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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 Cottage Home for Neglected Children , Alipur, DELHI for the year 2018-19 to 2020-21

INTRODUCTION:

The I.A.R. on the accounts of Cottage Home for Neglected Children , Alipur,, DELHI for the year 2018-19 to 2020-21 was conducted by field Audit Party No. XXVIII of Manoj Kumar, AO. The audit was conducted during 04 working days w.e.f. 07.06.2021 to 10.06.2021. This was the general audit

AIMS AND OBJECTIVES :-

Expansion of Cottage Home for Neglected Children , Alipur, Delhi is to provide craft training through teaching and welfare of the intimates so that they can stand in the society, but at present due to vacant posts, Expansion of Cottage Home is not feasibly existing and fail in to achieve its aim.

HOS /DDO/ Cashier

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

S.NO.	TIME DURATION	Name of the HOO/DDO	Name of the Cashier
1.	01.04.2019 to 27.04.2020	Sh Parveen Kumar, Supdt	Sh. Sanjeev
2	28.04.2020 to 30.10.2020	Sh Anil Kumar, Supdt	Sh Susheel
3	31.10.2020 to 31.03.2021	Sh. Ram Bir Singh, Supdt	Sh, Mukesh Rathi

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

Plan			
Year	Budget allotment	Expenditure upto year ending	Excess/ Saving
2018-2019	870000	NIL	870000
2019-2020	470000	NIL	470000
2020-2021	470000	NIL	470000

Statutory Audit:-Statutory audit of Cottage Home for Neglected Children , Alipur, DELHI has not been conducted till date. .

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1.	Group A	0	0	0
2.	Group B	4	0	4
3.	Group C	1	0	1
	TOTAL	5	0	5

Maintenance of Records:-

The maintenance of records of. Cottage Home for Neglected Children , Alipur, DELHI for the year 2018-19 to 2020-21 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report :-

There were ~~03~~ 3 Paras were outstanding along with recovery of Rs 33063/-. The office authority has shown compliance of 03 Paras , No Para have been settled along with recovery amounting to Rs NIL.

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S.No	Year	Total Para	Para Settled	Outstanding Paras
1	1996-2014	03 3	0	03

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered	Balance Recovery
1	1996-2014	33063	00	33063


Current Audit Report: -

During the course of current audit 01 audit memo regarding old para were issued. The HOO of the office has shown compliance of 01 audit memos. No spot recovery was made. No Para is outstanding.

Details of Current Recovery (Audit Period 2018-19 to 2020-21)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
	NIL	Nil	NIL
TOTAL	NIL	Nil	NIL

The internal audit report has been prepared on the basis of information furnished and made available by Cottage Home for Neglected Children , Alipur, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(MANOJ KUMAR)
(IAO Audit Party No. XXVIII)

Part - I

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Para No 1

Access amt. Rs 597/-
40/-

Reason for non remittance settled the above receipts/claim to be explained to addit. The addit. is advised to remit the above receipt immediately. Compliance with full intimation be intimated to the Addit.
O. 3 (REFERENCE MEMO NO. 2 DATED 12.1.98).
CT 5 PBR FOR THE PERIOD 1996-97.

On scrutiny of the PBR for the year 96-97, the following irregularities have been observed which may be rectified and compliance shown in the audit:

- No page count certificate has been appended in the PBR.
- No Index has been prepared.
- The entries in the PBR have not been initialled by the Addit.
- Abstract of the bills were not attested by the Addit.
- Total of Basic pay, HRA, paid, Gross salary, GPF contribution etc are not done at the end of each financial year which is required for calculating of Income Tax.
- Col. such as complete pay scale date of birth, date of joining, date of increment etc are not filled in the col. provided in PBR.
- Details of long term advances/short term advances have not been brought forward/shown in the PBR at the appropriate page of the individual.

PARA NO 1
SUBJECT IMPROPER UTILISATION OF FUNDS.
PARA NO 1
While reviewing the PBR of the scheme it was seen that the pay and allowances of the following officials has been paid under the budget allocation of the scheme for expansion of Cottage Home for neglected children but the service of these officials have been utilised to some other scheme, as per details given below:-

NAME	DESIGNATION	UTILISED TO
Sudhir Kumar	Graft Teacher	CHB-I (Exp)
D.N. Jha	-do-	Election office
Jitender Kumar	Welfare Officer	CHB-I (Exp)
V.S. Johri	Gare Taker	A.C.C.
Ved Prakash	-do-	C.H.B., Lajpat Nagar.

Audit is of the view that the expenditure incurred under this scheme has not served its very purpose. It is suggested that the matter should be taken up with the higher authorities for merging the scheme with CHB-I and the funds of this scheme may be utilised for some other welfare measures.
2. Expenditure of Rs. 9317/- incurred on the clothing for C.H.B., but the expenditure booked under this scheme which is irregular and diversion of funds.

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PART- II (Current Audit Report)

Para-1

Audit Memo No: 10

Dated : 26.12.2014

Sub.:- Irregular rebate towards HBA in Income Tax & Recovery amounting to Rs.33,063/-

Test scrutiny of the record pertains to Income Tax reveals that DDO, Expansion of Cottage Home for Neglected Children, Alipur, Delhi has allowed the income tax rebate amounting to Rs. 1,67,544/- to Sh. D.N Jha, instructor towards repayment of HBA without obtaining the actual deduction made by the Bank Authority related to principal amount and interest thereon, resulting which an short deduction of Income Tax amounting to Rs. 33,063/- has been noticed, details as given below:-

Assessment Year-2005-06(Fianacial Year 2006-07)

Particulars	Income Tax calculation as per Form-16 (In Rs.)	Income tax calculation as per Audit (InRs.)	Short Deduction/Income Tax Recoverable (InRs.)
Gross Salary	2,35,730/-	2,35,730/-	
Total salary	2,35,730/-	2,35,730/-	
Less:- Rebate U/S 80 C	(-96,667/-)	(-12,895/-)	
Taxable Income	1,39,063/-	2,22,835/-	
Income-Tax:-	3,906/-	19,567/-	
Add:-Edn.Cess @3%	78/-	391/-	
Total Income Tax	3,984/-	19,958/-	15,974/- (Recoverable)

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Assessment Year-2006-07(Fianacial Year 2007-08)

Particulars	Income Tax calculation as per Form-16 (In Rs.)	Income tax calculation as per Audit (InRs.)	Short Deduction/Income Tax Recoverable (InRs.)
Gross Salary	2,52,277/-	2,52,277/-	
Total salary	2,52,277/-	2,52,277/-	
Less:- Rebate U/S 80 C	(-96,132/-)	(-12,360/-)	
Taxable Income	1,56,145/-	2,39,917/-	
Income-Tax:-	6,239/-	22,983/-	
Add:-Edn.Cess @3%	125/-	460/-	
Total Income Tax	6,354/-	23,443/-	17,089/- Recoverable)

- HOO/DDO, ECH, Neglected Children Home, Alipur has not furnished any reply as well as documentary proof of claiming the rebate under HBA in response to Audit Memo no. 10 dated 26th Dec. 2014.

The entire amount i.e. Rs. 33,063/- needs to be recovered from the concerned employee after due verification and deposited the same in Govt. Accounts under intimation to Audit. Similar type of cases (if any) also should be reviewed at the level of DDO/HOO & recovery should be recovered and deposited in Govt. Accounts.

Para-2

Audit Memo No: 12

Dated : 29.12.2014

Sub.:- Irregularity in payment of contingent bills under supply & material—Diversion of funds amounting to Rs. 96,194/-

Juvenile Justice Act envisaged that the scheme Expansion of cottage home for neglected children is specifically for providing craft training through technical & welfare of the in-mates so that they can stand in the society and help them rehabilitate themselves. Test scrutiny of the record reveals that the HOO/DDO has ignored such guidelines and incurred the expenditure for purchase of vegetables & Misc. items for using in Children Home -I (CHR-I), which is a separate unit without obtaining the approval of competent authority, resulting which diversions of funds amounting to Rs. 96,194/- has been noticed, as details given below:-

SN	CB No. & Date		Amt.(In Rs.)	Payment pertains to
	No.	Date/Period		
1	29	2005-06	17,584/-	Children Home-I(Purchase of vegetables)
2	18	2005-06	25,485/-	Children Home-I(Purchase of vegetables)
3	26	2005-06	21,399/-	Children Home-I(Purchase of vegetables)
4	23	2005-06	17,193/-	Children Home-I(Purchase of vegetables)
5	49	2001-02	4,480/-	Children Home-I(Purchase of Misc. items)
6	50	2001-02	10,053/-	Children Home-I(Purchase of Misc. items)
		Total	96,194/-	

The entire expenditure i.e. Rs. 96,194/- is irregular & needs to be got regularized from competent authority under intimation to Audit. Similar type of cases(if any) may also needs to be reviewed at the level of HOO/DDO.

(P. C. Joshi)
Inspecting Audit Officer
Audit Party No-IX

Para-3

Audit Memo- 1

Dated :- 22.12.2014

Sub.:- Non Production of Record

The following records were not made available to audit for scrutiny:-

1. Stock Register of GAR-6
2. Short term & Long term advances register
3. LTC advance register
4. Increment Register
5. Property Register
6. Bank reconciliation statement
7. Postage stamp Register

Non Production of records is a serious matter and therefore if any, regularity/discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Office. It is suggested that the record may please be traced and shown to next audit for scrutiny.


(P. C. Joshi)
Inspecting Audit Officer
Audit Party No-IX

PART-II
Current Report
2014-2018

Para:- Nil

HO/DDO has charge for four units i.e. CHB-1,II,III and Expenses of cottage Home for Neglected Children, in which Expenses of cottage Home for Neglected Children is not feasibly exiting. The Audit of Expenses of cottage Home for Neglected Children was conducted by Audit Party No. XXVIII as allotted by Audit Department.

During the course of current audit 03 audit memos (one old audit para) highlighting various irregularities /recovery of the tune of Rs.329/- were issued, Department has shown compliance audit memos(memo No.1,2&3) as such spot recovery amounting to Rs. 329/- was made . No memo was outstanding.



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IAO, Party No.XXVIII

PART-II
CURRENT REPORT
2018-19 to 2020-21

NIL



(MANOJ KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVIII