

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

Sub: Internal Audit report on account of office of Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi for the period 2018-2019 to 2021-2022.

INTRODUCTION

The Internal Audit on the account of office of **Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi for the period 2018-2019 to 2021-2022.** was conducted by Field Audit Party No. V, comprising of Smt. Smt. JAYA TEWARI A.O, Smt. Lalita Tulsyani, A.A.O The audit was conducted during 07 working days w.e.f. 07.03.2023 to 21.03.2023.

AIMS AND OBJECTIVES

Workshop for Physically Handicapped, Tahirpur Complex, Delhi-110093, Govt. of NCT of Delhi, this workshop provides production work facilities to the negative Leprosy patients of leprosy colonies/institution which are located in Tahirpur, to enable them to stand on their own legs.

HOD/DDO/CASHIER

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2018 - 31.03.2022:-

S.No.	Name & Designation	Period
1.	Sh. Akhilesh Kumar, Supdt.	1.03.2018 to 31.10. 2018
2.	Sh. A. M. Pandey, Supdt.	1.11.2018 to till date

List of Cashier: -

S.No.	Name & Designation	Period
1.	Sh. Lokender Kumar, ASO	Aug, 2018 to 15.03.2023

Budget: Allocation and Expenditure incurred during the period 2018-19 and 2021-22:

Financial Year	Budget Allocation	Expenditure	Balance
2018-19	1985000	1273675	711325
2019-20	1650000	1420420	229580
2020-21	1710000	1284341	425659
2021-22	3670000	1516400	2153600

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VACANCY STATEMENT:

Group	Sanctioned Strength	Filled	Vacant
B	2	1	1
C	3	0	3
TOTAL	5	1	4

STATUTORY AUDIT

Statutory audit of **Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi** has never been conducted by AGCR.

MAINTENANCE OF RECORDS

The maintenance of records of **Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi** was found satisfactory for the period of 2018-19 to 2021-22. subject to observations made in current audit report.

PART-I**Old Internal Audit Report**

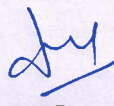
There are 05 old outstanding Audit Paras with recovery of Rs. 228691/- pertaining to the period 2006 to 2018. Department has not furnished any satisfactory reply hence all the 05 paras having recovery of Rs. 228691/- have been incorporated in the current report as Part-I.

Part-II (Current Audit Report)

During the course of current audit, 07-Audit memos including 03-record memos highlighting various irregularities/short comings were issued with Nil recovery. As per the reply/ compliance shown, 2 Record memos were settled and balance 05 memos have been converted into 02 Paras (including NPR) and 04 TANs which have been incorporated in the current audit report as Part-II.

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi** for the period 2018 to 2022. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.


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Part – I

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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 Repo](#)

Department : Social Welfare							
Sub department: Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi (1349/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2006	2014	1		Short Recovery of DGEHS Subscription	O	380
2	2006	2014	3		Sale of Candles	O	4800
3	2006	2014	4		Pending payments towards sale of finished items	O	213260
4	2014	2018	1		Income Tax	O	10251
5	2014	2018	2		Non production of Record	O	0

228691

* NOTE:

- 'O'- Outstanding Paras.
- 'R'-Reply submitted by the Department/Units.
- 'C'- Comment by the Directorate of Audit on reply submitted.

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old
PART - II
CURRENT AUDIT REPORT
1981-82 to 2013-14

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PARA - 1

(Audit Memo No. 2 Dated 28/8/2014)

SHORT RECOVERY OF DGEHS SUBSCRIPTION

During the test check of the records/ statement provided to audit it was observed that the revised subscription/deduction of DGEHS w.e.f. August, 2010 in respect of following employees was recovered less than the required as per details given below:-

S.NO.	Name & Designation And Grade Pay	Period	Subscription deducted	Subscription obe deducted w.e.f. August, 2010	Difference to be recovered	TOTAL
1.	Sh. M.J.N Tudu, Suptd. GP - Rs. 4600/-	August.10 To October.10	Rs. 75/- per month	Rs. 325/- per month <i>Sakt</i>	Rs. 250 x 3 months	Rs. 750/-
2.	Sh. Anup Kumar, Peon GP-Rs. 1900/-	August.10 to November. 10	Rs. 30/- per month	Rs. 125/- per month	Rs. 95 x 4 months	Rs. 380/-
				TOTAL RECOVERY		Rs.1130/-

The short recovery of DGEHS subscription from the above mentioned Government servant amounting to **Rs. 1130/-** may be recovered and deposited in government account after due verification. All similar other cases may also be reviewed at the institution level and necessary remedial action may be taken under intimation to Audit.

SHORT RECOVERY OF INCOME TAX

During the test check of FORM-16 and INCOME STATEMENT for the financial year 2012-13 in respect of Shri M.J.N. Tudu; Superintendent, it has been found that there was short recovery of Income Tax amounting to Rs. 4980/- (including Rs. 4835/- as Income Tax and Rs. 145/- towards Education Cess). The calculation sheet for recovery prepared on the basis of Income Statement given at Page-38/C of the Linked File is detailed below. The short recovery of Income Tax is to be recovered from the above mentioned employee under intimation to the Audit. The Unit may also review similar cases at their own level and take remedial action accordingly under intimation to the Audit.

CALCULATION SHEET (in Rs.)

Gross Salary	:	5,41,854
(-) Transport Allowance	:	9,600
(-) Tax Rebate us 80-C	:	1,00,000
(-) Deduction u/s 80-D	:	3,900
Total Taxable Income	:	4,28,350
TAX		
Up-to 2,00,000	:	Nil
Between 2,00,000 to 5,00,000	:	10% of income exceeding 2,00,000
Therefore, Income Tax to be calculated on	:	4,28,350-2,00,000 = 2,28,350
10% Income Tax on 2,28,350	:	22,835
3% Education Cess	:	685
Total Tax Recoverable	:	23,520
(-) Tax deducted as per Income Statement	:	18,000
(-) 3% Education Cess deducted as per Income Statement	:	540
Total Tax recovered as per Income Statement	:	18,540
Balance to be recovered	:	23,520 - 18,540 = Rs. 4980/-

PARA - 3

(Audit Memo No.7 dated 4/9/2014)

SALE OF CANDLES

During the test check of Bill Book of Sale of Candles, it was found that a Bill No. 31/Candles/SWPH-II dated 13/11/2011 was drawn for Training-cum-Production Centre (Lepers), Tahirpur, Delhi towards sale of 50 packets of candles @ Rs. 48/- per packet amounting to Rs. 2400/-.

Whereas, instead of asking for payment from TCPC (L), Tahirpur, Delhi, the Sheltered Workshop for Physically Handicapped, Tahirpur, Delhi has made a payment of Rs. 2400/- vide C.B. No.30 dated 1/2/2012 quoting the same Bill No. 31/Candles/SWPH-II dated 13/11/2011.

Hence, an amount of Rs. 4800/- is recoverable from TCPC (L), Tahirpur, Delhi which includes Rs. 2400/- towards bill raised for sale of candles and Rs. 2400/- towards wrongly payment made to TCPC (L), Tahirpur, Delhi against the said bill.

PARA - 4

(Audit Memo No.5 dated 28/8/2014)

PENDING PAYMENTS TOWARDS SALE OF FINISHED ITEMS

During test check of Bill Books of finished items, it was observed that bills were raised to various units towards sale of finished goods like Candles, Chalks, Bed Sheets, Clay Models etc. for payments, but no proper record has been maintained by the Unit for keeping track of payments received towards sale and onward credit of the same to the Government Account. A List of such cases attached with the report shows that an amount of Rs. 2,13,260/- is outstanding against 57 such bills for which no record is available with the Unit - whether these payments are received and deposited in Government Account or not. The Unit may, therefore, review these cases and initiate action for recovery of this amount from various units under intimation to the Audit.

PARA - 5

NON- PRODUCTION OF RECORD

1. Stock Register / Counterfoils of TR-5
2. Monthly Reconciliation Statement
3. Valuable Register/Non-Consumable Register
4. Dead Stock Register (Property Register)
5. Purchase Files (For the period 1982 to 31/3/2006)
6. Cash Book (For the period 1982 to 31/7/2000)
7. Finished Goods Product Register

The above records/ documents not produced may be shown at the time of next audit.

(SUNNY K.P.)

I.A.O. - XV

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ANNEXURE TO PARA - 4

**PENDING PAYMENTS FROM OTHER UNITS
ON ACCOUNT OF SALE OF FINISHED GOODS**

(a) Superintendent, Rehabilitation Centre (Leper), Sunder Nagri, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	57	7/3/14	1440/-
2.	58	12/3/14	770/-
3.	19	8/11/07	540/-
4.	23	18/12/07	2400/-
5.	24	8/4/08	540/-
6.	25	2/5/08	720/-
7.	26	24/5/08	720/-
8.	555	15/12/07	3600/-
9.	556	22/5/08	1700/-
		TOTAL	12,430/-

(b) Superintendent, HLTB, Tahirpur, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	54	5/1/13	3000/-
2.	53	9/11/12	5400/-
3.	52	2/11/12	1800/-
4.	51	16/10/12	1200/-
5.	50	6/10/12	1200/-
6.	47	21/7/12	3900/-
7.	46	21/7/12	2160/-
8.	44	21/3/12	2400/-
9.	43	16/12/11	6000/-
10.	37	18/10/11	1800/-
11.	36	30/9/11	4800/-
12.	33	27/8/11	2400/-
13.	32	29/6/11	3000/-
14.	24	3/11/10	10800/-
15.	01	12/12/08	2970/-
16.	06	1/4/11	6000/-
17.	10	14/3/14	2160/-
18.	08	31/8/06	18000/-
19.	09	18/9/06	16800/-
20.	11	13/10/06	30000/-
21.	18	8/11/07	12000/-
22.	37	-	7200/-
23.	560	4/11/08	2970/-
		TOTAL	1,47,960/-

(c) Superintendent, Boys-II, Sanskar Ashram, Dilshad Garden, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	49	14/8/12	1152/-
2.	34	27/8/11	864/-
3.	21	18/12/07	900/-
4.	554	15/12/07	4050/-
5.	559	4/11/08	1890/-
6.	551	12/11/06	3510/-
		TOTAL	12,366/-

(d) Superintendent, Boys-I, Sanskar Ashram, Dilshad Garden, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	35	27/8/11	864/-
2.	21	18/12/07	900/-
3.	553	15/12/07	2700/-
4.	558	4/11/08	6480
		TOTAL	10,944/-

(e) Superintendent, Girls Home, Sanskar Ashram, Dilshad Garden, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	05	11/7/06	2400/-
2.	12	2/2/07	2400/-
3.	20	18/12/07	1800/-
4.	552	8/2/07	7020/-
5.	555	15/12/07	1440/-
		TOTAL	15,060

(f) Superintendent, HADB, Lampur, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	21	3/11/10	2600/-
		TOTAL	2600/-

(g) Superintendent, Training-cum-Production Centre (Old), Sunder Nagri, Delhi

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	04	15/5/06	2400/-
2.	10	9/10/06	2400/-
3.	127	9/10/06	2250/-
		TOTAL	7,050/-

(h) Superintendent, Sewa Kendra, Kingsway Camp, Delhi

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S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	35	-	3600/-
		TOTAL	3600/-

(i) PRIVATE PERSONS

S.NO.	BILL NO.	DATE	AMOUNT (in Rs.)
1.	02	22/10/10	48/-
2.	03	24/10/10	84/-
3.	04	24/10/10	190/-
4.	05	24/10/10	928/-
		TOTAL	1250/-

GRAND TOTAL

2,13,260/-

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PART- II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2018)

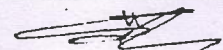
Para 1

(Memo No 07 dt30.08.2018)

Subject: Income Tax.


During test check of Form 16 and income statement for the year 2015-16 and 2016-17 in r/o Sh. Zahid Ali Siddiqui, Supdt. , it has been found that DDO has allowed the claim of house rent rebate without submitting house rent receipts. The calculation sheet for recovery prepared, the short recovery of income tax is to be recovered from the employee under intimation to the audit.

Financial year 2015-16		As per Deptt.		As per audit
Gross salary		713016		713016
Less HRA Rebate	24030	43230	-	19200
Less TA	19200		19200	
		669786		693816
Less saving				
GPF	96000		96000	
NSC+LIC	27356	150000	27356	150000
UTEGIS	720		720	
Tuition fee	42900		42900	
		519786		543816
Less medical Insurance	3900	3900	3900	3900
Taxable income		515856		539916
Tax calculated		28178		32984



Education cess		845		990
TOTAL		29023		33974
(A)Balance amount payable				4951

Financial year 2016-17		As per Deptt.		As per audit
Gross salary		915024		915024
Less HRA Rebate	25733	44933	-	19200
Less TA	19200		19200	
		870091		895824
Less saving				
GPF	120000		120000	
LIC	27356	148076	27356	148076
UTEGIS	720		720	
		722015		747748
Less medical Insurance	3900	3900	3900	3900
Taxable income		718115		743848
Tax calculated		68624		73770


 (R.K.Singh)
 Sr. AO / I.A.O
 Party No. XXV

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Education cess		2059		2213
	<hr/>			
TOTAL		70683		75983
(B) Balance amount payable				5300

The total amount of income tax (A+B) i.e. Rs 4951/-+5300/-=10251/- be recovered from the official concerned and deposited in government account after due verification of facts and figures.




(R.K.Singh)
Sr. AO / I.A.O
Party No. XXV

Para 2

(Memo No 03 dt27.08.2018, Memo No 04 dt27.08.2018, Memo No 06 dt29.08.2018 & Record memo dt24.08.2018)

Non Production of records.

1. Valuable Register.
2. Bill register for items sold.
3. Stock register for finished products.
4. Raw material purchase A/c Register.
5. All the counter foils of T.R 5.
6. Details of stipend paid to Trainees along with attendance register.
7. Records of Trainees and Production capacity workers
8. Bill register for the year of 2017-18.
9. Form16 2014-15 in r/o Sh. M.J.N Tudu, Supdt.
10. Consumable and non-consumable registers of workshop.


(R.K.Singh)
Sr. AO / I.A.O
Party No. XXV

TAN

TAN-1


(Audit Memo No 02 dt24.08.2018 & Memo no.05 dt29.08.2018)

Subject: Bill Registers and Cash Book.

During the course of test audit of bill registers, the following irregularities have been noticed:-

1. DDO have not attested the entries in the bill register for the year 2015-16 & 2016-17 and some period of 2014-15.
2. Bill passed by the PAO (B Series cheque) has been shown both side of cash book, which is incorrect. The entry of passing the bill may be shown only left hand side and payment to the official etc may be shown to right hand side. Besides above it has been also noticed that all payment of all bills have been shown on the same date in which the bill has been passed.
3. On going through Cash book & Challan No.126 dt09/06/2015 for Rs390/- (Which is only one Challan) provided to audit, it is noticed that challan of above amount has not been taken in Cash book while the same has deposited into bank by Cash.

The above shortcomings be corrected and shown to the next audit.


(R.K. Singh)
Sr. AO / I.A.O
Party No. XXV

Part -II

MEMO DETAILSSheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	PARA- 1 & 2
02	Record Memo.	---	---	---	Record Memo- Settled
03	Shortcomings in Bill register	---	---	---	TAN 1
04	Shortcomings in maintenance of Pay Bill Register	---	---	---	TAN 2
05	Record Memo (Information regarding Trainee/Inmates)	---	---	---	Record Memo - Settled
06	Discrepancies in maintaining Cash Book	---	---	---	TAN 3
07	Irregular grant of Increment	---	---	---	TAN 4
TOTAL		---	---	---	

Para No. 1
Page No. 8.Certificate
& information
Submitted
Page No. 8 & 9Information
Submitted
Page No. 16 & 17


(Smt. JAYA TEWARI)
Inspecting Audit Officer
Audit Party No. 05

PART- II

CURRENT AUDIT REPORT
(01.04.2018 to 31.03.2022)

Para 1 : Deficient number of staff in the Sheltered Workshop for Physically Handicapped (Deptment of Social welfare), Tahirpur Complex, Delhi
(Ref: Audit Memo No.01 Dated: 07.03.2023)

During the audit of Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi, it was noticed that there is a 100% shortage of staff in the posts of Craft Instructor, LDC, Peon and Chowkidar in the department. The details of shortage of staff are as under:-

S.No	Name of the Post	Sanctioned Post	Filled Post	Vacant Post	% Shortage
1	Superintendent	1	1	0	--
2.	Craft Instructor	1	0	1	100%
3.	LDC	1	0	1	100%
4.	Peon	1	0	1	100%
5.	Chowkidar	1	0	1	100%

It is also revealed that the post of Craft Instructor is vacant since 2010. Since the most important job in the organisation is that of craft Instructor, who is responsible for imparting training to the inmates for Skill development in the field of Dari making, Pochha and Bed sheets. The absence of Craft Instructor and other staff is hampering the training of inmates in the various trades, hence defeating the very purpose of creation of the organisation.

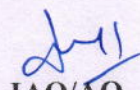
It is therefore, desired/ advised that immediate efforts may be made to fill up all the vacancies for smooth running of the organisation.

PARA-02: Non Production of Records.
(Ref: Memo No.01 Dated: 07.03.2023)

The following record has not been provided to audit:-

1. Stock Register
2. Children Education Allowance/ LTC/ Medical Bill Register
3. Attendance Register of Inmates
4. Stipend Register


AAO


IAO/AO

Test Audit Note
(01.04.2018 - 31.03.2022)

TAN No. 01: Shortcomings in Bill Register.
(Ref: Audit Memo No.03, Dated: 13.03.2023)

On test check of bill register maintained by Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi the following deficiencies have been noticed:-

1. Page Numbering has not been done and Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars entered in Col. No. 2 & 3 in the Bill Register must be attested by the DDO in Col. No.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that Bill entries were found unsigned by the DDO in the Colmn.No.04 during audit period which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. It has been observed that Col.No. 7 to 16 have been left blank.
4. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. Amount of Bill No. 30 dated 13.02.2019 has not been mentioned in the Bill Register.

The above shortcomings in maintenance of Bill Register may be rectified under intimation to Audit

TAN NO -2 : Shortcomings in maintenance of Pay Bill Register.
(Ref: Audit Memo No.4, Dated: 14.03.2023)

During test check of Pay Bill Register of Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi, for the audit period 2018-19 & 2021-22, following shortcomings have been noticed:-

1. Page counting Certificate has not been given on first page of PBR.
2. Alphabetically Index of employees has not been maintained in the PBR.
3. Every entry in the PBR should be authenticated by DDO, but it was seen that entries in the PBR during audit period were not signed by DDO.
4. Upper Columns i.e. Level/Index of pay, Date of Joining, Date of Increment, Detail of Govt. Accommodation, Detail of GPF/CPF etc. not filled in PBR.
5. Gross totaling of all relevant columns for Income Tax purposes has not been carried out in PBR.
6. Over writing/cutting have not been attested by DDO.
7. GAR-18/Abstract of Pay Bill have not been maintained and signed by the DOO.
8. Copy of LPC not pasted in respect of the officials transferred from / to this Office.

The above shortcomings in maintenance of PBR may be rectified under intimation to Audit .

TAN NO -03: Discrepancies in maintaining Cash Book.
(Ref. Audit Memo No.06 Dated 15.03.2023)

During scrutiny of Cash Book for the F.Y. 2018-19 to 2021-22, the following discrepancies have been noticed:

(i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been signed by HOO/DDO as per Receipt and Payment Rules.

(ii) **Stock register of Receipts Book of TR-V/GAR-6 of Sheltered Workshop for Physically Handicapped, Tahirpur Complex, Delhi, has not been maintained which restricts audit to comment on accuracy of govt. money received and its timely deposit by department during audit period.**

(iii) Details of receipts and payment have not been recorded in cash Book as per detail given below:-

S.No.	Challan No. & Date	Amount (Rs.)
1.	01/1.09.2018	4980
2.	02/1.09/2018	1300
3.	03/1.09.2018	750

(iv) As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month. The certificate of physical verification of cash will normally be in the following form.

“Certified that cash amounting to Rs _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the cash book.” But it has been observed that the said certificate has not been recorded properly by the DDO. Detail of closing balance has also not been recorded after ending of each month and even at the closing of financial year.

(v) Cutting and Over-writings: - There are cutting and overwriting in the bill register on pages 15, 23 & 28, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

The above shortcomings in maintenance of Cash Book may be rectified under intimation to Audit.

TAN NO.04: Irregular grant of Increment
(Ref.Memo No.07 Dated 17.03.2023)


On scrutiny of Personal file, Pay Bills & PBR of Sh. Zahid Ali Siddiqui, Supdt., it has been noticed that:-

(i) He has been granted annual increment without PIC issued from Competent Authority i.e. HOO, Social Welfare Deptt.(HQ), Delhi Gate, Delhi w.e.f. 1.07.2015 to 1.07.2017, which is irregular.

- (ii) Office copy of Pay Bill No.11 dated 17.07.2018 is without signature of DDO and copy of PIC (1.07.2018) not attached with the Bill.

As the Service Book of Sh. Zahid Ali Siddiqui, Supdt. is maintained by Social Welfare Department (HQ) and not provided to Audit. Due to which Scrutiny of Pay fixation, Leave A/c and Increment has not been done.

Therefore, HOO may investigate the matter and action taken in this regard may be shown to next audit.


(JAYA TEWARI)
Inspecting Audit Officer
Audit Party No. 05