bhandar under intimation to audit and also follow the guidelines as approved in the Cabinet Decision while purchasing from Kendriya Bhandar and also payment of the bills of dietary and non-dietary articles. Other similar cases may also be reviewed at your own level.

Para 03

(Ref. Audit Memo No.1 dated: 18/02/2016 & 10 dated 22.02.16)

Sub: Non-production of records.

The following record for the audit period 2012-13 to 2014-15 not produced to the audit.

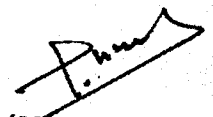
1. Dead Stock Register.
2. Special Dietary Register
3. Income tax record for the period 2012-13.
4. Fee maintenance register.
5. Attendance register of House Aunty appointed on contractual basis.
6. PBR in respect of all staff appointed on contract basis.
7. Electricity/water bill register.
8. Children Education allowance/LTC advance register/Long term and short term advance register.
9. TR-V stock register.
10. LPC in respect of following official not made available to the audit and gross salary shown in LPC has not been taken into account while calculating income tax , therefore, it is not feasible to check the income tax calculated for the FY 2014-15:
 - a) Sh. P. Ananda Rao,
 - b) Sh. Suresh Kumar, Supdt.
 - c) Sh. L.K. Dagar, Stenographer
 - d) Sh. Harish Kharbanda, AAO

Form-16 in respect of the following employees:
FY 2014-15

- a) Sh. Balwan Singh, Caretaker
- b) Smt. Kala Sharma, Caretaker

FY 2013-14.

- a) Sh. Harminder Kumar Nagpal, Steno
- b) Sh. Balwan Singh, Caretaker



(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

**PART III
TEST AUDIT NOTES**

Tan 01.

(Ref. Audit Memo No. 8 dated: 19/02/2016)

Sub: Irregularities in maintaining Pay Bill Register.

During the test check of pay bill register the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that the entries in the PBR not checked,
2. Upper columns i.e. Scale of pay, Date of joining, GPF A/C no. etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no.of installments in many cases.
3. Abstract of Pay Bills (GAR-18) in the PBR for the audit period have not been maintained by the DDO.
4. Totaling for income tax purposes not carried out in PBR.
5. Numerous cutting & over-writing noticed in the PBR for the audit period were not attested by the Competent Authority in any of the PBRs maintained by the office.
6. Past information from the LPCs of the employees who have been trfd. To/from this school were not noted in the PBR which is irregular.

Hence, necessary corrections maybe done and compliance may be shown to the next audit.

Tan 02

(Ref. Audit Memo No. 9 dated: 22/02/2016)

Sub: Service Books.

During the test check of the service books of the employees of the O/o Home for mentally retarded children, the following discrepancies have been noticed:

1. Photograph not attested in respect of the following employees.

- a) Sh. Surender Kumar, UDC
- b) Ms. Neelam, W.O.II
- c) Sh. Harish Kharbanda, AAO
- d) Sh. P. Ananda Rao, Supdt.
- e) Smt. Raj Kumari, Sweeper
- f) Sh. Jagat Singh, Caretaker

2. Entry regarding medical fitness /character and antecedent verification not made in the service book of the following officials. The entries should be made in the service book immediately.

- a) Ms. Neelam, W.O.II
- b) Mrs. Raj kumara, sweeper

P. Kumar

3. Detail/particulars of Smt. Rajkumari, sweeper on the 1st page of service book not attested by the HOO.

Hence, needful may be done and compliance shown to next audit.

Tan 03

(Ref. Audit Memo No. 12 dated: 23/02/2016)

Sub: Cash Security deposit / Fidelity Bond of Cashier.

As per Rule 275 of GFR, Every Government Servant who actually handles cash shall require to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit of the, it was found that the cashier of the Home for mentally retarded persons (children) Asha Kiran, Avantika, Rohini Sector – 1 Delhi who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

H.O.O. may get the security bond executed by the cashier immediately to safeguard the Govt. money under intimation to the audit.

Tan 04

(Ref. Audit Memo No. 11 dated: 23/02/2016)

Sub: Stock Register.

1. Consumable/non-consumable items.

As per GFR 192(1) fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought into account.

As per GFR192(2), a physical verification of all the consumable goods and materials should be done at least once in a year, and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

On test check of stock register (consumable and non-consumable, dietary and non-dietary articles), it has been found that paging certificate has not been recorded on the body of the register and physical verification of all stock registers maintained by the unit have also not been done.

Hence, it is advised that the physical verification of consumable and non-consumable stores may be conducted once in a year regularly.

2. Vegetable and fruit stock register.

No indent made for the orders placed to the owner of mother Dairy. Only verbal order placed by the House father to supply fruits and vegetables to the home in the absence of which it is not possible to verify the actual quantity received as per order placed. Moreover Actual quantity

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received as per order not verified by the House Father/cook in the bill and entries in vegetable stock register w.e.f. 01.03.14 to 31.03.14 not verified by the DDO/HOO concerned.

3. Clothing and bedding.

It was noticed that the clothing, bedding and other related items are being issued to caretakers and others for distribution among the inmates. But no record of further distribution was maintained in the absence of which the correctness of distribution/consumption could not be verified.

Hence, needful may be done and compliance shown to the next audit.

Tan 05

(Ref. Audit Memo No. 15 dated: 26/02/2016)

Sub: Bill Register (GAR-9).

During test check of bill register for the audit period, the following irregularities were noticed:

1. Monthly summary of bills presented passed and pending not recorded.
2. Mandatory column No. 4 i.e. Dated initial of the Gazetted officer (DDO) signing the bills were left blank in the bill registers.
3. Unexplained Cancellation: Following bills have been cancelled without reason: Bill No. pb-64/11.07.13, CB-239/13.03.14, 240/18.03.14, 245/19.03.14. Since, Cancelled bill entries have not been attested by the DDO and also, there is no mention of such bill in the subsequent financial year. Such cancelled entries raise doubts whether bills were actually canceled or were presented to the PAO. Hence, Cancelled entries need to be attested by the DDO after due verification under intimation to audit.
4. Mandatory page count certificate not recorded on the first page of the bill register.
5. Several cuttings and overwriting not attested by the DDO of the school at bill no. CB-14,15,118 for the FY 2012-13 and bill no. CB-14,37 for the FY 2013-14.
6. DDO has not signed the bill register at Bill No. CB-168/07.12.13 to CB-264/31.03.14.

Necessary corrections maybe done and compliance may be shown to the next audit.

Tan 06

(Ref. Audit Memo No.14 dated: 25/02/2016)

Sub: - Items purchased beyond approved list as mentioned in the manual.


As per 'Manual for Functionaries of Institution and Services' issued by the Directorate of Social Welfare, Delhi Administration, Certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed Sheets, Towel etc. are issued to inmates of Home for mentally challenged persons for female (Adult) for their use.(copy of the approved items as per Manual enclosed at Annexure 'A')

On scrutiny of the record of the unit, some items are being purchased and issued to the inmates beyond the approved list as mentioned in the manual. Details of the items are as under: -

S. No.	Name of item	Qty. In Nos.	Rate(Rs.)	Date of purchase/receipt	
1	Chatai	1	200	34000+12.5Vat	29/09/2012

		2	265	45000+12.5Vat	30/08/2013
		3	250	47600+12.5Vat	08/05/2014
		4	200	39980+12.5Vat	27/12/2014
2	Track Suit	1	272	190320	09/11/2012
		2	262	190320	23/11/2013
		3	288	204460	28/11/2014
3	Woolen Inner	1	260	132756+12.5Vat	07/11/2012
		2	255	149685+12.5Vat	28/11/2013
		3	280	164360+12.5Vat	17/10/2014

Department may furnish the copy of approval of the competent authority of norms for purchase of above items issued by the Department of Social Welfare after publication of the above manual.


(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XIV

PART – II
CURRENT AUDIT REPORT
(2015-20)

PARA No. 01 : Non settlement of LTC Advance.

(Ref: Observation Memo 04 Dated: 13/11/2020)

On scrutiny of Leave Travel Concession (LTC) Bills of the O/o, **School of Home for Mentally Retarded (Children), Asha Kiran, Avantika, New-Delhi-110085** for the period 2015-20, following shortcomings have been noticed:

As per Rule 15 of CCS (LTC) Rule, 1988 advance may be granted to Govt. Servants to enable them to avail themselves of the concession up to 90% of the estimated fair. When advance was drawn, the Govt. servant should produce the ticket within 10 days of the drawl of advance, irrespective of the date of commencement of journey.

When advance is taken the claim should be submitted within one month from the date of return journey. If not, outstanding advance will be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further, penal interest at 2% over GPF interest on the entire advance from the date of drawal to the date of recovery will be charged.

On scrutiny of Leave Travel Concession (LTC) Bills the following officers/officials have not submitted claim bills till date. The detail is as under:

S No.	Name of Designation	Bill No. and date	Amount	Remarks
1.	Sh. Vishal Verma, O T	LTC/79 DT 07/10/2018	51,188/-	LTC(All India) Delhi to Srinagar and back

Amount indicated against the name of the Officer/official plus penal interest may be recovered under intimation to the audit.

PARA No. 02 Income Tax.

A : Shortcomings in documents for availing exemptions and savings under Income Tax.

(Ref: Observation Memo 02 Dated: 16/11/2020)

On scrutiny of calculation sheets of Income Tax for the year 2016-2020 of the **The Supdt. (School of Home for Mentally Retarded Children), Asha Kiran, Avantika, New-Delhi-110085,** following shortcomings has been observed that Rebate in Income Tax has been allowed on the interest of borrowed capital and repayment of HBA for acquisition/construction of house property to many officers/officials, but, the **certificate issued by the concerned banker attached to this effect with the calculation sheet does not show the address of the property for which the loan was obtained. Officials also not submitted the possession certificate from the concerned authority.** Some of such instances are given as under:

Sr.No.	Name of the officer with designation	Type of exemption/savings	Amount	Name of banker with branch
1.	Sh. Ramesh Chandra Maurya, Suptd.	Interest on HBA HBA (2018-19)	1,27,036/- 76,628/-	Certificate not attached
2.	Sh. Rokhsar Ahmad Khan, Suptd.	Interest on HBA HBA (2018-19)	1,25,718/- -	Certificate not attached
		Interest on HBA HBA (2019-20)	1,05,765/- -	
3.	Sh. Vishal Verma, O.T.	Interest on HBA HBA (2017-18)	1,32,860/- -	IDBI Bank
		Interest on HBA HBA (2018-19)	1,26,674/- -	
		Interest on HBA HBA (2019-20)	1,19,759/- 87,557/-	

Above noted officer may be advised to submit certificate from concerned banker specifying complete address of the property for which loan has been taken and also submit the possession certificate issued by concerned authority, failing which exemption and savings allowed will be dis-allowed and recovery of income tax will be calculated at appropriate rates.

B : Short deduction of Income Tax Rs. 34,499/-.

(Ref: Observation Memo 08 Dated: 17/11/2020)

Under section 192 of Income Tax act, 1961, **Government's contribution to the New Pension Scheme** is included under the Head "Salaries".

On scrutiny of income tax calculation sheets and form 16 for the financial year 2015 to 2020, it has been observed that Government's contribution to NPS has not been included in the Total Income but amount deducted under Section 80C and Section 80CCD (2) resulting short recovery of income tax in the following cases:

1. **Sh. Devender Rai, Welfare Officer:** Government's contribution to NPS Rs. 49,986/- has not been included in the Total Income.

Financial Year : 2018-2019

Particulars	Income Tax calculated by unit	Income Tax to be calculated
Income	6,64,148/-	7,14,134/-
Less Standard Deduction	40,000/-	40,000/-
Less Exemp. u/s 80C NPS : 49,986/- UTEIGS : 720/- LIC : 74,000/-	1,24,706/-	1,24,706/-
Less Exemp. u/s 80D	675/-	675/-
Less Exemp. u/s 80CCD(2)	49,986/-	49,986/-
Taxable Income	4,48,781/-	4,98,767/-
Income Tax + Surcharge	10,337/-	12,936/-
Income Tax Income Tax deducted	15,600/-	10,337/-
Income Tax to be deducted	(-)5263 *	2,599/-

- It is assumed that over recovery of Income tax has been returned to official.

** $(498767-250000) \times 5\% = 12,438/-$

$12,438 + 4\% \text{ of } 12,438 = 12,936/-$

Recovery Rs. 2,599/- toward income tax from **Sh. Devender Rai, Welfare Officer**, after due verification of facts, is to be made, under intimation to audit.

2. **Sh. Mukesh Kumar, Welfare Officer:** Government's contribution to NPS Rs. 52,287/- has not been included in the Total Income.

Financial Year : 2018-2019

Particulars	Income Tax calculated by unit	Income Tax to be calculated
Income	6,99,391/-	7,51,678/-
Less Standard Deduction	40,000/-	40,000/-
Less Exemp. u/s 80C NPS : 52,287/- UTEIGS : 220/- LIC : 68,088/- T. Fees : 50,000/-	1,50,000/-	1,50,000/-
Less Exemp. u/s 80D	3150/-	3150/-
Less Exemp. u/s 80CCD(2)	52,287/-	52,287/-
Taxable Income	4,53,950/-	5,06,241/-
Income Tax + Surcharge	10,605/-	14,298/-
Income Tax Income Tax deducted	28,080/-	10,605/-
Income Tax to be deducted	(-)17,475 *	3,693/-

• It is assumed that over recovery of Income tax has been returned to official.

** (5,06,241-5,00,000) = 6,241X 20% = 1248/-

(1248+ 12500) 13748 +4% of 13,748= 14,298/-

Recovery Rs. 3,693/- toward income tax from Sh. **Mukesh Kumar, Welfare Officer** after due verification of facts, is to be made under intimation to audit.

3. Ms. Sangeeta, Welfare Officer: Government's contribution to NPS Rs. 55,280/- has not been included in the Total Income.

Financial Year : 2018-2019

Particulars	Income Tax calculated by unit	Income Tax to be calculated
Income	7,21,891/-	7,77,171/-
Less Standard Deduction	40,000/-	40,000/-
Less Exemp. u/s 80C NPS : 55,280/- UTEIGS : 540/	55,820/-	55,820/-
Less Exemp. u/s 80D	4,050/-	4,050/-
Less Exemp. u/s 80CCD(2)	55,280/-	55,280/-
Taxable Income	5,66,740/-	6,22,021/-
Income Tax + Surcharge	26,882/-	38,380/-
Income Tax Income Tax deducted	33,280/-	26,882/-
Income Tax to be deducted	(-)6,398 *	11,498/-

- It is assumed that over recovery of Income tax has been returned to official.
** (6,22,021-5,00,000) = 122021X 20% = 24404/-
(24404+ 12500) 36904 +4% of 36904 = 38380/-

Recovery Rs. 11,498/- toward income tax from **Ms. Sangeeta, Welfare Officer**, after due verification of facts, is to be made under intimation to audit.

4. **Ms. Preeti, Staff Nurse:** Government's contribution to NPS Rs. 80,331/- has not been included in the Total Income.

Financial Year : 2018-2019

Particulars	Income Tax calculated by unit	Income Tax to be calculated
Income	11,42,572/-	12,22,903/-
Less Standard Deduction	40,000/-	40,000/-
Sumptuary Allowance	86,400/-	86,400/-
Uniform Allowance	21,600/-	21,600/-
Less Exemp. u/s 80C NPS : 30,331/- UTEIGS : 690/- LIC : 1,30,552/- New Pension : 50,000/-	2,00,000/-	2,00,000/-
Less Exemp. u/s 80D	7,800/-	7,800/-
Less Exemp. u/s 80CCD(2)	80,331/-	80,331/-
Taxable Income	7,06,440/-	7,86,772/-
Income Tax + Surcharge	55,940/-	72,649/-
Income Tax Income Tax deducted	82,500/-	55,940/-
Income Tax to be deducted	(-)26,560 *	16,709/-

- It is assumed that over recovery of Income tax has been returned to official.
** (7,86,772-5,00,000) = 286772X 20% = 57354/-
(57354+ 12500) 69854 +4% of 69854= 72649/-

Recovery Rs. 16,709/- toward income tax from **Ms. Preeti, Staff Nurse**, after due verification of facts, is to be made under intimation to audit.

Para No. 03: Excess payment amounting to Rs. 11988/- due to Non availing the discount on purchases from Kendriya Bhandar and other observation thereof.

(Ref: Observation Memo 09 Dated: 17/11/2020)

As per guidelines approved by the Cabinet decision No. 1514 dated 02-03-2009 and circular issued by the Department of Social Welfare vide No.F4(12)/Accounts –II/DSW /07-08/478-495 dated 13-04-2009, all the department /unit under the Department of Social Welfare will procure dietary and non-dietary items including office stationers form Kendriya Bhandar as per department norms and scale.

Further, as per Sl. No. 03 of the guidelines issued, the DDO/HOO of the concerned Home/institution to verify and pass the bill raised from Kendriya Bhandar in r/o dietary and non dietary items within 20 days from the date of receipt of the bills to avail 1% discount as offered by Kendriya Bhandar.

On test check of the bills for the year 2015-16 to 2019-20 provided by the unit, it has been observed that the payment of the bill has been made by the department with 20 working days but special discount of 1% as offered by Kendriya Bhandar in the Cabinet Decision has not been availed Details of the bills are as under:

Bill No. Date	V. No. & Date	Amount of voucher with out VAT	Date of Payment	Amount of Bill in Rs.	Amount of discount
30 dated 15-05-2015	S1500236 S1500442 28-04-2015	21372.92 <u>18562.40</u> 39935.32	17-05- 2015	307161/-	399.35
35 dated 22-05-2015	S1500682 11-05-2015	2,80,900.	26-05- 2015	2,94,945/-	2809.00
55 dated 02-07-2015	B1500812 22-06-2015	27,274.65	07-07- 2015	31402/-	272.75
63 dated 15-07-2015	S1501999 01-07-2015	446426.95	17-07- 2015	468748/-	4464.27
79 dated 03-08-2015	6CI0000002679 6CI0000002680 27-07-2015	215287.50 <u>55653.10</u> <u>270940.60</u>	07-08- 2015	272747/-	2709.40
144 dated 06-11-2015	B1502308 S1505055 27-10-2015	47225.24 25175.00 <u>12802.39</u> 85202.63	10-11- 2015	91395/-	852.03
188 dated 04-01-2016	S1506506 B1502897 28-12-2015	8921.20 <u>39216.06</u> 48137.26	17-07- 2015	52835/	481.37
					11988.17

Recovery or adjustment from future payment of Rs. 11,988/- toward over Payment from Kendriya Bhandar, after due verification of facts, is to be made under intimation to audit.

Para No. 04 Contingency Bills.

(A) Purchased at excess rate.

(Ref: Observation Memo 08 Dated: 17/11/2020)

During test scrutiny of contingency vouchers pertaining to **H. M. R. P. (Child), Asha Kiran, Delhi** for the period 2015 to 2020, it has been noticed that excess amount has been paid by the department for the same items, whereas, the same items, at near about time, has been purchased through Kendriya Bhandar at lower rate. The items should be purchased through Kendriya Bhandar/Govt. Agencies or Gem. But items purchased through local venders at hire rate without completing codal formalities which is highly objectionable, whereas, the same items available in Kendriya Bhandar at lower rate and also purchased nearby dates. Some instance mentioned at Annexure A (Attached).

In spit, of above, it is also observed that Atta 75 Bags (10 Kg each). has been procured from D.K. Traders on 11-07-2018 at the rate Rs. 310/- per Bag. The same brand Atta has been procured by same dealer at the 315/- per bag.

As per Order F.10(38)/2010/DSW/Complaint Committee/Esstt. 3380-3434 dated 17-05-2010 DDO/HOO of Homes has full power to purchased Dietary items subject to approved scales/ rates. But the comparative statement with approved rates not found.

Take necessary steps to avoid this type of procurement.



Annexure - A

S.No.	C.B. No. and Date	Name of firm	Seller Invoice/ Voucher No. & date	Particulars	Qt. (KG)	Rate per KG	Amount	Name of firm	Seller Invoice/ Voucher No. & date	Particulars	Qt. KG	Rate per KG	Amount	Extra Amount Paid per KG	Excess Amount Paid
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
01	CB-26 Dated 02-06-2018	Kendriya Bhandar	2C1025000 0445 dt. 29-05-2018	Rice	625	38.60	24,131/-	D.K. Traders	GST/404 DK/18-19 dated 26-05-2018	Rice	475	51	24225	12.40	5890/-
02	CB-56 Dated 30-07-2018	Kendriya Bhandar	2C1025000 0737 dt. 12-07-2018	Rice	600	38.61	23,166.00	D.K. Traders	GST/333 DK/18-19 dated 21-07-2018	Rice	600	41	24600	2.39	1434/-
03			2C1025000 0738 dt. 12-07-2018	K. Cha na	25	65.34	1633.50	D.K. Traders	GST/339 DK/18-19 dated 23-07-2018	K. Cha na	30	96	2880	30.66	920/-
				Moo ng Dhuli	100	78.21	7821.00	D.K. Traders	GST/335 DK/18-19 dated 21-07-2018	Moo ng Dhuli	90	84	7560	5.79	521/-
				Moo ng	100	75.24	7524.00	D.K. Traders	GST/335 DK/18-	Moo ng	90	79	7110	3.76	338/-

[Handwritten signature]

(B): Purchasing of Grocery and other Items from local Market.

(Ref: Observation Memo 12 Dated: 18/11/2020)

During the test check of bills of office of The Supdt. (School of Home for Mentally Retarded Children), Asha Kiran, Avantika, New-Delhi-110085. It has been observed that not following the procurement guidelines for purchasing of grocery and other items. A few instances are as under:

S No.	Bill No. & Date	Name of Vender	Particulars	Vender Bill No. & date	Amount
01	CB-12 Dated 27-04-2018	Hanuman Traders	Groceries items	06 18-04-2018	18000/-
				09 18-04-2018	23,700/-
				10 18-04-2018	23,700/-
				18 18-04-2018	15,800/-
02	CB-25 Dated 02-06-2018	Yesh Traders	Groceries items	UB/18-19/12 Dated 21-04- 2018	21680/-
		D.K. Traders		GST/27 DK/18- 19 18-05-2018	24,330/-
				GST/29 DK/18- 19 18-05-2018	24,225/-
				GST/35 DK/18- 19 19-05-2018	7,923/-
				GST/37 DK/18- 19 19-05-2018	23,514/-
				GST/48 DK/18- 19 Dt. 21-05- 2018	22,785/-
				GST/60 DK/18- 19 Dt. 23-05- 2018	23,850/-

Rule 149 of GFR makes it mandatory to procure goods and services available on Government e market place (GeM). Finance Department, GNCTD also advised (April 2017) all departments to procure all common goods and services from GeM. Ministry of Finance, GOI amend the rule 149* of GFR 2017 to make it clear that common use goods and services are required to be procured mandatory through GeM as per Rule 149. The Departments are delegated full powers to make their arrangement for procurement of goods and services that are not available on GeM.

Whereas as per Rule 157 of GFR-2017 and Clause 2.2.2 of Manual on Policies & procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand should not be split into small quintiles for the same purpose of avoiding the necessarily

of taking approval of the higher authority required for sanctioning the purchases of the original demand.

On scrutiny of the bills, it is observed that grocery items purchased from local Markets at high rate. From the scrutiny of supporting documents attached with the bills it has been observed following discrepancies have been found.

1. Recommendation and review of purchased committee not attached. The signature of the purchase committee not found in the bills. File/ Register of purchase committee not shown to audit.
2. The HMRC has not followed provision of GFR-2017 and also Gem process under rule 149 of GFR-2017.
3. As per Order F.10(38)/2010/DSW/Complaint Committee/Esstt. 3380-3434 dated 17-05-2010 DDO/HOO of Homes has full power to purchased Dietary items subject to approved scales/ rates. But the comparative statement with approved rates not found.

Reasons for above noted discrepancies may be elucidated to audit. Take necessary steps to avoid this type of procurement.



(C): Bills of Vegetables/ Special Diet.

(Ref: Observation Memo 13 Dated: 19/11/2020)

During test scrutiny of vegetable bills pertaining to **H. M. R. P. (Child), Asha Kiran, Delhi** for the period 2015 to 2020, it has been noticed that lot of special dietary items has been procured with daily vegetables and fruits every 05 days gap, from M/S Dharmvir Concessionair Safal Booth No. 81661. Few instance mentioned as under.

For the Month of October 2018 Bill No. CB 103 Dated 19-11-2018 No of Residents 241.

S No.	Bill and dated	Vender Voucher No. and Dated	Particulars (Special Diet Instead of vegetables)	Amount	
07	05-10-2018	13484/2 dated 05-10-2018	Weight input Banana 71 kg.	3124.00	
		13489/2 dated 05-10-2018	Spout moong 4pkt	480.00	
			Daburreal Juice 55 Pkt	5445.00	
			Weight input Paneer 65 kg.	4225.00	
			Green Coconut 110 pc	4950.00	
			Orange 15 Kg	885.00	
			Weight input Apple 20 kg.	2180.00	
			Chikoo 10 Kg	1190.00	
			Papaya 20 Kg.	900.00	
		10-10-2018	13524/2 dated 10-10-2018	Weight input Banana 74 kg.	3404.00
			13529/2 dated 10-10-2018	Spout moong 5 pkt	600.00
				Daburreal Juice 60 Pkt	5940.00
				Weight input Paneer 65 kg.	4225.00
				Green Coconut 110 pc	4950.00
	Orange 15 Kg		825.00		
	Weight input Apple 20 kg.		2180.00		
	Chikoo 15 Kg		2235.00		
	Papaya 20 Kg.	900.00			

Same Items with little change in quantities of special diet has been purchased on 15-10-2018, 20-10-2018, 25-10-2018 and 31-10-2018.

On scrutiny of the vegetable bills, it is observed that recommendation of Doctor or Dietitian for providing special diets to residents not attached. Provide the Doctors/ Dietitian's recommended charts of residents to audit team with the bills so than bills to be scrutinized properly.

Reasons for above noted discrepancies may be elucidated to audit. Take necessary steps to avoid this type of procurement.



(D): Splitting of Purchase.

(Ref: Record Memo 08 Dated: 11/11/2020)

Under Rule 148 of General Financial Rules, 2017 stipulates that "A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand." Amendment Rule 149(i) Govt. e Marketplace (GeM) : Up to Rs. 50000/- through any of the available suppliers on the GeM meeting the requisite quality, specification and delivery period.

Amendment Rule 149(ii) Govt. e Marketplace (GeM) : Above Rs. 50,000/- and up to Rs. 5,00,000/- through the Gem Seller having lowest price amongst the available sellers (excluding "Automobiles where current limit of 30 lakh will continue), of at least three different manufacturers on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding the only reverse auction available on GeM can be used by the Buyers even for procurements less that Rs. 5,00,000/-

On scrutiny of cases of purchases offices of **H. M. R. P. (Child), Asha Kiran, Delhi** it has been observed that demand of similar nature of goods divided into small quantities to make piece meal purchases to avoid the necessity of observance of the provision of making purchase of goods on the recommendations of duly constituted local purchase committee of the department as provided under Rule 146 and Limited Tender Enquiry under Rule 151. Moreover the purchase has not been made through GeM at least three different manufacturers on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding the only reverse auction available on GeM can be used by the Buyers even for procurements less that Rs. 5,00,000/-.

Detail of such purchases is given as under:

A.

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date Bill Amount
1.	Uniform Kurta Pyjama with stitching	454	250,608/-	M/S Ecozenith Enterprises, Pvt. Ltd, Delhi	1088 dated 07-06-2019	250,606/-	CB-42 Dated 12-07-2019 4,17,304/-
2.	Bed Sheet	424	159,000/-	Tirupati Trading Corporation	5750 dated 01-07-2019	159,000/-	
						4,09,606	

B.

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount
1.	Short Socks	100	130/-	Megha Enterprises 4649/198 near Kaka Furniture East Delhi	382 dt. 11-01-2020	13,000/-	CB 109 dt. 17.1.2020	
2.	Towel Bath Bombay	100	500/-	Shiva Enterprises 4649/175, New Modern Shahdara	450 11-01-2020	50,000/-		
3.	Chappals	184	506/-		451 11-01-2020	50,600/-		
4.	Blanket Children	265	940/-		460 15-01-2020	249,100/-		
5.	Under Wear	368	99/-	MR Traders, 1/4649/33 Near Nathu Chowk Shahdara	335 dt. 11-01-2020	36,432/-		

C.

Sl. No.	Particulars	Quantities	Cost	Name of Supplier	Invoice no. & Date	Amount of Voucher	Bill No. and date	Bill Amount(Rs.)
1	Bed Sheet	100	349/-	M/S Megha Enterprises, 4649/198, Near Kaka Furniture Delhi	382 dt. 11.1.2020	34,900/-	CB 114 dt. 21.01.2020	1,28,935/-
2	Kurta Pajama	200	699/-		393 dt. 13.1.2020	1,39,800/-		
3.	Khes	100	333/-	Strollout Services India	301 dt, 11-01-2020	33,300/-		

Reasons for above noted discrepancies may be elucidated to audit. Take necessary steps to avoid this type of procurement.

Para No. 05: Non Production of Records.

(Ref: Observation Memo 09 Dated: 17/11/2020)

The following Production of Records were not produced to the audit for scrutinize same may be shown to the next audit.

(1993-2005)

1. LTC Register
2. Long/ Short term advance register
3. Income Tax record for 1993-94 and 1994-95.
4. GPF Broad sheet.
5. Budget allocation/expenditure of 1993-95
6. Service Postage Stamp account for 2004-2005.

(2012-2015)

1. Dead Stock Register.
2. Special Dietary Register
3. Income tax record for the period 2012-13.
4. Fee maintenance register.
5. Attendance register of house Aunty appointed on contractual basis.
6. PBR in respect of all staff appointed on contract basis.
7. Electricity/ Water bill register.
8. Children Education allowance/LTC Advance register/Long term and short term advance register.
9. TR-V stock Register.
10. LPC in respect of following official not made available to the audit and gross salary shown in LPC has not been taken into account while calculating income tax, therefore, it is not feasible to check the income tax calculated for the FY 2014-15
 - a. Sh. P. Ananda Rao
 - b. Sh. Suresh Kumar Suptd.
 - c. Sh. L.K. Dagar, Stenograher
 - d. Sh. Harish Kharbanda AAO
11. Form-16 in respect of the following employees
 - FY 2014-15
 - a. Sh. Balwan Singh, Caretaker
 - b. Smt. Kala Sharma, Caretaker
 - FY 2013-14
 - a. Sh. Harminder Kumar Nagpal, Steno
 - b. Sh. Balwan Singh, Caretaker

(2015-2020)

1. Dead Stock Register.
2. Special Dietary Register
3. Fee maintenance register.
4. Attendance register of house Aunty appointed on contractual basis.
5. PBR in respect of all staff appointed on contract basis.
6. TR-V stock Register.



TEST AUDIT NOTES

TAN 01 : Short coming in Service Books.

(Ref: Observation Memo 03 Dated: 11/11/2020)

On scrutiny of service books, following deficiencies have been noticed:

- (i) **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.
- (ii) **Entries in Service Book and attestation-** Under SR 199, every step in a Government servant's official career must be recorded in his service book and each entry must be attested by the Head of Office who should ensure that all entries are duly made.
- (iii) **Nomination for different purposes-** A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death before receiving that amount. Settlement of the claim to the nominee becomes easier and quicker. In the absence of a valid nomination, the procedural formalities have to be observed by the claimant in obtaining a legal heir certificate, etc, and there is a consequential delay.

Hence, it is the responsibility of every Government servant to ensure that he submits the Nomination wherever prescribed and keeps the same up to date. Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Book. Moreover, in the following cases, nominations have not been pasted in the Service Book e.g.
- (iv) **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.

- (v) **Service Book to be shown to the official every year** – As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- (vi) **Annual verification of services**-Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect.
- (vii) **Maintenance of Child Care Leave Account:** vide DOPT OM No. 13018/2/2008-Estt/(L) dated 29.092008, it was decided that the leave account for child care leave shall be maintained in the proforma given below, and it shall be kept alongwith the Service Book of the Governmentservant concerned.

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	From	To	
1	2	3	4	

But it has been observed that leave account for Child Care Leave has not been maintained in the prescribed performa and not kept along with the Service Book in any case. Elucidate reasons for non-maintaining CCL account and up to date CCL cases should be reviewed and accounted for in the aforesaid proforma under intimation to audit for example Ms. Preeti, Staff Nurse and Ms. RaJ Kumari, Sweeper has been allowed CCL but record of CCL not recorded as Norms.

(viii) Entry in service book Medical Fitness Certificate: Entry in service book of production of medical certificate of fitness on first appointment. The medical certificate of fitness furnished by a Government servant is an important document and it should be kept in safe custody along with the other - documents connected with his service career. However, an entry in his service book may be made under the signature of the Head of Office that he has furnished the medical certificate of fitness. MOP.OM No. F. 25(24)-E V/66, dated 12th April, 1967.

After scrutiny of records it is found that entry of medical fitness of the following official had not been made in their service book.

1. Ms. Ranjana,LDC
2. Ms. Meenakshi, W.O.

(ix) The entry of Character and antecedents in the service book of concern official/officer may be made under the signature of the Head of Office.

After scrutiny of records it is found that entry of Character and antecedents of the following official had not been made in their service book.

1. Ms. Ranjana, LDC
2. Ms. Meenakshi, W.O.

HOS is advised to record the necessary entries in the service books of all employees and also comply provisions for the maintenance of service book under intimation to audit.



TAN 02: Verification of qualifying service

(Ref: Observation Memo 05 Dated: 13/11/2020)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Vishal Verma, O.T.
2. Sh. Jagat Singh, Care taker

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.



TAN 03 : Non-maintenance of LTC Register:
(Ref: Observation Memo 07 Dated: 17/11/2020)

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned.

Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery. When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

HOS is advised to prepare LTC register in the prescribed format as given below, and compliance be shown to audit:

S. No.	Bill No. & Date of advance /Final bill	Name & designation of govt. servant	Block Year	Place of visit	For whom claimed	Amt. of Advance/Final Claim	Bill No. & Date of adjustment	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

1. Entries of advance bill should be made in red ink
2. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
3. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
4. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)