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**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 RAJYA SAINIK BOARD, IVth FLOOR, TOWER BLOCK, ISBT, KASHMERE GATE, Govt. of NCT of Delhi, Delhi-6 for the period 2017-2018 to 2019-2020.

The accounts of **RAJYA SAINIK BOARD, IVth FLOOR, I.S.B.T, KASHMERE GATE BUILDING, , Govt. of NCT of Delhi** for the period 2017-2018 to 2019-2020. were test audited by the field Audit Party No.XXV comprising of Sh. R.K. Singh, Sr. A.O./IAO, Smt Monika Dhingra, AAO and Smt. Raj Rani Bhatnagar, Sr. Asstt. during the period from **01/01/2021 to 11/01/2021(07 working days)**.

Introduction & Aims and Objectives of the Unit

The office of the Rajya Sainik Board (RSB) attached with Divisional Commissioner, looks after the welfare, resettlement and rehabilitation of ex-Servicemen and families of decease/serving soldiers of Delhi. The Chairman of the RSB is Hon'ble Lt. Governor, Delhi. The Govt. of NCT of Delhi for the resettlement and rehabilitation of Ex-servicemen, widows and dependents has introduced a large number of welfare schemes. Welfare schemes such as payment of Destitute Grand to World War-II Veterans & their widows, Cash Grants to Gallantry Award Winners and Ex-Gratia schemes to Battle Casualties etc are funded by the Gov. of NCT of Delhi. Certain other welfare schemes like Marriage Grant to Widow/widow's daughter's, funeral Grant to widow/dependents on the death of the ex-servicemen, Maintenance Grant to disabled Ex-Servicemen (ESM) undergoing training at Queen Mary's Technical Institute, Kirkee, Financial Assistance to bed-ridden non pensioner ESM etc. are met from Amalgamated Special Fund Account/Flag Day Fund, created by receiving voluntary donations through Armed Forces Flag Day Coupons.

The Rajya Sainik Board is head by Lt. Governor, Delhi as President and Chief Minister of Delhi & Minister of Revenue/Minister of Sainik Welfare, Delhi as Senior Vice Presidents. The Board also have various Secretaries/commissioners etc. as its ex-officio members/non official members. For the management of Amalgamated Special Fund/Flag Day Fund, there is another committee headed by the Hon'ble Lt. Governor, Delhi as its Chairmen and Chief Secretary Delhi as 1st Vice Chairman with other nominated and co-opted members.



VACANCY POSITION**Rajya Sainik Board, Delhi-06**

Position of Sanctioned Strength filled strength and vacancy position of staff:-

Group	Sanctioned	Filled	Vacant	Remarks
A	01	01	0	-
B	01	01	0	-
C	14	03	11	7 Posts (HC-01, PA-01, WO-01, LDC-03, Sweeper-cum-frash-01) Filled up on contractual basis.
Total	16	05	11	-

1. List of HOO:-

S. No.	Name	From	To
(a)	Gp Capt RK Sharma (Retd.)	01/04/2017	30/10/2017
(b)	Cmde Ajay Saxena, VSM (Retd.)	01/11/2017	31/03/2020

2. List of DDO:-

S. No.	Name	From	To
(a)	Sh. JP Sharma	01/04/2017	28/08/2019
(b)	Sh. Sharad Jaiswal	28/08/2019	31/03/2020

3. List of Cashier:-

S. No.	Name	From	To
(a)	Sh. CPS Yadav	01/04/2017	31/10/2018
(b)	Sh. HC Joshi (On contractual Basis)	01/11/2018	31/03/2020

DETAILS OF BUDGET ALLOCATION : 2017-18 TO 2019-20

Year	Plan			Non Plan		
	Budget Allotted	Expenditure made	Balance	Budget Allotted	Expenditure made	Balance
2017-18	NIL	NIL	NIL	4,12,00,000	2,98,15,231	1,13,84,769
2018-19	NIL	NIL	NIL	4,27,26,000	2,94,81,718	1,32,44,282
2019-20	NIL	NIL	NIL	3,43,55,000	3,20,40,852	23,14,148

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Statutory Audit

The audit of AGCR of this project has already been conducted upto 2019-2020 so far but the report has not been received as on date.

Maintenance of Records

The maintenance of records OF **RAJYA SAINIK BOARD, Govt. of NCT of Delhi, Delhi-6. the period 2017-2018 to 2019-2020**, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I
Old Internal Audit Report

There were no **OUTSTANDING PARAs** in the previous Internal Audit Report of 2015-17 except 01(One) TAN.


(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI

**4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI - 110002**

Internal Audit Report of

**Rajya Sainik Board, Government of NCT of Delhi, No.1, Rajpur Road (Opp. Tis
Hazari Court) Delhi-110054**

for the period 2015-2017

INTRODUCTION

The internal audit on the accounts of **Rajya Sainik Board, Government of NCT of Delhi, No.1, Rajpur Road (Opp. Tis Hazari Court) Delhi-110054**, for the period 2015-16 to 2016-17 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO (was on E.L. w.e.f 02.05.2017 to 11.05.2017) Mrs. Shivani Mehta, AAO and Sh. Naveen Kashyap, UDC. The audit was conducted during 09 working days w.e.f. 02.05.17 to 15.05.17. The statutory audit has been done upto 2007 to 2010.

AIMS AND OBJECTIVES

The Office of the Rajya Sainik Board (RS) attached with Divisional Commissioner, looks after the welfare, resettlement and rehabilitation of ex-Servicemen and families of deceased/serving soldiers of Delhi. The Chairman of the RSB is Hon'ble Lt. Governor, Delhi. The Govt. of NCT of Delhi for the resettlement and rehabilitation of Ex-servicemen, widows and dependents has introduced a large number of welfare schemes. Welfare schemes such as payment of Destitute Grand to World War-II Veterans & their widows, Cash Grants to Gallantry Award Winners and Ex-Gratia schemes to Battle Casualties etc are funded by the Govt. of NCT of Delhi. Certain other welfare schemes like Marriage Grant to Widow/widow's daughter's, funeral Grant to widows/dependents on the death of the ex-serviceman, Maintenance Grant to disabled Ex-Servicemen (ESM) undergoing training at Queen Mary's Technical Institute, Kirkee., Financial Assistance to bed-ridden non pensioner ESM etc. are met from Amalgamated Special Fund Account/Flag Day Fund, created by receiving voluntary donations through Armed Forces Flag Day Coupons.

The Rajya Sainik Board is headed by Lt. Governor, Delhi as President and Chief Minister of Delhi & Minister of Revenue/Minister of Sainik Welfare, Delhi as Senior Vice Presidents. The Board also have various Secretaries/commissioners etc. as its ex-officio members/non official members. For the management of Amalgamated Special Fund/Flag Day Fund, there is another committee headed by the Hon'ble Lt. Governor, Delhi as its Chairman and Chief Secretary Delhi as 1st Vice Chairman with other nominated and co-opted members.

Subh

The following officers/officials have held the charge of the respective posts as listed below:-

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Head of Department:

S.No	Name & Desgn (Sh/Smt)	Designation	Period
1	Ashwani Kumar, IAS	Secy (Rev.)/Div. Comm.	01.01.2015 to 07.09.2015
2.	A. Anbarasu, IAS	Secy (Rev.)/Div. Comm.	07.09.2015 to 22.11.2016
3.	Manisha Saxena, IAS	Secy(Rev.)/Div. Comm.	23.11.2016 to till date.

HOO

S.No	Name & Desgn (Sh/Smt)	Designation	Period
1	Gp Capt R. K. Sharma (Retd.)	Secretary, Rajya Sainik Board, GNCT of Delhi	01.08.2008 to till date.

DDO

S.No	Name & Desgn (Sh/Smt)	Designation	Period
1	J. P. Sharma	AAO	01.11.2012 to till date

CASHIER:

S.No	Name & Desgn (Sh/Smt)	Designation	Period
1.	C. S. Yadav	UDC/Accountant	01.04.2005 to till date

Budget allocation and Expenditure for the year 2015-2016 to 2016-2017:

2015-16 and 2016-17: {Budget(PLAN)-Nil}

S.No	Budget Head	Budget Allocated	Budget Expenditure	Financial Year
1.	Non-Plan	32650000	20462139	2015-16
2.	Non-Plan	38350000	19141888	2016-17

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VACANCY POSITION

Rajya Sainik Board, No.1, Rajpur Road (Opp. Tis Hazari Court) Delhi-110054

Position of Sanctioned Strength, filled strength and vacancy position of staff

Group	Sanctioned	Filled	Vacant	Remarks
A	Nil	Nil	Nil	One Secretary of RSB (Head of Office) filled up contractual basis.
B	01	01	00	-
C	14	09	05	-
Total	15	10	05	-

STATUTORY AUDIT

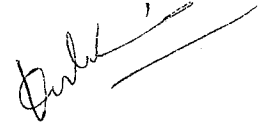
The AGCR audit has been done upto April, 2007 to March, 2010.

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Maintenance of Records :

The maintenance of records of Rajya Sainik Board, Government of NCT of Delhi, No.1 Rajpur Road (Opp. Tis Hazari Courts), Delhi-110054 i.r.o the audit period 2015-2017 was found satisfactory, subject to observations made in current audit report.



B. Vijaya Lakshmi
AO/Internal Audit Officer
Audit Part No. IV

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Old Audit Report Part - I

There were 02 audit paras outstanding, the auditee unit has shown compliance of 02 paras, and the same settled. Hence, Nil paras are now pending.

S. No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	2009-2010	02	02	02 and 02	Nil
	Total	02	02	02	Nil

DETAILS OF OLD RECOVERY

S. No.	Year	Total old recovery	Amount recovered/settled		Balance against (Amount Parawise)	Recovery Paras in Rs.
			Para No.	Amount		
1	2009-2010	237/-	02	237/-	Nil	
	Total	237	01	237	Nil	

B. Vijaya Lakshmi
B. Vijaya Lakshmi
 AO/Internal Audit Officer
 Audit Party No. IV

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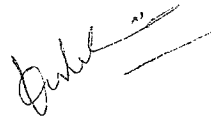
Current Audit Report (Part-II)
(2015-17)

Current Audit Report:

During the course of current audit, 08 audit memos, highlighting various irregularities & recoveries to the tune of Rs. Nil/- were issued. On the basis of compliance shown by the Department, 07 memos are fully settled and 01 memo is partially settled on the spot and the partial memo has been converted in to TAN in the current audit report.

Details of current recovery (2015-17) : NIL

The internal audit report has been prepared on the basis of information furnished and records made available by the Unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.


B. Vijaya Lakshmi
AO/Internal Audit Officer
Audit Part No. IV


**Current Audit Report
2017-2018 to 2019-2020.**

PART-II

During the course of current audit, 09 audit memos were issued including record memos, highlighting various irregularities with a recovery of **Rs.83210/-** Based on the replies provided by the unit 07 memo were fully settled on the spot with recovery of Rs.26885/- on the basis of RECOVERY and Rs.50,700/- on the basis of REPLY. Out of remaining 02 Audit Memo(s) (01)one was converted into TAN- I, and the other one was partially settled and converted into PARA-I as per details given below:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply/ document	Balance	Remarks
01 to 07	Record Memo	-	-	-	-	-
01	Short Deduction of DGEHS Subscription	25250	19625	--	5625	PARA-I
02	Over payment on a/c increment granted during leave	453	453	--	--	Settled
03	Booking of receipt in incorrect Head	--	--			TAN -I
04	Over payment of Saving and UTEGIS	6530	6530	--		Settled
05	Clarifications in r/o AMALGMATED FUND	--	--	--		Settled
06	Irregular payment of Water Charges Bill	277	277	----		Settled
07	Production of Records	--	--	--		Settled
08	Shortcomings of Non-Consumable Register	--	--			Settled
09	Excess payment of old age Grant	50700	--	50700	--	Settled
	TOTAL	83210	26885	50700	5625	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **RAJYA SAINIK BOARD NO.1, IV th FLOOR, Tower Block, I.S.B.T, KASHMERE GATE ,DELHI.-110006, Govt of NCT of Delhi** for the period from **2017-18 and 2019-20** The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

PART II
CURRENT AUDIT REPORT
2017-2018 to 2019-2020.

PARA No. 1

(Ref: Audit Memo No. 01, dated 01/01/2021)

Subject: Short Deduction of DGEHS subscription amounting to Rs. 5625/-

The DGEHS subscription of the employees were revised w.e.f. 01.08.2010 vide GNCTD order No. F25(iii)/DGEHS/14/DHS/09/44413-18 dated 20.08.2010 and further the DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide GNCTD order no. F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowances of Delhi Government employees on account of implementation of recommendation of 7th Central Pay Commission.

While scrutiny of PBR for the audit period 2017-2020 in r/o Rajya Sainik Board, Delhi-110 054, it has been observed that DGEHS Subscription from regular employees have not been recovered as per the revised rates in accordance with the circulars issued as above. As such an amount indicated their names as per detail below:-

S/No.	Name (Mr./ Ms.)	Designation	Period	Due	Deducted x months		Arrears to be deposited in Rs.
1.	Sh. Gulab Chand	Peon	Feb 2017 to Oct.2020	250	125	45	5625
			TOTAL				5625

Besides above, three officials were retired as under ;

1. Sh. Bhim Singh, Chowkidaar -- 31/05/2019(A.N)
2. Sh. S.K.Yadav, Head Clerk -- 30/09/2017(A.N)
3. Sh. CSP. YADAV, U.D.C -- 31/10/2018(A.N)

If, recovery of prepaid DGHS card has been made without revised amount ,the same may also be made and shown to next audit.

The recovery of Rs. 5625/- may be made after due verification and may be shown to next audit.



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PART-III
TEST AUDIT NOTE

TAN-I

(Ref: Audit Memo No.03, dated 04/01/2021)

Sub : Booking of receipt in incorrect Head of Account

During the test check of receipt books for the year 2017-18 in r/o Rajya Sainik Board, Govt. of NCT of Delhi, it is observed that receipt on a/c of issue of duplicate I-Card amounting to Rs.100/- for the first time and Rs.200/- for the second time are also included in the total of Flag Day donations. Some examples are as under :

S.NO.	RECEIPT NO.	DATE OF RECEIPT	AMOUNT(Rs.)
1.	7082	19/01/2018	100
2.	7090	22/01/2018	100
3.	7106	24/01/2018	100
4.	7113	29/01/2018	100
5.	7114	29/01/2018	200
6.	7126	01/02/2018	100
7.	7128	01/02/2018	100
8.	7130	01/02/2018	100
9.	7135	02/02/2018	100
10.	7143	07/02/2018	100
		TOTAL	1100

The above receipts are the receipts of the deptt. concerned and should not be included in donations.

Reasons for including the fee for issuing duplicate ESM I-card into donations may also be informed to next audit.

