

c/62

**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 Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 for the period 2020-21 to 2021-22**

**INTRODUCTION**

The I.A.R. on the accounts of Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 for the period 2020-21 to 2021-22 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO, (On Leave 06.06.2022 & 08.06.2022) Sh. Mohan Kumar Choudhary, AAO (leave on 06.06.2022) & Ms. Heena, DEO w.e.f. 30.05.2022 to 05.06.2022 (05 working days), total 07 working days.

**AIMS AND OBJECTIVES**

This is to certify that centres are running for pre-nursary going children and sewing training/course to females of denotified tribes and community centre for small fuctions of not more than 100 people of various small occasions.

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

The following Officer/Officials have served as HOO/DDO/Cashier during 2020-21 to 2021-22:-

**1. LIST OF HOO/DDO**


S.No.	Name	From-To
1	Sh. R.K. Dhanwaria, Supdt.	12.11.2019 to 04.02.2021
2	Sh. Rajendera Prasad, Supdt.	04.02.2021 to 13.07.2021
3	Sh. Zahid Ali Siddiqi, Supdt.	13.07.2021 to till date

**3. LIST OF CASHIER**

S.No.	Name	From-To
1	Sh. Satvir Singh Sharma, Sr. Asstt.	01.11.2014 to till date

**Budget Allocation and Expenditure for the year 2020-21 to 2021-22:-**

Year	Plan			Non-Plan		
	Budget allotted	Expenditure made	Balance	Budget allotted	Expenditure made	Balance
2020-21	Nil	Nil	Nil	51,10,000	44,32,366	6,77,634
2021-22	Nil	Nil	Nil	52,20,000	34,36,571	17,83,429



c/61

**Statutory Audit**

Statutory audit of Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 has been conducted upto March 2019. Report has not been received in Department till date.

**Vacancy Statement**

Group (A, B & C)	Sanctioned Posts	Filled Posts	Vacant Posts
A	Nil	Nil	Nil
B	Nil	Nil	Nil
C	25	08	17
<b>Total</b>	<b>25</b>	<b>08</b>	<b>17</b>

**Maintenance of Records**

The maintenance of records of Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 for the period 2020-21 to 2021-22 was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report**


There are 30 old Audit Paras from the previous report involving recovery of Rs. 31595.4/-. No reply has been submitted by department hence no para settled with recovery nil. The balance 30 outstanding paras with recovery Rs.31595.4/- outstanding is placed in the file as Part-I of the report.

**Details of old paras settled**

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (in Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
1977-80	08	Nil	08	774	Nil	774
1980-83	03	Nil	03	Nil	Nil	Nil
1983-85	04	Nil	04	545.4	Nil	545.4
1994-97	04	Nil	04	2310	Nil	2310
2003-07	05	Nil	05	12272	Nil	12272
2007-14	01	Nil	01	12262	Nil	12262
2014-18	02	Nil	02	3432	Nil	3432
2018-20	03	Nil	03	Nil	Nil	Nil
<b>Total</b>	<b>30</b>	<b>Nil</b>	<b>30</b>	<b>31595.4</b>	<b>Nil</b>	<b>31595.4</b>

**Current Audit Report.**

During the course of current audit, 08 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs.1005/-** were issued. Out of which no memo has been settled with recovery nil and 08 audit memos have been incorporated in 04 Paras alongwith recovery of **Rs. 1005/-** and remaining 04 memos have been taken as 04 TANs in the current audit report.




Details of Current Recovery

c/60

Para No.'s/Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered (In Rs.)	Balance (In Rs.)
Memo no.05/Para No.01	1005/-	Nil	1005/-
<b>Total</b>	<b>1005/-</b>	<b>Nil</b>	<b>1005/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by the Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

  
(Mohan Kumar Chaudhary)  
AAO

*on leave*  
(SADHNA SHARMA)  
IAO/Sr.AO

C157  
(A)

# PART-I

159

(Previous Audit report)  
Past - P  
145  
92  
60/c  
55  
40

INSPECTION REPORT ON THE ACCOUNTS OF  
WELFARE CENTRE FOR DESTITUTED TRIBES  
DIRECTORATE OF SOCIAL WELFARE,  
BHOJ - ADMINISTRATION

Page No 1  
1977-80  
Para-1

PARA ① para-1 (Ref Para 2 of 1977-80)

Over payment to the firm worth ₹ 720/-  
M/s RK FOOD Products.

M/s RK FOOD Products supplied 1000 packets of Biscuits vide firm bill No. dated 7/2/80. The firm had quoted the rate of ₹ 4.80 per packets whereas the firm produced the bill for ₹ 5,520/- dated 7/2/80 which correctly amounted to ₹ 4,800/-. Thus the firm had been overpaid for ₹ 150 packets worth ₹ 720/- Necessary recovery may please be effected under intimation to audit.

b) Over payment to Sh. Dharam Singh.

A sum of ₹ 30.30 was paid to Sh. Dharam Singh vide voucher No. 258 paid through CE No. 35 dated 10/3/80 for ₹ 244.95. The correct total of this voucher worked out to ₹ 28.30. Thus the official had been over paid a sum of ₹ 2/- i.e. ₹ 30.30 minus ₹ 28.30. The amount overpaid to the official may be recovered under intimation to audit.

Page No 2  
PARA ② para-2 (Ref Para 3 of 1977-80)  
Para-2

Expenditure without Proper sanctions-

During the year 1979-80 a sum of ₹ 325/- was incurred on hiring of fans during summer days Ceiling fans @ ₹ 50/- p.m. and other fans @ ₹ 25/- p.m. were hired and payment was made through CB No. 12 dated 3/11/79 for ₹ 297.70. In this connection the sanction of the competent Authority to hire the fan was not produced for scrutiny. As the expenditure exceed the prelimit of ₹ 250/-. The expenditure should have been incurred after availing competitive rates by calling quotations. The expenditure was therefore irregularly met by the institution. The same may be met from the competent auth-

59/2  
9/1  
50  
54  
39

Para No 3  
PARA (3) Para-3  
(Ref. No. 4 of 1977-80)

-144-

Library Books.

It was observed that books issued to Mrs. I.J. Kapoor Rs 1000 worth Rs 52/- as per annexure I a various date, but the said books were not returned by the officer so far. Either books may please be got back from the DDO or the recovery may be effected and audit intimated accordingly.

Para No 4  
PARA (4) Para-4  
(Ref. No. 7 of 1977-80)

Purchase of Biscuits in contravention of General Financial Rule.

Under the provisions of General Financial Rules the open Tender system should be followed in r/o purchases exceeding Rs 10,000/- in each case. During the course of scrutiny of accounts of welfare centre for Denotified Triples, it was observed that Biscuits in excess of Rs 10,000/- had been purchased (as per detail below) by following limited tender system during 1979-80

<u>Vr. No.</u>	<u>Biscuit Packets</u>	<u>Amount</u>	<u>M/s RK Food Products Bill dated</u>
267	2332	11193.60	11-1-80
243	1000	4800.00	15-2-80
246	1000	4800.00	22-2-80
265	1000	4890.00	3-3-80
212	700	3360.00	16-1-80
188	1000	4900.00	10-12-79
170	1000	4800.00	7-11-79
244	1000	5520.00	7-02-80
145	1000	4800.00	8-10-79
219	1150	5520.00	22-01-80

Total 55,393.60

In this connection the following observation are made.

- 1) The circumstances under which open Tender system was not followed needs elucidation. *elucidation*
- 2) Similarly during 1978-79 biscuits worth above Rs 15,000/- purchased without following the open Tender System.

-143-

12 (S) (B) (98)

3) Biscuits on 9/3/79 and 23/3/79 were purchased from M/s OS and M/s R.M. Chacha worth Rs 2,054.40 and Rs 4,479.02 respectively without calling any quotations and thus, the beneficial competitive rates was not availed of. As the prescribed procedure of General Financial Rules was not followed in these cases, the circumstances under which the rules are not followed need elucidation.

These purchases may be got regularized by obtaining the approval of competent authority in relaxation of the prescribed rules for making Govt. Purchases. The matter is to be brought to the notice of the Dte. of Social Welfare.

Para Nos

Para 5 (Ref Para 8 of 1977-8)

Para-5

Sale of Raddi.

During the course of scrutiny it was observed that welfare centre for denotified Tribes Ancha Mughal, Purchased various Magazines/periodicals as per detailed below-

<u>Year</u>	<u>Amount</u>
77-78	167.40
78-79	106.05
79-80	730.10
	<u>1003.45</u>

Although a huge sum of Rs. 1003.45 had been incurred, no steps had been taken to dispose of the raddi of such magazines. It is necessary piling up in the institution.

The raddi may be sold by inviting quotations and sale proceeds credited to Govt. account under intimation to Audit.

b) Sale of empty containers.

The institution purchased biscuits in the tin packing and ground out gunse bags. such empty containers like tin and gunny bags had never been disposed of by the institution. No record were maintained and produced to verify the number of such empty containers. The circumstances under which the correct accountal could not be ensured need elucidation

57/49 (62) 37 SF

-149-

Immediate steps may please be taken to prepare the details, yearwise summary of such empty containers and dispose of the same by inviting quotation and sale proceeds credited to Govt. accounts and audit intimated.

c) Stores items/sewing machines worth Rs 3,000/- approx. were lying unserviceable since long. Immediate steps may please be taken to set the same condemned/auctioned after obtaining the sanction from the competent authority, and audit advised of the compliance.

Para No 6 (Ref Para 9 of 1977-80) Para-6

Register for finished goods:-

Welfare centre for denotified tribes had incurred the following expences on purchase of raw material like cloth thread, button etc. to impart stitching and embroidery training to the candidate.

Year	Amount
1977-78	1578.00
1978-79	1199.30
1979-80	9478.00

The entries had not maintained any proper record for the finished goods prepared out of the raw material issued to them. In the absence of any proper register for finished goods it could not be ensured if the expenditure met from the budget of the Institution was justified. In this connection the following observation were also made.

- 1) The circumstances under which no proper record for finished articles was maintained need elucidation.
- 2) Immediate steps may be taken to prepare the details/accounts of finished goods and dispose of such articles lest these should deteriorate in value with the passage of time and changing requirements of society. Such sale proceeds may be credited to Govt. Account under intimation to audit.



88  
54/C  
48  
36  
57

The matter is brought to the notice of Director of social welfare for information and necessary action.

-141-

Para No 7  
PARA 7 **Para-7**  
(Ref Para 11 of 1977-80)

During test check of conveyance charges bills it was observed that in the following dates the cashier Sh. B P Jain, claimed the conveyance charges from the institution to the DDO's office residence for getting the bills, cheques of salary cash book etc signed from him. This is irregular. The DDO is supposed to be in the institution and when transaction of cash take place and the documents cheques etc should have been signed in the office. The position in this regard may please be elucidated and recurrence of such irregularities avoided.

C. E. NO.	S. NO.	DATE	MODE OF CONVEYANCE	AMOUNT OF CLAIM
CB 15	1	14.11.79	Bis	1.60
dt 9/12/79				
CB 3	2	7.7.79	Scooter	4.70
2/8/79				
CB 32	3	25.2.80	-do-	5.70
1/3/80				
CB 39	4	5.3.80	-do-	7.10
27/3/80				
CB 18	5	15.12.79	-do-	10.20
4/1/80				
-do-	6	17.12.79	-do-	4.15
-do-	7	22/12/79	-do-	8.05
-do-	8	15/10/79	-do-	7.00

Para No 8  
PARA 8 **Para-8**  
(Ref Para 15 of 1977-80)

Service Books:-

During test check of the service books the following irregularities were noticed.

- 1) Sig/Entries made on the 1st page of the service books in col 11 and 12 should be dated. By the Govt. servant and head of the officer respectively but this had not been

done in almost all the service books  
A few instance are given below.

- 140
- 87
- 57c
- 97
- 35
- 1) Smt. Rakesh Pal Kaur Social Worker
  - 2) Mrs Dimla Choudhary Supervisor
  - 3) Mrs Satyawati Ithann Sev
  - 4) Mrs. Surendra Kaur Agg. sincee retired
  - 5) Mrs. Vidhyawati Agg.

Needful may /lease be done in future.

ii) Date of birth was not written in words in the service Books of Sh. Jignat Singh, Investigator, Needful may be done now and audit intimate.

iii) Nomination for DCRG and CGEIS form were not found attested by the DDO. This may be done now and audit intimated.

iv) The following officials were appointed by the Dte of social welfare in the year 1976 and 1977, however at the time of their appointment the age of the official were between 45 to 55. It seems that they were appointed without obtaining the orders of relaxation of the age from competent authority.

S.NO.	NAME	DATE OF BIRTH	AGE AT THE TIME OF APPOINT	APPOINTED HILL LETTER NO.
1.	Mrs. Satyawati Ithassin S.Worker	15/2/1932	44 Yrs	P22(6)/76-DSW-RSH 41404 Dt. 1.12.76 w.e.f. 1.11.76
2.	Mrs. Surender Kaur Agg.	3/7/1922	55 Yrs	P 81(4)/76-DSW/Eatt/6: Dt. 18/2/79 wef 18/2/

The reason for their appointment without obtaining the said relaxation order need elucidation and the case may be got regularised by the competent authority if not already done so, the position may be elucidated. Other such cases may also be reviewed in the light of the above observation and result thereof may be intimated to audit.

54/c 24/19

1280-83  
Para No 9  
PARA

Para-9 Para-9  
(Ref Para 3 of 1982-83)

Acquittance Roll:-

While scrutinising the acquittance roll it was found that on 1.2.82 a sum of 733.50 on account of pay and allowances for the month of 1/82 in respect of Smt. Gulshan Lehorin was paid to her husband on payment authority. In this connection the following observation is made.

i) Payment authority is not suitably worded as no authorisation has been made in respect of the person who has to receive the amount but only a receipt of payment has been given. In the absence of any authorisation to receive the amount by her husband the payment made is not in order. The authorisation to receive payment may please be obtained and produced to next audit.

ii) The receipt of payment has not been taken on acquittance roll and it is left blank. And the receipt of payment for Smt. Lehorin is required to be taken on. A roll the same may please be got done and shown to next audit.

Para No 10  
PARA

Para-10 Para-10  
(Ref Para 11 of 1982-83)

Verification of remittance.

Verification of remittance could not be carried out by the PNO XI. The same may please be got done now and furnished to audit at an early date.

Para No 11  
PARA

Para-11 Para-11  
(Ref Para 6 of 1982-83)

Magazine Register

While scrutinising the above register of Madipur centre it was found that the account of used papers/magazines has not properly been maintained. On enquiry it is revealed that the items had been handed over to the main centre. But no receipt etc. was produced for verification. The items handed over to the main centre should have been properly accounted for and a receipt of the actual items handed over should be obtained and kept on record. The needful may please be done and shown to audit.

C/52

Para-12

Para-12

138

53/c (33) (48)

Para No 12

PARA-12

Contingency Vouchers. Memo No. 9

(Ref para 25 1983-84)

Cont. Scrutiny of contingent vouchers for the years 1983-84 & 84-85 in general and for the month 2/84 & 1/85 in particulars revealed the following discrepancy.

i) CB-1, 83-84 dt. 23-4-83

A sum of Rs 250/- were paid to Tempowner as Transport charges on 8.4.84 & 11.4.84 & 12.4.83. The details of luggage transported from Ancha Mughal to various centres was not found mentioned. During the discussion also the charges made were not justified. Therefore the amount of Rs 250/- may be got regularised by the competent authority giving full justification failing which recovery may be got effected from the person concerned, under intimation to audit.

ii) CB-9, 83-84 Sub. Vr. No. 116 to 119 for Rs 50 each

A sum of Rs 200/- were shown paid as Tax charges for taking the students and Trainees to and fro to international Trade fair on 26.11.83 without the sanction of the competent authority. In the circumstances the payment so made stands irregular which may be got regularised under intimation to audit.

iii) Irregular payment of conveyance charges to Sh. G.S. Khavari amount Rs 254.90

A sum of Rs 254.90 were shown paid to Sh. G.S. Khavariya for visiting various centres as per details given below.

YEAR	Vr. No.	Amount
1983-84	CB-02	84.00
	Sub vr. 20	
1983-84	Sub vr. 21	96.40
1984-85	CB-17,	74.50
	Sub vr. 173	
		254.90

The tour programme of the visit was neither approved nor verified by the competent authority. Moreover the sanction of the competent authority was not obtained for such visits and expenditure incurred thereon. Either the expenditure may be got regularised from the competent authority or the amount may be got recovered from the official under intimation to audit.

C/SI

52/c  
47  
32  
67

137

iv) CB-1-84-85 Sub Vr. No. 22

An amount of Rs 79.50 were paid for purchase of electric goods for electric fitting for Andha Mughal office. Since this office belongs to Dalid Administration and is covered by the maintenance Division of PWD. The repair should have been not done from the PWD authorities or no objection certificate should be obtained from them, before executing such repairs. Since no such certificate is available on the records. The purchases/ repair or treated as irregular which may be got regularised from the authority competent and compliance report to the audit.

v) CB- 14 84-85 Sub. vr. No. 148

A sum of Rs 543.90 has been shown paid to DESU authorities as electricity charges for meters No. 790754 installed at Vishnu garden centre, out of which a sum of Rs 519.90 were paid as arrear.

In this connection it is stated that neither the previous bill nor electricity charges registered were produced to verify the correctness of the payments of arrears. The payment of arrear may be got verified from the record available or from the DESU authorities and may be supplied to audit with full justification along with a certificate that no surcharge was included (which is not permissible under the rules) in this payment.

150

Para N<sup>o</sup> 13  
Memo No. 8  
Para-13  
1983-85  
(601) (62) (31)  
S/C

On going through the stock register it was noticed that one bag worth Rs 41.40 was issued to Sh. Gurtechan Singh C.I. on 1.2.84 as per entries of placement register page No. 29. Since the official has been transferred but the same was not returned by him. A sum of Rs 41.40 may be recovered from him or the bag may be received back from him under intimation to audit.

Para N<sup>o</sup> 14  
Memo No. 6  
Para-14 (Ref para 5 of 83-85)

Scrutiny of cash book revealed the following discrepancies.

1) Amount received on account of Govt. Revenue should be deposited in the Bank/Treasury immediately in accordance with the G.P.R. But the same was not done Rs 425/- received on 12-4-84 were deposited on 18.5.83 in the bank. Similarly Rs 2097.29 were received on 14.5.84 and deposited on 31.8.84. The reason for late deposit may please stated to audit.

ii) The DDO has given certificate of physical verification of cash book in which she had shown the wrong amount as per details given below.

Date	Amount shown	Amount to be shown as per cash Book
1-6-84	2114.60	2114.59
30-6-84	2197.30	22197.29
31-7-84	2097.30	2097.29

From the above it is quite clear that the DDO has not followed the rule properly, which needs elucidation.

Para N<sup>o</sup> 15  
Para-15  
TR-5 (Govt. Receipt Book) Memo No. 5  
Para-15

The scrutiny of TR-5 that three receipt books (TR-5) inventory No. 422451-422499, 345901-345950 and 302301-302350. Two used and one was in use as per requirement of rules that only one receipt book can be used at a time. The following irregularities have come to notice:-

- a) No stock account of receipt book is kept.
- b) Used receipt books and balance receipt books could not be verified in the absence of stock book
- c) The number of receipt <sup>forms</sup> ~~pages~~ <sup>each</sup> contained in each book has not been recording on the covering page under the signature of DDO/HO
- d) It is observed that usually every receipt book contain 50 forms whereas one used receipt book produced to audit contain form No. 422451 to 422499 i.e. one bearing n. 422500 was missing as there was no entry of the said receipt any where nor the counter-~~roll~~ <sup>roll</sup> was available. The same may be traced out and

pasted in the receipt book, otherwise there is every possibility of misuse/misappropriation

Page No 16

Para-16

Para No. 16 (Ref Memo 7. dated 11.12.97)  
Ref Para 1 94-97

50/c 30 46

Subj: - Contingency bills for the periods 1974-75 to 76-77

Observations

Reply

Remarks

1. On scrutiny of the Contingency bills for the period noted above, it has been observed that the following provisions were made without giving any correct justification as required in the GFR. Purchases were also splitted up to avoid these requirements. Therefore, these purchases are irregular and same may be got regularised from the competent authority under intimation to the audit:-

CB No. date	Particulars	Name of the firm	Bill No. date	Amount
CB/22 dt. 20/5/74	Curtain cloth	M/s. New Super Co. Co. op. Store.	252 dt. 20/5/74	5240
do	Table Fan	do	262 dt. 4/5/74	
CB/25 dt. 4/6/74	Steel Almirah	M/s. R.H. Store	718 dt. 20/5/74	2380
do	Doors mats	M/s. New Super Co. Co. op. Store	298 dt. 20/5/74 - 468	936
do	do	do	299 dt. 21/5/74 - 468	
CB/32 dt. 31/5/74	Roast	do	306 } 31/5/74 1950	3900
do	do	do	307 } 31/5/74 1950	
CB/33	do	do	358 } 31/5/74 1950	3900
do	do	do	359 } 31/5/74 1950	
CB/42 dt. 11/7/74	do	M/s. Durga Art	358 31/5/74	2424
			025 ) 495	2970
			021 ) 495	
			022 ) 1/74 1195	
			023 ) 495	
			024 ) 495	
			025 ) 495	
CB/43 dt. 15/7/74	Chik	M/s. Chand Kherlik Contractor	Nil dt. 10/6/74	990
CB/51 dt. 10/8/74	Pheta	No proper bill has been attached with the claim		880
CB/57				
CB/76 dt. 10/8/74	Box	M/s. Super Co. Co. Store	452 dt. 12/8/74 450	900
do			451 dt. 11/8/74 450	
CB/67 to 70	→ repairs of sewing machine			4215
CB/98		M/s. Super Co. Co. Store	701 } 24/74 3234	6879
do		do	702 } 22/75 2235	
do		do	703 } 25/74 1410	
CB/99		do	704 } 1337-50	3343
do		do	705 } 1065	
do		do	706 } 400	
do		do	707 } 960	
CB/118	Cement, Redik Backpan	M/s. Varnifanji Co.		5850

Contd. 2/...

281/13  
49/C

- 2 -

- 130 -

CR/152 dt 28<sup>2</sup>/<sub>75</sub> mp Sonic Supplies 226 dt 27<sup>2</sup>/<sub>75</sub> \$3.00

CR/99 } mp R.H. Shae 536 dt 9<sup>4</sup>/<sub>75</sub> 485 } 850  
 CR/100 } mp R.H. Shae 540 dt 11<sup>4</sup>/<sub>75</sub> 485 }

CR/98 } mp R.H. Shae 525 dt 2<sup>4</sup>/<sub>75</sub> 485 } 1275  
 CR/96 } mp R.H. Shae 531 dt 11<sup>4</sup>/<sub>75</sub> 485 }  
 CR/95 } mp R.H. Shae 534 dt 8<sup>4</sup>/<sub>75</sub> 485 }

CR/137 dt 20<sup>2</sup>/<sub>75</sub> Repair & Purchase of Electronic Vens 522 dt 2<sup>1</sup>/<sub>75</sub> 485 }  
 492 } 1275  
 495 }  
 495 }  
 ? }

CR/140 dt 20<sup>2</sup>/<sub>75</sub> mp R.H. Shae 300 } 1577  
 494 }  
 300 }  
 483 }

CR/138 dt 20<sup>2</sup>/<sub>75</sub> mp R.H. Shae 300 } 1562  
 483 }  
 300 }  
 480 }

499 } 1719  
 451 }  
 300 }  
 469 }

4859

CR/143 dt 26<sup>2</sup>/<sub>75</sub> Cords with Stand mp R.H. Shae 119 dt 24<sup>2</sup>/<sub>75</sub> 3300

CR/48 } mp Shonot Trades 137 dt 15<sup>2</sup>/<sub>76</sub> 490 }  
 CR/49 } mp Shonot Trades 142 dt 17<sup>2</sup>/<sub>76</sub> 490 } 3205  
 CR/47 } mp Shonot Trades 148 dt 18<sup>2</sup>/<sub>76</sub> 485 }  
 187 dt 14<sup>8</sup>/<sub>76</sub> 445 }  
 180 dt 9<sup>8</sup>/<sub>76</sub> 445 }  
 183 dt 12<sup>2</sup>/<sub>76</sub> 445 }  
 186 dt 13<sup>2</sup>/<sub>76</sub> 445 }

CR/49 } mp Shonot Trades 144 dt 17<sup>2</sup>/<sub>76</sub> 480 }  
 CR/50 } mp Shonot Trades 149 dt 18<sup>2</sup>/<sub>76</sub> 480 }  
 CR/53 } mp Shonot Trades 190 dt 11<sup>2</sup>/<sub>76</sub> 480 }  
 CR/47 } mp Shonot Trades 192 dt 16<sup>2</sup>/<sub>76</sub> 480 }  
 194 dt 17<sup>2</sup>/<sub>76</sub> 450 }  
 196 dt 19<sup>2</sup>/<sub>76</sub> 480 }  
 197 dt 20<sup>2</sup>/<sub>76</sub> 492 }  
 198 dt 21<sup>2</sup>/<sub>76</sub> 498 }  
 199 dt 22<sup>2</sup>/<sub>76</sub> 498 }  
 200 dt 23<sup>2</sup>/<sub>76</sub> 498 }



- 3 - 129

Temporer - 486

201 dt. 29/7/76	486
202 dt. 30/7/76	498
203 dt. 31/7/76	498
204 dt. 5/8/76	486
205 dt. 6/8/76	486
181 dt. 7/8/76	480
184 dt. 12/8/76	490
187 dt. 13/8/76	480

8760

CB/47) Cemas/Adik m/s Ahmad Fadas  
CB/50 }  
CB/48 }

178 dt. 7/8/76	492
179 dt. 9/8/76	416
182 dt. 12/8/76	492
185 dt. 13/8/76	492
191 dt. 16/8/76	492
193 dt. 17/8/76	652
195 dt. 19/8/76	492
135 dt. 15/7/76	480
171 dt. 28/7/76	488
173 dt. -	495
174 dt. -	360
121 dt. 20/7/76	450
122 dt. 21/7/76	495
123 dt. 22/7/76	430

6566

CB/77 } m/s Jinkah Fadyo  
CB/92 }

CB/48 Nerdho m/s Ahmad Fadas

136 dt. 15/7/76	450
143 dt. 17/7/76	450

900

CB/48 } Register  
CB/49 } la

140 dt. 15/7/76	416
146 dt. 17/7/76	416

832

la Salatin la

134 dt. 15/7/76	456
141 dt. 17/7/76	456
147 dt. 16/7/76	456

1368

la Fint la

137 dt. 16/7/76	450
138 dt. 17/7/76	360
150 dt. 16/7/76	360
180 dt. 14/7/76	492

1662

CB/77 D.T.T m/s Jinkah Fadyo

175 dt. 28/7/76	490
176 dt. 29/7/76	490
179 dt. 27/7/76	490
160 dt. 31/7/76	490
196 dt. 4/8/76	490

2450

48/c

27  
41  
V/C

128

CB/54 dt. 0.2	Chika	m/s Galaxy Cow Co. op. Shik	170 dt. 16 <sup>2</sup> / <sub>96</sub> 420	} 840
			171 dt. 17 <sup>2</sup> / <sub>96</sub> 420	
to	Chakraborty	to	173 dt. 19 <sup>2</sup> / <sub>96</sub> 450	} 1440
			174 dt. 20 <sup>2</sup> / <sub>96</sub> 450	
			175 dt. 21 <sup>2</sup> / <sub>96</sub> 450	
CB/46 dt. 9 <sup>2</sup> / <sub>96</sub>	Naval Panna	to	156 dt. 6 <sup>2</sup> / <sub>96</sub> 456.50	} 994
			163 dt. 7 <sup>2</sup> / <sub>96</sub> 496.50	
to	Plastic Basket	to	159 dt. 6 <sup>2</sup> / <sub>96</sub> 455	} 510
			161 dt. 7 <sup>2</sup> / <sub>96</sub> 85	
CV/51 dt. 9 <sup>2</sup> / <sub>96</sub>	Machinewal	m/s Bheem Lal. Andari Singh. Ind.	435 dt. 1 <sup>2</sup> / <sub>96</sub> 450	} 2160
			436 dt. 2 <sup>2</sup> / <sub>96</sub> 450	
			437 dt. 3 <sup>2</sup> / <sub>96</sub> 450	
			438 dt. 5 <sup>2</sup> / <sub>96</sub> 450	
CV/52 dt. 9 <sup>2</sup> / <sub>96</sub>	to	to	439 dt. 6 <sup>2</sup> / <sub>96</sub> 360	
CV/51 } 9 <sup>2</sup> / <sub>96</sub>	Pharyal	m/s Anandam Mahadai Sanyal	105 dt. 26 <sup>2</sup> / <sub>96</sub> 460	} 920
CV/52 }			106 dt. 25 <sup>2</sup> / <sub>96</sub> 460	
CB/78	Two Angora Bunkers	m/s Jankai Foody Co.	184 dt. 1 <sup>2</sup> / <sub>96</sub> 468	} 1404
			185 dt. 1 <sup>2</sup> / <sub>96</sub> 468	
CB/79	Plant pot	to	186 dt. 1 <sup>2</sup> / <sub>96</sub> 468	
CV/107	Bix units	m/s Bhan Enterprises	195 dt. 3 <sup>2</sup> / <sub>96</sub> 360	} 720
			196 dt. 3 <sup>2</sup> / <sub>96</sub> 360	
CB/129 to 135 dt. 31 <sup>2</sup> / <sub>96</sub>	head. Articles	m/s Brij Lal Cow. Co. op. Sare, Shakti Nagar.	478 dt. 5 <sup>2</sup> / <sub>96</sub> 23,443-20	
			662 dt. 20 <sup>2</sup> / <sub>96</sub> 5772	} 6040
			663 dt. 20 <sup>2</sup> / <sub>96</sub> 6040	
			665 dt. 22 <sup>2</sup> / <sub>96</sub> 5112	
			667 dt. 24 <sup>2</sup> / <sub>96</sub> 7616	} 45,183
			668 dt. 25 <sup>2</sup> / <sub>96</sub> 7208	
			709 dt. 31 <sup>2</sup> / <sub>96</sub> 4451	
			710 dt. 31 <sup>2</sup> / <sub>96</sub> 4451	

2. In the following purchases no check entry has been recorded in the bills or produced to the audit:-

CB/154	Machine Filter	m/s Sarin Supplies	237 dt. 24 <sup>2</sup> / <sub>96</sub>	925
CB/128/17/EE	to			50
to	Chade			60
to	Plant			520
CB/130/97	E. pot			270
to	Phalts (no proper Bill was found)			460

2. CB/11/97 Locks m/s Rajshah. Do. Rs. 160  
 CR/112/97 Stationery m/s Chauhan Budget " 97

26  
 46/c  
 60

3. CV/119 dt. 17-2-97.

50 boxes of biscuits have been purchased from  
 Ratan Enterprises, Minkhraj, Nagari and parcel @  
 Rs. 460/- or 250 packages (Two times) + labour.  
 It is not understood on to why these 50 boxes of  
 biscuits could not be brought in one trip and  
 save the Govt. money or purchase. Reason may  
 be explained to the audit.

4. CB/92/97.

on 28-11-96 3 petty Contingency bills have been purchased  
 at the rate of Rs. 120. But on 29-11-96 at 30-11-96 the  
 same item purchased were @ Rs. 125. Therefore purchase  
 on excess rate (i.e. 5 x 3 Rs. 15/-) on 28/11/96. This  
 amount from the concerned firm is to be  
 to the audit.

~~Rs. 15/-~~

5. CB/15 dt. 23/4/97

An amount of Rs. 191/- was paid as  
 surcharge for the late payment in the return  
 bill of Rs. 3377/-. The surcharge paid on  
 of late payment may be recovered from the concerned  
 under intimation to the audit.

Rs. 191/-

It was also observed that in most of the cases  
 payments were made in cash and the expenditure  
 incurred on the repairs, petty purchases etc. were  
 made by the employees of this office from their  
 own pocket and then the claims were reimbursed  
 to them, which is highly objectionable since  
 should be dropped forthwith. It is also seen  
 that most of the purchases were made from the

Jointly acquire without obtaining non-availability  
 certificates from the <sup>concerned</sup> Govt. agencies. No proper  
 sanction has also been given by the H.O.O for the  
 expenditure incurred. As there was no Certificate  
 Control Dept for maintenance in the office, the  
 limitations of expenditure on various subheads could  
 not be ascertained.

Therefore, it is suggested that all the  
 provisions made in future should be made  
 according to the instructions issued by the  
 Govt. of N.C.T. of Delhi, Finance Deptt. Letter No.  
 P-22/10/84/AC-762/5932 dated 27-3-86.

Para-17

Para-17

Page No 17

Para 17

(PARA NO. 3 of 94-97.)  
(REFERENCE MEMO NO.14 Dated 12.12.97)

24 25

44/c

143

SUBJECT : STOCK REGISTERS.  
PERIOD 1.4.94 To 31.3.97.

On test scrutiny of the Stock Registers and other records provided by the office for the aforesaid period, following discrepancies were noticed which may please be rectified under intimation to the audit. Other similar cases may also be reviewed and necessary remedial steps be taken. Steps also be taken to avoid such error in future:-

1. Rule 124(1) of the MFR says that the items to be declared obsolete/surplus/unserviceable should be examined by a committee at appropriate level to be appointed by the authority competent to declare an item of store as obsolete, surplus or unserviceable and order their disposal. The committee should take into account the prescribed or stipulated period of the stores. In case such period is not prescribed/stipulated or it is not over, the committee should examine the conditions of stores and record suitable reasons. If an item has become obsolete/surplus/unserviceable on account of negligence, fraud or mischief on the part of any Govt servant. The same should be clearly brought out. But no action was taken for the disposal of 424 surplus/obsolete/unserviceable articles. List of 424 condemned articles supplied by the

c/42

43/c (23) 97

-123-

office is annexed as Annexure 'A' .  
 A copy of the List of condemned articles supplied at the time of 94, audit is also made available to the audit which shows number of condemned articles as 573. Since, then, no disposal of condemned articles has taken place. Reason for the decrease/deficiency in the number of condemned articles without their disposal be explained to the audit. Appropriate immediate action be taken in this regard and also furnish for the disposal of the condemned articles under intimation to audit.

2. As per Rule 116(1) of GRR. A physical verification of all stores shall be made at least once every year under rules prescribed. But it has been observed that no physical verification was done in respect of stores/items entered in the following registers:-

- i) Property Register.
- ii) Stationery Register.
- iii) Dietary Register.

3. A scrutiny of page 43 of the Property Register reveals that Sh. Rattan Kr. Sharma, UDC has received four brief case as per detail below:-

<u>Date</u>	<u>No(s)</u>	<u>Amount.</u>
21.2.91	1	Rs.310/-
14.9.93	1	Rs.400/-
24.11.94	1	Rs.450/-
16.8.97	1	Rs.980/-

1240

But he has not returned the brief cases received by him earlier/previously. Reason for the same be explained to audit.

22 25  
wyc

-122-

Either the briefcases issued previously or as their costs be recovered from him under intimation to audit.

4. The balance of non-consumable articles were reduced showing the articles as issued/used. The balance of non-consumable articles may not be reduced unless the same be got written off under order from the competent authority.

A few instances were given below:-

S.No.	ITEM	Page No.
i)	Stove Big Size	99 Property Register.
ii)	Book Hindi & Ginti	85,86-Stationery Register.
iii)	Electric Choke	22-Stationery Register.

5. It has been observed that office has entered some of the non-consumable items in the consumable register which is not proper. A few instances given below:-

STATIONERY REGISTER 1994-95:

- 8/99 - Stove Big Size.
- 8/22 - Electric Choke.
- 8/85,86-Books Hindi & Ginti.

The above items be transferred to Non-consumable Register and their number be restored to original number under intimation to audit. Other similar cases may also be reviewed.

v/c (21) (35)

-121-

6. A scrutiny of page/22 of the Stationery Register for the year 1934-35 and other records reveals that office has purchased the following Electric Checks:-

<u>Date</u>	<u>No. of Electric Checks Purchased</u>
24.11.34	12
24.2.35	3
15.8.36	3
17.8.35	3
4.11.36	3
5.11.36	1
6.11.36	1
31.3.37	<u>4</u>
	30

These purchases are looking on their higher side. Moreover, there is no requisition slip/indent or issue has been shown. It has been simply written in the register as "office use". Which created doubt on the purchases and its proper use. Moreover, not a single Electric check has been reflected in the list of condemned articles supplied to the audit. The matter may be looked into. Appropriate necessary action be taken in this regard under intimation to the Audit.





Random List

1	25	119	1974
2	26	11	
3	27	20	
4	28	4	1974
5	29	5	77
6	30	1	77
7	31	1	
8	32	1	77

(37)

39/2

17-2-77

*[Signature]*  
 Director  
 Public Health  
 Government of Madhya Pradesh  
 Bhopal

255  
 36  
 56  
 57  
 58

*[Signature]*  
 J. D. Das  
 Director  
 Public Health  
 Government of Madhya Pradesh  
 Bhopal

-118-

347C

(18)

Continued items of identified tribal center (34)

Khayala gram. (19)

SNo	Name of Articles	Quantity	Date of Received
1	Hand machine	1 No	4-1-79
2	Sig...	1 No	4-1-79
3	Duffin	1 No	30-9-80
4	Stool	2 No	4-1-79
5	Wood Table	2 No	4-1-79
6	Sea-Saw	1 No	4-1-79
7	Blank Board	2 No	4-1-79
8	Paada (पेदा)	2 No	
9	Iron Bally	2 No	4-1-79
10	Tatpati (कस्तूरी)	50 My.	4-1-79
11	Water-tank (कचरा)	1 No	11-2-82

J Singh

Dist. C. Bureau

for Dist. Officer  
 Director of Social Welfare  
 Khayala

Team of Dental Tribal Centre Anchar Nagl

37/c 30

16

13

17

17

S.No	Particulars	Quantity
1.	Chain wooden	3 Nos.
2.	Bucked drain	3 Nos.
3.	Black board with stand	4 Nos.
4.	Machine stand	1 N.
5.	Machine Hand	2 Nos.
6.	Steel boxes	2 Nos.
7.	Tat Pottu	2 Nos.
8.	पानी की टमी	2 Nos.
9.	खेला	1 N.
10.	Singn board	7 Nos.
11.	Attendance board	1 N.
12.	Table wooden	3 Nos.
13.	मशीन तबले का wooden	3 Nos.
14.	लकड़ी के छोड़े	3 Nos.
15.	Guss lattain	2 Nos.
16.	अममारी लकड़ी की	2 Nos.
17.	Badminton Net	1 N.
18.	Dustbin iron	5 Nos.
19.	दरी जाली	1 N.
20.	पायदान	2 Nos.
21.	मग	3 Nos.
22.	Steel iron	3 Nos.
23.	फिजिट Pump	1 N.
24.	लोहे की दो बड़ी बाल्टी	2 Nos.
		235

Signature: An. D. ...  
 Director Centre for ...  
 Directorate of ...  
 Bala ...

Signature: Singh  
 Director Centre for ...  
 Directorate of ...

-117-

36/c (17/2)

विद्युत प्लांट व पावर लाइन्स  
 रोडवरी नहर नगर  
 बंडा समान की सूची (27/8/92)

क्र.सं.	वस्तु का नाम	क्र.सं.	पारदर्शिता	कम	पावर
1	बल्बों का बंडा	11/2/76	1		
2	कुर्सी	11/2/76	(1 कमी लिफ्ट)		
3	मेज बल्बों की	11/2/76			
4	कंडेक्टर	11/2/76	(1000 म व 2000 म)		
5	टाट पट्टी	16/1/76	75M 100.M		
6	पुस्तक	16/1/76	6		
7	लेबोरेटरी	16/1/76	44		
8	उम्बल	16/1/76	18 जोड		
9	मंजीर	16/1/76	7 जोडी		
10	पीपल का चष्मा	11/2/76	1		
11	उम्बल सील का	11/2/76	1 बंडा		
12	पतला लिफ्ट का	11/2/76	1		
13	हमकन	11/2/76	1		
14	पीपल के	11/2/76	1		
15	मिटर	11/2/76	3		
16	मिटर पीपल का	11/2/76	9		
17	मिटर	11/2/76	19		
18	मिटर पीपल के	11/2/76	3		
19	मिटर	11/2/76	4		
20	मिटर	11/2/76	3		
21	मिटर	11/2/76	2		
22	मिटर	11/2/76	1		
23	मिटर	11/2/76	1		
24	मिटर	11/2/76	1		
25	मिटर	11/2/76	1		
26	Black board with stand	24/1/76			

Signature  
 Director of ...  
 Date: ...

C/34

29  
18

-125-

35/c

# Condom List - Kartar Singh (15) Anjan (13)

I	टाट पट्टी -	ताली घुंती
II	गो	14 - 83
III	चुकी	22 - 11-4-83
IV	गो	5 - 11-4-83
V	चुकी का कागज	1 - 11-4-83
VI	दो	4 - 1 23 3-7-86, 12-8-85, 4-5-77
VII	ताली	5 - 8-1-79
VIII	जम. र. काला	1 - 8-1-79
IX	मोटा पार्लोस उपरो	1 - 11-4-83
X	Steel woker	1 - 8-1-79
XI	Dust bin	1 - 3-2-79
XII	गो	29-4-83

*[Signature]*  
SL

*[Signature]*  
An. Dars.  
P.O. & C.O.  
Police Centre for Disabled Tribes  
Ministry of Social Welfare  
Bihar State

Inventory of disabled tools number N 174 - Mungloi (174) (43) (174/28)

No.	Name of Article	Receiving Date	Quantity
1	Wrench	8-1-79	1
2	2 1/2 inch	8-1-79 11-6-79	
3	nut	8-1-79	2
4	nut	3-2-79	1
5	nut	8-1-79	1
6	nut	8-1-79	12
7	nut	8-1-79	10
8	nut	8-1-79	1
9	Sign Board	8-1-79	2
10	nut	29-4-80	1
11	Locking shaper	8-1-79	1
12	Robbin case	3-4-80	1
13	Wrench	18-2-80	1
14	Wrench	17-2-80	2

34/c

36

*[Signature]*  
 A. D. ...  
 ...  
 ...

Para-18

Para-18

Para No 18

Para 18

PARA NO. 4 of 94-97  
(REFERENCE MEMO NO.12 DATED 12-12-97)

13  
27  
33/c

c/32

SUBJECT : EXPENDITURE ON REPAIR AND MAINTENANCE OF BUILDING(94-97).

On scrutiny of the contingent bills it has been observed that an amount of Rs.19031/- has been incurred on repair and maintenance of building as detailed below for the Andhamgal office. Since this office belongs to the Govt of N.C.T. of Delhi and is covered by the maintenance division of PWD authorities. The repair should have been done from the PWD authorities or no objection certificate have been obtained from them before executing such repairs. Since no such certificate is available on the records, these expenditure on repairs and maintenance has treated as irregular, which may be get regularised from the authority competent and compliance intimated to audit:

<u>C.B.NO.</u>	<u>SUBJECT</u>	<u>AMOUNT</u>
CB/139	20.3.95 Repair & Maintenance of Andhamgal Building.	Rs.4859/-
CB/140		
CB/138		
CB/137-20.3.95	Repair & purchase of electrical items	Rs.1969/-
CB/148-26.3.95	Cement,Rodi,Badarpur	Rs.5850/-
CB/84-13.11.96	K.M. Traders,Rohini	Rs.974/-
CB/85-13.11.96	Walia Electrical & Motor winding	Rs.449/-
CB/86-13.11.96	- DO -	Rs.490/-
CB/99-17.12.96	Vijender Shyam 48 (Labour charges) 49	Rs.940/- Rs.120/-
CB/137 dt.31.3.97	Sri Ram Teg Bahadur Electricals GTB NAGAR.	Rs.2490/-
CB/139-31.3.97	K.K.Electricals Kalyanpuri.	Rs.890/-
		<u>Rs.19031</u>



Para 19  
Para 19

Para-19  
Para-19  
-106-

26  
12  
32/c

C/31

PARA NO. 11 of 94-97  
(REFERENCE MEMO NO.9 dated 11.12.97)

SUBJECT : LIVERIES GROUPS-D EMPLOYEES.  
PERIOD 1.4.94 TO 31.3.97.

On test scrutiny of the liveries records in respect of the Group-D employees for the above noted period, following discrepancies were noticed which may please be recalled under intimation to the audit. Other similar cases may also be reviewed and necessary remedial action be taken. Action be taken to avoid such error in future:-

1. i) Page count certificate has not found recorded on the Liveries Register.  
ii) Physical verification of stock as required under GFR 116 has not been done.  
iii) Index is not found prepared in the Register.
2. ~~Rs~~ per entry on Page 39, 10.80 mtrs Blue woollen cloth were purchased on 29.10.96 out of which distribution of 5.40 mtrs were shown and balance is shown as nil. Whereabouts of 5.40 mtrs. cloth be elucidated to audit failing which cost of 5.40 mtrs cloth @ Rs.160/- per metre amounting to Rs.864/- be recovered from the defaulters after due verification and deposited into Govt. account under intimation to audit.

Para-20  
Para-20

~~PART II~~

3/10  
25  
11

**Internal Audit Report on the Accounts of  
Welfare Centre for Denotified Tribes  
Pratap Nagar, Delhi for the period 2003-04 to 2006-07**

Para No 20

**CURRENT AUDIT REPORT**

**Para 1 : Subject: Performance of the Unit**

The Scheme of Welfare Centre for Denotified Tribes [WCDDT] is meant for the socio-economic development of the denotified tribes and envisages provision of pre-primary education to the children in the age group of 3 to 5 years and craft training in sewing and embroidery to women belonging to these tribes. Six such centres are functioning under the unit.

The allocation of non - plan budget and expenditure in lakhs during the audit period is as under:

Year	Salary		Office Exp		Supply & Material	
	Budget	Exp.	Budget	Exp.	Budget	Exp.
2003-04	17.00	15.05	5.20	5.20	11.00	11.11
2004-05	16.00	15.89	5.20	5.11	5.20	4.00
2005-06	17.50	17.36	5.20	3.43	5.00	3.91
2006-07	22.33	22.27	5.20	5.18	5.00	4.99

The following shortcomings have been noticed with regard to the functioning of the unit, reasons for which may be furnished to audit.

**1. No Admission record** Ref.Audit Memo.7/3-3-08

All the six centers functioning under the WCDDT are neither obtaining any application, documentary proof of caste before admission nor is maintaining any authenticated admission record of the beneficiaries, except a register showing the particulars of the beneficiaries. As per this register, it had been observed that admission is also being given to other castes than the denotified tribes and no age bar as prescribed by the manual for the pre-primary is also being followed, resulting in defeat of the very purpose of the scheme.

**2. No prescribed norms**

As per the manual WCDDT is to provide the requisite educational kit, training material, equipment etc for the trainees, but no norms were laid down in the manual. The unit other than items as per manual is also providing the nutritional items to the pre-primary children. The unit had taken no efforts to get any norms prescribed from the headquarter.

In the absence of any norms as per the manual, the unit is procuring the articles at its will and without any demand raised by the six centers. And it had been observed that items procured were in higher side in the category of educational kit and in nutritional items.

30/11/04  
3. **Reappropriation of funds within heads:** During the year 2003-04, the unit had incurred an expenditure of Rs.1,64,700 on educational kit from the head office expenses instead from material and supply, without any approval from the competent authority. Further Rs.11,000/0 was excess incurred than the allocated budget under the head Material & Supply.

4. **Utilization of budget in the fag end of year** For the financial years 2005-06 & 2006-07, the unit had spent more than 75% of its allocation of budget to Office Expenses and Supply & Materials during the last quarter

5. **short shelf life :** During the audit period, it had been observed that the unit is providing nutritional items i.e. biscuits to 300 children in the six centres. But the unit is procuring these biscuits only once in a year. The general shelf life of biscuits is 4 to 6 months normally. The unit thus is providing the expired items to the children.

6. **No survey or supervision** As per the manual, the supervisor should finalize applications for admission in the centers, undertake survey of basties of denotified tribes to identify children & women for the centre and inspect weekly two centres on rotation basis and meet the beneficiaries to know about their well-being. But for the audit period, it had been seen that, though the post of supervisor is lying vacant, no applications are being obtained or survey of basties was ever conducted by the incharge. Without these basic requirements, the centres are giving admissions, raising the doubt regarding the authenticity of the functioning of the unit.

7. **Basic purpose of running the centers defeated:** The six centers under WCDT are providing the craft training in tailoring to women and pre-primary education to children. But out of the six posts of Jr. Craft Instructor, due to one vacancy and one Instructor on diverted capacity since 1991, two centers at Badli and Shahdra are functioning without a Craft Instructor.

8. **Vacancy Position:** The only post of supervisor and four other ex-cadre posts are lying vacant out of the total 20 sanctioned strength. Further Six officials are working on diverted capacity with other units. Unit had not taken any effort to get the vacancies filled or get back the officials who are on diverted capacity. Details as per annexure IV. If the unit is not in requirement of these posts, the same be transferred to other units where requirement is there.

9. **Suggested: For fixation of norms :** No norms for articles provided to the beneficiaries are prescribed in the manual or the unit had ever got the norms fixed. In the absence of these, the unit is procuring the items in excess. HOD may look into the matter to fix the norms for the articles, so that the govt. funds may be utilized properly.

Para 2 - Para No 21

**Subject: Taking advantage of dead schemes**

The unit is taking the advantage of two closed schemes. The schemes Counseling & Guidance Bureau I & II [C & GB] were closed vide Social Welfare department order dated 10-12-98 with the directions that the policy matters of C & GB will be looked after by the headquarter and the spare staff shall be deployed by the headquarter in another institutions.

It had been observed that these two closed schemes are with the auditee unit WCDT. The budget & Expenditure [in lakhs] of C & GB for the period 2003-04 to 2006-07 is as under:

Year	Salary		Office Exp		OTA	
	Budget	Exp.	Budget	Exp.	Budget	Exp.
2003-04	11.50	10.50	1.00	1.00	0.08	0.08
2004-05	11.47	10.75	1.00	1.00	0.08	0.08
2005-06	8.60	7.96	0.35	0.35	0.09	0.08
2006-07	10.6	10.47	0.35	0.24	0.08	0.08
Total	43.17	39.68	2.70	2.59	0.33	0.32

As per the records, WCDT had utilized the above OE for its use and the unit had deployed in its office three part-time staff of C&GB. The unit had taken no efforts to surrender the staff or the budget to the headquarter.

HOD may be requested to take appropriate action so that the staff and the govt. funds may be utilized properly.

3  
3  
Page - 22

Page No. 22

Para 3

Para - 22

28/c (8)  
22

C/27

Ref Audit Memo. 4,5,8/3-3-08, 9/4-3-08

**Subject: Purchases - GFR & Instructions of Finance Department Ignored**

During the audit period 2003-04 to 2006-07 for the purchases from the heads of office expenses and material & supply, the unit had ignored the procedure of GFR and instructions of the Finance department, in the following cases:

- [1] **No Tenders Called:** For the period 2003-04 & 2004-05, the unit had procured nutritional, educational and general articles of Rs. 1 lakh at a time, without the approval of the competent authority as per annexure I from the open market without calling the tenders. Further the purchases were beyond the delegated financial powers to the Head of Office as per the instructions of the finance department.
- [2] **Split of Purchases :** During 2003-04, articles worth Rs.97,905/- from the head supply & material were procured on same day by splitting the purchases to 25 bills and presented vide 8 contingent bills, to avoid observing the provisions of rules. Similarly for general articles worth Rs.58073/- and craft items for Rs.38,806/- purchases were split and bills for Rs.500/- each were obtained. - Annexure II.
- [3] **Procurement of Educational Kit in piece-meal and in different names :** During the year 2003-04 for procuring the educational kit to pre-primary children of 3 to 5 years category, so many files under various names viz., indoor games, games material, educational articles, recreational goods, educational books, educational blocks etc, worth Rs.10 lakh [approx.] were moved to obtain the approval of competent authority. The purchases in piece meal reflects the avoidance of completing the provisions of rules.
- [4] **General Irregularities :**
- The unit had no approved Purchase Committee. All the quotations were signed by two gazetted Officers and Accounts functionary without any recommendations.
  - For making purchases, in the proposals most of the non-consumable were shown as consumable and the previous stock balance has been shown as NIL.
  - During 2003-04, though the average strength of pre-primary children was 300, the unit had made proposals for 600 children.

With reference to the above irregularities, HOD may get the purchases verified, to streamline the procurement in future.

Para 4

Para-23  
para-23

Para No 23

23/c (23)

c/26

**Subject: Administrative Irregularities**

During the audit period, it had been observed the following irregularities in the administrative functioning of the unit. Necessary action may immediately be taken to rectify / correct the record, under intimation to audit.

[1] Income Tax Ref Audit Memo.11/7-3-08

The unit had neither maintained any income tax record nor deducted income tax from the ACP arrear drawn by the officials during 2006-07, resulting in an recovery of Rs.12,272/- as per annexure III, which may be got recovered from the concerned officials after due verification of facts and figures under intimation to audit. The unit till date had not obtained the mandatory TAN no. from the I.T.Authority.

[2] Service Books : Ref. Audit Memo.3/27-2-08

Service Books & leave account of most of the officials are incomplete since 2001 & 1997 respectively, though regular increments are being afforded as per PBR. Further the benefit of increment was irregular after the EOL [on pvt affairs] of 915 days wef 16-4-93 to 19-10-95 in respect of Smt. Kamlesh Kumari, JCI

Para-24  
para-24

Para 5  
Para No 24

**Subject: Non-Production of Record** Ref. Audit Memo 1/26-2-08

The unit had not furnished the following record, which may be shown t the next audit.

1. Expenditure control Register
2. LTC/Medical bills & Registers/ Conveyance & Movement Registers
3. Electricity/water /Rent/ Postage stamp registers
4. GPF broad Sheet and TR 5 Stock Register
5. Attendance Registers of Staff

  
[A.S.Khari  
I.A.O.]

24/c (2) (6)

d/25

**Annexure I**

Details of purchases made from open Market, without following the procedure of GFR and Instructions of Finance Department

S.No	C B No	Amount of Bill	Items Purchased	Remarks / Audit Observations
			<b>2003-04</b>	
1	74	Rs. 1lakh	Nutritional – Biscuits From DCCWS	No proposal, No tenders, no approval of HOD
2	103	Rs. 1lakh	-do-	-do-
3	104	Rs. 80,000	-do-	-do-
			<b>2004-05</b>	
4	17	Rs. 98,400	Educational items from Rasco Int.	-do- & No sanction orders
5	18	Rs. 99,982	General Articles from Rasco International	-do- & -do-
6	27	Rs. 1lakh	Nutritional – Biscuits from DCCWS	-do- & -do-
7	37	Rs. 1.58lac	General Articles from Rasco International	-do- & -do-
8	77	Rs. 89,604	-do-	-do- & -do-
9	83	Rs. 1lakh	Nutritional – Biscuits from DCCWS	-do- & -do-

25/10  
18  
Annexure III

Income Tax as shown against each official may be recovered after due verification of facts and under intimation to audit.

S.No	Name of Official Mr/Smt	Gross Salary + Arrear	Total Income	Total Savings	Income Tax + Cess	Total IT to be Recovered
1	Sunita Sharma, JCI	171111 + 41259	212370	48889	4176 + 84	Rs.4,260/-
2	Varsha Saluja JCI	177279 +88968	244247	70360	6278 + 126	Rs.6,404/-
3.	Hemlata, JCI	158795 +37904	196699	59260	244 + 5	Rs.249/-
4.	Kamlesh Kumari, JCI	153158 +31523	184679	36360	1332 + 27	Rs.1,359/-



24/c (A) (S)

9/23

**Annexure II**

**Split of Purchases**

1. During 2003-04 the unit procured items worth Rs.97,905/- from the head Material & Supply from DCCWS, Karampura on the same day by splitting the purchases as detailed below

S.No.	CB No	Amount of CB	Invoice no. of DCCWS, all invoice dated 19-8-03	Amount of Invoice
1	21	Rs.7,250/-	21404 21410	Rs.4,000/- Rs.3,250/-
2	23	Rs.7,250/-	21409 21403	Rs.3,250/- Rs.4,000/-
3	24	Rs.13,724/-	21402 21408 21414 21417	Rs.4,000/- Rs.3,250/- Rs.4,800/- Rs.1,674/-
4	25	Rs.21,095/-	21416 21413 21407 21399 21401	Rs.4185/- Rs.4,800/- Rs.3,250/- Rs.4,880/- Rs.4,000/-
5	28	Rs.21,095/-	21398 21408 21415 21412 21400	Rs.4,860/- Rs.3,250/- Rs.4,185/- Rs.4,800/- Rs.4,000/-
6	29	Rs.7,250/-	21405 21411	Rs.4,000/- Rs.3,250/-
7	30	Rs.17,541/-	21397 21398 21395 21394	Rs.4,600/- Rs.4,860/- Rs.3,841/- Rs.4,440/-
8	31	Rs.2,700/-	21419	Rs.2,700/-
<b>Total</b>	<b>8 bills</b>	<b>Rs.97,905/-</b>	<b>25 invoices</b>	

2. The unit had procured General articles worth Rs.58,073/- from DCCWS on 22-7-03, [vide bill no. 44 to 50] by splitting the purchases to Rs.500/- each.

3. The Unit had procured craft items for Rs.38,806/- from Rasco International between 1-7-03 to 15-7-03 [vide bill no.35 to 43] by splitting the purchases to Rs.500/- each.

gs/c 3  
17

C/22

**Annexure IV**

Details of Vacancies

<u>S.No.</u>	<u>Nomenclature of Post</u>	<u>Sanctioned</u>	<u>Vacant</u>	<u>Date Since Vacant</u>
1.	Supervisor	1	1	3/2003
2.	Jr. Craft Instructor	6	1	19-1-1991
3.	Investigator	6	1	8-4-05
4.	Aya	6	2	04/05

Details of Staff on Diverted Capacity

<u>S.No.</u>	<u>Name of Official</u>	<u>Unit to which on Div.Cap.</u>	<u>Date since on Div.Cap</u>
1.	Smt.Hemlata, JCI	Children home for Girls, Jail Road	19-1-1991
2.	Smt.Vimlesh Kumeri Investigator	Distt. Office [ North ], S.W.	8-4-05
3.	Smt. Sangeeta Gupta Investigator	Distt. Office [EW], Geeta Colony	11-3-05
4.	Smt. Raj Rani, Aya	Distt. Office [NW], Rohini	2-3-08
5.	Sh. Jai Kr., UDC	Delhi Women Commission, ITO	21-3-07
6.	Sh. Darshan Singh	NPS School, Kalkaji	14-3-08

22/0 (15)

C/21

iii] GPF Class IV

[ Ref. Audit Memo.8/4-3-08]

For the year 2003-04, the interest rate was calculated on 9% instead of 8% which needs recasting of all the GPF Cl. IV accounts. The GPF ledger has been maintained in a roughly manner and the entries of the register were not signed/verified by the competent authority. GPF Advance of Rs.20,000/- taken in the month of April 2005, but the same has been reduced in the month of May, 2005 in respect of Smt. Raj Rani, Peon.

iv] Liveries to Group D Employees

[ Ref Audit Memo 13/ 7-3-08 ]

Prescribed register for liveries has not been maintained and the entries were not verified/signed by the competent authority. For the period 2004-05 and 2004-06 to 2006-07, the excess issue of one saree and two jersey each to Smt. Phoolwati, Smt. Vidayawati I & Smt. Vidyawati II may be adjusted during the next due of liveries.

vi] Stock Registers

[ Ref. Audit Memo 10/5-3-08 ]

All the articles dated back to 1976 still exists without any action of condemnation being taken thereby further deteriorating the scrap value. No physical verification of the stock was done. The non-consumable articles were reduced to NIL after issue. Most of the non-consumable items viz., indoor games, educational blocks etc., were entered in the consumable stock register.

  
[ A.S. Khatri ]  
I.A.O. VII

**Sub: Short recovery of Income tax.**

During the test check of Income Tax records for the period 2007-08 to 2013-14, the following shortcomings have been noticed as per details given below:-

1. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 8096/- paid as leave encashment alongwith LTC vide bill No. LE-31 dated 29.09.2010 to Sh. Suresh Chander, Sr. Investigator. But the same was not included in their gross income for Income Tax purposes. He has come under the slab of 10%. Hence an amount of Rs. 810 as Income Tax + 24 as Education cess may be recovered.
2. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 8806/- paid as leave encashment alongwith LTC vide bill No. LE-55 dated 24.01.2011 to Smt. Usha Sharma, Jr. Craft Instructor. But the same was not included in their gross income for Income Tax purposes. She has come under the slab of 10%. Hence an amount of Rs. 881 as Income Tax + 26 as Education cess may be recovered.
3. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 53,697/- paid to Smt. Sangeeta Gupta, Jr. Craft Investigator as Children Education Allowance vide bill No. TF-26 dated 09.08.2011 and TF-91 dated 22.03.2012. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2011-12:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	414798	468495
Less Tpt. Allow.	9600	9600
Less DGEHS	1500	1500
Less Rebate u/s chapter VI-A	96513	96513
Taxable Income	307185	360892
Income tax recovered	12127	17090
Education Cess recovered	363	513
Total tax to be recovered	12490	17603
Income tax recoverable		5113

Hence an amount of Rs. 5113/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

*f. h. m.*

4. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 54,000/- paid to Sh. Jaya Kumar, UDC as Children Education Allowance vide bill No. TF-27 dated 09.08.2011 and TF-91 dated 22.03.2012. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2011-12:-

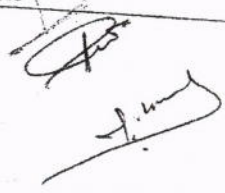
Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	329480	383480
Less Tpt. Allow.	9600	9600
Less DGEHS	1500	1500
Less Interest on HBA	53470	53470
Less Rebate u/s chapter VI-A	100000	100000
Taxable Income	164910	218910
Income tax recovered	Nil	3891
Cess recovered	Nil	117
Total tax to be recovered	Nil	4008
Income tax recoverable		4008

Hence an amount of Rs. 4008/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

5. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs.9357/- paid as leave encashment alongwith LTC vide bill No. LE-45 dated 31.10.2011 to Ms. Versha Saluja, Jr. Craft Instructor. But the same was not included in their gross income for Income Tax purposes. She has comes under the slab of 10%. Hence an amount of Rs. 936 as Income Tax + 28 as Education cess may be recovered from the concerned official.

6. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 6140/- paid to Smt. Prem Devi, Ayah as Leave Encashment alongwith LTC vide bill No. LE-72 dated 19.02.2013. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2012-13:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	267086	273226
Less Tpt. Allow.	9600	9600
Less DGEHS	600	600
Less Rebate u/s chapter VI-	60180	60180



A		
Taxable Income	196710	202846
Income tax recovered	Nil	1285
Cess recovered	Nil	39
Total tax to be recovered	Nil	1324
Income tax recoverable		1324

Hence an amount of Rs. 1324/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

7. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 11088/- paid to Smt. Usha Devi Sharma, Jr. Craft Instructor as Leave Encashment alongwith LTC vide bill No. LE-76 dated 21.02.2013. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2012-13:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	497826	508914
Less Tpt. Allow.	9600	9600
Less DGEHS	2700	2700
Less Rebate u/s chapter VI-A	100000	100000
Taxable Income	385526	396614
Income tax recovered	18018	20661
Cess recovered	372	620
Total tax to be recovered	18390	21281
Income tax recoverable		2891

Hence an amount of Rs. 2891/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

8. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs. 15000/- paid to Smt. Sangeeta Gupta, Jr. Craft Investigator as Children Education Allowance vide bill No. TF-78 dated 08.03.2013. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2012-13:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	360498	375498

*[Handwritten signature]*

16/c

(90)

Less Tpt. Allow.	9600	9600
Less DGEHS	1500	1500
Less Rebate u/s chapter VI-A	100000	100000
<b>Taxable Income</b>	<b>249398</b>	<b>264398</b>
Income tax recovered	499	7440
Cess recovered	15	223
<b>Total tax to be recovered</b>	<b>514</b>	<b>7663</b>
Income tax recoverable		7149



Hence an amount of Rs. 7149/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

9. During the scrutiny of Bill Register and Income Tax Calculation Sheet for the audit period it has been noticed that Rs.30000/- paid to Sh. Jaya Kumar, UDC as Children Education Allowance vide bill No. TF-81 dated 23.03.2013. But the same was not included in their gross income for Income Tax purposes. The details of Income Tax calculation is as under for the financial year 2012-13:-

Description	Income tax calculated by the Deptt. (in Rs.)	Income tax to be calculated as per audit (in Rs.)
Gross Income	389324	419324
Less Tpt. Allow.	9600	9600
Less DGEHS	1500	1500
Less Int. on HBA	67966	67966
Less Rebate u/s chapter VI-A	100000	100000
<b>Taxable Income</b>	<b>210258</b>	<b>240258</b>
Income tax recovered	1140	6026
Edn.Cess recovered	35	181
<b>Total tax to be recovered</b>	<b>1175</b>	<b>6207</b>
Income tax recoverable		5032

Hence an amount of Rs. 5032/- on account of less recovery of Income tax may be recovered from the said official under intimation to the audit after due verification of records.

10. During the scrutiny of calculation sheet for the financial year 2008-09, Income Tax Due Rs. 4712/- in r/o Smt. Kamlesh Kumari but the same was not recovered from the official. Hence an amount of Rs.4712/- may be recovered from the official under intimation to the audit after due verification of records.

15/10

8  
9

PARA 03

Sub: Stock Registers

The test check of Stock Register revealed the following shortcoming:

1. As per rule 6(1)(C) of GFR a physical verification of all store shall be made at least once every year under rules prescribed. But it has been observed that no physical verification was done in respect of stores/items entered in the following registers:-

- (i) Property Register.
- (ii) Consumable stock register.
- (iii) Dietary Register.

- 2. Certificate for page numbering has been recorded in the register.
- 3. Initials of Store Officer and Store Keeper are not found in the Register.
- 4. Name of Firm, Invoice No., date and amount are not entered in the stock register.
- 5. It has been observed that office has entered some of the non consumable items in the consumable stock register which is irregular. A few instances given below:-

Consumable stock register, (2010-11)

P/94 Dari

P/84 Calculator

The above items may be transferred to non consumable stock register under intimation to audit.

6. All the non-consumable articles back to 1976 still exist in stock without any action of condemnation, deteriorating the scrap value of articles.

Necessary rectification of the above irregularities may be made and compliance shown to the next audit.

Carried into TAO and taken as per

28/10/2020  
240 / Party No 516

*[Signature]*



el/5

14/c



PARA-04

Subject: Non Production of record.

The unit had not furnished the following record, which may be shown to the next audit.

- 1 Form 16 duly signed by DDO for the audit period 2007-08 to 2013-14.
- 2 Expenditure control register.
- 3 LTC/Medical Bill/Children Education Allowance/Conveyance and Movement registers.
- 4 Electricity/Water/Rent/Postage Stamps registers.
- 5 GPF broad sheet and PR-5 Stock register.

*(Signature)*

(Saroj Gupta)

IAO-XV

*Taken as fact*

*28/8/2020*

*IAO / Part 4 No. 1016*

13/2

7

**CURRENT AUDIT REPORT**

**PART II (2014-18)**

**PARA NO.01: SHORT RECOVERY DUE TO LESS DEDUCTION OF SUBSCRIPTION TOWARDS DGEHS OF RS. 2000/-.**

(Ref Observation Memo No.01 Dated: 23.07.2018)

The rate of subscription towards DGEHS was changed w.e.f. 01.02.2017 vide Dte. of Health Services OM No. F.25 (III)/140/DHS/09/204078-204243 dated 02.05.2017. The revised rates are shown below: -

Corresponding Basic Pay to the beneficiary	Subscription under DGEHS
Level 1 to 5	250
Level 6	450
Level 7 to 11	650
Level 12 and above	1000

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS due to less deduction of subscription of DGEHS has been made in respect of following employees from the February, 2017 as detailed below:

Sr. No.	Name of the Employee	Period	Amount due	Amount recovered	Amount of short recovery
1.	Smt. Bimla Bisht, Investigator Level 3	02/17 to 05/17	250*4=1000	125*4=500	500
2.	Smt. Kamlesh Kumar JCI Level 5	02/17 to 05/17	250*4=1000	125*4=500	500
3.	Smt. Raj Rani, Peon Level 3	02/17 to 05/17	250*4=1000	125*4=500	500
	Smt. Meena, Aya Level 1	02/17 to 05/17	250*4=1000	125*4=500	500
			<b>TOTAL</b>		<b>2000/-</b>

Called up for Rep  
Submitted to Dept. An  
R. 2000/-  
Received from  
the Dept.

The aforesaid short recovery of subscription towards DGEHS be made from the concerned staff and compliance may be shown to audit. Similar other cases of short recovery of subscription towards DGEHS in respect of other staff also reviewed and short recovery, if any, be made under intimation to audit.

10.3 dt 26.7.2020  
28/8/2016  
JAO / Part 100 xiv

Para-26 Para-26

**PARA NO. 02: INCORRECT PAY FIXATION..**

(Ref Observation Memo No.02 Dated: 24.07.2018)

As per VI CPC, the pay will be re-fixed for those govt. employees who were due to get their annual increment between February to June during 2006 and may be granted one increment on 01.01.2006 in the pre revised pay scale as one time measure and thereafter will get the next increment in the revised pay structure on 01.07.2006 as per Rule 10 of CCS (RP) Rules 2008.

On scrutiny of service book in r/o of Smt. Bimla Bisht, Investigator, it has been observed that service book shows that she had not been granted one increment on 01.01.2006 in the pre revised pay scale as one time measure as her date of increment was 01.04.2006 as no order regarding grant of one increment on 01.01.2006 in the pre revised pay scale as one time measure is not available and pay refixation is also not done but her pay has been fixed correctly w.e.f. 01.7.2013. However, PBR also shows that she had been paid pay arrear.

It has also been observed that as per VIth CPC, the annual increment will be 3% of total pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off paisa should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10. While calculating pay, paisa has been rounded off to next multiple of 10, which is not correct.

Pay as on 01.04.2005 (as per V CPC) : Rs.3650/-

Pay as on 01.04.2006 (as per V CPC) : Rs.3725/-

Her pay should be fixed as:-

Particulars	Pay fixed by the Deptt.(incorrect Pay)	Pay to be fixed
Pay as on 01/01/2006	6790+ 1900	6930+1900
Pay as on 01/07/2006	7060 + 1900	7200 +1900
Pay as on 01/07/2007	7330+1900	7480 + 1900
Pay as on 01.07.2008	7610+1900	7770+1900
Pay as on 01.09 2008( Grant of 1st MACP with G.P 2000/-	7900+2000	8060+2000

1/2

(5)

Pay as on 01.07.2009	8200+2000	8370+2000
Pay as on 01.07.2010	8510+2000	8690+2000
Pay as on 01.07.2011	8830+2000	9010+2000
Pay as on 01.07.2012	9160+2000	9340+2000
Pay as on 01.07.2013	9680+2000	9680+2000
Pay as on 01.07.2014	10030+2000	10030+2000
Pay as on 01.07.2015	10400+2000	10390+2000

The Welfare Centre is therefore advised to revise the pay fixation in r/o Smt. Bimla Bisht, Investigator as suggested above and necessary recovery/payment, if any, may be made after due verification of facts and figures under intimation to Audit.

*[Handwritten mark]*

edu

Page 27  
para-27

10/c

**PARA NO.03: IRREGULARITIES IN THE INCOME TAX CALCULATION IN R/O SMT. KAMLESH KUMARI, JUNIOR CRAFT INSTRUCTOR & SMT. RAJ RANI, PEON.**

(Ref Observation Memo No.04 Dated : 25.07.2018)

**1. Smt. Kamlesh Kumari, Junior Craft Instructor:**

On scrutiny of calculation sheets along with Form 16 in r/o, it has been observed that CEA claim has not been incorporated in Income Tax Calculation sheet, which is not in accordance with the conditions prescribed in the Income Tax Rules. By not adding such claim, the official has paid less income tax in the following financial year:-  
 Details of income tax recoverable are given as under:-

**Financial year 2015-16**

Particulars	Income Tax calculated & deducted by school	Income Tax to be recoverable from the official
Income	553654	571654
Less under section 10	19200	19200
Less Exemp. u/s 80C	150000	150000
Less Exemp. u/s 80D	1500	1500
Taxable Income	382950	400954
Income Tax + Surcharge	13295-2000=11295 11295+339=11639	15095-2000=13095 13095+393=13488
Short recovery of Income Tax		1849

**2. Smt. Raj Rani, Peon:** On scrutiny of calculation sheets along with Form 16 in r/o, it has been observed that HRA rebate has not been calculated correctly, which is not in accordance with the conditions prescribed in the Income Tax Rules. By not adding such claim, the official has paid less income tax in the following financial year:-  
 Details of income tax recoverable are given as under:-

**Financial year 2016-17**

Particulars	Income Tax calculated & deducted by school	Income Tax to be recoverable from the official
Income	542106	542106
Less under section 10 (TA & HRA Washing allowance)	19200+39460+720	19200+24085+720
Less Exemp. u/s 80C	72330	72330


cl/0

9/9

Particulars	Income Tax calculated & deducted by school	Income Tax to be recoverable from the official
Less Exemp. u/s 80D	1500	1500
Taxable Income	408900	424271
Income Tax + Surcharge	10890+327=11217	12427+373=12800
Short recovery of Income Tax		1583

1. Actual HRA=39942
2. Rent Paid in excess of 10% of salary =60,000-35915 (10% of 359146)=24085
3. 50% of salary = (50% X 359146)=179573

Total recovery amounting to Rs. 3432/- may be made from both officials under intimation to audit.

  
(GANESAN M.)  
Sr.A.O/IAO Party no.XXXVIII

9C

PART II  
CURRENT AUDIT REPORT  
(2018-19 TO 2019-20)

(Ref. Audit Memo No. 09 dated: 27.08.2020)

Para-28  
PARA 01: Excess Expenditure under Budget for the year 2019-20.

In terms of Rule 57(1) of GFR department shall be responsible for control of expenditure against the sanctioned grant & appropriation placed at their disposal. The control shall be exercised through Head Of Department and other controlling officer, if any, and disbursing officer subordinate to the Rule 57(3). Further provides that no expenditure shall be incurred which may be the effect of exceeding the total grant or appropriation authorized for a financial year. The ultimate responsibility of control of expenditure against the grant/appropriation lies with the authority administering the grant/appropriation.

During scrutiny of record provided by the O/o Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Gali No.09, Pratap Nagar, Delhi-110007 for the audit period, there is excess expenditure were made during 2019-20 detail of same is as under, which is irregular:-

Year	Head of account	Budget Allotted (Rs.)	Expenditure (Rs.)	Excess (Rs.)
2019-20	222501800780001 (Salary)	30,00,000	30,31,097	31097

HOO may regularise the excess budget from Finance Department under intimation to Audit.

Para-29  
PARA 02: Purchases made without obtaining the approval of competent authority

(Ref. Audit Memo No. 10 dated: 27.08.2020)

During scrutiny of contingency bills and allied records in respect of Centre for Denotified Tribes for the period 2018-19 and 2019-20 it has been observed that department has purchased following items during 2019-20 without obtaining approval of Competent Authority i.e. Head of Department which is irregular:-

Bill No. & Date	Item Purchased	No. of item purchased	Amount
CB-20 dt.17.05.2019	Water Cooler	1	16500
CB-19 dt.17.05.2019	Desert Cooler	2	25000

HOO may regularize the expenditure incurred from Competent Authority i.e. Head of Department under intimation to Audit.

*Handwritten signature*

*Handwritten mark*

---

Para-30

(Ref. Audit Memo No. 1 dated: 21.08.2020)

PARA 03: Non-production of records.

The following record was not produced to the audit for the following period

1. Service Postage stamp A/c Register. (2007-14 & 2018-19 to 2020)
2. Expenditure control register/ contingency register. (2007-14 & 2018-19 to 2020)
3. Registers related to Children Education Allowance, Medical reimbursement, LTC, Telephone, Electricity and water etc. (2007-14 & 2018-19 to 2020)
4. Dead Stock Register (2007-14)
5. TR-5 Stock Register.
6. Income Tax Record 2018-19 & 2019-20., , Form-16 duly signed by DDO for the period (2007-14)



(Mohan Kr. Chaudhary)  
AAO



(Sadhna Sharma)  
IAO/AO



(Chetna)  
Sr. Assistant





c/b

**As per Rule- 155 of GFR 2017- purchase of goods by purchase committee** - Purchase of goods costing above Rs.25,000/- and up to Rs. 2,50,000/- on each occasion may be made on the recommendation of a duly constitute local purchase committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under.

**“Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in questions, and it is not debarred by department of commerce or Ministry/ Department concerned.”**

**As per Rule- 157 of GFR 2017-** A demand for goods should not be divided into small qualities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

During scrutiny of contingency file/bills of Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Bldg. No.10692, Gali No.09, Pratap Nagar, Delhi-110007 for the audit period 2020-21 to 2021-22, it has been observed that department has procured goods/service from open market as the procurement by Department will be mandatory through Gem. But Department has not recorded detailed reasons as to why Gem was not used. Purchases/ services has been made for above Rs. 25,000/-, but Department has not followed the Rule 155 & divided the same into small quantities which is violation of Rule 157 of GFR 2017.

During 2020-21 department has incurred expenditure amounting to Rs.1,22,343/- and during 2021-22 an expenditure amounting to Rs. 1,15,233/- has been incurred on repair & services without following the rules laid down in GFR 2017. Details of such bills are as under:-

Financial year	Bill No./Date	Supplier Name	Amount
2020-21	CB-03, 08.04.2020	Shery Enterprises	35483/-
	CB-04, 08.04.2020	Maheshwari Enterprises	38515/-
	CB-99,03.03.2021	Shery Enterprises	24220/-
	CB-100, 03.03.2021	Maheshwari Enterprises	24125/-
	<b>Total</b>		
2021-22	CB-97, 11.02.2022	Maheshwari Enterprises	24745/-
	CB-98, 11.02.2022	Shery Enterprises	24237/-
	CB-107, 04.03.2022	Maheshwari Enterprises	49283/-
	CB-108, 04.03.2022	Shery Enterprises	16968/-
	<b>Total</b>		

HOO may regularize the expenditure incurred from Finance Department under intimation to Audit Department.

me

(Reference Audit Memo No. 07 dated 02.06.2022)

**Para No. 03 Non adherence of Receipt and payment Rules while making purchases or repair/service charges**

**As per Rule 100(1) of Receipt & Payment Rules (Under Section III regarding contingent charges)- All Charges actually incurred must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from grant of another year.**

During scrutiny of contingency file/bills of Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Bldg. No.10692, Gali No.09, Pratap Nagar, Delhi-110007 for the audit period 2020-21 to 2021-22, it has been observed that Department has incurred expenditure on Repair/services actually in 2019-20 but payment has been released during 2020-21, which is violation of Rule 100(1) of (Receipt & Payment Rules Under Section III regarding contingent charges) which states that all Charges actually incurred must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from grant of another year. Detail of the same is as under:-

Bill No. & Date	Name of supplier	Invoice No & Date	Amount
CB-03 dt.8.4.2020	Shrey Enterprises (Repair/Services)	199 dt. 24.2.2020	19612/-
		198 dt. 21.2.2020	15871/-
		<b>Total</b>	<b>35,483</b>
CB-04 dt.8.4.2020	Maheshwari Enterprises (Repair/Services)	305 dt.14.2.2020	18113/-
		307 dt.17.2.2020	20402/-
		<b>Total</b>	<b>38515/-</b>


HOO may take necessary steps to regularize the expenditure incurred from Competent Authority after due verification of record under intimation to Audit Department.

(Ref. Audit Memo No. 1 dated: 30.05.2022)

**PARA 04: Non-production of records.**

The following record was not produced to the audit for the following period

1. Service Postage stamp A/c Register. (2020-21 to 2021-22)
2. Expenditure control register/ contingency register. (2020-21 to 2021-22)
3. Registers related to Children Education Allowance, Medical reimbursement, LTC, Telephone, Electricity and water etc. (2020-21 to 2021-22)
4. Income Tax Record 2020-21 to 2021-22.

  
(Mohan Kr. Chaudhary)  
AAO I

(Sadhna Sharma)  
AO/Sr.AO



During test check of PBRs maintained by Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Bldg. No.10692, Gali No.09, Pratap Nagar, Delhi-110007, the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the audit period.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO/HOOI in PBR for the audit period.
4. Cutting/overwriting made in the PBR have not been attested by DDO/HOO.
5. Mandatory informations regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter has not entered in the PBR.
6. GAR-18 Abstract has not been prepared in PBR for the Audit period.
7. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.

(Reference Audit Memo No.04 dated 31.05.2022)

**TAN NO.03 : - Shortcomings in the maintenance of Bill Register for the audit period 2020-21 to 2021-22.**

During the test check of Bill registers maintained by office 2020-21 to 2021-22 of Welfare Centre for Denotified Tribes, Andha Mughal, Department of Social Welfare, Bldg. No.10692, Gali No.09, Pratap Nagar, Delhi-110007 the following irregularities have been observed:-

1. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
2. The Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.





211

3. Most of the entries not signed by storekeeper and not countersigned by Competent Authority e.g. calculator page no.27, bucket page no.-42, washing soap page no. -86, stapler machine page no. -97, Photostat paper page no.-157, towel (big) page no. -166 etc.

4. Index has been not maintained properly.

HOO is advised to rectify the above mentioned irregularities and necessary compliance may be shown to next audit.



**(Mohan Kr. Chaudhary)**  
**AAO I**  
**Party No.XIV**



**(Sadhna Sharma)**  
**AO/Sr.AO**  
**Party No.XIV**