

**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 Girls Dilshad Garden, Delhi

INTRODUCTION

The accounts of **Sanskar Ashram for Girls, Dilshad Garden, Delhi** for the period 2020-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 25/07/2023 to 02/08/2023 (07 working days).

Aims and Objectives:-

Sanskar Ashram ,Children Home for Girls, Dilshad Garden, Delhi is under the administrative control of Department of Women & Child Development, GNCT of Delhi. This home provides shelter to the children in need of Care and protection who lived in some kind of difficulty circumstances under Juvenile and Justice (Care & Protection) Act 2000. The girl Children in this home are of the age group of 6-18 years. This home is also responsible for their rehabilitation along with providing education and enroll them in various vocational trades as per their interest and provide them information on difference issues to enhance their knowledge.

List of HOD

S.No.	Name of Officer	Designation	Period
1.	Mr. S.B Shashank	H.O.D	04/2020 to 08/2020
2.	Ms. Rashmi Singh	H.O.D	09/20 to 04/2022
3.	Mr. Krishan Kumar	H.O.D	06/2022 to Till Date

H.O.O/D.D.O

S.No.	Name of Officer	Designation	Period
1.	Ms. Sapana Goel	H.O.O/D.D.O	01/04/2020 to 18/10/2020
2.	Ms. Sadhana Goel	H.O.O/D.D.O	19/10/220 to 22/01/2023
3.	Ms. Alia Saeed	H.O.O/D.D.O	23/01/2023 to Till Date

Cashier:-

No Regular Cashier was posted in Children Home for Girls after 07/2019.

Ms. Neha Ahuja(Physiotherapist) was assigned the work of Cashier by that period.



VACANCY POSITION

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	0	0	0
2	GROUP B	1	1	0
3	GROUP C	12	04	08
4	GROUP D	13	05	08

Budget Details for the year 2020-23**Sanskar Ashram for Girls, Dilshad Garden, Delhi**

(Rs.In Rs.)

Financial Year	Budget Allotted	Expenditure	Balance
2020-2021	14580000	11719821	2860179
2021-2022	17500000	13281177	4218823
2022-2023	15920000	13501356	2418644

Statutory Audit

As per the information provided by Sanskar Ashram for Girls Dilshad Garden, Delhi the A.G. (Audit) of the unit has been conducted upto 2003.

Maintenance of Records

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

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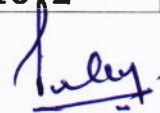
PART-I
Old Internal Audit Report (1978-2020)

There were 22 old outstanding Audit Paras with recovery of Rs. 461072/- in respect of Sanskar Ashram for Girls Dilshad Garden, Delhi Noreply submitted by the unit, however The remaining 22 Paras with recovery of Rs. 461072/-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	1978-79	1	--	--	--	01(2)
2	1996-97	5	--	--	--	05(15,18,21,23,25)
3	1997-01	1	--	--	--	01(37)
4	2003-06	5	--	--	--	05(1,3,5,6,8)
5	2006-14	2	--	--	--	02(1,2)
6	2014-18	3	--	--	--	03(1-3)
7	2018-20	5	--	--	--	05(1-5)

Details of Old Recovery

Sr. No.	Year	Para No.	Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	1996-97	15	17106	--	17106
2	1996-97	18	456	--	456
3	1996-97	23	186	--	186
4	2003-06	1	2098	--	2098
5	2006-14	1	167604	--	167604
6	2014-18	1	1232	--	1232
7	2018-20	1	220374	--	220374
8	2018-20	3	52016	--	52016
	Total		461072	--	461072


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

Directorate of Audit

C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001

Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Department of Women and Child Development							
Sub department: Sanskar Ashram for Denotified Tribes and SC Girls, Dilshad Garden, Delhi (827/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1978	1979	2		Irregular Allotment of Accomodation.	O	0
2	1996	1997	15		Irregular Purchaases	O	17106
3	1996	1997	18		Liveries Account	O	456
4	1996	1997	21		Drawal & DA	O	0
5	1996	1997	23		Income Tax	O	186
6	1996	1997	25		Excess Expenditure	O	0
7	1997	2001	37		Pay Bill Register	O	0
8	2003	2006	1		Income Tax	O	2098
9	2003	2006	3		Purchase	O	0
10	2003	2006	5		Uniforms (Liveries)	O	0
11	2003	2006	6		Stock Registers	O	0
12	2003	2006	8		Pay Bill Register and Bill Register.	O	0
13	2006	2014	1		Non deduction of TDS	O	167604
14	2006	2014	2		Non production of Records	O	0
15	2014	2018	1		Recovery of excess payment on a/c of TA	O	1232
16	2014	2018	2		Irregular purchase without approval of the Competent Authority	O	0
17	2014	2018	3		Non production of Records	O	0
18	2018	2020	1		Overpayment of salary to contractual staff	O	220374
19	2018	2020	2		Procurement of Dietary, Clothing, Stationary etc.	O	0
20	2018	2020	3		Over payment of HRA and Transport Allowance to Smt. Swati Sharma, Supdt.	O	52016
21	2018	2020	4		Physical verification of stores	O	0
22	2018	2020	5		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.

Rs. 461,072 /-

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING , 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

Sub: Internal Audit of Sanskar Ashram for Girls, Dilshad Garden,
Delhi - 110093 for the period 2018-19 to 2019-20

Introduction

Test Audit on the accounts of Sanskar Ashram for Girls, Sanskar Ashram Complex, Dilshad Garden, Delhi - 110093 for the period 2018-19 to 2019-20 was conducted by the field Audit Party No. VI, comprising Smt. Padmini Ravi Kumar, IAO & Sh. Vijaya Kumar EK, AO. The audit was conducted during 08 working days w.e.f. 09.10.2020 to 20.10.2020.

Aims & Objectives:-

Sanskar Ashram, Children Home for Girls, Dilshad Garden, Delhi is under the administrative control of Department of Women & Child Development, GNCT of Delhi. This home provides shelter to the children in need of Care and protection who lived in some kind of difficulty circumstances under Juvenile and Justice (Care and Protection) Act 2000. The girl children in this home are of the age group of 6-18 years. This home is also responsible for their rehabilitation along with providing education and enroll them in various vocational trades as per their interest and provide them information on different issues to enhance their knowledge.

DETAILS of H.O.O/D.D.O /CASHIER:-

The following officers/officials have served as HOO/DDO/Cashier during the period 2018-19 to 2019-20:-

HOO/DDO:

S.No.	PERIOD	HOO/HOS	DDO
1	01.04.2018 to 04.12.2018	Smt. Swati Sharma	Smt. Swati Sharma
2	05.12.2018 to 31.03.2020	Smt. Sapna Goyal	Smt. Sapna Goyal

Cashier:-

S.No.	PERIOD	Name	Designation
1	01.04.2018 to 31.01.2019	Sh. Abhinandan Sharma	UDC
2	01.02.2019 to 01.07.2019	Ms. Babita Rani	LDC
3.	02.07.2019 to 31.03.2020	No Regular Cashier posted	--

BUDGET ALLOCATION & EXPENDITURE FOR THE YEAR 2018-2020

Financial Year	Budget Allotted	Expenditure
2018-19	Rs. 2,04,00,000	Rs. 1,36,57,949
2019-20	Rs. 2,58,50,000	Rs. 1,35,42,858

STATUTORY AUDIT:-

As per the information provided by the HOO, Sanskar Ashram for Girls, Sanskar Ashram Complex, Dilshad Garden, Delhi - 110093 was conducted by the A.G (Audit) Delhi upto March, 2003.

VACANCY STATEMENT:

The Staff strength of Sanskar Ashram for Girls, Sanskar Ashram Complex, Dilshad Garden, Delhi - 110093 as on 31-03-2020 was as under:-

Group	Sanctioned Post	Post filled	Post Vacant
A	00	00	00
B	01	01	00
C	12	01	11
TOTAL	13	02	11

MAINTENANCE OF RECORDS:-

Maintenance of records of Sanskar Ashram for Girls, Sanskar Ashram Complex, Dilshad Garden, Delhi - 110093 for the period 2018-19 to 2019-20 was found satisfactory subject to the observations made in Current Audit report and in Test audit notes.

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OLD AUDIT REPORT:

There were 21 Paras (with recovery of Rs.1,91,066/-) outstanding out of the pervious Audit Report. As per the replies submitted and compliance shown by the unit 04 Paras fully and 01 Para partially settled effecting recoveries to the tune of Rs.2384/- and the remaining 17 outstanding para have been incorporated in the Current report as Part-I.

DETAILS OF OUTSTANDING PARAS:-

S. No.	Period	Total Paras	Para Settled	Para No. of Settled Paras	Outstanding Paras
01	1978-1979	01	---	---	01
02	1994-1996	01	01	Para No. 13	---
03	1996-1997	06	01	Para No. 20	05
04	1997-2001	03	02	Para No. 33 & 34	01
05	2003-2006	05	---	---	05
06	2006-2014	02	---	---	02
07	2014-2018	03	01 (Partially)		03
	Total	21	04 fully & 01 Partially		17

DETAILS OF OLD RECOVERY:

S.No	Period	Para No.	Recovery Outstanding	Recovery Effected	Balance outstanding
01	1996-1997	15	17,106	---	17,106
02	1996-1997	18	456	---	456
03	1996-1997	23	186	---	186
04	2003-2006	01	2098	---	2098
05	2006-2014	01	167604	---	167604
06	2014-2018	01	3616	2,384	1232
	Total		191066	2,384	1,88,682

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CURRENT AUDIT REPORT (2018-19 to 2019-20):-

During the course of current audit, 08 Audit Memos (03 Record Memos & 05 Observation Memos) were issued to the unit highlighting various irregularities and raising recoveries to the tune of **Rs. 2,72,390/-** As per the reply submitted by the unit 02 record Memos were settled and the remaining 06 Memos have been converted into **05 Paras and 01 TAN** with recovery outstanding to the tune of **Rs. 2,72,390/-** which have been incorporated in the Current Audit Report as Part - II & III.

DETAILS OF CURRENT RECOVERY:-

(in Rupees)

Memo No.	Para No.	Recoveries Raised	Recovery Effected	Recovery Outstanding
04	01	2,20,374	--	2,20,374
07	03	52,016	--	52,016
Total		2,72,390	---	2,72,390

The internal audit report has been prepared on the basis of the information furnished and made available by the H.O.O., Sanskar Ashram for Girls, Sanskar Ashram Complex, Dilshad Garden, Delhi - 110093. The Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the auditee.

Padmi

(Padmini Ravi Kumar)

I.A.O.

YAKAND - PART - I (old Report)
PARA - 2 (78-79)

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PARA - 2
The subject, Mrs. Savitri Sanghvi, is a widow of a deceased officer of higher status, who was granted an accommodation, which was meant for an officer of higher status, vide Board's letter No. 34(17)/70 dated 14/10/70 dated 14/10/70. The term of appointment of Mrs. Savitri Sanghvi did not require allotment of accommodation to her, as she was not an officer of higher status, and she was not entitled to be of an accommodation. It was also noted that Mrs. Savitri Sanghvi had the accommodation granted to her as an officer of appropriate status, which could have been vacated for this purpose. It is noted that Mrs. Savitri Sanghvi was not entitled in lieu of her husband to have the accommodation, which was meant for officer of higher status, to her, as she was not an officer of higher status.

Further it was noticed that the subject was directed to vacate the accommodation vide letter No. 34(15)/76 dated 16/12/76 and the conditions of allotment, she was required to vacate the accommodation within a week from the date of receipt of the letter directing her to vacate the accommodation. As the official failed to vacate the accommodation within the notice period, an order of boycott was issued on 27.12.76 till the date, she was in occupation of the accommodation. Stoppage of the accommodation, is taken to be a disciplinary matter, and the subject is advised to vacate the accommodation.

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(c) In addition to above if any further
that recovery of value and objectively
condition change was being affected from
Sat. Serial 2 Rs. 8/- P. No. 150 basis of recovery
if this case was not shown during 1961
The basis on which recovery was being made

(d) It is noted that recovery of house
rent of Rs. 21-00 P. No. 150 from 15.5.72 to 5.5.73
and 22.70 from 6.5.73 to 12.4.74 was effected
from Sat. Phool Ahuja. It is
apparent that Sat. Phool Ahuja was in occupation
of the accommodation in the Banker's Scheme from
15.5.72 to 12.4.74. As the date of appointment
of Sat. Ahuja was not available the
matter could not be examined in this regard.

It is requested that a copy of the condition
of allotment to Sat. Ahuja may be
supplied forthwith which would establish
recovery of house rent of Rs. 21-00 P. No. 150
from Sat. Phool Ahuja be also considered and
intimation to be made.

(e) The exact market value of the house
in consultation with P.U.D., and amount of
compensation worked out accordingly.

PARA NO. 9 Reference 94-96
Sub: Pay Bill Registers.

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During the course of test audit check for the year 1994-96, the under-mentioned irregularities had been noticed:

1. COE. 25 of PBR 1994-96. The entries made in the PBR had not been attested by the responsible officer in token of having verified their correctness.
2. Alphabetical index had not been prepared in PBR.
3. ~~Supplementary~~ advances to be recovered being carry forwarded from previous years had not been attested by the responsible officer.

XXXXXXXXXXXXXXXXXXXX

settled

In view of the above, the needful may be

Settled after reply
submitted
[Signature]

PARA (2) -
~~PARA-15~~ (S 96-97)

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Para No 2

Memo No. 12

Dated 7.11.97

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IRREGULAR PURCHASES

During the course of test check it has been observed that furniture items for office, utencils, tatpatti and daries etc. were purchased vide Bill No. 136 for Rs. 68,342.00, Bill No. 237 for Rs. 7,554.00 and bill No. 238 for Rs. 23,502.00. Individually tenders were called from Super Bazar, Kendriya Bhandar and Delhi Consumer Coop Store Karampura vide letter dated 2 10.3.97 and the last date for receipt of tenders was 15.3.97. Out of these three firms only two firms furnished their tenders and Super Bazar did not response. From the undated noting of the file it appears that 3 more tenders were called from private firms though no office copy of tender notice is available in the file. However scrutiny of the dispatch register shows that tenders to three firms were issued on 26.3.97 vide letter Nos. 105 to 107.

As per purchase policy of Govt. of NCT of Delhi circulated vide letter No. 222/10/84-AC 782/951 dated 27.3.96 it will be incumbent on the department/office that the limited tender enquiry in such cases should be issued to the Govt. institutions listed in the letter and in case these institutions fail to respond to the tender enquiry by the prescribed dates it should automatically tentanous to the issue of non availability certificate by the institution and then the insitations can resort to local purchase by inviting tenders from private parties as per instructions in the GFR.

In the present case though tenders were received from two govt. agencies even though the tenders were allegedly called from private firms.

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Moreover as per purchase policy of Govt. of NCT of Delhi purchase committee should be constituted and in case the purchase of stores exceed Rs. 20000.00 a representative of the PDPAO organisation will also be the member of the Purchase Committee. In the present case no Purchase committee seems to have been constituted as the cooperative statement has not been approved by the committee with the result the prescribed procedure for making purchases have not been followed in the present case.

Fresh tenders from private firms are called on 26.3.97 but the cooperative statement which was prepared on 21.3.97 after opening tenders on 20.3.97 contains the rates of the firms whom letter was issued on 26.3.97.

There appears to be manipulation by overwriting in the tenders in the rates of different items. Some of examples are as under:

1. Rates quoted by the CBI Employees Consumer Cooperative stores for trunks big and small were Rs. 325 and Rs. 220 respectively. This fact finds support from the cooperative statement prepared by the office. However at a later stage the quotation seems to have been tampered by overwriting the rates as Rs. 825 and Rs. 320 respectively and purchases were made at the rates of Rs. 820 and Rs. 315 respectively from Messers Hite Engineers Pvt. Ltd. 100 small and 5 big/ trunks have been purchased resulting in loss of 11875.00 to the public exchequer.
2. Similarly ration (drums) rates were quoted as Rs. 375 each by CBI Employees Consumer Store but purchases have been made at the rate of Rs. 440 from the same firm. 12 drums were purchased resulting a loss of Rs. 780 to the exchequer.

...3...

3. The rates of Dari were quoted as Rs. 459 by consumer Co.op Store Karampura but by tampering the quotation the rates have been changed by overwriting as Rs. 559 though in the comparative statement it has been shown as Rs. 459. Purchases were made at the rate of Rs. 680 per dari from M/s Lamba Store, which resulted a loss of Rs. 1826/- to the exchequer.

4. The lowest rate of steel almirah was Rs. 3,175 from M/s Consumer Co.Op store Karampura whereas the orders were placed with M/s Rice Engineers at the rate of Rs. 3800 resulting in loss of Rs. 3,125/- to the Govt.

These are serious irregularities resulting in loss of Rs. 1826/- to the Govt. which may be recovered from the officer/official responsible and reasons as to why purchase policy of Govt. of NCT of Delhi was not followed be intimated to the audit.

MEMO No. 9 ~~TARA-18~~ (4011)

DATED 6.11.97. ~~PARAN~~ (3) (96-97) 1995

LIVERIES ACCOUNT

Scrutiny of Livers Stock Register for the year 1996-97 showed the following irregularities:

(i) Page count certificate of the register not given in the beginning.

(ii) Due date for issue of Livers not mentioned.

(iii) As per Letter No 14/2/95-Jct dt. 22.5.95 from Ministry of Revenue the rate of per pair socks has been prescribed as Rs 24/- but it has been observed that the pairs have been purchased @ Rs 30/- per pair resulting in excess payment of Rs. 156/-.

Similarly the rate of Jerseys are Rs 160/- whereas the rate of Jerseys has been purchased Rs. 195/- resulting in excess payment of Rs. 300/-.

v The excess amount of Rs 456/- may be recovered after due verification under intimation to audit.

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PARA No 5
~~PARA 20~~ (9697)

memo No 7
dated 5/11/97

Pay Bill Register.

The following irregularities have been noticed:

- (1) Index on first & Page of PBR not prepared. In the absence of this it would be very difficult to locate the name of the individual.
- (2) PBO for not attached in correct order on PBR.
- (3) Details of employees on the upper half of PBR were not filled.
- (4) Abstract on the last page of PBR is not maintained.

Compliance of the law to be made and shown to Admin.

Satisfied upon reply submitted by HOO.

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PARA No - 4

PARA-21

(96-97)

MEMO No - 6

Dated - 6/1/97

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Drawing & DA

During the last check it has been observed that Smt Sankha Devi Choudhary has also misappropriated of Family Pension. From PRA it has been revealed that she was drawing DA on Pay. There is no record to show that she was drawing by her in Family Pension. As per rules DA can be drawn either on Pay or Pension whichever is beneficial to the official.

This may be got verified from the Pension disbursement authority and in case she has drawn DA on Pension also, the same may be recovered since making the final Payment under intimation to Audit and Certificate to this effect may be furnished to Audit.

DA. A

HTV
 Imp. No. 0
 Date: 5/11/97
 (26) (30) (30)

~~PARA No. 7~~

~~PARA - 23~~ (96-97)

para No. 5

Incom Tax 1996-97

1. Show P.K. Modi, Dy. Secy.

It was noticed from the records that since the return was not incorporated in the return of the assessee for the year 1996-97, the return of the assessee for the year 1996-97 has no power to be returned. The return can be obtained from the ITO after filing the return for the year 1996-97.

Grace Salary -
 NBE etc.

21900
 500
 80600
 15000
 65600

CD
 TO
 Comptroller
 Govt of India

4680
 2098
 23782
 1500
 25280

Rs 186/4 may be recovered from the assessee.

Date 25/10/96-97 YAKHNIK 8 (6-97)

~~Excess Expenditure~~

Para No-6

From the details of the budget
Cmnd Expts. In 1996-97 it has been

observed that against the sanctioned
budget of Rs. 13,07,000/- an expenditure

of Rs. 13,21,177/- was incurred. Thus
there is an excess expenditure of Rs. 14,177/-

which has not been regularised by the
Competent authority. This is highly

objectionable & case should be taken
in future. It is suggested that the

excess expts may be got regularised
from the Competent authority

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The Income tax for the year 1997-98 to 2000-2001 of the identified tribes and SC girls of Simskan Ashram was checked and it was observed that rebates have been allowed without obtaining the documentary proof. No Certificates were found recorded by the DDO/400 to the effect that they have physically checked the documents and in the absence of which authenticity of rebates could not be ascertained. It is stressed that in future the rebates may be allowed only on production of documentary proof and the authenticity of rebates already allowed may be reviewed.

It is further observed during the course of audit, BDO has not deducted Income Tax proportionately, only deducted in lump sum at the final end of the year. It is suggested that this may not occur in future and Tax may be deducted proportionately. In addition, the following short earnings/discrepancies

in Income Tax was also noticed

Settled copy
copy submitted by HOS

Continued -

(Sham)
21/11
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PARA No to (1997-01)

AKA 34

Refer Memo No.

Dated 21.9.2001

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Sub: Acquittance Register

On Scrutiny of acquittance register and relevant record for the year 1997-98 to 2000-2001, the following irregularities/ discrepancies were noticed

It has been observed that excess payment of Rs 800/- was drawn vides P3/10 dt. 30-7-99 in respect of part-time employee Rita Gupta that was deposited in the bank vide challan no nil dt. 24-8-99 i.e. after the lapse of 24 days. Which is objectionable and against the rule. Reasons for such lapse may be explained to the audit.

Settled upon reply
Submitted by HOJ
4/

PARA NO. (7) (11897-01) (97-2001)

(11)

PARA No. 27

Refer. Memo No. 8

Dated 24.9.2001

(26) (34)

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Sub: Pay Bill Register

On scrutiny of the pay bill register of the sanskar ashram for denotified tribe, and sc girls for the year 1997-98 to 2000-01 following discrepancies has been noticed.

1. Alphabetical index had not been prepared in the PBR. In the absence of this, it is difficult to locate name of the individual
2. The balance of advances of the previous year had not been carry forward to next year
3. Abstract of Bills on the last page of PBR had not been maintained upto date.
4. There are number of overwritings and cutting in the colum of the P.B.R., the Same may be avoided in future
5. The P.B.R is to old that pages are in very ~~poor~~ ^{poor} condition. It is suggested that new Register may be maintained from next financial year
6. Most of the upper column of PBR has not been filled
7. Excess amount of Rs. 200/- has been paid to Shri Krishna ma. Basic Teacher during month of October 98 and November 98 may be recovered from her as the Gross amount of pay side is zero.

8. *Completed by [Signature] on [Date]*

[Signature]

PARA NO. 12 (2003-2006) para NO. 8

PARA NO. 12

(2003-2006)

para NO. 8
Subject: INCOME TAX

(Ref. Memo No. S dt. 14-5-06)

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Scrutiny of the records of Income Tax for the years 2003-04 to 2005-06 following irregularities/short recoveries have been noticed:-

2003-04

Shri A.N. Pandey, W.O.

Total Salary	Rs. 1,42,111.00
Less H.R.A. Rs. 21,696.00	
Standard ded. Rs. 30,000.00	Rs. 51,606.00
	Rs. 90,415.00 or say Rs. 90,420.00

Income Tax	
1000 + 6084	Rs. 7,084.00
Rebate U/S 88	
GPF 12000, UTGHS = 360	
LIC - 13172 = 25,532	Rs. 5,106.00
I Tax	Rs. 1,978.00
Tax recovered	NIL
To be recovered =	Rs. 1,978.00

2004-05

The 2% ^{Edn.} Cess on the Income Tax, i.e. Rs. 11,062.00 should be recovered from the salary of Smt. Krishnamel. B.T. during the financial year 2004-05 to Rs. 221/- but recovered to Rs. 101/- hence balance comes to Rs. 120/- which may be recovered under intimation to Audit.

The records for the years 2005-06 has not been produced to audit which may be shown to the Audit.

All the above short recoveries may be made after due verification of facts and figures under intimation to Audit.

3. Following items were procured during the year 2003-04 from NAFED but comparative statement, recommendation of purchases Sub-committee, Administrative approval and Expenditure sanction of the competent authority have not been produced to Audit for scrutiny. In the absence of complete records, it could not be ascertained whether said purchases made by the Institutions were as per rules/purchase policy.

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S.No.	Items	Amount	Bill No.& date
1.	Dietary items	Rs.1,73,046.00	78 15-1-04
2.	Dietary items	Rs.1,16,761.00	88 26-2-04
3.	General items	Rs. 75,000.00	104 31-3-04
4.	General items	Rs.82,189.00	105 -do-

All the above irregularities may please be got regularized from the competent authority and records may be produced to next Audit for scrutiny

PARA No. 3
 PARA No. 179 (2003-06)

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Subject: PARTIAL

During the last check of the records of purchases for Dietary, Bedding & Clothing and General items, following irregularities have been noticed:-

The items for the institution had been purchased during the years 2003-04 to 2005-06 but Quotations/Invited Tenders as per V.V.R. and Streamlining of procedure of purchase of stores issued by the Finance Department vide letter No.F22/10/34-AC/782-93 dated 27th March, 1996 had not been invited/adapted, which is irregular. Some examples are as under:-

1. During the year 2004 the following Dietary and General items were procured from Koodiala Finance Co-operative societies instead of tenders from the Departmental Institutions/Co-operative societies but not been invited for procurement of these items without getting the Comptroller's approval of competent authority/H.O.D. and not in accordance with the regular and established purchase policy/G.P.P. which may be got rectified after intimation to Audit.

S.No.	Items	Amount	Bill No. & Date
1.	Dietary items	Rs. 22,121.00	879 12-7-05
2.	General items	Rs. 30,615.00	834 10-08-05
3.	Dietary items	Rs. 12,258.00	873 28-01-06

2. During the year 2004 the Dietary, General and Clothing & Bedding items as under were procured from H.O.D. for which the Institution had not been invited Quotations/Invited tenders from the approved Institutions/Co-operative stores. The H.O.D. had given the Administrative approval for procurement of store with the conditions that usual formalities may be completed as per the purchase policy/G.P.P. which had not been complied by the institution.

(b) Items were procured on the basis of rates invited by the H.O.D. for which before procurement of these items approval of competent authority had not been obtained.

3. In the absence of the quotation/comparative statement and other relevant record for completion of usual formalities, the purchases made from H.O.D. could not be verified.

S.No.	Items	Amount	Bill No & date
1.	General items	Rs. 31,221.00	88 18-3-05
2.	Dietary items	Rs. 33,677.00	89 18-3-05
3.	General items	Rs. 34,370.00	90 do-
4.	Clothing & bedding	1,88,740.00	87 do

PARA No - 410 2003-06

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~~PARA NO. 5~~

(Ref. Memo No 8 dt. 14-6-06)

SUBJECT: UNIFORMS (LIVERIES)

During the test check of the records of Liveries for the year 2003-04 to 05-06 following irregularities/shortcomings have been observed.

1. Prescribed Liveries register (stock and Issue) has not been maintained. The prescribed columns for supply of uniforms, i.e. Summer/Winter Seasons, year for which liveries had been issued/ Due date of issue, etc. have not been made in the Stock/Issue Register of liveries. In the absence of which it is difficult to ascertain the eligibility in accordance with the prescribed scale.
2. The uniforms of Summer and Winter season should be issued to the Group D staff from 1st April, and 1st October respectively in which they are intended. In no case it should be supplied after the expiry of the season for which they are intended but it has been noticed that the uniforms had been issued after the expiry of the season which is violation of the rules. Some examples are as under:-

S.No.	Item issued for the Season	Year for which uniform issued	Date of procurement/issue
1.	Summer Pants, Shirts, Saree, Blouse, Peticcoat	2005-2006	20-01-06
2.	Winter Coat, Pant, Jersey	2003-2004	11-02-04

- (b) Uniforms issued but date of issuance, quantity/Nos issued has not been recorded nor balances thereof had been worked out, which is irregular.
- (c) Items procured but proper entries thereof and verification/signature of the H.O.D. has not been made. Items shown issued, which has not been verified by the Competent Authority.
- (d) Items of Summer seasons, i.e. pants, shirts and winter season, i.e. Coat, Pant & Jersey for the year 2005-06 shown issued to Shri Dharambir Singh, Chowkidar but signature thereof had not been obtained.

Contd...2/-

PARA NO. 6
PARA No 75 (11) (2003-06)

(Ref. Audit Memo No.9
Dated: 15-06-06)

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SUBJECT: STOCK REGISTERS

During the test check of the records of Stock (Consumable/Non-consumable) for the period w.e.f. 2003-04 to 2005-06, the following irregularities/shortcomings were noticed:-

1. DIETARY STOCK REGISTER 2003-04:

- a) As per contingency bill no.78 dated 15-01-04 against invoice No."1711" dtd. 5-11-03, Item No.5, i.e. "Malka Dal" of 30Kgs @ Rs.30/- per Kg. Have purchased from "NAFED", however, instead of Rs. 900/- (Rupees Nine hundred), Rs. 1500/- (Rupees Fifteen hundred) have been paid. The reasons for the increase in the amount of payment of Rs.600/- to NAFED.
 - b) Annual verification of stock has not been done.
- 2 - General Articles Register
Annual physical verification have not been carried out for 03-04 & 04-05.

All the above irregularities/shortcomings may be completed under intimation to the Audit

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3. Two Nos. Jersey were issued on 11-02-04 for the year 2003-04 to Smt. Rajwan, Cook, Raj Bala, Caretaker, Sharifa, C.T., Smt. Sushma, Caretaker, Sh. Martin Ekka, Peon, and Shri Dharambir Singh, Chowkidar and 2 Nos. Jersey had also been issued to all the above officials on 20-01-06 for the year 2005-06, which is irregular. Two Nos. Jersey should be issued for 3 years, but it had been issued for two years, i.e. one year advance. The amount of 2 Nos. Jersey may be recovered from the officials/make proper adjustment in the next year (2006-07) with the explanation of the dealing assistant, under intimation to Audit.
4. Annual physical verification of the store has not been made.

All the above irregularities/shortcomings may please be regularized under intimation to Audit

PARA No (12)

(2003-04)

(27)

(Revised Memo No. 1 dtd 11-06-06)

(34)

(19)

Para No (12)

Pay Bill Register & Bill Register

During the test check of the records for the period 2003-04 to 05-06 in respect of

PBR & Bill Registers, following irregularities/shortcomings have been noticed -

A. PAY BILL REGISTERS:

1. P.B.Rs are in incomplete orders. Abstracts of Pay Bills have not been completed.
2. Pay & allowances have been drawn and entries have been made in the P.B.Rs but it had not been signed by the D.D.O. hence correctness thereof is doubtful. The P.B.Rs have not been signed/verified by the D.D.O.
3. Prescribed columns of P.B.R. i.e. Pay Scale, Pay, GPF No, DNI, Address of Govt. Accommodation, etc. have not been filled/completed.
4. Advance drawn/recovered but it has not been recorded in the prescribed columns and also not verified.
5. Index has not been prepared and page counting certificate has not been recorded in the P.B.R.

B. BILL REGISTER:

1. Bill Register is in incomplete orders. The prescribed columns of the Register are not filled/completed.
2. Entries of Bills have been made in the Register but it has not been verified signed by the D.D.O. The cheques have been issued by the P.A.O., but entries thereof have not been signed by the D.D.O.
3. Cuttings made in the Bill Register have not been attested.

All the above irregularities may be regularized/completed under intimation to audit.

2006-07 to 2013-14

PARA NO.01

Para No. 13

AUDIT MEMO NO.06 Dated:- 12-01-15

Subject:- Non deduction of TDS.

During test check of records it has been noticed that Sanitation work is outsourced to M/s Advance Service (P) Ltd. According to Section 36 A of DVAT Act 2004 in a work contract activity whenever any material is also transferred to the awardee the contractee is liable to deduct TDS. With effect from 16/01/2013 vide order no. F. No. 01/AMC/Spl. Zone/2013-14 dated 11/07/2013. TDS @ 4% in the case of registered dealer and @ 6% in respect of unregistered dealer to be deducted. It has been further revealed that Women & Child Development department awarded sanitation contract to a registered agency M/s Advance Services (P) Ltd., with the condition that material required for the cleaning to be provided by the contractor. But in the following bills TDS has not been deducted as required by the agreement condition. The details are as under:-

S. No.	CB No. & Date	Amount	Duration	% of DVAT to be deducted	Amount to be recovered	Agency
1.	85 dt.19/2/2013	915424	April.12 to August.2012	4%	36617	M/s Advance Services (P) Ltd— Sanitation Service
2.	87 dt.5/3/2013	600867	Sep.,12 to Nov.,2012	4%	24035	
3.	113 dt.31/3/2013	559953	Dec.12 to Feb.2013	4%	22398	
4.	35 dt.17/7/2013	622058	Mar.13, May 13 & June.13	4%	24882	
5.	60 dt.24/9/2013	433711	April.13 & July,2013	4%	17348	
6.	95 dt.09/11/2014	416388	Aug.,13 & Sept.,2013	4%	16656	
7.	111 dt.18/2/2014	641697	Oct.,13 to Dec.,2013	4%	25668	
	Total	4190098			1,67,604/-	

Necessary recoveries may be made and shown to audit. Similar other cases may also be reviewed & if any recoveries that may be made accordingly.

[Signature]

PARA NO.02

para No. 14


Ref.audit Memo.No01&02

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Sub: Non Production of records.

Form 16, Calculation sheet & other supporting documents have not been produced to audit for verification for financial year 2006-07, to 2010-11, and 2011-12 (Smt. Saroj Kumari, UDC & Shweta Singh, Welfare Officer) and 2012-13 (Smt. Saroj Kumari UDC).


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



TAN NO.01

AUDIT MEMO NO.05 Dated:- 12-01-15

Subject:- Irregular Payment made for providing Security & Sainitation Services.

During test check of records of the Sanskar Ashram for Girls, Department of Women and Child Development, Govt. of NCT of Delhi, Dilshad Garden, Delhi in r/o bills of Sanitation & Security Services which have been provided by M/s Advance Services (P) Ltd. & M/s Kore Security service it is observed that approximately Rs.43/- Lakhs have been incurred on the services provided by them. As per sanction letter issued by the Department, the DDO/HO have to ensure that (the bills duly verified in original) :-

1. That all the terms and conditions as laid down in the Agreement executed by the Department with the agency are fulfilled,
2. The Payment is made for actual deployment only,
3. That the Service Tax/PF/ESI has been deposited by the contractor in Govt. account as per the rate prescribed by Govt. of India.
4. That the bill has been properly checked and found correct.

Vide memo No.5 dated 12-01-2015 department asked clarify what action has been initiated to ensure the above condition but department has not given any reply. So it is assumed that no check has been done by the authorities before making payment. In future before making all payment it should ensured that all conditions are fulfilled. Compliance may be shown to the next audit.

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TAN NO.02

AUDIT MEMO NO.04 Dated:- 09-01-15

Subject:- Irregular Purchase.

On test check of records of the Sanskar Ashram for Girls, Department of Women and Child Development, Govt. of NCT of Delhi, Dilshad Garden, Delhi 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 mandated that any purchased made above Rs. 15000/- shall invariably & mandatorily carry a certificate as stipulated below rule 146 of GFR 2005 issued by local purchase committee. In the following purchases this conditions have not been fulfilled. Details are given below. It is irregular and needs regularization for non compliance of rule provisions by the HOD.

Sr.No.	Name of items purchased	Name of agencies	C.Bill No. & date	Amount (Rs.)
1.	Clothing for inmates	Kendriya Bhandar	47, 12-08-13	1,62,009/-
2.	Computer & Printer	NICSI	122,24-03-14	50,447/-
3.	Wooden Takhat	Central Jail factory	134,28-03-14	2,62,600/-
4.	Furniture	Kendriya Bhandar	135,28-03-14	94,904/-
5.	Bed Sheet ,Pillow cover	Kendriya Bhandar	139,31-03-14	35,427/-

[Handwritten signature]

TAN No.03

AUDIT MEMO NO.09 Dated:- 12-01-2015.

Subject:- Pay Bill Register.

During the test check of Pay Bill Registers of the audit period, the following irregularities are noticed:-

1. The mandatory page counting certificate not recorded in the PBR, which is incorrect. Needful be done and shown to audit.
2. 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 those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
3. GAR-18-Abstract Pay Bill not completed/ filled in Pay Bill Register and these entries must be attested /verified by the D.D.O. for its correctness.

Needful may be done and shown to next audit.

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TAN No.04

AUDIT MEMO NO.03 Dated:- 09 -01-2015.

Subject:-Irregularities in Stock Registers .

During the test check of the Stock Register of Non Consumable Stock maintained by the office of the Sanskar Ashram for Girls, Department of Women and Child Development, Govt. of NCT of Delhi, Dilshad Garden, Delhi, the following irregularities have been noticed:-

Non consumable stock register :-

1). Physical Verification Certificate of Non Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (i) of the General Financial Rule 2005, Needful be done and shown to audit.

Consumable stock register, :-

1). Physical Verification Certificate of Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (ii) of the General Financial Rule 2005.

2). Non consumable items are entered in consumable register which is irregular. Details are given below:-

Sr.No.	Name of Items	Page No.
1.	Extension Board	72
2.	Lock	73
3.	Wall Clock	77
4.	Lane Cable	86
5.	Cable	87
6.	Computer Mouse	99
7.	Tree Pin Top	108
8.	Tester	109
9.	Plas	110
10.	White Notice Board	116
11.	Notice Board	118
12.	Knife	125
13.	Cooler Pump	140
14.	Electric wire	141
15.	Karchhi	143

Attendance and Dietary stock register:-

1. Physical Verification Certificate of Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (ii) of the General Financial Rule 2005.
2. There are numerous Cutting in the Dietary stock register neither entries verified any administrative authority.
3. The summery has not been prepared at the end of the month therefore the authenticity of the actual no. of children available in a month could not be justified. Needful be done and compliance may be shown to the next audit.


(Roy Chacko.P.)

I.A.O., Audit Party No. VIII.

Para No 15

PART-II

CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2018)

PARA No.01: Recovery of excess payment on a/c of TA amounting to Rs. 3616/-.

(Ref. Memo No. 04 dated 16/01/2019)

Under TA Rules, TA for a local journey is admissible if the temporary place of duty is beyond 8 km from the normal place of duty. Irrespective of whether the journey is performed from residence or from the normal place of duty.

A. During the test check of records, it has been observed that TA claims of the staffs were not restricted as per TA rules, which is irregular. TA has been paid to the following employee who has performed the election duty below 8 km of distance from normal place of duty. Hence, irregular payment of Rs.2576/- made as per details below:-

S. No	Name of Officers with Designation (Sh./Ms./Smt.)	Bill No.& date	Mode	Amount paid (in Rs.)
1	Shrifa, Care Taker	TA-07/25.4.2014	By Auto	1232
2	Saroj Kumari, UDC	TA-08/25.04.2014	By Auto	1344
			Total	2576

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-settled.

B. it has also been observed that vide Jil. No. TA-123 dated 11/02/2015 an amount of Rs. 3336/- was reimbursed to Smt. Saroj Kumari, UDC but claim has not been restricted as per TA rules, resulting overpayment of Rs. 1040/- as per detail below:-

S. No	Name of the Official and Designation (Sh./Smt./Ms.)	(Amount in Rs.) Amount Paid	Admissible as per rules	overpayment amount to be Recovered
1	Smt. Saroj Kumari, UDC	Rs. 3336 (278km x Rs 12)	Rs. 2296	Rs 1040

partially settled
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Recovery of Rs. 3616/- towards irregular/over payment of Traveling Allowance as detailed (in Para A and B) above may be made from officials concerned after due verification facts and figures under intimation to Audit.

Other similar type of cases may also be scrutinized and recovery, if any may also be made under intimation to Audit.

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Para No. 16

PARA No.02: Irregular Purchase without approval of the Competent Authority.


(Ref. Memo No. 08 dated 18/01/2019)

As per para 6 under OM No. F. 14(9)/99/Fin(B)/ dated 01-08-2001 issued by Finance Department, Govt. of NCT of Delhi a ban on purchase of Air Conditioner, Fax Machines, Photocopier and Refrigerators etc. and as per serial no. 27 of the Delegation of Enhanced Financial Powers to Principal Secretaries/Secretaries of Govt. of NCT of Delhi circulated by Finance Department vide letter no. F. 8/3/2010-AC/usfa/41-44 dated 12.03.2015, HOD has been delegated full powers for purchasing subject to approval of Finance Department is required in r/o those equipments which attract economy ban.

On scrutiny of records it has been observed that the department has purchased the following items without seeking relaxation/Approval from Finance Department on account of economy ban, which is irregular

S. No.	Bill No. With date	Name of items	Amount(in Rs.)
1	CB-57 dated 02/09/2014	Sony DVD Player	3790/-
2	CB-57 dated 02/09/2014	Home Theatre system.	19790/-
3.	CB-57 dated 02/09/2014	Whirlpool Refrigerator 360 Ltr.	41375/-
4	CB-57 dated 02/09/2014	1KV stabilizer	1890/-
5.	CB-92 dated 01/12/2014	Sony LED 42"	67700/-

The Department may obtain relaxation/Approval from Finance Department on account of economy ban to regularize above said expenditure under intimation to audit.



PARA No.03: Non-Production of Records.

Para No. (17)

(Ref. Record Memo dated 08/01/19 to 16/01/19)

The following records have not been produced for the audit period i.e. 01/04/2014 to 31/03/2018:-

1. All Dietary records for the audit period.
2. File relates to Purchase of Printer of Rs. 13,860/- (2017-18).
3. File relates to Purchase of Desert Coolers of Rs. 92115/- (2017-18).
4. File relates to Purchase of Steel Almirahs of Rs. 85689/- (2014-15).
5. File & Bill relates to Purchase of Inverter of Rs. 11999/- (2015-16).
6. Bills & File relates to Purchase of Washing Machine of Rs. 14113/- (2016-17).
7. Bills & File relates to Purchase of Monitor LED of Rs. 14389/- (2017-18).
8. AMC File related to R.O. System.
9. File relates to Purchase of Geyser of Rs. 28000/- (2017-18).
10. Bills & File relates to Purchase of Digital Camera of Rs. 6300/- (2014-15).
11. Movement Registers of staff.

Sethi
23/01/19

IAO
AUDIT PARTY No.V

PART-III

TEST AUDIT NOTES
(01.04.2014 to 31.03.2018)

TAN No.01 : Shortcoming/discrepancies in Pay Bill Registers.

(Ref. Memo No. 03 dated 14/01/19)

During the test check of the PBRs for the audit period 01.04.2014 to 31.03.2018, the following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
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. Copy of LPC is also required to be appended with the respective page in the PBR.
3. GAR-18, Abstract of Pay bill is not prepared for the years
4. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
6. Vide Bill no. LE-144 dated 23/02/2015 Leave encashment of Rs. 7542/- in r/o Smt. Sharifa, Caretaker, was paid but not entered in the PBR.

Above shortcomings may be rectified and shown to next Audit.



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TAN No. 02:- Stock register consumable/Non consumable.

(Ref. Memo No. 05 dated 17/01/19)

During the test check of consumable/Non consumable stock registers of Sanskar Ashram, Children Home for Girls, Dilshad Garden, Delhi the following irregularities have been noticed:-

Non Consumable Stock Register pertaining to Exam:-

1. Physical Verification Certificate of Non Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (i) of the GFR 2005.

Consumable Stock Register pertaining to Exam:-

1. Physical Verification Certificate of Consumable Stock are not recorded in the stock register for the audit period, which is required as per the rule 192 (i) of the GFR 2005.
2. Page counting certificate not recorded in the Consumable stock registers.
3. As per consumable stock register in the financial year 2015-16, 25 white fluid already available as per entry in stock register at page no. 162 beside this 24 white fluids also be purchased by the Department but no such white fluid has been shown issued till date which is irregular.
4. Non consumable items are entered in consumable register which is irregular. Details are given below;-

S.No.	Name of items	Page no.
1.	Scissors	31 (2011-16)
2.	Calculator	32, 147 (2011-16)
3.	Lock	73, 171(2011-16), 18 (2017-18), 19 (2017-18)
4.	Wall clock	77 (2011-16)
5.	Dictionary	88 (2011-16)
6.	Computer mouse	99, 136 (2011-16)
7.	White Board Marker	120 (2011-16)
8.	Emergency light	160 (2011-16), 21(2017-18)
9.	Hot case	172 (2011-16)
10.	Torch	179 (2011-16), 22 (2017-18)

Above shortcomings may be rectified and shown to next Audit.

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TAN No. 03:- : Shortcoming in Service Books

(Ref. Memo No. 07 dated 18/01/19)

During scrutiny/test check of Service Books, maintained by the unit, the following observations are made:-

- 1 Entry of Aadhar Number has not been made in any Service Book 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 Aadhar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.
- 2 Further, 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 officials concerned. On the test check of service book in respect of Rajwati, Cook (DOIA 10.12.1991) it has been observed that she has completed 18 years of services but the services has not been verified from PAO. The same may be verified from the concerned PAO and entry made in the service book under intimation to the audit.
3. The first page of the service book is to be re-attested after every five years. However, in most of the cases the first page of the service book of employees has not been found re-attested.
4. The following shortcoming also found in service books

S.No.	Name & Designation	Shortcoming
1.	Swati Sharma, Superintendent.	Updated family details not found in Service Book.
2.	Raj wati, Cook	Leave record not completed after 30/06/2015.

Above shortcomings may be rectified and shown to next Audit.

Sutera
23/01/19
IAO
AUDIT PARTY No.V

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PART-II
CURRENT AUDIT REPORT(2018-2020)

Para No. 01 ¹⁸

(Ref.Memo No: 04 dated: 14-10-2020)

Sub: Overpayment of salary to Contractual staff.

As per the instructions of Finance (Accounts) Department O.M. No. F.20/40/ 2016-AC/DSFA/16-45 dated 20.01.2017 regarding consolidated remuneration to the persons engaged on contract basis shall be calculated on the basis of minimum of pay or the first level of the pay matrix applicable to the respective post + DA, so as to ensure that the remuneration payable to the persons engaged on contract basis is on uniform rate. This rate shall remain same till the expiry of the contract period. However, such consolidated remuneration can be revised by adding revised DA at each occasion of fresh contract. But, it has been observed that the remuneration of the contract employees has been revised by adding the revised rate of DA in January and July every year of the contract period instead of the consolidated remuneration fixed by the Dept of WCD.

As such, overpayment of remuneration has been paid to the following staff appointed on the contract basis vide WCD's Order No.F.6(48)/DWCD/Admn/JJ Act/2016/19165-76 dated 20.07.2018 and Order No.F.6(48)/DWCD/Admn/JJ Act/2013/6067-77 dated 24.06.2019:

Financial Year - 2018-19

S N	Name of the Official Ms/Mrs	Period	Salary Drawn PM	Salary Due PM	Difference PMxNo. Of Months	Total
1	Lata Devi, House Mother	July 2018 to March 2019	27795	27285	510x9	4590
2	Janki, House House Mother	July 2018 to March 2019	27795	27285	510x9	4590
3	Nisha, House Mother	July 2018 to March 2019	27795	27285	510x9	4590
4	Anjana Kumari, House Mother	July 2018 to March 2019	27795	27285	510x9	4590
5	Kusum Lata, Counsellor	July 2018 to March 2019	38586	37878	708x9	6372
6	Neha Ahuja, Physiotherapist	July 2018 to March 2019	38586	37878	708x9	6372
7	Neha Pandey, Staff	July 2018 to	38586	37878	708x9	6372

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	Nurse	March 2019				
8.	Nisha Singh, Welfare Officer	July 2018 to March 2019	38586	37878	708x9	6372
9	Kavita Choudhary, Welfare Officer	July 2018 to March 2019	38586	37878	708x9	6372
10.	Seema Pathak, Welfare Officer	July 2018 to March 2019	38586	37878	708x9	6372
11.	Ewa Swatantra, Welfare Officer	July 2018 to March 2019	38586	37878	708x9	6372
	Total					62964

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Financial Year - 2019-20

S N	Name of the Official Ms/Mrs	Period	Salary Drawn PM	Salary Due PM	Difference PMxNo. Of Months	Total
1	Lata Devi, House Mother	July 2019 to March 2020	29835	28560	1275x9	11475
2	Janki, House House Mother	July 2019 to March 2020	29835	28560	1275x9	11475
3	Nisha, House Mother	July 2019 to March 2020	29835	28560	1275x9	11475
4	Anjana Kumari, House Mother	July 2019 to March 2020	29835	28560	1275x9	11475
5	Kusum Lata, Counsellor	July 2019 to March 2020	41418	39648	1770x9	15930
6	Neha Ahuja, Physiotherapist	July 2019 to March 2020	41418	39648	1770x9	15930
7	Neha Pandey, Staff Nurse	July 2019 to March 2020	41418	39648	1770x9	15930
8.	Nisha Singh, Welfare Officer	July 2019 to March 2020	41418	39648	1770x9	15930
9	Kavita Choudhary, Welfare Officer	July 2019 to March 2020	41418	39648	1770x9	15930
10.	Seema Pathak, Welfare Officer	July 2019 to March 2020	41418	39648	1770x9	15930
11.	Ewa Swatantra, Welfare Officer	July 2019 to March 2020	41418	39648	1770x9	15930
	Total					157410

Overpayment of **Rs.2,20,374/-** may be recovered from the concerned officials as shown against their names & deposited into Government A/c after due verification of relevant facts & figures under intimation to Audit.

Other similar cases if any may also be reviewed and action taken accordingly.

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Para No. 2¹⁹

(Ref.Memo No: 05 dated: 14-10-2020)

Sub: Procurement of Dietary, Clothing, Stationary etc.

As per Rule 149 of GFR 2017 and the instructions issued by the Finance Department, GNCT of Delhi, it is mandatory to purchase all items through GeM portal, if available in GeM. It was observed that the items were neither purchased through GeM Portal nor certified the non-availability of the items in GeM.

During the test check of Supplier's bills pertaining to audit period it has been observed that the SAG, Dilshad Garden has purchased various items like Dietary, clothing, stationary etc. from Kendriya Bhandar, Delhi Consumer's Co-op Wholesale Store Ltd. Etc. It was observed that the items were neither purchased through GeM Portal nor certified non-availability of the items in GeM.

Further, certificate regarding requisite quality, specification etc has not been recorded by Competent Authority/ Purchase Committee as per Rule 154/155 of GFR.

A few instances are quoted below:

SNo	Bill No/ Date	Bill Amount (in Rs.)	Item	Supplier name
1	187 21.03.2020	69153	Clothing items	Kendriya Bhandar
2	165 17/02/2020	75168	...do..	Kendriya Bhandar
3	162 17/02/2020	125907	Stationery items	Delhi Consumer's Co-op Wholesale Store Ltd.
4	163 17/02/2020	117038	Clothing items	Delhi Consumer's Co-op Wholesale Store Ltd
5	184 19/03/2020	151603	Stationery Clothing etc.	Delhi Consumer's Co-op Wholesale Store Lt
6	191 27/03/2020	72980	Clothing/ration	Delhi Consumer's Co-op Wholesale Store Ltd
7	164 17/02/2020	99946	Dietary/ration	Delhi Consumer's Co-op Wholesale Store Ltd
8	186 28/03/2019	222547	Clothing items	Kendriya Bhandar
9	185 29/03/2019	73423	Stationery/ sports items	Delhi Consumer's Co-op Wholesale Store Ltd
10	171 21/02/2019	130777	Cloths/ration	Delhi Consumer's Co-op Wholesale Store Ltd
11	179 13/03/2019	131450	Ration/Clothing	Delhi Consumer's Co-op Wholesale Store Ltd

Above mentioned expenditures should be got regularized from the Finance Department, GNCTD under intimation to audit.

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Para No.03

(Ref.Memo No: 07 dated: 16-10-2020)

Sub: Over payment of HRA and Transport Allowance to

Smt. Swati Sharma, Supdt.

As per FRSR Transport Allowance is not admissible during the period of suspension, which covers full calendar month. This position will hold good even if the suspension period is finally treated as duty. When the suspension period covers a calendar month partially, the allowance payable for that month will be reduced proportionately.

As per the information submitted by Supdt., SAG and on going through the PBR it has been observed that Ms. Swati Sharma, Supdt. was under suspension from 04th December 2018 and reinstated wef 2st April 2019. She has drawn Transport Allowance during the suspension period along with subsistence allowance as per the following details:

Period	TA Due	TA Drawn	Overpayment	Bill No.& Date
04.12.18 to 31.12.18	378	3924	3546	147dt 18.01.19
Jan.19 to March19	Nil	12096	12096	148 dt 23.01.19 166 dt 19.02.19 02 dt 22.03.19
1 st April 19	3898	4032	134	14 dt 07.05.19
Total	4276	20052	15776	

Further Full HRA was drawn during the suspension period i.e. from December 2018 to April 2019 but the arrear of half amount of HRA has again drawn vide arrear bill No.22 dt. 17.05.2019. Thus over payment of HRA of Rs. 36240/-has also been made to Smt. Swati Sharma, Supdt. as per the details shown below:

(in Rupees)

Period	HRA Due	HRA Drawn	Over-payment	Bill No. vide which subsistence allowance drawn.	Remarks
Dec. 18	14496	14496+7248*	7248	147 dt 18.01.19	*Arrear of HRA
Jan,19	14496	14496+7248	7248	148 dt 23.01.19	@7248/- for 05 months
Feb, 19	14496	14496+7248	7248	166 dt 19.02.19	paid vide APB
March,19	14496	14496+7248	7248	02 dt 22.03.19	No.22/ dt. 17.05.19
April, 19	14496	14496+7248	7248	14 dt 07.05.19	
Total	72480	108720	36240		

SL

(2) (10)

Recovery of over payment of TA and HRA pertaining to the suspension period which arrives at Rs.52,016/-(15776+ 36240) as shown in the above table may be made from Smt.Swati Sharma, Supdt. after due verification of relevant facts and figures at the HOO level under intimation to audit.

Para No.04 ²¹

(Ref.Memo No: 06 dated: 14-10-2020)

Sub: Physical verification of stores.

As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be verified 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.

On going through the Non-Consumable/Property Register and Consumable Stock Register maintained by SAG, Dilshad Garden , Delhi-95, it has been observed that physical verification of stores has not been carried out by the Home Incharge as entry/certificate regarding physical verification of stores has not found in the records.

Up to date physical verification of all stores should be carried out as required under GFR and shown to audit.

Para No.05 ²²


(Ref.Memo No: 01 dated: 09-10-2020)

Sub: Non Production of Records.

The following records were not produced to audit:

1. Income Tax records for the period 2018-19 & 2019-20.
2. TR-5/GAR-6 stock Register.

The above mentioned records may be produced to next audit.


(Padmini Ravi Kumar)
I.A.O.

PART-III
TEST AUDIT NOTES

TAN.01

(Ref.Memo NO: 08 Dated: 14-10-2020)

Sub: Improper Maintenance of Service Book

During test check of Service Book in r/o Sm.t Rajwati, Cook , the following shortcomings were noted

1. Leave account not completed w.e.f.01.07.2015;
2. Annual Increment not entered in the Service Book w.e.f. 01.07.2017;
3. Service not verified after 2014;
4. Adhar number not entered.

Moreover the Service Book is in a torn condition.

Necessary action should be taken for proper maintenance of the Service Book under intimation to audit.

Padmi

(Padmini Ravi Kumar)
I.A.O.

Part-II

Current Audit Report 2020-23

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 360/- as per reply provided by the Unit, 09 memo have been converted into 05 TAN and 04 Para(NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 360/-.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
5	360	--	--	360	PARA-1

July

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PART II
CURRENT AUDIT REPORT
(2020-2023)

PARA.01:- (Ref: Audit Memo No.05 dated 28/07/2023)

Subject: Short deduction of UTGEIS

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-1 with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e. January, 2011. Hence, the rate of subscription for the scheme shall be Rs.30, Rs.60 & Rs.120 p.m. for Group C, B&A employees respectively. **Accordingly, subscription towards UTGEIS was required to be deducted at revised rate from 01.01.2010.**

As per DoPT's OM No.11012/10/2016-Esstt.A-III dated 08/12/17, classification of posts under the CCS (CCA) rules, 1965, are given below:-

S. No.	Description of posts	Classification of posts
1	A central civil post carrying the pay in the pay matrix at the Level from 10 to 18	Group-A
2	A central civil post carrying the pay in the pay matrix at the Level from 6 to 9	Group-B
3	A central civil post carrying the pay in the pay matrix at the Level from 1 to 5	Group-C

During test check of records, it has been observed that the UTGEIS subscription was deducted less in view of the prescribed rates and category as per orders/OM given above in r/o following Officers/ Officials resulting in short deduction of Rs.360/- as detailed below :-

(in Rs.)						
S.no.	Name & Desig. (Sh/Mrs.)	Period	No. of months	Subscription due per month	Subscription deducted per month	Subscription recoverable
1	Naveen Singh Chauhan, Welfare officer	04/2022 to 03/2023	12	60	30	12x30=360
Total						360

Accordingly, recovery of **Rs.360/-** towards short recovery of UTGEIS, as detailed above may be made after due verification under intimation to the Audit.

Other similar cases, if any, may also be taken into account for similar action and deductions of UTGEIS at prescribed rates as referred above may be made under intimation to audit.

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PARA.02:- (Ref: Audit Memo No.07 dated 01/08/2023)
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	1,30,00,000	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

PARA.03:- (Ref: Audit Memo No.08 dated 02/08/2023)
Sub:- Procurement of common use of goods outside GeM.

As per the orders issued by the Finance Department GNCTD from time to time in accordance with rule 149 of GFR, it is mandatory for all Govt. buyers to make purchase of goods and services through GeM and if they are not available on GeM should be recorded.

On test check of bills/ vouchers, it has been observed that the Unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/ vouchers.

Necessary action may be taken to comply with the provision of GFR and shown to next audit.

PARA.04:- (Ref: Audit Memo No.01 dated 25/07/2023)

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. RTI Records
6. Newspaper & Magazine register.
7. Rent/ Electricity/ Water/ Telephone registers and bills.
8. Property register.
9. Contingent register.

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



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

(4)

PART III
TEST AUDIT NOTE
(2020-2023)

TAN.01:- (Ref: Audit Memo No.02 dated 27/07/2023)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **Sanskar Ashram for Girls Dilshad Garden, Delhi** for the Period 2020-21 to 2022-23 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.

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

TAN.02:- (Ref: Audit Memo No.03 dated 27/07/2023)
Sub: Shortcoming in Bill Register.

On scrutiny of Bill Register of office of the **Sanskar Ashram for Girls Dilshad Garden, Delhi** for the Period Upto 2020-21 to 2022-23 the following shortcomings have been noticed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **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.



3. **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.
4. **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.
5. **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.03:- (Ref: Audit Memo No.04 dated 08/12/2022)
Sub: Shortcoming in Cash Book/ TR/ Valuable Register.

On Test Check of Cash Book/ TR/ Valuable Register of office of the **Sanskar Ashram for Girls Dilshad Garden, Delhi** for the Period Upto 2020-21 to 2022-23 the following shortcomings have been noticed:

Cash Book: As per Rule 13(ii) all monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOS/ DDO, in many case, which is against the Rule.

Valuable Register: On the test check of the valuable register it has been observed that the date of encashment of the valuables (Column-08) has not been mentioned and not attested/ authenticated by the authorized signatory.

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

TAN.04:- (Ref: Audit Memo No.06 dated 31/07/2023)
Sub: Deficiency in maintenance of Service Books

During the test check of Service Book provided by the Unit, the following deficiency are observed:-

- (i) **Entry of Aadhar Number** has not been made in most 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-1/Pr. AO/2017-26 dated 10/09/2015.



(ii) **'Home Town' declaration** under LTC scheme to be kept in the service book – the declaration will be kept in the Service Book. Home Town declaration entry was not found in Service Book in many cases.

(iii) **GPF Account Number**- to be entered on the right hand top of page 1 by means of a rubber stamp as soon as the official is admitted to GPF. GPF A/c No. not mentioned in some Service Books.

(iv) **Practical guidelines on the maintenance of Service Book** - instructions/ guidelines contained on the inner cover pages of the printed Service Book will be followed. in addition, some practical guidelines are below:-

(A) Opening of Service Book - Name to be written both in English and in Hindi on the outer cover. Reference to the original documents verified to be made for (i) Date of Birth (ii) Educational Qualification, (iii) Technical Qualifications and (iv) Caste Certificate for SC/ST/OBCs.

(v) **Annual Verification of Services.**- Verification of Services will be completed annually along with pay slip for the month of April every year and certificate of verification recorded in the Service Book after ensuring correctness of the entries.

(vi) **In the case of Transfer** – Certificate will be recorded for the period up to the date for which pay is drawn by the office, even if it is part of the month/ year. The new office should verify whether certificate has been recorded correctly and agrees with LPC.

(vii) **Verification for the remaining period** – before submitting pension papers to the pension sanctioning authority, verification will be completed for the remaining period of service up to retirement.

(viii) **Leave-Account** – in many Service Book Leave A/C has cutting and Overwriting & fluids in various entries. Entries should be Clear and Order in respect of Special leave, summer Vacation duty may be pasted in the Service Books.

(ix) **Photograph:** Vide GID below SR 197, a photograph of the Government servant is to be affixed on the right hand corner of the Service Book. However in several cases the photographs are not affixed or very old.

(x) **First page of Service Book** having details of the employee should be filled up properly and completely. it is observed that many details are formed blank such as Finger Print, Caste, identification marks etc.

(xi) **Impression of finger prints** not found in the first page of the Service books in many cases.



(xii) Order of pay fixation on promotion and upgradation not found written or pasted in the Service Books. (1)

(xiii) Documents in r/o declaration of nominees in gratuity & pension are not found attached in the Service Books.

(xiv) Leave records in Service Books not found signed by the HOO/HOD.

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.08 dated 01/08/2023)

Sub: Shortcomings in Stock Registers

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

(1) 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.

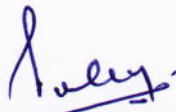
(2) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.

(3) The Certificate of quality under rule 154 has not been made on the body of the bills.

(4) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.

(5) The Annual Store Return has not been prepared.

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


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