

23/10

Children Home for Boys-II, Lajpat Nagar, New Delhi

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Children Home for Boys-II, Lajpat Nagar, New Delhi for the period 2020-21 to 2022-23 from 19.10.2023 to 30.10.2023

INTRODUCTION

Test Audit on account of Children Home for Boys-II, Lajpat Nagar, New Delhi for the period 2020-21 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO during the period from 19.10.2023 to 30.10.2023

AIMS & OBJECTIVES

Children Home for Boys- II, Kasturba Niketan Complex, Lajpat Nagar has been established under Juvenile Justice (Care and protection of children) Act, under Department of Women and Child Development Govt. Of NCT of Delhi, under supervision of Hon'ble JJC, Delhi High Court, New Delhi.

Aim of the institution is as given below-

“To secure a healthy & happy childhood for each and every child in the institution, ensure opportunities to enable them to discover their full potential and assist them in flourishing in all respects, in a sustained manner.’

Objective of the institution is-

- 1) Prioritization of children in the Administration of the institution keeping Centrality of the Child during all the activities and actions taken in the institution.
- 2) Best interest of the Child while taking decisions for the institution and to take affirmative action to ensure their right to grow in happy family environment with strong social safety net to support families.
- 3) Ensuring Children's right to Survival, Development, Protection and Participation.
- 4) To establish essential services and strengthen institutional care within the family and community, and institutional care counselling and support services in the institution.

Dhawan

HOS/HOO/DDO's/CASHIERS: -**HOO**

S.No.	Name	Designation	Period
1	Sh. Yogesh Chandra Mishra	DDO/HOO	01.04.20 to 31.12.21
2.	Sh. Kuldeep Singh	DDO/HOO	31.12.21 to 15.09.22
3.	Ms. Manjula Kathuriya	DDO/HOO	15.09.22 to 16.12.22
4.	Sh. Dholan Ram	DDO/HOO	16.12.22 to 31.03.23

DDO

S.No.	Name	Designation	Period
1	Sh. Yogesh Chandra Mishra	DDO/HOO	01.04.20 to 31.12.21
2.	Sh. Kuldeep Singh	DDO/HOO	31.12.21 to 15.09.22
3.	Ms. Manjula Kathuriya	DDO/HOO	15.09.22 to 16.12.22
4.	Sh. Dholan Ram	DDO/HOO	16.12.22 to 31.03.23

Cashier

S.No.	Name	Designation	Period
1	Sh. Chandan Kumar	House Father	01.04.20 to 31.03.23

Budget Allocation & Expenditure from 2020-21 to 2022-23: -

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2020-21	13650000	12428315	1221685
2021-22	15100000	14358010	741990
2022-23	16350000	15783342	566658

Statutory Audit: -

The Statutory audit of Children Home for Boys-II, Lajpat Nagar, New Delhi has not been conducted by AGCR.

Maintenance of Records: -

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

Sharma

Vacancy Statement: -

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	Nil	Nil	Nil
2	Group B	04	04	00
3	Group C	19	05	14
	TOTAL	23	09	14

Old Audit Report:-

(A) There were 09 audit Paras with recovery of Rs. 44973/- outstanding in old audit report. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1993-1997	05	Nil	Nil	05(1,3,4,11,12)
2	2007-2009	02	Nil	Nil	02(2, 4)
3	2009-2017	01	Nil	Nil	01(2)
4	2017-2020	01	Nil	Nil	01(1)

(B) Details of Old Recovery: Rs. 44973/-

S. No	Period	Audit Para No.	Description	Recovery Amount	Settled on the spot	Remaining Recovery
1	1993-1997	01	Penalty under rule 14 of CCS(CCA) rules	2196/-	Nil	2196/-
2	1993-1997	03	LTC	13368/-	Nil	13368/-
3	2007-2009	02	Income Tax	1094/-	Nil	1094/-
4	2017-2020	01	Discrepancies in leave travel concession bills	28315/-	Nil	28315/-
	Total			44973/-	Nil	44973/-

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Children Home for Boys-II, Lajpat Nagar, New Delhi

Details of Current Recovery: Rs. 14552/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	8	Short Deduction of Income Tax Amounting to Rs.14552/-	14552/-	Nil	14552/-
	Total		14552/-	Nil	14552/-

The internal audit report has been prepared on the basis of information furnished and made available by Children Home for Boys-II, Lajpat Nagar, New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

197c

Children Home for Boys-II, Lajpat Nagar, New Delhi

Children Home for Boys-II, Lajpat Nagar, New Delhi

2020-2021 to 2022-2023

PART-I

Old Outstanding Para



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-II, Lajpat Nagar, New Delhi (2755/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1993	1997	1		Penalty under Rule 14 of CCS (CCA) Rules	O	2196
2	1993	1997	3		L.T.C.	O	13368
3	1993	1997	4		Income Tax	O	0
4	1993	1997	11		Non verification of Remittances	O	0
5	1993	1997	12		Non production of records	O	0
6	2007	2009	2		Income Tax	O	1094
7	2007	2009	4		Liveries Stock Register	O	0
8	2009	2017	2		Non deduction of GPF/CPF contribution	O	0
9	2017	2020	1		Discrepancies in Leave Travel Concession Bills	O	28315

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

[Back](#)

17/C24/C

Part I (Old Report)

1983-87

20
21/c
30/c

REFERENCE MEMO NO. 7

PARA NO. 1 Parra - 01

PENALTY UNDER RULE 14 OF CCS (CCA) RULES, 1965

1. Smt. Saroj Kapila, Welfare Officer

It was noticed from the record that Director Social Welfare vide his order no. F-3 (21)/88/DSW/Vig/13668-670 dated 31.03.95 was charge sheeted under rule 14 of CCS (CCA) Rule 1965 and imposed penalty by reducing one stage from Rs 2600/- to Rs 2540/- in the time scale of Payment Rs. 1400- 2600 for a period of 2 years with immediate effect, and the reduction will not have the effect of postponing her future increments

It was noticed that neither the entry was made of that order in her service book nor the recovery was made from the pay and allowances, instead of that increments was granted in regular manner. Necessary entry be made in the service book of the official and shown to Audit. It was came to the notice that she is still under suspension in same other case, but no entry regarding her suspension was made in the service book. The compliance may be made and shown to Audit.

Moreover, recovery of one stage for 2 years are as under:

Period	Pay drawn	Pay Reduced to one stage for 2 year	Recovery
1.1.90 to 31.3.91	2600	2540	1038
1.1.91 to 31.3.92	2600	2540	1158
			2196

Recovery of Rs. 2196 may please be made from her Pay & Allowances and shown to Audit.

REFERENCE MEMO NO.6

PARA NO. 2

MAINTENANCE OF SERVICE BOOK AND LEAVE ACCOUNT

It was noticed that in the following cases leave account of the officials are not maintained in proper manner due to which excess leave was granted in lieu of nil credit.

(i) Sh. Jag Ram Meena, T.G.T.

Two days E.O.L. 18.5.92 to 19.5.92 Rs. 159/-

(ii) Sh. Vish Ram Meena, Care Taker

Two days E.O.L. 10.11.94 to 11.11.94 Rs 124/-

- do- 23.10.95 to 24.10.95 Rs 142/-

Rs 266/-

*Settled
Report*

16/C 34/C 23/C
19
29/C

Rs 425/- may be recovered from the officials and also made necessary entry in the S. Book of the officials under intimation to Audit.

REFERENCE MEMO NO.19

PARA NO. 2

Para - 02

L.T.C.

It was noticed after scrutinizing the L.T.C bills and compared with bill register and service books of the officials, the following irregularities have been noticed

1. No Duty number mentioned on the L.T.C Bill. In the absence of that it could not be ascertained on what date, the bill was produced to office

2. No proper proforma for L.T.C. was used and 3rd and 4th page of L.T.C. Proforma not annexed with the bill.

It was noticed that officials availed the L.T.C but no entry was made after the bill

15/C 22/C 23/C
⑧
28/11
29/11

of 3 or 4 years whereas it was the Primary work before submitting the bills to PAO. L.T.C. Rules are not being implemented as it was seen that 2 L.T.C. for one block year availed. It is a gross negligency on the part of DDO and should not be repeated in future.

The detail-wise observations are as under:

1. **SMT. SAROJ KAPILA, WELFARE OFFICER**

It was revealed from the records and personal file of the official, that Smt. Saroj Kapila, Welfare officer, who availed L.T.C. for the block year 1990-93 on Earned leave w.e.f. 10.06.1994 to 21/06/1994 along with family. But it was strange to submit that as to how the bill was forwarded to PAO since it had following irregularities and PAO had passed the bill without considering the facts.

- (a) No family details found available in the service book of the official and as to how DDO verified the family members of the official without any proper record.
- (b) No entry was made till date in the service book that she had availed L.T.C. for the said block year alongwith family as to how DDO forwarded the bill to PAO without making entries in the service book of the official.
- (c) It seems that she might have joined the institution on 22/06/1994 after availing the leave i.e Monday and she had not taken any advance and as per L.T.C. Rule. When no advances is taken, claim should be submitted within 3 months after completion of return journey, otherwise the claim will be forfeited. In view of that the bill was prepared and submitted to PAO on 11/11/94 i.e after the lapse of 3 months. No administrative reasons was given and no diary no was placed in the bill for ascertainment of actual date of submission of the bill

to office. Audit feels that the bill was submitted after the stipulated period and hence, an amount of Rs. 11896/- was forfeited as per rule and also recover the same from her under intimation to Audit.

The official was under suspension and her service book was with the Head of Department and her records were not checked by the previous audit. It was revealed from the records that block year wrongly mentioned in the service book as well as two L.T.C.'s availed in one block year. The details are as under.

Mentioned in S/Book

Entries Should be

- | | | |
|---|---|---------|
| 1 | L.T.C. Block year 1985-89
E.L. from 10.06.89 to 26.06.89 | 1986-89 |
| 2 | Home Town - Block year not mentioned
E.L. 19.11.90 to 30.11.90 | 1990-91 |
| 3 | L.T.C. Block year 1986-90
E.L. from 1.10.91 to 5.10.91 | 1990-93 |

It is crystal clear that official had availed two opportunities in one block year which is not admissible and moreover at serial No. 2, the bill was submitted in the office after the lapse of 3 months since no advance was taken by the official, hence an amount of Rs. 1472 is hereby forfeited and recovery be made from her under intimation to Audit.

The block year mentioned above may be rectified in the service book of the official and shown to Audit.

2. SRI. HIRA SINGH, CARE-TAKER

The official had availed Home Town during E.L. from 16.05.94 to 27.05.94 and mentioned the block year 1995-94 which is wrong and no such block year existed. Further it

17/6/14
②
③
2872
2714

13/C
20/c
16
25/4
27/c

should be 1992-93 or 1994-95. The same may be corrected accordingly. Moreover, the official reached Delhi on 27.5.94 but submitted the bill after exceeding three months, and no administrative reason for delay and no diary number mentioned in the bill. The bill was produced to PAO on 1.11.94 i.e. after 6 months, so an amount of Rs. 436/- is hereby forfeited as per rule and it is suggested that the same may be recovered from him under intimation to Audit.

3. SH. VISHRAM SINGH, MEENA, C.T

It was strange to submit that after the lapse of 3 year, entry regarding Home Town availed was not made in the service book of the official till date. In the absence of the said entry as to how DDO presented the bill to PAO. Serious view is being taken for this lapse and also advised not to repeat such lapse in future. Necessary entry be made and shown to Audit.

4. SH. ROOP SINGH, C.T.

Home Town was availed by the official but the block year mentioned as 1993-94 since no such block year existed. Block year either be 1992-93 or 1994-95. In view of the above it is necessary to mention here that, the official has not declared the Home Town till date and as to how the same was granted by DDO. This was previously objected to by DACR/AGCR even though without completing the primary formality he was allowed to avail Home Town. In the absence of the same, the Home Town claim rejected and an amount of Rs. 193/- is hereby forfeited as per rule and recover the same from him under intimation to Audit.

It was seen from the above, it seems that no proper check was made by the DDO. It is suggested before submitting the bill, all necessary formality be done in first instance and it is suggested that this lapse should be avoided in future, taking which responsibility will be of the official. The compliance of the same be shown to Audit.

12/C
19/C
25/C
26/C

REFERENCE MEMO NO. 11

PARA NO. ~~4~~ (3)

INCOME TAX

Para-03

The office has failed to produce the income tax calculation proforma for the audit period from 1993-94 to 1996-97. It is suggested that the same may be produced to next audit.

REFERENCE MEMO NO. 17

PARA NO. ~~4~~ (4)

SERVICE POSTAGE STAMPS

Scrutiny of service postage stamps record for the period 1993-94 to 1996-97 of this institute revealed the following irregularities.

- 1. The proper register of service postage stamps was not maintained, despatch register was used for service postage stamps, which is irregular. The following points are not being taken into account while maintaining the register.
 - (a) Total expenditure was not worked out daily.
 - (b) Summary at the end of the month was not prepared.
 - (c) Physical verification was not carried out.
- Separate register be opened for service postage stamps and shown to the audit. The balance of unused postage stamps as per record available is Rs. 7947 as on 02.09.97

REFERENCE MEMO NO. 14 & 20

PARA NO. 6

Subsistence Allowance

It was noticed that 1 staff member was suspended on 16.03.96, and as per record

11/c 23/c

18/5
19/c

REFERENCE MEMO NO. 4

~~PARA NO. 11~~

Para - 04
~~7~~ ~~4~~

NON VERIFICATION OF REMITTANCES

The following remittances could not be verified from the PAO. The same may please be got verified from the PAO and the audit may be informed accordingly.

S.No	Challan No.	Date of Deposit	Amount in Rs.	Head of A/c
1	-	11.3.93	81/-	M.H.-2235 Social Welfare
2	-	19.2.94	2255/-	-do-
3	4	22.3.94	500/-	-do-
4	-	30.11.96	235/-	-do-
5	-	10.1.97	14/-	-do-

~~PARA NO. 12~~

Para - 05

NON PRODUCTION OF RECORDS

~~5~~

Expenditure control register

Spouse information of 9 officials (b) (particulars) from employees of Deptt of K. N. (in charge) ...
...
...

(O.P. ARORA)

L.A.O.

Dr. Superintendent
Children Home, Lajpat Nagar-II
(Dir. of Social Welfare)
Delhi Administration
Kasturba Niketan,
Lajpat Nagar-II, New Delhi

Para-1^{p2} (MEMO NO.10)

Sub: - Income Tax

Para-06

(6)

12/c
10/c
15/c (6)
17/c

During the course of scrutiny of Income Tax for the year 2008-09, it is found that Mrs. Manjula Kathuria, Welfare Officer has submitted Tuition Fees receipt paid for current year and for the year 2009-10 in advance for the same child, which is not permissible as per rule. The same may be revised and recovery is made as per detail given below:-

Gross Salary	355560
T.A. (-)	5400
Total salary	<u>350160</u>
Saving	<u>89375</u>
Taxable Income	<u>260,785</u>
Up to Rs. 180000	Nil
180001-260785	Rs.8078
Edu.cess @ 3%	242
	<u>8320</u>
Income Tax deducted	<u>7226</u>
Income Tax recoverable	<u>1094</u>

Income Tax recovery of Rs. 1094/- may be made from official concerned under the intimation to audit.

13/c (3) 16/c
14/c 9/c

Para-07

04
Para (Memo No.12)

(12)

(7)

Sub: - Liveries Stock Register

During the course of scrutiny of liveries stock register for the financial Year 2007-2009 pertaining to CHB-II, GNCT of Delhi, Lajpat Nagar, New Delhi, it has been observed that purchases for children at CHB-II have been made in excess without keeping in view that total requirement of the children as per detail given below which is a misuse of Govt. Fund.

S.no.	Liveries Stock	Date Purchase	Total Balance	Date/ Issue	Balance in Hand
				21/10/08 - 39	141
1.	Pant	15.10.08	60+120	25/02/09 - 110	227
	-do-	2.12.08	196+141	01/04/09 - 79	356
	-do-	16.03.09	208+227	07/09/07 - 233	254
	-do-	01.04.07	487	25/02/09 - 481	73
2	Socks	27.09.07	300+254	21/10/08 - 39	388
	-do-	2008-09	327	25/02/09 - 110	
3	Shirts	2.12.08	210+288		
4	-do-				

The above underlined balances shows that excess of purchase have been made even after having sufficient stock in hand. Reason may be given regarding excess of purchases made by the department and blocking the government money without keeping in view the stock/ liveries in hand and reason for not distributing the liveries to the children of Children Home for Boys for whom the purchasing was done in time maybe intimated to audit.

8/C 14/C

9/C

~~Para No. 08~~

~~Para No. 2~~

Para-08

Ref. Audit Memo. No.13
Dated: 20/06/2017

Sub:- Non deduction of GPF/CPF contribution.

During the scrutiny of PBR, Personal file and Service Book of Shri Manoj Kumar Chandra, it was noticed that he was appointed as Superintendent/Child Development Project Officer in the Pay Scale of Rs. 6500-200-10500(Pre Revised) Plus usual allowance as admissible under the rule on regular basis with effect from 14/10/2009.

Sh. Manoj Kumar Chandra, Supdt. was on a probation period of two year from the date of his regular appointment. On scrutiny of records, it has been observed that No GPF/CPF has been deducted from 14/10/2009 to till date. It is mandatory on part of DDO to deduct GPF/CPF as per rule applicable on date of appointment of Govt. Servant. Department is hereby advised to deduct GPF at the rate of minimum 6 percent of salary or CPF at the rate of 10 percent as per rule applicable from the salary of the official concerned under intimation to audit from the date of appointment.



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6/C

Para-09

**PART - II
CURRENT AUDIT REPORT**

**Para No- 01 - Discrepancies in Leave Travel Concession Bills amounting to Rs. 28315/-
(Ref. Audit Memo No. 06 dated 23/02/2021)**

a) Overpayment for journey performed in private steamer on LTC (Rs. 10,400/-)

On scrutiny of LTC claim in respect of Sh. Manoj Kumar Chandra, Supdt, it has been revealed that she availed LTC for the block year 2014-17 to visit Havelock Island (A&N) for self and three members w.e.f. 25.05.2018 to 28.05.2018. He performed journey from Delhi to Port Blair and back by air. Further he performed his journey from Port Blair to Havelock Island and from Havelock to Neil and back to Port Blair by a private steamer named Green Ocean Seaways Pvt Ltd. His claim of was admitted vide bill no. 263 dated 30/03/2019 for Rs. 155354/- (including advance of Rs. 156917/- paid vide bill no. 18 dated 9/05/2018). This claim includes payment of Rs. 10,400/- which was paid for journey performed on private steamer. Whereas as per LTC rules, LTC facility is admissible only in respect of journeys performed in vehicles operated by the Government or any corporation in the public sector run by the Central or State Government or a local body.

As the journey was performed by self and other three family members from Port Blair to Havelock and from Havelock to Neil to Portblair was performed by a private steamer, reimbursement for this journey for a sum of Rs. 10,400/- was irregular. The details are as under:-

S.No	Particulars of Journey	Amount (in Rs.)
1	Portblair to Havelock	950X 4 = 3800
2	Havelock to Neil	700x4= 2800
3	Neil to Portblair	950x4= 3800
	Total	10,400

Recovery of Rs. 10,400/- may be recovered from Sh. Manoj Kumar Chandra, Supdt after due verification of facts and figures, under intimation to audit.

b) Non-recovery of penal interest on LTC advance (Rs. 103)

An amount of Rs. 156917 /- was drawn as LTC advance vide bill no.18 dated 9/05/2018 and was paid to Sh. Manoj Kumar Chandra, Supdt to visit Delhi to Havelock w.e.f. 25.05.2018 to 28.05.2018 and back for the block year 2014-17. The actual amount incurred on the visit was admitted vide bill no. 263 dated 30/03/2019 for Rs. 155354/-. The official completed his journey on 28/5/2018. He refunded the balance amount of Rs. 1563/ drawn on account as LTC after adjustment of his claim on 27/2/2019 vide TRS no. 30 and amount was deposited into the accredited bank on 10.07.2013 vide challan no. 5 dated 30/3/2019.

As per provisions laid down under GID 6 (ii) below Rule 15 of LTC Rules, 1988, penal rate on unutilized advance will be 2% over the interest rate allowed by the Government on the GPF balances. Penal interest is chargeable for the period from one month of date of submission of refund of amount of advance after the completion of journey. As the claim for reimbursement of the expenditure incurred on the journey after adjustment from the advance drawn on LTC was refunded on 27/2/2019. The

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penal interest @ 9.6% (7.6% plus 2%) for the period (27/7/2018 to 27/9/2018) and 10% (8% plus 2%) for the period 27/10/2018 to 27/2/2019 is required to be charged from him on Rs. 1563/- which amounts to Rs. 103/-.

Therefore, recovery of Rs. 103/- as penal interest may be charged from Sh. Manoj Kumar Chandra, Supdt after due verification of facts and figures under intimation to audit.

- c) The Earned Leave availed for Leave Travel Concession (LTC) w.e.f 23/5/2018 to 28/5/2018 has not been debited to Leave Account. Though LTC certificate is given by the Controlling Officer entry regarding LTC has not been made in the Service Book till date.

d) Overpayment for journey performed in private steamer on LTC (Rs. 17812/-)

On scrutiny of LTC claim in respect of Sh. Karam Chand, Supdt, it has been revealed that she availed LTC for the block year 2014-17 to visit Havelock Island (A&N) for self and three members w.e.f. 16/11/2018 to 24/11/2018. He performed journey from Delhi to Port Blair and back by air. Further he performed his journey from Port Blair to Havelock Island and from Havelock to to Port Blair and Ross Island & North Bay by Bhagya Express and by Boat. His claim of was admitted vide bill no. 225 dated 16/02/2019 for Rs. 91194/- This claim includes payment of Rs. 17852/- which was paid for journey performed by Bhagya Express and by Boat. Whereas as per LTC rules, LTC facility is admissible only in respect of journeys performed in vehicles operated by the Government or any corporation in the public sector run by the Central or State Government or a local body.

As the journey was performed by self and other three family members from Port Blair to Havelock and to Ross Island and North Bay was performed by by Bhagya Express and by Boat, the reimbursement for this journey for a sum of Rs. 17852/- was irregular. The details are as under:-

S.No	Particulars of Journey	Amount (in Rs.)
2	Portblair to Havelock	5156
2	Havelock to Portblair	5156
3	Ross Island and North Bay	7500
	Total	17812

Recovery of Rs. 17812/- may be recovered from Sh. Karam Chand, Supdt after due verification of facts and figures, under intimation to audit.

Therefore, the recovery of Rs. 28315/- (Rs. 10503/- in r/o Sh. Manoj Kumar Chandra, Supdt and Rs. 17812/- in r/o Sh. Karam Chand, Supdt may be recovered from these employees after due verification of facts and figures under intimation to audit.

(Rajalakeshmi Francis)
IAO-15

**CURRENT AUDIT REPORT
(2020-2021 to 2022-2023)**

Children Home for Boys-II, Lajpat Nagar, New Delhi

**Para 01: - Short Deduction of Income Tax Amounting to Rs.14552/-
(Ref. Memo No. 08 Dated 25.10.2023)**

During the test check of Income Tax records for the audit period, it has been noticed that Mr. Manoj Kumar Chandra, Superintendent has availed excess rebate of HRA and Interest on Housing loan. **Details are as under**

2020-21

S.No.	Particulars	Tax Calculation as per DDO	Tax Calculation as per Audit	Difference of Income Tax to be recovered/ deposited
1	Gross Income	1176198	1176198	
2	Standard Deduction	50000	50000	
3	Deduction under section 80(c)	150000	150000	
4	Income (or Admissible Lose) from house property(Int. on Housing Loan)	200000	200000	
5	HRA Rebate under section 10(13A)	179232	176624	1)HRA received 179232/- 2)Rent paid in excess of 10% salary(BP+DA) Rent=264000-87376=176624/- 3)50% of Salary=436878/-
6	Deduction under Sec.80(D)-Medical Contribution	7800	7800	
7	Total Deduction	587032	584424	
8	Total Taxable Income	589166	591774	
9	Income Tax Payable	30334	30855	
10	Education Cess	1213	1234	
11	Net Tax Payable	31547	32089	542/-

Manoj

2021-22

S.No.	Particulars	Tax Calculation as per DDO	Tax Calculation as per Audit	Difference of Income Tax to be recovered/ deposited
1	Gross Income	1319288	1319288	
2	Standard Deduction	50000	50000	
3	Deduction under section 80(c)	150000	150000	
4	Income (or Admissible Lose) from house property(Int. on Housing Loan)	200000	177812	
4	HRA Rebate under section 10(13A)	203040	188938	1)HRA received 203040/- 2)Rent paid in excess of 10% salary(BP+DA) Rent=288090-99062=188938/- 3)50% of Salary=398000/-
5	Deduction under Sec.80(D)-Medical Contribution	7800	7800	
6	Total Deduction	610840	574550	
7	Total Taxable Income	708448	744738	
8	Income Tax Payable	54190	61448	
9	Education Cess	2168	2458	
10	Net Tax Payable	56358	63906	7548/-

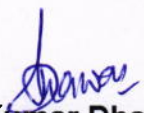
2022-23

S.No.	Particulars	Tax Calculation as per DDO	Tax Calculation as per Audit	Difference of Income Tax to be recovered/ deposited
1	Gross Income	1463524	1463524	
2	Standard Deduction	50000	50000	
3	Deduction under section 80(c)	150000	150000	

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4	Income (or Admissible Lose) from house property(Int. on Housing Loan)	200000	173483	
4	HRA Rebate under section 10(13A)	205500	200948	1)HRA received 221400/- 2)Rent paid in excess of 10% salary(BP+DA) Rent=312000-111052=200948/- 3)50% of Salary=410000/-
5	Deduction under Sec.80(D)-Medical Contribution	7800	7800	
6	Total Deduction	613300	582231	
7	Total Taxable Income	850224	881293	
8	Income Tax Payable	82545	88759	
9	Education Cess	3302	3550	
10	Net Tax Payable	85847	92309	6462/-

Necessary steps should be taken to recover the short Deduction of Income Tax amounting to **Rs.14552/-** after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the CHB-II itself for similar action under intimation to audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

Tan 01: - Short Coming in Allowing of HRA Rebate under Section 10(13A) of Income Tax Act.

(Ref. Memo No. 10 Dated 27.10.2023)

During the test check of Income Tax Calculation records for the Financial Year 2022-2023, it has been noticed that HRA rebate under section 10(13A) was given to following employees without getting necessary information/supporting documents for availing the rebate:-

S.No.	Name of The Employee	HRA Rebate Given Under Section 10(13A)	Remarks
1	Mr. Satyvir, PGT	Rs.299676/-	Paid Rs. 38500/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid/ rent receipt.
2	Ajit Singh, TGT	Rs.157248/-	Paid Rs.20500/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.
3	Rajeev Kumar Thakur, PGT	Rs.245484/-	Paid Rs.34000/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.
4	Ishwar Singh, PGT	Rs.245484/-	Paid Rs.34000/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.
5	Mukesh Kumar Sharma, PGT	Rs.268974/-	Paid Rs.35000/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.
6	Ram Kailash Parjapati, PGT	Rs.245484/-	Paid Rs.31500/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.

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Children Home for Boys-II, Lajpat Nagar, New Delhi

7	Ramesh Chand Meena, Drawing Teacher	Rs.227934/-	Paid Rs.31000/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.
8	Narender Kumar Sharma, TGT	Rs.218160/-	Paid Rs.30500/- Rent. No supporting documents such as, owner ship of property & digital proof of rent paid.
9	Ajay Kumar Kaushik, PGT	Rs.296109/-	Paid Rs.38500/- Rent. No supporting documents such as, owner ship of property, digital proof of rent paid.

As per income tax act, no cash transaction of Rs.20000/- and above is allowed. The DDO has given rebate without getting supporting documents, which is irregular. In such cases HOS/DDO may be advised to check and collect the complete documents before allowing the HRA rebate under section 10(13A).


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII