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

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

**INTRODUCTION**

The accounts of **Sanskar Ashram for Boys-II 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 18/01/2023 to 27/01/2023 (07 working days).

**Aims and Objectives:-**

The institution was established in the year 2011 as **SANSKAR ASHRAM BOYS-I, Department of Women and Child Development Govt. of NCT Delhi**. 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 18 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.

**Name of the HOO/DDO/ during the period of Audit 01-04-2019 to 31-03-2022**

**HOO/DDO**

**Annexure-B**

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



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**VACANCY POSITION**

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	-	-	-
2	GROUP B	03	02	01
3	GROUP C	06	03	03
4	GROUP D	01	01	00

**Budget Details for the year 2019-22**

**Sanskar Ashram for Boys-1 Dilshad Garden, Delhi**

(Rs. In Rs.)

YEAR	PLAN	
	ALLOTTED	EXPENDITURE
2019-20	1,38,50,000/-	75,75,426/-
2020-21	55,50,000/-	45,36,177/-
2021-22	104,00,000/-	81,66,923/-
<b>Total</b>	<b>298,00,000/-</b>	<b>202,78,526/-</b>

**Statutory Audit**

As per the information provided by **Sanskar Ashram for Boys-II Dilshad Garden, Delhi** the A.G. (Audit) of the unit has been conducted till 31/03/2013

**Maintenance of Records**

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



5

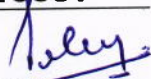
**PART-I**  
**Old Internal Audit Report (1977-2017)**

There were 21 old outstanding Audit Paras with recovery of Rs. 46837/- in respect of **Sanskar Ashram for Boys-II Dilshad Garden, Delhi** No reply submitted by the unit, however The remaining 21 Paras with recovery of Rs. 46837/- 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	2	--	--	--	02(3 to 5)
2	1981-83	6	--	--	--	06(8,9,10,12,14,16)
3	1994-97	1	--	--	--	01(16)
4	1997-01	1	--	--	--	01(17)
5	2003-07	5	--	--	--	05(1 to 5)
6	2007-14	4	--	--	--	04(2,3,4,5)
7	2014-17	2	--	--	--	02(1,4)

**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	2003-07	1	23193	--	23193
3	2007-14	1	18271.57	--	18271.57
	<b>Total</b>		<b>46837</b>	--	<b>46837</b>

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



55

## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department: Sanskar Ashram for Boys -II, Dilshad Garden, Delhi (824/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1977	1979	3		Check of Contingent Vouchers	O	0
2	1977	1979	5		Excess Payment of Conveyance Charges to the Cashier.	O	0
3	1981	1983	8		Recovery to Grant of Financial Effect of Annual Increment During Leave Period.	O	0
4	1981	1983	9		Excessive Expenditure on Maintenance of Sanskar Ashram.	O	0
5	1981	1983	10		Clothing Register	O	0
6	1981	1983	12		Contingent Voucher	O	0
7	1981	1983	13		Irregular Issue of Liveries	O	0
8	1981	1983	14		Dietary Register	O	0
9	1994	1997	16		Income Tax Calculation Sheet for the period 1994-95 to 1996-97.	O	5372
10	1997	2001	17		Liveries Account Register of Class -IV	O	0
11	2003	2007	1		Decreasing the Inmates in the S.A. B-II and Deployment of Staff to other Institutions.	O	0
12	2003	2007	2		Property Stock Register	O	0
13	2003	2007	3		Contingency	O	0
14	2003	2007	4		Loss of Govt. Property worth Rs. 23193/-	O	0
15	2003	2007	5		Non-production of Records.	O	0
16	2007	2014	2		Regarding non credit adjustment of Rs. 18271.57	O	0
17	2007	2014	3		Irregular Purchase	O	0
18	2007	2014	4		Non verification of Remittance	O	0
19	2007	2014	5		Non production of Records	O	0
20	2014	2017	1		Irregularities in purchase made/goods procured	O	0
21	2014	2017	4		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.

46837/-

Back

100  
51  
49  
89

This <sup>figure</sup> ~~figure~~ should have been Rs. 408.62 but was written as Rs. 407.62 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 ~~booked~~ 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. B. No. -3/54, I/77-78 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 noted in the contingent register. In C. B. I/S. A. I/Plan, 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. Posting 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 generated 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 C.B. No. 4-54-I/Plan/78-79 related to purchase of stationery but were placed under sub head Misc. in contingent register.
- b) Sub voucher No. 86, 51 of C.B. No. 4-54-I/Plan/78-79 sub voucher No. 125, 129 and 130 of C.B. No. 1/54-I/Plan/78-79 related to conveyance but were booked under sub head Misc. Such irregular

1  
Para-3  
Para-1  
Para-3 (Para 9 of 77-79)

booking of expenditure could lead to defective budgeting.

CHECK OF CONTINGENT VOUCHERS

Further scrutiny of contingent vouchers noted below (a few illustrative instances given only for reference) irregularities noted

shown as balance <sup>now</sup> or shown as issued to ... since I V employee later on.

50  
99  
46  
58

similarly at page 19, two caps ~~etc.~~ shown <sup>what</sup> ~~about~~. This is correct of

6 caps may please be located and if they be brought ~~into~~ into account or loss in the terms of cost of caps may be recovered from the staff responsible for this.

3) At page 20 receipt of 8 <sup>sets</sup> ~~sets~~ of L.C. notes and coats had been shown as received as per receipt noted in the register and as per entry in the diary issue ~~and~~ out of these 7 sets of L.C. 7 coats and 7 suits were shown as ~~issued~~ and balance shown ~~was~~ of former of one (1) suit may either be brought into account or cost recovered from defaulting staff.

During further scrutiny of page 3 of M. et al. ~~register~~ <sup>of</sup> stock Register of L.C. office, 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 with Receipt No. 212957 dated 3/11/75 ~~under and entered in the stock register on 3-11-1975 under~~ column 4 (Date of receipt) was shown as sent ~~for stitching of~~ Letter No. 935 dated 20.12.75 as per remarks in minute 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. Staff cost Rs. 6.00 meters of Khadi Duguti had been shown as balance left out of Rs. 27.00 meters of cloth purchased on 14.7.75 as per entry at page 24. This quantity of cloth was not shown carried forward to next month's account. This item was neither claimed by defaulting official nor by head of office in token of correction of entry. This also needs elucidation.

~~PARA-4~~  
~~PARA-4~~ (PARA- 10 of 77-79)

Indemnity bond of ~~Shri P. Sharma~~

Shri P. Sharma has been working as cashier in this institution since 1/2/71 and he has executed Fidelity bond with number No. 2129/100/00000/6/10/60/37/55 dated 1/3/70 and surety bond of

amt... 14/-  
amt... 2/-

49  
98  
2  
57

Rs. 5000/- (Policy being of Oriental Fire and General Insurance Co., Ltd.)  
Original Bond and Surety Bond could not be produced for Security as the  
same were stated to be sent to the Administrative Officer, Directorate  
of Social Welfare, vide letter 10/7/80 in connection with sanction  
of Cash Wa allowance.

As the cash handled by the employee during p77-78 and p78-79  
was more than Rs. one lakh, the employee should have furnished Joint  
Bond and Surety Bond for Rs. 8000/- instead of Rs. 5000/- as required  
vide letter no. Under the rules

This may please be looked into and needful information  
to audit.

Settled  
as per the reply submitted  
[Signature]

PARA-5

(PARA 12 of 77-79)

EXCESS PAYMENT OF CONVEYANCE CHARGES ON THE CASHIER

PARA 105

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97  
48  
July 56

9

While scrutinising the matriculation registers, it was observed that conveyance charges ranging from Rs. 75/- to 80/- per month in excess of the prescribed limit of Rs. 50/- per month were paid to Shri Jai Thakur, Cashier. The excess payment of conveyance charges so made may be worked out and removed from the concerned official's office under intimation to audit.

A review of all teachers for the previous year may also be undertaken and records be effected in the intimation to Internal

Audit cell.

PARA-6

(PARA-13 of 77-79)

IRREGULARITIES OBSERVED IN THE MATRICULATION OF SERVICE BOOKS

PARA 106

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

1. Shri Dilbagh Singh, Cashier

- 1) Authentic period of date of birth not recorded.
- 2) Increment entries dated 1.2.77 and termination entries dated 30.9.77 were not signed.

2. Shri Gopal Singh, Peon

Authentic period of date of birth was not recorded.

3. Shri Jai Singh, Clerk

- 1) The termination entry dated 31.2.77 was not recorded.
- 2) Salary leave credit entry on 31.12.77 was not recorded as per 16 entries dated 15.

*Settled by Mr. 26/5/20*

*[Signature]*

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47  
96  
43  
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~~PARA 7~~

Part II  
Para 7 (PARA 1 of 21-23)

Overpayment of Part time allowance to Doctor-  
Shri Vijay Sukhija  
..... Rs 400/-

The part time allowance @ Rs 200/- pm wef 3/82 to 7/82 and Rs 400/- pm wef 8/82 to 2/83 was paid to the Part time doctor as per entries made in the Pay bill register of Sanskar, Ashram I. But on discussion it was told that there were summer vacation for inmates wef 15.5.82 to 14.7.82 ie for two months, and no inmate remained during vacation period in the institution. Therefore the payment of part time allowance to this Doctor wef 15.5.82 to 14.7.82 was irregular and same may be recovered from him under intimation to audit. The payment for subsequent years may also be reviewed and result intimated to audit.

3  
~~PARA 7~~

Para 8 (PARA 2 of 1981-83)

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 and 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 245/-

46  
42  
48  
SM

... leave was 17.12.79 to 30.1.80 and the financial effect of annual increment should have been granted to him. was 11.1.80 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 3 of 21-83)  
PARA 9 - Excessive expenditure on maintenance of Sanskar Ashram No 1 & II

It was observed that <sup>these two Homes</sup> ~~this loan~~ viz Sanskar Ashram No 1 and 2 were <sup>run</sup> ~~recovered~~ by the Institution with separate budget for each home. The average no. of students with separate expenditure on the maintenance of the Ashram during 1981-82 & 1982-83 was as under:-

<u>Sanskar Ashram No 1</u>		
Average No of students	Expenditure on the home	Average per student
1981-82	84	2,74,04.83
1982-83	86	2,19,562.17
<u>Sanskar Ashram No 2</u>		
1981-82	85	196,054.28
1982-83	67	269,389.89

The reason for variation in expenditure between the two ~~loans~~ <sup>Homes</sup> may be justified.

b) Separate staff for the Ashram was sanctioned with one Head of office for looking after these homes. Separate bill registers, Acquittance rolls were maintained but other record viz cash book, PBR, stock register, Dietary register etc were maintained jointly for both the homes. The reasons for keeping

87 (94) 29 53  
45

-4-

the loans separately for Budget proposes only may be elucidated and the desirability of merging both the homes which will to economy in expenditure may be considered and result intimated to audit.

The primary aim of the institution is to educate the children of denotified tribes and scheduled caste by providing them with free Boarding and lodging and education, Some tutorial and other staff is provided for these children exclusively to look after their needs of students etc but that staff has been <sup>created like that of</sup> ~~sanctioned~~ a ministerial cadre. As the schools remain closed for vacation during May to July each year and the students left for their homes, the staff had no work during the period of vacations. It may be intimated as to how the services of these staff were utilised during this period. The reason for non treating the staff as vocational one may also be stated to audit.

This Para may be reported to the higher authorities for necessary action under advice to audit.

*nd*

PARA - 9

Para 10 (Para 5 of 8-83)

Clothing register

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44  
23  
40  
52

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	Charoals	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.

PARA-10

(PARA 11 of 8-83)

GPF ledger accounts in respect of Group 'D' officials

While scrutinising the GPF ledger accounts in respect of Group 'D' officials revealed the following shortcomings irregularities:-

- 1) Interest on the GPF accounts for the years 1981-82 and 1982-83 was allowed at 8.5% and 9% respectively whereas the rate of interest for the year 1981-82 and 1982-83

settled as per submitted at 26/10/20

was 9% and 9.5%. The ledger accounts for the years 1981-82 and 1982-83 may be recast by allowing correct rate of interest and compliance reported to audit.

ii) The increased IRA and CCA on the Dearness Pay for the year 1982-83 was to be posted in the GPF ledger account of the individual alongwith the subscription of against GPF. However, it was noticed that the amount of increased IRA and CCA was posted in lumpsum at the end of the years by making 14 ₹ credits during the years, which was irregular. The postings in the ledger accounts for the year 1982-83 may be revised accordingly and compliance reported to audit.

iii) The amount of GPF advances granted to the following officials was debited to their GPF ledger accounts after one month as detailed below:-

Name & Designation	Bill No and date of encashment.	Debited during the month	Actually should be debited in month
1. Sh. Samra Singh, Peon	GPF Bill No 8 on 31/3/82	April 82	March 82
2. Sh. M. Islam, Care taker	GPF Bill No 11 on 24/12/82	Jan, 83	Dec 83
3. Sh. Ramach, Sweeper	GPF Bill No 6 encashed on 29/12/81	Jan 82	Dec 82

The GPF ledger accounts of the above said officials may be recast after debiting the amount of GPF advances in correct months interest excess pass adjusted and compliance reported to audit.

iv) The G.P.F. ledger accounts for the year 1981-82 and 1982-83 in respect of Smt Nirmal Kanta, Aya, Shri R. M. Charan, Mali, and Shri Jai Kishan Mali, (1981-82) had not been maintained.

Immediate steps may be taken to complete their GPF accounts

Handwritten notes and circled numbers: 92, 27, 39, 51, 35, 43, 81

(42)

78/3  
(91) 26 50  
(38)

upto date and compliance reported to audit.

v) Shri Gobind Singh, Care taker was retired wef 1.4.83 and the final payment of GPF made to him vide Bill No GPF 2/PA.I/82-83 dt 30.3.83 for Rs 7746.00 (Payment made 1.4.83 amounting to Rs 7746/-)

As per instructions, while making final payment of G.P.F., the entire ledger accounts is required to be recast. But it was noticed that the final payment of GPF was made without recasting the ledger accounts of the individual and on recasting the ledger accounts wef 1976-77 to 1982-83, it was observed that on the last dt 30.3.83, the balance of G F fund accounts was Rs 8'43/- resulting in short payment of GPF amounting to Rs 497/-. The less payment made to the official may be made now after due verification under intimation to audit.

(6)

PARA-11 Para 12 of 8-83  
Contingent vouchers

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 Shakuntla          | one. |

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

Handwritten marks and stamps in the top right corner, including a circled '41', a circled '25', a circled '90', and a circled '49'.

at fault.

B) Jersey Woolen were issued to the following individuals on 31.12.81 and again on 31.12.82. In accordance with the orders issued vide Directorate of Social Welfare, Delhi, NoF-71(19/80-DSW-Estt/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 14 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. P. Kanta Aya
- 2) Sh. Goma Singh

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.

11) 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 H.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.

(7)  
PARA-19

Para 13 # 13 (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



PARA-13  
 -14-  
 14 (PARA. 15 of 21-83.)

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 retruh 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 back as on 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.I.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
Rice	29.3.81	-do-	10.0
-do-	15/12/81	-do-	10.00

8

77

25  
 88  
 23  
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 77 87  
 AT

-76-

Handwritten notes and circled numbers: 33, 34, 22, 46, 94, 35, 48.

Sugar	2.8.81	CHB	5.00
"	5.8.81	HAIP	3.00
"	24.8.81	-do-	5.00
"	5.x.81	CHD	10.00
"	9.2.82	HAIP	2.500
"	-do-	-do-	2.050
Oil	15/2/82	CHB	16.00
Ghee	9/9/81	HAIP	20.00
-do-	6.10.81	-do-	10.00
Dal	4.9.81	HAIP9	40.00
"	3.8.81	-do-	10.00
"	30.12.81	-do-	10.00
Basin	17.1.82	-do-	3.00
"	1.5.81	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
Bas Mns	25.8.82	HAIP	6.00
Tes	14.7.82	-do-	1.00
Milk Powder	25.9.82	HAIP	18.00
	22.x.82	-do-	12.00
	25.11.82	CHB	12.00
Vegetable	15.5.82	H.IP	9.750
Basin	1.6.82	HAIP	12-700
	25. .83	-do-	4.00
	25.2.83	-do-	2.00

Peel	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
Haladi	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 D.K. may also be reviewed and result intimated to audit.

PARA-14  
-15

Para 15 (PARA-17% 81-83)

Service Postage register

Despite the fact that non verification of closing of balance of service stamp was pointed out in the last report vide Para 11, the irregularity still persisted during 1981-83. The reasons thereof may be intimated and denotations be verification done at the close of each month in future under advice to audit.

Settled as per the  
reply dt. 26/5/20  
H

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PARA-15

~~SECRET~~

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88

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2014

PARA 15 (94-97)

IN THE FOLLOWING CASES TAX MAY BE RECOVERED AS DETAILED BELOW AND COMPLIANCE SHOWN BY THE AUDIT:-

1994-95

Mr. Arjun Singh, 17, ...

Total Income	83640
72% P.P.	60300
Less: Standard Deduction	15000
Taxable Income	69360

Slab	Tax
upto 30000 Nil	
30001 to 60000 @ 20% = 5000	
60001 to 69360 @ 30% = 2967	
	7967
Less rebate = 4713	
Tax payable = 3254	
Paid as per sheet = 1360	
Tax to be recovered = 1894	

Note: All papers relating to Rs. 148/- ... has been given may be shown to the audit or tax may be recovered as detailed above.

1995-96

Mr. Arjun Singh, 17, ...

Total Income	97196
Standard Deductions	15000
Taxable Income =	82196

Slab	Tax
upto 30000 Nil	
30001 to 60000 = 4000	
60001 to 82196 = 6053	
	10053
Less rebate = 3900	
Tax payable = 6153	
Paid as per sheet = 2150	
Tax to be recovered = 4003	

Note: All papers relating to Rs. 130/- ... has been given may be shown to the audit or tax may be recovered as detailed above.

2068

1996-97

Shri Rattan Lal, UDC

Total Income 65467  
Standard Deduction 15000  
50457

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

Shri Gulzar Singh Sirohi

Total Income 111877  
Standard Deduction 15000  
Taxable Income = ~~96877~~ 96877 or say 96000-

<u>Rebate</u>		<u>Tax</u>	
GPF 35700-		upto 40000-	Nil
COEIS 360-		40001 to 60000	7000-
PLI 1356-		60001 to 96880	11064
Bond 15300-			<u>14064-</u>
LIC 1861-		Less Rebate	<u>10915-</u>
<u>54577-</u>		Tax payable =	3149-
@ 20% = 10915-		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.

(2)

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.

54

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(10)

PARA-16

Para No. 17  
PARA - 2 (97-2001)  
Para No. 2 (Rep. Memo No. 12 dt 11-9-2001)

(35)

(18)

(2)

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(82)

(38)

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 1<sup>st</sup> 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 such supply given as under. Cost of cloth may please be recovered from the official concerned and the same may be deposited in Govt. A/c under intimation to audit.  
Page 77--(95-96)--3 mtr issued to Sh. Kartar Singh Rs. 84/-  
(98-99)--3 mtr ----- do ----- Rs. 94/-
7. It was further noticed that the signatures of recipients have not been taken from the official - concerned at the time of supplying the liveries - articles. In the absence of which correctness could not be ascertained. Explanation for the lapse may be explained to audit. Details of articles given or under.

(contd. 2)

11

PARA-17  
Page No-18

PART II

(CURRENT AUDIT REPORT)

Para No.: 1

(2003-07)

(Ref. Memo No.15 Dated 13-09-2007)

32  
16  
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84  
98

**Sub: DECREASING THE INMATES IN THE S.A. B-II AND DEPLOYMENT OF STAFF TO OTHER INSTITUTIONS.**

During the course of audit it has been observed that the Sanskar Ashram for boys II has been set up for the Welfare of the children / students of denotified tribes as Banjara, Nut, Sansi, Sapera, Bajigar, Kanjar etc. who has attained the age of 10 years or passed in III, IV standard onwards and provide facilities - boarding, lodging, clothing, bedding & schooling in the local schools. The strength of the students/inmates during the year 2003-2004 to 2006-2007 residing in the SAB II and sanctioned strength are as under:-

Year	Total Sanction Strength	No. of Students residing	%age of Inmates	Total expenditure of S.A.B. II (In thousand)	Average expenditure as per inmate (In thousand)
2003-04	100	46 (Approx)	46%	1307	28
2004-05	100	43	43%	1033	24
2005-06	100	41	41%	1083	26
2006-07	100	26	26%	925	36

- a) It has been observed that %age of students/inmates of the SAB II is below 50% and Nos. of inmates are declining year by year and now is 26% of its total sanctioned strength in 2006-07 which may be due to lack of proper advertisement/ wide publicity to the public. Reasons for not admitting the students/inmates against the sanctioned strength and decreasing their strength may be elucidated to audit.
- b) The average expenditure on each inmate incurred Rs.24000/- by the SAB-II in 2004-05 and it has increased year by year as Rs.26000/- in 2005-06 and Rs.36000/- in 2006-07 due to decreasing of the inmates in the SAB-II.
- c) Sanskar Ashram for Boys No.I (for inmates 6 to 9 years) is situated in the same compound and under the Supdt./HOD/DDO of the SAB-II. The details in r/o No. of students/inmates residing in SAB-I are as under:



Year	Total Sanctioned Strength	No. of Students Residing	%age of Residing Students
2003-04	100	26 (Approx.)	26%
2004-05	100	16	16%
2005-06	100	14	14%
2006-07	100	8	8%

The total strength of residing inmates/students in Sanskar Ashram No.II and I are much below of the total sanctioned strength for one Sanskar Ashram and it is decreasing year by year but the sanctioned staff of SAB I and SAB II and budget etc. and identity thereof have been separated.

In view of the above facts the feasibility of merger of both units may be workout so that unnecessary financial burden may be avoided or efforts may be made to increase the number of inmates to its full sanctioned strength in the SAB.

**2. DEPLOYMENT OF STAFF TO OTHER INSTITUTIONS**

Smt. Yogita Gupta Welfare Officer Sh. P.C. Kohli, UDC and Sh. Kamruddin, Caretaker have been posted on diverted capacity to Distt. East, Distt. N.E. and RCC Kingsway Camp, Delhi respectively during the audit period i.e. 2003-04 to 2006-07 and they are drawing salary from Sanskar Ashram No. 2, resulted in unnecessary financial burden has been occurred in the institutions. The matter may be examined and if these posts are not requiring in the institution these posts may be abolished and may be created where these posts are required.

3. As informed by the Supdt. of SAB-II that during vacation (May & June) each year all the students/inmates leave the Sanskar Ashram to their homes and dietary items have not been procured / issued to the kitchen during the vacation. The total sanctioned strength of SAB-II is 07 Nos. out of which following posts seem to be vocational in nature:

S. No.	Name of Post	No. of Posts
1.	Welfare Officer	1
2.	Caretaker	3
3.	Aya	1
<b>Total</b>		<b>5</b>

It is advised that matter may be examined and the above staff/posts may be treated as vocational staff.

Action taken by the Deptt. on the above observations may be elucidated to audit.

(12)

PARA-10

Para No. 19

Form No. 18

Para No.: 2 of (2003-07)

(Ref. Memo No.10 Dated 11-09-2007)

(11)

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**SUB: PROPERTY STOCK REGISTER**

1. During the course of audit of the Property Stock Register, it has been observed that stock of Rs.99219/- of unserviceable items (Annexure-B) are lying in the store, which may be condemned after due approval of the competent authority and auctioned money may be deposited into Govt. account under intimation to audit.
2. The stock should be physically verified periodically. Discrepancies noticed if any requires to be brought to the notice of competent authority. It has been observed that physical verification has not been done after 2003-2004.
3. It has been seen that property register was found in a worst condition, which was maintained by the Sanskar Ashram since 1975. The pages of this register were merely torn badly. Everywhere cello tapes were found depicted. The condition of the register is very bad, it is suggested that new prescribed / revised stock register may be maintained.

All the above shortcomings / irregularities may be got regularized / completed under intimation to audit after due verification of records.

Sankar Ashram for Boys II  
Bilimal Garden Delhi-13

List of Articles for condemnation 2007-08

S.No.	Name of Articles	Quantity	Rate per unit	Amount	Source	Book Value	Page
1.	Sign Board	1	13.75	13.75	S.H.E.H	25.00	3
2.	Sign Board	1	13.76	13.76	S.H.E.H	25.00	3
3.	Sign Board	1	15.77	15.77	"	88.00	3
4.	Sign Board	1	6.11.80	6.11.80	"	85.00	3
5.	Bones Bhagwan	5	19.3.76	96.68	M.S.C.C.	1188.97	35
6.	Stall Alms	5	24.10.95	120.50	Supr. Board	3083.00	44
7.	Stall Iron	1	21.11.75	21.11.75	Supr. Board	187.05	46
8.	Stall Trunk	1	3.3.76	3.3.76	Supr. Board	98.54	46
9.	Stall Trunk	1	5.11.76	5.11.76	M.T.G. & Sub	334.58	46
10.	Wall clock	1	24.11.82	24.11.82	P.E.B. & H.	138.00	63
11.	Ang Iron	1	19.11.91	19.11.91	Baby Indrapati	95.00	70
12.	Firewood	2	19.11.91	38.22	Baby Indrapati	189.00	71
13.	Firewood	1	18.3.77	18.3.77	B.S.C.	303.50	79
14.	Firewood	1	26.9.86	26.9.86	Switzer Co.	450.00	85
15.	Iron	25	31.3.77	782.75	Switzer Agency	788.00	94
16.	Book Set	1	31.3.78	31.3.78	S.H.E.H	2350.00	99
17.	Stall chair	2	19.8.85	39.70	Supr. Board & Pon.	285.00	107
18.	Stall chair	2	2.9.85	5.80	Supr. Board & Pon.	285.00	108
19.	Stall Plate	60	25.3.83	1518.00	Supr. Board	3024.40	112
20.	Stall Glass	12	25.3.83	303.96	Supr. Board	1400.00	113
21.	Stall Glass	37	11.1.86	411.72	Supr. Board	433.00	113
22.	Plate	1	8.4.84	8.4.84	S.B. Mada	21.40	124
23.	Exhaust Fan	1	7.10.82	7.10.82	Supr. Board & Pon.	312.00	125
24.	Room heater	1	18.12.92	18.12.92	Switzer Board	115.00	131
25.	Stall Glass	25	25.1.94	625.00	Switzer Board	550.00	132
26.	Tab Iron	1	21.3.94	21.3.94	S.H.E.H	430.00	14
27.	Tab Iron	1	25.2.94	25.2.94	S.H.E.H	430.00	14
28.	Tab Iron	1	25.2.94	25.2.94	S.H.E.H	430.00	14

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S/N	Particulars	Quantity	Rate	Total	Remarks	Quantity	Rate	Total	B/F
29	Tub Iron	5 years	26.10.95			4		24600-86	141
30	Sign Board	5 years	24.3.94			1		1800-00	142
31	Sign Board	5 years	28.3.94			1		4500-00	142
32	Steel Jig	5 years	21.3.94			2		12000-00	144
33	Knives	5 years	21.3.94			1		5000-00	148
34	Emerson	5 years	22.4.94			2		48000-00	149
35	Steel chair	5 years	4.11.94			2		25000-00	151
36	Press	5 years	5.12.94			1		25500-00	151
37	Tooth	10 years	15.12.94			2		45000-00	151
38	Steel chair	10 years	16.11.94			2		45000-00	151
39	Steel chair	10 years	23.3.96			10		45000-00	151
40	Steel chair	10 years	8.11.96			1		45000-00	151
41	Coaster Iron	5 years	11.3.96			1		25000-00	16
42	Coaster Iron with stand	5 years	5.7.97			1		48000-00	16
43	Coaster with stand	5 years	9.7.97			1		48000-00	16
44	Shower Binignon with tub	5 years	27.2.96			1		126000-00	16
45	Coaster	5 years	27.2.96			1		50000-00	16
46	Penner Block & Dinkie Tin	5 years	13.9.96			1		267000-00	16
47	Washer Tapout	5 years	13.9.96			5		470000-00	16
48	Washer Tapout	5 years	16.9.96			5		500000-00	16
49	Washer Mates	5 years	23.2.98			2000		490000-00	16
50	Q. Mats	5 years	25.2.98			7000		490000-00	16
51	Lock Iron	5 years	2.10.98			6		378000-00	17
52	Peltn	5 years	20.10.99			4		640000-00	17
53	Poni Iron	5 years	24.10.99			2		440000-00	16
54	Q. Mats	5 years	24.10.99			10700		2657000-00	16
55	Block Bagel	5 years	26.9.98			1		3888000-00	17
			24.2.99					99219000	

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PARA-19

Para No.: 3

Corr No-20

of (2003-07)

2003/19

(Ref. Memo No.14 Dated 13-09-2007)

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**SUB : CONTINGENCY**

During the test check of contingency vouchers of the Institute following irregularities have been noticed:

Rs.12760/- have been incurred vide CB No. 52 dt. 22-10-2003 on repair and maintenance works of the building from M/s R. Enterprises, Karkardooma, Delhi but approval / sanction of Competent Authority / HOD has not been obtained nor the quotations have been invited under rule 102 of GFR 1963. Hence, expenditure incurred by the institution is irregular, which may be got regularized from the competent authority under intimation to audit.

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PARA-20 Para No.: 4

Para No. 21 of 2003-07

Para No. 20

(Ref. Memo No.12 Dated 12-09-2007)

126  
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**SUB : LOSS OF GOVT. PROPERTY WORTH Rs.23193/-**

As per information furnished by SAB-II there is loss of Govt. property worth Rs.23193/- due to theft on dt. 22-02-2006. The details of the items are as under:-

S. No.	Item	Quantity	Book Value (Rs.)
1.	Chimaty	20	1,200.00
2.	Steel Jug	10	900.00
3.	Geezer	3	6,440.44
4.	Gas Lamp	2	700.00
5.	Chain	50	8,500.00
6.	Steel Glass	50	1,400.00
7.	Boxes	4	4,052.00
<b>TOTAL</b>			<b>23,193.44</b>

The head of Institution is responsible for the loss of Govt. property. Action taken by the SAB-II against the delinquent official and recovery of the above amount / write-off thereof may be elucidated to audit.

(15)

~~PARA-21~~ Para No.: 5  
~~PARA-22~~  
et (2003-07)

Imp No. 21

(Ref. Memo No.15 Dated 13-09-2007)

(17) (18) (21) (25)  
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**SUB : NON PRODUCTION OF RECORD**

The following records have not been furnished to audit, which may be produced to next audit:

1. Contingent Expenditure Register
2. L.T.C. Register
3. Medical Expenses Reimbursement Register
4. Tuition Fee Reimbursement Register
5. Movement / Conveyance Register
6. Postage Stamp Register
7. G.P.F. Broad Sheet

  
(A. S. KHATI)

I A O  
(Party No. VII)

I.A.R discussed

Beenu Chopra  
12/9/07  
DDO/HO  
Sri Aashram for Boys No. 11  
Directorate of Social Welfare  
Govt. of Delhi  
D.S.A.

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PAP A-20

Para No.02

Ref. AUDIT MEMO NO.03 Dated:-30-1-15

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Subject:-Regarding Not credit adjustment of Rs. 18271.57/-.

On test check of records , it has been noticed that vide bill no CB/108n dt.13-03-14(In voice no 100008922513 dt.07-03-14) Rs. 40233/- paid for PNG to Indraprastha Gas limited. The total demand of rs.40233/- includes an arrear of Rs. 18271.57. In this regard vide memo no.06 dated 30-01-15 audit sought clarification but no clarification received.. As per records produced to the audit there is no pending payment prior to this bill so demand of arrear by Indraprastha Gas limited is unwarranted and this amount is not yet adjusted by the Indraprastha Gas limited.

Hence payment of arrear is irregular .This matter may be taken up with IGL authorities and necessary credit adjustment may be made in the future bills under intimation to audit.

*[Signature]*

*[Signature]*



PARA 23

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Ref. Audit Memo NO.03 Dated:-28-01-15

PARA No.03

Subject:- Irregular Purchase.

On test check of records of the Sanskar Ashram, for Boys-II, it has been noticed vide cabinet decision no 1514 dated 02-03-2009 Department of W.C.D. and Social welfare department allow to procure Dietary and Non dietary items for Homes and other institutions from single sources i.e. Kendriya Bhandar without calling quotation however vide order No.F76(48)/WCD/Acctts/Misc/2013-14/20156-270 dated 24-10-13 of Department of Women and Child Development. It is mandatory that any purchased made above Rs. 15000/- shall invariably & mandatorily carry a certificate as stipulated below rule 146 of GFR 2005 of local purchase committee. In the following purchases this conditions have not been fulfilled. Details are given below.

Sr.No.	Name of items purchased	Name of agencies	C.Bill No. & date	Amount (Rs.)
1.	Purchase of clothing & Bedding	KendriyaBhandar	119 dt.28/3/2014	3,87,189/-
2.	School related terns	KendriyaBhandar	120 d.28/3/2014	28754/-
3.	School Shoes	KendriyaBhandar	125 dt.31/3/2014	20212/-

The ex-post-facto approval of competent authority after giving full justification for non observing the codal formalities may be obtained under intimation to audit.

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PARA-24

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PARA No.04

Dated:-28-01-15

Subject : Non verification of remittance.

During the audit of Sanskar Ashram, for Boys-II, Dilshad Garden Delhi the following remittance forwarded to PAO-08 GNCT Delhi for verification.

Sr.No.	Date of Deposit	Challan No.	Amount
1.	13-05-08	01	6000/-
2.	31-03-09	05	2593/-
3.	04-01-11	01	956/-
4.	29-05-12	Nil	15,200/-
5.	21-02-14	08	15,000/-
6.	06-03-14	09	11957/-

But the same has not been verified and returned by the PAO-08. In the absence of verification the authenticity of remittance could not be ascertained. This matter needs investigation and necessary action under rule may be initiated under intimation to audit.

*[Signature]*

*[Signature]*

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PARA-95

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Para No 96

Para No. 05

Ref. Memo No.1&2

Sub: Non Production of records-

The following records/Information were not provided by the unit in spite of repeated verbal requests and reminder.

1. Long terms advance register i.e. H.B.A, and M.C.A etc.
2. Dead Stock Register/ unserviceable Stock Register
3. T.A./ L.T.C register.
4. Tuition fee register.
5. Medical reimbursement charges register
6. TR-05/GAR-06.
7. Service Postage stamps Register
08. Increment Register
09. Telephone Charges Register
10. Income Tax documents w.e.f. 2007-08 to 2010-11

The above records may be produced before the next audit .

*Roy Chacko.P.*  
(Roy Chacko.P.)  
I.A.O., Audit Party No.VIII  
*Chacko*

PARA 26  
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**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2014 To 31.03.2017)**

Para No.01. Sub: Irregularities in purchase made/goods procured.

Ref. to Audit Memo. No. 15 Dated : 28. 02. 18

As per General Financial Rules, purchase of goods up to the value of 15000/- on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

" I am personally satisfied that the goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price"

Further, as per rule 14 of GFR, purchase of goods costing above Rs. 15000 and up to Rs 100000/- on each occasion may be made on the recommendation of a duly constituted local purchase committee consisting of three members of an appropriate level as decided by the Head of Deptt. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase orders, the members of the committee will jointly records a certificate as under:-

"certified that the ....., members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and of marked rate and the supplier recommended is reliable and competent to supply the goods in question "

However, during the course of audit it has been found that the above provisions of GFR have not been followed. Further, payment in respect of most of the bills have been made by cheques whereas the same is required to be made by electronic mode.

Detail in respect of few bills is as under:-

<u>S.N</u> <u>Q</u>	<u>Bill</u> <u>No./Date</u>	<u>Amount</u> <u>Rs.</u>	<u>Head of</u> <u>account</u>	<u>Items purchased</u>	<u>Supplier</u>	<u>Remarks</u>
1.	CB-93 31.3.16	14963	2235 OE	Water battery lamination	M/s Jindal Coop.store s Ltd,	
2.	CB-92 31.3.16	14934	-d0-	Plastic chairs	M/s Jindal Coop.store s Ltd,	As per delegation of financial powers vide order dt. 24.10.1 issued by Director , W&CD, all furniture items are to be purchased from Tihar Jail after obtaining prior approval of HOD.
3.	CB-112 13.3.15	53716	2235 State child Protectio n Society	Curtain(Rs.12350)  Steel trunks(Rs.14700) Conveyance staff	M/s SR Hardware, C-102 DLF  Jai Balaji Furniture,	1.Proper bills are not available for purchase from SR Harware and Jai Bala ji Furniture. 2.Purchase of curtan from Hardware shop

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				etc.	Mandoli Rod	needs to be clarified as Hardware items do not include supply/sale of curtains.
4.	CB-18 5.6.15	34289	2235 S&M	School Bags.	Kendriya Bhandar	
5.	CB-34 6.8.15	30622	2235 S&M	Stationery	Kendriya Bhandar	Vide bill No. 78 dt.10.12.14, stationery has been purchased from OE but vide this bill, the same has been purchased from S&M which is irregular.
6.	CB-91 30.3.16	13900	2235 OE	Sofa & chairs repairs.	Alim Sofa and chair repair.	
7.	CB-20 12.6.15	33602	2235 S&M	Sweets  CCTV wire Printing of Forms Conveyance Repair of cooler Fair to Tour travels		1. As per delegation of financial powers vide order dt. 24.10.13 issued by Director, W&CD, HOO has no power for incurring expenditure on refreshment. 2. No TIN number is available in Bills in respect of JS Security System. 3. Printing work is to be executed through Govt. Press per delegation of financial powers dt. 24.3.12 issued by Director, WCD.
8.	CB180 17.3.17	394947	2235 State child Protection Society	Purchase of clothes.	Kendriya Bhandar.	
10	CB-83 17.3.16	26180	2235 OE	Stationary	Kendriya Bhandar	
11	CB-82 17.3.16	490229	2235 S&M	Purchase of clothing	Kendriya Bhandar	Paid by RTGS
12	CB-08 1.5.15	13510	2235 S&M	Curtains(Rs.8450)  Celebration of	AK Furniture, Dilshad Garden.	No TIN No. is available in the bill.  Expenses on such items is not covered under S&M as per

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				birth day(Rs.4070)		delegation of financial powers, stated above.
13	CB-108 28.3.15	253320	2235 StateChild Protectio n Society CSS	Kitchen items. Curtain Cloth(Rs.37500)  100Pent(Rs.58000) 100 Shirt(Rs.48000)etc.	Kendriya Bhandar	
15	CB 110 30.3.15	22753	2235 State child Protectio n Society (CSS)	Stationary items.	Kendriya Bhandar	
16	CB 123 28.11.1 6	39375	2235 S&M	Sports Shoes.	Kendriya Bhandar	
17	CB-49 8.9.14	14700	2235 S&M	Snacks, sweets etc.	Bachan Caters,Ne w Modern Shahdara.	1 As per delegation of financial powers vide order dt. 24.10.13 issued by Director , W&CD, HOO has no powes for purchase of refreshment. 2. Purchase of sweets and snacks do not cover under S&M. 3. Proper Bills have not been obtained for purchase of items./TIN NO. Not available in the bills.
18	CB-24 10.7.14	5456	2235 OE	Bill includes Conveyance in r/o Ms.Geeta Rawat, W.O. for an amount of Rs.1200		Bill includes Conveyance in r/o Ms.Geeta Rawat, W.O. for an amount of Rs.120 Whereas as per delegation of financial powers vide order dt. 24.10.13 issued by Director , W&CD, HOO in empowered to sanction conveyance upto Rs.1000 ony. Hence. the same is

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				Refreshment Rs.216	required to be regularised.  As per Bill expenditure has been incurred under the powers of Head of office but as per delegation of financial powers as stated above, HOO has no powers for incurring expenditure on refreshment.
19	CB-27 13.7.15	345	2235 OE	Bill includes conveyance for Rs.60 in respect of Udai Partap Singh, Care Taken	HOO is empowered to sanction conveyance in respect of regular and permanent staff only as per above delegation of financial powers.
20.	CB-84 7.3.16	21462	2235 OE	Bill includes conveyance in respect of Ms. Sangeeta, Care taker, Shri Parveen, C/T, Shro Manvender Singh, C/T.	HOO is empowered to sanction conveyance in respect of regular and permanent staff as per above delegation of financial powers whereas the officials concerned are not regular staff. Hence expenditure incurred reimbursed is irregular in view of above and the same is required to be regularised from relevant Head of account and not From OE.
21	CB-36 10.3.15	11817	2235 S&M	Bill includes 1. conveyance in respect of Shri Parveen, Care Taker, Manvender Singh, C./T.  2. Shri Lalit Lumar, Staff Nurse Rs.1970	HOO is empowered to sanction conveyance in respect of regular and permanent staff as per above delegation of financial powers whereas the officials concerned are not regular staff  As per Bill expenditure has been incurred under the power of Head of office but reimbursement of

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						<p>Rs.1970 to Shri Lalit Kumar in not in order as Head of office is empowered for reimbursement of conveyance only up to Rs.1000/-Hence , the above expenditure is irregular and the same is required to be regularised.</p> <p>As per delegation of financial powers as referred to above, HOO is not empowered to sanction expenditure on refreshment. Hence ,the same is required to be regularised from the Head of office.</p> <p>Further, these items do not fall in Supplies and Material.</p> <p>Expenditure on refreshment and medicines etc.do not cover under S&amp;M.</p> <p>It has been found that there is no proper system of booking of expenditure on different items in proper Heads. Some times expenditure on one item is book under OE and some time in S&amp;,M. As such booking of expenditure in proper Heads is required and compliance of the same is required to be shown to audit after rectification.</p>
						<p>3.Refreshment/ Lunch for Rs.3210+585+390+ 195+1320 vide different cash memo attached with the bills and</p>
						<p>4. Expenditure on medicines.</p>



9 12 15

It has also been found that certificate as per GFR 145 and recommendation of purchase committee along with supply order/Work order etc as per GFR 146 are not available with the bills as per record produced to audit.

Further, purchase of curtains has been split-up vide Bill No. CB-08 dt. 1.5.15 for Rs.13510, Bill No. CB-108 Dt.. 28.3.15 for Rs.253330 and Bill No. 112 dt. 13.3.15 for R 53716/- which is in contravention of GFR. Head of Office may give clarification on the points. In addition to above, discrepancies as

indicated vide remarks column in above table is required to be rectified under intimation to audit and irregular expenditure be regularised by Head of Deptt..

PARA-21

**Para No.02. Sub. Short deduction of Rs1545/-Towards UTGEIS..**

Ref. to Audit Memo. No. 12 Dated : 27. 02. 18

As per conditions of the central Govt. Employee Group Insurance scheme (CGEGIS), the monthly subscription is to be made by each group of employees to get the appropriate insurance cover as follows:-

Group Of Employees	Amount Of Contribution	Amount Of Insurance Cover
A	120	120000
B	60	60000
C	30	30000

During test check of pay bill register for the audit period 2014-17, it has been observed that the DDO has not deducted the UTGEIS contribution as per the instructions and thus resulted in short recovery of Rs.1545/- as per detail below:-

s. no.	Name of the officials and Designation (S/ Shri )	GIS Contribution	Amount To Be Deducted	Difference	Period Month	Amount Short Deducted
1	Sh. Ram Vir Singh, Supdt.	30	60	30	Sept .2016 to Dec.2016 =4 months	120
2	Sh. Virpal, Supdt .	30	60	30	Jan17 to Feb 18 =13 months	390
3	Sh. Umang choudhary Welfare Officer	30	60	30	4/17 to 2/18=11 months	330

recovery effected.  
partially settled.  
lp

(14)  
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4	Sh.Vinod Saraswat,Welfare, Officer	30	60	30	Nov15 to Mar 17 =17months	510
5	Sh Qammurdin,CT	15	30	15	March 14 to Mar 15 =13 months	195
	Total					1545

ols

It is relevant to mention here that the UTGEIS subscription in respect of above staff have been pointed out for the audit period 2014-17. Further, all the Group-D employees have been placed under Group-C category from the date on which they are placed in Grade Pay of Rs. 1800/-in PB-1

The above facts and figures may please be verified and the recoveries may be made from their salary. The recoveries towards UTGEIS for pre audit and post audit period may also be ascertained and made on the similar lines. Other similar cases may also be reviewed and the recoveries, if any be made accordingly under intimation to audit.

22  
PARA-28  
Para No 03. Sub: Recovery of DGEHS subscription amounting to Rs. 11700/--

Ref. to Audit Memo. No. 14 Dated : 28. 02. 18

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010 and thereafter the rates has also again revised w.e.f. Feb., 2017 .

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees as detailed below:

S NO.	Name of the Employee Designation	Grade pay	DGEHS subscrip tion	DGEHS subscrip tion as per PBR	Period	Months	Total amount
1	Sh.Vinod Saraswat,Welfare Officer	4200	450	225	Feb 17 to Mar 17	02	450-
2	Sh.Virpal,Supdt.	4800	650	325	Feb17 to Feb18	13	4225

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recovery effected

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3	Sh.Umang choudhary,Welfare Officer	4200	450	225	April 17 to Feb 18	11	2475
4	Sh.Sanjeev Kumar,UDC	4200	450	225	Feb17to Feb18	13	2925
5	Smt.Promila, Sweeper	1800	250	125	Feb 17 to Feb 18	13	1625-
Total Rs.							11700

*Recovery effected partially settled*

The aforesaid short recovery of subscription amounting to Rs11700/- towards DGEHS may be made from the concerned employees under intimation to audit.. Similar other cases may also be reviewed.

PARA-29  
23  
Para No.04. Sub: Non Production of Records for the audit period 2014-2017.

Ref. to Audit Memo No.02, dated 22.02.2018, Audit Memo No. 11, dated 26.02.2018 & Audit Memo. No. 17 Dated : 28. 02. 18

The following records for the audit period has not been produced to the audit party.

1. Contingent Register
2. Dispatch registers for ascertaining the consumption of Service Postage Stamp.
3. Medical Reimbursement Register
4. Long Term/short Term Advance Registers .
5. LTC Register.
6. Tuition Fee Register
7. Out Sourcing Register
8. Form 16 & Saving documents regarding Income Tax in r/o all staff members for the financial year 2014 - 2015 except in r/o Sh. Abhinandan Sharma, Sh. Mahavir Singh, UDC and Ramvir Singh, Suptd. and Form 16 along with saving documents for the financial year 2015-16 in r/o all staff members have not been furnished to the audit.

The same may be produced to the next audit.

  
INSPECTING AUDIT OFFICER

PARTY NO. XXII

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**TEST AUDIT NOTES (TAN) Part-III**

**TAN NO. 01 Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.**

**Ref: Audit Memo No.01, Dated 22/02/2018**

**Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.**

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to the next audit.

**TAN NO. 02 Subject:- Improper maintenance of Pay Bill Registers.**

**Ref: Audit Memo. No. 04, Dated: 22.02.2018**

During the test check of the PBRs maintained by the Sanskar Ashram, Baoyis-II, Dilshad Garden, Delhi-95 for the Audit period 2014-15, 2015-16 & 2016-17, following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the most of the pages of the PBR's. Apart from name, other details i.e details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority.
3. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO at any page.
4. GAR-18, Abstract of Pay bill is not prepared



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5. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
  6. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.  
The discrepancies indicated above may be rectified and compliance may be shown to the next audit .

**TAN NO. 03 Subject: Maintenance of Service Book of Government Servants and non verification of Service from concerned PAO.**

**Ref: Audit Memo. No. 06 Dated: 23.02.2018**

01. As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the officer/official concerned. On perusal of Service Books of staff of Sanskar Ashram, Boys-II, Dilshad Garden, Delhi-95, it has been found that, The said service verification certificate has not been found pasted in the Service Book of following officers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

**STAFF WHO HAVE COMPLETED 18 YEARS OF SERVICE**

S. NO.	NAME OF THE STAFF (S/Sh/Smt.....)	DESIGNATION	DOB	DATE OF RETIREMENT
1	Sh. Vir Pal	Suptd.	11.11.1970	30.11.30
2.	Sanjeev Kumar	UDC	13.09.1970	30.09.2030
3.	Promila	MTS	10.12.1969	31.12.2029

02. Further, on scrutiny of the Service Books, it has been observed that recent photographs of individual is not pasted on the first page of Service Book. The same is also required to be attested by HoS concerned.
03. Nomination forms of DCRG, UTEGIS; GPF/CPF, Details of family & Home Town Declaration etc. filled by the Government servants duly accepted by HOD/HOO are required to be kept in the service books, except Mr. Virpal, Suptd, as the same are available in his service book.
04. Leave account in service book is not found maintained for the audit period as wil as Entry of annual increment is also not made. Entry of pay fixation of VIth & VIIth CPC are also not available in the service book of Smt. Promila, MTS, which is irregular.

The discrepancies indicated above may be rectified and compliance may be shown to the next audit .



(A) (B) (C)

**TAN NO. 04 Subject Improper maintenance of Bill Registers.**

**Ref. Audit Memo. No. 07 Dated: 22.02.2018**

During the test check of the Bill Register maintained by the Sanskar Ashram, Baoyis-II, Dilshad Garden, Delhi-95 for the Audit period 2014-15, 2015-16 & 2016-17, following irregularities have been noticed:-

1. The mandatory page counting certificate at the first page of the Bill Register is not available. .
2. Column No. 7 to 17 in the bill register are mostly blank. Necessary information was not provided in the columns of the bill register, which seems to be essential.
3. Several cuttings/ over writings were found, which were not attested by the DDO . Cutting in the bill register must be avoided and if there is any cutting, It should be simply crossed instead of using fluid, the same may be attested by the DDO/HOO.
4. During the year 2016-17 one bill No. 147 dt; 9.01.2017 was cancelled but the entry of the cancellation has not been made in the bill register and there are no signature of DDO/HOO, which is irregular.

The discrepancies indicated above may be rectified and compliance may be shown to the next audit .

**TAN NO. 05 Subject: Discrepancies in Stock Registers.**

**Ref. Audit Memo. No. 09 Dated: 26.02.2018**

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items recorded in the Stock Register during audit period which is irregular.
2. Certain Columns such as Progressive total, no. of items disposed off left blank in few of the pages. Manner of disposal is also mentioned as issued to Office and consumed which is irregular. Name of person to whom item issued only on receipt of indent should be clearly mentioned in the Stock Register even signature of the recipient is also not available in the stock register.
3. The mandatory page counting certificate at the first page of the Stock Register is not available. .



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4. Most of the Columns in the stock register are blank. Necessary information was not provided in the columns of the stock register, which seems to be essential.
  5. Several cuttings/ over writing were found, which were not attested by the stock in charge Concerned also. Cutting must be avoided and if there is cutting, at that place it may be simply crossed instead of using fluid and it may be attested by the stock in charge Concerned.
  6. Signatures of the Sstore In Charge are not available at some pages of the stock register, which is irregular.

The discrepancies indicated above may be rectified and compliance may be shown to the next audit .

**TAN NO. 06 Subject - Un- Utilized funds under Major Heads**

**Ref. Audit Memo. No. 18 Dated: 28.02.2018**

As per rule 54 of GFR 2005, Head of Department or controlling officer shall be in a position to estimate likely savings or excess and to regularize them in accordance with the instructions laid down in Rule 62.

The said rule position has not been adhered to by Head of Office as per detail given below:-

**Detail of Head wise Budget (Non Plan)**

2014-15

Sl. No	Head of Account	Budget Allocation	Expenditure Incurred	Saving	%
01	Medical	1,60,000	98,791	61209	62 %

**Detail of Head wise Budget (Non Plan)**

2015-16

Sl. No	Head of Account	Sub Head	Budget Allocation	Expenditure Incurred	Saving(-)	%
01	Medical	222501800980006	2,00,000	58,855	141145	71

**Detail of Head wise Budget (Plan)**

2015-16

Sl. No	Head of Account	Sub Head	Budget Allocation	Expenditure Incurred	Savings(-)	%
01	CSS Implementation of JJ Act	223502102540042	18,00,000	3,72,606	1427394	79

**Detail of Head wise Budget (Non Plan)**

2016-17

Sl.	Head of Account	Sub Head	Budget	Expenditure	Saving(-)	%



No			Allocation	Incurred		
02	Medical	222501800980006	2,00,000	1,07,519	92481	46


**Detail of Head wise Budget (Plan)**

2016-17

Sl. No	Head of Account	Sub Head	Budget Allocation	Expenditure Incurred	Saving(-)	%
01	CSS	223502102270036	2,00,000	10,506	189494	95

On scrutiny of Budget allotment and expenditure report, it has been noticed that the expenditure in some Heads of accounts has remained unutilized fully and savings up to 95% has been found. Savings of funds allocated as per demand of the office to this extent require explanation of the department. The discrepancies indicated above may be rectified and compliance may be shown to the next audit .

In View of above, the HOO should follow the instructions as prescribed under GFR.

  
INSPECTING AUDIT OFFICER

PARTY NO. XXII



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**PART-II**

**CURRENT AUDIT**

2017-18 to 2018-19

**PARA NO.1**

**(Ref. Memo No.02)**

**Sub: Excess payment made to Kendriya Bhandar**

During the test check of Suppliers Bill, it has been observed that consumable items have been procured by the office of SAB-II from Kendriya Bhandar and payment of Rs. 3,23,542/- was released vide Bill No.CB-67 dated 07.09.2017 for the items procured as mentioned in three invoice/Bills of Kendriya Bhandar. It was further observed that the total cost of the items purchased in one of the Bill, Bill No. KB/1153 dated 01-09-17 was Rs. 38,035/-, but the amount has been shown in the Bill as Rs. 44,835/- and as a result excess payment of **Rs. 6,800/-** was paid to Kendriya Bhandar.

Over payment of **Rs. 6,800/-** as mentioned above may be made from Kendriya Bhandar and deposited into Govt A/c under intimation to audit. Other similar cases may also be reviewed and action taken accordingly.

*Padmini*

(Padmini Ravi Kumar)  
Inspecting Audit Officer

**Part-II**  
**Current Audit Report 2019-22**

During the course of current audit, 07 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. NIL as per reply provided by the Unit, 07 memo have been converted into 06 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:-**

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


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**PART II**  
**CURRENT AUDIT REPORT**  
**(2019-2022)**

**PARA 01:- (Dated 27/01/2023)**  
**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.
12. Moment Register
13. Travelling allowance file
14. Income Tax File

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

  
**(PANKAJ NARANG)**  
**IAO/AO**  
**Audit Party No. VI**

**PART III**  
**TEST AUDIT NOTE**  
**(2019-2022)**

**TAN.01:- (Ref: Audit Memo No.02 dated 19/01/2023)**  
**Sub:- Improper maintenance of Pay Bill Register.**

During the test check of Pay Bill Register of office of Sanskar Ashram for Boys-II 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 23/01/2023)**  
**Sub: Shortcomings in maintenance of Cash Book.**

During the test check of Cash Book of office of Sanskar Ashram for Boys-II Dilshad Garden, Delhi, for the Period 2019-20 to 2021-22 the following shortcomings have been noticed:

1. **Non- attestation of entries:** It has been noticed that all the entries on receipt side as well as of payment side have not been attested in the cash book.
2. **Non- Issuance of TR-V:** whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of knowledge of receipt of cash. However, it has been observed that no TR-V has been issued.
3. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:



“Certified that cash amounting to Rs..... has been physically verified and found correct as per the balance recorded in the cash book.”. “It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book.”

However, it has been observed the certificate was not recorded in the prescribed format.

4. **Erasers/ Overwritings:** An eraser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made the cash book but entries were not initialised by the Head of Office on every such corrections. e.g. page no. 39,42,46 and 47.
5. **Incomplete entries:** In some transactions an incomplete entry was made in the cash book the dates of transaction has not been written. Further, Neither the cheque Number nor the date of cheque no. was written.

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

**TAN.03:- (Ref: Audit Memo No.04 dated 23/01/2023)**  
**Sub: Shortcomings in Stock Registers**

On test check of Stock Registers (Consumable & Non-consumable) maintained by Sanskar Ashram for Boys-II Dilshad Garden, Delhi, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.
- (3) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.
- (4) The Certificate of quality under rule 154 has not been made on the body of the bills.
- (5) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (6) The Annual Store Return has not been prepared.

Reason for above shortcomings may be elucidated to audit.



**TAN.04:- (Ref: Audit Memo No.05 dated 23/01/2023)**  
**Sub: Shortcoming in Service Book.**

On Test Check of Service Book of office of the **Sanskar Ashram for Boys-II 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 1<sup>st</sup> January & 1<sup>st</sup> July of every calendar Year. It has been observed that the credit of leave is not updated in many Service Book.
2. Entry of Aadhar Number has not been made in Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015.

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

**TAN.05:- (Ref: Audit Memo No.06 dated 24/01/2023)**  
**Sub: Shortcoming in Bill Register.**

On scrutiny of Bill Register of office of the **Sanskar Ashram for Boys-II Dilshad Garden, Delhi** for the Period Upto 2019-20 to 2021-22 the following shortcomings have been noticed:

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

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



**TAN 05:- (Ref: Audit Memo No.07 Dated 27/01/2023)**  
**Sub: Non- Surrender of Savings**

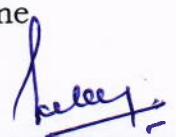
As per Rule 62 (2) of General Financial Rules, the savings as well as provisions that cannot be profitably shall be surrendered of Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excess.

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.

(inRs.)

YEAR	PLAN		SAVINGS
	ALLOTTED	EXPENDITURE	
2019-20	1,38,50,000/-	75,75,426/-	62,74,574
2020-21	55,50,000/-	45,36,177/-	10,13,823
2021-22	104,00,000/-	81,66,923/-	22,33,077
<b>Total</b>	298,00,000/-	202,78,526/-	95,21,474

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)**