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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report on the Accounts of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21.

INTRODUCTION

The I.A.R. on the accounts of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, AO/IAO, Sh. Mohan Choudhary, AAO & Ms. Heena, DEO w.e.f. 28.09.2021 to 01.10.2021 (Total 04 working days). Statutory audit of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21 has never been conducted by AG (Audit) Delhi.

AIMS AND OBJECTIVES

To provide boarding facilities till duration of training to those physically handicapped trainees who are undergoing training in a Govt. Institution/ organization or others recognized institutions.

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

The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2016-17 to 2020-21**:-

01. LIST OF HOO/DDO

Sl. No.	Name of HOS/DDO	Period of worked in the school
01	Pankaj Kumar Verma, Supdt.	23.07.2015 to 03.06.2016
02	Suresh Kumar, Supdt.	04.06.2016 to 07.12.2016
03	RC Paswan, Principal	08.12.2016 to 17.08.2016
04	Suresh Kumar, Supdt.	18.08.2016 to 31.10.2017
05	Sheodan Singh, Supdt.	01.11.2017 to 16.04.2019
06	Charan Singh, Supdt.	17.04.2019 to 11.11.2019
07	RK Dhanwaria, Supdt.	12.11.2019 to 04.02.2021
08	Rajendra Prasad Yadav, Supdt.	05.02.2021 to 13.07.2021
09	Zahid Ali Siddiqui, Supdt.	14.07.2021 to till date

01. LIST OF Cashier

Sl. No.	Name of Cashier	Period of worked in the school
01	Satvir Singh Sharma, Sr. Asstt.	01.11.2014 to till date

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[Signature]

Budget Allocation and Expenditure for the year 2016-17 to 2020-21: -

Year	Budget allotted	Expenditure made	Balance
2016-17	12,50,000	8,30,244	4,19,756
2017-18	11,50,000	3,22,178	8,27,822
2018-19	3,50,000	---	3,50,000*
2019-20	3,30,000	---	3,30,000*
2020-21	3,50,000	---	3,50,000*

*Budget has been surrendered due to vacant posts

Statutory Audit

Statutory audit of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21 has not been conducted till date.

Vacancy Statement

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
GROUP C	02	Nil	02
TOTAL	02	Nil	02

Maintenance of Records

The maintenance of records of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

There are 02 old Audit Paras from the previous report involving recovery of Rs.NIL. Department has not submitted reply of any para . Hence, Nil Para has been settled. The balance 02 outstanding paras with recovery Rs.NIL is placed in the file as Part-I of the report.

Details of old paras settled

Year	No. of Para outstanding	Para no. of Settled Para's	Outstanding	Amount recoverable (in Rs.)	Amount recovered (in Rs.)	Balance recoverable (in Rs.)
2013-16	02	Nil	02	Nil	Nil	Nil
Total	02	NIL	02	Nil	Nil	Nil

Current Audit Report.

During the course of current audit, 03 audit memos including 1 record memo, highlighting irregularities/short recoveries to the tune of Rs.NIL were issued. Out of which 01 (Record memo) memo settled alongwith recovery of Rs. NIL and 02 audit memos have been incorporated in NIL Paras alongwith recovery of Rs. NIL and remaining 02 memos have been taken as 02 TANs in the current audit report.




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Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
NIL	NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21. The Audit disclaims any responsibility for non production of record/information or misinformation and/or non-information provided by Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 2016-17 to 2020-21. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department. The Dte. Of Audit is not responsible for any legal consequences arising at any time in future, in whatsoever manner and whatsoever ways


(Sh. Mohan Choudhary)

AAO



(Sadhna Sharma)
IAO
Audit Party No-XIV

PART-I

PART-I

NIL

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CURRENT REPORT PART -II

Audit Para No.1

(Reference MEMO No.03 dated : 21 Oct 2016)

Sub : Non – use of hostel premises.

As per the Manual of Directorate of Social Welfare, the Hostel for the Physically handicapped provides boarding facilities till the duration of training to those physically handicapped trainees, who are undergoing training in a Govt. Institution/organization or other recognized Institution by during the audit it was found that Hostel was not fulfilling the basic purpose as there was no inmates/trainee in the hostel during the last twenty seven years, the land of the hostel is in three Janta flats of DDA consisting of 6 rooms, which are not in used for the last twenty seven years, Moreover the expenditure on salary and allowances of the officials who were working in the strength of Hostel for the last twenty Seven years had no fruitful result.

There is a need of planning to decide whether the hostel is required at all or not, so that the hostel premises can be used for some other beneficial purpose in public interest and wastage of funds on salary of the officials in future can be stopped.

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Audit Para No.2
(Reference Audit Memo No: 01)

Sub: Non Production of Record

The following records were not shown/produced to audit.

Audit Period 94-97:-

1. Stock Register
2. Property Register
3. Increment register
4. GPF Ledger in respect of class IV employee and GPF broad -sheet
5. LTC Advance register
6. Short Term/Log Term Advance Register

Audit Period 2007-08

1. Property Register
2. Physical Verification of stock

Current audit period 2013-16

1. Property Register
2. GAR-06 Stock Register
3. Physical verification of stock




(Indu Oberoi)
IAO

PART II
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

NIL


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO, Party No.XIV

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2016-17 TO 2020-21)

(Ref. Audit Memo No. 02 dated: 29.09.2021)

TAN No.01: Shortcomings in the maintenance of Pay Bill Register for the audit period 2016-17 to 2020-21.

During test check of PBRs maintained by office of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 01/04/2016 to 31/07/2017 the following irregularities have been observed:-

1. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
2. Entries recorded have not been verified and attested by DDO/Principal in most of the PBR for the audit period.
3. Cutting/overwriting made in any of the PBR has not been attested by DDO/Principal.
4. Fluid has been used in the PBR for the audit period which is strictly prohibited.
5. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No. & MICR no. not written in the PBR.
6. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period.
7. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.
8. Abstract of pay bill is not filled.
9. PBR is not available 01/082017 to 2020-21

HOO / DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.



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(Reference Audit Memo No.03 dated 29.09.2021)


TAN 02: Shortcomings in the maintenance of Bill Register for the audit period 2016-17 to 2020-21.

During the test check of Bill registers maintained by office office of Hostel for Physically Handicapped (Jahangirpuri), Pratap Nagar Andha Mughal Delhi-110007 under Social Welfare Department for the period 01/04/2016 to 31/07/2017 the following irregularities have been observed:-

1. The Bill Register has not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Register.
2. The Column No. 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 to ascertain the timely receipt of cheques, but the column-9 has not completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for not compliance thereof may be furnished to audit.
4. Column No.. 13, 14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. Further, the ECS details have not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
6. The bill register is not available 01.08.2017 to 2020-21.

HOO/ DDO is advised to take necessary steps to rectify the above observations and same may be shown to next audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO, Party No.XIV