

DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI

Inspection report on the test audit of the office of *Health & Family Welfare Training Centre, C-Block Saraswati Vihar, Delhi* for the period 01-04-09 to 31-03-16.

PART - I

A **Introductory**

The accounts of the office of *Health & Family Welfare Training Centre, C-Block Saraswati Vihar, Delhi* for the period 01-04-09 to 31-03-16 were test audited by audit party no. 05 consisting of Sh. Desh Raj Puria, AO/IAO, Smt. Kavita Dargan, Asstt. Accounts Officer and shri. Narender Kumar, L.D.C. w.e.f. 09.11.2016 to 24.11.2016. (11 working days)

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

1. **Head of Office/DDO**

S.No.	Name	Period
1	Dr. R.K. Batra, Principal	01.04.2009 to 15.01.14
2	Dr. O.P. Aggarwal, Principal	16.01.14 to 31.03.16

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment and Expenditure incurred during the year 2009-10 to 2015-16 is as under :

Year	NON - PLAN		PLAN	
	Allotment	Expenditure	Allotment	Expenditure
2009-10	nil	nil	5900000	5123997
2010-11	nil	nil	6000000	4701064
2011-12	nil	nil	6000000	5083436
2012-13	nil	nil	6000000	5766570
2013-14	nil	nil	6428000	6127783
2014-15	nil	nil	10000000	6917987
2015-16	nil	nil	8000000	2463215

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AIMS AND OBJECTIVES

The Health & Family Welfare Training Centre is a state level training institute imparting training to medical officers and para-medical works of different agencies of Delhi. The aims and objectives of the centre are as under:-

1. To provide in-service to medical and para-medical officials to various agencies like Delhi Govt., MCD, NDMC, ESI, NGO etc.
2. To increase the knowledge and improve the skills of health care providers.
3. To conduct small studies to improve the health care delivery system in Delhi.
4. To act as resource centre to Directorate of Family Welfare.
5. To co-ordinate with various health agencies of Delhi.
6. To collaborate with various hospitals for skill up gradation programmers.
7. To conduct small evaluation studies.
8. To liaison with ANM training schools.

VACCANCY POSITION

Sl No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group "A"	03	01	02
02	Group "B"	08	01	07
03	Group "C"	10	01	08

INTERNAL AUDIT

Last Internal Audit of the unit has been conducted by Directorate of Audit, Govt. of NCT of Delhi for the period up to 2008-09.

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the office of this department up to March, 2016.

GENERAL

The general condition of the record of *Health & Family Welfare Training Centre* for the period 01-04-09 to 31-03-16 was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. The Dte. of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.

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PART - I A
OLD AUDIT REPORT

There were 12 paras outstanding along with a recovery of 1943/- for the period 1995-2009 .The department has not furnished reply of any of the previous audit para. Only one para could be settled and taken as a fresh and remaining 11 paras have been incorporated as part-I along with recovery of Rs. 1943/- in the current audit report.

The position of previous audit objections is as under:

Year	Outstanding		Settled This Time			Still Outstanding		
	No. of Para	Recovery	Para a	No	Recovery	Para	No	Recovery
		Rs.			Rs.			Rs.
1995-97	6	1943	nil			06	1-6	1943
2005-07	2	nil	nil			02	7-8	nil
2007-09	4	nil	01	04	nil	03	1-3	nil
	12	1943	01			11	.	1943

PART - IB

Current audit report

This time 08 preliminary audit memos were issued out of which two memos were settled on the spot and remaining 06 memos have been converted into 2 paras and 4 Tan, and incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs. 450/- has been pointed out, out of which no recovery affected on the spot and an amount of Rs.450/- is still recoverable. The detail of the same is as under:-

Para No./memo no.	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
1/2	450	Nil	450
Total	450	Nil	450

(Signature)

(Des Raj Puria)

A.O./IAO, Party no. 5

Part-1

OLD AUDIT REPORT 1995-2009
PART - I

Para no. 01

Refer

Para No. 7 of (1995-97)

Subject: Telephone Register

During the ^{course} of test audit of the register, it was seen that though entry of each bill is made in this register yet the charges are not distinctly shown instead the total amount of the bill is taken at its place. The charges are to be shown separately in order to know whether there was every trunk call or local call.

In the amount column the charges should be shown as:

(From _____)	Call Charges	Rs. _____
To _____	Rent Charges	Rs. _____
	Trunk Call Charges	Rs. _____
	Service Charges	Rs. _____
	Total	Rs. _____
	Penalty etc. if any Surcharges	Rs. _____

Thereafter there should be another column shown recovery for private calls/STD etc. then the entry may be get signed from the H.O.O. Columns for consumer code and category are not required may be noted on top. So, also phone No., No. of calls should also show the period to which they relate and the above discrepancies may be removed and compliance shown to audit.

Para no. 02 Part-2

(Refer

Para No. 8 of (1995-97)

Subject: Contingency (Vouchers & Register)

During the course of audit on test check of contingency vouchers and register the following discrepancies were noticed:

1. Rule 109 of receipts and payments rules 1983, which is regarding the cancellation and destruction of the vouchers, says that every sub vouchers must be cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initiated by officer authorized to drawn the contingency bills. No such vouchers were found paid & cancelled during audit period.
2. On perusal of the sub vouchers, it is revealed that neither the stock entries were made in the relevant stock register nor a certificate to this effect that the items receive is good condition and entered in the stock register in such and such page has not been recorded on the sub vouchers. A few instances are detailed below

(a) CB No: 173 dt 13.03.97 for Rs. 2538/- purchase of Hot Case.

(b) CB No: 206 dt. 31.3.97 for Rs. 8,388/- purchase of photophone overhead.

(c) CB No. 148 dt. 19.12.95 purchase of Income Tax Book.

3. Irregular expenditure

Certain items of expenditure above Rs. 500/- were purchased without observing codal formalities as per details given below:-

S.No	Vr. No. & dt.	Items	Name of firm	amount (Rs.)
1.	CB 160/26.03.97	Stationery Items	Super Bazar	668/-
2.	CB 178/26.03.97	-do-	- do -	2,448/-
3.	CB 179/26.03.97	-do-	- do -	733/-
4.	CB 180/26.03.97	-do-	- do -	1,310/-
5.	CB 181/26.03.97	-do-	- do -	1,910/-
6.	CB 182/26.03.97	-do-	- do -	1,473/-
7.	CB 173/13.03.97	Hot Case	- do -	2,538/-
8.	CB 206/31.03.97	Photophone Overhead	M/s. Cinesonic equipments	8,388/-
9.	CB 44/03.07.96	Liveries	Co-operative Store	659/-
10.	CB 194/19.03.96	Stationery	- do -	3,858/-
11.	CB 193/19.03.96	- do -	Super Bazar	12,235/-
12.	CB 102/19.09.95	Stationery	Cooperative Store	4,000/-

Hence this expenditure has been irregular and needs regularisation from the competent authority.

4. (i) CB No. 183/26.03.97 petrol purchased from M/s. Highway filling Station and payment Rs. 900/- was made to the dealer without obtaining the proper receipt.

(ii) CB No: 171/dt. 13/3/ and C.B. No: 172 dt. 13/03/ for Rs. 499/- & 499/- respectively pertaining to repair of typewriter. The cheque No. 975/- (499 + 499) was given to the M/s. Krishna typewriter & Duplienter Co. but no receipt has been obtained from the dealer while

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making the payment which is irregular. Beside this, the History Sheet of the typewriter was not produced to audit. All the repair/replacement charges should be entered from the date of purchase and progressive totals be worked out to have the total expenditure incurred on the maintainance of machine.

Repair of Air-cooler vide CB No: 115 dt. 04.10.97 for Rs. 1,795/- but no receipt obtained from the dealer while making the payment.

5. (a) Conveyance paid to Sh. Palu Ram vide Bill No-168 dt. 5.3.97 but journey was not verified by the D.D.O.
- (b) CB No: 161 dt. 12.2.97 Conveyance paid to Sh. Shanker Singh LDC, Narayan Singh Peon and Prem Singh Peon Rs. 70/-, Rs. 126/- & Rs. 150/- respectively. But the journey was not verified.
- (c) Conveyance Bill No: 200 dt. 29.03.96 Neither conveyance sanctioned to the official nor journey was verified by the D.D.O.

Other similar nature cases may also be reviewed and no conveyance register produced to audit.

6. Contingent budget control register is not being maintained as per columns provided in the register. In the absence of the same the sub head expose & budget limitation could be properly examined. The above discrepancies may be removed and compliance shown to audit.
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Page-3

Page no 03 (Refer para no. 9 of 1995-97).

Ref: Memo No. 5

Para NO. 8 Para-9

Subject :- Income Tax during the period 1995-96 & 96-97

On scrutiny of Income Tax Calculation sheets & other relevant records for the period 1995-96 & 96-97, the certain recoveries have been detected, in which the details of recoveries is being given against the name of each officials:

Sh. M.Raza, HEO (96-97)

Calculation by the Institution

Taxable Income Rs.	91,887.00
Less H.R.Receipt Rs.	5,400.00
Less S.Deduction	15,000.00
Less Mediclaim 80/G	1,018.00
Net Taxable Income	<u>Rs 70,470.00</u>

Cal. by the Audit.

Rs.	98,360.00
Rs.	5,400.00
Rs.	15,000.00
Rs.	<u>1,018.00</u>
Rs.	76,942.00

Income Tax	Rs.	6,140.00
Rebate on Saving was allowed Rs.(-)		<u>5,872.00</u>
Net Tax Rs.		<u>268.00</u>

Rs.	8,083.00
Rs.	<u>5,872.00</u>
Rs.	<u>2,211.00</u>

Income tax payable	Rs.	2,211.00
Tax already paid	Rs.	<u>268.00</u>
Tax due	Rs.	<u>1,943.00</u>

Therefore recovery in Income Tax as Rs. 1,943/- (Rupees one thousand nine hundred forty three) to be recovered from the official.

Instead of Rs. 6,473/- on which income @ 30% comes to Rs. 1,943/-

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Para no. 04 (Rebu Para 10 of 1995-97)

~~Court of N.C.T. of Delhi~~

Para No. of Para-10

Ref : Memo No. 11

Date : 20.10.97

Subject :- Liveries Register

During scrutiny of liveries account of class-IV Staff for the period 1995 to 96 & 96 to 97, the following discrepancies were noticed :-

(i) The ledger does not contain index. The items wise index should be endorsed at the beginning of the ledger.

(ii) Liveries register is not being maintained properly. the register simply shows only distribution of liveries items to the class-IV employees, it is nowhere mentioned the name of dealer to whom purchase Qty. purchased, price etc. The liveries register may now be maintained as per format given below:-

- (1) S.No.
- (2) Date of purchase with bill No.
- (3) Name of dealer
- (4) Qty. purchased
- (5) Price
- (6) Progressive Total
- (7) Date of Issue
- (Previous balance & Qty purchased)
- (8) Quantity issued
- (9) Balance
- (10) Signature of issuing authority
- (11) Signature of H.O.O.

(iii) No due register is being maintained by the Institution. In the absence of the same it could not be verified whether the uniform issued to the individuals on actual due date or earlier.

..... Instead of making the entries season wise as the admissibility of such items were due in some cases after one year and other 2 to 3 year which should be recorded at the beginning of

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the ledger.

(v) In number of occasion the competent authority has also not verified the entries made in the stock register while issue of items to the officials.

(vi) The physical verification of the stock register was also not done. Which should be verified atleast once in a year. The requirement may now be done and compliance shown to audit.

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Page no. 05 (Reber Para no. 11 of 1995-97)

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1237 No. 10
Audit Memo No. 6

Date 14.10.97

Subject:- T.R-5 Receipt Book A/c.

During the course of audit it was seen that a T.R.-5 Receipt Book containing 50 Receipts from S.No. V-551651 to V-551651⁷⁰⁰ appears to have been issued on 28.6.85 (as the year is not clear from the worn-out portion of the counter folio). Some counter folios are detached due to usage but when stepped they have been separated and may be lost if not ^{bound} properly. Thus this receipt book may be got ^{bound} properly and on a leaf, before Receipt No. 551651 a Certificate to the effect that this receipt book contain 50 receipts from S.No. _____ to Sr. No. _____ may be recorded under the ^{register} of D.D.O. It may also be recorded that Receipt No. 551700 being in rough condition is pasted on the cover page and is not to be used.

Further on the back side of the counter folio signature of the person making payment may be obtained on the issue of receipt to him for acknowledgement of having been issued a Govt receipt for the money tendered by him/her.

Stock Register/T.R-5 receipt books account may also maintained in a small register and shown to audit.

Page 8-6
Page no. 06 (Refer Page no. 12 of 1995-97)

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Para No. 11
(Ref. Audit Memo No. 8) Para-12

Dattd: 14.10.97

Subject:- Stock Register (Consumable & Non Consumable)

During the course of audits on test check the following discrepancies were noticed in the stock Register.

Non-consumable stock register.

Every purchase of non-consumable stock is to be entered in this register in chronological order and progressive balance is drawn accordingly. The stock are not reduced on issue of certain quantity to some one instead this issue is shown in a separate register known as Placement Register and the total number of a particular item in Non-consumable stock always tally with the number of that very item lying in stock plus the number of issue shown in placement register which is not being done properly. Though a separate placement register exists but in this register signature of recipient & store Incharge were missing in very many cases which in the stock register the balance have been reduced after issue of Non-consumable stores e.g. cash box issued to F.W.C. Trinagar, Heater, Telephone locks, Library Racks, Office Table 5'x3' (Rexin Top) Voltage stabilizer, cushion with cover, folding screen (Cloth)

Stock accounting ^{of} two types of single items has been checked as tray (steel & Plastic)
Subhead

Certain stores were condemned on 23.12.92 and again on 19.5.97 and a running entry of the same is made on the relevant page of the stock register beneath the progressive balance with the reduction of above number is mentioned in the balance col.

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Thus proper balancing is to be done and different type of stores ^{are} to be entered on a separate sheet so as to have a clear picture of store for verification and condemnation etc. For every purchase the cost of stores should also be indicated and entry is attested by D.D.O./H.O.O.

Stock verification has been done on each page with the result that the reduced balance shown after issue of store has been verified which is not proper as the stores are reduced only when they are condemned written off and not otherwise on issue of stores as has been done here.

In order to have a clear picture of the stores this register may be re-casted properly (item-wise) and then the physical verification of stores be conducted and compliance shown to audit.

CONSUMABLE STOCKS.

On a test check it was found that this register is also not being maintained properly and correct balance are not drawn. Purchases are not made when they are required as in some cases it was seen that even after large quantity of items were in stores, these items were purchased when it was not at all required. e.g.

- i) On 23.03.95, 271 Ballpens were in stock yet on 29.03.95 24 B.Pen and 12 F.Pen worth Rs. 6/- and Rs. 104/- respectively were purchased from Super Bazar.
- ii) On 8.2.95, 120 Dusters were there in stock yet on 9.2.95 100 Nos. of duster were purchased for Rs. 500/- from Super Bazar and at a time 2 Nos. of
contd.....

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Duster were issued to one individual in order to minimise the number of Dusters in stock and the stock exhausted on 18.11.96.

111) For Envelopes, the account drawn is as under:-

<u>Date</u>	<u>Particular</u>	<u>Receipt</u>	<u>Issue</u>	<u>Balance</u>
09.02.95	Purchase 200 Env. From Coop. Store Karampura for Rs. 40/-	200	-	200
16.08.95	Issue to Sh. S. Singh	-	200	Nil
18.9.95	Purchased 2 packets from con coop. Store Karam Pura for Rs.51/-	250	-	250
12.3.96	Purchased 200 small Env. from Super Bazar for Rs. 40.20	200	-	650
12.3.96	Purchased 200 Large Env. from S. Bazar for Rs. 81.10	200	-	850
13.3.96	Purchased 50 Big Size Env. from S. Bazar for Rs. 175/-	50	-	1050
13.3.96	Purchased 400 small size envps. for Coop. Store, Karam Pura Vr. No.8301 dt. 13.3.96	400	-	1100
20.03.96	Issued to S. Singh	-	200	850 900
20.3.96	Issued to Principal	-	300	550 600
22.07.96	Issued to Principal	-	200	350 400
19.12.96	Purchased small size Envelops for Rs. 100.50	500	500	850 900
21.3.97	Mr. Jain	-	10	840 890
4.4.97	Mr. S. Santh	-	100	790
6.8.97	Mr. S. Singh	-	400	390 340

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From the above it is clear that proper balances have not been drawn and account of different size of Envelopes has been drawn at a single place which is neither proper nor verifiable. Issue of Envelopes have been shown to Principal without indicating the purpose as the Principal normally does not use them. Further only 200 envelopes were used during 16.8.95 to 19.3.96 and 150 from 20.3.96 to 3.4.97 then what was the need of such purchases, needs clarification.

iv)

Pay Bill Forms.

As on 16.3.94, One pad was in stock after issue of one pad, then on 9.5.95 vide Invoice No. 1342 dated 9.5.95 6 pads for Rs. 390/- were purchased from D.C.C. W.S. Ltd. Karampura, making a total of 7 pads in stock. Thereafter then is no issue yet on 13.03.96, 4 pads for Rs. 260/- were purchased from Karampura stores, thereby making a total of 11 pads in stock.

After issue of one pad on 16.3.94 as above, next issue was 2 pads on 20.3.96 which goes to prove that one pad is used for two years then what was the need of purchase of 10 more pads during 1995-96.

As against the consumption one pad for two years, 2 pads issued on 20.3.96 were used in 5 months time as one pad was issued on 08.08.96 which does not seem to be in order.

v)

Fully Contingent Voucher (Bill Form)

On 16.8.93, 6 pads were purchased from Karampura store for Rs. 87/- and out of which one pad was issued 16.8.93, leaving a balance of 5 pads in store. from Super Bazar vide Bill No. 66/10190 dated 23.3.94
contd.....

PART-I

Page-7 ~~Elect Rept~~ 2006-07

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Para no. 07 (Refer Para no. 02 of 2006-07)
(Ref Para 2 of 2006-07) of 2006-07)

Ref Audit Memo 6

Subject: Non condemnation of unserviceable store articles

As per rules unserviceable items which are lying in the office should be condemned and auctioned by setting up a condemnation Board/Committee. During the course of audit it has been noticed that the following unserviceable items are lying in the office since long.

Sl.No.	Items	Value	Date of purchase
1.	TV	Rs.16200/-	8/11/89
2.	VCP	Donated	8/11/89
3.	Water cooler	Rs.7544/-	8/1/86
4.	Over head projector	Rs.7138.80	31/3/97
5.	Duplicating machine	Donated	8/11/89
6.	Type writer(Eng/Hindi)	Rs.3510/-	24/1/88

The above mentioned items are lying in the store, which may immediately be condemned and auctioned under intimation to audit.

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Para no. 08
(Refer Para no. — of 2006-07)

Ref Audit Memo 10

Para 5

Subject: Record of grant under head "2211" demand No.7

A grant of rs.1,00,000/- in 2005-06 and as Rs.2,00,000/- in 2006-07 were received under head 2200 in family welfare K1(4) Mal and Child health K1(4)(1) i.p. Immunization program MMR (Plan) under demand 7 (Medical and Public Health) from Directorate of Family Welfare, Malkaganj to meet out the expenditure towards conducting training of health worker i.e.ANMs/PHNs (HV/SNS (Para medicals). Though the advances were drawn by the HQ (Directorate of Family Welfare) and final adjustment bills were also submitted in Directorate of Family Welfare but the expenditure were incurred by the Training Centre on Training Project conducted by them. But on scrutiny of records it was found that no register was being maintained for keeping the record of expenditure on these training. Programs and copies of the bills also not retained in the office.

The file of training programs was also not produced to audit for checking the record of expenditure under major head "2211" demand 7 during the audit period i.e.2005-06 and 2006-07 may be produced to next audit and reasons may be elucidated to audit for not keeping any record/bills of the expenditure under the head.

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~~Part- II~~
Current Report 2007-08 to 2008-09.

Pages - 9

~~Para No. 01~~

(Refer Audit Memo No. 06 dated 17.06.2009)

Subject: Stock Register Consumable / Non-Consumable

On scrutiny of stock register of your office, following discrepancies were noticed which may be rectified and compliance shown to the Audit: -

1. Consumable Stock Register: -

(a) In the following cases purchases have been made much in excess of the actual requirement which is violation of GFR137. In future purchases may be made as per your actual requirement. There were excess purchases made amounting to Rs.7590/- during the year 2008-09 as per details given below:

Date of purchase-4/03/09 from Delhi Consumer coop. Store, N. Delhi vide Bill No.CB104 date 12/03/09 for Rs. 27,142/-

S.No.	Name of Item	Quantity available in stock before purchase	Quantity purchased	Consumption during last one year	Quantity excess purchased	Value
1	Fax Roll	Nil	12	2	10	Rs.1414/-
2	Stapler Machine	15	12	4	23	Rs.787/-
3	Odonil	04	48	20	32	Rs.720/-
4	Duster	Nil	200	108	92	Rs.644/-
5	Photostat Papers	Nil	24 Reams	8 Reams	16 Reams	Rs.2296/-
6	Jharu	38	100	22	116	Rs.1729/-
	Total					Rs.7590/-

1. Non-Consumable Stock Register/ Property Register.

Steel tables have been purchased from M/S Gupta Steel Furniture, Karol Bagh, Delhi vide Bill No.CB-36 date-12/06/07 for Rs.2812/- .In this case necessary sanction of the competent authority was not found attached. Hence, expenditure incurred is irregular. Necessary sanction may be obtained from the competent authority to regularize the expenditure under intimation to Audit.

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- i. It was noticed from the Property Register that the balances of many items were shown as nil and progressive total of each item has not been worked out. When any item is issued, it should not be reduced from the total unless, the same is condemned, auctioned or transferred to any other unit./Deptt. with the approval of competent authority.
 - ii. Progressive totals of each item may be worked out in the register.
 - iii. Stock Register may be prepared in the prescribed form.

Other such cases may be reviewed at your level.

Para No.2

(Refer Audit Memo No. 07 Dated 16.06.2009)

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Subject: Savings under PLAN Budget

As per rule 56(2) of GFR Savings as well as provisions that cannot be profitability utilized should be surrendered to the Govt. immediately they are foreseen without waiting till the end of the year. During the scrutiny of Budget allocation and expenditure it was noticed that huge amount of funds were saved under the Plan Schemes during the year 2007-08 and 2008-09 as per details given below:

S. No.	Year	Budget Allocation	Expenditure	Savings	Percentage of Savings
1.	2007-08	34,00,000/-	28,20,495/-	5,79,505/-	17%
2.	2008-09	57,00,000/-	39,60,458/-	17,39,542/-	31%

If the savings as given above have been surrendered timely to the Headquarters/Finance Department, the same can be utilized in some other Department in the public interest. It is requested that in future excess of funds may be surrendered at the time of submission of Revised Estimates.

Para No. 03 Page-11

(Refer Audit Memo No. 08 dated 17.06.2009)

Subject: Library Register

On scrutiny of Library records of your office, following discrepancies were noted which may be rectified and shown compliance to the Audit: -

- (i) Annual physical verification of books is not done after 21/09/2000. This may be done every year & certificate be recorded on the Register.
- (ii) Books received free of cost from any office / agency should be entered separately.
- (iii) All the books purchased for the Library should be entered in a continuation serial and no serial numbers /pages be left blank .For Example-

At page No.14 serial No.323 to 350 left blank

At page No.22 serial No.513 to 600 left blank.

- (iv) The price of some books is not mentioned .For Example:-

At page No.6-Sr.No.122

At page No.14-Sr.No.317

At page No.38-Sr.No.924

- (V) A paging certificate should be recorded on the first page of the issue register of Library books.

Other such cases may be reviewed at your lend.

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PART - II
CURRENT AUDIT REPORT
(2009-10 TO 2015-16)

PARA 1

(Ref Memo No. 2 dated 10.11.16)

Sub: Short recovery amounting to Rs.450/- of monthly subscription and insurance cover under UTGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

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

S.No.	Name & Designation	Month/period of short recovery	CGEGIS Deducted per month	Rate of CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Prem Kumar, Peon	01/01/2011 To 30/06/13 (30 months)	Rs. 15/-	Rs. 30/-	450/- (30x15)
TOTAL					450/-

Hence, the above said amount of Rs. 450/- may be recovered from the concerned officials and deposited into govt. account under intimation to the audit after due verification .

Para No. 2

(Ref to memo no 1, 1(a) to 1 (c) dated 10.11.2016)

Sub. Non- Production of Record.

During test audit for the period 2009-10 to 2015-16 of the unit, the following record has not been provided to audit.

1. Property register
2. Record/ list of unserviceable store.
3. LTC advance register/Children education allowance register
4. Contingent Advance Register
5. Medical reimbursement register

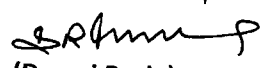
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6. Postage Stamp A/C.
7. Rent/Electricity/water register.

2007-09

1. Register of A series cheques.
2. LTC Register/medical bill register.
3. TR-5 stock register.
4. Dead stock register.
5. Fidelity/security bond of cashier.


(Desraj Puria)
AO/IAO
Party No.5

**(TEST AUDIT NOTES)
(2009-10 TO 2015-16)**

TAN 01

(Ref Memo No. 3 dated 10.11.16)

Sub. Irregularities in maintaining of Cash Book.

(1) As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct. **But it has been found that the cash book never been checked by any of the responsible officer other than writer, even the cash book has not been signed by the writer.**

(2) As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But it has been found that the certificate for the month of Sep.,12 to Jan.,13 has not been signed by the DDO and in the proper form. Further it has been found the summary of undisbursed amount has not been prepared at the end of month.

(3) 'A' category cheques i.e. Payment made to MTNL have been entered in the cash book which is irregular. A separate register should be maintained for the same.

(4) Govt. money amounting to Rs. 13500/- received vide TR-5 No. 65 dated 16.05.13 has not been entered in the cash book although the amount has been deposited in govt. account vide challan dated 23.05.13.

(5) As per Receipts & Payment rule 6(1), all money received by or tendered to govt. officers on account of revenues or receipts or dues of the govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in govt. account. But during the scrutiny of challans and TR-5s of the Health centre revealed that there was a delay of 7-30 days in deposit of the receipts. Details are given below:

Sl.No.	Receipt no.	Date of receipt	Date of deposition of receipt	Amount	Delay in days
1.	52	22.02.10	04.03.10	7455	11
2	53	01.07.10	23.07.10	500	22
3	54	23.08.10	14.09.10	15000	22
4	55	06.09..10	14.09.10	750	08

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5	57 & 58	09.08.10& 29.08.10	08.09.11	1000	10,32
6	59&60	08.09.11	16.09.11	1000	08
7	61	28.03.12	16.04.12	15000	18
8	16.05.13	23.05.13	23.05.13	13500	07

Hence, department is advised to take remedial measures to remove the above irregularities and compliance may be shown to next audit.

TAN 02

(Ref Memo No. 4 dated 17.11.16)

Sub. Discrepancies in log book of vehicle No. DLCH 6925

While scrutiny of the log book of vehicle no. DLCH 6925_ following discrepancies has been found

1. Mandatory page count certificate not recorded on the first page of the log book.
2. Summary at the end of each month has not been recorded in the log book. Average kilometer per liter has not been calculated.
3. Time of journey has not been mentioned in the log book on 25.11.14,01.12.14,03.12.14,04.12.14,16.12.14,23.12.14 etc.
4. Page no. 19-20 have been left blank and journey performed on 05.03.15 and 18.03.15 have not been signed by any of the officers of the unit.
5. Only meter reading has been mentioned in the log book but kilometer travelled not calculated.

Hence, department is advised to take remedial measures to remove the above irregularities and compliance may be shown to next audit.

TAN 03

(Ref Memo No. 5 dated 17.11.16)

Sub: Irregularities in the maintenance of Stock registers.

During scrutiny of stock registers for the audit period 2009-10 to 2015-16, the following irregularities have been noticed:

1. Single register has been maintained for both consumable and non-consumable items whereas separate register should be maintained for consumable and non-consumable items.



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2. Balance of the following non-consumable items has been reduced to nil whereas as per rules, the balance of non-consumable items cannot be reduced to nil until condemnation of the item as detailed below:
 - a. Calculator entered at page no. 193
 - b. Printer at page no. 247
 - c. Locks entered at page no. 291
 - d. Puncture machine entered at page no. 91
 - e. Scissors entered at page no. 360
 - f. Stapler entered at page no. 344.Department is advised to restore the balance of the above items in the stock register and may take remedial measures to remove the above irregularities.

TAN 04

(Ref Memo No. 6 dated 21.11.16)


Sub: Non-adoption of limited tender for procurement.

As per Rule 150 of GFR, limited tender may be adopted when the estimated value of the goods to be procured is up to Rupees Twenty five lakhs. Copies of bidding document should be sent directly by speed post/registered post/courier/e-mail to firms which borne on the list of registered suppliers for the goods in question as referred under Rule 142 above. The number of supplier firms in limited tender enquiry should be more than three. Further, web based publicity should be given for limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis.

During test check of training record for the audit period, it has been observed that the Department is imparting training to Medical officers and nursing personnel on Reproductive and Child Health (RCH) issues. For such training, financial norms have been fixed by the M/o Health & Family Welfare, GOI, New Delhi in which provision of food to participants has been made. Same norms for this training has been adopted in GNCT of Delhi with revised rate for food according to which a provision of Rs. 250/- was made for providing food to each participant per day.

As per information provided by the department, it has been noticed that the department has made an expenditure of Rs. 661710/- and Rs. 716556/- during the FY 2014-15 & 2015-16 respectively for purchasing the food/refreshment items from the local market frequently. As training is a regular feature and it is planned on annual basis, department should have invited limited tender for purchase of food items above Rs. 200000/- to get more competitive rates.

Hence, department is advised to assess the annual estimated cost of food required for training during whole financial year and invite quotations from suppliers with the validity of rates for the whole year to avoid repetition of tender process for purchase of food items.


(Desraj Puria)
AO/IAO
Party No.5