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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- IAR in respect of the Nari Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi-110064 for the period 2020-21 to 2021-22.

INTRODUCTION:-

The I.A.R. on the accounts of Nari Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi-110064 for the period 2020-21 to 2021-22 was conducted by field Audit Party No. 30, comprising of Shri Sanjeev Kumar Kakria, IAO and Sh Praveen Kumar, AAO . The audit was conducted w.e.f. 08.08.2022 to 24.08.2022 (07 working days).

AIMS AND OBJECTIVES

Nari Niketan is protective Home for Women and Girls in moral danger & those arrested under SIT Act. Resorted Women who are victims of cruelty, unmarried mothers and destitute women alongwith their children. It provides rehabilitation, protection, education and vocational training to inmates.

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

The following officers have served as HOO/DDO during 2020-22.

S. No	Name of the officer	Designation	Period
01.	Mrs. Poonam	Superintendent	2020-2022

The following officers have served as Cashier during 2020-22.

S. No	Name of the official	Designation	Period
1.	Sh. Mohan Singh	Sr. Asstt.	01-04-2020 to 31-01-2021
2.	Sh. Anil Kumar	Jr. Asstt.	March 2021 to till date

note

Budget Allocation and Expenditure for the year 2020-22.

Year	PLAN		NON-PLAN	
	Budget (in Rs.)	Expenditure (in Rs.)	Budget(in Rs.)	Expenditure (in Rs.)
2020-2021	-	-	28870000	22913663
2021-2022	-	-	21960000	16360689

Statutory Audit:-

Statutory audit of Home for Nari Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi-110064 for the period 2020-21 to 2021-22 has not been conducted by AG (Audit) Delhi .

Vacancy Statement

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	-	-	-
2.	Group B	01	01	-
3.	Group C	32	12	20
	Total	33	13	20

Maintenance of Records:-

The maintenance of records of Nari Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2020-21 to 2021-22 was found satisfactory subject to observations made in Current audit report and in test audit note.

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Old Audit Report :

There were 10 audit para's was pending. The HOO has made compliance.

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1	1995-1997	01	-	-	9
2	1997-2001	05	-	-	12,13,14,16,19
3.	2006-2014	01			4
4.	2014-2018	02	02	01,02	-
5.	2018-2020	01	01	01	-
	Total	10	03		07

Details of Old Recovery

Year	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
1997-2001	14844/-	-	14844/-	12,13,14,16
2006-2014	616226/-	-	616226/-	4
2014-2018	83299/-	83299/-	-	1,2
2018-2020	37009/-	37009/-	-	1

Current Audit Report (2020- 22)

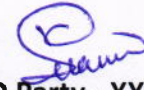
During the course of current audit, 12 observation memo's and 04 record memos highlighting various irregularities/short recovery to the tune of **Rs.10,886/-** were issued out of which **Rs. 1665/-** have been recovered and remaining recovery of **Rs.9221/-** has been incorporated in current audit report. The audit memos have been converted in to 02 Paras & 05 TANs which are incorporated in current audit report.

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Details of Current Recovery (Audit Period 2020-22)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para No.
02	1665/-	1665/-	-	-
04	9221/-	-	9221/-	PARA
Total=	10886/-		9221/-	

The internal audit report has been prepared on the basis of information furnished and made available by Nari Niketan, Nirmal Chhaya Complex Jail Road, New-Delhi- 110064 for the period 2020-21 to 2021-22. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party - XXX)

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PART- I
OLD REPORT

PART-I

OLD REPORT

(1995-2018)

PARA NO. 5 (Ref. No. 8 Dated 09/10/97.)

36 (135) 13/16 31

Para No 5

Para 1

Contingent vouchers

Para 1

During the cause of audit it have been observed that is the following cases purchases were made from the Super Bazar were preferred. If tender/ quotation have been call the same may be shown to audit otherwise the purchases be got regularised from the competent authority under intimation to audit.

S.No.	Cont. Bill No & Date	Name of the firm	Bill No. & date	Item Purchased	Amount (Rs.)
1.	CB 142 13.2.96	M/s National Co-operative Consumer Pedr : ion of India Ltd., Nehru Place, New Delhi.	8395 10.1.95	Blanket (200 Nos)	35,000/-
2.	CB 174 31.3.97	do	26317 31.3.97	Dari &	16,600/-

Para No 6 (Para 10) PARA NO. 6 (Ref. No. 9 Dated 08/10/97.)

SUB : Jama Talashi Register

On scrutiny of the Jama Talashi Register, it have been observed that the money, valuable & other articles which have not been claimed by the inmates and still lying in the register after the expiring of the prescribed time limit. No record of all such unclaimed money & valuables have been maintained by the institution which is highly objectionable. Necessary actions be taken immediately to sortout the unclaimed money & valuable of the inmates, lying in the record and deposited the same as per the provision on the subject, under intimation to audit.

Called as per reply given by

Para 62

Passano Passano State

Subject: Accountability in Dietary Date: 4/5/2001

Mem. No. 06

33
102

92-2005
Old form 12

Para 2 A test check of dietary

store, students and inmates attendance registers for the period ~~1/1/2001 to 31/3/2001~~ reveals:

the following irregularities, which may be looked into, rectified & noted for future guidance:-

3) Navin Ahluwalia is having Ration Permit No. 23182 from Food & Supplies Deptt. for annual of 79 units of Sugar i.e. 63.2 kgs and 158 kg of Rice per month for 79 inmates during the audit period 1/1/01 to 31/3/01 from F.P.S. dealer M/s Super Store (F.P.S. No. 8319), Hans Nagar, Delhi.

Scrutiny of dietary stock registers & Contingency bills revealed that in spite of valid F.P.S. Permit, house had not drawn sugar and rice from F.P.S. dealer at subsidized rates and catered to the needs of inmates on buying these items from ~~the~~ Khadiya Bhandari, D.C. was etc. at higher rates. Neither any non-availability certificate from F.P.S. dealer before making purchases from open market was obtained by the house, for the seasons best known to them.

Audit is of this view that as the house was having valid permit from F.P.S. Deptt. for these items, F.P.S. dealer might have got these items from F.P.S. Deptt. some or later part of the month. The F.P.S. dealer might have sold these items (not drawn by house) at higher rates. Since the Govt. has

Subsidized rates with F.P.S. dealer, the government cannot afford to buy the same goods from Open Mkt at higher rates & suffer the loss of difference & cost of sugar & rice available at ~~the~~ Khandaya Bhandar, Decided to minus subsidized cost at FPS. Details of loss ^{25/11} ^{10/1} ⁽²⁹⁾
from Khandaya Bhandar/Account of F.P.S. during ~~the~~ of a year given in Annexure-I.

Reasons may please be explained to audit as to why ration of rice of sugar was not obtained from F.P.S. dealer during the months given in Ann. I & as to why Govt. S would lose the subsidy amount in making the purchases of sugar & rice from K.B./A.C.C. instead of F.P.S. dealer.

To regularize the excess expts. of Rs 16871-00, H.O.D. is requested to take following action:-

- i) Matter may please be taken up with Commissioner, F & S Deptt. to confirm whether the F.P.S. dealer had returned the goods not drawn by/issued to him, as per details given in annexure or get adjusted in future supplies, in waiting, if the F.P.S. dealer had not returned or not adjusted the supplies not drawn/ not issued by the Commissioner, F & S be requested to take suitable action.

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against the dealer as provided in their Deptt.'s Act for selling the permitted items in Open Mkt. & recovery of Rs. (6871-00) on account of excess expdts. incurred by the Home in making purchases of these items from open mkt. instead of F.P.S. dealer. Deal from the F.P.S. dealer.

ii) To get ex-post-facto sanction from Competent authority to purchase permitted ration commodities from Khandriya Bhandar etc. to regularize the excess expdts. of Rs. (6871-00) as per annexure-I.

Compliance of the above, audit observations may please be made at the earliest under intimation to audit.

4) Institution is having 79-80 inmates on an average per day and as per permitt. of F & S Deptt. the qty. of wheat, Rice & Sugar is

wheat	:	400 kg P.M.
RICE	:	150 kg P.M.
Sugar	:	60 kg and 100-200 kg P.M.

But as per Manual of S.W. the scale of these ration commodities is:-

Wheat/Aata	:	250 gm per day = 592-50 kg Monthly
Rice	:	200 gm per day x 3 x 27 = 474 kg P.M. 79 in
Sugar	:	50 gm per day x 30 x 27 = 118-50 kg P.M.

Contd. →

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 (129) 39 (31)
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On comparison of Qty. Sanctioned in F.P.S. Permit & diet scales fixed by Dte. of Social Welfare, it has revealed that there is a huge difference of qty required & qty approved in permit as per details given below:-

Commodity	Qty. Sanctioned by Dte. of Social Welfare (Kgs)	Qty. Approved by F.P.S. Permit (Kgs)	Difference (Kgs)
Wheat (Casta)	592-500	400 KG	192.50 KG
RICE	474 KG	158 KG	316 KG
Sugar	118-50 KG	68 KG	50 KG

In this regard, it is suggested that necessary steps be taken in consultation with H.O. & Commissioner, Food & Supplies to enhance ~~these~~ these monthly quota of ration as per their actual requirement fixed by the Dte. of Social Welfare, so that Govt. may not suffer further loss by way of purchasing the deficit qty. from open Mkt. on higher rates as compared with subsidized rates of F.P.S. ~~etc.~~

Courtesy. be shown to next audit.

110 310 333

6) On the following occasions, Institution has purchased wheat/Aata from Fair Price Shop M.P. Raj wheat store, Patlipatgar on the rates over & above the prescribed rates of F.P.S. dept. H., resulting in F.P.S. dealers have overcharged Rs. 2159- from this

cb
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97-2000

Rs. 2159- be recovered from the concerned dealer after due verification & deposited into the Govt. a/c under intimation to audit:-

Pan 9 No 13

Date of Purchase	Item Purchased	Qty	Rate Paid Per KG	Prescribed Rate + P.S. + Sabai (4.77 + 1.20 + 0.25)	Rate over ch. charged As KG	Recovery
22/4/97	Wheat/Aata A1	270kg	7.78	4.27 + 1.20 + 0.25 } 5.72	2.06	Rs 556-20
6/5/97	do - P.2	360kg	7.78	5.72	2.06	Rs 741-60
24/5/97	do - P.2	360kg	7.78	5.72	2.06	Rs 741-60
20/6/97	do - P.3	90kg	7.78	5 + 1.20 + 0.25 } 6.45	1.33	Rs 119-70

Rs. 2159-
cb say Rs 2159- + 105
= 2264

301
98 37

Month in which quantity not drawn
Monthly quantity (KG)
F.P.S. Rate (KG)
Purchased from
Rate Price/KG
Excess rate Price/KG
Excess Expd. Made during the month (Rs)

RICE

Month	Monthly quantity (KG)	F.P.S. Rate (KG)	Purchased from	Rate Price/KG	Excess rate Price/KG	Excess Expd. Made during the month (Rs)
7/97	158 kg	Rs. 8-	Super Bazar	Rs 10-90	Rs 2-90	Rs. 452-20
8/97	158 kg	Rs 8	do	Rs 10-90	Rs 2-90	Rs. 458-20
2/2000	158 kg	9-50	Kendhi Blended	12-75	3-20	505-60
4/2000	158 kg	12-30	do	12-75	0-45	71-10
5/2000	158	12-30	do	12-75	0-45	252-80
6/2000	158	12-30	do	13-90	1-60	252-80
7/2000	158	12-30	do	13-90	1-60	331-80
8/2000	158	11-80	do	13-90	2-10	331-80
9/2000	158	11-80	do	13-90	2-10	331-80
10/2000	158	11-80	do	13-90	2-10	268-60
11/2000	158	11-80	O.C.C. W.S. Hd.	13-50	1-70	

Rs 3768-30
① or say Rs 3768

SUGAR

Month	Monthly quantity (KG)	F.P.S. Rate (KG)	Purchased from	Rate Price/KG	Excess rate Price/KG	Excess Expd. Made during the month (Rs)
July '97	72 kg	10-50	Super Bazar	15-50	5-	Rs 360
3/2000	63-200 kg	12	Kendhi Blended	16-80	4-80	Rs 303-36
4/2000	63-200 kg	12	"	16-80	4-80	303-36
5/2000	63-200 kg	13	"	16-80	3-80	240-16
6/2000	63-200	13	"	16-50	3-50	221-20
7/2000	63-200	13	"	17-50	4-50	204-40
8/2000	63-200	13	"	17-50	4-50	204-40
9/2000	63-200	13	"	17-50	4-50	204-40
10/2000	63-200	13	"	18-	5-	316-
11/2000	63-200	13	"	17-50	4-50	204-40
Jan. 2001	63-200	13	"	16-50	3-50	221-20

A. 3102-00 or
Say Rs. 3103-

Total i+ii = Rs. 6871-00

31/12

~~Page 3~~
~~Page 3~~
6

~~Page 3~~ Page 3

22/10/99
Memo No. 9
Date: 10.5.99
36

Subject: Contingency bills

PRANO - A test check of Contingency bills for the period under audit i.e. 1997-2001 reveals the following irregularities, which may be looked into, verified & noted for future guidance.

- 1) Vide CB No. 63 dt 11-8-99 for Rs. 3605 in office Telephone No. 5551248, institution was paid Rs 100 + 5/57 on ac of reconnection for dt 2/2/99 for which Head of office was not competent as per delegation of financial power rules. Either Rs 105 be recovered from the claim (ACIS) concerned or expds. be got regularised from the competent authority.
- 5) Vide CB-36 dt 9-6-97 institution has incurred an expds. of Rs 15020 on repairs of vehicle No. DL 2 C A 2138 from Universal Motors, Puri Tyres & Battery Supply Co., but none of the bill is found verified by the concerned Technical Officer of Tpt. Dept. Reasons for this loss be explained & expds. be got regularised from the competent authority. Unders intention to audit.

Contd-

(1975)

(30)

6) Vide CB No. 203 dt 31-3-2000, office has
 purchased 70 (ten lots from M/s Vikas
 Engg. Services @ Rs. 25/- + S.T. amtg to Rs. 196780.
 In the scrutiny of purchase file No T.3 (65)/
 NN/95-76/Pt. file & (being irregularities were

a) While calling tenders/quote M/s Vikas
 Engg. Services was not having Sale Tax No.
 as per quotation filed by them on dt 24/10/99.
 Then why the quote/tender of M/s Vikas
 Engg. Services was not rejected on this
 base. As per ^{standing} orders of Finance Dept. &
 Pte. of Social Welfare, purchases will
 be made from the dealers regd. with
 Sale Tax Dept. to get Material of
 good quality & from a dealer of good
 repute. At later stage firm has
 filed Sale Tax Regy. certificate
 while submitting the bill to P.A.O. &
 as per ^{S.T.} certificate, the date of regd.
 is w.e.f. 12/3/2000 (as per record).

The reasons may be intimated
 to audit as to why the order favour
 has been given to M/s Vikas Engg. Services
 by violating the standing orders of Finance
 Dept. regarding Sale Tax No.

7) Vide CB No. 91 dt 12/10/98, office has purchased
 livery items worth Rs. 1217/- from M/s Deccan
 Reasons may please be explained to audit
 as to why the livery items was purchased
 from Deccan instead of N.T.C.? Whether
 (initials)

27/10
 (124) 29
 34

Non-availability certificates were obtained from N.T.C. prior this purchase, it was, the expds. be got regularised from the Competent Authority under intimation to audit.

3-9) Institution was paid Travelling allow. for local journeys more than 8 K.M. @ Rs. 4/ K.M. for a Motor Cycle. TA for local journeys by scooter is Rs. 2.50/K.M. resulting in office, was overpaid T.A. @ Rs. 1.50/K.M. from July '2000 to March 2001 amt'g to Rs. 3216-00 as per details given below. An amount of Rs. 3216-00 be recovered from the defaulter concerned after due verification under intimation to audit.

S.No	Date	Month/Yr.	Distance (KM)	Am't paid @ 4/KM	Am't due @ 2.50/KM	Recovery (Rs)
i.	TA 94/9-00	7/2000	148 KM	592-	370-	Rs 222-
ii	TA "	8/2000	248 KM	992-	620-	Rs 372-
iii	TA 98/10-00	9/2000	248 KM	992-	620-	Rs 372-
iv	TA 128/11-00	10/2000	248 KM	992-	620-	Rs 372-
v	TA 169/2-2001	11/2000	228 KM	912-	570-	Rs 342-
		12/2000	332 KM	1328-	830-	Rs 498-
	TA-20/3-2001	Jan 2001	184 KM	736-	460-	Rs 276-
		Feb 2001	216 KM	864-	540-	Rs 324-
		Mar 2001	292 KM	1168-	730-	Rs 438-
Total =						Rs. 3216-

Settled & verified
 Rs. 3216/-
 deposited vide challan dt. 16.9.05.
 IAO

10) As per Delegation of Financial Power Rules, Head of office is Competent to make an expds. of Rs. 4000 per annum for local purchase of Stationery Stores, but scrutiny of Stationery bills for the period 1997-98 to 2000-01, it was revealed that H.O. has purchased Stationery more than Rs 4000 Per annum

Counts

222

33 (12)

92/ (12)

as per details given below:-
~~1997-98~~

Year	Amount of Stationery Purchase without S.T. Tax	Excess Purchase
1997-98	Rs. 4455	
1998-99	Rs. 4830	Rs. 455-
1999-2000	Rs. 8603-50	Rs. 830-
2000-2001	Rs. 7799	Rs. 4603-50 Rs. 3799-

It is, therefore, pointed out that purchases made beyond Rs. 4000 per annum as per details given above be got regularised from the competent authority after due verification under intimation to audit & reasons for this lapse may also be explained to audit.

Para No 3
 7
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Para 04

Para No 7

PARA NO-3 ^{clothing store} ¹¹⁵⁰
 Part check of clothing ³
 Stock register reveals the following ¹²
 irregularities:

- 1) At page No. 20, balance of Printed cloth as on 1-6-99 was wrongly recorded as ~~Rs 200 Mts~~ resulting in cloth worth (Rs. 214) (at 53-50/Mts) is short in store. A recovery of Rs 214- be deposited in Govt. ac under intimation to audit.
- 2) At P. No. 26, balance of Manual (chunni) as on 24/8/2000 is wrongly worked out as 19.50 mtr instead of 138.50 mtr resulting in cloth worth Rs 3153-50 (at 2650/Mts) is short in store. A recovery of Rs 3154 be made under intimation to audit.
- 3) At P. No. 50, balance of wool as on 9.5.2000 is wrongly recorded as 112 kg 250 gm instead of 112 kg 350 gm resulting in ~~112 kg 250 gm~~ 112 kg 350 gm wool is short in store. Cost be ascertained & be covered from defaulter.
- 4) Institution has issued clothing items to office staff which is objectionable as per audit pl. of view. It is, therefore, suggested that Rs 1622 be recovered from the concerned.

97-2001
 Para No. 14

4991

14/10/2001

Date of Issue	Item & Price	Qty Issued	Cost
1-6-99	Towel P-36	6 Nos	Rs 387-
1-6-99	Bed Sheet P-1	3 Nos	Rs 435-
2-8-00	" P-2	1 No.	Rs 180-
7-10-00	" P-2	4 Nos	Rs 620-
5) Page Count Certificate not signed by H.O.			<u>Rs 1622-</u>

C, H/O/DO, AN

Subject: Stock Registers Page 52 Dated: 11.05.01
 Page No. 52

24/10
 26
 31

A test check of following stock registers reveals the following irregularities, which may be looked into, rectified + noted for future guidance:-

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I) General Items Stock Register

On the following occasions balance of general items found short, resulting in stock worth Rs. 468- was found less. It is, therefore, pointed out that Rs. 468- be recovered from the defaulter(s) concerned after due verification under intimation to audit:-

Date of Issue	Item Name	Page No.	Qty. Issued	Balance Shown	Balance Should Be	Shortage	Recovery
2-6-00	Duster (P-31)		2	04	14	10	Rs. 55-
5-11-00	Candle (P-41)		20	200	210	10	Rs. 40-
1-11-00	Matchbox P-43		2	52	53	1	Rs. 2.55
15-11-00	Waterproof P-49		4	54	56	2	Rs. 14
2-11-00	Towel (P-53)		4	4	8	4	Rs. 40
4-1-01	Towel (P-53)		4	4	8	4	Rs. 40
4-11-00	Clay P-66		15	5	10	5	Rs. 0.11
2-3-01	" P-67		5	20	25	5	Rs. 94
7-3-01	Acid P-69		5	Nil	5	5	Rs. 60
4-2-00	Phenol Thru P-3.5		3	40	43	3	Rs. 5.3
5-3-00	Surf P-67		1	4	5	1	Rs. 1/-
							Rs. 468-55/-
							Rs. 468-

II) Stationery Items Stock Register

Following stationery items found short ~~at the time of audit~~. It is therefore suggested to recover Rs. ~~at the time of audit~~ under intimation to audit.

Date of Issue	Item Name	Qty. Issued	Balance Shown	Balance Should Be	Shortage	Recovery
2-4-00	File Cover P-9	10	43	49	6	Rs. 21
8-11-01	Carbon P-26	10	190	240	50	Rs. 43
7-8-00	Ball Pen P-44	10	10	16	6	Rs. 36
20-10-99	Ruled Bk. P-47	2	11	12	1	Rs. 28
9-5-00	" P-48	1	5	6	1	Rs. 0.3
23-6-00	Tags P-59	1	19	20	1	Rs. 5
7-8-00	Rabbit P-1.1	1	9	11	2	Rs. 15

Page No. 06

23/2
112
30

Para (6) Para no. 2
Para (8)
Subject: Govt. a/c Cashbook
Ref. Memo No. 102
Dated: 11.5.01

9

A test check of Cash book for the period under audit revealed following irregularities, which may be looked into, rectified & noted for future guidance under intimation to audit:-

8) On scrutiny of CB-43/99-2000 following irregularities were noticed:-

iii) There is also a voucher in the file of escort charges dt 19/6/99 stating that Rs. 900 received by one Sh. Dal Singh (7175/DAP) on a/c of escort charges in o/o Shamskooda Begum to Assam. The bill was not drawn from P.A.O. It is not understood that from where Rs. 900 were paid to Dal Singh & source of receipt of Rs. 900

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be intimated to audit as Rs 900 were
not sanctioned/drawn?

14
29.0
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9) Institution has drawn pay for the M/o March '98
for Rs 3880, 70355/- & Rs 23177 respectively for
which cheque has been received on 31-3-98
& entered in Cashbook at P No. 111 on 31-3-98.
As per rule pay for the M/o March ^{due to} payable
on 1-4-98. But as per P. No. 112 of Cashbook
PB-1, 2 & 3 were paid on 31-3-98 which is
also confirmed after verification of acquittance
to 11 P. No. 113, 114 & 115 (copy attached).

It is not understood that as
to how cheque for the pay of March 98
was drawn/cashed on 31-3-98 instead
of 1-4-98 or afterwards resulting in expds.
for the salary of March 98 was wrongly
booked in March '98 (97-98) instead of 4/98 (98-99)
Copy of expds. duly reconciled with the P.A. 2
for the Yr. 97-98 (i.e. for March 98) may be produced before

BOOK

2019
 109
 T.R.
 112
 Month of

PAYMENTS

Date	Sub Voucher No.	Particulars	Pay		Allowances		Contingencies		Miscellaneous	Total	
			Rs.	P.	Rs.	P.	out of permanent advance	out of money drawn in anticipation of payment		Rs.	P.
		Total Expenditure									
		Closing Balance	10800	-	166	-	3312	-	56037	70315	-
		Gross Total	10800	-	166	-	3312	-	67165	70315	-
		Salary of Class IV							5766	5766	-
		Salary of Class IV							2935	2935	-
		Total Expenditure	2915	-	-	-	-	-	8701	8701	-
		Closing Balance	7865	-	166	-	3312	-	56037	70315	-
		Gross Total	10800	-	166	-	3312	-	67165	70315	-
		Expenditure							7029	7029	-
		Expenditure							240	240	-
		Subh. Rom							401	401	-
		R.K. Saini							75	75	-
		R.K. Saini							1050	1050	-
		Total Expenditure							8795	8795	-
		Closing Balance	7865	-	166	-	3312	-	61240	70315	-
		Gross Total	7865	-	166	-	3312	-	70035	81315	-
		Datta Vidyalaya Board							11016	11016	-
		Salary of Class IV							7586	7586	-
		MR. Sunita K. Sharma							3458	3458	-
		Salary of Class IV							2770	2770	-
		Salary of Class IV	3562	-						63619	-
		Salary of Class IV	63619	-						22771	-
		Salary of Class IV	23177	-						7065	-

Register
रजिस्टर

Abnashi Ram Parkash-Chandra, Nai Saras
Delhi-6 Phone 48335708

1978
211
25
7
113
108
119

Pay Bill No. PB-1 dt 23 Date 3-98 Month Mar
विल नं. PB-1 dt 23 तिथि 3-98 मास मार्

S. No. Name of the Incumbent Amount Signature

1. L. ... (MKA), CoP 3,855
Total 3,855

PB-02 dt 23-3-98 for Rs. 70,355

1	Sumitraweni, W/W	3605	
2	Abdul Rahman, A	3405	
3	Kalpi Devi, W	3105	
4	Veena Datta, V	3531	
5	Binda Sharma, W	3505	
6	Poon Lata, W	3605	
7	Susaj Bhanu, W	3755	

Acquittance Roll









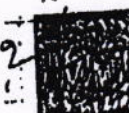
18/10
2023

T.R. 28

114/11

79 वेतन: विल
107

Pay Bill No. _____ Date _____ Month _____
क्रमांक _____

S. No.	Name of the Incumbent	Amount	Signature
8.	Bhim Singh, Chow	4129	
9.	Ram Chandur, "	3665	
10.	Kaima Devi, W/W	4008	
11.	Parkashi, Chow	2984	
12.	Rama Deyal, "	2628	
13.	Laxmi, "	3865	
14.	Sugari Singh, "	3740	
15.	Kanubis Singh, "	3865	
16.	Ram Jayewar, "	3165	

313

Para (7)

PART-II
CURRENT REPORT
(2004 - 2006

17/8
19
25
12

Para No 1
PARA (1) = 2006-14
Para No 10

AUDIT MEMO NO: 13
Dated: 9/06/06

On Scrutiny of Income Tax record for the audit period, following shortcomings were noticed:-

(1) Ms. Anita Sudan suqdt: (2004-05)

Recovery of Income Tax is due because of the following reasons:

(2) Rebate on account of rented accommodation amounting Rs. 44,385/- allowed by the office without rent receipt. No other relevant document/information shown to audit. (Service book of the official is being maintained at Head quarter, Dte. of Social Welfare, Delhi Gate). In the absence of any proof, rebate on this account is not admissible, hence disallowed.

As per proof shown
Dt. of purchase 28-3-05

(iii) Rebate on account of Jeevan Suraksha (Rs. 10,000/-) allowed without any proof, hence disallowed.

(iii) Calculation sheet not checked / signed by DDO.
Recovery of balance tax to be made after due verification and deposited in Govt. A/c.

Gross Salary	2,24,553	
(-) Tpt. All. 4800		
C.M. Ret. fund 411		
	5211	5,211
		<hr/>
		2,19,342
Std. Dedn.		30,000
		<hr/>
		1,89,342
		<hr/>
		30,802

Reasoned & settled as per reply

Less Rebate u/s 80

GPF 45,500
GIS 720

46,220 @ 15% = 6933

(+ 10,000) ✓

15/11
11-23
74

Tax Due 30802.6933 = 23869
Less rebate u/s 88(n)
women's rebate

Deposited on
5.12.18 in SB

Rs. 11057.2

By
Vishu Perumal
ITD-8

(+) 2% E.Cess

Tax deducted

Balance Tax Due

Tax calculation on xerox

5000	Ref. p. x-pay	Total Taxable Income: 30802 =
18,869	Less Rebate u/s 88	GPF = 45500
377	G.I.S 720	
19,246	Jeevan Savings 10000 =	
660	Rebate 56220 x 15% = 8433	
18,586	Tax due = 30802 - 8433 = 22369	
	Less woman rebate 5000	17369
		347
		17716
		660
		17056

Rebate on GPF subscription allowed by the office for Rs. 51,000/- But admissible for Rs. 45,500/- which was contributed through recovery schedule from monthly salary bills for 12 M (Upto Feb. 05). An amount of Rs. 5,500/- was deposited by the official through TR-V NO: JJ 647703 dated 30-03-05 & deposited through Challan dated 2.04.05 i.e. next Financial year. In this case GPF subscription changed four times and at last subscription made through challan which is against MPF-Rules. Reasons for the same may also be intimated to Audit.

(ii) (2005-06)

As pointed out at S.NO (1), Next rebate allowed for Rs. 41,847 without any rent receipt Home disallowed. Calculations may be get revised after due verification and recovery of balance tax be made and deposited in Govt. A/c under intimation to Audit.

(2005-06) Contd./-

Deposited Rs. 3800 =
on 5.12.18
in SB

Dad. Us 80, C, 80 CCC 80 CCD
(Upto Max. 1 lakh)

GPF	38,000
NSC	20,000
Taxable Income	1,72,699
Total Amount of Tax	3,770
2% E Cess	75
Tax deducted	3845
Balance Tax	NIL
	3845

settled by
Vishu Perumal
ITD-8

Gross Salary	2,42,219
(-) Tpt. Allowance	4,800
	2,37,419
	64,720
	1,72,699

3845
NIL
3845

157
17
92

(11) According to Provisions of Income Tax rules (Sec. 206), persons responsible for deducting tax from salaries, shall prepare & deposit an Annual return of tax deducted to the designated concerned Assessing Officer. It has been noticed that the office is not filing annual return which is against the rules. This objection was also raised in old report- Part II, Para NO: 4 Ref. Audit Memo NO: 13 dated 11.05.01 But no action has been taken so far. Reasons for the lapse be intimated to Audit. Instructions of the provision as mentioned above may also be followed under intimation to Audit without further delay.

Compliance
order
12/10/08

146
(21)
(12)

Para 07

Para No. 4

Para 8 Page 7

(Ref. memo No.4 dt 27/10/2014)

Subject: Irregular payment amounting to Rs. 6,16,226/- upto 31/08/2013 to Subhakhika Education Society

For providing non formal education to the inmates of various homes/institutions Department of Women and Child Development (Subhakhika Educational Society) offering non-formal education through its education centre named "Rising Ray Education Centre" initially for the period of one year w.e.f. 01.07.2009 and extended till date.

The NGO was to provide non- formal education for level A,B & C (Class III, V & VIII) and to conduct the examination thereof for the children of Home, and the certificate of achievement are to be issued jointly by National Institute of Open School and the partner, accredited agency. The NGO will also provide vocational training in two trades for all beneficiaries along with non formal education for rehabilitation to all women & children.

To achieve the desired results the NGO has to (1) complete the syllabus as per module in stipulated time, (2) to help children for preparation of examination including regular coaching, guidance, appearing in the examination and getting the certificate from the issuing authority.

As per clause 5(a) of the agreement the NGO shall be solely responsible for appointment of professional staff, material for education, raw material for vocational training as may be necessary for discharge of its functions.

As per clause 7(a) The Government will release amounts of Grant up to Rs. 41,10,000/- for one year project @ Rs. 3,42,500/- per month.

Clause 7 (c) Expenses on staff towards salary, allowances, conveyance, support service facility etc., expenses for chalk, photocopy, stationery etc. will be met from the fund released to NGO.

But while scrutiny of the record of Nari Niketan, it has been revealed that the NGO has started providing the services in the home w.e.f. January 2011 and department has paid bills amounting to Rs. 6,16,226/-w.e.f January 2011 to August 2013 on account of salary to teachers, cost of notebooks and cost of pen, pencils, chalks, duster etc. from the budget allotted to the Department, when as per clause 7(a) the grant was to be released by the Government even then the payment has been made from the budget of Nari Niketan , which is irregular.

In this regard the following record has not been furnished to audit for scrutiny..

- Attendance Registers of teachers of NGO.
- Attendance Registers of children.
- Stock Registers of books & stationary provided by the NGO.

J

13/11
(2011)

In the absence of the above said records, payments are being made to the NGO without verifying the facts which is irregular. The above said record may be maintained.

Further the contract was extended up to 31.03.2014, as per extension of MOU for the period from 01.09.13 to 31.03.14 the above clause has been changed and homes/institution has to pay all the expenses. The bills paid amounting to Rs. 6,16,226/- to the NGO may got be regularized from competent authority.

Para No. 06

(Ref memo No.12dt. 03/10/2014)

Subject :- Shortcomings in outsourcing of Security & Sanitation Services.

On going through the file, bills and other related record of Security Services and sanitation services, it has been observed that w.e.f. April 2012 to Nov. 13 six number of female security guards and w.e.f. Dec. 13 to till date nine number of security guards deployed in Nari Niketan by M/s Kore Security Services and sanitation services have been provided by M/s Eagle Eye Security and House Keeping Services w.e.f. 2007-08 to 20.9. 2011 and w.e.f 21.9.11 to till date by M/s Advance Services Pvt. Ltd. In each and every Expenditure Sanction issued by the Deptt. of Woman and Child Development it has been mentioned that DDO will ensure that:

Point No. 1 That all the terms and conditions as laid down in the Agreement executed by the Department with the agency, be fulfilled.

Point No.5 Payment of wages /salary to staff is made by the contractor in the presence of the representative of the Department.

Point No. 7 That the service tax/P.F/ESI are to be deposited by the contractor in Govt. account as per the rates prescribed by Govt. of India.

In this regard audit had observed that :

As regards point no. 1, Terms and conditions as laid down in the agreement has not been made available to audit as such audit cannot comment upon the same.

As regards point no. 5 no documentary proof is available in the file .

As regards point no. 7 No documentary proof of depositing the Service Tax in Govt. Account is available in the file

It shall be the duty of the contractor to get PF code Number allotted by concerned authorities against which the PF & ESI subscription, deducted from the payment of the personnel engaged and employer's specified amount of contribution should be deposited with the respective PF authorities with in 7 days of close of every month.

No Challan regarding depositing of PF/ESI by the contractor in Govt. Account is available in the file.

The above said Irregularities may be set right and compliance may be shown to the next audit

Settled as per compliance reply.
bn. no

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19

PART II
CURRENT AUDIT REPORT
(2014-18)

Para No. 1 :-

Para 8

(Ref:- Audit Memo No 9 Dt. 22-11-2018)

Sub: - Irregular grant of Washing Allowance.

As per recommendation of 7th Central Pay Commission and notified resolution no. 11.1.2016-IC dated 06.07.17 by the Govt. of India, the washing allowance has been discontinued w.e.f. 01.07.2017.

During the test check of Pay Bill Registers & other related records of Narl Niketan, Nirmal Chhaya, Jail Road, Delhi for the period 2014-18, it came into notice that above guidelines have not been complied with by the office & payment on account of Washing Allowance is being made to the following employees :-

S. No.	Name & Designation (Sh./Smt.)	Period	Total Month	Amount per month (Rs.)	Total Amount (In Rs.)	Remarks
1	Satbir Singh, Chowkidar	07/17 - 09/17	03	90	270	PB-114
2	Heera Devi, CT	07/17 - 11/17	05	90	450	PB-15/15.2.18
3	Deena Nath, C.T.	07/17 - 11/17	05	90	450	PB-114
4	Laxmi, W.W.	07/17 - 11/17	05	90	450	PB-114
5	Ram Sanjeevan, W.W.	07/17 - 09/17	03	90	270	PB-114
6	Shiv Charan Meena, WW	07/17 - 08/17	02	90	180	
7	Sunita C.T.	07/17	01	90	90	
8	Rekha Negi, C.T.	07/17	01	90	90	
9	Raman Kumar, CT	07/17	01	90	90	
10	Narender Kumar, C.T.	07/17	01	90	90	PB-115
11	Rajbir Singh, CT.	07/17	01	90	90	PB-115
12	Shri Krishna CT	07/17	01	90	90	PB-115
13	Maina Devi, Chowkidar	07/17 - 09/17	03	90	270	PB-114/15.2.18
14	Laxmy Roy, Cook	07/17 - 11/17	05	90	450	
15	Ashok Kumar Thakur, Driver	07/17 - 11/17	05	90	450	PB-114
16	Puran Singh, W & W	07/17 - 09/17	03	90	270	
		TOTAL			Rs. 4050	

Recovered
S.N. 1, 2, 3, 4, 5
Settled

Recovered
10, 11, 12, 13, 15

As drawal of payment of Washing Allowance after 01.07.17 is irregular over payment amounting to Rs.4,050/- may be recovered from the officials and deposited into the Govt. Account after due verification under intimation to audit.

Other similar cases may also be reviewed.

2 10/11

Recovered 01 4050

Recovered 2880 (Bill No. 114 & 15)

Balance due 1170 =

10/11
10/11/15
10/11/15

Para No. 2 :-

Page 9

(Ref:- Audit Memo No.14 Dated: 30/11/2018)

11/12/18

Sub:- Non-deduction of TDS

It has been observed that payments have been made to Manas Foundation for providing the mechanism for identification and treatment of inmates with diagnosable psychological disorder. During test check of contingency bills, it has been observed that while making payment to Manas Foundation, TDS was deducted from some bills, while no TDS deduction made from rest of the bills. Few instances are as under:-

Bill No. & Date	Period	Amount of Bill(In Rs.)	TDS to be deducted (In Rs.)	Amount of TDS deducted by the office (In Rs.)
CB-83 dt. 11.08.15	Apr & May 2015	2,86,627/-	5,733	-
CB-118 dt 29.09.15	Jun & Jul 2015	2,86,098/-	5,722	-
CB-168 dt 05.12.15	Aug & Sep 2015	2,75,383/-	5,508	-
CB-285 dt 31.03.2016	Oct 15 to Feb 16	9,82,314/-	19,646	-
CB-120 dt 05.09.16	Mar 16 to May 16	3,94,854/-	7,897	-
CB-211 dt 02.01.17	Jun 16 to Sep 16	6,01,788/-	12,036	-
CB-283 dt 31.03.17	Oct 16 to Feb 17	12,79,352/-	25,587	-
CB-121 dt 27.10.17	Mar 17 to Jul 17	7,43,850/-	14,877	14877/-
CB-204 dt 02.02.18	Aug 17 to Sep 17	2,99,502/-	5,990	5990/-
TOTAL		51,49,768	1,02,996	20,867

TDS @ 2% is applicable on service providers, except when exemption is allowed to the concerned agencies. No exemption certificate in respect of Manas Foundation made available to audit. Therefore HOO may take necessary action to obtain exemption certificate from Manas Foundation otherwise TDS @ 2% on the payment made to him may be got recovered & deposited into Govt. Account after due verification under intimation to audit..

Other similar cases may also be reviewed.

1,02,996
- 20867

82,129

Balance

3/12/18
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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PART II
CURRENT AUDIT REPORT
(2018-20)

Para 1:-

(Ref:-Audit Memo No.12 Dated: 28/07/2020)

Sub:-Non-deduction of TDS amounting Rs 37,009/ -

It has been observed that payments have been made to Manas Foundation for providing the mechanism for identification and treatment of inmates with diagnosable psychological disorder. While making payments to the agency, TDS was deducted from few bills but not from all bills. Few instances are as under:-

Bill No. & Date	Period	Amount of Bill(In Rs.)	TDS to be deducted (InRs.)	Amount of TDS deducted by the office (in Rs.	Amount of TDS not deducted (In Rs.).
CB-81dt 12.10.18	Oct 2017 to Jun 18	18,50,460	37,009	----	37,009
CB- 142dt13.03.19	Jul 18to Oct 2018	9,04,460	18,089	18,089	--
	TOTAL	27,54,920	55,098	18,089	37,009

TDS @ 2% is applicable on service providers, except when exemption is allowed to the concerned agencies. Exemption Certificate of the agencies also not found on record. Therefore, HOO/DDO may take necessary action to obtain exemption certificate or recover Rs. 37,009/-from the concerned agencies as admissible under rules after due verification under intimation to audit.

Other similar cases may also be reviewed.

29/7/20
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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PART – II
CURRENT AUDIT REPORT
(2020-22)

PARA 01: Non- deduction of TDS amounting to Rs.9221/-

(Observation Memo No. 04 Dated: 17-08-2022)

As per Section 194 C (1) any person responsible for paying any sum to a contractor at the time of payment should deduct an amount equal to 2 per cent where the payment is made or credit is being given to a person other than individual or Hindu Undivided family.

Further no deduction shall be made from the amount of sum credited or paid or likely to be credited or paid to the account of, or to, the contractor, if such sum does not exceed thirty thousand rupees.

Provided that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds one lakh rupees, the person responsible for paying such sums shall deduct TDS under this section.

During the test-check of Contingency bills it has been observed that TDS has not been deducted while making payment to vendors as per provisions contained in Section 194 C(1) of Income Tax rules-

S.No.	Name of the Vendor	Period	Bill No. & Date	Amount of the payment made to vendor	Amount of TDS to be deducted
1.	Yash Traders	2020-21	CB-37, Dt.-13/07/2020	48,459/-	969/-
2.	Rahul Traders	2020-21	CB-37, Dt.-13/07/2020	1,12,618/-	2,252/-
3.	Anayaa Enterprises	2020-21	CB-124 Dt-11/02/2021	1,20,000/-	2400/-
4.	K.S.Enterprises	2020-21	CB-124 Dt.-11/02/2021	1,79,998/-	3600/-
	TOTAL			4,61,075/-	9221/-

Necessary amount of Rs. 9221- may be made recovered from the vendor under intimation to audit . Other similar cases, if any, may also be viewed accordingly.

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PARA 02: Excess payment due to non-availing the benefit of rebate in water bills on account of rain water harvesting system installed in the Unit.
(Observation Memo No. 10 Dated: 23-08-2022)

According to Delhi Water & Sewer(Tariff and Metering) Regulations, 2012, Such plots/properties which are having area of 2000 square meter or more and having installed functional rain water harvesting system or waster water recycling system, shall be granted rebate of 10% in the total bill amount and 15% if both the above systems have been set up and functional.

According to the circular no. DJB/EE(RWH/GWC)/2016/631 dt. 18/3/16, Delhi Jal Board has resolved the proposal of amendment in provision for rain water harvesting in Delhi Water and Sewer (Tariff and metering) Regulations 2012 vide resolution no. 276. As per this circular/resolution, such plots properties on 500 sqm plot area or more and having functional RWH(Rain water harvesting) shall be granted rebate of 10% in the total bill amount. Rebate is 15% if both the systems ie RWH and waste water recycling plants are set up and functional.

According to Delhi Water and Sewer(Tariff and Metering) Regulations,2012 provisions for rain water harvesting is mandatory.

- (a) The consumer of the Board having a plot/property size 500 sq. meter or more shall make provision for rain water harvesting covering the entire plot area, within one year, in case of commercial/industrial property and within three years for residential property from the date of coming into force of these regulations under intimation to the area ZRO 24.
- (b) In case, the consumer fails to comply the above provisions within the time limit the tariff as applicable for the consumer respective category will be increased by 1.5 times till the provision is installed.

After scrutiny of record it came to notice that Rain Water Harvesting system is installed in the premises of the unit but rebate on water bills (K.No. 8912781000 & K.No. 4712781000) is not being claimed from DJB.

HOO to take necessary action to take the rebate on all water bills on account of rain water harvesting facility available after due verification of facts and figures under intimation to Audit.

2/2

TEST AUDIT NOTES

TAN 01: Service Books.

(Observation Memo No. 01 Dated: 10-08-2022)

On scrutiny of service books, following deficiencies have been noticed:

- (i) **Duplicate copy of the Service Book should be given to the Government servant-** As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.
- (ii) **Service Book to be shown to the official every year –** As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
- (iii) **Annual verification of services-**Under GFR 257, the Head of Office should ensure that verification of services of the Government servants under his control is carried out annually in order to ensure the correctness of the entries with reference to actual facts and record a certificate to that effect.

HOO to take necessary steps under intimation to Audit.

40

TAN 02: - Irregularities in maintenance of Cash Book
(observation Memo 05 Dated: 18/08/2022)

Whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the cash book as soon as they occur & should be attested by the Head of Office in token of check".

Rule 13(4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P rules. The certificate normally, be in the following form:-

"Certified that cash amounting to Rs.....(Rupees.....only) has been physically verified and found correct as per balance recorded in the cash book".

On scrutiny it has been found that entries in cash book have not been attested and necessary certificate has not been found recorded in the cash book. HOO to take necessary steps under intimation to Audit.

S/C

TAN 03: Verification of qualifying service

(Observation Memo No.08 Dated : 19-08-2022)

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that following service books have not been sent to concern PAO to obtain this certificate.

1. Sh. Ram Sanjeevan, Watch and Ward
2. Smt. Namrata Biruly, Supdt.
3. Smt. Maina Devi, Watch and Ward

HOO is advised to forward the service books of all staff members who have completed 18 year's of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

4/12

TAN 04: Stock register and Physical verification of Non-consumable and consumable stock.
(Observation Memo No. 11 Dated:23-08-2022)

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken by the unit.

During Scrutiny of the following Registers it has been observed that physical Verification of following Registers have not been carried out 2020-2022:

1. Clothing Bedding Stock Register
2. General Items Stock Register

Unit may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and non-consumable items which are recorded wrongly in the consumable register may be rectified under intimation to audit.

3/2

TAN 05- Irregularities in allowing exemption of expenditure actually incurred on payment of rent.

(Observation Memo No. -12

Dated: -23-08-2022)


Section 40A (3) came into existence in order to disincentivize cash transactions. It is an important section of Income Tax Act, 1961, designed to reduce tax evasion and increase accountability. In short, all payments should be made in demand draft/cheque.

According to Income Tax Act only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down in rule 2 A qualifies for exemption of Income Tax. The disbursing authority should satisfy him/her in this regard by insisting upon production of actual rent before excluding the HRA or any portion thereof from the total income of the employee.

On scrutiny/test check of income tax records related to the employees it has been noticed that DDO has allowed deduction on account of rebate of HRA on the basis of rent slip only. Copy of rent agreement is not found to be attached with the calculation sheet. Rent receipt for all the twelve months for which deduction allowed and ownership proof of the property are also not enclosed with the documents of income tax calculation sheet in respect of official as detailed below-

S.No.	Name & Designation	Financial Year	Amount of Rent paid p.a.
1	Mrs. Shivani Dey, Welfare Officer	2020-2021 2021-2022	100,000/- 99600/-

HOO/DDO may expedite the reason of above irregularities and review all cases in which exemption of HRA has been allowed after due verification of facts and figures. In case the payment of rent is not verified according to Rules, necessary recoveries may be made under intimation to audit.


(SANJEEV KUMAR KAKRIA)
INSPECTING AUDIT OFFICER-30