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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF EXPANSION OF EXISTING BEGGARS' HOME,
TIMARPUR, DELHI FOR THE PERIOD 2013-14 TO 2015-16**

INTRODUCTION

The Internal Audit Report of Expansion of Existing Beggars' Home (EEBH), Timarpur, Delhi, on the accounts of for the period 2013-14 to 2015-16 was conducted by the field Audit Party No. IX Comprising of Shri Piyush Taneja, IAO/AO, Sh. Vijay Kumar Rajoot, AAO and Sh. Dilip Kr. Sharma, AAO. The audit was conducted during 07 working days between 03/11//2016 to 11/11/2016.

AIMS AND OBJECTIVES

"Expansion of Existing Beggar Home, Timarpur, Delhi" is a scheme running under "Home for Healthy Children of Leprosy Patients, Timarpur, Delhi," under which no inmates are there at present.

H.O.D /H.O.O./ D.D.O's / CASHIERS

The following officers have served as HOO / DDO / Cashier during 2013-14 to 2015-16:

S. No.	Name of the Officer	Designation	Period	
			From	To
Head of the Department (S/Shri/Ms.)				
1.	Rajeev Kale	Director	01.01.2009	13.09.2014
2.	Saumya Gupta	Director	13.09.2014	16.11.2015
3.	Dilraj Kaur	Director	16.11.2015	14.01.2016
4.	Sanjay Kumar	Director	14.01.2016	Till date
S. No.	Name of the Officer	Designation	Period	
			From	To
Head of the Office (S/Shri/Ms.)				
1.	Subhash Chand Gautam	Superintendent	03.08.2011	01/2014
2.	M.K.Chandra	Superintendent	01/2014	Till date
D.D.O				
1.	Subhash Chand Gautam	Superintendent	03.08.2011	01/2014
2.	M.K.Chandra	Superintendent	01/2014	Till date
Cashier (S/Shri/Ms.)				
1.	Umesh Sehgal	UDC	04/2013	04/2014
2.	Shiv Sahai Gupta	House-father (Contractual)	04/2014	Till date



9/c

Budget & Expenditure of the Department for the period :2013-14 to 2015-16**(Amount in Rupees)**

Year	PLAN		
	Budget	Expenditure	Balance
2013-14	Nil	Nil	Nil
2014-15	Nil	Nil	Nil
2015-16	Nil	Nil	Nil

Year	Non – PLAN		
	Budget	Expenditure	Balance
2013-14	10,20,000	9,20,319	2,69,681
2014-15	9,10,000	7,79,813	1,30,187
2015-16	9,40,000	8,96,086	43,914

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	--	--	--
2	Group – 'B'	--	--	--
3	Group – 'C'	07	02	05
4	MTS	03	01	02
Total :		10	03	07

Statutory Audit:-

The Statutory audit of the Expansion of Existing Beggars' Home (EEBH), Timarpur, Delhi, has never been conducted by AG (Audit) Delhi.


Maintenance of Records:-

The maintenance of record of Expansion of Existing Beggars' Home (EEBH), Timarpur, Delhi, for the period 2013-14 to 2015-16 was found satisfactory subject to the observations made in the Current Audit Report.

8/C

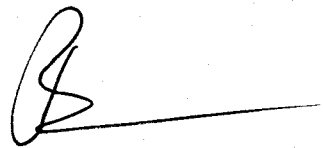
Old Audit Reports & Recoveries –

There were 02 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2007-09	02	0	Nil	1 and 2 1 
2		02	0	Nil	0

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1	2007-09	02	970	Nil	970	
			970	Nil	970	



HC

Current Audit Report :

During the course of current audit, 10 Memos (06 Record Memos and 4 Observation Memos) have been issued to Expansion of Existing Beggars' Home (EEBH), Timarpur, Delhi for the period 2013-14 to 2015-2016. One Audit Memos has been settled on the spot. Out of 03 observation Audit Memos, 01 Audit Memo has been converted into para and 02 to TANs.

Details of Current Recoveries:-

There are no current recoveries.

Internal audit report has been prepared on the basis of information furnished and made available by the department "Expansion of Existing Beggars' Home (EEBH), Timarpur, Delhi" for the period 2013-14 to 2015-2016. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.



(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

60

PART – I

Old AUDIT REPORT (2007-2009)

B

PART I

Old

~~PART-II~~

CURRENT AUDIT REPORT OF EXPENSION OF EXISTING BEGGAR HOME, TIMAR PUR, DELHI

Para No.1(Memo No. 5 dated: 29.12.09)

Sub: Performance of the Expansion of Existing Beggar Home, Timarpur

Para 1
o/s

During the audit of Expansion of Existing Beggar Home, Timarpur, for the period 2007-09, the office intimated vide letter number HHCLP/178 dated 18.12.09 that EEBH is a scheme running presently only for salary purpose under Home for Healthy Children of Leprosy Patients (HHCLP). There was no inmate in the home during the audit period 2007-09, as no physical inmate/person is taking advantage from the scheme, hence the expenditure of Rs. 16,60,364 on salary and allowance on the officials who were working here during 2007-09 was unfruitful. There is a need of proper planning to decide regarding the continuation of the scheme so that a proper utilization of funds can be made.

The Cash Book of EEBH is being maintained jointly with HHCLP. The Schemes, Expansion of Existing Beggar Home, Timarpur and Home for Healthy Children of Leprosy Patients (HHCLP) Timarpur have different budget allotment/allocations. As such separate cash books need to be prepared. Reasons for maintaining a single cash book for the two units may be intimated to audit.

Para 2
o/s

Para No. 02(Ref. Memo No.06 dated 29.12.09)

Sub :- Income Tax

The scrutiny of Income tax records along with PBRs produced to audit for the period 2007-09 of Expansion of Existing Beggars Home(EEBH) revealed that less income tax was deducted from the salary of following officials during 2008-09 which may be recovered after due verification under intimation to audit.

Particular	Smt.P.V.Rana,W.O	Sh. Prem Chand, Sweeper
Gross salary	439446	190783
Less:- TPT	7200	5400
Savings	100000	24180
Relief Fund	758	312
Taxable Income	331488	160891
Income Tax	18298	1089
Add:- Edn. Cess 3%	549	33
Total Tax Due	18847	1122
Tax deducted (PBR)	18353	646
Tax Still due	494	476

GITA SHARMA
IAO

PARA-1

PART II
CURRENT REPORT
2013-14 TO 2015-16

2/10

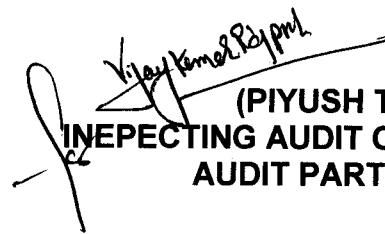
Subject: Non maintenance of Cash Book

Audit Memo. No. 07 Dated: 04.11.2016

Cash-book is a record of all the cash Receipts and cash Payment made (including bank deposits and withdrawals) each day and shows balances in hand at the end of the day. All Payments and Receipts realized should be entered in the cash-book as soon as they occur and attested by the Head of the Office / DDO in token of check. Further, as per GAR-6 Rule 22(1), the DDO/Head of Office where the said money is received on behalf of Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialing its counterfoil, that the amount has been properly entered in the cash book.

During the test check, it has come to the notice that the Cash-Book is not being maintained in the "Expansion of existing Beggar Home, Timarpur, Delhi" for the years 2013-14, 2014-15 and 2015-16.

The Cash Book needs to be prepared immediately and make the entry NIL if no transaction happens in the particular month to avoid any financial irregularities. Action taken in this regard may be intimated to the audit.


(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

TAN-1

Part - II
Current Report (2013-14 to 2015-16)

7/C

(A)

Subject:-Inclusion of Adhaar (Unique Identification) number in Service Book of Government Servants.

Audit Memo. No.8 Dated: 04-11-2016

On perusal of Service Book of staff of EEBH, Timarpur, Delhi, it has been found that entry of Adhaar Number has not been made in the Service Book of staff 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. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Adhaar number in Pension Payment Orders.

(B)

Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(2) **Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

The necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN-2

Subject:- Improper maintenance of Pay Bill Registers.

Audit Memo. No.09

Dated: 07.11.2016

During the test check of the PBRs maintained by the EEBH, Timarpur, Delhi for the audit period 2013-14 to 2015-16 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. 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 any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No. etc. were also not found completely filled.
3. GAR-18, Abstract of Pay bill is not prepared.
4. Some cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

The necessary steps may be taken to remove the above discrepancies under intimation to Audit.



**(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX**

110

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


General

The general condition of accounts of "Expansion of existing Beggar Home, Timarpur, Delhi for the period from 2013-14 to 2015-2016 was found to be satisfactory subject to the remarks made in the Inspection Report. The Inspection Report for the year 2013-14 to 2015-16 has been prepared on the basis of information furnished and records made available by the audited unit. The Directorate of Audit, Govt. of NCT of Delhi disclaims any responsibility for any mis-information and non-information on the part of the auditee.


(PIYUSH TANEJA) 11/11/16
**INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX**

Acknowledgment

Seen and discussed all the remarks, audit memos, old outstanding paras & draft report pertaining to the internal audit of Accounts for the 2013-14, 2014-15 and 2015-16. It is further to ensure that reply of outstanding paras will be sent to Directorate of Audit in due course.


**DDO/HO
EXPANSION OF EXISTING
Beggars Home Khyber Pass
Deptt. of Social Welfare
Govt. of N.C.T. Delhi-54**