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

**Sub: - Audit report of O/O the Superintendent, Strengthening of Home for Mentally Retarded Persons (Adult), (SHMRP(A)) Sector-1, Rohini, Delhi for the audit Period 2020-22.**

**INTRODUCTION**

The Internal Audit Report on the accounts of the office of **the Superintendent, Strengthening of Home for Mentally Retarded (Adult), (SHMRP(A)), Sectot-1, Asha Kiran Complex, Avantika, Rohini, Delhi** for the audit period 2020-22 was conducted by field Audit Party No. 17, comprising of Sh. Chander Mohan, IAO, and Smt. Mithilesh Pandey, AAO. The audit was conducted during 07 working days w.e.f. 02.5.2022 to 12.5.2022 (07 working days).

**AIMS AND OBJECTIVES**

The strengthening of Home for Mentally Retarded Persons(Adult), Avantika is a mentally retarded home at Asha Kiran which runs under the department of Social Welfare, Govt. of NCT of Delhi. The function of the home is to provide services for inmates like teaching, craft work and drawing, Vocational Training, Physiotherapy, Psychological Assessment, Counseling and Guidance, Medical Care and Recreation. Presently no resident at this home, in the absence of which the success of the scheme in terms of the extent desired benefits have been achieved could not be assessed.

**H.O.O./D.D.Os / CASHIERS**

The following officials have served as HOD/HOO/DDO/Cashier during 2020-2021 to 2021-2022:

S.No.	POST	Name & Design. of the officer	Period
1.	HOO/ DDO	CHARAN SINGH	1/4/2020 to 29/10/2020
2.		Zahid Ali Siddiqi	29/10/2020 to 07/07/2021
3.		Sanjay kumar	07/07/2021 to 31/03/2022
4.	Cashier	RAMESH JOSHI.	01/04/2020 to 31/03/2022

**Budget Allocation and Expenditure for the period 2018-2020:**

(Amount in Rs.)

Financial year	Budget Allocation	Expenditure
2020-21	2600000	553672
2021-22	950000	656280

**Vacancy Statement**

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	Nil	Nil	Nil
2.	Group B	1	0	1
3.	Group C	4	2	2
	Total	5	2	3

**Statutory Audit**

Statutory audit of the office of the Superintendent, Strengthening of Home for Mentally Retarded (Adult), Asha Kiran Complex, Avantika, Secor 1, Rohini, Delhi has been conducted upto March,2021 by AG (Audit) Delhi.

**Maintenance of Records**

The maintenance of records of the office of the Superintendent, Strengthening of Home for Mentally Retarded (Adult), Asha Kiran Complex, Avantika, Sector 1, Rohini, Delhi for the period 2020-22, was found satisfactory subject of observations made in Current audit report and in test audit note.

**Old Audit Report**

There was 05 Audit para's outstanding with recovery of Rs.158612/- of the office of the Superintendent, Strengthening of Home for Mentally Retarded (Adult), Asha Kiran Complex, Avantika, Rohini, Delhi. SHMRP(A), has not made any compliance of the paras. Hence no para has been settled. The remaining para's have been incorporated with current audit report as part-I (old audit report)

(A)

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2018-20	5	NIL	NIL	1,2, 3,4 & 5
TOTAL		5	NIL	NIL	5

(B) Details of Old Recovery:-

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
1	2018-20	149750	2	NIL	149750
2	2018-20	8862	3	Nil	8862
Total		158612		NIL	158612


**Current Audit Report (2020-22)**

During the course of current audit, 05 Record Memos and 6 audit memos highlighting various irregularities/ recovery to the tune of Rs. 2520/- were issued. The SHMRP(A) has submitted reply to 02 observation memos. On basis of reply submitted by deptt., 02 observation memos with recovery of Rs. 2520/ (made vide challan no. 1 dated 6.5.22 for Rs. 1860/- and PB-10 dated 9.5.22 recovery of Rs. 660/-) have been fully settled. Remaining 05 Record Memos and 4 audit memos have been converted to 01 Paras and 04 TANs which are incorporated in current audit report.

**Details of Current Recovery**

Memo No.	Para No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
02	-	1860	1860	0
04	01	660	660	0
TOTAL		2520	2520	0

The internal audit report has been prepared on the basis of information furnished and made available by the office of the **Superintendent, Strengthening of Home for Mentally Retarded (Adult), Asha Kiran Complex, Avantika, Rohini, Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

  
(Chander Mohan)  
Inspecting Audit Officer  
Audit Party No. 17

PART - I

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OLD AUDIT REPORT (2018-2020)

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PART III  
TEST AUDIT NOTES  
CURRENT AUDIT REPORT  
(2014-15 to 2017-18)

(Reference memo No. 02 dated 25.09.2018)

**TAN .01 : Shortcoming in maintaining Bill Registers.**

During the test check of Bill registers for the audit period 2014-15 to 2017-18 of School & Home for Mentally Retarded Persons (Adult) the following irregularities have been observed:-

1. The mandatory 'Page Count Certificate' has not been recorded on first page of the Bill register for the audit period 2014 -15 to 2015-16 and Paging has also not been done for the same period.
2. Common Bill Register is being maintained for two separate unit/DDO viz. SHMRP (Adult) & HMRP (Adult). Separate Bill Registers should be maintained in G.A.R.9 for each unit.
3. Several entries have not been signed by DDO in Bill Register for 2014-15 e.g. Bill No. 01 to 09 and Bill No. 04 to 30 except Bill No. 21 for the year 2015-16.
4. There are number of cuttings/ overwriting in bill register which are not attested by the DDO e.g. Bill No. 02 to 08, 12, 15, 16 & 29 for 2014-15 and Bill No. 01, 08, 14, 25 & 26. for 2015-16. Similarly Bill No. 06, 08 & 15 for 2016-17 and Bill No. 28 for the year 2017-18.
5. Year alongwith date has not been mentioned in Bill Registers e.g. Bill No. 01 to 05, 08 to 19 & 22 to 28 of 2014-15 and Bill No. 02 to 04, 07 to 29 except Bill No. 25 for 2015-16 similarly Bill no. 01 to 03 & Bill No.06 for 2016-17.
6. Bills cancelled but not attested by DDO e.g. Bill No.14, 16 to 19 for 2015-16 & Bill No.11 & 24 for 2016-17 and Bill No. 28 for the year 2017-18.
7. Most of Column numbers 04 to 16 in the Bill Register for the audit period have been left blank/ filled up inappropriately which is irregular.
8. Summary of outstanding bills with PAO has not been given at the end of the month for the audit period.

The above discrepancies may be removed and shown to the next audit.

Taken on  
in current Audit Report  
9/9/2020

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(Reference memo No. 06 dated 28.09.2018)

**TAN .02- Huge savings under Budget for the year 2015-16 & 2017-18**

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the School & Home for mentally Retarded Persons (Adult), revealed that during the audit period from 2015-16 to 2017-18, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.no.	Major Head	Object Head	R.E.	Actual Exp.	Balance	%
<b>2015-16 (Non Plan )</b>						
1.	2235	02101950013 OE	100000	Nil	100000	100%
2.	2235	02101950021 S&M	500000	Nil	500000	100%
3.	2235	02101950013 MT	35000	12088	22912	65%
<b>2017-18(Non Plan )</b>						
1.	2235	02101950013 OE	100000	19500	80500	86%
2.	2235	02101950021 S&M	500000	Nil	500000	100

Taken on in fund in current year audit report  
9/9/2018

HOO is advised to prepare the budget as per authentic requirement in future and surrender the excess budget, while submitting the revised estimate, so that the same could be utilized properly in some other unit

(Reference memo No. 07 dated 01.10.2018)

**TAN .03- Non Grant of MACP and increment to Sh.Suresh Kumar, Washerman.**

During the scrutiny of Service Book in respect of Sh. Suresh Kumar, Washerman provided by the School and Home for Mentally Retarded Person (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi-85, it has been observed that the incumbent has not been allowed increment falling on 01/07/2015 which has also resulted in wrong pay fixation in 7<sup>th</sup> CPC.

The date of joining of the official is 12/10/1983. The official was entitled for grant of First ACP after completion of 12 year of service and 2<sup>nd</sup> financial up gradation after completion of 20 year of service and 3rd MACP after completion of 30 years of service which has not been allowed to him as he has completed more than 30 years of services.

It has also been observed that in pursuance of Order No. 10/02/2011-E.III/A of Govt. Of India, Ministry of Finance, Department of Expenditure, OM dated 19/03/2012 regarding CC(RP) Rules.

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2008-Date of next increment in the revised pay structure under Rule 10 of the CCS (RP) Rules 2008 vide which one increment was allowed to those employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 01.01.2006 in the pre-revised scale. As a one time and thereafter will get the next increment in the revised pay structure on 01.07.2006 as per Rule 10 of CSS(RP) Rules 2008. This increment was not allowed to Sh. Suresh Kumar which has also resulted in wrong pay fixation in 7<sup>th</sup> CPC.

If there is any specific orders/reasons for non granting increment and MACP the same may kindly be checked and in case, if there is no specific reason, kindly review the pay fixation with eligibility of grant of MACP and get it vetted through Accounts Functionary of your Department.

(Reference memo No. 08 dated 03.10.2018)

**TAN .04- Non Grant of MACP and increment to Sh. Yesu Ratnam, Peon.**

During the scrutiny of Service Book in respect of Sh. Suresh Kumar, Washerman provided by the School and Home for Mentally Retarded Person (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi-85, it has been observed that the incumbent has not been allowed increment falling on 01/07/2015 which has also resulted in wrong pay fixation in 7<sup>th</sup> CPC.

The date of joining of the official is 12/10/1983. The official was entitled for grant of First ACP after completion of 12 year of service and 2<sup>nd</sup> financial up gradation after completion of 20 year of service and 3<sup>rd</sup> MACP after completion of 30 years of service which has not been allowed to him as he has completed more than 30 years of services.

It has also been observed that in pursuance of Order No. 10/02/2011-E.III/A of Govt. Of India, Ministry of Finance, Department of Expenditure, OM dated 19/03/2012 regarding CC(RP) Rules, 2008-Date of next increment in the revised pay structure under Rule 10 of the CCS (RP) Rules 2008 vide which one increment was allowed to those employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 01.01.2006 in the pre-revised scale. As a onetime and thereafter will get the next increment in the revised pay structure on 01.07.2006 as per Rule 10 of CSS(RP) Rules 2008. This increment was not allowed to Sh. Suresh Kumar which has also resulted in wrong pay fixation in 7<sup>th</sup> CPC.

If there is any specific orders/reasons for non granting increment and MACP the same may kindly be checked and in case, if there is no specific reason, kindly review the pay fixation with eligibility of grant of MACP and get it vetted through Accounts Functionary of your Department.

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(Reference Memo No.9 dated: 03.10.2018)

**TAN.05 Shortcomings in Service Books.**

During test check of the service books of the School & Home for Mentally Retarded Person (Adult). Asha Kiran, Avantika, Rohini. provided to the audit, the following discrepancies have been observed:-

(A) Under SR 199 every step in a Government servants' 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, but the first page of service book is not attested or photo not attested and the particulars of each government servant at the first page of service book should be re attested after every five years with dated signature by the competent authority. But the same has not been done in the following cases in addition to above the following discrepancies have also been noticed as per details given below.

S. No.	Name & Designation (Sh/Smt./Ms.)	Remarks
1	Yeshu Ratnam. Peon	Family Detail Form has not been attested by the HOO. Date / Year of increment not mentioned on Page 14 of Service Book Increment entry for 01.07.2014 has not been signed by DDO/HOO. Cutting / Fluid/Overwriting in Leave Account not attested.
2	Suresh Kumar. Washer man	Photo not pasted on First Page of Service Book. Nomination Forms not found in Service Book. Family Detail Form not found in Service Book. Increment for 2018 not given to the official. Number of Cuttings /Overwriting/ Fluid on each Page of Leave Account not attested by DDO/HOO.

Tally - High - correct - audit - Report 9/9/2018

**(B) Verification of qualifying service.**

As per provision contained in CCS (Pension) Rules 32(1), the HOD in consultation with the Account Officer shall verify the service rendered by a government servant who has completed 18 years of service or within 5 years of retirement, determining the qualifying service and communicate to him/her. During audit it has been observed that the qualifying service in respect of the above officials has not been verified from the PAO.

Necessary steps should be taken to remove the above discrepancies and compliance may be shown to next audit.

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(Reference Memo No.10 dated: 03.10.2018)

**TAN:06 Irregularities in maintaining of Cash Book.**

During the test audit of Cash book of School and Home for Mentally Retarded Person (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi-85 for the audit period 2014-15 to 2017-2018, the following discrepancies have been noticed:-

1. Mandatory 'Page Count Certificate' has not been signed on the first page of Cash Book .
2. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated Certificate to that effect. It has been noticed that :-

It has been observed that the Certificate is not in accordance with the Certificate prescribed in the R & P Rules. The certificate should normally, be in the following form :

"Certified that cash amounting to Rs.....(Rupees.....Only) has been physically verified and found correct as per the balance recorded in the cash book ." It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

3. Entries have been made on single page for different month which is irregular as entries for the next month should be made on fresh page.
4. Each and every entries should be signed by the HOS which has not been done during the year 2014-15 & 2015-16.
5. Cutting/overwriting: An eraser or overwriting, cutting of an entry once made in the cash book is strictly prohibited but it has been observed that the same has been observed in the Cash Book e.g. Page No. 01 & 04.

The above discrepancies may be removed and shown to the next audit.

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PART - II

CURRENT AUDIT REPORT (2018-2020)

PARA NO.01

(Audit Memo No. 01 Dated: 02.09.2020)

**Sub: Non Payment/ deduction of Electricity Bills for residential accommodation situated at Asha Kiran Complex, Sewa Kutir Complex and various homes**

During the test check of office records, it has come to the notice that the following officials has been residing in residential accommodation situated at Sewa Kutir Complex, Kingsway Camp, Delhi but no electricity bill is being paid by the allottee since allotment. Whereas, the whole electricity bill including electricity consumed by the resident, the expenditure of which is charged to the Department. However, as per the order no. F.91(41)/88/DSW/EC/Vol. IV/6275 dated 25.03.2004, it is clearly mentioned that the electricity and water charges will be borne by the allottees. The details are as under: -

Sl. No.	Name of the Allottee	House No.	Period	Remarks
1.	Shri Yeshu Ratnam, Peon	A-13, Type - I, Sewa Kutir Camp Complex, Kingsway Camp	Since allotment to till date	No electricity bill paid by the allottee

It is important to assess the consumption based on the appliances connected in the house and for the hours, the same is used which are decided by the utility based on appliance that have been installed at their home for connected load such as appliances like lights, air conditioner, refrigerator, tube light, computer, television, fans. Etc. The approximated usage of these appliances based on how it is used normally in houses by the allottee. Even these values are an approximation based on general usage. The tool has been built with latest tariff data available from all the state electricity boards and has maximum information as available on the internet and through contacts that helped with sample electricity bills. The tools covers the following bill components:

1) **Energy Charge:** This is the per unit electricity charge that you pay on your bill. It is mostly defined slab wise and the cost increases as units on electricity bill increase.

2) **Fixed Charge:-** This is mostly dependent on the connected load that the utility provided

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3) **Electricity Duty & Tax** : This is the government tax for using electricity. Duty is applicable per unit of electricity consumption and tax is applied on the whole bill amount.

4) **Meter Rent**

5) **Power purchase cost adjustment charges**

- (i) PAC on Fix charges
- (ii) PAC on Energy charges

6) **Pension Trust Charges**

- (i) On Fix charges
- (ii) On Energy charges

On the basis of the above method, the calculation of amount of electricity be ascertained that is to be recovered from the above mentioned official.

It is found that individual Electricity meter has not been installed in any of the staff quarter allotted to the Government official. The department has been paying for the electricity consumed by the government servant. However, no such records are provided by the HOO, SHMRP to ascertain whether the same is followed or not. .

To take necessary action to calculate the due amounts on prescribed rates on actual consumption of electricity by every beneficiary and up to date recovery may be made from the allottee after due verification of facts and figures and be shown to audit. Other similar cases who have availed the Government Accommodation may also be reviewed at department level.

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**PARA NO. 02**

(Audit Memo. No. 05 Dated: 07.09.2020)

(Audit Memo No.11 Dated: 08.09.2020)

**Sub: Recovery of Rs. 149750/- on account of License Fee and Water Charges**

**(A) Nonpayment of License Fee of Government Accommodation amounting to Rs.127650 /-**

As per Circular no. F.54(335)Govt Acco/EC/DSW/13-14 dated Nil issued by Department of Social Welfare (Estate Cell) regarding unauthorized occupants, it is clearly mentioned that the occupants to vacate the quarters in one month time after the retirement of government service and if they fail to do so, initiate process of recovery as it happens in case of unauthorized occupants.

**In case of Retirement:-**

**(a) In case of accommodation allotted prior to 01.07.2013:**

2 months on normal license fee, another 2 months on double of the normal license fee, further 2 months on four times of the normal license fee and subsequent 2 months on six times of the normal license fee.

**(b) In cases of accommodation allotted on or after 01.07.2013:**

2 months on normal license fee, another 2 months on double of the normal license fee, further 2 months on four times of the normal license fee.

As per order No. F4(1)/Misc/PWD & H/A-II/2004/8590-8595 dated 24<sup>th</sup> June 2013 rates of damage charges for unauthorized occupation of General Pool Residential Accommodation of Delhi Govt. is as under :-

Category	Existing/Previous damage charges w.e.f. 01/05/2002 (per sq.mtr. Per month)	Revised rate w.e.f. 01/01/2013 ( in multiple of license fee)
Type I to IV	Rs. 150/-	55 times of normal license fee
Type IV Special & above including Hostel	Rs. 220/-	65 times of normal license fee

On the scrutiny of the personal file in respect of Smt. Bimla Devi, Aya/Attendant being maintained in the Unit, it is observed that Smt. Bimla Devi W/o Late Sh. Rajender Chopra retired on 30.04.2018 (A/N) .After retirement, the official has not vacated the Government Accommodation and the

official has not deposited the license fees of Government Residential Quarter which resulted to loss of Govt. Exchequer. A detail is as under:-

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Sl. No.	Address	License Fee	Occupying Period	License Fee Due	Amount Recoverable (in Rs.)	Remarks
1.	A-13, Nari Niketan Nirmal Chaya Complex Hari Nagar, New Delhi	150/- per month	01.05.2018 to 30.06.2018	150 x 2M (Normal license fee)	300	The allotment of Flat No. A-13, Nari Niketan, Hari Nagar, New Delhi allotted to Smt. Bimla Devi W/o Late Shri Rajinder Singh on 13.07.1998 vide letter No. F.54 (24)/DSW/EC/2003/2855 in the year 2003. The department has issued a memo to Smt. Bimla Devi (Attendant) for vacant of above mentioned Govt. Accommodation vide letter no. F.1(60)/DSW/DSWO(W)/Staff Quarters-2016-17/1683-84 dated 24.02.2020.
			01.07.2018 to 31.08.2018	300 x 2M (Double of the normal license fee)	600	
			01.09.2018 to 31.10.2018	600 x 2M ( Four times of the normal license fee)	1200	
			01.11.2018 to 31.12.2018	900 x 2M ( Subsequent 2 months on six times of the normal license fee)	1800	
			01.01.2019 to 31.03.2020	8250 x 15M ( 55 times of normal license fee)	123750	
<b>Total</b>					<b>127650</b>	

Nonpayment of license fee of Government Accommodation amounting to Rs.127650/- as above may be recovered from the concerned after due verification of facts and figures under intimation to audit. Other similar cases may be reviewed at HOO level.

**(B) Recovery of Rs. 22100/--on account of Short deduction of License Fees & Water Charges.**

In pursuance of the Public Works Department & Housing, Government of NCT of Delhi Order No. F.4(1)/Misc./PWD/Allot/2004/8496-8500 dated 27/7/12, order no. No.F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10-03-2014 and order no. F. 4 (1)/Misc./PWD &H/A-II/2004/P.F./10039-51 dated 16/07/18, the flat rate of License fee and Water Charges for the various types of Government (General Pool) Residential Accommodation have been revised w.e.f. 01-07-2012, 01-07-2013 and 01-07-2017 respectively.

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The Head of office should write to the Estate Officer/Directorate of Estates at least 2 years before the retirement of the Govt. servant in occupation of a Govt. accommodation for issue of "NO Demand Certificate". The Directorate of Estates should scrutinize its records and inform the Head of Office eight months before the date of retirement, if any, outstanding dues are recoverable from the govt. servant on that date. If no intimation regarding such dues is received by the HOO, he should presume that nothing is recoverable from the govt. servant in respect of any past period. If the Directorate of Estates intimate the amount of Govt. dues recoverable in respect of any past period, the HOO should ensure that these dues are recovered from the current pay & allowances/gratuity as the ( Rules 57& 72 (1)(3) of CCS Pension Rules,1972) case may be.

The Head of office ensure that the License fee for the next eight months i.e. up to the date of retirement is recovered every month from the pay & allowances of the Govt. Servant(Rule 72(2)(2) of CCS Pension Rules).

For ascertaining other Govt. dues, action should be initiated simultaneously with the processing of the Pension papers i.e. two years prior to the retirement on superannuation or on the date of proceeding on leave preparatory to retirement, which is earlier and by the time the next stage of the actual preparation of pension papers is reached, it should be possible to now all Govt. dues outstanding against the Govt. servant. This information should be updated with reference to the course of the subsequent period till the govt. Servant retires.

The Head of office should mention clearly in the pension papers, the outstanding Govt. dues which should be recovered from the death cum retirement gratuity, and if after submission of the pension papers, additional recoveries to be made from the Gratuity come to the notice, this should be promptly reported to the Accounts office. (Rule 73 of CCS (Pension Rules).

The Head of office shall be responsible for the recovery of License fee and water charges from an employee for retaining Govt. accommodation beyond the permission period as per General Pool Accommodation Rules after the date of his/her retirement. However, any amount becoming due on account of License fee and water charges for retention of Govt. accommodation beyond four months after retirement and remaining unpaid may be ordered to be recovered by the HOO through the concerned Finance & Accounts Officer.

During the test check of Strengthening of Home for Mentally Retarded Person (Adult), for the period 2018-2020, there is a short deduction of License Fee & Water Charges to the tune of Rs. 22100/-. The details of recovery to be made from the officials are given as under:



<b>1) Name of the Official</b>		<b>Smt. Bimla Devi ( Retired on 30.04.2018)</b>							
<b>Designation</b>		Peon							
<b>Qtr Type &amp; Locality Qtr No</b>		Type-I, A-13, Nari Niketan, Nirmal Chaya Complex, Hari Nagar, New Delhi							
<b>Period w.e.f</b>	<b>License Fee &amp; Water Charges</b>								
	<b>Being deducted</b>		<b>Should have been deducted</b>		<b>Short deducted</b>		<b>Balance to be recovered</b>		
	<b>License fee</b>	<b>Water charges</b>	<b>License fee</b>	<b>Water charges</b>	<b>License fee</b>	<b>Water charges</b>	<b>License fee</b>	<b>Water charges</b>	
07/12 to 06/13 07/13 to 06/14	67	0	115	157	48	157	12 m x 48 /- =576/-	12m x 157/- =1884/-	<b>2460</b>
07/13 to 05/14	67	0	135	157	68	157	11m x 68/- =748/-	11m x 157/- =1727/-	<b>2475</b>
6/14 to 11/16	95	0	135	157	40	157	30mx 40/- =1200/-	30m x 157/- =4710/-	<b>5910</b>
12/16 to 6/17	95	157	135	157	40	0	7 m x40/- =280/-	nil	<b>280</b>
7/17 to 4/18	95	157	150	157	55	0	10m x55/- =550/-	nil	<b>550</b>
*5/18 to 3/2020	0	0	*As per GPRA Rules	157	*Already calculated as per GPRA Rules	157	*nil	23 m x157/- =3611/-	<b>3611</b>
<b>Total</b>									<b>15286</b>
Less Amount recovered vide bill no. PB-08 dt.04.06.14									<b>1507</b>
<b>Balance amount to be recovered</b>									<b>13779</b>

\* The allotment of Flat No. A-13, Nari Niketan, Hari Nagar, New Delhi allotted to Smt. Bimla Devi W/o Late Shri Rajinder Singh on 13.07.1998 vide letter No. F.54 (24)/DSW/EC/2003/2855 in the year 2003. The department has issued a memo to Smt. Bimla Devi (Attendant) for vacant of above mentioned Govt. Accommodation vide letter no. F.1(60)/DSW/DSWO(W)/Staff Quarters-2016-17/1683-84 dated 24.02.2020.

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<b>.2) Name of the Official</b>		<b>Sh. Yesu Ratnam</b>			
<b>Designation</b>		<b>Peon</b>			
<b>Qtr Type &amp; Locality Qtr No</b>		<b>A-13, Type – I, Sewa Kutir Camp Complex, Kingsway Camp</b>			
<b>Period w.e.f</b>	<b>Water Charges</b>				
	<b>Being deducted</b>	<b>Should have been deducted</b>	<b>Short deducted</b>	<b>Balance to be recovered</b>	
	<b>Water charges</b>	<b>Water charges</b>	<b>Water charges</b>	<b>Water charges</b>	
07/12 to 11/16 07/13 to	0	157	157	53m x 157/- =8321	<b>8321</b>
<b>Total</b>					<b>8321</b>

The HOO/DDO may recover the amount of Rs.22100/-(Rs. 13779/- + Rs. 8321/-) from the above official after due verification of facts and figures under intimation to audit. All other similar cases may also be reviewed on the basis of above observations.

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**PAPA NO. 03**

(Audit Memo. No. 06 Dated: 07.09.2020)

**Subject: - Recovery of Rs. 8862/- on account of wrong Pay Fixation**

As per Ministry of Finance, Department of Expenditure, GOI order No.10/02/2011-E.III/A dated 19<sup>th</sup> March, 2012, in exercise of the powers available under CCS(RP) Rules,208, the President is pleased to decide that in relaxation of stipulation under Rule 10 of the Rules, those central government employees who were due to get their annual increment between February to June during 2006 may be granted one increment on 1.1.2006 in the pre-revised pay scale as a one time measure and thereafter will get the next increment in the revised pay structure on 1.7.2006 as per Rule 10 of CCS(RP) Rules, 2008. The pay of the eligible employees may be re-fixed accordingly. During the test check of the service book in r/o Sh. Yeshu Ratnam, Peon (DOJ: 06.05.1996) it has been observed that he was drawing the pay of Rs.3080/- in the pay scale of Rs.2550-3200 as on 31.12.2005. His pay was fixed on revised pay scale instead of Pre-revised pay scale. Detail is as under:-

Particulars	Pay fixed after granting annual increment by the Division (in Rs.)	Pay to be fixed as suggested by the Audit (in Rs.)	Amt. to be recovered (in Rs.)
Pay as on 31.12.2005 in the pay scale of Rs. 2550-55-2660-60-3200	3080	3080	<b>Rs. 8862/- As per Annexure 'A'</b>
Pay after adding one increment as one time measure as per above mentioned OM	----	3140	
Pay fixed as on 01-01-2006 in the pay scale of Rs. 5200-20200 + 1800(G.P.) as per 6 <sup>th</sup> CPC	5880+1800	6060+ 1800	
Adding One Increment as per above mentioned OM in the pay scale of Rs. 5200-20200 + 1800(G.P.)	6110+1800	----	
Pay as on 01-07-2006	6350+1800	6300+1800	
Pay as on 01-07-2007	6600+1800	6550+1800	
Pay as on 01-07-2008	6860+1800	6800+1800	
Pay fixed after grant of 1 <sup>st</sup> ACP on 01-09-2008	7120+1900	7060+1900	
Pay as on 01-07-2009	7390+1900	7330+1900	
Pay as on 01-07-2010	7670+1900	7610+1900	



Pay as on 01-07-2011	7960+1900	7900+1900	13/0
Pay as on 01-07-2012	8260+1900	8200+1900	
Pay as on 01-07-2013	8570+1900	8510+1900	
Pay as on 01-07-2014	8890+1900	8830+1900	
Pay as on 01-07-2015	9220+1900	9160+1900	
Pay as on 01.01.2016 as per 7 <sup>th</sup> Pay Commission	29300	29300	

HOO may recover the amount of Rs.8862/- from above official after due verification of facts and figures and shown to audit. All other similar cases may also be reviewed on the basis of above observations.

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DUE AND DRAWN STATEMENT OF SII. YESHU RATNAM, PEON FROM 1/1/2006 TO 31.12.2015 (ANNEXURE "A")

MONTH	DUE										DRAWN										NET PAYABLE									
	PAY	DP/GP	DA	CCA	HRA	TA	TOTAL	PAY	DP/GP	DA	CCA	HRA	TA	TOTAL	-PAY	DP/GP	DA	CCA	HRA	TA	TOTAL									
Jan-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
Feb-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
Mar-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
Apr-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
May-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
Jun-06	6060	1800	0	0	0	0	7860	6110	1800	0	0	0	0	7910	-50	0	0	0	0	0	0	-50								
Jul-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Aug-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Sep-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Oct-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Nov-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Dec-06	6300	1800	162	0	0	0	8262	6350	1800	163	0	0	0	8313	-50	0	0	0	0	0	0	-50								
Jan-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
Feb-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
Mar-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
Apr-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
May-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
Jun-07	6300	1800	486	0	0	0	8586	6350	1800	489	0	0	0	8639	-50	0	0	0	0	0	0	-50								
Jul-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Aug-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Sep-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Oct-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Nov-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Dec-07	6550	1800	752	0	0	0	9102	6600	1800	756	0	0	0	9156	-50	0	0	0	0	0	0	-50								
Jan-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
Feb-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
Mar-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
Apr-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
May-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
Jun-08	6550	1800	1002	0	0	0	9352	6600	1800	1008	0	0	0	9408	-50	0	0	0	0	0	0	-50								
Jul-08	6800	1800	1376	0	0	0	9976	6860	1800	1386	0	0	0	10046	-60	0	0	0	0	0	0	-60								
Aug-08	6800	1800	1376	0	0	0	9976	6860	1800	1386	0	0	0	10046	-60	0	0	0	0	0	0	-60								
Sep-08	7060	1900	1434	0	0	0	12250	7120	1900	1443	0	0	0	12319	-60	0	0	0	0	0	0	-60								
Oct-08	7060	1900	1434	0	0	0	12250	7120	1900	1443	0	0	0	12319	-60	0	0	0	0	0	0	-60								
Nov-08	7060	1900	1434	0	0	0	12250	7120	1900	1443	0	0	0	12319	-60	0	0	0	0	0	0	-60								
Dec-08	7060	1900	1434	0	0	0	12250	7120	1900	1443	0	0	0	12319	-60	0	0	0	0	0	0	-60								
Jan-09	7060	1900	1971	0	0	0	12883	7120	1900	1984	0	0	0	12956	-60	0	0	0	0	0	0	-60								
Feb-09	7060	1900	1971	0	0	0	12883	7120	1900	1984	0	0	0	12956	-60	0	0	0	0	0	0	-60								
Mar-09	7060	1900	1971	0	0	0	12883	7120	1900	1984	0	0	0	12956	-60	0	0	0	0	0	0	-60								
Apr-09	7060	1900	1971	0	0	0	12883	7120	1900	1984	0	0	0	12956	-60	0	0	0	0	0	0	-60								

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May-09	7060	1900	1971	0	0	12883	7120	1900	1984	0	0	1952	12956	-60	0	-13	0	0	-73
Jun-09	7060	1900	1971	0	0	12883	7120	1900	1984	0	0	1952	12956	-60	0	-13	0	0	-73
Jul-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Aug-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Sep-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Oct-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Nov-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Dec-09	7330	1900	2492	0	0	13754	7390	1900	2508	0	0	2032	13830	-60	0	-16	0	0	-76
Jan-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
Feb-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
Mar-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
Apr-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
May-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
Jun-10	7330	1900	3231	0	0	14621	7390	1900	3252	0	0	2160	14702	-60	0	-21	0	0	-81
Jul-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Aug-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Sep-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Oct-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Nov-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Dec-10	7610	1900	4280	0	0	16110	7670	1900	4307	0	0	2320	16197	-60	0	-27	0	0	-87
Jan-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
Feb-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
Mar-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
Apr-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
May-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
Jun-11	7610	1900	4850	0	0	16776	7670	1900	4881	0	0	2416	16867	-60	0	-31	0	0	-91
Jul-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Aug-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Sep-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Oct-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Nov-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Dec-11	7900	1900	5684	0	0	18012	7960	1900	5719	0	0	2528	18107	-60	0	-35	0	0	-95
Jan-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
Feb-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
Mar-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
Apr-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
May-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
Jun-12	7900	1900	6370	0	0	18810	7960	1900	6409	0	0	2640	18909	-60	0	-39	0	0	-99
Jul-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Aug-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Sep-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Oct-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Nov-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Dec-12	8200	1900	7272	0	0	20124	8260	1900	7315	0	0	2752	20227	-60	0	-43	0	0	-103
Jan-13	8200	1900	8080	0	0	21060	8260	1900	8128	0	0	2880	21168	-60	0	-48	0	0	-108

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Feb-13	8200	1900	8080	0	0	2880	21060	8260	1900	8128	0	0	2880	21168	-60	0	48	0	0	0	-108
Mar-13	8200	1900	8080	0	0	2880	21060	8260	1900	8128	0	0	2880	21168	-60	0	48	0	0	0	-108
Apr-13	8200	1900	8080	0	0	2880	21060	8260	1900	8128	0	0	2880	21168	-60	0	48	0	0	0	-108
May-13	8200	1900	8080	0	0	2880	21060	8260	1900	8128	0	0	2880	21168	-60	0	48	0	0	0	-108
Jun-13	8200	1900	8080	0	0	2880	21060	8260	1900	8128	0	0	2880	21168	-60	0	48	0	0	0	-108
Jul-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Aug-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Sep-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Oct-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Nov-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Dec-13	8510	1900	9369	0	0	3040	22819	8570	1900	9423	0	0	3040	22933	-60	0	54	0	0	0	-114
Jan-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
Feb-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
Mar-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
Apr-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
May-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
Jun-14	8510	1900	10410	0	0	3200	24020	8570	1900	10470	0	0	3200	24140	-60	0	60	0	0	0	-120
Jul-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Aug-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Sep-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Oct-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Nov-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Dec-14	8830	1900	11481	0	0	3312	25523	8890	1900	11545	0	0	3312	25647	-60	0	64	0	0	0	-124
Jan-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
Feb-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
Mar-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
Apr-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
May-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
Jun-15	8830	1900	12125	0	0	3408	26263	8890	1900	12193	0	0	3408	26391	-60	0	68	0	0	0	-128
Jul-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Aug-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Sep-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Oct-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Nov-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Dec-15	9160	1900	13161	0	0	3504	27725	9220	1900	13233	0	0	3504	27857	-60	0	72	0	0	0	-132
Total	706120	167200	610392	0	0	236288	1720000	711400	167200	613974	5100	0	236288	1728862	-5280	0	-3582	0	0	0	-8862

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PARA NO. 04

(Audit Memo. No. 10 Dated: 08.09.2020)

**Sub. : Non filling up of Vacant Posts**

Scrutiny of vacancy statement provided to Audit shows that, during the audit period 4 posts are lying vacant as per details given below :-

<u>S. No.</u>	<u>Name of Posts</u>	<u>No. of Posts Vacant</u>
1.	Craft Instructor	01
2.	Attendant	01
3.	Cook	01
4.	Washer Man	01

Immediate steps be taken to fill-up these vacant posts in public interest and be shown to next audit.

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PARA NO. 05

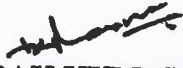
**Subject: - Non-Production of record.**

(Audit Memo. No. 09 Dated: 08.09.2020)

The following records have not been provided to audit for the period 2018-2020.

- 1) Property Register
- 2) LTC Register/ CEA Register
- 4) Postage Stamp Register
- 5) Stock Register
- 6) TR-V (GAR-VI) Register
- 7) Stock Register Consumable & Non Consumable
- 8) Contingency Register

The same may be provided to next audit

  
**(DEEPAK KUMAR SHARMA)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**

**TAN NO.01**

(Audit Memo No. 02 Dated: 02.09.2020)

**Subject: - Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Superintendent, School and Home for Mentally Retarded Persons(Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2018-2020, the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay). details of loan /advances/ refunds. installment No., PAN No. etc. were also not found completely filled.
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. GAR-18, Abstract of Pay bill is not prepared during the audit period 2018-2020.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary.

The Superintendent, Strengthening of Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Pay Bill Register and be shown to next audit. The same observations has been raised by the previous audit part vide TAN NO.01 during the period 2014-2018.





**TAN NO. 02**

(Audit Memo. No.3 Dated: 02.09.2020)

**Subject: - Improper maintenance of DDO Cash Book.**

During the test check of Cash Book in r/o the Superintendent, Strengthening of Home for Mentally Retarded Persons(Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi for the period 2018-2020, following irregularities have been noticed:-

1. **Improper Physical Verification Certificate:-** The Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is improper.

The Certificate of Physical Verification of Cash will normally be in the following form:  
"Certified that Cash amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the Cash book.

2. **Non-Production of Stock Register of GAR-6:-** The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Non production of the aforesaid record show that earlier the record was not being maintained at all or the production of the same has been purposely avoided, and non production of record is a serious matter. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited and needs explanations.

3. **No surprise check conducted:-** Surprise Physical Verification of cash is required to be conducted at periodical intervals by the DDO as per Rule 13(iii) of CGA(R&P) Rules, 1983 but the same has been found to the contrary. Elucidate the reasons.

4. **TR-V / GAR-VI :**

- (i) Signature of the depositor not taken on reverses of the counterfoil of TR-V.

5. **Cutting/overwriting:**

An erase or overwriting, cutting of an entry once made in the cash book is strictly prohibited but it has been observed that the same has been observed in the Cash book e.g. Page No. 37,38,39,40.



6. Challans:

5/12 (11)

(i) All challans have been kept in Cash Book instead of maintaining a Challan Paste file.

The Superintendent, Strengthening of Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Cash Book and be shown to next audit. The same observations has been raised by the previous audit part vide TAN NO.06 during the period 2014-2018.

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**TAN NO.03**

(Audit Memo. No. 04 Dated: 02.09.2020)

**(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.**

On perusal of Service Book of the staff of Strengthening of Home for Mentally Retarded Persons (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2018-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

**(B) Improper maintenance of S/Book:**

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

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

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But there is no attestation at the first page of service book of Sh. Yesu Ratnam, Peon.

(2) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But the entry has not been attested entry in respect of Sh. Yesu Ratnam, Peon.

(3) **Photo not attested by HOO**

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But photograph has not been attested by HOO in service book of Sh. Yesu Ratnam, Peon.

(4) **Signature of Govt. servant at the time of annual increment**

At the time of grant of annual increment, the signature of Govt. servant at column no. 8 is required to be taken. But it is not been recorded in the service book.

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(5) **Details of Family members not attested by HOO**

Form No. 3 i.e. Details of Family members in respect of Sh. Yesu Ratnam, Peon has not been attested by HOO.

(6) **GPF No. not recorded:**

GPF No. has not been recorded in the service book of Sh. Yesu Ratnam, Peon.

(7) **Leave record not updated**

Leave record has not been updated in the service book of Sh. Yesu Ratnam, Peon.

(8) **Verification of service record from Pay Bills and Acquaintance rolls.**

The verification of service in respect of Sh. Yesu Ratnam, Peon has not been verified w.e.f 01.04.2001 to 31.08.2002 by the HOO/DDO.

(C) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following employees/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**Detail of Staff who has completed 18 years of service**

Sl. No.	Name & Design. Of the official (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement
1.	Yesu Ratnam, Peon	26.05.1970	06.05.1996	31.05.2030

The Superintendent, Strengthening of Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Service Book and be shown to next audit. The same observations has been raised by the previous audit part vide TAN NO.05 during the audit period 2014-2018.

**TAN NO. 04**

(Audit Memo No.07 Dated: 08.09.2020)

**Sub: Huge savings under Budget for the year 2018-2019 to 2019-2020.**

As per Rule 56(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the Strengthening of Home for Mentally Retarded Persons (Adult), revealed that during the audit period from 2015-16 to 2017-18, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

S.No.	Major Head	Object Head	R.E.	Actual Exp.	Balance	Saving %
<b>2018-2019</b>						
1.	2235	02101950006 MT	135240	Nil	135240	100%
<b>2019-2020</b>						
1.	2235	02101950001-Salary Non Plan	1650000	692884	957116	68%
2.	2235	02101950013 OE	100000	Nil	100000	100%
3.	2235	02101950006 S&M	100000	Nil	100000	100%

The Superintendent, Strengthening of Home for Mentally Retarded (Adult) may be requested to prepare the budget as per authentic requirement in future and surrender the excess budget while submitting the revised estimate so that the same could be utilized properly in some other unit.

The same observations has been raised by the previous audit part vide TAN NO.02 during the audit period 2014-2018

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**TAN NO.05**


(Audit Memo. No. 08 Dated: 08.09.2020)

**Subject: - Improper maintenance of Bill Register**

During the test check of Bill Register maintained by the Superintendent Strengthening of Home for Mentally Retarded Person (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2018-2020, the following shortcomings have been observed:-

- 1) The mandatory "Page Count Certificate" has not been recorded on first page of the Bill Register for the audit period 2018-2019 to 2019-2020 and Paging has also not been done for the same period.
- 2) Several entries has not been signed by the DDO in Bill Register during the audit period e.g. Bill No. PB-33 dated 01.02.2019, CB-34 dated 20.03.2019 Bill No. 22 to 25 for the year 2019-2020.
- 3) All relevant columns of the Bill Register have not been filled up / filled up improperly during the entire audit period e.g. column No.4 to 16 such as initials by DDO, amount passed by DDO date of entry in Cash Book, etc.
- 4) The summary of the bills pending at PAO level at the end of each month has not been recorded for the whole period.
- 5) Cutting / Overwriting / Cancelled is strictly prohibited as per rule but has been done in the Bill Register and not attested by the DDO e.g. Bill No. GPF 5 dated 24.05.2018 (Cancelled), 15 dated 17.08.2018 ( Cutting & Overwriting), PB-34 dated 19.03.2019 ( Cancelled).

The Superintendent, Strengthening of Home for Mentally Retarded (Adult) may be requested to take necessary steps to remove the above discrepancies in the Bill Register and be shown to next audit. The same observations has been raised by the previous audit part vide TAN NO.01 during the audit period 2014-2018

  
(DEEPAK KUMAR SHARMA)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIV

6

**Part – II**

**CURRENT AUDIT REPORT (2020-22)**

**CURRENT AUDIT REPORT (2020-22)**

**Para No. 1**  
**(Record Memo 1-5)**

**Subject :- Non Production of Record**

The following records have not been provided to the audit for the period 2020-22

1. Medical Reimbursement Register
2. Contingency register, TLC Register?CEA Register, Long term short term advance register
3. Stock register (Consumable and non consumable), Physical Verification Reports and allied record
4. TR-5 stock register
5. Property Register

The same may be provided to next audit.

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**(CHANDER MOHAN)**  
**IAO, Audit Party NO. 17**



**TAN NO. 01**  
**(Audit Memo No. 01 Dated: 04.05.2022)**

**Subject :- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the Superintendent, School and Home for Mentally Retarded Persons(Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi for the Audit period 2020-22, the following irregularities have been noticed:-

1. The mandatory page counting certificate in the PBR on the first page is not attested by DDO
2. The index of employees in the PBR has not been prepared and maintained yearwise.
3. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), Date of Joining, detail of spouse, govt residence, occupancy date etc. along with details of loan /advances/ refunds, installment No., PAN No. etc. were also not found filled.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. GAR-18, Abstract of Pay bill is not prepared during the audit period 2020-22.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Cutting / Overwriting is strictly prohibited in the official record but it has been done on page no. 9 and 11 and not attested by DDO.

These above discrepancies may please be rectified and compliance shown to audit

**TAN No. 2**  
**( Audit Memo No.03 Dated: 06.05.2022)**

**Subject: - Short coming in maintenance of Service Books.**

During the test check of Service books maintained by School and Home for Mentally Retarded Persons (Adult), Asha Kiran Complex, Sector 1, Rohini he following short comings have been noticed: -

1. The Latest photograph of the individual concerned pasted in the first page of service book should be attested by HOO / competent authority in the Service Book of the officials, but needful has not been done in the Service Book of Shri Yeashu Ratnam, Peon.
2. The entries recorded in the PART II- BIO DATA of the Service Book of Shri Yeshu Ratnam, Peon and Shri P. Don, Washerman are not attested by the Head of Office nor the entries recorded in the Service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.



3. The Details of Family in respect of Shri Yesu Ratnam, Peon should be in prescribed format i.e. Form 3. and attested by Head of office.
4. As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in both cases.
5. Entry of Aadhaar Number has not been made in the Service Book of both official as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.
6. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.

Necessary action be taken to rectify the above discrepancies of service book and leave account may be updated under intimation to the audit. Similar other cases may be reviewed at the HOO level.

**TAN NO. 3**  
**(Audit Memo No.: 05 Dated:- 09.05.2022)**

**Sub:- Budget Estimation & surrender of savings**

The information supplied by the department in the form of reconciliation statements of the month of March 2021 & March 2022 provided, there is no /low expenditure resulting in excess savings in the head of accounts as per detail given below :-

s.no	Name of Deptt	Head of Account	Budget allotted as per RE	Expenditure as per reconciliation statement	balance	Saving as % of budget
A	<b>Fin year 2020-21 Reconciliation statement of March 2021</b>					
1	SHMRP (A)-202021	22350210195001 (SALARY)	2500000	549172	1950828	78%
2		223502101950013 (OE)	100000	4500	95500	95.5%
B	<b>Fin year 2021-22 Reconciliation statement of March 2022</b>					
3		223502101950013 (OE)	50000	0	50000	100%
4		223502101950006 (MT)	200000	0	200000	100%

The Superintendent, Strengthening of Home for Mentally Retarded (Adult), may be requested to prepare the budget as per the authentic requirement in future and surrender the excess budget while submitting the revised estimate so that the same could be utilized properly in some other unit.

**TAN NO 4**  
**(Audit Memo No.: 06 Dated:- 09.05.2022)**

**Subject: - Shortcomings in Bill register.**

On test check of bill register maintained by the Superintendent, School and Home for Mentally Retarded Persons (Adult), Asha Kiran Complex, Sector-1, Rohini, Delhi. following deficiencies have been noticed: -

1. Page counting certificate has not been recorded on the first page of the register.
2. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. Col.5,6,7,8 and 9 not filled: Col 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 timely receipt of cheque/ECS but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Cutting and overwriting: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, in the financial year 2021-22 Bill no. 12, 28, etc.

These above discrepancies may please be rectified and compliance be shown to audit.



**(CHANDER MOHAN)**  
**Inspecting Audit Officer**  
**Audit Party No. 17**