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

**Sub: - Audit report of Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri, New Delhi for the year 2016-17**

**INTRODUCTION:**

The I.A.R. on the accounts of Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri, New Delhi for the year **2016-17** was conducted by field Audit Party No.1 Comprising of Sh.Varun Rahal, I.A.O., Sh.Deepak Mehta, AAO & Sh.Vishal Sharma, LDC. The audit was conducted during 4 working days w.e.f. 01.05.2017 to 04.05.2017. This was the 1<sup>st</sup> test check audit as the office came into existence w.e.f 1<sup>st</sup> April 2016. The D.A.C.R has not conducted the audit till date.

**AIMS AND OBJECTIVES**

The Regional Forensic Science Laboratory, Chankya Puri, New Delhi is examining the crime exhibits sent by the Delhi police, exhibits referred by the various Ministries, Departments, Autonomous Bodies of Govt. of India and Govt. of NCT of Delhi situated in NCT of Delhi Region and exhibits referred by the any Courts of Law.

**b) List of HOO /DDO/ Cashier**

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

**List of HOO**

S. No	Name & Designation	From-To
1	Sh.K.C.Varshney,Dy.Director	1/4/2016 to till date

**List of DDO**

S.No.	Name & Designation	Period
1	Sh.Vijay kumar,AAO	1/4/2016 to till date

**List of Cashier**

S.No.	Name	Period
1	Ms.Kamlesh,UDC	1/4/2016 to 23/5/2016
2	Sh.Sunil Atal,UDC	24/5./2016 to till date

*Ans*

*Vijay*

*[Signature]*

c) Budget Allocation and Expenditure for the year 2016-17 (Rupees in):-

	Gross Budget Sanctioned	Total Expenditure	Saving/surplus
2016-17	49336000	48794138	541862

d). **Statutory Audit:-** Statutory audit of Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri, New Delhi has not been conducted by AG (Audit) till date.

e). Vacancy statement:-

Group	Post Sanctioned	Filled	Vacant
A	10	05	05
B	13	03	10
C	51	15	36

**Old Audit Report:-**

This is the first audit of the Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri New Delhi as the office came into existence w.e.f 1<sup>st</sup> April 2016. Hence no audit para is pending from previous outstanding report.

**Current Audit Report:-**

During the course of current audit, 08 audit memo's issued, highlighting various irregularities/recovery to the tune of Rs.Nil/-was detected, 3 memo settled (including 1 record memo) and balance 5 audit memo are converted into 2 audit para + 3 TANs and are placed in Part II:-

**Maintenance of Records:-**

The maintenance of records of Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri New Delhi for the year 2016-17 was found satisfactory subject of observations made in Current audit report and in test audit note.

(Varun Rahal)  
IAO/ACCOUNTS OFFICER  
AUDIT PARTY NO.1

*Varun Rahal*

Part-I

Old Audit Report

There were no old outstanding paras in r/o the The Regional Forensic Science Laboratory, 7<sup>th</sup> Floor Chankya Puri, New Delhi as it was started functioning in the year 2016-17.

Old Report - Old report outstanding para-Nil as the office came into existence w.e.f 1 <sup>st</sup> April,2016					
S.No.	Year	Total Paras	Para Settled	Para No. of settled para	Outstanding para
	Nil	Nil	Nil	Nil	Nil

(B) Details of old recoveries

year	Total old recovery	Amount recovered	Balance recovery against para
Nil	Nil	Nil	Nil

LIST OF OLD OUTSTANDING PARAS

Sr. Nos.	Year of audit	Para No.	Brief details of para	Status
	Nil	Nil	Nil	Nil

(Varun Rahal)  
AO/IAO (Party No. 1)

11/5/17

Part-II

6/10

Current Audit Report

During the course of Current Test Audit, 08 audit memos were issued highlighting various irregularities . The department submitted replies and as such 03 observation memos have been settled and remaining 5 memos have been converted into 2 paras and 03 TANs as included in the Current Audit Report.

Details of Current Recovery :

S.No.	Memo	Para No.	Details of Recoveries [Amount in Rs.]		
			Recovery	Recovered on Spot	Balance
			Nil	Nil	Nil
Total Amount to be recovered					Nil

The internal audit report has been prepared on the basis of information furnished and made available by O/o the Regional Forensic Science Laboratory, 7<sup>th</sup> floor, Chankya Place, New Delhi. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

(VARUN RAHAL)  
AO / IAO (Party No.1)

1/18/20

*[Signature]*

#E  
S/L

## CURRENT REPORT PART –II

**Audit Para No.1**

( Ref :- Audit Memo No. 3 Dt.02-05-2017)

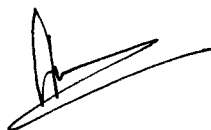
**Subject:- Irregular purchase of Toner & Cartridges**

During test check of CB No.178 dt.17/3/2017 , It is noticed that the office has purchased Toner & Cartridges from M/S Delhi Consumer Co-op. Wholesale store ltd. Amounting to Rs. 41219/- . Which is the violation of Rule 146 of GFR which says" Purchase of goods costing above Rs. 15000/- only and up to Rs. 100000/- only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee of three members of an appropriate level as decided by the Head of the Department.

As per office memorandum No.14/1/2009-dated 19/02/15, welfare Ministry of Personnel , Public Grievance and pension , DOPT, it has been decided that special dispensation to Kendriya Bhandar, NCCF & Other multistate co-operative societies shall not be extended beyond 31/3/2015 i.e. there shall be no special dispensation to these organization wef 1/4/2015.

In view of above, it is concluded that the purchases made by the office from Delhi Consumer Co-operative wholesale store ltd amounting to Rs.41219/- is irregular as per guidelines of General financial Rules.

Therefore, the office may seek Ex-post facto sanction of the competent authority i.e. Head of Department for the purchases of Toner & Cartridges made from M/s Delhi Consumer Co-operative wholesale store Ltd.



Audit Para No.2

(Ref:- Audit Memo No.5 Dated :02-05-2017)

**Subject:- Purchase of Ladies Hand Bag**

During test check of CB No.49 dt. 09/08/16 amounting to Rs. 3490/- for purchase of Lady hand bag by Smt. T. Vimala Sekhar, Gr II Stenographer. It is noted that the ladies hand bag has been purchased from M/S Jai Durga Enterprises by Smt. T. Vimala Sekhar, Gr.II Steno. The expenditure sanction has been taken from Head Of Office conveyed vide sanction letter dt. 29/07/2016.

As per circular No. F2/1117/2013/CTB/GAD/7923 dt.30/07/2014, the approval of HOD is required for purchase/reimbursement of briefcase/hand bag. Hence the reimbursement for purchase of ladies hand bag is not in order.

The head of Office is advised to seek the Ex-post facto approval of competent authority i.e. HOD for purchase/reimbursement of Ladies hand bag.

VMS

(Varun Rahal)

I.A.O. Audit Party No.1

Chd

TAN No.1

( Ref:- Audit Memo No.4 Dated :02-05-2017)

**Subject:- Improper Maintenance of Cash Book ( Govt. A/C )**

During the test check of Cash book Regional Forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri, New Delhi for the audit period 01/04/2016 to 31/03/2017 the following irregularities have been noticed.

1. As per Rule 13(iii) the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the Cash book and initial it as correct. The total of the Cash Book was not checked by the other then writer at the close of each month. The same was not recorded in cash book.
2. As per Receipt and Payment Rule 13note-4 the cash and other valuables held in safe custody, on behalf of the Government Officer or drawing and Disbursing Officer should be kept in a strong cash Chest or almirah ( where necessary even embedded in the wall ). But it is noticed that the cash chest is not available in office.
3. Under Rule 270 of GFR, every Govt. Servant whether gazetted or non gazetted who is entrusted with the custody of cash, required to be furnish security (Fidelity Bond) for such amount which should be determined on the basis of actual cash handled and should not include account payee cheques , draft But the office has not obtained the Fidelity Bond from the concerned employee/officer.

The DDO is advised to do the need full and show to next audit.







TAN No.2

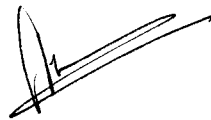
( Ref:- Audit Memo No.6 Dated :03-05-2017)

**Subject:-Shortcomings in Stock Register Consumable / Non consumable**

During the test check of Stock Registers (Consumable & Non-Consumable) maintained by different section/Division (Photo Division, Document Division, Admn., Chemical Division, CFU, Instrument Division, Chemistry Division etc. ) of Regional forensic Science Laboratory, 7<sup>th</sup> floor Yashwant Place, Chankya Puri, New Delhi for the audit period 01/04/2016 to 31/03/2017 the following irregularities have been noticed.

1. Non-Consumable stock register has not been prepared in proper format as prescribed under GFR. It should be prepared as per GFR 41.
2. Physical verification of the stock has not been done as per rule 192 of GFR. The annual verification of the stock (Consumable & Non-Consumable) should be done by competent authority.
3. Some items have been shown as (All consumed) but detail of issued items(separate date wise) have not been done.
4. Page counting certificate has not been done.
5. The stock register (Non Consumable) maintained by CFU Division is not in proper format. It should be done in GFR-40.

The Head Of Office is advised to do the needful and show to next audit.





TAN No.3

( Ref:- Audit Memo No.8 Dated :03-05-2017)

**Subject: Irregularities in Service Books and Leave Accounts.**

During the test check of Service books maintained by the office of the Regional Forensic Science Laboratory, Chankya Puri New Delhi, the following irregularities have been noticed by the audit:-

1. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the PAO concerned and service verification certificate will be pasted on the service book.

S.NO	NAME & DESIGNATION	DOA
1.	Sh. K.C. Varshney, Dy. Director	04-04-1988
2.	Sh. Anurag Sharma, Asstt. Director	10-04-1992
3.	Sh. Sankara Narayanan, SSO	07-11-1985
4.	Sh. Sunil Atal, UDC	04-09-1995
5.	Mrs. T. Vimala Sekhar, Steno GrII	26-06-1998

The Head of Office is advised to do the needful & show to next audit

  
(Varun Rahal)

I.A.O. Audit Party No.1

