

c/sb

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

Sub: - Audit report on the Accounts of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the period 2018-19 to 2020-21.

INTRODUCTION

The I.A.R. on the accounts of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 (1383/11) for the period 2018-19 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO (On training 25.10.2021 to 29.10.2021 & on RH on 05.11.2021), Sh. Mohan Choudhary, AAO (On Leave w.e.f. 13.10.2021 to 01.11.2021) & Ms. Heena, DEO w.e.f. 18.10.2021 to 05.11.2021 (Total 07 working days). Record of Statutory audit of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 has not been provided by the department.

AIMS AND OBJECTIVES

This office is functioning as Chief Probation Office, Probation Services of various Jails and Courts and various schemes like FASE & R.G. are also coming under this office.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2018-19 to 2020-21:-**

01. LIST OF HOO/DDO

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1	Dr. Mahesh Sharma	CPO (Sr. Supdt.)	21/03/2018	Till date

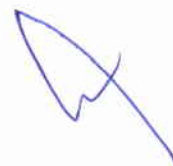
02. LIST OF CASHIER

SL.NO	NAME OF OFFICER	DESIGNATION	FROM	TO
1.	Durga Sahay	Sr. Asstt.	2014	17 Aug 2018
2.	Satvir Singh Sharma,	Sr. Asstt.	18 Aug 2018	Till date

Budget Allocation and Expenditure for the year 2018-19 to 2020-21:-

Year	Budget allotted	Expenditure made	Balance
2018-19	2,39,30,000	1,42,37,107	96,92,893
2019-20	1,54,40,000	1,16,82,864	37,57,136
2020-21	1,81,90,000	1,53,83,908	28,06,092





Statutory Audit

Record of Statutory audit of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 has not been provided by the department

Vacancy Statement

Group (A, B C)	Sanctioned posts	Filled Posts	Vacant Posts
CPO (A)	01	01	Nil
DPO (B)	01	01	Nil
Class IV (C)	52	39	13
Total	54	41	13

Maintenance of Records

The maintenance of records of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the period **2018-19 to 2020-21** was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 20 old Audit Paras from the previous report involving recovery of Rs.1,69,443/-. Department has not submitted the reply of old para. Hence, nil para with recovery Rs.NIL has been settled. The balance 20 outstanding paras with recovery Rs.1,69,443/- 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.)
1990-91 to 2014-18	20	Nil	20	1,69,443/-	NIL	1,69,443/-
Total	20	Nil	20	1,69,443/-	Nil	1,69,443/-

Current Audit Report.

During the course of current audit, 10 audit memos including 1 **record** memo, highlighting various irregularities/short recoveries to the tune of **Rs.2,55,108/-** were issued. Out of which Nil memos settled alongwith recovery of **Rs. Nil** and 10 audit memos have been incorporated in 05 Para(including 01 NPR) alongwith recovery of **Rs.2,55,108/-** and remaining 05 memos have been taken as 05 TANs in the current audit report.




154


Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
Memo no.03/Para No.01	6908/-	NIL	6908/-
Memo no.06/Para No.02	18000/-	NIL	18000/-
Memo no.09/Para No.03	230200/-	NIL	230200/-
Total	2,55,108/-	NIL	2,55,108/-

The internal audit report has been prepared on the basis of information furnished and made available by the Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the period 2018-19 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/of non-information provided by Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways


(Sh. Mohan Choudhary)

AAO


(Sadhna Sharma)
IAO/ Sr.AO
Audit Party No-XIV

PART-I

1990-91

Sr. No. 02 (PARA 16 Ref Memo No. 06)

Subject:- Financial Assistance

During the course of ;Audit of the files of Financial Assistance given to the families of the convict lodged in the Tihar Jail, Delhi.

As per the notification issued by the Director (Social Welfare) Delhi Administration, Delhi vide letter No. F.1(PWS)/72/DSW/Plg. Dated 20/10/75, vide Para No. 11, eligibility of Sr. No. 21 e "No grant/assistance shall be given to a prisoner whose total family income exceed Rs. 3,000/- per annum and Para No. IV Annexure of grant assistance of Sl. NO. 4 i.e. Cash Grant up to an amount not exceeding Rs. 500/- per prisoner per annum to be disbursed half yearly" but in the following cases the instructions issued by the Director(SW) has not been followed.

Smt. Manno Devi, W/o Sh. Mahadev resident of F.3/416 Sultanpuri, Delhi was paid Rs. 600/- as financial assistance for the year 1990-91 where as the monthly income of the lady as per affidavit of 4-3-91 issued by the Oath Commissioner, Tis Hazari (filed at Page-15 of the case file) was Rs. 300/- p.m. The total income for the year comes to Rs. 3600/- which exceed the total annual income i.e. Rs. 3,000/- as prescribed for the above assistance. Hence the payment for Rs. 600/- was not in order and the amount should be recovered from the lady and deposited in State Band of India under intimation to Audit.

In the previous year the income of the lady was 200/- but in 1990-91 her income become Rs. 300/- per month.

1992-96

(Para 1(B))

During audit of financial assistance Smt. Anjana Devi W/o Rajbir Singh (convict) r/o H.No. 27, Poot Kalan, Delhi was paid Rs. 600/- as financial assistance for the year 1990-91 whereas her monthly income was Rs. 400/- as per declaration given by the individual.(file P/11). As the total income for the year exceeds Rs. 3000/- as admissible under rule, the payment made to the individual was irregular. She was in receipt of Rs. 488/- (400x12) annually. The erroneous payment ie Rs. 600/- for the year 1990-91 should be recovered now and deposited in State Bank of India under intimation to audit.

Settled at 22/12/91

4

Para-2
Sr. No. 03 (PARA NO. 4 Ref. Memo No 12 dated 5/7/96)

14/2
53
951

SUB: FINANCIAL ASSISTANCE TO THE FAMILY OF THE PRISONERS

On scrutiny of the files of Financial Assistance given to the families of the prisoners whose income does not exceed to Rs.700/-per month on test check basis, the following discrepancies are observed which may be rectified and taken care in future:-

- 1) The case files are not fed with full particulars of the case in the noting portion. Even the report of the Welfare Officer is not reflected in the note, which is the basis for sanctioning the Assistance.
- 2) File No.F.50/FA/CPO/PWS/69-90:
Sushila Devi w/o Ram Kumar WZ-63, Village Khanpur, West Patel Nagar.

In the above case file, Sushila Devi w/o Ram Kumar had signed receipt of the amount for all the years except the last payment on 19-04-95 where it is by thumb impression; this creates doubt and question the veracity of the payment. The position may be explained to the Audit.

Para No 3
Sr. No. 04(AUDIT PARA NO 05 Ref. Memo No.13 dated 5-7-96)

Para-3 SUB: REHABILITATION GRANT 92-93 TO 95-96

On test scrutiny of Rehabilitation Grant Record for the period 1-4-92 to 31-3-96, the following omissions/irregularities have been observed which may be rectified and not repeated in future and compliance may be shown to the Audit.

- (1) As per Rule 5 of the rehabilitation Grant to the inmates released from Conventional & Non-conventional Institutions and Probationers 1976 (as amended 94), this grant shall be given to those inmates whose parents/ guardians income (if living) does not exceed Rs.700/-per month from all sources.

The following inmates of After Care Home for women have been sanctioned the above grant @Rs.5000/- per head vide sanction letter no .F1(2)/94-95/RG/CPO/3361-364 dated 25/01/96:-

1) Manohar Mani	8) Seema
2) Parul	9) Neeta
3) Poonam	10) Bimla
4) Chambeel	11) Munni
5) Lata	12) Manju
6) Rekha	13) Sajad
7) Madhu	

19/1
13/12
950

The following record shows that they were having husband/guardian w.e.f.24-01-96 as per note at P-20/N of File No.F.1(2)/84-95/RG/CPO.

- a. The case was initiated by After Care Home for woman vide their letter dt. 11-01-96 P-70/C of above file) stating that 13 inmates will be discharged from Home after marriage.
- b. As per payment register, all the inmates who received R.G. on 16-2-96 have been shown married indicating the names of their respective husbands. Thus at the time of issue of sanction and payment of R.G. all the 13 inmates were having guardians.

However, there is nothing on record to show that the income of their spouse/guardian was taken into consideration while considering their cases for R.G.

Thus, it seems that the instructions contained in Rule 5 ibid have not been followed in true perspective.

The above case, along with other similar cases, if any, maybe reviewed accordingly and action taken in this regard be intimated to the Audit.

- (2) Certificates issued by the craft Supdt. of Abhai Mahila Ashram to the above inmates do not show the date up to which they remained in the Ashram. Also no witness signed on the bonds. Necessary rectification be got done under intimation to the Audit.
- (3) Blank utilization certificate and blank bond has been obtained from Sh.Ram Khilawan who has paid Rs.4000/- on 10-4-96. These may be got completed under intimation to Audit.. Other similar cases, if any, may be got completed accordingly.

cl49

(108) (51) 18/c
4/2

1996-97 para-4

Sr. No. 06(PARA No. 01 Ref. Memo No. 10 dated 20/03/97)

Sub:- License Fees.

It has been pointed out that License Fees from the Staff members, who are in occupation of Govt. accommodation have been charged at pre revised rates. The rates have been revised w.e.f. 1.7.93. Recoveries from the under mentioned staff members mentioned against each may be made after due verification under intimation to audit;-

S.no	N, Desig. & Address	Un-revised Lic. Fee	Revised LIC. Fee	Period	Recovery Amount per month
1.	Smt. Usha Kadyas, PO-I. D-1 Sewa Kuteer	80/-	158/-	7/93 to 8/97	Rs.78/- 3900/-
2.	Sh. V.K. Sharma, P.OII 62, Sindhera Kalan	80/-	85/-	-do-	Rs.05/- 250/-
3.	Sh. S.K. Srivastva, P.O.II	80/-	85/-	-do-	Rs.05/- 250/-
4.	Smt. Rajeshwari Chauhan	60/-	158/-	-do-	Rs.98/- 4,900/-
TOTAL					9,300/-

Staff aud
at 22-12-89

-8/5

Above pointed out recovery may be recovered from the concerted after due verification under verification to audit. Their rates of License fee may also be revised from their salary for the month of Sept, 07.

948

19/12
10/12
(107) (50)

Para-5

Sr. No. 07(PARA NO. 03(Refemo. No. 13 dated 21/08/97)

Subject:- House Building Advance

During the course of audit, it has been pointed out that House Building Advance has been sanctioned to the V.S. Awasthi, PO I, Sh. D.R. Ambeardar, PO II and Sh. Jaibir Sing, PO-II but no entry in this regard has been found recorded in their respective service books, which is not in order. On scrutiny of office record, it has also been pointed out that they have not submitted insurance premium receipts every year in the office, which is a mandatory requirement of House Building Advance.

As per Rule 7(b) House Building Advance Govt. servant concerned shall insure the house at his own cost against damage by Flood, Fire and lightning till the advance together with interest is fully repaid and premium receipt must be produced for inspection to HOO/HOD. In the event of failure to do so, the premium amount should be added in the outstanding amount to the advance and Govt. servant concerned shall be liable to pay interest thereon.

In view of the above, Insurance papers in respect of them may be provided to audit for necessary verification otherwise suitable disciplinary action against the defaulters under intimation to the audit.

Para No 6
Para-6

Sr. No. 08(PARA NO. 07Ref Memo No 15 dated 21/8/97)

Sub:- Stores

While scrutinizing the records of stores, the following observations were made:

- 1) As per Rule 116(1) of GFR, a physical verification of all stores shall be made at least once in every year, but this requirement was not met by the HOO/HOD in the year 1996-97. In the absence of physical verification, it could not be verified whether stores are available as per stock registers or not. The circumstances under which the same could not be completed so far may be elucidated to Audit.
- 2) Rule 124(2) of GFR says that subject to any special rules as orders applicable to any particular department store, which are reported to be obsolete surplus as unserviceable may be declared as such in accordance with the procedure laid down in Rule 124(1) and ordered to be disposed off by the authorities, who are competent. But no action was taken for write-off the unserviceable/surplus/obsolete articles from 1988. All the stock registers be reviewed and list be prepared of unserviceable/surplus/obsolete items for write off. Action taken in the matter be intimated to the audit.

147

106 49

161

9/12

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

S.N.	Item	Page No.
1-	Cooler Stend	119
2-	Plastic Balti	79
3-	Dustbin	22&23
4-	Curtain cloth	120
5-	Calculator	66
6-	Mayur Jug	100
7-	Khurpi	73

These item be transferred from con.stock register to non-consumable stock Register to Non-consumable stock register, All other items be checked thoroughly.

All discrepancies pointed out be rectified under intimation to the audit.

7 Para No 7 para-7

Sr. No. 09(PARA NO. 10 Ref Memo. No. 07 dated 20/08/97)

Subject:- Service Stamps

While checking the records of Service stamps, the following observations were made:

- 1) Stamps of Rs. 51/- was shown adjusted on 13.03.97 at page no. 163, but the error was only Rs. 2/-.
- 2) On 24.7.97, closing balance of stamps should be 6507-70 instead of Rs. 1407-70 Stamps work Rs. 1,000/- was shown issued, but was less Rs. 100/- its resulted balance was shown excess to Rs. 900/-

Keeping in view the above mentioned error, it means the service postage stamps account was not being maintained properly. Daily totals were also not worked out in the Dispatch register.

- (105) (48)
19/2
8/2
d46
- 3) As per manual of office procedure, Min. of Home affairs, Deptt. of Administrative Reforms, Service stamps account register will be inspected once in a month by the Incharge of the section, who will verify the balance of stamps by physical count and note on the register, the result of inspection Surprise checking is also required. But these requirements were not met by HOO/DDO. Needful be done in respect of observations made under intimation to the audit.

8 Para No 8 para 8

Sr. No. 10(PARA NO. 11 Ref. Memo. No. 6 dated 20/08/97)

Sub:-GP F(Group "D")

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

- 1) Para 6.3.4 of Civil Accounts Manual required that HOO/DDO shall maintain general Index register in Form CAM-44 in respect of the employees, whose Accounts are maintained by him/her. But this requirement was not met by the HOO/DDO.
- 2) Para 6.9.1 of Civil Accounts Manual requires that Broadsheet be maintained in Form CAM-48. But the Broadsheet was not being maintained by this office.
- 3) G.P.F LADGER (CAM-47) is one of the vital record, which was found in mutilated condition. It should be properly bound.

Compliance of the above observations of the audit be made under intimation to the audit.

Para-9
9

PARA NO. 01

(Ref. Memo. No.08 dated 05/03/09)

SUB:- "PROGRAMME OF SOCIAL ASSISTANCE FOR EVERYONE"

With the need for setting up information Social assistance centers in different zones of Union Territory of Delhi, Planning Commission prepared a scheme "Social Assistance For Every One". In the first instance 4 Zonal SAFE Units were set up on Nov. 1988 one of them is in operation in Chief Probation Office, Kingsway Camp. The purpose of Programme of SAFE is to provide information to public and to make aware of the existing services/facilities, so that the deserving cases, who are really in need of help should get assistance, counseling, guidance and shelter, at the right moment. The unit functions mainly as information center to needy persons to ensure required follow up of case registered with them. Depending on individual requirement, cases are referred to concerned Agencies. For this purpose, the following posts were initially sanctioned in this unit by Social Welfare Deptt :-

Probation Officer	02
Driver	01
Peon	01

During the Scrutiny of the records of previous years it has been observed that one of the two sanctioned posts of Probation Officers who are the main key of implementing the scheme i.e. to provide information to public and to make aware of the existing services of social welfare has been posted in HQ since 92 The only driver has been providing services in HQ though no vehicle has been purchased for this purpose since inception of the scheme. The only peon has also been posted in HQ since 92. The remaining one Probation Officer working in the field has been sending Monthly Progress Report on a plain paper. No further supervision/monitoring to identify the report i.e. to ensure the proper follow up of case registered with them/concerned agencies has been made by the Deptt. Now a days these services are being provided by the various zones established later on by the Deptt., the need for these posts in the Office of the Chief Probation Office is required to be properly assessed in order to avoid unfruitful expenditure.

10 Para-10

(1031)
(40)

13/2
6/10

444

PARA-NO.02

(Ref. Memo. No.08 dated 05/03/2009)

SUB:- "Necessity of re-structuring of Posts of Probation Officers / Prisoner Welfare Officers"

Prisoner Welfare Services and Chief Probation Services under the Directorate Of Social Welfare have also been in operation under the control of Chief Probation Officer who is also the Drawing & Disbursing Officer of these schemes.

Under these Rules Financial Assistance are being given to the prisoners undergoing imprisonment or to be released to the dependent of prisoners such as Education/stipend to the school/college going children, Financial Aid in maternity cases to wives, maintenance grant to prisoner's family or grant for the purpose of essential tools for the purpose of their economic rehabilitation to the trained prisoners who are about to be released.

During the scrutiny of the vacancy position, it has been revealed that out of total 52 posts sanctioned under these schemes only 16 posts have been working in the Chief Probation Office and remaining 36 posts have been posted in the various offices of the Social Welfare since long. Scrutiny of records further revealed that out of 35 important posts of Probation Officers/Prisoner Welfare Officers, only 12 Probation Officers have been working in this office and remaining 23 posts of Probation Officers/Prisoner Welfare Officers have been working in the various offices of Social Welfare.

Prison Welfare Officers/Probation Welfare Officers play a pivotal role in implementing the services/schemes. But during the scrutiny of the records of all the three schemes, it has been observed that due to establishing the various zones/Distt. the work of these posts has been diversified. That is why the Office of the Probation Office has been imparting social services properly with sufficient staff since long. The need of proper allocation/re-structuring of these posts is particularly required.

Para-11
 Page no. 11

(Ref. Memo No. 10 dated 25/03/09)

for
 45

443

JDIT PARA NO. 03

SUB: FINANCIAL ASSISTANCE TO PRISONER'S FAMILIES

On scrutiny of various applications for grant of financial assistance to the poor families of prisoner's for the year 2003-04, 2004-05, 2006-07, 2007-08, the following discrepancies were noticed which may be rectified and compliance shown to the audit:-

A. As per rule, Financial Assistance shall be given to the inmates for the conviction period. But in the following cases, it was noticed that financial assistance was paid for the period even the prisoner was released from the jail. Overpayment made in the following cases may be recovered:-

2003-04

S.NO	NAME	AMT Paid	Amt Admissible	Amount/ over paid	Date of release
1.	Ms. Asha w/o Rajesh kumar	Rs. 2400/-	Rs. 400/-	Rs 2000/-	30.10.03
2.	Ms. Meenakshi w/o Dharmender 18.03.04	Rs. 2400/-	Rs.2000/-	Rs. 400/-	
3.	Ms. Kamlesh w/o Sanjeev	Rs. 3600/-	Rs. 600/-	Rs. 3000/-	30.10.03
4.	Ms. Rama Devi w/o Arvind	Rs. 3600/-	Rs.1800/-	Rs. 1800/-	03.01.04
5.	Ms. Bimla d/o Daropati	Rs. 3600/-	Rs.2400/-	Rs. 1200/-	12.02.04
6.	Ms. Anita w/o Mukesh	Rs. 3600/-	Rs.2400/-	Rs. 1200/-	11.08.03
7.	Ms. Suman w/o Gulab	Rs. 4800/-	Rs.3200/-	Rs. 1600/-	16.02.04
8.	Ms. Rani w/o Jai Prakash	Rs. 6000/-	Rs.5000/-	Rs. 1000/-	24.03.04
9.	Ms. Poonam Sharma w/o Rajesh	Rs.6000/-	Rs.3000/-	Rs. 3000/-	23.01.04
		RS.36000/-	RS.21,000/-	Rs. 15000/-	

B. In the following cases income certificate was found unsigned or not found attached with the application:-

10.	Mrs. Savita W/o Sh. Inder Singh (2003-04)	12000/-	Nil	12000/-
11.	Ms. Leiquit Nisha w/o Shahid Khan (2004-05)	12000/-	Nil	12000/-
12.	Rani w/o Wasin (2006-07)	3,600	Nil	3600/-
13.	Sudha w/o Balbir (2006-07)	3,000/-	Nil	3600/-
14.	Sunita Devi W/o Balak Ram	9,600/-	Nil	9600/-
	TOTAL	39600/-	Nil	39600/-

(44) 11/2
4/2

442

C. In the following cases income exceeds Rs. 18000/- i.e. above than the prescribed limit for grant of financial assistance:-

S.NO	NAME	AMT. SANCTIONED & DRAWN	AMT. PAID	DIFFERENCE
15.	Ms. Nazima Begum w/o Mohd, Ishmail (2004-05)	Rs. 12000/-	---	Rs. 12000/-
16.	Ms. Nargis w/o Khalid (2007-08)	Rs. 12000/-	---	Rs. 12000/-
17.	Ms. Nazima Begum w/o Mohd. Ismail (2005-06)	Rs. 12000/-	---	Rs. 12000/-
18.	Mithlesh W/o Ram Singh	Rs. 8,000/-	Nil	Rs. 8000/-
19.	Locha Devi w/o Chander Pal	Rs. 9,600/-	Nil	Rs. 9600/-
	TOTAL	Rs. 53600/-	Nil	Rs. 53600/-

D. In following cases financial assistance was paid in excess of the amount recommended by the SIR:-

20.	Ms. Tahira w/o Dilshad	Rs.12000/-	Rs.4000/-	Rs. 8000/-
-----	------------------------	------------	-----------	------------

E. In the following cases financial assistance was paid to the person who was a resident of Uttar Pradesh whereas amount was admissible only to the resident of Delhi:-

21.	Ms. Raisa w/o Nur Hassan	Rs. 12000/-	---	Rs.12000/-
-----	--------------------------	-------------	-----	------------

F. In the following cases the date of grant of financial assistance is admissible after completion of one year in jail from the date of conviction but amount has been over paid as per details given below:-

S. No.	Name	Date of conviction	Date of F.A. Admissible	Amount Due	Amount Paid	Overpayment In Rs.
22	Kamla Bhatia w/o Raj Kumar	12.09.05	01.10.06	3600	7200	3600
23	Usha w/o Rajpal	20.01.07	01.02.08	1200	7200	6000
24	Anjali s/o Girdhari Lal	23.12.05	01.12.06	2400	9600	7200
	TOTAL			7200/-	24000/-	16800/-

In the above cases either recovery to the tune of Rs. 1,45,000/- may be made from the concerned person or necessary sanction of the Competent Authority may be obtained to waive off the loss to the Government.

(102)
43

16/11
372

241

General discrepancies found in the application and SIR Report before payment to the family of prisoners

1. Applications received are not diaries with date & Diary No.
2. Proof of residence like Ration Card/ Photo Election Card of the beneficiaries in some cases was not found attached.
3. Proof of income either not attached or photocopy of the income certificate was attached but same was not scrutinized by the PO/WO before recommending for sanction.
4. It was noticed that cases for granting F.A to the family of prisoners for the second half of the financial year are not being scrutinized by the PO/WO concerned. Please do the needful in future.
5. In future proportionate payment may be drawn and made to the family of the prisoners as per their admissibility. For example an applicant applied in the month of August is admissible for payment for 8 months instead of one full year

Other such cases may be reviewed at your level.

12- para-12

AUDIT-PARA-NO: 04

(REF. MEMO No 12 dated 09-04-09)

28/42
2/2

c/40

Sub: Rehabilitation Grant

On scrutiny of Rehabilitation Grant applications for the year 2002-03 to 2007-08 the following discrepancies have been noted:-

1. As per terms & conditions of the scheme, the applicant will have to file a Personal Bond in prescribed Performa before receiving the RG but Deptt. has not obtained the Personal Bond in any of the case before issuing the grant for this purpose.

(A) In the following cases, the applicant was given excess amount than demanded:-

Year	Name	Amount	Remarks
2003-04	1. Khushi Ram s/o Ram Bharose	7500/-	In SIR recommended Rs5000/- excess amt.ofRs.2500/-
	2. Shyam Sunder s/o Ram Dev	10000/-	Application demand Rs.5000/- but paid Rs.10000/- excess paid Rs.5000/-
2005-06	Jagbir Singh s/o Ompal	7500/-	Application demand Rs.6000/- Excess paid Rs.1500/-

2. As per terms & conditions of providing RG, the grant shall be given to those inmates whose parents / guardians (if living) income does not exceed Rs. 700/-p.m. from all sources. During scrutiny it has been noticed that despite income exceed the prescribed limit, RG has been issued to the inmate:-

Year	S.no	Name	Amount paid	Reasons
2002-03	1.	Subodh Mandal s/o Atul Mandal	5000/-	Income exceed 700/-p.m
2006-07		Vinod s/o Mangal Sen	5000/-	Income certificate not attached

Reasons for issuing grant in contravention of rules may please be furnished to Audit.

18/4/09
(O. P. SACHDEVA)
I.A.O.
Audit Party no. III

982
a/c
c/39
1/c (4)

~~PART - III~~

TEST AUDIT NOTE

TAN-01(Ref. Audit memo no.03 dated 02/03/09)

Subject :-Service Books

On scrutiny of Service Book of Mrs. Shashi Bala, P.O/CW, it was noticed that the official was placed under suspension with immediate effect vide O.O No.F.3(7)/2006/DSW/Vig/366 dated 7/6/06 and revocation vide order No.F63(12)/87/DSW/ESTT/Part-III(1)/26476-85 dated 12/10/06 w.e.f.5/09/06, but the treatment of suspension period was not mentioned in the aforesaid order. The matter may be brought to the notice of higher authority regarding treatment of suspension period. Necessary entries in service book may also be recorded after finalizing the case and the action taken may be informed to Audit.

(Signature)
(O.P.SACHDEVA)
SR.I.A.O
PARTY.NO. III

13 Para-13

PART II

CURRENT AUDIT REPORT

(Ref. Audit Memo No. 2 dated 21/01/2015)

Para 01

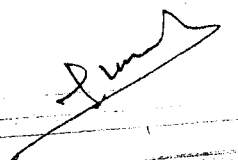
Sub: Irregularity in pay fixation.

During the test check of service books during the course of Audit, irregularity in pay fixation of Sh. R.K.Yadav, Probationary Officer has been noticed. Incorrect increment amount was allowed to Smt. Madhu Bala, TGT while rounding off the calculated increment amount to the next multiple of 10. This was contrary to the instruction at item S.No. 4 of the M/o Finance, GOI. OM No. 1/1/2008-IC dated 29.01.09, which reads as -- " In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10.

The official was drawing Pay of Rs. 11470/-+ 4200/- as on 01.07.2007 in the pay band of Rs.9300-34800 + Grade Pay of Rs. 4200/-. His Pay was fixed by the school authorities by granting increments wrongly as per details given below:

Date	Pay fixed after granting annual increment	Pay to be fixed as suggested by the audit party
01.07.2008	11950+4200	11940+4200
01.07.2009	12440+4200	12430+4200
01.07.2010	12940+4200	12930+4200
01.07.2011	13460+4200	13450+4200
01.07.2012	13990+4200	13980+4200
01.07.2013	14540+4200	14530+4200
01.07.2014	15110+4200	15100+4200

Hence, above irregularities in pay fixation in respect of the said employee may be checked and re-fixation may be done after due verification of records and necessary recovery may be made under intimation to the audit.



14 Para-14

(Ref. Audit Memo No.4 dated 23/01/2015)

Para 02

Sub: Less recovery of Income Tax of Rs. 4868/- in respect of the following employees for the year 2010-11 and 2011-12.

During the scrutiny of PBR, income tax record and Form-16, the following irregularities have been noticed in respect of the following employees:

1. From the calculation sheet and Form-16 issued to Smt. Gurdeep Reshma Chaudhary for the year 2010-11, it has been revealed that She has been granted rebate for Interest on HBA amounting to Rs. 40707/-, whereas Home loan has been granted by the HDFC Bank in respect of Sh. Praveen, Chaudhary and Smt. Gurdeep Reshma Chaudhary. Hence, she is eligible for 50% rebate for interest on HBA i.e. Rs. 20354/- instead of Rs. 40707/-. The detail of Income Tax calculation is as under:-

Description	Income tax calculated and recovered by the Deptt. (in Rs.)	Income tax calculated and to be recovered as per audit (in Rs.)
Gross Taxable Income	430028	430028
Less rebate u/s 80D	2650	2650
Less transport allowance	4800	4800
Less Interest on HBA	40707	20354
Less Rebate u/s 80 C	100000	100000
Taxable Income	281870	302224
Income tax	9187	11222
Cess	276	337
Total tax	9463	11559
Tax deducted at source	9463	9463
Balance to be recovered		2096

2. While computing Gross salary for the year 2011-12. Tution fee re-imbursement of Rs. 26910/- has not been taken into account in case of Sh. Y.C. Mishra, P.O. which is irregular. The detail of Income Tax calculation is as under:-

Description	Income tax calculated and recovered by the Deptt. (in Rs.)	Income tax calculated and to be recovered as per audit (in Rs.)
Gross Taxable Income	323040	349950
Less rebate u/s 80D	2700	2700
Less transport allowance	9600	9600
Less Rebate u/s 80 C	100000	100000
Taxable Income	210740	237650

[Handwritten signature]

Handwritten initials and circled number 38.

Income tax	3074	5765
Cess	92	173
Total tax	3166	5938
Tax deducted at source	3166	3166
Balance to be recovered		2772

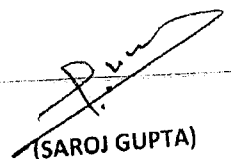
Hence an amount of Rs. 4868/- on account of less recovery of Income tax may be recovered from the said officers and deposited into Govt. Account under intimation to the audit after due verification of records.

15 Para 03: Non-production of records . (Ref. Record Memo No. 4,5 and 6 dated 27/01/15)

Para-15

Relevant files in r/o expenditure incurred under rehabilitation grant released for released inmates and utilization certificate for the same not provided by the said office.

Hence, the relevant files may be provided to the next audit.


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

d/35

(24) (37)

PART III
TEST AUDIT NOTES

(Ref. Audit Memo No.1 dated :21/01/2015)

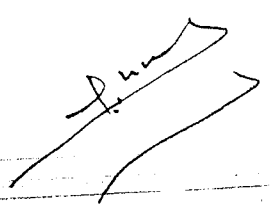
TAN 01.

Sub : Irregularities in maintaining Pay Bill Register under the audit period 2009-10 to 2013-14.

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

1. Upper columns i.e. Scale of pay, Date of joining, GPF A/C no. etc. have not been filled.
2. Monthly entries have not been signed by the DDO.
3. Amount of Tuition Fee re-imbusement, leave encashment paid not entered in the PBR and totaling for income tax purposes not carried out in PBR for the audit period.
4. Past information from the LPCs of the employees who have been trfd. to this office were not noted in the PBR.
5. In case of Sh. Mukesh Kumar, peon, Sh. Promodey Khakha, P.O. , the amount of GPF Advance sanctioned / No. Of instalments not mentioned in the prescribed column.

Hence, rectification of the above irregularities may be made and shown to the next audit.



434

(93) (36)

TAN 02.

(Ref. Audit Memo No.3 dated :21/01/2015)

Sub: Service Books.

During the test check of service books during the course of Audit, the following irregularities have been noticed,

1. 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 25 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 of the following employees has not been verified from the PAO as they have completed 25 years of service.

- i) Sh. Raghunath Singh, P.O.
- ii) Smt. A. Madhvi, Supdt./PO
- iii) Sh. Bhawesh Chandra Hessa, Supdt.

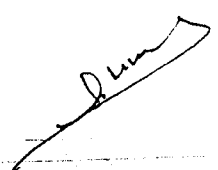
2. Re-attestation

The particulars of each Govt. 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 was not found in the service books.

3. GPF No. not mentioned on the first page of service book in respect of following employees;

- i) Smt. A.Madhvi, P.O.
- ii) Sh. Sureshanand. Peon
- iii) Sh. Raghunath Singh, P.O.

4. Photograph not pasted in the service book of Smt. A.Madhvi, P.O. and the Photograph of Sh. Y.C. Mishra not attested by the competent authority.



5. Service not verified in r/o following employees :

- i) Sh. Raghunath Singh, P.O.
- ii) Smt. A. Madhvi, P.O.
- iii) Sh. Sureshanand, peon

6. Nomination forms i.e. death-cum-retirement gratuity, commutation of pension, CGEIS, GPF etc. are not available in respect of following employees

- i) Sh. Raghunath Singh, P.O.
- ii) Sh. R.K. Yadav, P.O.
- iii) Smt. A. Madhvi, P.O.
- iv) Sh. Sureshanand, P.O.

7. Details of family i.e. Form No. 3 not pasted in most of the service books.

8. Entry of Verification of character antecedents and medical fitness not recorded in the service book of Sh. R.K. Yadav, P.O.

9. Leave account of Smt. A.Madhvi, P.O. may be re-casted w.e.f. 01.01.2010 as her leave account has been excess credited with 15 days E.L. due to totaling mistake.

Hence, rectification of the above irregularities may be made and shown to the next audit.

[Handwritten signature]

c/32

(911) (34)

TAN 03.

(Ref. Audit Memo No.5 dated :28/01/2015)

Sub: Shortcoming in maintaining stock registers.

During the scrutiny of Stock registers, the following irregularities have been noticed :

- 1) Non-consumable items have been entered in consumable stock register e.g. Room cooler(plastic) entered at Page No. 21 dated 06/06/2011, telephone entered at Page No. 81 dated 24/06/2011 and computer recd. From HQ entered in consumable register at page No. 83 dated 24/08/2012. Calculator entered at page no. 57.
- 2) Annual physical verification of consumable/Non-consumable stock has not been undertaken in the past. The same may now be done and shown to audit.

Hence, rectification of the above irregularities may be made and shown to the next audit.

Saroj Gupta
28/01/2015
(SAROJ GUPTA)
Inspecting Audit Officer
Audit Party No. XV

Saroj Gupta

16 Para-16

PART-II

Current Audit Report (2014-18)

9/15 23

Para No. 1 Short deduction of DGHS subscription amounting to Rs. 5,900/-
(Ref. audit memo No 2 dated 22.02.2019)

Vide Office Memorandum No. No.S.11011/11/2016-CGHS(P)/EHS dated 13.01.2017 Govt. of India, Ministry of Health and Family Welfare, the subscription of CGHS has been revised w.e.f. February 2017 due to revision of pay & allowances of Central Govt. Employees. DGHS vide OM No. F 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 has also adopted the revision of DGEHS subscription w.e.f. 01.02.17. The rates of revised monthly CGHS/DGHS subscription w.e.f. 01.02.2017 are as under:-

Sl. No.	Grade pay in 6th CPC	Pay matrix as per 7 th CPC	Subscription per month
1	1800 to 2800	Level 1 to 5	250
2	4200	Level 6	450
3	4600 to 6600	Level 7 to 11	650
4	7600 & above	Level 12 & above	1000

During the test check of PBR of CPO for the financial year 2017-18 it has been observed that DGEHS subscription has not been revised as per the above OM by the CPO. The details of recovery of difference of DGEHS subscription to be made from the staff of CPO upto May, 2017 are as under:-

S. No.	Name & Designation	Pay Matrix Level (7 th CPC)	Rate of DGHS subscription due	DGHS subscription actually recovered by the CPO	Amount to be recovered for the month of Feb. 2017 to May 2017 (04 months)
1	Ms. A Madhavi, CPO	Level 11	650/-	325/-	1300/-
2	Sh. Bhawesh Chandra, DPO	Level 8	650/-	325/-	1300/-
3	Sh. Durga Sahay, Sr. Asstt.	Level 6	450/-	225/-	900/-
4	Sh. Rahul Dixit, Probation Officer/ Welfare Officer	Level 6	450/-	225/-	900/-
5	Sh. Suresha Nand, Peon	Level 4	250/-	125/-	500/-
6	Sh. Dharam Nath Thakur, Sr. Asstt.	Level 4	250/-	125/-	500/-
7	Sh. Hari Singh, Driver	Level 5	250/-	125/-	500/-
Total					5900/-

AL

88 (22) 2/30

CPO vide its reply dated Nil has informed that the necessary recovery will be made from the concerned official/officer and will be shown to next audit. As such, the reply of CPO is not tenable.

Necessary steps should be taken to recover an amount of Rs. 5900/- from above mentioned officers/officials towards difference of DGHS subscription, after due verification, under intimation to audit.

Para-17 Other similar type of cases may also be reviewed under intimation to audit.

Para No. 2 Recovery of License Fee of Rs. 1890/-.
(Ref. audit memo No. 03 dated 25.02.2019)

Vide Office Memorandum 18011/1/2013-Pol-III dated 21/11/2013 issued by Dy. Director of Estates (Policy), Government of India, Ministry of Urban Development, Directorate of Estates, Nirman Bhawan, the rates of licence fee has been revised w.e.f. 01.07.2013 & vide OM No. 18011/2/2015-Pol-II dated 19.07.2017, the rates of licence fee has again been revised w.e.f. 01.07.2017.

During the course of audit of Chief Probation Officer, Govt. of NCT of Delhi, Sewa Kutir, Kingsway Camp, Delhi for the period 2014-18, it has been observed that the Licence fee of Sh. Bhawesh Chand Hessa, DPO has not been deducted at the revised rate as per detail given hereunder:-

Name of the officer	Sh. Bhawesh Chand Hessa
Designation	DPO
Type	III
Colony	UDP Nehru Nagar
Residential Address	B-2/30, Nehru Nagar

Period	Monthly Rate of Licence Fee				Net Amount recoverable (Rs.)
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
July 13 to June 15	310	370	60	60/- p.m. for 24 months	1440/-
July 17 to March 18	420	470	50	50/- pm for 9 months	450/-
Grand Total					1890/-

CPO vide its reply dated Nil has informed that the necessary recovery will be made from the concerned official/officer and will be shown to next audit. As such, the reply of CPO is not tenable.

Necessary steps should be taken to recover the Licence fee amounting to Rs. 1890/- from Sh. Bhawesh Chand Hessa, DPO after due verification, under intimation to audit.

R

Para-18 Other similar type of cases may also be reviewed under intimation to audit. (31) c/29

Para No. 3 Irregular payment of LTC Rs. 6,285/- to Sh. Bhawesh Chand Hessa, DPO.
(Ref Audit Memo No. 04 dated: 25.02.2019)

As per LTC rules, purchase of air ticket from private travel agent is not authorized.

During test check of Bills/Vouchers pertaining to payment of LTC/HTC of Chief Probation Officer, CPO, Sewa Kutir, Kingsway Camp, Delhi for the Period 2014-18, it has been observed that Sh. Bhawesh Chand Hessa, DPO travelled by air from Ranchi to New Delhi & air ticket has been booked through private travel agent M/s PL Worldways Limited, PVS Building, SCO-56, I Floor, Sector-29, Gurgaon, which is irregular. Sh. Bhawesh Chand Hessa, DPO has been paid total amount of Rs. 9,672/- by CPO vide Bill No. 161 dated 20.02.15 towards LTC(Home Town) for the Block Year 2014-15, during the period from 03.11.14 to 14.11.14 out of which Rs. 6,285/- are towards irregular air fare from Ranchi to New Delhi.

CPO vide its reply dated Nil has informed that the necessary recovery will be made from the concerned official/officer and will be shown to next audit. As such, the reply of CPO is not tenable.

Necessary steps should be taken to recover the air fare of Rs. 6,285/- from Sh. Bhawesh Chandra Hessa, DPO, after due verification, under intimation to Audit.

Para-19 Other similar type of cases may also be reviewed under intimation to Audit.

Para No. 4 Irregularities noticed in making payment of Rehabilitation Grant to the released prisoners.
(Ref audit Memo No. 05 dated: 28.02.2019)

Department of Social Welfare vide notification number F7/CPO/GG/2012-13/455 dated 19.12.2012 notified a scheme of Rehabilitation Grant to released prisoners for their proposed vocation/trade for their economic rehabilitation.

During the course of test check of record related to release of Rehabilitation grant for the period from 2014-15 to 2017-18, the following irregularities have been noticed:-

1. Irregular payment of Rehabilitation grant for purchase of material/raw material, trading item etc..

As per Rule 3(2) of the above mentioned notification, the grant is for purchase of essential tools & equipments required for their proposed vocation/trade for their economic rehabilitation but it has been noticed during the course of test audit that Chief Probation Officer released the rehabilitation grant for the item which does not cover under essential tools & equipment as per detail given hereunder:-

AN

4/28

S. No.	Bill No. & date	Total amount of bill	Name/fathers name of released prisoner	Amount Paid	Name of item for which estimates have been submitted
1	177 dated 30.03.15	1180000	Akil S/o Babu Khan	30000	Saria, Angle, Patti
2			Suraj S/o Om Prakash	40000	Grossery items i.e. aata, rice, sugar, dal, etc.
3			Rupesh Kumar S/o Rambabu	30000	Ply board, Sunmaika, Counter, Other labour
4			Hari Narayan S/o Hari dutt pal	40000	Readymade clothes
5			Mukesh S/o Dinesh Kumar	30000	Mug, glass, Tea set, etc.
6			Mahender Singh S/o Chander Singh	30000	Different types & size of paints
7			Narender Singh S/o Nahar Singh	40000	Ceiling fan, Kitchen fan, copper wire, switch, socket etc.
8			Karan Singh S/o Sri Ram Prasad	30000	Grossery items
9			Nanakchand S/o Bhunduram	30000	Grossery item
10			Dharmender S/o Kanwarpal singh	40000	Pipe 25 mm Heavy, LED bulb, electrical wire, pvc pipe, switch etc.
11			Uday Shankar Mahto S/o Sita Ram Mahto	40000	Utensil items
12			Mobin S/o Rahim Khan	40000	Stationery items
13			Mahesh S/o Bal Kishan	40000	Grossery items
14			Brahm Prakash S/o Bal Kishan	40000	Spray Machine, Net Green House, Okhla Khad, Peeli Mitti, etc
15			Md. Afsar S/o Md. Ramjani	40000	Raw material for stitching
16			Afjal S/o Umar	30000	Clothes for Coat, pants etc.
17			Karan Singh S/o Ram Singh	30000	Power sockets, Power switch, wire, MCB, Tubelight etc.
18			Gyan Chand S/o Lakhi Ram	50000	Grossery items
19			Vijay Kumar S/o Sita Ram	30000	Coolant, Engine oil, Gail
20			Rajesh Kumar Sharma S/o Jugal Kishore	30000	Dhoop supply
21	123 dated 31.03.16	380000	Madan Gopal S/o Tara Chand	50000	Grossery items
22			Mahavir Prasad Sharma S/o Raghbir Prasad Sharma	30000	Halwai consumable items
23			Brij Kishor S/o Beer	50000	Grossery items

88 (29)

9/27

24			singh		
			Nirmal Singh S/o Narender Singh	50000	Vegetables items
25			Jeet Singh S/o Joginder Singh	50000	Vegetables items
26	120 dated 21.03.16	510000	Virender Sharma S/o Late Sh. Ram Bharose Sharma	30000	Grossery items
27			Ravinder S/o Late Sh. Azad Singh	30000	Grossery items
28			Suresh Kumar S/o sh. Shivcharan	30000	Nitroclean, Reducer, supersiik swhite, choromolinefilm
29			Sandeep S/o Sh. Jagdish Prasad	30000	Parchun items
30			Sunil Kumar Yadav S/o Sh. Diwan Chand	50000	Grossery items
31			Shamim Akhtar S/o Md. Wazul Haq	30000	Crockery items
32			Shiv Kumar S/o Sh. Adhikari	30000	Grossery items
33			Mukesh Kumar S/o Late Sh. Bihshan Singh	40000	Grossery items
34			Sanjay S/o Sh. Ram Phal	40000	Grossery items
35			Vipin S/o Sh. Naresh	40000	Herbal products
36	106 dated 04.01.17	1040000	Sushil S/o Harrison	50000	Weilding gas, LPG cylinder, Oxygen gas cylinder, Weilding pipe, etc
37			Gopal S/o Ram Prasad	50000	Halwai tools
38			Girish Chand S/o Bhawani Prasad	50000	Electrical items supply
39			Ashok Kumar Pandey S/o Sita Ram	50000	Vegetables items sell
40			Niraj Maan S/o Hansbir Singh	40000	School Uniform
41			Mohan Lal S/o Achhru Ram	50000	Floor cleaner colnconcentrate, Toilet cleaner, etc
42			Jabbar Ali S/o Bashir Ali	30000	Grossery items
43			Pritam S/o Maneet Singh	50000	Grossery items
44			Soni S/o Prem Chand	40000	Readymade garments
45			Bal Kisahan S/o Kashmiri Lal	50000	Electrical items
46			Kamal Kishor S/o Lt Tulshi Ram	50000	Grossery items
47			Ramesh Kumar S/o Chhappo Ram	50000	Clothes
48			Sanjay Kumar S/o Ram Singh	40000	Footwear shops
49			Md. Mukim S/o Md. Ishaq	50000	Grossery items
50	118 dated	1150000	Vipin S/o Sh. Prem Pal	40000	Readymade garments

MV

c/26

51	01.03 18	Ravi Kumar S/o Sh. Prem Chand	50000	Plumbing & Electrical items
52		Kishan Lal S/o Kali Charan	50000	Grossery items
53		Harish S/o Mai Ram	40000	Grossery items
54		Shanti Devi W/o Sampat	55000	Knitted clothes
55		Bhagwan Sahai @ Chintu S/o Narain	40000	Super tea. Supply of Tea
56		Sudarshan Dutta S/o Bishamber Dutta	50000	Jeans shop
57		Sarfaraj S/o Nisar	40000	Tyre & Tube
58		Chand S/o Lt. Ram Siongh	50000	Grossery items
59		Santosh S/o Ramdulare	40000	Phooljhadu & Seekjhadu
60		Harish S/o Shish Pal	40000	GPS with SIM
TOTAL			2435000	

2. Estimate submitted by the released prisoners for lesser amount but was granted higher rehabilitation grant.

During the course of test audit it has been observed that in the following cases the released prisoners submitted estimate for lesser amount but CPO released rehabilitation grant of higher amount than the estimates submitted, as per detail given hereunder:-

S. No.	Bill No. & date	Total amount of bill	Name/fathers name of prisoner released	Amount Paid	Estimated amount of the items to be procured
1	177 dated 30.03.15	1180000	Rajesh Kumar Sharma S/o Jugal Kishore	30000	29850
2	106 dated 04.01.17	1040000	Shahid S/o Shakir Ali	50000	48000
3	118 dated 01.03.18	1150000	Ravi Kumar S/o Sh. Prem Chand	50000	49900
				130000	127750

3. Irregular release of rehabilitation grant to the released prisoners who have not submitted their application for Rehabilitation Grant within prescribed period of three months from the date of their release from jail.

As per Rule 5 of the above mentioned notification, the application for release of rehabilitation grant should be submitted within three months from the date of release from jail.

During the course of test audit it has been observed that the following released prisoners failed to submit their application for release of rehabilitation grant within three months from the date of their release but rehabilitation grant was paid to them, which is irregular:-

MV

S. No.	Bill No. & date	Total amount of bill	Name/fathers of released prisoner	Amount Paid	Date of release	Date of receipt of application as per diary number or remarks/ initials of jail authorities	Date of report of PWO
1	177 dated 30.03.15	1180000	Rakesh Kumar s/o Prabhu Nath	30000	26.01.14	15.07.14	Not mentioned
2			Pradeep Kumar Yadav S/o Triveni Prasad Yadav	40000	26.01.14	15.07.14	Not mentioned
3			Jodh pal S/o Nawab Singh	40000	22.02.14	15.07.14	Not mentioned
4			Hari Narayan S/o Hari dutt pal	40000	12.06.14	08.01.15	Not mentioned
5			Prabhat S/o Shankar Lal	30000	15.08.14	08.01.15	Not mentioned
6			Mukesh S/o Dinesh Kumar	30000	15.08.14	12.01.15	Not mentioned
7			Narender Singh S/o Nahar Singh	40000	19.08.14	08.01.15	11.12.14
8			Karan Singh S/o Sri Ram Prasad	30000	07.05.14	05.02.15	28.12.14
9			Nanak chand S/o Bhunduram	30000	14.03.14	08.01.15	27.11.14
10			Mobin S/o Rahim Khan	40000	10.07.14	08.01.15	21.11.14
11			Mahesh S/o Bal Kishan	40000	03.09.14	08.01.15	11.12.14
12			Ram Sunder S/o Ram Ajor	40000	12.05.14	08.01.15	17.11.14
13			Brahm Prakash S/o Bal Kishan	40000	19.08.14	08.01.15	08.12.14
14			Md. Afsar S/o Md. Ramjani	40000	24.11.14	03.03.15	24.02.15
15			Hemant Kumar S/o Joginder Pal	40000	03.10.14	08.01.15	19.01.15
16			Afjal S/o Umar	30000	07.05.14	05.02.15	28.01.15
17			Vijay Kumar S/o Sita Ram	30000	22.10.14	05.02.15	30.01.15
18	123	31.03.16	Brij Kishore @ Bittoo s/o Beer Singh	50000	23.11.15	03.03.16	01.03.15

RA

84

27

425

83 26

c/24

19	120	21.03.16	Dilshad Khan S/o Sh. Hamid Khan	40000	13.02.15	21.09.15	Not mentioned
20			Ravinder S/o Late Sh. Azad Singh	30000	25.02.15	02.07.15	Not mentioned
21			Yashwant Kumar S/o Late Jai Kishan	40000	01.07.15	Not mentioned	Not mentioned
22			Sunil Kumar Yadav S/o Sh. Diwan Chand	50000	27.05.15	16.09.15	Not mentioned
23			Shamim Akhtar S/o Md. Wazul Haq	30000	16.09.15	17.12.15	30.11.15
24	106	04.01.17	Uma Shankar S/o Satya Narayan	50000	06.04.16	03.08.16	21.09.16
25			Shahid S/o Shakir Ali	50000	15.03.16	21.09.16	21.09.16
26			Pritam S/o Maneet Singh	50000	16.02.16	08.08.16	Not mentioned
27			Sanjay Kumar S/o Ram Singh	40000	26.02.16	08.08.16	11.11.16
28			Arvinder Singh@Sonu S/o Rattan Singh	50000	10.03.16	11.11.16	11.11.16
29			Md. Mukim S/o Md. Ishaq	50000	08.04.16	11.11.16	11.11.16
30	118	01.03.18	Ravi Kumar s/o Prem Chand	50000	15.11.16	20.03.17	28.08.17
31			Mohd. Rihan Khan s/o Haji Usman	50000	08.06.17	09.10.17	11.01.18

4. Utilization Certificate not submitted by the Prison Welfare Officer or any other officer so designated and authorized.

As per Rule 8(4) of the above mentioned notification, the Prison Welfare Officer or any other officer so designated and authorized for the purpose, shall ensure utilization of Rehabilitation Grant for the purpose for which it has been granted. Further, the beneficiary shall subsequently submit the utilization certificate for the purpose within six month of receiving rehabilitation grant.

During the course of test audit for the period 2014-18 it has been observed that the Utilization Certificate has been submitted by the Prison Welfare Officer or any other officer so designated in the following cases only:-

S. No.	Bill No.	Date	Name	RG paid
1	123	31.03.16	Madan Gopal S/o Tara Chand	50000
2			Birbal S/o Jalim	50000
3			Mahavir Prasad Sharma S/o Raghubir Prasad Sharma	30000

RV

4		Brij Kishor S/o Beer singh	50000
5		Nirmal Singh S/o Narender Singh	50000
6		Jeet Singh S/o Joginder Singh	50000
7		Prabhakar S/o Shiv Sahey	50000
8		Ranvir Singh S/o Ram Kishan	50000

It has also been noticed that the Utilization Certificate has not been submitted by any beneficiary pertaining to the current audit.

5. Application for release of rehabilitation grant submitted before the date of release from Jail.

During the course of test audit it has been observed that the following prisoners submitted their application for release of rehabilitation grant before their release from jail, which is not in order:-

S. No.	Bill No. & date	Total amount of bill	Name/fathers name of released prisoner	Amount Paid	Date of release	Date of submission of application
1	177 dated 30.03.15	1180000	Pradeep S/o Mahender Singh	40000	21.05.14	15.05.14
2			Rahul Gupta S/o Anil Gupta	30000	15.05.14	07.05.14

6. No proper system for receipt/diary of application form for release of rehabilitation grant.

During the course of audit it has been observed that there is no proper system for receipt & diary of application for release of rehabilitation grant. Some applications have been diarised by the concerned jail authorities, whereas, in most of the cases the applications have not been found diarised. The jail authorities after verifying the particulars of released prisoners, at the bottom of the application form, initial and forward the same to the CPO and the date recorded by them there, have been treated the date of receipt of application by audit, since no other option was left.

7. Non review of rehabilitation grant

As per Rule 8(5) of the above mentioned notification, the Chief Probation Officer shall review the cases of rehabilitation grant periodically.

During the course of test audit it has been observed that the Chief Probation Officer has not reviewed the cases of rehabilitation grant already released to released prisoners, which is violation of above mentioned notification.

The reply submitted by CPO vide dated 06.03.2019 is not as per the guidelines issued by DSW. As such, the reply of CPO is not tenable.

Necessary steps should be taken to remove the above mentioned irregularities, after due verification, under intimation to Audit.

AV

87 25 c/23

Para-20 Other similar type of cases may also be reviewed under intimation to Audit. (M) c/22

Para No. 5 Irregularities noticed in making payment of Financial Sustenance to the children's of Incarcerated parents.
(Ref. Audit Memo No. 06 dated: 01.03.2019).

Department of Social Welfare vide notification number No.F.61(758)/DD(CPU)/DWCD/2014 dated 13.08.2014 had issued the Guidelines for Government of NCT of Delhi for the "Scheme for Financial Sustenance, Education & Welfare of Children of incarcerated Parents, 2014" where in following types of assistance is given:-

- (a) Financial assistance in the form of monthly payment for each child.
- (b) Provision for free education, uniform, books/copies etc. in Government/Aided/Private (if enrolled as EWS) Schools by treating them as Economically Weaker Section (EWS) Child in Delhi.
- (c) Provision for protective environment and welfare measures for the child including passing of order for sending a child to a fit institution and order for providing medical treatment, and provision of free legal aid for interaction with incarcerated parents.

Quantum of Financial Assistance:

The quantum of Financial Assistance to a child shall be fixed as Rs.3,500/- for the first child, additional Rs.3,000/- for the second child (in case of 3 or more children, this maximum amount of Rs.6,500/- shall be utilized for welfare of all children) till he/ she attains the age of 18 years or parent(s) is/are released from incarceration, whichever is earlier.

Eligibility:

In order to be eligible under this scheme, following requirements are to be met:

- (A) Child/Children whose only surviving parent or both parents is/are in jail shall be eligible for financial assistance under this scheme.
 - (B) The parents of child shall be ordinarily living in Delhi for the last 5 years.
 - (C) Period of incarceration of parent, whose child is intended to avail the benefit under the Scheme, should not be less than 30 days.
 - (D) The Annual income from all sources of the incarcerated parent(s) should not exceed Rs.2,00,000/- (Rupees Two lakh only) or limited to the amount as amended from time to time by the Government of National Capital Territory of Delhi.
- NA

- (20) (23) c/21
- (E) The Child between ages 5-18 years shall mandatorily attend the School/academic institutions to claim the benefit under this Scheme. Parent/Guardian will give undertaking for initiation of schooling within six months of receipt of benefit, if the child is not yet enrolled with any School.

During the course of test check of record provided by the Chief Probation officer, related to release of Financial Sustenance, Education & Welfare of Children of incarcerated Parents for the period from 2014-15 to 2017-18, various irregularities have been noticed and are annexed year wise as Annexure A to D :-

It is observed by the audit that the financial sustenance have been released even there were lack of several documents in the processed case.

Furthermore, as per above notification financial sustenance should be released in the form of monthly payment for each child, but it is noticed that CPO is releasing the financial sustenance once in a year or twice in a year, which is violation of above mentioned notification.

It has clearly been mentioned at point no.13 in the above said notification regarding **Monitoring and review: Tracking Progress of the Child:** that " Protection Officer/ Legal-cum-Probation Officer/ Welfare Officer or any other Officer so appointed or designated for the purpose shall maintain an individual case file for each child provided benefit under the Scheme. He shall note the general well being of the child including his/her health and general family environment and progress made in education as may be applicable".

During the course of test audit it has been observed that the cases of Financial Sustenance, Education & Welfare of Children of incarcerated Parents have not monitored/ reviewed in most of the cases, which is violation of above mentioned notification.

The reply submitted by CPO vide dated 06.03.2019 is not as per the guidelines issued by DSW. As such, the reply of CPO is not tenable.

Necessary steps should be taken to remove the above mentioned irregularities. and if the irregularities cannot be removed then the process of recovery of undue released amount may be initiated after due verification, under intimation to Audit.

Other similar type of cases may also be reviewed under intimation to Audit.

B. S. Rawat
(B S Rawat)
Inspecting Audit Officer
Audit Party No.11

420

(29) (22)

(TEST AUDIT NOTES)

TAN No. 1 Improper maintenance of Pay Bill Register
(Ref. audit memo No 1 dated: 21.02.2019)

During the test check of pay bill registers for the audit period 2014-15 to 2017-18, the following shortcomings have been noticed:-

1. Alphabetical Index of Employees has not been maintained.
2. Page counting certificate has not been recorded in the PBR.
3. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
4. Upper Columns i.e. PAN No., GPF/CPF details, Govt. Accommodation detail, Pay Scale, DNI, Service Verification, DOB etc. have not been filled in most cases.
5. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
6. Abstract of Pay Bills (GAR-18) has not been maintained in the PBR.
7. Monthly entries of Pay & allowances entered in the PBRs have not been signed by DDO.
8. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.

Necessary steps should be taken to update the PBR under intimation to audit.

B. S. Rawat.

(B S Rawat)
Inspecting Audit Officer
Audit Party No.II

Annexure "A"

2014-15

S.No.	P.P. No. & Date	Name of child and accused	Living with and Address	Remand/conviction order of accused	Age of child(s)	5 year domicile of parents	Proof of Annual income should be less than 2L of incarcerated parents	Schooling	Death Certificate or Remand/conviction order of spouse	Bank account	Under taking	File Seen by CPO	Amount Per month	Total Month w.e.f. Dec. 15 to Feb 18	Total Amount
1	121 dt. 21.03.16	Aditya & Ketan Sh. Deepak Verma	Sh. Krishan (Grand father), 231, Baba Haridas Colony, Tikri, Delhi	Yes	8yr & 3 yr	Yes	No	Yes	No	Yes	Yes	No	6500	27	175500
2	121 dt. 21.03.16	Priyanka Sh. Rajender kumar	Sumitra Devi (Nani), 6571, Nabi Karim, Ram Nagar, Delhi	Yes	14yr	Yes	No	Yes	Not required (Wife murder)	Yes	Yes	No	3500	27	94500
3	121 dt. 21.03.16	Yash Sh. Gulshan	Sh. Aarzo (Chahca), 47, st. no.5, Anand Parvat, Punjabi Basti, Delhi	Yes	8 yr	Yes	No	Yes	Not required (Wife murder)	Yes	Yes	No	3500	27	94500
4	121 dt. 21.03.16	Harshit & Kamishka Sh. Tilak Raj	Chameli Devi (Dadi), 6571, Shankar Marg, Delhi	Yes	12yr & 9yr	Yes	No	Yes	Not required (Wife murder)	Yes	Yes	No	6500	27	175500
5	121 dt. 21.03.16	Bal kishan Smt Jaya Devi	Deepak 119, Gali No. 17, Utranchal Enclave, Burari, Delhi	Yes	12 yr	Yes	No	Yes	No	Yes	Yes	No	3500	27	94500
6	121 dt. 21.03.16	Kajal Smt. Anju	Ms Kajal (Sister), 597, Gali Hirja, Malka Ganj, Delhi	Yes	12yr	Yes	Yes	Yes	Husband in jail but no conviction order found	Yes	Yes	No	3500	27	94500
7	121 dt. 21.03.16	Ujjwal Sh. Madan Lal	Chesta Sharma (Miami), S.160, G Block, Pandav Nagar, Delhi	Yes	8 yr	Yes	No	Yes	No	Yes	Yes	No	3500	27	94500
8	121 dt. 21.03.16	Neha & Gulshan Sh. Raj Kumar	Sh. Dharanvir Sharma (dada), 10B/167, Shiv Mandir Gali, Maujpur, Delhi	Yes	10yr & 9yr	Yes	No	Yes	No	Yes	Yes	No	6500	27	175500
9	121 dt. 21.03.16	Amit-II Smt. Kamlesh	Bimla Devi (Nani), A-153, Block A, sudershan Park, Delhi	Yes	13 yr	Yes	No	Yes	Husband in jail but no conviction order found	Yes	Yes	No	3500	27	94500
10	121 dt. 21.03.16	Amanoj & Rattan Singh Sh. Harpal Singh	Surender Kaur (Dadi), WZ-Rishi Nagar, Ram Bagh, Delhi	Yes	8yr & 6yr	No	No	Yes	No	Yes	Yes	No	6500	27	175500

1871

Pana-S

11	121 dt: 21.03.16	Ayan Singh Smt Pooja singh	Santosh (Dadi):-394, Iind Floor, Karam Pura, Delhi	Yes	1yr	Yes	No	Not applicable	Husband in jail but no conviction order found	Yes	Yes	No	3500	27	94500
12	121 dt: 21.03.16	Aarti@Arushi Dubey Sh. Vasudev	Sh Devender Tiwari(Nana), 152, Sabit Ganj, Etawah	Yes	5yr	Yes	No	Yes	Not required (Wife murder)	Yes	Yes	No	3500	27	94500
Grand Total															
1458000															

(Handwritten mark)

(Handwritten signature)

2015-16

ANNEXURE
Para-5

S.no.	B:II No. & Date	Name of child and accused	Living with and Address	Remand/conviction order of accused	Age of child(s)	5 year domicile of parents	Proof of Annual income should be less than 2L of incarcerated parents	Schooling	Death Certificate or Remand/conviction order of spouse	Bank account	Under taking	File seen by CPO	Amount Per month	Total Month w.e.f. Dec. 15 to Feb 18	Total Amount
1	121 dt. 21.03.16	Suraj@umesh & Sakshi Sh. Pawan Kumar	Chaman Singh (grandfather) A-478, St. No.11, Mandoli extrn., Shahdra, Delhi	Yes	14yr & 12yr	yes	No	Yes	No	yes	yes	No	6500	27	175500
2	121 dt. 21.03.16	Sona Sh. Gyanchand	Smt Saroj (Dadi), D-2/213, B-Block, Sultanpuri, Delhi	Yes	15yr	yes	No	Yes	No	yes	yes	yes	3500	27	94500
3	121 dt. 21.03.16	Dipansha Smt. Poonam	Smt Kunti (Nani), E-3/371, Sultanpuri, Delhi	Yes	4yr	yes	No	Yes	No	yes	yes	yes	3500	27	94500
4	121 dt. 21.03.16	Manvik & Kanishka Sh. Vipin Kumar	Sh. Ashok Kumar (Nana), RZ-335/297, Gali No. 5, Geetanjali Park, Sagarpur, Delhi	Yes	3yr & 2 Yr.	yes	No	Not applicable	No	yes	Unfilled but signed	yes	6500	27	175500
5	121 dt. 21.03.16	Gulshan Firoz	Sh. Md. Zubair(Dada), E-802, Kathputli Colony, Ranjeet Nagar, Delhi	Yes	7yr	yes	No	Yes	No	yes	Unfilled but signed	yes	3500	27	94500
6	121 dt. 21.03.16	Farhan Khan Farid	Smt. Saira Bano (Aunty), 1910, Chowk Suiwalan, Darya Ganj, Delhi	Yes	2yr	yes	No	Not applicable	No	yes	yes	yes	3500	27	94500
7	121 dt. 21.03.16	Rihan Sh. Rabbani	Smt ishrat Jahan (Mausi), 78-H Block, Janta Mazdoor Colony, Welcome, Delhi	No	8yr	No	No	No	No	yes	No	yes	3500	27	94500
8	121 dt. 21.03.16	Archana Surender	Sh. Smt chandra Devi (Dadi), A-1, 387, Madhu Vihar, Gali no.3, Dwarka	No	Home visit report says 5 years but the birth certificate depicts the age is 1-2 years	yes	affidavit by mother	Not applicable	No	yes	yes	yes			
9	121 dt. 21.03.16	Sanjay Sh. Kuldeep	Smt Sheela Devi (Dadi), RZ-70, B/2, Gali No.8, Durga Park, Palam, Delhi	No	5yr	yes	affidavit by mother	No	No	yes	yes	Yes	3500	27	94500

9/17

N

18 (RS)

10	121 dt. 21.03.16	Sh. Ankit & Kajal Karam Bir	Sh. Smt. Krishna (Dadi), Balniki Mohalla, Village Bharthal, Delhi	Yes	13yr & 12yr	yes	affidavit by mother	Ankit-NO Kajal-Yes	No	yes	yes	yes	27	175500
11	121 dt. 21.03.16	Anjali Sh. Ajay Kumar	Sh. Bhism Raj (Dada), 401/2, Budh Vihar, Munirka, Delhi	Yes	13yr	yes	affidavit by father	yes	No	yes	yes	yes	27	94500
12	121 dt. 21.03.16	Manjeet Kaur & Ekamjeet Singh Sh. Sohan Singh	Smt. Sheela (Dadi), La. Gali No.2, New Roshan pura, Najafgarh, Delhi	No	15yr & 3yr	Yes	No	Yes	No	Yes	Yes	No	27	175500
13	121 dt. 21.03.16	Sneha & Pranav Sh. Bhupinder Sing	Smt. Asha (Bua), Wz-52, Naraina Village, Delhi	No	8yr & 7yr	yes	affidavit by sister	yes	No	yes	yes	yes	27	175500
14	121 dt. 21.03.16	Gunjan Sh. Yoginder	Sh. Suresh (Dadi) 7/24A, Yudhisther Gali, Vishwas Nagar, shahdra, Delhi	No	7yr	yes	No	Yes	No	yes	yes	yes	27	94500
Grand Total														1728000

AN

2016-17

Annexure
Page 5

S.no.	No. & Date	Name of child and accused	Living with and Address	Remand/ conviction order of accused	Age of child(s)	5 year domicile of parents	Proof of Annual income should be less than 2L of incarcerated parents	Schooling	Death Certificate or Remand/ conviction order of spouse	Bank account	Under taking	File seen by CPO	Amount Per month	Total Month w.e.f. Dec. 15 to Feb 18	Total Amount			
1	124 dt. 18.03.18	Ibrahim Sh. Jamil	Rafiq (Brother), F-365 Jhuggi, New Seema Puri, Delhi	Yes	12yr	yes	No	Yes	No	yes	yes							
2	124 dt. 18.03.18	Aman & Deepak Sh. Anil Panchal	Sh. Sunil (Uncle), 565, Gali No 1, Bhagat Vihar, Karawal Nagar, Delhi	Yes	14yr & 12yr	yes	No	Yes	No	yes	yes		3500	15	52500			
3	124 dt. 18.03.18	Ashita & Ritika Sh. Mukesh Kumar	Sh. Sanwar Mal (Dada), G. 124, Gali Ni.9, Ratiya Marg, Sangam Vihar, Delhi	Yes	7yr & 5yr	yes	No	Yes	Not required (Wife murder)	yes	yes		6500	15	97500			
4	124 dt. 18.03.18	Akansha Sh. Jeetu	Sh. Shankar(dada), B-16, Sanjay Colony, Bhati Mines, Delhi	Yes	5yr	yes	No	No	No	yes	yes		6500	15	97500			
Grand Total															3500	15	52500	300000

AN

915

16/12/18
Annexure 3
Para-5

2017-18

S.no.	Bill No. & Date	Name of child and accused	Living with and Address	Remand/conviction order of accused	Age of child(s)	5 year domicile of parents	Proof of Annual income should be less than 2L of incarcerated parents	Schooling	Death Certificate or Remand/conviction order of spouse	Bank account	Under taking	File seen by CPO	Amount Per month	Total Month w.e.f. Dec. 15 to Feb 18	Total Amount
1	124 dt. 18.03.18	Tanya Sh. Devender	Sh. Chandra Prakash (Dada), L-933, Gali no.19, L-lind, Sangam Vihar	Yes	8yr	yes	No	Yes	No	yes	yes	yes	3500	1	3500
Grand Total															3500

PK

cl/13

(22) (15)

**Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi**

Sub:- Audit report of Chief Probation Officer, Govt. of NCT of Delhi, Kingsway Camp, Sewa Kutir, Delhi for the period 2014-18.

The audit of Chief Probation Officer, Govt. of NCT of Delhi for the period 2014-18 has been conducted by the field Audit Party No. II, w.e.f. 20.02.2019 to 06.03.2019 (10 working days). The draft audit report has been discussed with the Chief Probation Officer/ Head Of Office, Chief Probation Officer, Sewa Kutir, Kingsway Camp Delhi.



The Head of Office,
Chief Probation Officer,
Govt. of NCT of Delhi,
Kingsway Camp,
Sewa Kutir, Delhi

B.S. Rawat
(B S RAWAT)
Inspecting Audit Officer
Audit Party No. II

(14)

cl/2

List of Service Book checked:-

Sl.No.	Name of the officials/officers	Designation	Date of Birth
1	Sh. Rahul Dixit	WO	30.01.1985
2	Sh. Sanjay Gusain	UDC/SA	14.09.1973
3	Sh. Nirmal Singh	LDC/Jr. Assistant	10.10.1971



d/11

PART II
CURRENT AUDIT REPORT
(2018-19 TO 2020-21)

(Reference Audit Memo No.03 dated 18.10.2021)

PARA 01: Recovery of Bonus amounting to Rs.6908/-



The benefit of Bonus will be admissible subject to the following term and conditions:-
Only those employees who were in service as on 31st March of the financial year and have rendered at least six months of continuous service during the financial year will be eligible for payment of Bonus.

Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months).

During the scrutiny of records it is observed that following officials whose details given below have been granted excess bonus which is irregular:-

S.No	Name & Designation of official	Date of Joining	Financial year	Bonus admissible for period	Bonus paid (Rs.)	Bonus to be paid (Rs.)	Amount of be recovered (Rs.)
1	Shubham Arora Jr. Asstt.	23.10.2018	2018-19	Nil	6908/- Bill No. 101, 21.10.2019	Nil	6908/-
							6908/-

HOO may recover an amount of Rs.6908/- on account of excess payment of Bonus from the concerned official after due verification of facts and figure under intimation to the audit. Similar other cases may also be reviewed at your own level under intimation to audit.

PARA 02: Irregular payment of Financial Assistance to the childrens of incarcerated parents amounting to Rs.18000/- paid for 2nd child.

Department of social welfare vide notification number NO.F.61(758)/DD(CPU)DWCD/2014 dated 13.08.2014 had issued the guidelines for Govt. of NCT of Delhi for the "Scheme for Financial Substance, Education & Welfare of Children of incarcerated parents,2014" where in following types of assistance is given:-

- Financial assistance in the form of monthly payment for each child.
- Provision for free education, uniform, book/copied etc. in Govt./Aided/Private (if enrolled as EWS) Schools by treating them as Economically Weaker Section (EWS) Child in Delhi.
- Provision for protective environment and welfare measures for the child including passing of order for sending a child to a fit institution and order for providing medical treatment, and provision of free legal aid for interaction with incarcerated parents.

Quantum of Financial Assistance

The quantum of financial assistance to a child shall be fixed as Rs.3500/- for the first child, additional Rs.3000/- for the second child (in case of 3 or more children this maximum amount of Rs.6500/- shall be utilized for welfare of all children) till he/she attains the age of 18 years of parent(s) is /are released from incarceration, whichever is earlier.

During Scrutiny of bills and record provided by Deptt of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period 2018-19 to 2020-21 it has been observed that Manjeet Kaur D/O Sohan Singh (DOB 6/03/2000) was 1st child & Ekamjeet Singh S/O Sohan Singh (DOB 27/03/2012) is 2nd child of accessed & as per notification 1st child is entitled for financial assistance @ Rs. 3500/- & 2nd child is entitled for financial assistance @ Rs. 3000/-. But Ekamjeet Singh is getting financial assistance @ Rs.3500/- per month instead of RS.3000/- which is irregular & violation of notification Details of such bills are as under:-

S.no	Who getting as financial assistance (Child name & DOB)	Father Name	Bill no. & Date	Amount Paid @ Rs.3500/- pm	Amount to be paid @ Rs. 3000/- pm	Amount of recover
1	Ekamjeet Singh (27.03.2012)	Sohan Singh	GIA193 28.03.2019	3500x12 42000/-	36000/-	6000/-
2			GIA171 16.03.2020	3500x10 35000/-	30000/-	5000/-
3			GIA195 30.03.2020	3500X2 7000/-	6000	1000/-
4			GIA127 18.03.2021	3500x12 42000/-	36000/-	6000/-
					Total	

HOO may recover an amount of **Rs. 18000/-** from concerned after due verification of record under intimation to Audit. Other similar cases may also be verified at your level and action be taken accordingly.

PARA 03: Irregular payment of finance assistance to the childrens of incarcerated parents amounting to Rs. 230200/-

Department of social welfare vide notification number NO.F.61(758)/DD(CPU)DWCD/2014 dated 13.08.2014 had issued the guidelines for Govt. of NCT of Delhi for the "Scheme for Financial Substance, Education & Welfare of Children of incarcerated parents,2014" where in following types of assistance is given:-

- (D) Financial assistance in the form of monthly payment for each child.
- (E) Provision for free education, uniform, book/copied etc. in Govt./Aided/Private (if enrolled as EWS) Schools by treating them as Economically Weaker Section (EWS) Child in Delhi.
- (F) Provision for protective environment and welfare measures for the child including passing of order for sending a child to a fit institution and order for providing medical treatment, and provision of free legal aid for interaction with incarcerated parents.

Quantum of Financial Assistance



The quantum of financial assistance to a child shall be fixed as Rs.3500/- for the first child, additional Rs.3000/- for the second child (in case of 3 or more children this maximum amount of Rs.6500/- shall be utilized for welfare of all children) till he/she attains the age of 18 years of parent(s) is /are released from incarceration, whichever is earlier.

Eligibility

In order to be eligible under this scheme, following requirements are to be met.

- (A) Child/Children whose only surviving parent or both parents is/are in jail shall be eligible for financial assistance under this scheme.
- (B) The parents of child shall be ordinarily living in Delhi for the last 5 years.
- (C) Period of incarceration of parent, whose child is intended to avail the benefit under the scheme, should not be less than 30 days.
- (D) The annual income from all sources of the incarcerated parents should not exceed Rs. 200000/- (Rupees Two Lakh Only) or limited to the amount as amended from time to time by the Govt. of National Capital Territory of Delhi.
- (E) The child between ages 5-18 years shall mandatorily attend the school/academic institutions to claim the benefit under this Scheme. Parent/Guardian will give undertaking for initiations of schooling within six months of receipts of benefit, if the child is not yet enrolled with any school.

During Scrutiny of record provided by O/o the Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009, related to release of Financial Sustenance, Education & Welfare of children of incarcerated parents for the audit from 2018-19 to 2020-21, it has been observed that Parent/convict in following cases have been released from jail but department is releasing financial assistance to children which is irregular.

Details of such case are as under:-

S.no.	Name of child	Father name	Date of releasing from jail	Bill No.& Date	Period of payment	Amount Paid	Amount to be paid (Rs.)	Amount to be recover
1	Pranav	Bhupender S/o Jeet Ram	09.04.2020	GIA-127 18.03.2021	04/20 to 03/21	42000/-	nil	42000/-
	Sneha					36000/-	nil	36000/-
2	Archna	Surender S/o Laxman Paswan	14.03.2020	GIA-127 18.03.2021	04/20 to 03/21	42000/-	nil	42000/-
3	Farhan Khan	Farid S/o Rafiq Ahmad	13.05.2020	GIA-127 18.03.2021	04/20 to 03/21	42000/-	3500/-	38500/-
4	Anmol	Harpal Singh S/o Lt.Gurdeep Singh	15.03.2021	GIA-127 18.03.2021	04/20 to 03/21	42000/-	38500/-	4200/-
	Ratan					36000/-	33000/-	3000/-
5	Ayan Singh	Pooja W/o Suresh Singh	12.05.2020	GIA-127 18.03.2021	04/20 to 03/21	42000/-	3500/-	38500/-
6	Poorvi	Yogesh S/ o Ramesh Chand	17.02.2020	GIA-127 18.03.2021	12/20 to 03/21	14000/-	-	14000/-
	Lovely					12000/-	-	12000/-
					Total			230200/-

HOO may recover an amount of **Rs. 230200/-** from concerned after due verification of record under intimation to Audit. Other similar cases may also be verified at your level and action be taken accordingly.

PARA 04: Excess Expenditure under budget for the year 2019-20

In items of Rule 52(1) of GFR department shall be responsible for control of expenditure against the sectioned 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 52(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 Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period, there is excess expenditure were made during 2019-20 details of such is as under, which is irregular:-

Year	Head of account	Budget Allotted	Expenditure	Excess (Rs.)
2019-20	223502800940001 salary	2000000/-	2330589/-	330589/-

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

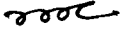
c/b

(Reference Audit Memo No.1 dated 18.10.2021)

PARA 05: Non Production of records (2018-19 to 2020-21)

The following record was not produced to the audit: -

1. Medical reimbursement register / LTC/TA register/ CEA register
2. Contingent register/ expenditure control register
3. Non-consumable stock register
4. AG CR Audit Report



(Mohan Kr. Chaudhary)
AAO



(Sadhna Sharma)
IAO/Sr.AO , Party No.XIV

ds

PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2018-19 TO 2020-21)

(Reference Audit Memo No.02 dated 18.10.2021)

TAN NO-01: Shortcomings in the maintenance of Pay Bill Register for the audit period 2018-19 to 2020-21.

During test check of PBRs maintained by office of, Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the period 2018-19 to 2020-21.
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/HOO in most of the PBR for the audit period.
4. Cutting/overwriting made in any of the PBR have not been attested by DDO/HOO.
5. Fluid has been used in the PBR for the audit period which is strictly prohibited.
6. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
7. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
8. GAR-18 Abstract has not been prepared in any of the PBR and signed by the DDO at the end of PBR.
9. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit



214

(Ref. Audit Memo No. 04 dated: 21.10.2021)

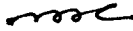
TAN No.02: - Non maintaining proper filing system while procurement of various items / repair of equipment /machinery.

During the test check of contingency bills for the audit period i.e 2018-19 to 2020-21 In respect of department of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 it has been observed that department has not maintained file properly for procurement /repair & it has been observed that bills are not being put up for obtaining expenditure sanction of the competent authority. This practice has been continuing since 2018-19. Department has not completed any codal formalities laid down in GFR, 2005/2017 as applicable & administrative approval of competent authority has also not been obtained. Only bills are submitted with PAO alongwith sanction of the authority which is also incomplete. In absence of record it cannot be assessed whether purchases / repair work done as per rule or not.

In every case, issuing expenditure sanction should start in an office file from the proposal stage to final approval of the competent authority under his signature. In between there may be examination/scrutiny at various level of office mechanism including vetting of account functionary of the department. After obtaining such approval of the competent authority, same shall be conveyed by the same authority or subordinate authority in shape of expenditure sanction. Such system is also help in examination by various external agencies such as internal/statutory audit.

As per Civil account manual para 17.16 retention periods of contingency bills are for three years and after weeding out of records it would not be possible to keep the record for examination/scrutiny at various levels in future.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.





TAN NO-03: Non –Maintenance of Medical Claim Register& LTC Register.

While scrutiny of the records of the school for the audit period 2018-19 to 2020-21 the following observations are made.

(1) Non- Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the prescribed Performa. Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Delhi Health Service.

(2) Non- Maintenance of LTC Register:-

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

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

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

In addition to above, vouchers on the basis of which claim is sanctioned is not available in bill. Department has not maintained any file wherein sanction of competent authority has been obtained and in absence of sufficient records it is not feasible to check whether the claim is in order or not.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



TAN NO.04: Short Coming in the maintenance of Stock Register

During the test check of the Stock Registers of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period 2018-19 to 2020-21, the following discrepancies have been noticed:

1. As per rule 213(1) the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
2. **Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
3. **Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
4. Page counting certificate has not been given/signed by the competent authority on the Stock Register.
5. Cutting not attested by any competent authorities
6. Non-consumable stock register not maintained by the department

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





c/1)


(Reference Audit Memo No.10 dated 02.11.2021)

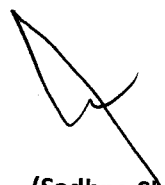
TAN NO.05: Shortcomings in the maintenance of Bill Register for the audit period 2018-19 to 2020-21.

During the test check of Bill registers maintained by office of Chief Probation Officer + Social Assistance for everyone children, Sewakuteer, Kingsway Camp Delhi-110009 for the audit period 2018-19 to 2020-21 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.
3. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No.. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)

IAO/Sr.AO , Party No.XIV