

36/c

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

Sub: - Audit Report of for the period from 2020-21 to 2022-23.

INTRODUCTION

The I.A.R. on the accounts of Children Home for Boys-I, presently known as Children Home for Boys III Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period from 2020-21 to 2022-23 was conducted by field Audit Party No- XXIX headed by Sh. Manoj Kumar, IAO/AO, Ms. Tajinder Kaur, A.A.O. The audit was conducted during 01.09.2023 to 13.09.2023(07 working days).

AIMS AND OBJECTIVE OF THE DEPARTMENT

The aims and objectives of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 is home for Orphan and destitute Children in age group of 10-14 years who are declined from CNCP, JJB and CWC. The Children are being facilitated with Food, Education, Health service and training rehabilitation after completing the age of 18 years and Mental Health Unit is also working in the home.

The following officials have served as HOO/DDO/Cashier during 2020-21 to 2022-23.

HOO/DDO

S.No.	Name	Designation	Period
1.	Sh. Yogesh Chandra Mishra	DDO/HOO	01.04.2020 to 31.12.2021
2.	Sh Kuldip Singh	DDO/HOO	31.12.2021 to 15.09.2022
3.	Smt Manjula Kathuriya	DDO/HOO	15.09.2022 to 16.12.2022
4.	Sh Dholan Ram	DDO/HOO	16.12.2022 to Till Date

CASHIER

S.No.	Name	Designation	Period
No Cashier was deputed during the Audit Period			

Budget allocation for the year 2020-21 to 2022-23

(Rs in thousands)

Year	Budget Allocated		Expenditure		Balance	
	REVENUE	CAPITAL	REVENUE	CAPITAL	REVENUE	CAPITAL
2020-21	21120	NIL	20391	NIL	729	NIL
2021-22	23939	NIL	20861	NIL	3078	NIL
2022-23	20775	NIL	18386	NIL	2389	NIL

Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-24 (2020-21 to 2022-23)

376

Statutory Audit

Statutory audit has not been conducted during audit period by AG (Audit) of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024.

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant	REMARKS
1.	GROUP-A	NIL	NIL	NIL	
2.	GROUP-B	03	03	0	
3.	GROUP-C	29	6(Contractual 07)	23	
	TOTAL	32	09	23	

Maintenance of Records

The maintenance of records of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period 2020-21 to 2022--23 was found satisfactory subject to the observations made in current audit report.

AAO



IAO



342

FORM-II M-8
(Referred to In Para 3.7.2)

Verification note on the compliance of old audit report of accounts of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period from 2004 to 2020.

(A) Old Audit Report (Details of old paras settled)

S. No	Year	Para No.	Subject	Reply of Office	How Settled
1.	2018-2020	1	Irregular payment of LTC Claim	Reply submitted by Home and recovery of Rs. 4725/- has been made from salary bill, hence Para Settled	Para Settled
2.	2018-2020	2	Short deduction of UTGEIS from Teaching staff	Reply submitted by Home and recovery of Rs. 3750/- has been made from salary bill, hence Para Settled	Para Settled
3.	2018-2020	5	Payment of irregular salary amount to Rs 16,79,602/-	No reply has been furnished However settled by taken as fresh	Settled, taken as fresh
4.	2018-2020	7	Non Production of records	No reply has been furnished However settled by taken as fresh	Settled, taken as fresh

Old Audit Para Reply P-1 to 4/c

-do-

C.A. From Para No 02 P-11/c

C.A. Report Para No 06 P-7/c

(B) Details of Old Recovery

S. No	Year	Para	Subject	Outstanding Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance to be recovered (in Rs.)
1.	2018-2020	1	Irregular payment of LTC Claim	4725/-	4725/-	NIL
2.	2018-2020	2	Short deduction of UTGEIS from Teaching staff	3750/-	3750/-	NIL
3.	2018-2020	5	Payment of irregular salary amount to Rs 16,79,602/-	NIL	NIL	NIL
4.	2018-2020	7	Non Production of records	NIL	NIL	NIL
			Total	8,475	8,475	Nil

AAO

IAO

FORM-II M-8 (Referred to in Para 3.7.2)

Verification notes on the compliance of old audit report of accounts of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the period from 2004-2020. 37/c

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S. No.	Start Year	End Year	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1	2004	2006	2	Contingency	NIL	NIL	NIL
2	2004	2006	3	Stock Register	NIL	NIL	NIL
3	2004	2006	6	Income Tax	NIL	NIL	NIL
4	2014	2018	3	Irregularities in Income tax	208/-	NIL	208/-
5	2014	2018	4	Irregular payment of late fees to IGL amounting to Rs 997/-	NIL	NIL	NIL
6	2018	2020	3	Non/Underutilization of budget of CSS Scheme	NIL	NIL	NIL
7	2018	2020	4	Purchase without GEM module	NIL	NIL	NIL
8	2018	2020	6	Underutilization of capacity of home	NIL	NIL	NIL
				Total	208/-	NIL	208/-

AAO

IAO



374

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:Children Home for Boys-I, Lajpat Nagar, Delhi (2701/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2004	2006	2		Contingency	O	0
2	2004	2006	3		Stock Register	O	0
3	2004	2006	6		Income tax	O	0
4	2014	2018	3		Irregularities In Income Tax	O	208
5	2014	2018	4		Irregular payment of late fees to IGL amounting to Rs. 997/-	O	0
6	2018	2020	1 *		Irregular payment of LTC Claim	O	4725
7	2018	2020	2 *		Short deduction of UTGEIS subscription from teaching staff	O	3750
8	2018	2020	3		Non/under utilization of budget of CSS scheme	O	0
9	2018	2020	4		Purchases without following GeM module	O	0
10	2018	2020	5 *		Payment of irregular salary amounting to Rs.1679602/-	O	0
11	2018	2020	6		Under utilization of the capacity of home	O	0
12	2018	2020	7 *		Non production of Records	O	0

* NOTE:
'O'- Outstanding Paras. 8683
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

[Back](#)

(2004-06)

Para - ①

Para - 01
①

Page 01
20/10

Contingency

How
eg

Unauthorized payment of honorarium to members of Child Welfare Committee. The institute has made a payment of Rs 33600/- vide bill No. CB/152/CHB-2) 04-05 of nil to members of child welfare committee as conveyance cum honorarium @ Rs 300/- per day which has been sanctioned by the Director/HOD. However, the bills claiming the above honorarium have not been authenticated by the chairman of CWC. In absence of authentication/verification how the payment has been released. The journey/attendance be got ex-post-facto verified from the next higher officer.

21/10

20

Excessive purchase of medicine: As per certificate given on contingent bill the DDO/HO is competent to procure medicines worth Rs 5000/- per annum. On test audit for the 05-06 the DDO/HO had procured medicines worth Rs 10349/- as per annexure attached ~~for~~ which no sanction of the competent authority was shown to audit. The reason for excessive procurement of medicines be intimated to audit & ex-post-facto sanction obtained from the competent authority i.e. Director Social Welfare & be shown to next audit

Details of Medicines purchased in the year 2005-06

Page-1 20/10/05 19/19

<u>Voucher No.</u>	<u>Bileno. Detail</u>	<u>Medicines Card. Name. Purchase form</u>	<u>Amount</u>
CB-19	9	150650 dt 9/1/5 SAs : Lems Medical Center Dist. - my chemist & drugist 2nd Flr, Liffa Nagar, R.D.	403-
CB-19	10	150652 dt 9/1/5	339-
CB-19	11	49 dt 11/1/5	329-
CB-19	12	246 dt 12/1/5	75-
CB-19	13	134 dt 17/1/5	210-
CB-19	14	459 dt 21/5/5	51-
CB-19	15	417 dt 27/1/5	408-
CB-11	15	417 dt 27/1/5	247-
CB-19	16	479 dt 3/5/5	80-
CB-19	17	528 dt 7/5/5	14-
CB-69	309	4083 dt 16/8/5	211-
CB-69	310	3861 dt 17/8/5	90-
CB-69	311	3835 dt 10/8/5	128-
CB-69	312	3834 dt 10/8/5	76-
CB-69	313	3782 dt 8/8/5	186-
CB-69	314	3783 dt 8/8/5	51-
CB-69	315	3785 dt 8/8/5	145-
CB-69	316	3579 dt 5/8/5	27-
CB-61	251	3160 dt 21/7/5	70-
CB-61	252	3121 dt 18/7/5	132-
CB-61	253	3136 dt 19/7/5	191-
CB-61	254	3120 dt 10/7/5	83-
CB-61	255	3050 dt 12/7/5	22-
CB-61	256	3706 dt 21/7/5	3568-

Contd. of Page 2

2910

187C

13 18

Roll No.	Voucher No.	Roll No. dated	Medicines B + Memo furnished from	Amount
CB-6)	257	3523 dt 1/8/5	Skullom Medical Camera Dixie Pharmacy Surf. 318 Light Neger, MD.	72-
CB-6)	258	3108 dt 25/7/5	_____	121-
CB-6)	259	3664 dt 29/7/5	_____	104-
CB-6)	260	3434 dt 27/7/5	_____	94-
CB-109	563	5702 dt 25/7/5	_____	222-
CB-109	564	5701 dt 25/7/5	_____	362-
CB-109	565	5704 dt 25/7/5	_____	336-
CB-109	566	5742 dt 28/7/5	_____	210-
CB-109	567	5782 dt 31/7/5	_____	251-
CB-109	568	5998 dt 11/11/5	_____	83-
CB-109	569	6047 dt 7/11/5	_____	125-
CB-109	570	5938 dt 7/11/5	_____	47-
CB-109	571	5920 dt 5/11/5	_____	84-
CB-109	572	5797 dt 2/11/5	_____	21-
CB-109	573	6070 dt 9/11/5	_____	160-
CB-87	478	5027 dt 3/10/5	_____	49-
CB-87	479	4766 dt 1/10/5	_____	221-
CB-87	480	4816 dt 16/9/5	_____	139-
CB-87	481	4815 dt 16/9/5	_____	203-
CB-87	482	4930 dt 26/9/5	_____	155-
CB-87	483	4884 dt 22/9/5	_____	81-

Total 6903
 Contn of page-3

281c

~~28~~ 1210
693-
Amount

Bill No.	Voucher No.	Bill No. & Date	Medicines Cash Memo No. & Date	Page 3 off page 2	Amount
CB-39	120	2550 dt 11/6/5	Eschleron Medical Center Expensing Chemist & Druggist 9011-34, Light House, New Orleans		201-
CB-39	121	2309 dt 4/6/5			106-
CB-39	122	2272 dt 3/5/5			253-
CB-39	123	2274 dt 3/5/5			129-
CB-39	124	2278 dt 3/5/5			144-
CB-39	125	2226 dt 27/5/5			235-
CB-39	126	2179 dt 27/5/5			267-
CB-39	127	2589 dt 14/6/5			221-
CB-117	586	6282 dt 19/11/5			485-
CB-117	587	6156 dt 16/11/5			62-
CB-117	588	6256 dt 16/11/5			60-
CB-117	589	6274 dt 18/11/5			172-
CB-117	590	6185 dt 19/11/5			265-
CB-98	497	5325 dt 17/19/5			82-
CB-98	498	5302 dt 18/19/5			138-
CB-98	499	5270 dt 13/19/5			64-
CB-98	500	5237 dt 10/19/5			289-
CB-98	501	4798 dt 5/19/5			95-
CB-98	502	5238 dt 10/19/5			170-

10349

~~Para 02~~
~~Para 02~~

~~Para 02~~
~~2004-06~~

Para-02

3
Para 02

27/10

27/10/06

11/6

Ref Memo No 109
Dated 25/10/06

Stock Register

During test audit of stock registers being maintained by CHB-I it was observed that perishable items are being received daily by the home & non-perishable items are purchased in lumpsum quantity from authorized dealers authorized by the Secy of Social Welfare. Now all these items are being taken into account in the stock register and daily consumption is being noted in the daily issue register. On test audit of daily issue register it was observed that Welfare Officer, Incharge of stock has shown the quantity required for consumption on daily basis but the quantity actually issued has not been noted on daily issue register after 15/10/05. The signature of recipient & Superintendent are not recorded on the daily issue register which results in non authentication of actual consumption. As such the consumption during this period i.e. 15/10/05 could not be verified by the audit. The Superintendent of CHB-I is therefore requested to verify the consumption & show it to next audit.

Para 03

Para-03

Para 03
(2004-06)

Para-03

6
Para-3

13/10
26/10

Ref Memo No. 06
Dated 25/4/06

Income Tax.

On test audit of income-tax record of children Home for Boys-I for the audit period 2004-05 & 2005-06 following discrepancies have been noticed:

① Form 16 & Form 24: It has been observed that ^{return in} Form-24 along with Form-16 has not been submitted in Income tax office for the years 2004-05 & 2005-06 the reason for non-filing of return be intimated to audit.

② Form-16A & Form-24A: It has been observed that TDS deducted from suppliers but neither 16A issued to party nor ^{return in} Form-24A filed in income tax Deptt.

S.No	Year	Name of the party
1.	04-05	Indian Industrial Security Services P. Ltd.
2.	05-06	Gorkha Security Services.

③ Income Tax for the yr. 2005-06: It has been observed that income tax for the year 2005-06 has not been assessed. The reason for non-assessment ^{thing} should be intimated to audit. Non-assessment of income tax and non-filing of annual return is a serious lapse & involves monetary penalty & imprisonment in default thereof.

25/10
18/13

Remitted Rs. 3720/-
No. 13 dt 16.10.2018
Hee

On scrutiny of PBRs and salary bills, it has been revealed that during audit period office has not revised License Fee of under-mentioned employees which has resulted in recovery amounting to Rs.3720/- as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Type of Accmn. & name of colony	Descr.	Period	License Fee/water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Sh. P. Nitya Chand Singh, Grade-III, UDC	Type-II, DA Flats, Timarpur, Delhi	L.Fee	(7/13 to 06/17)	245	205	40	48	(A) 1920/-
				(07/17 to 09/18)	310	205	105	15	(B) 1575/- Total Rs.3495/-
2.	Sh. Amar Singh, Cook	Type-I, DA Flats, Gulabi Bagh, Delhi.	L.Fee	07/17 to 09/18	150	135	15	15	225/-
Total Amount Recoverable									Rs. 3720/-

1007 AP-33
Santia Singh

Necessary steps should be taken to recover Rs. 3720/- arrears of License Fee as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

Page-04

para 03

Para 03: - Irregularities in income tax.
Ref: - (Audit Memo No.07 Dated: 11.10.2018)

During text check of income tax records, following irregularities have been noticed:-

1) Short deduction of income tax amounting to Rs.208/-

During test check of Income Tax calculation sheet and Form 16 of Children Home for Boys- 01, Kasturba Niketan Complex, Lajpat Nagar for the period 01/04/2014 to 31/03/2018, following discrepancies have been noticed:-

01. Sri. Shyamandar Singh. Welfare Officer.

2017-18	Calculation as per School		Calculation as per actual	Remarks
	Rs.	Rs.		
Gross income	656486	656486		*Under Section 80C, actual amount of LIC premium without late fee/surcharge was Rs. 43435/- but in form 16 rebate has also been granted on late payment of LIC premium of Rs.1985/-, which is irregular.
Less Transport Allowance	19200	19200		
Total Income	637286	637286		
Deduction under 80C	92694	*90709		
Deduction under 80D	6075	6075		
Deduction under 80CCD(2)	46914	46914		
Total Deductions	145683	143698		
Taxable Income(rounded off)	491600	493590		
Upto Rs.250,000/-	Nil	Nil		

[Signature]

241C

7/12

IT @ 5%	12080	12180	
Education Cess 3%	362	365	
Total	12442	12545	
Tax Deducted at Source		12442	IT Rs.100/- and E.Cess Rs.03/-
Short Recovery		103	

02. Smt. Rajesh Rani, PTI

2017-2018	Calculation as per School	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	1031396	1031396	*As per final certificate issued by the bank, Rs. 30356/- has been paid as interest on House loan but rebate is allowed for Rs.30862/-
Less Transport Allowance	19200	19200	
Less Rebate under interest on Housing loan	30862	*30356	
Total Income	981334	981840	
Deduction under 80C	150000	150000	
Deduction under 80D	8775	8775	
Deduction under 80G Donations	13555	13555	
Total Deductions	172330	172330	
Taxable Income(rounded off)	809000	809510	
UptoRs.250,000/-	Nil	Nil	
IT @ 5%	12500	12500	
IT @ 20%	61800	61902	
Total Income Tax calculated	74300	74402	
Education Cess 3%	2229	2232	
Total	76529	76634	
Tax Deducted at Source		76529	IT Rs.102/- and E.Cess Rs.03/-
Short Recovery		105	

Necessary steps should be taken to recover the balance income tax of Rs.208/-(Rs.103 +Rs.105)(Rs. Two Hundred Eight Only) from the concerned employee and deposited in govt. account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level.

ii) Further, it has also been observed that during audit period department has disbursed salary to 14 to 18 contractual employees and 04 CWC Members who are not entitled of drawing HRA but while calculating income tax they have been given HRA rebate of rent receipts amounting to Rs.60000/- without restricting it as per section 80 GG of Income Tax Act which is irregular. Hence, their tax calculation may be revised as per section 80 GG of Income Tax Act and short income tax, if any, may be recovered and deposited in Govt. account under intimation to audit.

23/c

6 11

~~07 Page - 05~~

Page - 05


Para 04:- Irregular payment of late fees to IGL amounting to Rs.997/-

Ref :- (Audit Memo No.08 Dated: 11.10.2018)

On scrutiny of contingency bills of Children Home for Boys- 01, Kasturba Niketan Complex, Lajpat Nagar for the period 01/04/2014 to 31/03/2018, it is noticed that payment of late fees was made to IGL as detailed below:-

Bill No. & Date	Name of Agency	Period of Bill made	Total Amount Paid	Late Fees paid
226/12-01-15	IGL	December, 2014	Rs.36,696/-	Rs.719/-
261 /07.03.18	IGL	February, 2018	Rs.14,161/-	Rs.278/-
		Total late Fees amount paid		Rs.997/-

Late payment of Rs.997/- (Rs.Nine Hundred Ninety Seven only) may either be recovered from defaulter or be got regularized from competent authority under intimation to audit.


(Santosh Sharma)
I.A.O./AP No. 33

22/c 9/1/0

PART – II CURRENT AUDIT REPORT (01.04.2018 to 31.03.2020)

Para: - 01 Irregular payment of LTC Claim amounting to Rs. 4725/-

Ref: - (Audit Memo No. 12 Dated: 09.06.2020)

As per LTC Rules, pvt. Taxi fare paid by any official is not reimbursable unless there is no govt. transport available but scrutiny of records revealed that during audit period an amount of Rs.4725/- was reimbursed to Ms. ALIA SAEED, Supdt./CDPO as fare paid for private taxi which is irregular. The detail is as under:

S.no.	Name & Designation of official	Bill No./Date & Place of visit	Journey performed by taxi	Amount paid	Remarks
1	ALIA SAEED Supdt.	69 dated 09.07.2018 (Nanital U.K.)	i)Kathgodam to Nanital ii) Nanital to kathgodam	2100/- 2625/-	Rs.4725/- reimbursed as private taxi fare is to be recovered

Recovery of overpayment of LTC amounting to 4725/ (Rupees Four thousand Seven hundred twenty Five only) may be made **after due verification** of facts, under intimation to audit. Similar type of cases may be scrutinized and recovery if any, may also be made under intimation to audit

Para: - 02 Short deduction of UTGEIS subscription from teaching Staff amounting to Rs.3750/-

Ref: - (Audit Memo No. 10 Dated: 08.06.2020)

In pursuance of implementation of the recommendation of the 6th CPC vide notification no.GSR (E) dated 29.08.2008 issued by M/s Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/-, 4600/- & 4800/- were classified as Group 'B'(Non Gazetted) non-ministerial posts w.e.f.09.04.2009 for the purpose of LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Estt.-III, Directorate of Education, GNCT of Delhi office order No. F.DE3 (14)/E-III/2001/6118-6177 dated 29.03.2010. Accordingly, subscription towards UTGEIS was required to be deducted @ Rs. 60/-P.M. from 01.01.2010.

Settled
Manoj Kumar
IAO
AP-29

Manoj Kumar
IAO
AP-29

During test check of records, it has been observed that instead of Rs.60/-p.m, UGEIS subscription @ Rs. 30/-p.m has been deducted in r/o following employee/teacher resulting in short deduction of Rs.3750/- as detailed below :-

S.N	Name & Designation Sh/Ms/Mrs.	Period	No. of months	Subscription due @ Rs. 60/- p.m.	Subscription deducted @ Rs. 30/- p.m.	Subscription recoverable (Fig. In Rupees)
01	Mrs. Rajesh Rani, PTI	January,2010 to May,2020	125	7500	3750	3750
TOTAL RECOVERABLE AMOUNT						Rs.3750/-

Accordingly, recovery of Rs.3750/- (Rupees Three Thousand Seven Hundred and Fifty only) towards short recovery of UTGEIS, as detailed above may be made **after due verification** and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action and deductions of UTGEIS at prescribed rates as referred above may be made under intimation to audit.

Para:-03 Non/under-utilization of budget of CSS scheme.

Ref: - (Memo No.08 Dated: 05.06.2020)

Scrutiny of records revealed that vide letter No.F.60(1298)budget Expn./DD(CPU)/DWCD/2019-20/8724-43 dated 29.07.2019 and No.F.61(1298)budget Expn./DD(CPU)/DWCD/2019-20/8744-63 dated 29.07.2019, the said home was allotted certain budget under CSS schemes for payment of salary of staff under JJ Act but the same has not been utilized as detailed below:-

Year	Major head	Amount sanctioned	Expenditure incurred	saving
2018-19	2235-02-102-27-00-31 GIA(CSS)General	30000/-	9450/-	20550/- (69%)
2019-20	2235-02-102-27-00-31 GIA(CSS)General	2,00,000/-	45092/-	154908/- (77%)
	2235-02-102-27-00-36 GIA(CSS)General	3,00,000/-	NIL	100%

Reasons for non utilization of CSS grant may be worked out and efforts may be initiated for proper further utilization of budget of CSS scheme under intimation to audit.

Para: - 04 Purchases without following GeM module.

Ref: - (Audit Memo No. 09 Dated 05.06.2020)

As per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatorily for all those goods or services which are available on GeM

(Handwritten signature)

20/2

On Scrutiny of bills/vouchers provided by the Department, it has been observed that CHB-I has continued to make purchases from the local dealers in violation of Govt. guidelines referred above as per the details given here under:-

S.No.	Bill No. & Date	Items Names	Items purchased M/s	Total Amount with gst
01	CB-41/06.06.18	Shoes Rack	M/s Yesh Traders	16496/-
02	CB-56/12.06.18	Dietary Items	M/s Kendreya Bhandar	40598/-
03	CB-61/13.06.18	Fruit & Veg.	M/s Mother Dairy	65995/-
04	CB-98/19.07.18	Furniture	M/s Momin	23500/-
05	CB-110/09.08.18	Stationery	M/s Raghuvanshi Enterprises	24780/-
06	CB-248/24.12.18	Dietary Items	M/s Kendreya Dhadar	50642/-

Further, it has also been observed that till that GeM is not being followed by CHB-1 and purchases are also being made from local unregistered venders not having TIN/GST numbers.

HOO is advised to get above purchases regularized from HOD under intimation to audit, adhere to guidelines referred above and make purchases as per GeM

Para: - 05 Payment of irregular salary amounting to Rs.16,79,602/- .

Ref: - (Audit Memo No. 13 Dated: 09.06.2020)

Scrutiny of records revealed that there is no sanctioned post of ASO/Head clerk in CHB-01 but w.e.f. April 2018 to date department has paid salary amounting to Rs.16,79,602/- to Sh.Bhupender Singh, ASO against the vacant post of TGT/craft teacher as detailed below which is irregular and needs clarification:-

YEAR	Salary paid
2018-19	Rs.8,16,470/-
2019-20	Rs.8,63,132/-
total	Rs.16,79,602/-

Settled by
taken as teacher

Efforts may be initiated to fill the vacant post of TGT/Craft teacher for giving direct benefit to children of home and payment of irregular salary to ASO against the sanctioned post of TGT/Craft teacher may please be reviewed under intimation to audit.

Manoj Kumar
IHO
APR 29

6
191c

Para: - 06 under utilization of the capacity of Home.

Para-08

Ref: - (Audit Memo No. 14 Dated: 11.06.2020)

Children Home for Boys-01, Lajpat Nagar was established to provide accommodation, food, health care, education, vocational training and recreation services to boys of age 10 to 14 years who are living on streets and destitute having no home.

Scrutiny of records revealed that total sanctioned strength of beds in the home is 100 as per JJ Act BUT inspite of huge sanctioned budget and considerable expenditure, CHB-I is functioning at only 30% of its capacity as detailed below which reflects that a total number of 31 employees are employed for 30 inmates and expenditure per inmate come to Rs.6.5 lakh(approx) which is at a very higher side;-

year	Authorized/ sanctioned strength of inmates	Average number of inmates	Total number of employees engaged to run the home	Total expenditure incurred	Expenditure per child per annum
2018-19	100	30	31	Rs.1,95,19,568/-	Rs.650652/-
2019-20	100	32	31	Rs.2,14,59,551/-	Rs.670611/-

The above fact may be reviewed by higher authorities and efforts for making huge expenditure more fruitful may be initiated under intimation to audit.

Para: - 07 Non production of records.

Ref: - (Audit Memo No. 01 & 05 Dated: 02.06.2020 & 04.06.2020)

The following record was not provided to audit for scrutiny, the same may be provided to next audit:-

1. Consumable & non-consumable stock registers.
2. Property register alongwith condemnation record.
3. Record of dietary purchases and their stock registers.
4. short/long term advance registers
5. tender/quotation files
6. guidelines issued by WCD/policy file during audit period.

Sent by from
Manoj Kumar
IHO
AP-29

(SANTOSH SHARMA)
Inspecting Audit Officer
Audit Party No. 33

(18/c)

5

PART – III
TEST AUDIT NOTES
(01.04.2018 to 31.03.2020)

Ref: - (Audit Memo No. 02 Dated: 03.6.2020)

Tan :- 01 Shortcomings in Bill Register

On scrutiny of Bill Register for the years from 2018-2020, following shortcomings have been observed:

- 1 **Page counting certificate** has not been recorded on the first page of the register.
- 2 **Blank Col- 5,6,7,8 and 9-** col. 5,6,7,8, and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 3 **Blank Col 12-** Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
- 4 **Blank Col. 13, 14, and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
- 5 **Cutting and Overwritings-** there were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
- 6 **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

Rectifications of the above irregularities may be made and shown to audit.

Tan: - 02 Improper maintenance of Pay Bill Register for the period 2018-19 to 2019-2020.

Ref: (Audit Memo No. 03 Dated: 03.06.2020)

During the test check of Pay Bill Registers for the period under audit, following discrepancies have been noticed:-

1. **Page counting certificate** on the 1st page of PBR not signed/attested by the H.O.O.



- (MTC) 4
2. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was observed that entries in the PBR for the audit period were not checked. Further, PBR for the audit period has not been signed/authenticated by the concerned DDO..
 3. Mandatory informations/details of the employees were not recorded in the upper columns i.e. date of joining, Pay Scale, Bank details, ECS number, MICR Number, PAN Number, Residential details, GPF details, details of GPF advances & refunds, Aadhar No., etc. were not written in the PBR.
 4. Yearly totals of Pay & Allowances not worked out: - At the closing of every financial year, horizontal and vertical totals should be squared up for calculation of Income Tax. But on the scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
 5. LPCs of most of the officials joined or transferred in between financial year have not been pasted in most of the cases.
 6. Cuttings/over writings have not been attested by the DDO.
 7. GAR-18 (Abstracts of salary) is not maintained by the office and not signed by the DDO, which is irregular..

Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.

Tan: -03 Shortcomings in service books.

Ref (Audit Memo No. 04 Dated: 04.06.2020)

During scrutiny of Service Books, following observations are made:-

1. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in all service books maintained at the office.

2. **Service Verification from PAO-**

As per Rule 32 of CSS Pension Rules, the service of those govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier? During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOA	DOR
1.	Mr. Shiv Prasad	CARE TADER	21.01.1964	03.06.1991	31.01.2024
2.	Mr. Bhupender	UDC	19.08.1971	22.07.1994	31.08.2031
3.	Mrs. Rajesh Rani	PTI	05.12.1960	23.01.1987	31.12.2020
4.	Mr. Ramesh Chand	LDC	05.07.1962	09.01.1990	31.07.2022
5.	Mr. Amar Singh	COOK	08.10.1962	22.08.1988	31.10.2022

16/c

3

3. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.

4. Nomination for different purposes.

A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to her him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Books. On test check of service books for the audit period it has been observed the nomination forms have not been placed/recorded in the following service books

- (i) Mrs. Alia Saeed, Supdt. (All Nominations & Details of Family)
- (ii) Mr. Shyamandar Singh, Welfare Officer (- do -)
- (iii) Mrs. Rajesh Rani, PTI (-do-)
- (iv) Mr. P. Nityaichand Singh, UDC (All Nominations & Details of Family)
- (v) Mr. Amar Singh, Cook (Nomination form are very old that needs to be re-submitted)

5. Annual verification of services-

Under Rule SR 202, Verification of services will be completed annually along with the pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring Correctness of the entries, Service Verification entry have not been recorded in following cases:-

Sr. No.	Name & Designation	Period
1.	Mrs. Alia Saeed, Supdt.	01.04.2018 onwards
2.	Mrs. Rajesh Rani, PTI	01.01.2016 onwards
3.	Mr. P. Nityaichand Singh, UDC	08.06.2016 onwards
4.	Mr. Amar Singh, Cook	01.04.2018 onwards
5.	Mr. Bhupender, UDC	01.04.2018 onwards

6. Latest Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, latest photos have not been found pasted or attested:-

- 1. Mrs. Alia Saeed, Supdt. (Old Photo)
- 2. Mr. P. Nityaichand Singh, UDC (-do-)
- 3. Mr. Amar Singh, Cook (-do-)
- 4. Mr. Bhupender, UDC (-do-)
- 5. Mr. Shiv Prasad Shah, Caretaker (-do-)
- 6. Mr. Rajender Prasad, Caretaker (-do-)

- 7. Form regarding Home Town declaration is not pasted in the Service book which is mandatory.
- 8. Records of CCL not maintained in prescribed proforma in respect of Mrs. Alia Saeed, Supdt.

Further, it has been observed that the said observations have been pointed out in previous audits also. Necessary steps may be taken to rectify the same under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

15/10 2

Tan: - 04 Payment to regular/contractual staff posted in different units.

Ref: (Memo No.06 Dated: 04.6.2020)

Scrutiny of records of contractual staff of CHB-I revealed that there are 16 Number of posts sanctioned for contractual employees which include welfare officers, caretakers, house fathers/mothers etc. Out of this, 15 posts are filled but only 10 are working in this office and 05 staff members are posted here for pay purposes only and physically working in other units. Similarly, out of 12 filled posts of regular staff, 07 are drawing salary from this office but physically working in other units of WCD.

Hence out of 27 filled posts of regular/contractual staff, 12 are posted for pay purposes only which not only affects performance of home but also enhances possibility of payment of irregular pay and allowances such as TA, TAX rebate etc. to them as there is no proper record of their leave/attendance found attached with salary and other allowances bills

Efforts to get back employees for proper functioning of home may be initiated under intimation to audit.

Tan: - 05 Discrepancies in maintaining Cash Book

Ref: - (Memo No.15 Dated: 11.06.2020)

During scrutiny of Cash Book for the F.Y. 2018-19 to 2019-20, the following discrepancies have been noticed:

(i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates and months which is against Receipt & Payment Rules. In most of the cases it was not closed even on closing date of that particular financial year which is against Receipt & Payment Rules.

(ii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling 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." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

(iii) Stock register of Receipts Book of TR-V/GAR-6 of CHB-01 has not been maintained which restricts audit to comment on accuracy of govt. money received and its timely deposit by department during audit period.

(iv) Details of receipts and payment have not been properly recorded in cash book instead only bill no. has been shown in receipt side and the same has been shown in payment side as CASH PAID AS PER GFR 28 on a single date without incorporating its details. For eg in June, 2018 Rs.19979/- at page-145, on 30.11.2018 Rs.19509/- at pg-146, in October, 2019 Rs.19981/- and Rs.19989/- at page-150 have been incorporated in cash book without any details of receipt and disbursement.

2

14/c

(v) Cash book w.e.f. 18.12.2019 to 04.01.2020 has not been maintained and it is written upto 24.03.2020 only .

(vi) Summary of undischursed amount at the close of month has also not been incorporated in cash book as per Receipt & Payment Rules.

Efforts to update cash book as per Receipt and Payment Rules may be initiated under intimation to audit.



(Santosh Sharma)
I.A.O./AP No. 33

Current Audit Report

During the course of the current audit of Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 for the audit period of 2020-21 and 2022-23, 13 audit memos including 02 record memos, highlighting various irregularities have been issued along with a recovery of Rs.1,727/- out of these no Memo was settled as no compliance has been shown. Hence, all 13 Memos (including 02 record Memos) have been converted into 06 Paras and 06 TANs with recovery of Rs.1,727/-.

There are 12 old outstanding paras with recovery of Rs.8,683/- out of which 04 Paras were settled with recovery of Rs. 8,475/- on the basis reply submitted by home, hence remaining 08 old paras along with recovery of Rs 208/- have been incorporated in the current audit report.

Details of Current Recovery (Audit period 2020-21 to 2022-23)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Improper maintenance of Pay Bill Registers.	TAN-1	NIL	NIL	NIL
4	Various shortcomings in Cash Book	TAN-2	NIL	NIL	NIL
5	Shortcomings in maintenance of Service Books.	TAN-3	NIL	NIL	NIL
6	Overpayment of Adhoc Bonus amounting to Rs 1,727 /-.	PARA-1	1,727/-	NIL	1,727/-
7	Payment of Irregular salary amounting to Rs 46,62,666/-	PARA-2	NIL	NIL	NIL
8	Shortcomings in maintenance of stock register.	TAN-4	NIL	NIL	NIL
9	Regarding rebate in HRA receipts in income tax.	TAN-5	NIL	NIL	NIL
10	Purchases made outside GeM	PARA-3	NIL	NIL	NIL
11	Underutilization of the capacity of Children Home for Boys-I Lajpat Nagar, New Delhi	PARA-4	NIL	NIL	NIL
12	Expenditure amounting to Rs.23,228/- booked under the head Supply and Material instead of Office Expenses	PARA-5	NIL	NIL	NIL
13	Change of Name Children Home for Boys-I to Children Home for Boys-III Lajpat Nagar, New Delhi	TAN-6	NIL	NIL	NIL
		TOTAL	1,727/-	NIL	1,727/-

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the office.

AAO

IAO

PART-I (CURRENT AUDIT)

(2020-21 to 2022-23)

PARA-1: Overpayment of Adhoc Bonus amounting to Rs 1,727/-.
(Audit Memo No.06 Dated: 04.09.2023)

Adhoc Bonus is admissible to employees who have been in service on the last day of the relevant financial year i.e. 31st March and should have rendered at least six months of continuous service during the relevant financial year. Pro-rata payment is admissible for period of continuous service ranging from six months to a full year, the eligibility period being reckoned in terms nearest number of months of service.

The period of EOL/dies non will be excluded from eligibility period but will not count as break in service for the purpose of adhoc bonus.

On test check of PBR for the audit period, it has been observed that adhoc bonus has been paid in excess to some employees, details of such cases are given as under:-

S.NO.	Name & Desig.	Date of joining/ EOL	Relevant financial year/ Admissible months	Amount of Bonus paid	Admissible days/amount of bonus	Excess Payment
1.	Sukanya Sen, Welfare Officer	30.06.2021	2021-22 (09 months)	Rs.6,908/-	Rs. 5,181/-	Rs.1,727/-
			Total	Rs.6,908/-	Rs. 5,181/-	Rs.1,727/-

Recovery of overpayment of ad-hoc bonus amounting to Rs.1,727/- be made from the concerned employees, after due verification of facts and figure, similar case may also be reviewed and made recovery if any, under intimation to audit.

PARA-2: Payment of Irregular salary amounting to Rs 46,62,666/-
(Audit Memo No.07 Dated: 05.09.2023)

Scrutiny of records revealed that there is no sanctioned post ASO/Head Clerk in CHB-01 but as per order F.No(115)T&P/Mn.Staff.Admin/2018/2278-90 dated 23.04.2018 issued by WCD Department w.e.f. April 2018 to date department has paid salary amounting to Rs 46,62,666/- to Sh. Bhupinder Singh, ASO against vacant post of TGT/craft teacher as detailed below which is irregular and needs clarification

YEAR	SALARY PAID
2018-19	8,16,470
2019-20	8,63,132
2020-21	8,93,792
2021-22	9,96,308
2022-23	10,92,964
TOTAL	46,62,666

Same observation has been raised by earlier Audit during the period 2018-20 and was advised to make efforts to get this vacant post of TGT/Craft teacher for giving direct benefit to children of home but till date salary of Shri Bhupinder Singh, ASO is being paid against the post of TGT/craft teacher, which is irregular. Hence, the same may be reviewed under intimation to audit.

Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-24(2020-21 to 2022-23)

10/2

PARA-3 : Purchases made outside GeM.
(Audit Memo No.: 10 Dated: 06.09.2023)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatory for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the CHB it has been observed that CHB has continued to make purchases from outside GeM and make purchases from the local dealers like Dietary items, fruit and vegetable, cloths, Computer accessories and general items etc. which is total violation of Govt. Guidelines. The detail of few instances is given below:-

S.NO.	Name of Agency	Bill NO. & date	Items	Amount
1.	(i)Global Ecom (ii) Globe Marketing	27 dated 18.05.2020	Dietary items Dietary Items	Rs.27,890/- Rs.41,873/-
2.	(i)Kanha Traders (ii) Swastika Trading Co.	160 dated 15.12.2020	Winter cloths Winter cloths	Rs. 1,07,679/- Rs.48,196/-
3.	(i)Shri Kalki Corporation (ii)Shri Ambey Bhawani Traders (iii)M/S Amar Nath & Sons	34 dated 03.06.2021	General Items Khes and Idli maker Face Mask and Sanitizer etc. Cloths, Sanitizer face Mask etc.	Rs.72,713/- Rs.22,800/- Rs.53,924/-
4.	M/S J. S. Enterprises	129 dated 18.09.2021	Computer accessories and flax Board	Rs.48,073/-
5.	Mother Dairy	205 dated 22.01.2022	Fruits, Vegetables and dietary items	Rs. 96,816/-
6.	M/S R.K. Traders	193 dated 13.01.2023	Electric Room Heater	Rs.22,998/-

The Head of Office is therefore requested to give the reasons for not purchasing above mentioned items through GeM and take necessary approval of the competent authority to regularize the above purchases under intimation to audit.




9/2

PARA-4 - Underutilization of the capacity of Children Home for Boys-I Lajpat Nagar,

New Delhi

(Audit Memo. No.11

Dated: 11/09/2023)

Children Home for Boys-I, Lajpat Nagar, New Delhi was established to provide accommodation, food, health care, education vocational training and recreation services to boys of age 10 to 14 years who are living on streets and destitute having no home.

Scrutiny of records revealed that total sanctioned strength of beds in the home is 100 as per JJ Act but in spite of huge sanctioned budget and considerable expenditure, CHB-1 is functioning at below 50% of its capacity as detailed below which reflects an expenditure as per inmate come to Rs 4.25 lakh (approx.) to 18.39 lakh (approx.) which is very higher side:

Year	Authorized/sanctioned strength of inmates	Average number of inmates	Total expenditure incurred (Rs in thousands)	Expenditure per child per annum (Rs in thousands)
2020-21	100	48	20391	424.81
2021-22	100	34	20861	613.56
2022-23	100	10	18386	1838.60

The above facts may be reviewed by the higher authorities and efforts for making huge expenditure more fruitful may be initiated under intimation to audit.

2

Q

PARA-5: Expenditure amounting to Rs.23,228/- booked under the head Supply and Material instead of Office Expenses.
(Audit Memo No.12) **Dated: 11.09.2023)**

On the scrutiny of Bills/Vouchers provided by CHB, Lajpat Nagar, it has been observed that an expenditure of Rs.23,228/- has been booked under the head Supplies and Material instead of Office Expenses as per details given below:

S. No	Bill No and date	Items purchased	Amount	Remarks
1	CB-226/16.02.2022	HP Ink/Printer Repair/speed post/Iron gate repairing/Office misc. works	Rs.13,092/-	Booked under head 223502102980021 (Supplies and Material) instead of 223502102980013 (Office Expenses)
2	CB-259/29.03.2022	Cooler repair	Rs.10,136/-	Booked under head 223502102980021 (Supplies and Material) instead of 223502102980013 (Office Expenses)
		Total	Rs.23,228/-	

Head of Office may explain the reasons and take the necessary steps to correct the above discrepancies as per delegation of financial Power Rules and similar case may also be reviewed under intimation to audit.

PARA-6: NON PRODUCTION OF RECORDS

HC

(2018-2020)

1. Consumable & non-consumable Stock Register.
2. Property register along with condemnation record.
3. Record of Dietary purchases and their stock registers.
4. Short/Long term advance registers
5. Tender/quotation files
6. Guidelines issued by WCD/policy file during audit period.

Current Audit Report (2020-21 to 2022-23)

1. Property register along with condemnation record.
2. Short/Long term advance registers
3. Children Education Allowance Register
4. Telephone/Electricity/Water/IGL register
5. Guidelines issued by WCD/policy file during audit period.

6/2

TEST AUDIT NOTE

(2020-21 TO 2022-23)

TAN-1: Improper maintenance of Pay Bill Registers.
(Audit Memo No.: 03 Dated: - 01.09.2023)

During the test check of pay bill registers of the audit period i.e. 2020-21 to 2022-23, the following shortcomings have been noticed: -

1. Page counting certificate has not been recorded in the PBR for the year 2020-21 to 2022-23.
2. Totaling of all columns of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can-not be checked by the audit.
3. White fluid has been used in PBR which is not permissible.
4. There were cuttings and overwriting in the PBR which are not attested by the DDO/HOO.
5. PBR entries have not been signed by the writer and DDO from July 2022 to Nov.2022.
6. Entries regarding payment of retirement benefits in r/o retiree officials were not made in the PBR.
7. GAR-18 abstract has not been completed during the audit period.

HOS/DDO is requested to update the PBRs and compliance may be shown to next audit.

TAN-2 Various shortcomings in Cash Book
(Audit Memo. No.04 Dated: 04.09.2023)

510

On scrutiny and test check of the cash book of 2020-21 to 2022-23 maintained by Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024, it has been noticed that

1. *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 such a certificate has not been recorded and signed by the DDO.

2. Stock Register of Receipt book of TR-V/GAR-6 has not been maintained.

DDO may therefore requested to rectify/update the cash book accordingly and compliance may be shown to next audit.

Q

Q

410

TAN-3: Shortcomings in maintenance of Service Books.
(Audit Memo No. 05 Dated: 04.09.2023)

During the test check of Service books maintained by Children Home for Boys-I, Kasturba Niketan Complex, Lajpat Nagar-II, New Delhi-110024 the Service Books of following employees have been test check by the audit: -

Sr. No.	Name & Designation
1	Alia Saeed, Suptd.,
2	Sukanya Sen, Welfare Officer
3	Bhupinder, ASO
4	Rajinder Prasad, Care taker

The following shortcomings have been noticed during the test check: -

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years. But on test check/scrutiny of service books it has been noticed that this has not been done in the concerned Service Book mentioned above.
2. **Service Book to be shown to the official every year as per SR 202:**
The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.
3. There are number of cutting and overwriting in the Service Books which are not attested by the HOO and white fluid also used which is not permissible.
4. As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 25 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review/test check of the records/ service book in this regard it was noticed that the verification of service from PAO has not been done of concerned staff who render service more than 25 years.
5. Entry of AADHAAR No. has not been made in the Service Book of the employees mentioned above from sl. No 1-10 which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

The HOS may get the service books of all the employees be updated as per above observations and compliance may be shown to next audit.

On test checks of stock registers of contingency and dietary stock register the following irregularities are noticed:-

1. Page counting certificate on first page has not been given.
2. Separate stock register consumable and non-consumable in contingency has not been maintained only single stock register maintained by the office.
3. Use of fluid has been noticed in Stock Registers which is not permitted.
4. There are number of cuttings in the stock registers which are not attested by the in-charge.
5. No condemnation has been done during the Audit period.

Reasons for above mentioned shortcomings may be elucidated to Audit and HOS may take necessary steps to rectify the above mentioned shortcomings and compliance may be shown to next audit.

JK

TAN-5: Regarding rebate in HRA receipts in income tax.
(Audit Memo No.09 Dated: 06.09.2023)

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A and exemption under section 10(13A) qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA or any portion thereof from the total income of the employee.

It is suggested to the HOS/DDO that according to the Income Tax Act, the owner can claim deduction of maximum Rs.150000/- towards repayment of principal under Section 80C and Rs.200000/- towards payment/accrual of interest under Section 24 but the tax benefit of home loan under these Section for repayment of principal part of the home loan/interest are allowed after the construction is completed and possession has been handed over. No deduction would be allowed under this section for repayment of principal/interest for the years during which the property was under construction/possession was not handed over. Necessary documents should be obtained from the concerned employees before given rebate on home loan.

In addition to above, the DDO/disbursing authority should satisfy himself/herself in this regard by insisting on production of proof of actual payment of rent, copy of rent agreement, PAN and ownership proof of the property owner before excluding the HRA or any portion thereof from the total income of the employee. It is also assured by the DDO that more than 20,000/- cash transaction may not be allowed.

On scrutiny/test check of income tax records for the period 2021-22 to 2022-23 provided by CHB-1, Lajpat Nagar, it has been observed that the DDO has allowed a deduction of HRA to most of the employees on the basis of rent receipt & photocopy of PAN Card. No other documents such as proof of ownership, rent agreement of the property have been produced/obtained by the DDO before allowing deduction of HRA to employees which is necessary to authenticate the genuineness of the payment of rent.

The DDO may therefore review all the required documents to ensure compliance of income tax Act requirement. In case the payment of rent is not verified, necessary recovery of income tax may be made as per income tax rules.

!

Q

11

TAN-6: Change of Name Children Home for Boys-I to Children Home for Boys-III Lajpat Nagar, New Delhi
(Audit Memo No.: 13 Dated: 11.09.2023)

On the scrutiny of sanctions/Bills produced by Children Home for Boys-I, Lajpat Nagar, New Delhi it has been observed that Home has changed his name Children Home for Boys-I to Children Home from Boys-III from July 2021.

Head of Office fail to provide the relevant orders/Notification or any other document regarding changing the name of Children home for Boys-I to III, hence necessary document regarding changing the name may be shown to next audit.

↓

Q