

(6)

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of Sanskar Ashram for Boys-1 Dilshad Garden, Delhi

INTRODUCTION

The accounts of **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** for the period 2019-2022 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 05/12/2022 to 12/12/2022 (06 working days).

Aims and Objectives:-

Children Home for Boys-I, Dilshad Garden, Delhi, has been notified as Children Home for /Boys vide Notification No.F61/303/Notification/CH/DD(CPU)/DWCD/2010/10868 Dated-27/07/2011 to providing shelter, food, clothing, and other basic needs to the children in need to care and protection under Juvenile and Justice Act-2016 under the control of Women and Child Development Department, Govt of NCT of Delhi, being its HQ at Maharana Pratap Building Kashmiri Gate, Delhi-110006. Before being notified as children home, there were children residing in this home who belongs to the de-notified tribes as listed in the schedule only, After being notified as children home, all type of male children between the age group of 6 years to 12 years (Juveniles) are being sent to this home through District Child Welfare Committee being set up under the provisions of JJ Act 2016 to provide care and protection to the Juveniles.

HOD/HOO/DDO

Annexure-B

S.No.	Name & Designation	From	To
1	Mr. Veerpal Singh	01/04/2019	31/03/2022

VACANCY POSITION

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	-	-	-
2	GROUP B	08	05	03
3	GROUP C	04	01	03
4	GROUP D	08	00	08

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Budget Details for the year 2019-22

Sanskar Ashram for Boys-1 Dilshad Garden, Delhi

(Rs. In Rs.)


YEAR	PLAN	
	ALLOTTED	EXPENDITURE
2019-20	1,30,00,000/-	74,21,795/-
2020-21	84,60,000/-	60,70,597/-
2021-22	72,60,000/-	45,67,777/-

Statutory Audit

As per the information provided by **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** the A.G. (Audit) of the unit has been conducted upto 2017

Maintenance of Records

The maintenance of records of **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** was found satisfactory subject to observations made in the Current Audit Report.



Annexure-A		3
VACANCY POSITION		
OFFICE OF SANSKAR ASHRAM BOYS-I		
Print Date	08/12/2022	

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	-	-	-
2	GROUP B	08	05	03
3	GROUP C	04	01	03
4	GROUP D	08	00	08

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DDO/HOO
DDO/HOO

Sanskar Ashram for Boys-I
Department of Women & Child Development
Govt. of NCT of Delhi
Dilshad Garden, Delhi-110093

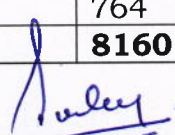
PART-I
Old Internal Audit Report (1977-2019)

There were 22 old outstanding Audit Paras with recovery of Rs. 8160/- in respect of **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** No reply submitted by the unit, however The remaining 22 Paras with recovery of Rs. 8160/- has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	1977-79	5	--	--	--	05(2 to 6)
2	1981-83	5	--	--	--	03(8,9,12,13,14)
3	1994-97	1	--	--	--	01(16)
4	1997-01	3	--	--	--	03(17,19,20)
5	2003-07	5	--	--	--	05(1 to 5)
6	2007-15	3	--	--	--	02(3,4)
7	2015-19	2	--	--	--	01(1)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	1994-97	1	5372	--	5372
2	1997-01	1	2024	--	2024
3	2007-15	1	764	--	764
	Total		8160		8160


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06

Part-II

Current Audit Report 2019-22

During the course of current audit, 04 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. NIL as per reply provided by the Unit, 04 memo have been converted into 03 TAN and 01 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. NIL.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
-----NIL-----					

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

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Department : Department of Women and Child Development							
Sub department: Sanskar Ashram for Boys -I, Dilshad Garden, Delhi (823/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1977	1979	2		Irregular payment of House Rent allowance to the officials	O	0
2	1977	1979	3		Check of Contingent Register	O	0
3	1977	1979	4		Check of Contingent Vouchers	O	0
4	1977	1979	5		Excess payment of conveyance charges to the cashier	O	0
5	1977	1979	6		Deficiencies/Irregularities in the maintenance of Service Books	O	0
6	1981	1983	8		Recovery Due to Grant of Financial Effect of Annual Increment during Leave Period.	O	0
7	1981	1983	9		Clothing Register	O	0
8	1981	1983	12		Contingent Vouchers	O	0
9	1981	1983	13		Irregular issue of liveries	O	0
10	1981	1983	14		Dietry register	O	0
11	1994	1997	16		Income Tax Calculations Sheet for the Period 1994-95 to 1996-97	O	5372
12	1997	2001	17		Income Tax	O	2024
13	1997	2001	19		Liveries Account Register of Class -IV	O	0
14	1997	2001	20		Stock Register	O	0
15	2003	2007	1		Performance of the Unit	O	0
16	2003	2007	2		Purchases	O	0
17	2003	2007	3		Non-condemnation of Articles worth 1.98 Lakh	O	0
18	2003	2007	4		Loss of Govt. Property	O	0
19	2003	2007	5		Non-production of Record	O	0
20	2007	2015	3		Recovery of Income Tax	O	764
21	2007	2015	4		Non production of Record	O	0
22	2015	2019	1		Non production of Records	O	0

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

8160/-

Back

Para-I PART-I
PART-2 (Para 3877-79)

SAB-I (34)
(47)

2-21-8
PARA-I

IRREGULAR PAYMENT OF HOUSE RENT ALLOWANCE TO THE OFFICIALS RESIDING IN THEIR OWN HOUSES LOCATED IN AREAS WHERE NO HOUSE TAX/PROPERTY TAX IS LEVIED.

While scrutinising the D.O. declaration it was observed that following officials were residing in their own houses in areas where no house tax/property tax is levied by the M.C.R. and were irregularly being paid H.R.A. in contravention of the instructions on the subject as they had no liability towards house rent/house tax/property tax.

1. Shri Jai Kishan,
W.II, G.P.O. ~~XXXXXX~~ Dehampur
Delhi.
2. ~~Shri~~ Shakuntala Devi,
V.G.P.O. Manglipur Kalan,
Delhi.
3. Shri Sameer Singh
V.G.P.O. Khara Khurd,
Delhi.

It is, therefore, requested that irregular payment of H.R.A. may be worked out and recovered under intimation to Internal Audit.

211. Para-2
PARA 3 (PARA 3877-79)

CHECK OF CONTINGENT REGISTER

During check of contingent Register for the years 1977-78 and 1978-79 maintained in this institution, following irregularities/omissions were noticed which need elucidation under intimation to Audit.

- 1) That in terms of Rule 208 of C.T.R Volume I, the ^{dated initials} ~~date material~~ of D.O./Gazetted Officer will be obtained against the date of pay-

Signature
10/11/79

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payment of each item entered in the register but this rule was never observed throughout both years as this register was never put up to D.O. after payment of contingent vouchers and entry of the same in contingent register.

2) Page counting certificate was not recorded before the start of register.

3) In terms of Rule 299 of C.T.R. Vol. I as a general rule, the most common sub heads and detailed heads may have separate columns with appropriation noted at the top. In the contingent registers for both years, neither any reference of letter/sanction No. making provisions of the Budget allotment for Plan Non-plan expenditure alongwith amounts details was given in the beginning of the register nor amounts of appropriation noted at the top of the columns of sub head or detailed head.

4) As the Appropriations were not noted at the top of columns of common sub head, it was not possible for D.O./ Gazetted officer to watch the amount of expenditure under each detailed head as compared with the appropriation for it and as a result of non-observance of Rule 301 of C.T.R. Vol. I in this connection, there were many variations in the amounts of Budget Allotment and actual expenditure, a few illustrative instances are noted below for reference.

Items of X Appropriation	1977-78		1978-79	
	As per Budget Provision	As per Expenditure Register	As per Budget Provision	As per actual expenditure
Distry	Rs. P 7000/-	Rs. P 52344.26	Rs. P 6000/-	Rs. P 7608,937428
Clothing & Bedding	2100/-	33072.17	4000/-	4287.30
Recreational	2000/-	Nil	3000/-	Nil
Games Utencils	2000/-	97/-	1000/-	00.00
Medicines	1000/-	3312.54	4000/-	1070.80
Furniture	1000/-	91.00	9000/-	487.33
Miscellaneous and others	2000/-	-----	2000/-	0449.62

cont.... 10/-

Shyam
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20/4
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This figure should have been Rs. 508.62 but was written as Rs. 940.62 in the grand total column and this mistake was not detected at any state.

Huge variations in the amounts as per Budget provisions and as per actual expenditure booked and shown in the contingent registers as pointed out ~~below~~ above clearly indicated that proper vigilance was not exercised at the time of making expenditure or preparing budget. Posting of the contingent Register for the year 1977-78 was not complete as amount of Rs. 3500/- paid vide A.C.F. No. 3/54/1977-78 dated 24/1/78 was not available in the contingent Register, so it could not be ascertained how the final position could be ascertained at the time of submission of Final Excess and Savings statements. In many cases the sub voucher No. was not posted in the contingent register. In C.F. I/S.A.I/P/1m, an amount of Rs. 4/- was shown as spent vide sub voucher No. (not given) - for purchase of Salt from M/s Arjan Dass. Voucher # was not available in the Contingent Register for scrutiny. Postings in the contingent Register were also not upto the mark. In many cases the amount of expenditure was booked under sub head Misc. although a separate sub head had been created for nature of expenditure which clearly indicated not only faulty writing of contingent register but also cases of irregular booking of expenditure for reference a few instances are given below.

- a) Sub voucher No. 44 to 50 of CB No. 4-C.A.I/P/1m/78-79 related to purchase of stationery but were placed under sub head Misc. in contingent register.
- b) Sub voucher No. ⁸¹ 85, 51 of Exr. C.F. N. 4-C.A.I/P/1m/78-79 sub voucher No. 125, 129 and 130 of C.F. I/S.A.I/P/1m/78-79 related to conveyance but were booked under sub head Misc. Such irregular booking of expenditure could lead to defective budgeting.

~~PARA 3~~ PARA 4 (PARA 98) 77-79
CHECK OF CONTINGENT VOUCHERS

Further scrutiny of contingent vouchers noted below a few illustrative instances are only for reference.

shown as balance ^{may} or shown as issued to ^{class IV employees later on,}
similarly at page 19, two caps ^{shown} ~~shown~~ ^{about short,} ~~the balance of~~
6 caps may please be located and either be brought into account or less in the terms of cost of caps may be recovered from the ^{responsible} for this.

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3) At page 20 receipt of 8 ^{sets} ~~which~~ ^{costs} ~~costs~~ had been shown as received as per receipt noted in the register ^{and} ~~see~~ per entry in the inventory issue ~~register~~ ^{and} out of these 7 suits ^{costs} ~~costs~~ 7 coats and 7 suits were shown as issued and balance shown ^{was} ~~was~~ 11. ^{of} ~~of~~ ^{balance} ~~of~~ one ^{of} ~~of~~ suit may either be brought into account or cost recovered from defaulting staff.

During further scrutiny of page 3 of Distribution of Issue for Stock Register of Liveries, it was observed that 11.00 meters of cloth valued at Rs. 242/- and 1.75 meter of cloth (value not shown in the register purchased vide Receipt No. 212057 dated 3/11/75 ^{and} ~~and~~ ^{entered} ~~entered~~ ⁱⁿ ~~in~~ ^{the} ~~the ^{stock} ~~stock ^{register} ~~register~~ ^{on} ~~on~~ ³⁻¹¹⁻¹⁹⁷⁵ ~~under~~ ^{column} ~~column~~ ⁴ ~~4~~ ^(Date of receipt) ~~(Date of receipt) ^{was} ~~was~~ ^{shown} ~~shown~~ ^{as} ~~as~~ ^{sent} ~~sent~~ ^{for} ~~for~~ ^{stitching} ~~stitching~~ ⁱⁿ ~~in~~ ^{letter} ~~letter~~ ^{No. 935} ~~No. 935 ^{dated} ~~dated ^{20.12.75} ~~20.12.75 ^{as} ~~as~~ ^{per} ~~per~~ ^{marks} ~~marks~~ ⁱⁿ ~~in~~ ^{column} ~~column~~ ^{No. 15.} ~~No. 15.~~ It could not be clarified to Audit how cloth entered in the Stock Register on 3/11/75 and purchased on 3/11/75 could be sent for stitching on 20/12/75. This needs elucidation. Similarly 6.90 metres of Khadi Baguti had been shown as balance left out of 22.40 metres of cloth purchased on 14.7.75 as per entry at page 34. This quantity of cloth was not shown carried forward to next ^{month's} ~~month's~~ ^{account.} ~~account.~~ This item was neither signed by ^{dealing} ~~dealing~~ ^{official} ~~official~~ ^{nor} ~~nor~~ ^{by} ~~by~~ ^{head} ~~head~~ ^{of} ~~of~~ ^{office} ~~office~~ ⁱⁿ ~~in~~ ^{token} ~~token~~ ^{of} ~~of~~ ^{correctness} ~~correctness~~ ^{of} ~~of~~ ^{entry.} ~~entry.~~ This also needs elucidation.~~~~~~~~~~~~

Sharma
10/4/2018

Para 4

PARA 1287799

Para 4

While scrutinising the contingent vouchers, it was observed that conveyance charges ranged from 75/- to 90/- per month in excess of the prescribed limit of Rs. 50/- per month were paid to Shri Jai Thegan, Cashier. The excess payment of conveyance charges so made may be worked out and recovered from the concerned official/officer under intimation to audit.

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A review of all vouchers for the previous year may also be undertaken and recoveries be effected under intimation to Internal Audit cell.

Para 5

Para 6

PARA 1387798

DEFICIENCIES/REGRETTABLES IN THE MAINTENANCE OF SERVICE BOOKS

While scrutinising the service books, following deficiencies were observed which may be removed and shown at the time of next audit.

1. Smt. Nirmal Banta, Wn
2. Shri Jai Kishan, Haff
3. Shri Suresh Tolan, Car Taker
4. Shri Ramesh, Sweeper
5. Shri Dilbagh Singh, Car taker

- 1) Authentic proof of date of birth was not recorded.
- 2) Date of termination 29.9.77 was not recorded.
- 3) Authentic proof of date of birth was not recorded.
- 4) Increment entries dated 1.3.77 and termination entries dated 29.9.77 were missing.

6. Shri Same Singh, Wagon

Authentic proof of date of birth was not recorded.

7. Shri Ran Kishan, L. D. O.

He was promoted as L. D. O. from the post of Class IV in the scale of Rs. 262.400 but no subsequent entries were recorded.

8. Shri Jagdish, Chokidar

- 1) The termination entry dated 31.3.77 was not recorded.
- 2) Samed leave entry on 31.12.77 was not properly taken.

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2-1-82 (Para 2 of 81-83)

Para-6

Recovery due to grant of financial effect of annual increment during leave period.

i) Smt Flora Karkotta, Basic Teacher was granted annual increment on 1.2.82 raising her pay from Rs 410/- to Rs 425/- But as per entries made in her leave account, She was on leave wef 11.1.82 to 12.2.82 and the financial effect of the annual increment should have been granted to her wef 13.2.82 instead of 1.2.82 resulting in overpayment of Rs 6/- plus usual allowances which may now be recovered from her end compliance reported to Directorate of audit.

ii) Further, Shri Man hool Singh, Cook, was granted annual increment on 1/1/80 raising his pay from Rs 230/- to Rs 234/-

Singh
10/4/2011

But he was on leave wef. 17.12.79 to 30.1.80 and the financial effect of annual increment should had been granted to him waf 31.1.80 instead of 1.1.80, resulting in overpayment to the tune of Rs 3.90 plus allowance which may now be recovered under intimation to Directorate of Audit.

All such other cases may be reviewed and recovery, if any, may also be effected and compliance reported to audit.

Para 7 (PAA 57 21-83)

Para-7 Clothing register

Scrutiny of the above register revealed that the following articles of clothing were issued, but signatures of the recipient (caretaker) were not obtained in token of having received the items:-

19.4.81	Nikker	17	Mrs Shakuntla
20.1.82	-do-	42	-do-
10.4.81	Pants	144	-do-
10.4.81	Shirts	164	-do-
26/12/82	Socks	125	pair Sh S.S. Shlan
18/1/83			
28/8/82	Charpoals	180	Sh Dillagh Singh

No indents for the supply or orders of the head of office were made available to Audit to show that the supply thereof was in order. The receipt of the inmates were also not made available to the audit party. In the absence, of such basic records, the charge cannot be admitted in audit. The relevant vouchers may be traced and shown to next audit.

Chung hr
20/11/80

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Para 12 of 81-83)

Contingent vouchers

Para 8
1) Irregular issue of umbrellas

Scrutiny of the general register revealed that nine umbrellas were purchased during 1981 for Rs 247.50 and distributed to the following official.

- | | |
|---------------------------|-----|
| 1) Sh B.R. Malhotra | one |
| 2) Sh D. Sharma | one |
| 3) Sh Jagdish Chowkidar | one |
| 4) Sh Seva Singh, Peon | one |
| 5) Sh Dilbagh Singh | one |
| 6) Sh Gobind Singh | one |
| 7) Sh S.S. Aslam | one |
| 8) Sh SMT Phera Karkottla | one |
| 9) SPT Shakuhtla | one |

~~In accordance with the existing orders, umbrellas~~

Sharma
01/04/2010

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In accordance with the existing orders, umbrellas are required to be issued only to Chowkidar and Peon marked at Sl No 3 & 4. The issue of umbrella to other officials was irregular and as such these may be obtained back and brought to stock under intimation to audit and requirement noted for strict future compliance.

ii) The umbrellas were accounted for in general store register instead of 'Liveries register'. These may be transferred now and compliance reported to audit.

B) Brief Case

Scrutiny of the register revealed that a brief case was purchased for Rs 125/+ on 4.5.81 and issued to Shri N.C. Verma Deputy Superintendent who received in the Ashram for one month only and later on transferred to C.P.O. Delhi. However, the brief case was not taken back. The reason thereof may be intimated to audit and efforts to obtain it or recovery thereof made under advice to audit.

~~PARA-12~~
~~PARA-9~~
(Para 13 of 81-83)

Irregular issue of Liveries

During the course of checking of liveries register of class IV employee of the institution, for the period 1981-83, the following shortcomings/irregularities were noticed which need elucidation.

i) Sh Jagdish Chander Chowkidar was issued one blanket on 5.1.79 and again on 4.11.81, whereas as per the extent orders, Blanket was required to be issued after 3 years of the initial issue. The reasons for contravention of the orders needs elucidation, besides recovery from the official

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-75-

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(27) (3) (36)

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at fault.

b) Jersey Woolen were issued to the following individuals on 3.2.81 and again on 31.12.82. In accordance with the orders issued vide Directorate of Social Welfare, Delhi, NoF-71(19/80-DSW-Batt/224 78-54 dated 4.4.81, officials were required to be given after the expiry of 3 years of the initial issue and not 1½ years.

The issue of Jersey woolen to the officials before the expiry of prescribed period was irregular and require justification/recovery from the officials at fault.

- 1) Sh T. Kanta Aya
- 2) Sh Some Singh

~~_____~~

Singh
10/4/2015

Para 15 of (21:83)

Page-10

Dietary register

On going through the dietary register it was noticed that the ration items weighting 23.97 quintals were issued to other institutions as per details given below on loan basis but neither the retrun of stores could be verified in the respective register nor the loan vouchers were made available to audit to ensure the correctness of the quantity issued to them. Some of the items were issued as back as in May 1981 but no action appeared to have been taken to recover these stores, reasons whereof may be stated.

Immediate action may now be taken to get the stores back or effecting recovery for the official at fault, under intimation to audit.

Particular item	Date of issue	Particulars institution to whom issued	Quantity issued
Atta	2/5/81	CHB	180.00
-do-	8.6.81	HAIP	109.800
-do-	14.7.81	-do-	40.00
-do-	16.7.81	-do-	90.00
-do-	4.8.81	C.M.B	90.00
-do-	17.9.81	-do-	90.00
-do-	24.12.81	HAIP	40.00
-do-	5.2.82	-do-	50.00
-do-	9.2.82	-do-	26.200
-do-	6.8.82	-do-	50.00
Rice	29.5.81	HAIP	45-900
Ridex	29.3.81	-do-	10.0
-do-	15/12/81	-do-	10.00

Signature
Date

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 (35)
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(78) (30)

(16)

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(27)

-81-

(14)

(29)

(36)

(34)

-15-

Sugar	27.8.81	CHB	5.00
"	5.8.81	HAIP	3.00
"	24.8.91	-do-	5.00
"	5.x.81	CHD	10.00
"	9.2.82	HAIP	2.500
"	-30-	-do-	2.050
Oil	15/2/82	CHB	16.00
Ghee	8/9/81	HAF	20.00
-do-	6.10.81	-do-	10.00
Dal	4.9.81	HAIP9	40.00
"	3.8.81	-do-	10.00
"	10.12.81	-do-	10.00
Basin	17.1.82	-do-	3.00
Atta	3.5.81	HAIP	50.00
"	15.5.82	-do-	188-700
"	20.9.82	-do-	20.00
"	16.9.82	-do-	90.00
"	23.9.82	CHB	90.00
Raj Maha	25.8.82	HAIP	6.00
Tes	14.7.82	-do-	1.00
Milk Powder	25.9.92	HAI	18.00
	22.x.82	-do-	12.00
	25.11.82	CHB	12.00
Vegetable	16.5.82	HAI	9.750
Basin	1.6.82	HAIP	12-700
	25. .83	-do-	4.00
	25.2.83	-do-	2.00

Sanjay
19/11/82

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Fael	26.6.81	HAIP	100.00
	6.8.81	CHB	50.00
	9.2.82	HAIP	26.00
	22.2.82	-do-	100.00
	15.5.82	HAIP	200.00
	13.8.82	CHB	150.00
Rice	20.7.82	HAIP	20.00
	18.11.82	CHB	18.00
Haldi	27.4.82	CHB	5.00
-do-	6.5.82	"	2.00
-do-	9.8.82	HAIP	20.00
-do-	18.9.82	CHB	2.00
-do-	23.11.82	HAIP	2.00
-do-	17.3.83	CHB	1.00
Mirch Lal	9.8.82	HAIP	2.00
	16.8.82	-do-	2.00
	17.3.82	CHD	<u>1.00</u>
			2396.60

All other cases of Dietary may also be reviewed and result intimated to audit.

Amey ms
10/11/2011

~~Para-11~~
~~Para-16~~ (PARA 1 & 94-97) 118

(257) 32

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(Circular No. 6 Dated 21.11.97)

SUBJECT : INCOME TAX CALCULATIONS SHEET FOR THE PERIOD 1994-95 TO 1996-97.

In the following cases tax may be recovered as detailed below and compliance shown to the audit:-

1994-95

Sh. Gulzar Singh Sirahi, Dy. Supt.

Total Income 83640
 720 - P.P.
84360

Less: Standard Deduction 15000
 Taxable Income 69360

<u>Rebate</u>		<u>Tax</u>	
GRF	22000-	Upto	35000 Nil
CGES	360-	35001 to 60000	@ 20% = 5000
PLI	1350-	60001 to 69360	@ 30% = 2808
	<u>23716</u>		<u>7808</u>
@ 20%	= 4743-	Less Rebate	= 4743
		Tax Payable	= 3065
		Paid as per sheet	= 1360
		Tax to be recovered	= 1705

Note : LIC policies amounting to Rs. 7445/- for which rebate has been given may be shown to the audit or tax may be recovered as detailed above.

2. 1995-96

Shri Gulzar Singh Sirahi

Total Income 97196-
 Standard Deductions 15000-
 Taxable Income = 82196

<u>Rebate</u>		<u>Tax</u>	
GRF	31800	upto	40000- Nil
CGES	360	40001 to 60000-	= 4000-
PLI	1356	60001 to 82196	= 6659-
	<u>33516</u>	Total tax	<u>10659-</u>
@ 20%	6703	Less Rebate	3956-
		Tax Paid	<u>1888-</u>
		Tax to be paid	<u>2068-</u>

Note : Rebate for Rs. 9263/- on LIC policy has been given for which no proof has been attached. The same may be shown to the audit or tax may be recovered as shown above.

Handwritten signature and date
 20/11/97

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1996-97

Shri Rattan Lal, UDC

Total Income	65467
Standard Deduction	<u>15000</u>
	50457

<u>Rebate</u>		<u>Tax</u>	
GPF	6000	upto 40000-	Nil
CGEIS	<u>360</u>	40001 to 50457	1569-
	6360		
@ 20%	1272-	Less Rebate	<u>1272-</u>
		Tax to be paid =	297-
		Tax paid	= Nil
		Tax to be recovered	= Rs.297-

Shri Gulzar Singh Sirahi

Total Income	111877
Standard Deduction	<u>15000</u>
Taxable Income =	96877 96877 or say 96000-

<u>Rebate</u>		<u>Tax</u>	
GPF	35700-	upto 40000-	Nil
CGEIS	<u>360-</u>	40001 to 60000	300-
FLI	1356-		
Bond	15300-	60001 to 96880	11064
LIC	<u>1061-</u>		<u>14064-</u>
	54577-	Less Rebate	10915-
@ 20%	= 10915-	Tax payable =	3149-
		Tax paid	1847-
		Tax to be recovered =	<u>1302-</u>

Note : Rebate for Rs.7445- on LIC policies have been given but no proof for the same attached. Photocopy of the same may be shown to the audit or tax as detailed above may be recovered.

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10/4/2015

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PART - II

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Para - ~~17~~ (Ref. Memo no. ~~8~~ dated ~~3.9.2001~~)
(Para-1 of 97-01)

Para-12 (Para-1 of 97-01)

Sub: Income Tax.

Income tax for the year 1997-98 to 2000-2001 has been checked on scrutiny it is found that DDO has deducted income tax in lump sum at the end of the year and not in proportionate, which is a wrong process. It is suggested that income tax should be deducted proportionately in future in the following case tax may be recovered and compliance shown to audit.

Sh. G. S. Sirohi Dy. Suptd.

		Gross	1539
		Income	28.00
		SD (-)	20000.00
		TA (-)	500.00
			133428.00
		Or	133430.00
	Tax	16686.00	
<u>Rebate</u>			
GPF	36600.00		
CGIES	360.00		
		7392.00	
		9294.00	
	Tax already	7270.00	
	deducted		
		2024.00	

Income tax has been calculated on the basis of PBR as calculation sheet for income tax was not available on record.

Sh. G. S. Sirohi
20/11/2005

~~Para-13~~ (21)
~~PARA-19 (PARA 6 of 97-01)~~ (24) (20)
~~Para No. 6 (Rep. Memo No. 12 of 39 2001)~~ (22) (31) (28) (32)

Liveries Account Register of class IV

During scrutiny of the Liveries account. Register for the years 97-98 to 2000-2001. The following irregularities have been noticed.

1. Prescribed Liveries-Register head not been maintained by the unit. The Account of liveries kept in a Consumable stock register. Which is irregular. It is suggested that the prescribed register may be maintained and compliance be shown to audit.
2. The articles of uniform should have been issued in accordance with the prescribed scale and only when due. In the absence of the prescribed Column, such as due date, eligibility etc. It is very difficult to ascertain the next due and eligibility.
3. Page counting Certificate had not been recorded as on the 1st page of the register. Needful may be done now in the new register.
4. It was seen that rain-coat was found issued to Sh. Bhagat Singh (Peon) on 4.8.93 at page no. 47 which is irregular. As per rules, Peon is not entitled for Rain Coat. It is suggested that the same may be taken -- date or the cost of Rs. 230/- be recovered from the official concerned / defaulter, who had not follow the rules.
5. Pagri cloth should be issued to the Sikh and habituals employees only, instruction may be followed in future.
6. Similarly lining cloth/inner cloth was found to the official during the following years. As per the revised rules, lining cloth was discontinued since 1991 by the Ministry of Personal Home Affair. Amendment may be seen in the current hand book. Details of

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Page No 97—98-99

1. 2 Nos – Socks – Issued to Shanti
2. 2 Nos – Socks – issued to Ajay
3. 1 Pair Chappal – issued to Ajay
4. 1 Pair Chappal – issued to Ashok

- Page No. 96 -----
1. Jarsey – issued to Shanti.
 2. Woollen Jarsey -- do – Shanti.

All other similar cases may please reviewed, under intimation to audit.

~~PARA-20~~

(Para - 7. (Ref. Memo no. 10 dated 3.9.2011))

~~Para-14~~

Sub: Stock Register.

It has been noticed that out of 421 Nos. of Jerseys 221 nos. had been fired by the order of Dte. of Social Welfare vide letter No. F76(Misc)/95-96/DSW/ACSII/22144 dated 27-5-96. No action has been taken to write off/fire for remaining 200 nos of Jerseys so far. It is suggested immediate action may be taken to condemn/fire these old Jerseys under intimation to audit.

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PART II

**Internal Audit Report on the Accounts of
Sanskar Ashram for Boys No.1, Govt. of Delhi
Dilshad Garden, Delhi for the period 2003-04 to 2006-07**

~~CURRENT AUDIT REPORT~~

OLD AUDIT REPORT

Para-15
(Para-15 2003-07)
Para 1

Subject: Performance of the Unit

The main functions of the Sanskar Ashram for Boys No.1 [under Social Welfare Deptt.] is to look after the welfare of the children between the age group of 6 to 9 years, of the Denotified Tribes, with a view to provide them a normal environment for their social development.

The aim of the unit is to wean away children of the denotified tribes from the unhealthy and crime prone environment of their basties and to provide social environment, institutional care, education and moral development of these children.

The allocation of non - plan budget and expenditure during the audit period is as under:

Year	Salary		Office Exp		Supply & material	
	Budget	Exp.	Budget	Exp.	Budget	Exp.
2003-04	10,39,000	10,38,508	54,000	48,579	4,00,000	2,78,471
2004-05	10,35,000	10,30,421	34,000	33,812	3,30,000	2,79,996
2005-06	11,55,000	10,94,078	40,000	27,814	5,00,000	84,585
2006-07	11,80,000	9,59,190	50,000	27,686	5,00,000	35,930

The following shortcomings have been noticed with regard to the functioning of the unit, reasons for which may be furnished to audit.

1. Non-fulfillment of Aims and Objectives

The basic aim and objective to set up the sanskar ashram is to wean away the young children of the denotified tribes from the unhealthy environment and to provide normal social environment. But the very purpose of the set up of the ashram has been defeated due to the following reasons:

(i) The unit does not have any notified list of denotified tribes. From the date of institution of the department since 1962, the unit is covering 8 tribes and all these tribes since been included in the list of SC/ST. As per the information furnished by the unit, in Delhi there is not even a single notified basti of these tribes. But on the basis of the information furnished by the previous students/inmates, the unit had identified 6 colonies where these tribes reside.

The unit has not taken any efforts to obtain the related information on the size/ areas/ requirements of these tribes and to familiarize the scheme even in these 6 colonies, resulting in very minimum number of inmates in the unit.

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2. **Minimum number of inmates**

The following is the status of the inmates in the ashram during the period of audit.

Year	Sanctioned Strength	Inmates at the beginning of the year	New Admissions	Inmates withdrawn during the year	No. of inmates at the end of the year
2003-04	100	43	2	19	26
2004-05	100	26	10	18	18
2005-06	100	18	6	12	12
2006-07	100	12	-	10	02

Lack of awareness of the scheme seems to be the reason for a very low admission rate and it has been seen that during 2006-07, no single admission was made and however due to withdrawal of inmates only 2 inmates remained with the unit. During the audit period the unit functioned with less than 25% of inmates.

3. **Non Providing of Basic services to inmates**

The unit is not providing the basic services to the inmates as envisaged in their manual, though a good volume of budget was been surrendered very year and the unit even had taken no efforts to obtain/procure the following services;

- [i] The unit is not providing the clothing & bedding which is the basic requirement to the inmates as per norms and during 2006-07 the unit had neither procured nor issued the existing balance of clothing to the inmates.
- [ii] The unit has a provision of deploying a part time doctor for the health care of inmates but no efforts were taken to employ any doctor for the last five years. The unit had informed that, on requirement inmates are been taken to the nearest dispensary /hospital. For a age group of 6 to 9 years inmates where health is the primary concern, unit may take immediate steps to employ the part-time doctor in consultation with other 2 units situated in the complex.
- [iii] As per the stock registers and other records, the unit had no / had not taken any efforts to provide the recreational facilities of TV, Indoor / outdoor games or sports, as providing the service is mentioned in the manual.

4. **Lapse of funds**

During 2005-06 and 2006-07 out of the budget ment for inmates for supply of materials, the unit had incurred an expenditure of 17% and 7% only and the remaining 83% and 93% funds seemed to have been lapsed as the unit had not furnished any record to show that the funds have been surrendered well in time.

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5 Irregular deployment of Part Time Cook

The unit has a provision of deploying a part time cook and the part time cook so deployed at monthly rate of Rs.1600/- is working on diverted capacity with other unit [Sanskar Ashram for Girls] situated in the complex for more than 5 years, without any orders of competent authority on the subject. Unit is bearing the burden of the part time cook. If the unit is not in requirement of the post, the same may be transferred to the unit where required.

6 Vacancy position

The unit is having 10 regular sanctioned posts and 3 posts are lying vacant [the post of Dy.Suptd and Basic Teacher are lying vacant for more than 5 years] and the unit had taken no efforts to get the vacancies filled. Further out of the 7 posts filled, 2 officials are on diverted capacity with the district office of Social Welfare department [one peon working with DO for more than 7 years].

7. Suggested : Vacational department Status to staff

The unit is basically a hostel to the children, who are been provided with education in nearby schools and during the vacation period of the school in autumn, winter and summer the inmates go to their respective parents/ homes, and the hostel premises is vacant, but however the 5 staff required for the inmates i.e. caretaker, cook and matron are attending the office. It is suggested, that the Head of Department may take a policy decision regarding assigning of the status of vacational department instead of non-vactional staff.

8. Suggested merger of the unit

The audit unit of Sanskar Ashram for boys No1 [for boys aged between 6 to 9 years] is functioning alongwith its sister concern i.e the Sanskar Ashram for Boys No.2 [for boys aged above 9 years]. It has been seen that though there is separate allocation of budget and staff but there is a sharing of Establishment. Accounts, DDO, stores, Kitchen etc. Moreover the physical strength of inmates at present of both the units is less than 25%. It is suggested that if feasible, if these two units are merged some of the govt. resources could be saved.

Sharma
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PARA 2

Subject: Purchases

[Ref.Audit Memo No. 8/8-1-08]

(26) (19) (27) (28)

[i] Irregularities in procurement / purchases : During the test check of records of Purchases for the audit period 2003-04 to 2006-07, it has been observed that the unit has not constituted any purchase committee nor any comparative rates were obtained for purchases, rather a statement of prices prepared in other units has been taken as basis for purchases, without any recommendation of purchase committee or approval of competent authority. Moreover, the articles related to inmates were procured without recording any requirement of articles or required specifications.

[ii] Procurement without Administrative & Expenditure Sanction:

[a] During 2004-05, the unit had moved a proposal for purchase of clothing to inmates and administrative approval for 83,000/- was accorded by the competent authority. But whereas the unit had incurred an expenditure of Rs.88,150/- on clothing and Rs.42,300/- on shoes [totaling Rs.1,30,450/- from NAFED]. At the time of seeking Expenditure approval and ex post facto approval for the excess expenditure incurred, the competent authority had remarked to furnish the reasons for incurring excess expenditure beyond administrative approval and sought details of codal formalities taken for purchases. But the unit without taking into notice the remarks of competent authority and without further seeking any expenditure approval had made the payment to the agency. Necessary regularization from the competent authority may be obtained under intimation to audit.

[b] Excess procurement and transfer of articles to other units; from the above purchases of articles of clothing, bedding and shoes of Rs.1,30,450/- during 2004-05, the unit had transferred articles worth Rs.58,000/- as per details at Annexure I to other unit, resulting in diversion of funds. Audit may also be intimated the utilization of articles pertaining to junior boys transferred to senior boys unit.

[iii] Procurement beyond norms: During the test check of records of dietary and related articles, it has been observed that as per norms, the unit has to procure one LPG gas cylinder per month for 5 inmates. But during 2006-07 the unit had only 2 inmates and the average consumption was 5 LPG cylinders per month. Reasons for procurement beyond norms be intimated to audit.

[Signature]

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~~Para 3~~

~~Para-17 (Para-3 of 2003-07)~~
Subject: **Non Condemnation of Articles worth 1.98 lakh**

[Ref. Audit Memo No. 10/8-1-08]

As per the records, the unit had an unserviceable stock as per details at Annexure II, worth Rs.1.98 lakhs till 2006-07 are lying in the store and no action so far has been taken to condemn these articles resulting in further deterioration of their scrap value. Necessary action may immediately be taken to condemn the articles as per the provisions of GFR under intimation to audit.

~~Para 4~~ ~~Para-18 (Para-4 of 2003-07)~~
Subject: **Loss of Govt. Property**

[Ref. Audit Memo No. 1/1-1-08]

During the audit period, the unit had reported to police a loss of Govt. property by theft as per annexure III worth Rs.14,228/- on 22-2-06 and on the same day the unit had informed the matter to its headquarters. But even after the lapse of two years, the unit had not taken any efforts to contact the police for further traceable report or any action has been taken to write off the govt. loss. Necessary action may immediately be taken under intimation to audit.

~~Para 5~~ ~~Para-19 (Para-5 of 2003-07)~~
Subject: **Non Production of Record**

[Ref. Audit memo No.1/1-1-08]

The following record has not been furnished to the audit, which may be shown to next audit:

1. Income tax calculation sheets / PBR for the period 2006-07
2. Expenditure control Register / Advance Exp. Sanction for 2006-07
3. LTC/Medical/T.Fee reimbursement bills & Registers
4. Adv. Drawn / Telephone/ Movement / Postage stamp registers
5. GPF broad Sheet and TR 5 Stock Register
6. Spouse information in respect of Smt. Charanjit kaur, UDC.


[A.S. Khati]
I.A.O. VII


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Annexure I

Details of articles transferred to other units

S.No.	Name of Article	Quantity	cost per unit	Total Cost
1.	Shirts	70	120	8,400
2.	Kurta	50	120	6,000
3.	Pyzama	50	120	6,000
4.	u/Wear	70	67	4,690
5.	Baniyan	74	42	3,108
6.	Shoes PT	35	210	7,350
7.	Shoes Leather	35	440	16,400
8.	Towel	35	125	4,375
9.	Handkerchief	100	17	1,700
Total cost of articles transferred				<u>58,023</u>

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S.No	Name of Article	Age	Date of Purchase	Quantity	Source of Purchase	Book Value	Page
1.	Cover matting	10 years	27.3.89	227.68 sqm	Coir Board	9854-00	54
2.	Blankets	3 years	11.11.91	100	Khandi Gram Bhawan	12000-00	27
3.	Blankets	3 years	2.12.93	50	Khandi Gram Bhawan	8750-00	81
4.	Blankets	3 years	20.9.95	100	N.T.C.N. Road	20995-00	82
5.	Bed Sheet	6 Month	16.9.93,	100	N.T.C.T. Gurdela	7650-00	68
6.	Bed Sheet	6 Month	30.3.94	120	N.T.C.T. Gurdela	11730-00	86
7.	Bed Sheet	6 Month	31.1.95	50	N.T.C.T. Gurdela	8250-00	86
8.	Bed Sheet	6 Month	22.3.96	100	N.F. of J.C.H.N. Gurdela	14800-00	88
9.	Juicy Hafe	2 years	17.12.94	40	N.T.C.T. Gurdela	5084-00	17
						81-99113-00P	

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Handwritten notes

Handwritten notes

27.3.89	6	Coir Bond	607-50	151
18.12.81	1	S.F.N Natch	62-00	141
19.8.83	2	Super Bazar J-Pin	286-00	44
19.8.85	2	Super Bazar J-Pin	286-00	44
17.9.97	1	Gr. M. Natch	3600-00	45
23.3.98	1	Gr. M. Natch	3600-00	45
10.1.95	1	B.S.G.S vilage	310-00	46
30.3.84	100	Super Bazar	4802-90	50
27.10.88	1	Super Bazar	36-90	50
11.1.86	1	Super Bazar J-Pin	1682-45	54
11.1.86	1	Super Bazar J-Pin	655-20	55
11.1.86	20	Super Bazar J-Pin	288-60	55
16.11.91	50	Super Bazar J-Pin	820-00	55
18.11.97	125	Super Bazar C-Pin	1312-50	61A
25.3.91	6	D.C.C. Stock Franklin	402-00	62A
16.3.90	2	Super Bazar C-Pin	150-40	62
1.8.90	1	D.C.C. Stock Franklin	76-00	62
29.1.99	2	Super Bazar J-Pin	175-00	63A
30.8.88	6	M.S.C. Gut Road	3300-00	64
20.3.89	1	S.R.I Ltd Franklin	12891-84	65
30.3.89	1	A.R.W. Hauler	1688-30	66A
8.5.90	1	R.F.L.C. Natch	33-70	68
25.3.91	1	D.C.C. Stock K-Pin	900-00	71
25.3.91	2	D.C.C. Stock K-Pin	110-00	72A
28.1.92	1	M.H.I. Natch	230-05	72
1.2.96	1	S.S.C. Natch	490-00	72
2.11.97	5	R.S.C.	4100-00	72
			42897-34	

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क्र.सं.	वर्ग	दिनांक	संख्या	विवरण	मूल्य
11.	अर्थ मंत्रालय	28.2.77	30	H.S.R.	169
15.	अर्थ मंत्रालय	17.12.94	50	N.T.C.T. Graduate	17
16.	अर्थ मंत्रालय	17.12.94	91	N.T.C.T. Graduate	20
17.	अर्थ मंत्रालय	23.3.96	25	कर्मचारी भवनों की मरम्मत	87

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LIST OF ARTICLES LOST DUE TO THEFT

S. NO.	NAME OF ARTICLE	QUANTITY	BOOKVALUE
1.	Steel karchhi	6	420-00
2.	Peetal karchhi	8	1035-00
3.	Steel Jug	3	6482-45
4.	Gyaser	125	1312-50
5.	Steel plate- small	50	2401-45
6.	Thali Steel	50	820-00
7.	Steel Glass	4	240-00
8.	Sauspan	1	1498-00
9.	MixieGrinder	2	19-28
10.	Steel Chalni	1	14228-68
11.	Small Kanter	1	
Total book value of articles lost			
			[trfd. from other unit]
			420-00
			1035-00
			6482-45
			1312-50
			2401-45
			820-00
			240-00
			1498-00
			19-28
			14228-68

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Annexure III

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TAN 3

Subject: GPF Class IV

The interest on GPF in respect of the following officials has been wrongly worked out, which may be corrected and entries / account recasted till 2006-07

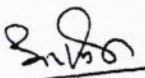
- [i] The interest bearing balance for the year 2005-06 and interest thereon has been wrongly worked in the GPF account of Sh. Mohar Singh, peon.
- [ii] The interest has been calculated as 5372/- instead of 4372/- for the year 2003-04 in respect of Smt. Ram Bai, Cook.
- [iii] The GPF ledger has been maintained in a roughly manner and has not been verified/ signed by the DDO. Cuttings and overwriting have not been attested. GPF pass books in respect of Sh. Ajay & Govind Joshi CT were not in complete order for the year 2004-05 to 2006-07.

[Ref Audit Memo No 9/ 8-1-08]

TAN 4

Subject: Liveries to Group D Employees

During the audit period, it has been observed that the liveries were not issued on time rather were issued after the completion of season. Proper entries regarding procurement of liveries have not been made in the stock registers and after issue signature of recipient have not been obtained. The stock register has been maintained in a roughly manner and the competent authority had never verified the register nor the physical verification of stock was ever carried out.


[A.S. Khati]
I.A.O. VII

(34) (10) (16) (13)

PART III

Test Audit Note on the Accounts of Sanskar Ashram for Boys No.1, Govt. of Delhi Dilshad Garden, Delhi for the period 2003-04 to 2006-07

During the test check of records, the following shortcomings were noticed which may be got corrected under intimation to audit:

[Ref Audit Memo No.2 & 3 / 3-1-08]

TAN 1

Subject: Service Books & Leave Accounts

- [i] No nominations of GPF, UTGEIS, DCRG and family details were obtained and placed in the service books.
- [ii] The entries in the service book of Sh. Mani Ram, Chowkidar have not been completed wef 1-4-2000, though as per PBR the basic pay of the official was increased from Rs.3610/- as on 7/03 to Rs. 3875/- as on 8/03 without any reference to orders
- [iii] Qualifying Service was not got verified from PAO in respect of Sh. Mani Ram, chowkidar, as required under Rule 32 of CCS [Pension] Rules after completion of 25 years of service.

TAN 2

Ref Audit Memo No: 5 / 4-1-08
7 / 7-1-08

Subject: Improper Maintenance of Records

[i] Cash Book: The summary of unpaid balances and certificate of physical cash verification is not being recorded. Cuttings/ overwriting were not been attested by the competent authority and the totals of the cash book have not been checked by any other official, other than the writer.

[ii] Pay Bill Register: The entries of pay and allowances drawn and the entries of advance/ withdrawal of GPF were not checked / signed by the DDO. The columns at the first half i.e. details of basic pay, pay scale, date of birth, date of increment etc were not made complete. No abstract of pay bills has been prepared. PBR for the period 2006-07 has not been maintained.

[iii] Bill Register: The bill register has been maintained in a roughly manner and is not complete also. Entries of some of the bills were not verified and signed by the DDO and for some of the bills which were cancelled but no entry of cancellation was recorded or was attested. Summary of unpaid bills has not been recorded at the end of the month.

PART- II
CURRENT AUDIT REPORT

(2007-15)

PARA NO. 1
(Ref. Memo No. 3 & 5)

Sub: Irregularities in Pay fixation

A. Wrong pay fixation in R/o Sh. Mohar Singh, Peon

Under Rule-10 of Revised Pay Rules, 2008, a uniform date of annual increment was fixed, viz., 1st July of every year. Employees having completed six months and above in the revised pay structure as on 1st July are eligible for grant of increment. Further, it was clarified vide GOI, M/o Finance, Deptt. Of Expenditure OM No. F.1/1/2008-IC dt. 13.09.2008, clarification No. 2 that "In case the Govt. servant opts to get his pay fixed from his date of next increment, then, on the date of promotion, pay in the pay band shall continue unchanged, but the grade pay of the higher post will be granted. Further re-fixation will be done on the date of his next increment, i.e., 1st July. On that day, he will be granted two increments; one annual increment and the second on account of promotion. While computing these two increments, basic pay prior to the date of promotion shall be taken into account.

During test check of records, it is observed that pay of Sh. Mohar Singh, Peon, who was granted 3rd MACP w.e.f. 03.03.2011 and who opted to fix his pay from the date of next increment, was not fixed in accordance with the instructions under revised pay rules, 2008, which is irregular.

Accordingly, the pay of Sh. Mohar Singh, Peon, may be re-fixed as under:

Period	Pay already fixed	Pay to be re-fixed
B. Pay as on 02.03.2011 : Rs. 9310 + 2000		
Pay fixed on 03.03.2011 after grant of 3 rd MACP	9310 + 2400	9310 + 2400
Pay as on 01.07.11	10020 + 2400	10000 + 2400
Pay as on 01.07.12	10400 + 2400	10380 + 2400
Pay as on 01.07.13	10790 + 2400	10770 + 2400
Pay as on 01.07.14	11190 + 2400	11170 + 2400

Further, as per PBR and arrear Bill No. PA-112 dt. 09.03.2015, it has been observed that although, the official has drawn pay @ ₹ 10390 + 1900 w.e.f. August-14 to February-2015, however, drawn pay in the arrear bill is shown as ₹ 10000 + 1800.

Month	Pay due shown @ ₹ 11190 + 2400 (₹ 35,520/- P.M.)	Pay drawn shown @ ₹ 10000 + 1800 (₹ 31,278/- P.M.)	Pay actually drawn as per PBR @ ₹ 10390 + 1900 (₹ 32,439/- P.M.)	Overpayment (D - C)
A	B	C	D	E
AUG-14 TO FEB-15	2,48,640/-	2,18,946/-	2,27,073/-	8,127/-

settled in view of C compliance shown

Accordingly, Recovery of overpayment of pay on account of wrong fixation is worked out to ₹ 10,044/- (₹ Ten Thousand Forty Four only) (₹ 1,917/- as per Annexure-1 & ₹ 8,127/- as calculated above), which may be made after due verification and shown to Audit.

In addition, recovery from April-2015 onwards till the time of re-fixation of pay may also be made under intimation to Audit.

[Signature]

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B. Grant of Higher Grade Pay without orders

During test check of Service Book, it is observed that Sh. Govind Joshi, Care taker was drawing pay @ ₹ 8200 + 1800 w.e.f. 01.07.2011. However, the official was granted Grade pay of ₹ 1900 w.e.f. 01.07.2012 onwards without any orders available in the Service Book/Personal file and his pay was fixed as under:

Pay fixed on 01.07.2012
Pay fixed on 01.07.2013
Pay fixed on 01.07.2014

₹ 8510 + 1900
₹ 8830 + 1900
₹ 9160 + 1900

Accordingly, Recovery of overpayment of pay on account of grant of higher Grade pay without any specific orders is worked out to ₹ 8,730/- (₹ Eight Thousand Seven Hundred Thirty only), which may be made after due verification and shown to Audit.

In addition, recovery from April-2015 onwards till the time of re-fixation of pay may also be made under intimation to Audit.

Sh. Govind Joshi
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PARA NO. 2
(Ref. Memo No. 6)

Sub:- Short deduction of UTGEIS subscription
As per GOI, M/o Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010, all the Group-D employees granted Grade Pay-1800 in the revised pay scale were classified under Group-C and UTGEIS subscription was raised to ₹ 30/- p.m. w.e.f. 01.01.2011.

During test check of records, it is observed that Subscription @ ₹ 15/- p.m. is being deducted from the salary of those employees who have been granted Grade Pay of ₹ 1800 & above as detailed below:

Name & Designation	Period of subscription	No. of months	Subscription due @ ₹ 30/- P.M.	Subscription deducted @ ₹ 15/- P.M.	Subscription recoverable (₹)
Sh. Mohar Singh, Peon	January-11 to March-15	51	1,530/-	765/-	765/- ✓
Sh. Govind Joshi, C.T.	January-11 to March-15	51	1,530/-	765/-	765/- ✓
Sh. Ashok Kumar, C.T.	January-11 to February-13	26	780/-	390/-	390/- ✓
Sh. Ajay Kumar, C.T.	January-11 to February-13	26	780/-	390/-	390/- ✓

Settled in view of the compliance of the amount

Accordingly, recovery of ₹ 2,310/- (₹ Two Thousand Three Hundred Thirty only) towards short recovery of UTGEIS for the period 01.01.2011 to 31.03.2015 as detailed above may be made under intimation to Audit.

IN ADDITION TO ABOVE, RECOVERY FROM APRIL-2015 ONWARDS FROM THE SALARY OF Sh. MOHAR SINGH, PEON AND Sh. GOVIND JOSHI, C.T., TILL THE REVISION OF SUBSCRIPTION MAY ALSO BE MADE, AFTER DUE VERIFICATION, AND UNDER INTIMATION TO AUDIT.

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PARA-20

PARA NO. 3
(Ref. Memo No. 9)

Sub: Recovery of Income Tax

During test check of records, i.e., PBR, Form-16 and Income Tax Calculation sheets, it has been observed that in following cases of employees appointed on contractual basis, Income Tax during financial year 2014-15 is not deducted as per rules as detailed below:

Name & Designation	Gross salary (Rs.)	Less Savings u/s 80-C	Taxable income (Rs.)	Income Tax due i/c Ed. Cess (Rs.)	Income Tax deducted (Rs.)	Income Tax recoverable (Rs.)
Sh. Lalit Kant, Staff Nurse	294750/-	17817/-	276933	714/-	NIL	714/-
Sh. Manzoor Alam, W.O.	294750/-	17335/-	277415	764/-	NIL	764/-
Smt. Geeta Rawat, W.O.	294750/-	6120/-	288630/-	1919/-	NIL	1919/-
Sh. Sanjay Kumar,	294008/-	NIL	294008/-	2473/-	NIL	2473/-

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A total recovery of ₹ 5,870/- (₹ Five Thousand Eight Hundred Seventy only) for 2014-15 towards Income tax is worked out. The same may be recovered after due verification under intimation to audit.

Similar type of cases may also be scrutinized at your level and recovery, if any, may also be made under intimation to audit.

PARA-21

PARA NO. 4
(Ref. Memo No. 1 & 8)

Sub:- Non production of record

The following record was not provided despite issue of memo's and verbal discussion with DDO:

1. Register of Bed sheet/Blanket etc. issued to inmates
2. Guidelines for escorting the inmate to their house
3. Files regarding Sanitation and Security services outsourced with terms & conditions
4. File regarding purchase of original Biometric Machine for verifying the repair work carried out by M/s Business Worldwide vide CB-75 dated 11.11.2014

Sunny K.
(SUNNY K.)
Sr.A.O./I.A.

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TEST AUDIT NOTE

TAN NO. 1


(Ref. Memo No. 2)

Sub:- Shortcomings in service books

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

- (A) The first page of the service book is to be re-attested after every five years. However, in none of the cases, the first page of the service book of officials has been found re-attested.
- (B) As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. However, in none of the cases, it is found that no such certificate was available in the Service Book of the officials, whereas they have already completed 18 years of service.
- (C) Photo of the employee should be pasted and attested at first page after every 10 years. However, it was not pasted as per rules in any of the Service Book.
- (D) Leave record should be completed immediately after leave is sanctioned to an employee. It helps in working out the increment due date/grant of Transport Allowance etc. However, in the following cases, Leave record have not been completed:-
- Sh. Mohan Singh, Peon, after 31.12.2010
 - Smt. Daya Devi, Sweeper
 - Sh. Abhinandan Sharma, UDC
 - Sh. Govind Joshi, C.T.
- (E) Medical entry is not made in the Service Book of Sh. Mohar Singh, Peon.
- (F) Character Certificate entry is not made in the Service Book of Sh. Mohar Singh, Peon and Smt. Daya Devi, Sweeper.
- (G) Nomination forms are not filled in respect of Smt. Daya Devi, Sweeper.
- (H) Entry for grant of increment on 01.07.2014 is not made in the following Service Books:
- Sh. Abhinandan Sharma, UDC
 - Sh. Govind Joshi, C.T.
- (I) Service Book of Sh. Vir Pal, Supdt. And Sh. Subhash, LDC is not provided.

The steps may be taken to remove the above deficiencies and shown to Audit.



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TAN NO. 2


Ref Memo No. 4)

Sub:- Pay Bill Registers.

During the test check of Pay Bill Registers, the following irregularities have been noticed by the Audit:-

1. Necessary page counting certificate not recorded on the first page of the PBR's.
2. Mandatory information/details of the employees (which were required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. Date of Joining, marital status, scale of pay, previous PBR No., Govt. residence occupied and other details such as address of officer/official etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR. from their LPC's (which is later on required for income tax purpose etc) and also detail of those employees transferred from this office to another was not recorded in the PBR. which is irregular.
4. Monthly entries in PBR's Col. No. 36 not signed by the D.D.O. for its correctness, which is irregular.
5. G.A.R.-18 (Abstracts of PBRs) is not maintained by the office and not signed by the DDO in the PBR's which is irregular.
6. Use of White Fluid/overwriting is not allowed in the P.B.R. Any error should be corrected by deleting the wrong one and re-entering under the signature of DDO.
7. Columns are not filled properly

Above shortcomings/discrepancies may be rectified and shown to next audit. Steps may also be taken for observing the procedure in maintaining the PBR.



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TAN NO. 3

(Ref. Memo No. 7)

Sub.: - Cash Book

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O./D.D.O. as detailed below:

1. An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register." However, cheques received in the name of individual are being entered in the cash book, which is irregular.
2. Further, Cheques issued by cheque-drawing D.D.O.s are required to be entered in a 'Register of Cheques issued' in Form G.A.R.4. Therefore, only those cheques drawn by him which are encashable in his capacity as Disbursing Officer for arranging payments in cash need be entered in the cash book. However, no such register is maintained by the D.D.O.
3. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. However, Entries/cuttings in the Cash Book are not attested by D.D.O.
4. The cash book should be closed regularly and completely checked. The Head of the Office/D.D.O. 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. However, same is not being done by the H.O.O./D.D.O.
5. Detail of payment outstanding at the end of the month is not recorded in the Cash Book.

Above shortcomings/discrepancies may be rectified and shown to next audit. Steps may also be taken for observing the procedure in maintaining the Cash Book.


(SUNNY K.P.
Sr.A.O./I.A.C)

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PART-II

CURRENT AUDIT

(Ref. Memo No.01)

PARA NO.1

Subject: Non Production of Records

(1) Property register maintained by the office was not produced to audit, which may be shown to next audit.

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**(Padmini Ravi Kumar)
Internal Audit Officer**

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PART-III
TEST AUDIT NOTES

TAN NO.01

(Ref Memo NO: 08)

Sub: Use of Single GAR-6 and PBR for the Office of SAB-I, SAB-II.

During the test check of GAR-6 receipts, it is observed that same GAR-6 Receipt Book and PBR are used for both the Offices i.e. Sanskar Ashram for Boys I & II whereas DDO Number and Cash Book are maintained separately by both the Offices. The matter has been pointed out in the previous audit also.

Separate GAR-6 and PBR may be maintained for the proper accountability of each unit.

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(Padmini Ravi Kumar)
Internal Audit Officer

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Directorate of Audit
Audit Party No. 06

Audit Party No.06 comprising of Sh. Pankaj Narang, AO/I.A.O conducted the audit on the accounts of **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** for the period 2019-22 w.e.f. 05/12/2022 to 12/12/2022 (06 days) purely on test check basis.


During the course of current audit, 04 audit memos (including one record memo) highlighting various discrepancies were issued. No reply was submitted by the unit. Hence, the 04 Audit Memos have been converted 03 TAN and 01 Para (NPR) memo which are incorporated in current audit report. As per information supplied, AG (Audit) of the unit has not been conducted till date.

Old Internal Audit Report: There were 22 audit paras outstanding with recoverable amount of Rs.8160/- No reply has been submitted by the unit. Hence, the remaining 22 old outstanding paras alongwith recovery of Rs. 8160/- have been incorporated in current report as Part-I..

Brief of the Current report is as under:

PARA-1 : **Non Production of Records**
Test Audit Note (TAN).1 : **Improper maintenance of Pay Bill Register.**
Test Audit Note (TAN).2 : **Shortcoming in Service Book.**
Test Audit Note (TAN).3 : **Non- Surrender of Savings**

This report for the period 2020-22 has been discussed with the Chairman of **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** Original report along with Memo file & Key Documents is submitted herewith for further course of action.


(Pankaj Narang)
IAO/AO
Audit Party No.VI

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**Details of Audit memos, Recovery, Audit Para in r/o Sanskar Ashram for
Boys-1 Dilshad Garden, Delhi**

S. No.	Detail	Recovery	Recovered On Spot	Balance	Para No.
-----NIL-----					

Total Memos issued - 04
Record memo- 01
Memo settled - 00
Audit Para - 01(NPR)
TAN - 03

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PART II
CURRENT AUDIT REPORT
(2019-2022)

PARA 01:- (Dated 12/12/2022)

Sub: Non- Production of Records

1. Detail of Bank Accounts/ Fixed Deposits, if any
2. Medical Reimbursement register.
3. Condemnation files.
4. Fidelity bond filled with the cashier.
5. AMC files of all machinery and equipments
6. RTI Records
7. Newspaper & Magazine register.
8. Details of employees working in this Unit in diverted capacity.
9. Rent/ Electricity/ Water/ Telephone registers and bills.
10. Property register.
11. Contingent register.

The above mentioned record may be shown to the next audit.


(PANKAJ NARANG
IAO/AO
Audit Party No. VI

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PART III
TEST AUDIT NOTE
(2019-2022)

TAN.01:- (Ref: Audit Memo No.02 dated 06/12/2022)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of Sanskar Ashram for Boys-1 Dilshad Garden, Delhi for the Period 2019-20 to 2021-22 the following shortcomings have been noticed:

1. GAR-18 (abstract of PBR) is not maintained by the Office and not signed by the DDO in the PBR which is irregular.
2. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
3. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
4. Cuttings and over writings have also not been attested by any competent authority.
5. Aadhar No. of employees are not mentioned in PBR.
6. Index has not been prepared.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.02:- (Ref: Audit Memo No.03 dated 06/12/2022)
Sub: Shortcoming in Service Book.

On Test Check of Service Book of office of the **Sanskar Ashram for Boys-1 Dilshad Garden, Delhi** for the Period 2019- 2020 to 2021-2022 the following shortcomings have been noticed:

1. **The Earned Leave** record is not updated in many Service Book as per Leave Rule the 15 day EL shall be credited in the Service Book on 1st January & 1st July of every calendar Year. It has been observed that the credit of leave is not updated in many Service Book.

Similar cases may also be checked. Necessary action may be taken to rectify the shortcomings and shown to next audit.



TAN.03:- (Ref: Audit Memo No.04 dated 08/12/2022)
Sub: Non- Surrender of Savings

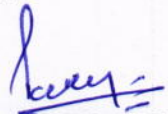
As per Rule 62 (2) of General Financial Rules, the savings as well as provisions that cannot be profitably shall be surrendered of Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excess.

During the test check of budget and expenditure details provided to audit, it has been observed that there were huge savings under various heads which was not surrendered to the Government up to the end of the relevant financial year.

(in Rs.)

YEAR	PLAN		Savings
	ALLOTTED	EXPENDITURE	
2019-20	1,30,00,000	74,51,795	55,48,205
2020-21	84,60,000	60,70,591	23,89,409
2021-22	72,60,000	45,67,777	26,92,223

Necessary action may be taken for realistic budgeting and surrender the savings as well as provisions that can not be profitably utilized, well in time


(PANKAJ NARANG)
(IAO/Party No.-06)