

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts of HAIP (Home For Aged & Infirm Persons) (Old Age Home), Pocket-IV, Bindapur, New Delhi. for the audit period 2019-2020 to 2021-2022.

INTRODUCTION

The Internal Audit Report of the accounts of HAIP(Home For Aged & Infirm Persons) Old Age Home), Pocket-IV Bindapur, New Delhi for the year 2019-2020 to 2021-2022 was conducted by the field Audit Party No.XXXII. comprising of Sh.Anand Gupta,Sr.AO & Smt.Dheeraj Kapoor, A.A.O., The audit was conducted w.e.f. 10.05.2022 to 19.05.2022 (07 working days)

GENERAL SET UP AND ACTIVITIES

Old Age Home Bindapur Pocket – IV New Delhi 110059 is functioning under the administrative control of Department of Social Welfare , GNCT of Delhi. The old age home was shifted from **Tilak Vihar to Bindapur** w.e.f.04/12/2011. The sanctioned strength of this home is 50 residents but presently there are 41 residents

Total Sanctioned post inmates	50
Male	10
Female	31
Total	41

AIMS AND OBJECTIVES.

- All inmates running age above 60 years to 90 years (Male and Female)
- Health Checkup time to time .
- Service like lodging & boarding, clothing & bedding facilities, case work, counseling service, medical care, bhajan kirtan programmes, helpers to assist to bed ridden and incapacitated inmates to perform their daily needs and restoration of inmates of old age home, Bindapur.

D.D.O/H.O.O

S. No.	Name & Designation (Smt.)	Period
1.	Sh.Charan Singh,Supdt. HOO,/DDO	01/04/2019 to 15/04/2019
2.	Smt. Neelam Supdt / HOO/ DDO	16/04/2019 to 26/08/2020
3	Ms.Anjali Tiwari,Supdt.	27/08/2020 to 08/09/2020
4.	Sh.Ramesh Chand Maurya,,Supdt.	09/09/2020 to 08/06/2021

5.	Smt.Neelam,Supdt.	09/06/2021 to till date
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Cashier

S. No.	Name & Designation (Smt.)	Period
1.	Sh. Jitender Kumar ASO	01/06/2019 to 30/12/2019
2.	Sh.Rakesh, Jr.Asstt.	31/12/2019 to till date

Vacancy Position

S.No.	Group	No. of Sanctioned Posts	Filled	Vacant
1	Group A	00	00	00
2	Group B	03	02	01
3	Group C	11	01	10
TOTAL		14	03	11

Budget Sanctioned and Expenditure Statement

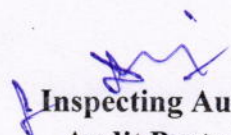
Year	Budget Allocated(in Rs.)	Expenditure (In Rs.)	Balance (In Rs.)
2019-2020	10650000	9910227	739773
2020-2021	10250000	9786457	463543
2021-2022	11430000	10548245	8817556

STATUTORY AUDIT

No Statutory audit of HAIP (Home For Aged & Infirm Persons) Old Age Home), Pocket-IV Bindapur, New Delhi has conducted by the A. G. (Audit) Till date.

Maintenance of Records.

The maintenance of records of office of HAIP(Home For Aged & Infirm Persons) Old Age Home), Pocket-IV Bindapur, New Delhi for the audit period 2019-2020 to 2021-2022 was found satisfactory subject to observation made in current audit report and in test audit notes.


Inspecting Audit Officer
Audit Party No XXXII

Old Audit Report


There are 09 Audit Paras outstanding with recovery of Rs.11,341/-.Reply of department found not satisfactory hence no para settled & one taken as fresh. Remaining 08 paras with recovery of Rs.11,341/-are still outstanding, which is incorporated in Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		Settled		Still Outstanding	
	Total Para	No.	Para year	No.	Para Year	No.
1997-2007	6	2,4,5,6,7,8	-	-	1997-2007	06 (2,4,5,6,7,8)
2012-2015	2	1,2			2012-2015	02(1,2)
2015-2019	1	1	2015-2019	Taken as Fresh	-	-
Total	09			01(Taken as fresh)		08

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
8.	2012-2015	2	11341/-	Nil	11341/-
Total			11341/-	Nil	11341/-


Inspecting Audit Officer
Audit Party No XXXII

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CURRENT AUDIT REPORT

During the course of current audit, 08 audit memos were issued highlighting various irregularities/short recoveries to the tune of Rs.18586/-Out of 08 Audit Memos, 01 Audit Memo settled with the recovery of Rs.1050/-. Hence, remaining 07 Audit Memo's have been converted into 03 PARA & 04 TAN with recovery of Rs.17536/-.

Details of Current Recovery (Audit period 2019-20 to 2021-22)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
02	1050/-	1050/-	NIL
05	11733/-	-	11733/-
06	5803/-	-	5803/-
Total	18586/-	1050/-	17536/-

The internal audit report has been prepared on the basis of information furnished and made available by HAIP (Home For Aged & Infirm Persons (Old Age Home), Pocket-IV Bindapur, New Delhi


Inspecting Audit Officer
Audit Party No XXXII

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~~PART I OLD REPORT~~
~~1997-98 TO 2006-07~~
NIL

PART - II
CURRENT AUDIT REPORT
1997-98 TO 2006-07

Para - I

PARA NO. 2 _____ (Refer Audit Memo No. 10 dt 25.9.07)

Subject: Pay Fixation

~~Para 1~~

During the scrutiny of service book of Smt. Asha Rani, Staff Nurse, the following irregularities were noticed :

1. At page no. 9 of service book an entry was made regarding grant of maternity leave of 90 days vide order No. F.62(193)/87-DSW/Estt./44102 dt. 12.11.96 but the period of leave not mentioned. The Date of increment was July every year, but in 1996 it was granted w.e.f. 15.10.96 without recording any entry in the service book. The reasons for the same not intimated t Audit.
2. It may be confirmed from the previous office whether she has been paid the arrears of Vth Pay Commission w.e.f. 1.1.96 according to the above leave period or not & Recovery of overpayment if any, may be made under intimation to Audit.
3. Entries regarding granting of ACP in the pay scale of 9300-175-9000 w.e.f. 9.8.99 were not made in the service book Annual Increment after granting ACP was also allowed w.e.f. 1st July instead of 1st August as such recovery amounting to Rs. 3035/- w.e.f. 2000 to 2007 be made from the official.
5. Date of appointment of Smt. Asha Rani was 24.7.87 but annual service verification for the period 24.7.87 to 4.2.2000 has not been done. Also Leave A/c for the period 1.1.01 to 31.12.03 has not been signed by the competent authority.

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PARA NO. 3 _____ (Refer Audit Memo No. 15 dt. 5.10.07)

Subject Livery Register

During the test check of livery record maintained in the office, following observations have been made-

1. Livery register has not been maintained properly. It can not be checked from the records which items are due in a particular year and which have been issued in due period. Namewise and yearwise record of each individual should be made to ascertain the correct and timely issue of livery items. This irregularity was also pointed out by the previous Audit during the period 1976-77 vide Para No. 2 but no action has been taken by the office so far.

2. As per entries made at page 32, 24 meters lining cloth amounting to Rs. 796/- was purchased from NTC, Tagore Garden on 13.11.01 but not issued & shown as balance. As per order of GOI, Deptt. of For. & Trg. OM No. 14.4.2000/SCA dated 18.12.2000

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lining cloth and other stitching material were discontinued and rates were inclusive of stitching material therefore lining cloth purchased in Nov. 2001 is not admissible. Therefore, cost of lining cloth amounting Rs. 796/- may be got recovered from the official concerned under intimation to Audit.

Para No. 4
19/12/16
19/12/16

(Refer Memo No. 09 dated 24.9.07)

PARA NO 4

Subject Income Tax

According to the provisions of Section 206 of the Income Tax Act read with Rules 36A & 37 the person responsible for deducting tax under Section 192 from Salaries should prepare & submit quarterly/ annual Income Tax return of deduction of tax to the designated/concerned Assessing Officer.

It is now mandatory for all officers of the Govt. to file annual return of TDS on Computer media only in accordance with the "Electronic filing of Return of tax deducted at Source Scheme, 2003 as notified vide Notification No. S.O 974 (E) dated 26.8.2003 (Annexure-V)

During the course of Audit, it was noticed that the H.O./ DDO of this office is not filing the quarterly/annual I. Tax Returns in r/o TDS recovered on Salaries. DDO is requested to submit the quarterly/annual returns with the Income Tax Department as per schedule given in the Notification dated 26.8.2003 under intimation to Audit.

It has also been observed that tax is being deducted at source (TDS) from the payment made to private security "Pratap Security" regularly since previous years, but Form-16 A has never been issued by the DDO to "Pratap Security services". As per Income Tax Rules Form 16-A is required to be issued to the agencies paying Income Tax at Source. DDO/HOO is requested to issued Form 16-A in all such cases.

Para No. 3
PARA NO. 5

(Refer Audit Memo No.12 dt. 27.9.07)

Sub Provision of medical facilities to inmates:

It has been noticed from the records that the post of part time medical officer is vacant in HAIP Tilak Vihar since Aug. 2006. The Post has not been got filled so far which can affects adversely to the health of inmates. An early action should be taken by the HOO to get the post filled as per medical provisions available.

Para No - 03

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A 92 year old pensioner, Major (Dr.) B.S. Vohra who was retired from Defence Services in 1957 and from MCD in 1972 is staying in the Old Age Home w.e.f. 20.9.06 to cure the inmates. Following observations were made in this regard:

1. Dr. Vohra had offered his voluntary services vide his application dated 16.9.2006 and was appointed Medical Officer vide office letter No. F.3(42)/OAH/HAIP/DSW/06-07-410-412 dt. 20.9.06 by the then Supdt. without the approval of the higher authorities.

2. On 15.10.06, after one month of his joining, Dr. Vohra submitted an application requesting for permission to stay in the Old Age Home. His application was forwarded to the higher authorities on 28.10.06 and returned on 13.12.06 by the Dy. Director (Social Defence) with the comments that Dr. Vohra can be given admission in the Home provided he fulfills the criteria in accordance with the Rules & Regulations regarding admission procedure. But the matter was not pursued further by the Supdt. Tilak Vihar and Dr. Vohra is living in the Home w.e.f. Sept. 06 without the approval of the competent authority.

3. HOO/DDO is requested to take up the matter with the higher authorities and action taken may be intimated to Audit.

Para No. 6

Para No. 4

(Refer Memo No. 16 Dt. 8.10.07)

Subject Property Register

Para No - 04

During the test check of Property Register provided to Audit, following observations have been made:-

1. Property register has been maintained in consumable stock register which is not in order. It should be got made in prescribed register.

2. Register has been maintained with effect from 2005-06 without carrying forward the property items from previous register. Only one consolidated property register should be maintained for all items of HAIP, carrying forward balances from old registers under proper attestation.

3. Issue register/placement register of property items has not been maintained. Roomwise separate register should be maintained according to property items being issued to each inmate.

4. Sh. S.N. Shukla, LDC who was handling the charge of all types of store, transferred from HAIP Tilak Vihar to NPS, DSW, Mayur Vihar and relieved on 25.10.06, but the charge of stores was not handed over by Sh. Shukla till date. HOO/DDO is requested to make necessary arrangements for taking over charge from him making necessary entries in each register of clothing, bedding, general and property etc. Annual

physical verification as required under GFR 192(1) & (2) of stock has also not been got done by the Competent Authority recording relevant certificate on records.

6. As per GFR 196 & 197 HOO is requested to take necessary steps to declare surplus /obsolete or unserviceable material . Report of stores may be prepared in GFR 17 after obtaining necessary approval of competent authority as required under GFR 197 to 207. A sale account may also be prepared for material disposed off in the form GFR 18.

PARA No. 7

(Refer Memo No. 05 dt. 19.9.07)

Subject GPF-Class -IV

During the test check of GPF-Class IV the following discrepancies were noticed:

1.. Sh. Rama Shankar, Chowkider:-

..As per GPF Rules Advances/Withdrawals should be debited in the same month in which advance/ withdrawal was taken by the employee but this has not been done in many cases e.g.

a)Sh. Rama Shankar, Chowkider:i) the Advance of Rs. 30,000/- taken in Aug. 99 debited in Sept. 99 as such excess interest of Rs. 300/- was allowed which may be rectified in that year and subsequent years also.(ii) Advance of Rs. 45000- taken in May 02 debited in June 02. (iii) Withdrawal of Rs. 90,000- taken in April 06 was debited in May 06.

b) Sh. Shib Singh: Advance of Rs. 15000- taken in May 97 was debited in June 97, as such excess interest was allowed which may be rectified in that year and subsequent years also.

2.. Following advances were taken by Sh. Shib Singh (i) Rs. 7000/- in July 2000 (ii) Rs. 29500/- in Nov. 2000 which were deducted in instalments and balance amount to be recovered as on April 2000 was Rs. 32000/- to be recovered in 32 instalments of Rs. 1000/- each, but on going through the records it has been bservced that only 31 instalments were deducted instead of 32 as such an amount of Rs. 1000/- may be redcovered from Sh. Shib Singh.

3. Interest calculation for the year 2005-06 is incorrect in r/o Sh. Shib Singh which may be rectified.

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Para No. 6

PARA NO. 8

(Refer Audit Memo No. 11 Dt. 27.9.07)

-Subject: Contingency Bills

Para NO-06

On scrutiny of contingency Bills for the period 1997-98 to 2006-07 following discrepancies were noticed:

1. In the following cases, purchases were not made according to GFR, Sanction of the competent authority may be obtained to regularize the expenditure.

B -194dt. 31.3.03 M/s Aggarwal Sanitary Store Rs. 8669/-
CB-196 dated 19.3.03 M/s Shubham Trading Co. Rs. 24407/-

2. 2003-2004 CB-130 Dt. 9.3.04 for Rs. 13180/-
In some of the Sub Vrs. Attached regarding payment of conveyance charges to the inmates. Some examples are as given below:

- a) Conveyance charges paid to Sh. K.Lal
- | | |
|-------------|----------|
| on 10.2.04 | Rs.490- |
| on 3.2.04 | Rs.480- |
| on 16.2.04 | Rs.490- |
| on 21.1.04 | Rs.480- |
| on 20.10.04 | Rs.560- |
| on 13.1.04 | Rs.560- |
| on 23.12.03 | Rs.480- |
| on 27.11.03 | Rs. 480- |
| on 24.11.03 | Rs. 480- |
| On 25.11.03 | Rs. 560. |

In the above cases journey has not been verified by the competent authority. Fare has not been restricted by the direct shortest route as per rules. Payment have neither been received on the sub vouchers nor attested by the DDO/HOO. Necessary entries be made in the conveyance register to avoid double payment of conveyance charges to the inmates. Other such cases may also be reviewed at your level before making payment to the inmates.

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PARA No. 9 *Paran*

Subject Non Production of records.

The following records / information has not been provided to Audit. The same may be prepared and shown to next Audit:-

- 1. Attendance Register prior to Oct. 2005.
- 2. LTC Register
- 3. Contingency Register
- 4. Clothing & Bedding Register 1999-2002
- 5. GPF Broad Sheet
- 6. TR-V Stock Register.
- 7. Dead Stock Register.
- 8. Special Diet Register.

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PARTY No. III

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Part-II

CURRENT AUDIT REPORT

of

Home for Aged and Infirm Persons (Old Age Home)

(under Dte. of Social Welfare)

Pkt. IV, Bindapur, New Delhi 110059

Phone:- 25639463

Para No 7

Para 01

Personal Claims

para No-07

(Ref. Memo No.02 dated 12.02.16 & 11 dated 18.02.16)

01.01

Washing Allowance (memo no.02)

During the test check of PBRs for the year 2012-13 to 2014-15, it has been observed that the following officials are being paid washing allowance @ Rs.60/- per month:-

- | | | |
|----|-------------------|------------|
| 1. | Sh. Ramesh Chand | Care Taker |
| 2. | Sh. Lokesh Sharma | Care Taker |
| 3. | Sh. Dharambir | Care Taker |
| 4. | Sh. Sahib Singh | Cook |
| 5. | Sh. Rama Shankar | Chowkidar |
| 6. | Ms. Ramwati | Peon |
| 7. | Sh. P. Don | Waterman |

As per the recommendations of the sixth pay commission and endorsement No.F.4(73)/Fin.(Estb.III)2010-11/dsIV/413 dated 09.09.14, the rates of washing allowance shall automatically increase by 25% every time the dearness allowance payable on the revised pay structure goes up by 50%.

Therefore rates of washing allowance has to be increased to Rs.75/- w.e.f. 01.01.2011 to 31.12.2013 and to Rs.90/ w.e.f. 01.01.2014 as the rate of dearness allowances was 51% on 01.01.2011 and 100% on 01.01.2014.

Arrears of washing allowance may be paid to the above said officials under intimation to audit.

01.02

Leave Account of Smt. Asha Rani, Staff Nurse (memo no.11)

During scrutiny of the service book of Smt. Asha Rani, staff nurse, w.r.t. previous audit para No.02 of 1997-98 to 2006-07, following observations are made:-

Previous audit had observed that the entry made in her service book at page No.9 w.r.t. maternity leave of 90 days do not mention the period of leave. Audit had also observed that though her normal date of increment was July every year, in year 1996 it was granted w.e.f. 15.10.96 without recording any entry in the service book.

Now, with ref. to the said audit para, entry has been made in her service book at page 8 that "maternity leave sanctioned of 90 days w.e.f. 13.06.1996 to 10.09.1996 vide order No.F.62(193)/87-DSW/Estt/44104 dated 12.11.1996". Regarding date of increment, it has

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been recorded that "the official was on maternity leave and joined the office on Oct. 1996, due to this increment granted on 15.10.1996.

As per above recordings at page 08, her maternity leave ended on 10.09.1996. In normal course, after the maternity leave she should have joined on 11.09.1996 and should have granted the annual increment on 11.09.1996 but has granted the annual increment only on 15.10.1996. As such there should have some other leaves, but no such leave has been found entered in her service book. However, in her leave account, earned leave of 30 days from 16.09.1996 to 15.10.1996 has been found deducted. Since the said deduction of leave is made only from 16.09.1996 and there is no records i.r.o. of the period from 11.09.1996 to 15.09.1996.

The status of the said period from 11.09.1996 to 15.09.1996 may be recorded in her service book and the leave account be re-cast under intimation to audit.

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Page No. 8.

Page No. 08

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Para 02 Non recovery of DVAT (Ref. Memo No.03 dated 15.02.16)

As per Govt. of Delhi, Deptt. Of Trade & Taxes Circular/order No. F.7(432)/Policy/VAT/ 2012/1349 to 1440 dated 13.03.12 read with previous orders on the subject, DVAT have to be deducted at source at the prescribed rates and to be credited to DVAT department in respect of Sanitation Contracts/maintenance contracts(including AMC).

Department of Social Welfare, GNCT of Delhi had entered Sanitation Contract with M/s. International Institute of Sulabh Systems, RZ/H2-160, Bengali Colony, Mahavir Eclave, Palam-Dabri Road, New Delhi for providing sanitation works including material to the HAIP, Bindapur, New Delhi

During test check of contingency bills for the year 2012-13, 2013-14 & 2014-15, it is observed that the HAIP has not deducted DVAT from following bills of the said agency -

S.No.	Contingency Bill No. & date	Bill No. of the agency	Period	Amount admitted by the deptt.	Rate of DVAT	DVAT recoverable (in Rs)
1	CB 165 dt. 01.02.2013	1365/ISS/2012 dt. 14.03.2012	Dec 2011	27557	2%	551
2		1366/ISS/2012 dt. 14.03.2012	Jan 2012	27557	2%	551
3		1367/ISS/2012 dt. 14.03.2012	Feb 2012	27557	2%	551
4		1396/ISS/2012 dt. 30.05.2012	Mar 2012	27557	2%	551
5		1397/ISS/2012 dt. 30.05.2012	Apr 2012	27557	2%	551
6		1398/ISS/2012 dt. 30.05.2012	May 2012	27557	2%	551
7		1423/ISS/2012 dt. 12.07.2012	Jun 2012	27557	2%	551
8		1443/ISS/2012 dt. 17.08.2012	Jul 2012	27557	2%	551
9		1450/ISS/2012 dt. 01.09.2012	Aug 2012	27557	2%	551
10	CB 196 dt. 30.03.2013	1421/ISS/2012 dt. 01.11.2012	Sep 2012	28047	2%	561
11		1422/ISS/2012 dt. 01.11.2012	Oct 2012	28047	2%	561
12		1433/ISS/2012 dt. 01.12.2012	Nov 2012	28047	2%	561
13	CB 196 dt. 30.03.2013	1454/ISS/2013 dt. 03.01.2013	Dec 2012	28047	2%	561
14		1474/ISS/2013 dt. 04.02.2013	Jan 2013	28047	2% 4%	280 561
15	CB 153 dt. 04.01.2014	1538/ISS/2013 dt. 01.05.2013	Feb 2013	27486	4%	1099
16		1532/ISS/2013 dt. 01.05.2013	Mar 2013	27486	4%	1099
17		1533/ISS/2013 dt. 01.05.2013	Apr 2013	27486	4%	1099
TOTAL						11341

*up to 15.01.2013 DVAT was to be deducted @ 2% and thereafter @4%

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The amount of Rs.11341/- may be recovered & credited to government under intimation to audit.

Similar other cases may also be reviewed under intimation to audit.

Para 03 Non Production of Records.

The following records/information has not been produced to audit. The same may be shown to next audit:-

1. Log Book of Vehicle No.DL & CJ 7945 prior to 24.11.2014
2. O T A Register

*Taken from Party
Date 12/11/16
UPRVA
IAO Party No. IV*

[Signature]
(E D ASHOKAN) A O
IAO Party No. IV
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TEST AUDIT NOTES

TAN 01 Service Books (Memo No. 05 dated: 16.02.2016)

During test check of Service Books following discrepancies observed:-

Under Rule 32 of CCS (Pension) Rules, verification of services of the GS should be done on completion of 18 years of service or 5 years before the date of retirement and a certificate in the prescribed Form 24 issued to the GS. The same has not been found in the following cases:-

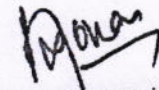
- i) Smt. Asha Rani, Staff Nurse - date of joining service 24.07.1987 - due to retire on 04.04.2019.
- ii) Shri Shib Singh, Cook - date of joining service 21.05.1982 - due to retire on 31.01.2018.
- iii) Shri Rama Shankar, Chowkidar - date of joining service 04.04.1983
- iv) Smt. Ankur Bhardwaj, UDC - date of joining service 07.07.1992

Above discrepancies may be rectified under intimation to audit.

TAN 02 Stock Registers (Memo No. 09 dated: 17.02.2016)

During the test check of the stock registers, it has been observed that Annual Stock verification/Physical Verification has not been done/recorded ~~done~~ in the Stock Registers provided to audit.

Annual Stock verification as required under GFR 192 may be done under intimation to audit.


(E D ASHOKAN) A O
IAO Party No. IV
22.02.2016

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PART II
CURRENT AUDIT REPORT
(2015-16 to 2018-19)

PARA No.1 (Ref. audit memo No.1(a) Dated: 18.09.2019)

Subject:- Non production of record.

During the course of audit for the period 2015-19, following records have not been provided to audit for scrutiny:

1. Permanent Advance Register.
 2. Medical Re-imbusement Register. .
 3. Tuition Fee Register.
 4. Dead Stock/unserviceable store (Stock) (for the audit period 1997 to 2019).
- Taxexor from*

In addition to the above, the following record for the audit period 1997 to 2015 has not been provided to audit for scrutiny:

1. Clothing & Bedding Register 1999-2002.
 2. Special Diet Register.
 3. Log Book of Vehicle No. DL 6CJ 7945 prior to 24.11.2014.
- Ashwini Kapoor
AAO
Audit Party No. 22*

Urmila Kapoor
21/10/19
(Urmila Kapoor)
I.A.O. Audit Party No. XII

TEST AUDIT NOTE
(2015-16 to 2018-19)

TAN No. 1 (Ref Audit Memo No.07 Dated: 25.09.2019)

Sub: - Pay Bill Registers

During the test check of Pay Bill Registers of HAIP(Home For Aged & Infirmid Persons), Old Age Home, Pocket-IV Bindapur, New Delhi, for the period 2015-19, following irregularities have been noticed:-

1. Alphabetical index not maintained for the fianancial year 2017-18.
2. Complete salary details of many employees were not entered in PBR. For example Sh Dharambir, Caretaker, Shib Singh, Cook, and Shri P. Don, Washerman for the period 2016-17.
3. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales Basic pay, address of government accommodation etc were not written in any PBR's.
4. Numerous cutting and overwriting/using of white fluid were also noticed in the PBRs which needs to be attested by DDO.
5. Monthly entries in PBR's have not been verified and signed by the D.D.O. for its correctness, which is irregular. Checker's initial are required to be done in prescribed column No.33 of PBR from the period 2016 to 2019.
6. GAR-18-Abstract Pay Bill – has not been maintained w.e.f. March, 2016 to till date. It should be maintained and entries must be attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 is required to be maintained whenever needed.

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 2 (Ref Audit Memo No.08 Dated: 25.09.2019)

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers maintained by HAIP(Home For Aged & Infirmid Persons), Old Age Home, Pocket-IV Bindapur, New Delhi, for the period 2015-19, following irregularities have been noticed:-

1. Paging (2015-16 to 2018-19) and Page counting certificate has not been recorded on the first of the any of the register.
2. **Cutting and Overwritings-** There are number of cutting and overwriting in the Bill register, But these cuttings, over-writings and using of white fluid have not been attested by the DDO, which is irregular. For example bill Sl. No. 44 & 45 dated 06.06.2015,

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3. **Cancelled bill**-There are number of cancelled bill have not been attested by DDO, which is irregular. For example Bill SI No. 214 & 215 dated 27.2.2017, 222 dated 13.2.2017, 224 dated 14.02.2017, 237 & 238 dated 7.03.2017 and 240 & 244 dated 22.03.2017.
4. **Blank Col-5,6,7,8 and 9**- 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.
5. **Blank Col 12**- Col 10,11 and 12 of the bill 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 making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
6. **Blank Col. 13,14 and 15**- Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.

HOO is advised to comply with the above mentioned provisions for maintenance of service books.

TAN No. 3 (Ref Audit Memo No.015 Dated: 03.09.2019)
 Audit Memo No. 09 Dated: 26.09.2019.

Subject:-Shortcomings in Property Register.

During the test check of Property Register of HAIP(Home For Aged & Infirm Persons (Old Age Home), Pocket-IVBindapur, New Delhi. for the period 2015-16 to 2018-19, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

- 1) Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken for the audit period. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2) Annual physical verification has not been carried out by the competent authority for the audit period 2015-16-2019.
- 3) The balance of items has not been maintained in a proper manner in the stock register for example LED TV 42" INTEX, Semi Automatic Chapati Making Machine, Water Purifier(Pureit) and AC(2TR Split Aircon) etc.
- 4) Brought forward and carry forward has not been done from previous Register to new Register.

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 4 (Ref Audit Memo No10 Dated: 26..09.2019)

Subject:-Shortcomings in Stock Registers (Consumable / Non consumable)

During the test check of Consumable / Non consumable stock registers of HAIP(Home For Aged & Infirm Persons(Old Age Home), Pocket-IVBindapur, New Delhi., the following irregularities have been noticed:-

(Signature)

General items Stock register / Grocery Stock register / Clothing and Bedding Register

- 1 Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken in non-consumable stock register. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2 The carry-over entries of the closing balance from the previous register to the new register as the opening balance not verified by the competent authority.
- 3 Page counting certificate has not been done.
- 4 Alphabetical index not maintained.
- 5 Various entries made in the register are without the attestation of the incharge/officer
- 6 Grocery Item I.e Musterd Oil entered in General items Stock register.

HOO may take necessary action as mentioned above and shown to next audit

TAN No. 5 (Ref Audit Memo No11 Dated:26.09.2019)

Sub:-Irregularities in maintaining of Cash Book.

As per rule 13(ii) All monetary transactions should be entered in the cash book as soon as they occur.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and initial is correct.

As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect

"As per Civil Account Manual Rule, 10.12.2 A note of each item of Permanent Advance given to various authorities shall be kept in the "Register of Permanent Advance"(Form CAM-61). If the amount of an advance is increased or reduced during the course of a year, the amount in the column for the current year should be altered in red ink as soon as payment of the increased advance is made or credit representing difference due to reduction is received from the officer concerned. The amount of the advance outstanding as on 31st of March each year should be entered in the money column for the subsequent year.

During the Scrutiny of Cash Book of HAIP, For Aged & Infirmid Persons(Old Age Home), Pocket-IV, Bindapur, New Delhi for the period 2015-16 to 2018-19, following discrepancies have been noticed

1. Register of Cheque issued for 'A' category cheques not provided to audit.
2. Totals of Cash Book have not been verified by the person other than writer of Cash Book and DDO.
4. The imprest money has not utilized w.e.f. 17.02.2017. It has also been observed that the Register of Permanent Advance"(Form CAM-61) is not being maintained by the DDO.

HOO may take necessary action as mentioned above and shown to next audit.

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TAN No. 6 (Ref Audit Memo No12 Dated: 27..09.2019)

Sub: Non furnishing of Fidelity / Security Bond.

As per General Finance Rule 275, every Government employee who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash / stores handled which shall not include account payee cheques and drafts. In cases, where the security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and, in cases where security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

However, it was noticed that there was substantial amount of stores was handled in the office of HAIP(Home For Aged & Infirm Persons), Old Age Home, Pocket-IV Bindapur, New Delhi but no Fidelity Bond or Security, as required under the provision of GFR for handling the Stores, had been obtained from the staff engaged for Handling of Stores.

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 7 (Ref Audit Memo No13 Dated: 27..09.2019)

Subject: - Non-verification of service after completion of 18 years of service.

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.No.	Name & Designation of Officer/Official Sh./Smt.	D.O.B.	D.O.A.	D.O.R.
1.	Dharambir, CT	10/08/1964	10/01/2001	31/08/2024
2.	Rama Shankar Chowkidar	19/02/1963	04/04/1983	28/02/2023

Necessary action may be taken to get the service verify from the Pay and Accounts Office concerned and compliance of the same be shown to audit. Other similar cases, if any, may also be taken into account for similar action.

Urmila Kapoor
11/09/19

(Urmila Kapoor)

I.A.O.Audit Party No.XII

PART II
CURRENT AUDIT REPORT
(2019-2020 to 2021-2022)

PARA No.1 (Ref.Audit Memo No.05 Dated : 18/05/2022)

Sub: Short recovery of Income tax amounting to Rs.11733/-

During the test check of income tax records of Home for Aged & Infirm Persons (Old Age Home), Pocket-IV, Bindapur, New Delhi, the following discrepancies have been found:-

Year 2021-22

Sh.Charan Singh, Supdt.

S. No	Description	Calculation as per Calculation sheet/Form 16 (in Rs)	Calculation as per Audit (in Rs.)	Remarks
1	Total Income	1301713/-	1301713/-	Short recovery of Rs.11733/-
2	Deductions permissible	HBA Interest Rebate Rs.200000/- HBA Principal under 80/C Rs.150000/- Std.Deduction Rs.50000/- Rebate under 80 D Rs.7800/- Total Deduction Rs.407800/-	HBA Interest Rebate Rs.200000/- HBA Principal under 80/C Rs.150000/- Std.Deduction Rs.50000/- Rebate under 80 D Rs.7800/- Total Deduction Rs.407800/-	
3	Taxable Income	Rs.893913/-	Rs.893913/-	
4	Income tax	91282/-	91282/-	
5	Cess	3651/-	3651/-	
6	Total tax	94933/-	94933/-	
7	Total tax deducted as Per Form 16		83200/-	

8	Income Tax Recoverable	11733/-(Rs.11282 TDS+451 Cess)	
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An amount of **Rs.11733/-** may be recovered from the officer concerned and deposited in Govt. Account under intimation to audit.

PARA No.2 (Ref.Audit Memo No.06 Dated : 18/05/2022)

Sub: Non deduction of TDS amounting to Rs. 5803/- from contractors

As per section 194 Cof Income Tax Rules , any contract value exceeding Rs 30000/- or Rs. 100000/- in aggregate during the financial year, TDS is to be deducted @ 2% but on scrutiny of bills of work contract, it has been noticed that the AMC of 2 lifts was awarded to Schinder India Pvt. Ltd. but no TDS has not been deducted while making the payment as per details given below :

S No	Name of the Agency	Bill No and date	Amount paid	Amt.exclusive GST	2% TDS
1	Schinder India Pvt.Ltd.	CB-167 dt.30/03/2022	Rs.119330/-	Rs.101126/-	Rs.2023/-
2.	Schinder India Pvt.Ltd.	CB-114 dt.29/10/2021	Rs.111522/-	Rs. 94510/-	Rs.1890/-
3.	Schinder India Pvt.Ltd.	CB-32 dt.02/06/2021	Rs.111522/-	Rs. 94510/-	Rs.1890/-
Total					Rs.5803/-

An amount of Rs.5803/- may be recovered from the concerned contractor after due verification of records and deposited in Govt. account under intimation to audit.

Other similar cases for the audit period may also be reviewed and recovery, if any, may be made accordingly under intimation to audit.

PARA No.3 (Ref. audit memo No.1 Dated: 10.05.2022)

Subject:-Non production of record

During the course of audit for the period 2019-2022, following records have not been provided to audit :

- 1 TR-V Stock Register
- 2 Dead Stock Register
- 3 LTC Register
- 4 List of unserviceable items

In addition to the above, the following record for the audit period 1997 to 2019 has not been

provided to audit for scrutiny hence taken as fresh.

1. Permanent Advance Register.
2. Dead Stock/unserviceable store(Stock).
3. Telephonel Register .
4. Tution Fee Register.
5. Attendance Register prior to Oct., 2005
6. LTC Register
7. Contingency Register
8. Clothing & Bedding Register 1999-2002
9. GPF Broad Sheet
10. TR-V Stock Register
11. Dead Stock Register
12. Special Diet Register
13. Log Book of Vehicle No.DL 6CJ 7945 prior to 24.11.2014
14. OTA Register


Inspecting Audit Officer
Audit Party No XXXII

TEST AUDIT NOTE

(2019-2020 to 2021-2022)

TAN No. 1 (Ref.Memo No 03 Dated:12/05/2022)

Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of Home for Aged & Infirm Persons (Old Age Home), Pocket-IV, Bindapur, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds instalments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. GAR-18-Abstract Pay Bill - entries must be attested/verified by the D.D.O. for its correctness.
- 5.. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.
6. All entries must be attested by the DDO.

The above shortcomings may be removed & shown to next audit.

TAN NO.2 (Ref.Audit Memo No. 04 Dated: 12/05/2022)

Sub: Shortcomings in Cash Book

During scrutiny of Cash Book following discrepancies have been observed :

1. Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference It has been observed that though cash has been deposited into the accredited bank., but no entry has been recorded in the cash book by giving TR-V number as a reference.
2. Total of cash book has not been verified by the person other than writer of Cash Book.
3. All entries must be attested by Head of the Office in token of check.

The above shortcomings may be removed & shown to next audit

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TAN NO.3 (Ref.Audit Memo No.07 Dated : 18/05/2022)

Subject:-Shortcomings in Property Register.

During the test check of Property Register of HAIP(Home For Aged & Infirm Persons(Old Age Home), Pocket-IV, Bindapur, New Delhi. for the period 2019-20 to 2021-22, following discrepancies have been noticed :-

1. As per Rule 213 of GFR 2017, the physical verification should be done at least once in a year and outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that the physical verification has not been carried out
2. Entries in the register are without the attestation of the incharge/officer.
3. The balance of items has not been maintained in a proper manner .Non-consumable items shown as Nil.
4. Brought forward and carry forward has not been done from previous Register to new Register.
5. Alphabetical index not maintained.

The above shortcomings may be removed & shown to next audit

TAN No.4 (Ref.Audit Memo No.08 Dated : 18/05/2022)

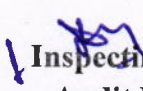
Subject:-Shortcomings in Stock Registers(Consumable/ Non consumable)

During the test check of Consumable / Non consumable stock registers of HAIP(Home For Aged & Infirm Persons(Old Age Home), Pocket-IV, Bindapur, New Delhi.,the following shortcomings have been noticed:-

General items Stock register / Grocery Stock register / Clothing and Bedding Register

- 1 As per Rule 213 of GFR 2017, the physical verification should be done at least once in a year and outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that the physical verification has not been carried out
- 2 The opening balance not verified by the competent authority.
- 3 Alphabetical index not maintained.
- 4 Various entries made in the register are without the attestation of the incharge/officer
- 5 Grocery Item entered in Repair register.
- 6 Closing balance shown wrong in Clothing & bedding register (Pg.7)

The above shortcomings may be removed & shown to next audit


Inspecting Audit Officer
Audit Party No XXXII