

51

**DIRECTORATE OF AUDIT  
4<sup>th</sup> TEVEL, 'C' Wing  
DELHI SECRETARIAT, NEW DELHI**

**Sub: -Audit report of Short Stay Home for Distress Women, W&CD Department, Jail Road, New Delhi for the period 01.04.2020 ot 31.03.2023**

**1. INTRODUCTION:-**

The I.A.R on the account of Short Stay Home for Women in Distress, W&CD Department, Jail Road, New Delhi for the period 01.04.2020 to 31.03.2023 with reference to the Office Order No. F.2/Audit/Programme/2023-24/5566 dated 13/11/2023 was conducted by field Audit Party No. 32, comprising Sh. Anand Kumar Gupta, Sr. A.O. and Sh. B.M Gupta, AAO . The audit was conducted during 14/11/2023 to 23/11/2023 (07 Working days) being 15.11.2023 R.H. on the occasion of Bhai Dooj availed by both the members.

**2. AIMS AND OBJECTIVES:-**

The institution has been set up to provide short/temporary shelter to the needy women/girls in distress, pending their restoration/re-adjustment in their families or admission in a suitable institution.

The Short Stay Home Rules provide that the under mentioned women/girls who are in the age group of 18-45 years will be eligible for admission:

1. Un-provided women/girls, who are victims of marital/family discord, mal-adjustment.
- 2 Shelter less, destitute, deserted women/girls, who are in need of immediate protection.
- 3 Un- protected women/girls in moral danger.

**3. Name of HOD, HOO, DDO and Cashier during the period of Audit (Date-to date).**

List of HOO, DDO & Cashier for the period of 01/04/2020 to 31/03/2023.

**1. List of HOO**

S.no	Name	From-To
1.	Ms. Poonam	01/04/2020 to 03/04/2022
2.	Ms. Archana	04/04/2022 to Till Date



50

## 2. List of DDO

S.No	Name	From-To
1.	Ms. Poonam	01/04/2020 to 03/04/2022
2.	Ms. Archana	04/04/2022 to Till Date

## 3. List of Cashier

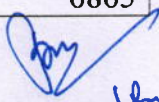
S. No	Name	From-To
1.	Sh. Kawaljeet Bindra A.S.O	April 2022 to March 2022
2.	Ms. Monika Rawat (Jr. Assistant)	April 2022 to Oct. 2022
3.	Sh. Satish Chander (Jr. Assistant)	Nov. 2022 to Jan. 2023
4.	Sh. Anil Kumar, (Jr. Assistant)	Jan.-2023 to June-2023
4.	Sh. Nitin Kumar (Jr. Assistant)	June 2023 to Till Date

## 4. Vacancy Statement: (31/03/2023)

Category	Sanctioned posts	Filled posts	Vacant posts
Group B	02	02	00
Group C	12	03	09
Total	14	05	09

## 5. Budget Detail:

Financial Year	Head of Accounts	Budget Allotted	Expenditure made	Balance
<b>2020-2021</b>				
2020-21	223502103790001	2500000	1888333	611667
	223502103790013	250000	186181	63819
	223502103790021	3000000	2659719	340281
	223502103790006	300000	259574	40426
<b>2021-2022</b>				
2021-22	223502103790001	2560000	2328983	231017
	223502103790013	265000	181882	83118
	223502103790021	2580000	2313946	266054
	223502103790006	120000	101405	18595
<b>2022-2023</b>				
2022-23	223502103790001	4000000	2488235	1511765
	223502103790013	400000	76663	323337
	223502103790021	3000000	2230260	769740
	223502103790006	400000	220978	179022
	223502103790011	10000	3135	6865

  
Ato (Raj 22)

**Maintenance of Records:-**

The maintenance of records of Short Stay Home for Women in Distress, W&CD Department, Jail Road, New Delhi for the period 01.04.2020 to 31.03.2023 was found satisfactory subject of observations made in current audit report and in test audit note.

The statutory audit for the Short Stay Home for Women in Distress, W&CD Department, Jail Road, New Delhi for the period 01.04.2020 to 31.03.2023 has not been conducted by the AG (Audit).

**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. 32**


Part-I  
Old Audit Report

There were 14 (Fourteen) outstanding paras with recoveries of Rs. 8,90,163/- pending since 1988 and the same were discussed with the H.O.O. As per the documents submitted by the administration, Short Stay Home for Women in Distress, W&CD Department 01 para (2018-20) with the recovery of Rs. 406/- was settled. So, remaining 13 Paras with the recovery of Rs.8,89,757/- are still outstanding, which is placed in the file as part-I of the report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	1988-1993	04	NIL	NIL	04(2,3,4,5)
2.	1997-2001	04	NIL	NIL	04(7,8,9,10)
3.	2004-2008	02	NIL	NIL	02(1,3,)
4.	2008-2014	02	NIL	NIL	02(1,5)
5.	2014-2018	01	NIL	NIL	01(2)
6.	2018-2020	01	01	01	NIL
	<b>Total</b>	<b>14</b>	<b>01</b>	<b>01</b>	<b>13</b>

**Details of old recoveries:**

Sl. No.	Year	Para. No.	Total old Recoveries	Amount Recovered	Balance recovery against paras
1.	1988-1993	04	19,431/-	NIL	19,431/-
2.	1997-2001	04	11,876/-	NIL	11,876/-
3.	2004-2008	02	NIL	NIL	NIL
4.	2008-2014	02	8,58,450/-	NIL	8,58,450/-
5.	2014-2018	01	NIL	NIL	NIL
6.	2018-2020	01	406/-	406/-	NIL
	<b>Total</b>		<b>8,90,163/-</b>	<b>406/-</b>	<b>8,89,757/-</b>

  
**(ANAND KUMAR GUPTA)**  
 Inspecting Audit Officer  
 Audit Party No. 32

**PART II**  
**Current Audit Report**  
**(01/04/2020 to 31/03/2023)**

During the course of current audit 05 audit memos and 01 records memo were issued highlighting various irregularities recoveries to the tune of Rs. 870/-. Out of 05 audit memo's (Excluding record memo), have been incorporated as 02 paras with the recovery of Rs.870/- and 03 TANs in current audit report.

<b>Details of Current Recovery</b>			
<b>Memo No.</b>	<b>Total Recoveries (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance (Rs.)</b>
05	870/-	NIL	870/-
<b>Total</b>	<b>870/-</b>	<b>NIL</b>	<b>870/-</b>

Internal Audit Report has been prepared on the basis of information furnished and made available by the Administration Short Stay Home for Women in Distress, W&CD Department, Jail Road Delhi for the period 2020-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



**Sr.AO/Internal Audit Officer**  
**Audit Party No. XXXII**



(46)

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department: Department of Women and Child Development						
Sub department: Short Stay Home for women in Distress, Jail Road, New Delhi (20/2267)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	1988	1993	2		Shortage of Dietary items value for 92.59-10	9259
2	1988	1993	3		Excess consumption of gas cylinders.	5011
3	1988	1993	4		Audit of contingency vouchers (Conveyance)	510
4	1988	1993	5		Short Recovery of Income Tax	4651
5	1997	2001	7		Income Tax	8120
6	1997	2001	8		Office Stationery Stock register	914
7	1997	2001	9		Irregularities in Dietary Stores.	2842
8	1997	2001	10		Contingency.	0
9	2004	2008	1		Performance of Short Stay Home for Women in Distress	0
10	2004	2008	3		Contingency Bills	0
11	2008	2014	1		Irregular payment amounting to Rs. 858450/- upto 31.08.2013 to Subhakhshika Edu. Society	858450
12	2008	2014	5		Irregularities in Jama Talashi Register and non maintenance of Cash Book	0
13	2014	2018	2		Stock Register (Non consumable)	0
14	2018	2020	1		Income Tax Recovery of Rs. 406/-	406

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

[Back](#)

19431 ✓

11876 ✓

858450 ✓

406 Settled

890,163 ✓

889757

Old Report  
Part-I

88925992

SUBJECT:- SHORTAGE OF DIARY ITEMS VALUES FOR 88753-10/- (M/s A.P.I.)

During the course of audit pertaining for the period 1989-1991 the following items are found shortage.

(A) DURING THE PERIOD 1985-89: For value 85753-10/-

NAME OF ITEMS	T-DITY RECEIPT IN HAND	BALANCE SHOWN	CONSUMPTION	ACTUAL CONSUMPT	SHORTAGE	RATE	T-VALUE
(a) <del>...</del>	642.665	25.440	547-225	393.490	144.735	5.5/-	5733.65
(b) RICE	1215.650	121.000	1095.350	1035.860	59.590	172.10	172.10
(c) CHEESE	1740000.00	1740000.00	1740000.00	1740000.00	0.00	0.00	0.00
(d) GHEE	210.950	54.810	146.140	141.350	4.79020	10/-	47.9020
(e) AATA	3322.050	92.950	3229.100	2071.600	1157.500	1000/-	1157500.00

TOTAL 5753.102/-

DETAIL ATTACHED AT SIGNATURE "A"

(B) DURING THE PERIOD 1989-90 FOR VALUES-1326.50/-

(A) RITA	2162-950	5.550	2156.100	1394.100	262.000	6.14000	2801.80
(B) SUGAR	130.640	25.950	404.690	395.730	8.96000	10/-	89.6000
(C) GHEE	169.810	20.520	149.290	130.130	19.16000	1.41000	270.1620
TOTAL VALUE:-							1326.50

DETAIL ATTACHED AT SIGNATURE "A"

(C) DURING THE PERIOD 1990-91 FOR VALUES-2115.200/-

(A) RICE	118.100	77.000	41.100	47.100	11.000	1000/-	11000.00
(B) GHEE	357.020	100.000	100.000	100.000	0.000	0.000	0.000
(C) AATA	1158.550	11.100	1147.450	1000.000	147.450	1000/-	147450.00

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88-92

Para-01

1

~~37~~ ~~43~~ ~~44~~  
~~43~~ ~~42~~ ~~40~~ 44

PLEASE RECOVERED THE 89359-10 from defaulter

- (A) 8-5753-10     During K period     89-69
- (B) 8-1396-50     "     89-80
- (C) 8-2189-50     "     89-91

89359-10



87 46 42 43 42 89 PH

ANNEXURE 'A'

MONTHWISE DETAIL OF THE IMPAIRED CHILDRENS WHO  
 RESIDE IN THE SHORT STAY HOME DURING 1988 -89

MONTH YEAR	TOTAL UNIT OF FEMALE IMPAIRED	TOTAL UNIT OF CHILDREN BETWEEN 2 to 5	TOTAL UNIT OF CHILDREN BELOW 2 years
	2	3	4
4/88 =	510	82	78
5/88 =	582	115	96
6/88 =	612	167	66
7/88 =	663	149	169
8/88 =	604	93	125
9/88 =	590	55	50
10/88 =	501	43	23
11/88 =	513	31	31
12/88 =	540	152	76
1/89 =	480	144	72
2/89 =	438	74	56
3/89 =	485	31	26
TOTAL :-	6981	1215	881
		973	888

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P/2

RECEIPT OF SUGAR DURING  
1940-49

NO OF SUGAR REGISTER	DATE & YEAR BALANCE AS ON	QTY.
1	2	3
2/41	1-4-38	50-365
2/41	12-3-38	18-400
2/42	28-4-38	18-400
2/42	9-5-38	18-400
2/43	31-5-38	18-400
2/44	10-6-38	18-400
2/45	24-6-38	18-400
2/45	12-7-38	18-400
2/46	19-7-38	18-400
2/46	23-7-38	18-000
2/46	5-8-38	25-000
2/47	18-8-38	24-800
2/48	13-9-38	24-800
2/48	26-9-38	200-00
2/49	13-10-38	21-800
2/50	1-11-38	21-800
2/50	1-12-38	21-800
2/51	10-1-39	21-500
2/51	2-2-39	24-800
2/51	9-2-39	50-000
2/57	5-3-39	24-800
TOTAL:-		<u>642-665</u>

BALANCE AS ON

78 84 38 41  
 39 48 37  
 P/4

FOOD RECEIPT OF PRICE DURING 1988-89

1	2	3
DATE	DATE OF RECEIPT	QTY RECEIPT
8/21	1-4-88	42-650 Kg.
8/21	12-4-88	23-500 "
8/21	20-4-88	23-500 "
8/22	2-5-88	50-000 "
8/22	9-5-88	23-500 "
8/23	31-5-88	23-500 "
8/24	13-6-88	23-500 "
8/25	24-6-88	23-500 "
8/25	12-7-88	24-000 "
8/26	19-7-88	23-000 "
8/27	1-8-88	20-000 "
8/28	18-8-88	27-000 "
8/27	29-8-88	20-000 "
8/28	29-8-88	100-000 "
8/28	13-9-88	27-000 "
8/29	13-10-88	30-000 "
8/29	14-10-88	27-000 "
8/29	1-11-88	27-000 "
8/29	12-11-88	2000000 "
8/29	1-12-88	27-000 "
8/29	14-12-88	20-000 "
8/29	20-12-88	100-000 "
8/29	10-1-89	27-000 "
8/29	4-2-89	27-000 "
8/29	9-2-89	2000-000 "
8/29	9-3-89	27-000 "

1216-650 KG.

C. Total:-

Balance on 31-3-89 121-300 KG.  
 Total = Female Infants = 15000000-150 Gram Per Day  
 Children between 2 to 5 = 000-050 Gram Per Day  
 Total Consumption:- 6501 x 150 Grams = 997-150 KG.  
 979 x 50 Grams = 48-950 KG.

Handwritten numbers in circles: 37, 38, 40, 36, 29, 35, 38, 40

P15

RICE 34-1 = FEMALE INFANTS = 000-150 Grams Per Day  
Children between  
2 to 5 = 000-050 Grams Per Day

Total Consumption 9561 x 150 Grams = 937-150 K.G.

973 x 50 Grams = 48-650 K.G.

TOTAL:- 1035-800 K.G.

Total receipt of rice :- 1216-650 K.G.

Balance in hand as on  
31-3-59 :- 121-300 K.G.

CONSUMPTION SACCH :- 1095-350 K.G.

Actual Consumption :- 1035-800 K.G.

Sacch. 1955 :- 59-550 K.G.

374  
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P/6

ANNUAL RECEIPT OF MILK DURING 1988-89

RECEIPT NO.	DATE & MONTH	QTY.
1	2	3

101	2-5-88 to 31-5-88	110 ltrs
102	24-5-88 to 20-6-88	180 ltrs.
103	21-6-88 to 18-7-88	200 ltrs.
104	19-2-88 to 15-8-88	216 ltrs.
105	16-8-88 to 12-9-88	215 Ltrs.
106	13-3-88 to 10-10-88	156 ltrs.
107	11-10-88 to 7-11-88	142 ltrs.
108	8-11-88 to 30-11-88	111 ltrs.
109	1-12-88 to 29-12-88	112-500 Ltrs.
110	30-12-88 to 31-12-88	8.000 "
111	1-1-89 to 31-1-89	130-500 "
112	1-2-89 to 28-2-89	105.000 "
113	1-3-89 to 27-3-89	54-500 "
114	28-3-89 to 31-3-89	5.000 "
G.Total:-		<u>1746-510</u> "

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P/7

QUANTITY OF MILK TO BE USED

- (a) Female inmates = 50ML.
- (b) Children inmates  
 between age  
 2- to 5 years = 750ML.
- (c) Below 2 years = 570 ML.

QUANTITY OF MILK

(a) Female Inmates = 6531 x 50ML = 329-050  
 (b) 2 to 5 Years = 973 x 750ML = 729-750  
 (c) Below 2 Years = 898 x 570ML = 506-160  
1564-960  
 or say:- 1565 LTRS.

QUANTITY OF MILK = 1740 LTRS.  
 QUANTITY USED = 1565 LTRS.  
 QUANTITY = 175 LTRS.

~~36~~ 35/34  
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 (37)  
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 (33)

DETAIL OF CHIEF BURIES 1988-89		
DATE	CTY.	STOCK REGISTER PAGE NO.
1	2	3
1-6-88	60-950	P/81
15-7-88	30-000	P/85
25-9-88	45-000	P/88
18-11-88	30-000	P/90
9-1-89	45-000	P/94
G-Receipt:-	<u>210-950</u> KG.	

Balance on 31-3-89:- 64-810KG Page No. P/96

Detail Summary

SCALE USE of CHOC =

- (a) Female inmates = 20 gm per day.
- (b) children " between 2 to 5 yrs = 10 gm " "

TOTAL Consumption of CHOC =

- (a) Female inmates = 6581 x 20 gm = 131,620 kg
- (b) children " between 2 to 5 yrs = 973 x 10 gm = 9,730 kg

TOTAL Consumption

141,350 kg

TOTAL Receipt = 210,950 kg

BALANCE ON 31.3.89 = 64,810 kg

Consumption shown

for total consumption

Shortage

146,140 kg

141,350 kg

Shortage = 4,790 kg

35 34/0 33  
 35  
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 74  
 P/9  
 73  
 84

MONTHWISE DETAIL OF APFA DURING 1956-59

DATE	AMOUNT	REMARKS
1-4-56	242-050	p/1
20-4-56	190-000	p/2
31-5-56	90-000	p/3
10-6-56	180-000	p/4
24-6-56	90-000	p/5
22-8-56	110-000	p/5 on loan from widow home
12-7-56	90-00	p/6
19-7-56	90-000	p/6
11-8-56	80-000	p/7
18-8-56	180-000	p/7
13-9-56	180-000	p/8
23-9-56	750-000	p/8x
13-10-56	180-00	p/9
17-10-56	40-000	p/9
28-10-56	90-00	p/10 received back loan given to widow home
1-11-56	180-000	p/10
1-1-59	20-000	p/13
1-1-59	180-000	p/13
1-1-59	180-000	p/15
1-3-59	190-000	p/17
<b>Total:-</b>	<b>3322-050</b>	

Balance as on:- 92-950.K.G.



33/C  
 340  
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 72

...  
 ...  
 ...

- (a) Female inmates = 300 Gms.
- (b) Children inmates between 2 to 5 = 100 Gms. Year

TOTAL CONSUMPTION OF ...

(a) Female inmates:- 6581 x 300 GMS = 1974-300

(b) Children between 2 to 5 years :- 971 x 100 GMS = 97-300

TOTAL CONSUMPTION:-  
 = 2071-600

Total Receipt = 3322-950 K.G.  
 Balance in hand as on 31.3.59 = 92-950 K.G.  
 CONSUMPTION = 3229-100 K.G.  
 ... = 2071-600 K.G.  
 ... = 1157-350 K.G.

32/C  
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ATTACHURE B

MONTH-WISE DETAIL OF  
 THE FEMALE AND CHILDREN  
 MAINTAINED IN THE SHORT  
SEPARATE DURING 1939-90

MONTH YEAR	TOTAL UNIT OF FEMALE IMAGES	TOTAL UNIT OF CHILDREN BETWEEN 2. to 5	TOTAL UNIT OF CHILDREN BELOW 2 years
1	2	3	4
APRIL-89	505	41	--
May-89	536	34	--
June-89	375	80	12
July-89	452	78	30
August-89	469	44	13
September-89	507	115	41
October-89	570	217	147
November-89	540	178	117
December-89	556	136	130
January-90	482	155	161
February-90	366	182	163
March-90	440	287	248
	<u>5798</u>	<u>1547</u>	<u>1402</u>

31/12  
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 70  
 99

DETAILS OF RECEIPT OF ATTA IN 1989-90

Sl. No. DATE & YEAR QTY RECEIVED

Sl. No.	DATE & YEAR	QTY RECEIVED
1	4-4-89	180-000
2	1-5-89	180-000
3	9-6-89	180-000
5	3-7-89	180-000
6	1-8-89	180-000
8	12-9-89	90-000
9	5-10-89	90-000
10	19-10-89	90-000
11	7-11-89	180-000
12	4-12-89	130-000
13	1-1-90	180-000
15	6-2-90	180-000
17	1-3-90	180-000

2162.950 kg

BALANCE ON 31.3.90 = 6.550

SCALE

- (a) 1 male (Adult) = 300 gm feeding
- (b) children between 2 to 5 yrs = 100 gm

Total Consumption shown

(a) 1 male (Adult) = 5798 x 300 gm = 1739.400 kg  
 (b) children (males) between 2 to 5 yrs = 1547 x 100 gm = 154.700 kg  
 Total consumed in all months of the scale = 1894.100 kg

Total Receipt during the year = 2162.950 kg

BALANCE ON 31.3.90 = 6.550 kg

Total Consumption shown = 2156.400 kg

Actual Consumption = 1894.100 kg

Shortage =

2.62.300 kg @ Rs 15/10

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31  
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32  
25  
65  
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P/B

DUPLICATE RECEIPT OF SUGAR IN 1939-90

NO.	DATE & YEAR	QTY RECEIVED
P/60	1-1-39	75-2140 kP
61	4-1-39	24-800
62	1-5-39	24-800
63	9-6-39	24-800
64	3-7-39	24-800
65	1-8-39	24-800
67	12-9-39	12-400
68	5-10-39	24-800
71	7-11-39	24-800
71	4-12-39	24-800
72	10-12-39	50-000
74	1-1-90	24-800
76	6-2-90	24-800
	1-3-90	24-800
		430.640 kP

P/17 BALANCE = 25.950 kP  
31.3.80 = 25.950 kP

Schema

(a) female inmates = 50 gms per day  
 (b) children " " between 2 & 4 yrs = 40 gms " "  
 (c) children below 2 yrs = 40 gms " "

Total Consumption as per Schema / Normal

(a) female inmates = 5788 x 50 gm = 289.400 kP  
 (b) children " 2457 x 40 gm = 98.280 kP  
 (c) children below 2 yrs = 1102 x 40 gm = 44.080 kP

Total Consumption = 395.760 kP

Total Receipt = 430.640 kP  
 Balance as on 31.3.90 = 25.950 kP  
 Total Consumption = 404.690 kP  
 Actual Consumption = 395.760 kP  
 Shortage = 8.930 kP @ Rs 5/- kP

STATE OF GREE RECEIPT DURING 1989-90

P/4  
 11/10  
 28  
 29/10  
 31  
 30  
 27

Sl. No.	DATE & YEAR	QTY RECEIPT
80	BAL AS ON 1-4-89	64-810 kg
87	15-9-89	45-000
91	5-12-89	30-000
94	15-2-90	30-000

107 = 810 kg  
169 = 810 kg

P/96 BAL. AS ON  
 31-3-90 = 20,520 kg

CONCL:-

- (a) Female inmates = 20 gm per day
- (b) children " " = 10 gm per day

Total Consumption

(a) Female inmates = 57988 x 20 gm = 115,960 kg  
 (b) children 24542 = 1547 x 10 gm = 15,470 kg  
Total Consumption = 130,430 kg

Total Receipt = 169,810 kg

Bal. in Hand = 20,520 kg

Receipt Consumption Shown = 149,290 kg

Consumption Shown = 149,290 kg

Actual consumption = 130,430 kg

Shortage

18,860 kg @ Rs 24/40  
 kg

(67) (24) (78) (30)  
 (99)

(ENR)

(26)

ANNEXURE 'C'

P/11

(15)

(78)

MONTH WISE DETAIL OF THE IMMIGRES  
 AND CHILDREN WHO REMAINED IN THE  
SHRIMP CREEP HOME DURING 1990-91

	Total unit of female immigres	Total unit of of children between 2 to 5 years.	Total unit of of children below 2 years
1	2	3	4
April 1990	502	125	240
MAY 1990	548	280	---
June 1990	527	150	150
July 1990	500	67	300
August 1990	420	90	270
September 1990	450	140	220
October 1990	600	186	185
November 1990	613	120	228
December 1990	598	120	244
January 1991	435	141	280
February 1991	435	140	252
March 1991	435	208	314
	6063	1767	2683

~~27~~ 27C  
 P/2  
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DETAIL OF RECEIPT OF RICE 1990-91

Sl. No.	DATE & YEAR	QTY OF RECEIPT
21	14-4-90	66-100
22	28-4-90	47-000
23	10-5-90	50-000
24	6-6-90	47-000
25	12-6-90	100-000
26	19-7-90	47-000
27	19-8-90	47-000
28	1-9-90	100-000
29	20-9-90	47-000
30	11-10-90	47-000
31	3-11-90	47-000
32	12-11-90	100-000
33	4-12-90	47-000
34	10-12-90	47-000
35	10-1-91	47-000
36	10-1-91	100-000
37	12-2-91	100-000
38	20-2-91	47-000
39	15-3-91	47-000

1180.100 kg

SCALE:

- (a) General household = 150 gm
- (b) Children = 50 gm

Balance = 43.200 kg

Total Consumption as per scale:

- (a) General household =  $6063 \times 150 \text{ gm} = 909.450 \text{ kg}$
- (b) Children =  $1717 \times 50 \text{ gm} = 85.850 \text{ kg}$

Total Consumption:

995.300 kg

- Total Receipt = 1180.100 kg
- Balance in hand = 43.200 kg
- Consumption shown = 995.300 kg
- Actual consumption = 995.300 kg
- Shortage = 149.100 kg @ 218000

DETAILS OF WATER RECEIPTS I. 1990-91

PAGE NO.	DATE & YEAR	QTY RECEIPT
1	2	3
81	B.M. AS AM 1-4-90 28-4-90	20-510.12P 30-000.
82	6-6-90	30.000
86	10-9-90	45-000
91	17-1-91	3-500P
92	28-1-91	60-000
92	12-2-91	150-000

329-020.14P

15.000.14P

3.000.14P

357-020.14P

90. 15.12.90. 001. L.A.M.  
91. 23-1-91 001. L.A.M.

B.M. AS AM  
31-3-91 = 156.880.

SCALE

(a) female inmates = 20 gm per day.

(b) children " 2 to 5 yrs = 10 gm " "

Total Consumption as per scale.

(a) female inmates = 6012 x 20 gm = 121.240 kg.

(b) children " 2 to 5 yrs = 1767 x 10 gm = 17.670 kg.

138.930 kg

Total Receipt = 357.020 kg

BAL IN HAND = 156.880 kg

Total Consumption shown = 200.140 kg

ACTUAL CONSUMPTION = 138.930 kg

Shortage

61.210 kg @ Rs 24/100



(24)  
 (25) 10 (27)  
 (26)  
 (23)

DETAILS OF RECEIPT OF APTA IN 1990-91

	DATE & YEAR	QTY RECEIVED
1	2	3
1	15-04-90	6.550
2	2-7-90	180-000
3	3-5-90	180-00
4	12-6-90	180-000
5	19-7-90	180-000
6	16-8-90	180-000
7	7-9-90	90-000
7	15-9-90	90-000
8	11-10-90	180-000
10	8-11-90	180-000
11	3-12-90	180-000
12	3-1-91	180-000
14	20-2-91	180-000
17	15-3-91	180-000

2166.550 kcp

Balance

Bal. A/c on 31.3.91 = 117.100 kcp

- (a) Female inmates = 300 gm per day
- (b) children 2 hrs = 100 gm " "

Total Consumption as per scale / norms

- (a) Female inmates = 6065 x 300 gm = 1818.900 kcp
- (b) children 2 hrs = 17616 x 100 gm = 176.100 kcp

1995.000

Total Receipt = 2166.550 kcp  
 Bal. in Hand = 117.100 kcp

Consumption shown = 2049.450  
 Actual Consumption = 1995.000

Shanlax  
517.150 kcp @ Rs 3/40  
 12

(26) (27)

1 UNIT No. 3 (2.4) have

(28) (29) (30) (31) (32)

(33) (34) (35) (36)

SUBJECT:-

EXCESS CONSUMPTION OF GAS CYLINDERS

(S. 11-2)

R/S 2011/2

~~Handwritten~~  
Havena - 02

(1) During course of audit of consumption of gas cylinders found that the gas cylinders were used as and when these were received from gas dealers. The detail showing receipt, issue and balance yearwise are as under:-

S.No. No. Of Gas Cylinder Issue Balance No. Of cylinders/Days Stock

S.No.	No. Of Gas Cylinder	Issue	Balance	No. Of cylinders/Days	Stock
1.	33	23	3	5531	Page-181
2.	69	69	3	5531	Page-95
3.	69	69	3	5531	Page-87
	171	165	6		

39.5.11

88-93

1.	21	21		5798	9/175
2.	61	61		5798	2/185
3.	61	61		5798	2/158
	143	143			

12.2.11

1.	72	72		5053	7/83
	22	22			
	94	94			

24.5

In the absence of the prescribed bills of consumption of gas cylinders, the correctness may not be ascertained. However, the entries in the account and 1989-90 bills are correct. The gas cylinders were used as and when these were received from gas dealers.

1989-90	135	135		2995.20	1.50
	101	100			
	34	35			

2995.20 (1.50)

(21)  
(95)

The total excess gas cylinders comes to 87 costing \$-5011.20. 104  
amount should be recognized and accounted for in S.F.P. for information to audit.

(32)

73

(52)

(21)

(22)

(21)

131C

24

23

3

4

Sub: Audit of contingency vis. (Conveyance) (Rs. 510/-)

Reply by this un

Rs 510/-

88-93

DIRECTORATE OF AUDIT

Ref. No. 4 of 1988-89

Brief on observation

During the course of Audit of contingency vis. (conveyance) for the period 4/88 to 3/91, the conveyance charges were paid to Sh. Naidu Sudan L.D.C. (cashier) by Scooter, the following discrepancies were noticed:-

1) The reason was not mentioned by the claimant while taking conveyance charges.

ii) Generally the scooter conveyance is admissible only when the cash was deposited in Bank or taken from the bank but in this case no charging the cash shown in the cash book. While charging the conveyance by scooter on the particular dates, as per detail below:-

S.No. C.3.No. & Period Date on which the claim taken by scooter.

Amount

2. C3/9/88-89	9.3.88	5.16/-
	15.3.88	22/-
	19.3.88	15/-
	13.5.88	23/-

3.	5.8.88	7/-
CR/53/88-89	5.8.88	10/-
	5.8.88	8/-
	5.8.88	16/-
	17.9.88	

32

61

67

4

22

22

S.No.	C.B.No. & Period	Date on which the claim taken by scooter	Amount
4.	C.B.93/88-89	25.10.88 1.11.88 1.11.88	Rs.15/- 12/- 15/-
5.	C.B.107/88-89	6.12.88 6.12.88	12/- 9/-
6.	C.B.114/88-89	25.11.88	10/-
8.	C.B.92/89-90	27.12.89 20.10.89	16/- 16/-
9.	C.B.112/85-90	9.11.89 15.11.89 8.12.89	16/- 16/- 27/-
10.	C.B.138/89-90	23.1.90 29.1.90 5.2.90 6.2.90	15/- 15/- 10/- 10/-
12.	C.B.43/90-91	23.5.90 25.6.90 25.5.90	29/- 19/- 20/-
13.	C.B.109/90-91	17.8.90 27.9.90 25.10.90	27/- 22/- 22/-
15.	C.B.165/90-91	22.3.91	22/-
		<u>5/6</u>	

Please favour the amount Rs. 510/- for the command and deposit in SB1 in favour of the account be verified / justified

*(Handwritten signatures and initials)*

Para-04  
Para-08

PART II  
NIL  
PART II (B) CURRENT REPORT

(5) (19)  
 (20) (21) (22)  
 (18)

(Reference Memo No. 9 dated 29.7.93)

Rs. 4651/-

(5)

88-93

Subject: Short Recovery of Income Tax.

On a review of Income Tax calculation sheets for the year 1991-93, it has been observed that Income Tax amounting to Rs. 4651/- was short recovered from the following staff. The amount to be recovered after due verification and credited to Govt. account under intimation to audit.

Smt. Saroj Dutt, Dy. Supdt. (1991-92)  
 Total Income Rs. 53971/- less standard deduction 12000/- = 41971 say 41,970/-

G.P.F.	-	1620
CGEIS	-	360
NSC	-	17000/-
		<u>3680</u>

Income Tax upto 22000/-	- NIL
upto 30,000	- Rs. 1500/-
on Rs. 11970/-	- Rs. 3591/-
	<u>Rs. 5191/-</u>

less 20% of savings Rs. 736/-

Total recovery - Rs. 4455/- ✓

Note :- (i) 100% rebate allowed on NSS amounting to Rs. 12000/- has been allowed on NSS was not shown to audit. NSS No's have also not been given.

(ii) Interest on NSC's amounting to Rs. 4323.50 has also not been allowed as there are not details of NSC's interest. The details of the interest of NSC's purchased may be worked out. No rebate of interest NSC's VIII issue upto 1991-92.

Saroj Dutt, Dy. Supdt. (1992-93)  
 Total Income = Rs. 60964/-  
 less std. Deduction = 15000/-

<u>Rebate under 60-C</u>	
G.P.F.	= 1620/-
CGEIS	= 360/-
NSC	= 15000/-
	<u>16,980</u>

or Rs. 45960/-	- NIL
upto Rs. 28000/-	- Rs. 3592/-
@ 20%	- Rs. 3396/-
20% on Rs. 16980/-	- Rs. 3396/-

To be recovered Rs. 196/- ✓

Note:- NO rebate on NSC interest on VIII issue. AS much interest amounting to Rs. 1044/- has not been allowed.

5  
Para-05

PART-II (1997-2001)

19/1/01  
Rs 8120/2  
7  
19  
21

Para No. 7 (Ref.Memo No.7 Dated:20.4.2001)

Subject : Income Tax

1997-2001

During the course of audit for the year 1997-2001 in r/o income tax, following irregularities were noticed:-

1. Smt.Saroj Arora, WO(FY=1997-98) ; since her income tax calculationsheet & documents not found in the concerned file/record, either the income tax of Rs.8120 may be recovered or the savings, if any, ne produced before audit.

	Gross Income	=	Rs.152015
	Less Tpt.Allow	=	Rs. 700
	Less SD	=	Rs. 20000
	Taxable Income	=	Rs.131315 or say Rs.131320
GPF=8900	Tax Due	=	Rs.15264
CGEIS= 360	Less rebate	=	Rs. 1852
<u>9260 x 20%</u>	Tax payable	=	Rs. 13412
	Less tax paid	=	Rs. 5292
	Balance tax to recover	=	Rs. 8120

Rs 8120/2

Para-66

Para No. 28 (Ref. Memo No. 12 Dated: 25.4.2001)

18  
12  
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Rs 914/-  
8  
16

Subject : Office Stationery Stock Register. | 1997-2001

A test check of office stationery stock register for the period under audit i.e. 1997-2001 reveals the following irregularities, which may be looked into, rectified & noted for future guidance under intimation to audit:-

1. Institution has issued towels & Pilot Pens to its office staff for which they are not entitled. It is, therefore, pointed out that a recovery of Rs.914 be effected from the concerned after due verification under intimation to audit:-

Date of Issue	Item & PNo.	To whom Issued	Qty. Issued	Cost
17.7.97	Pilot Pen(P-80)	Cashier	One	Rs.20
20.8.97	-do-	-do-	One	Rs.20
28.12.98	-do-	-do-	One	Rs.48.50
18.3.99	-do-	-do-	Two	Rs.43
14.7.99	-do-	Office	Four	Rs.92
1.5.2000	-do-	Office	Four	Rs.140
11.3.98	Towel(P-47)	Office	One	Rs.65
16.12.98	-do-	Office	One	Rs.65
18.3.99	-do-	Office	One	Rs.65
14.7.99	-do-	Office	Two	Rs.130
-do-	-do-	Office	Two	Rs.130
-do-	-do-	Pexon	One	Rs.65
(He has already received 2 hand towels on same day at P.NO.48)				
1.5.2000	Towel(P-47)	Cashier	One	Rs.95

Rs.913.50

or say Rs.914-

Rs.914/-



Para No. 9 (Ref. Memo No. 5 Dated: 20.4.2001)

Subject : Irregularities in Dietary Store.

A test check of dietary stock registers, inmates attendance registers, indents and bills/vouchers for the period under audit i.e. 97-2001, following irregularities were noticed, which may be looked into, rectified & noted for future guidance under intimation to audit:-

1. Over charges of ration commodities by FPS dealer(s):-

On the following instances Institution has purchased ration commodities from FPS dealer i.e. M/S Raj Wheat Store upto 31.5.97 & from Gupta store on 14.11.97 and they have charged rates over & above the prescribed rates fixed by Food & Supply Deptt., resulting in Rs.2628 were overcharged by M/S Raj Wheat Store & Rs.230 were overcharged by M/S Gupta Store as per details given below:-

Date of Purchase	Item & P.No.	Quantity (KG)	Rate Charged per KG (Rs.)	Prescribed rate per KG	Rate over-charged	Recovery (Rs.)
10.4.97	Wheat(P-2)	180KG	Rs.8.06	Rs.4.27	Rs.3.79	682.20
21.4.97	-do-	180KG	Rs.8.06	Rs.4.27	Rs.3.79	682.20
15.5.97	-do-(P-4)	180KG	Rs.7.78	Rs.4.27	Rs.3.51	631.80
31.5.97	-do-	180KG	Rs.7.78	Rs.4.27	Rs.3.51	631.80
Recovery due from Raj wheat store						Rs.2628-
14.11.97	Sugar(P-49)	50KG	Rs.16	Rs.11.40	Rs.4.60	230
Grand total						Rs.2858

It is, therefore, suggested that Rs.2858 (2628+230) may got recovered from x the defaulter(s) concerned after due verification under intimation to audit.

2. Purchase of ration commodities from Open Market:-

On the following dates Institution has purchased ration commodities from Open market instead of FPS dealer resulting in Govt. has suffered a loss of Rs.6698 by purchasing the ration commodities on market rates instead of at controlled rates. It is, therefore, pointed out that the non-availability certificate issued by concerned FSO of Food & Supply Deptt. be produced, failing which an amount of Rs.6698 be got regularised from the competent authority under intimation to audit.

Date of purchase	Item	Qty. (KG)	Amount Paid	Name of Firm	Rate of FPS+Salai +Pisai (5+.25+1.20) as per Rates	Amt. Due	Amt. over-spent (Loss) Rs.
4.7.97	Wheat(ata)	100KG	Rs.700	Super Bazar	Rs.6.45	Rs.645	Rs.55
11.7.97	-do-	200KG	Rs.1400	-do-	Rs.6.45	Rs.1290	Rs.110
21.7.97	-do-	300KG	Rs.2100	-do-	Rs.6.45	Rs.1935	Rs.165
14.8.97	-do-	200KG	Rs.1460	-do-	Rs.6.45	Rs.1290	Rs.170
9.9.97	-do-	200KG	Rs.1400	-do-	Rs.6.45	Rs.1290	Rs.110
8.1.98	-do-	150KG	Rs.1245	-do-	Rs.6.45	Rs.967.5	Rs.277.50
20.01.98	-do-	250KG	Rs.2150	-do-	Rs.6.45	Rs.1612.50	Rs.537.50
6.2.98	-do-	300KG	Rs.2520	-do-	Rs.6.45	Rs.1935	Rs.585
5.6.99	Rice	70KG	Rs.692.50	KendriyaBh.	Rs.9.55	Rs.668.5	Rs.224
8.7.99	-do-	70KG	Rs.692.50	-do-	Rs.9.55	Rs.668.50	Rs.224
17.8.99	-do-	50KG	Rs.637.50	-do-	Rs.9.55	Rs.477.50	Rs.160

Contd..

7.10.99 Rice	70KG	Rs.892.50	Ken.Bhan.	Rs.9.55	668.5	Rs.224
11.11.99-do-	70KG	Rs.892.50	-do-	Rs.9.55	668.5	Rs.224
10.12.99	70KG					Rs.224
12.1.2000	70KG					Rs.224
18.2.2000	70KG					Rs.224
14.3.2000 -do-	70KG					Rs.224
19.4.2000 Rice	70KG	892.50	Ken.Bhan.	Rs.12.30	861	Rs.31.5
24.5.2000 -do-	70KG	973	-do-	Rs.12.30	861	Rs.112
22.6.2000 -do-	70KG	973	-do-	Rs.12.30	861	Rs.112
29.7.2000 -do-	70KG	973	-do-	Rs.12.30	861	Rs.112
24.8.2000 -do-	35 KG	486.50	-do-	Rs.11.80	413	Rs.73.50
26.9.2000 -do-	35 KG	486.50	-do-	Rs.11.80	413	Rs.73.50
20.6.97 Sugar	100KG	1580	Super Bazar	Rs.10.50	1050	Rs.530
4.8.97 -do-	100 KG	1550	-do-	Rs.10.50	1050	Rs.500
4.10.97 -do-	20KG	316-	-do-	Rs.11.40	228	Rs.88
24.11.97 -do-	50KG	800	-do-	Rs.11.40	570	Rs.230
5.6.99 -do-	10KG	168	Ken.Bhan.	Rs.12	120	Rs.48
24.5.2000-do-	50KG	840	-do-	Rs.13	650	Rs.190
24.8.00 -do-	20KG	350	-do-	Rs.13	260	Rs.90
26.9.00 -do-	30KG	540	-do-	Rs.13	390	Rs.150
7.11.00 -do-	30KG	525	-do-	Rs.13	390	Rs.135
13.12.00-do-	50KG	850	-do-	Rs.13	650	Rs.200
13.2.2001-do-	20KG	320	-do-	Rs.13	260	Rs.60

Total = Rs.6697.50

or say Rs.6698

It is further suggested that the quantity sanctioned by F & S Deptt. may please be enhanced in consultation with the appropriate authority in r/o Wheat & Rice per month as per actual requirement of the institution. *As unit has purchased rice from open market after procuring full qty. of rice from F.S. dealer.*

3. Institution is giving loan of dietary items to other homes of the complex and receiving dietary items on loan basis from ~~other~~ other homes. But no record of loan is being maintained. However this type of loan be avoided in future & in emergency needs, if any loan is received or issued the same be also mentioned/recorded in the said register & outstanding balances recivable/due to return to other homes be worked out on day to day basis to avoid any double issue/return. Compliance be shown to next audit.

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Page No. 10

Subject: Contingency

Ref. Memo No. 8  
Dated: 24/4/2001

(14) (13)  
(15) (16) (17)

8  
Pam-08

A test check of contingency bills for the audit period 1997-98 to 2000-01, following irregularities were noticed, which may be looked into, rectified and noted for future guidance:-

10

1997-2001

1) Vide CB No. 130 dt 31/3/98, Institution has purchased rubber stamps worth Rs. 228 from M/s Bharat Rubber Stamp & following irregularities were noticed:-

- a) Stock entry not found recorded in the voucher;
- b) specimen of rubber stamps not attached with the bill.
- c) As per appendix-II of D.P.R. (P.No. 445 of Manual of D.O.S. 1994) Rs. 100 is empowered to incur expds. of Rs. 200 per annum on rubber stamps, but Rs. 228 has purchased Rs. stamps worth Rs. 228.

Keeping in view of irregularities above, expds. of Rs. 228 be got regularised from competent authority & compliance of S. No. a & b be shown to audit.

2) Vide C-126 dt 30/3/98, Rs. 4 was purchased Hawari & Canvas chappals worth Rs. 2092 from M/s Aggarwal Sales, but neither any formalities shown/ called nor stock entry is recorded in the voucher, filing which either expds. be got regularised from the competent authority or relevant documents be shown, if any.

Hand  
9/2/01  
24/4/01

3) Vide CB-108 dt 22/98, Rs. 11 was purchased livezy items from M/s D.C.C.W.S. Hd for Rs. 2886 - instead to purchase it from N.T.C. whether any N/A was obtained from N.T.C., if not, expds. be got regularised from competent authority.

Contd. →

32 141 (13) (14) (15) (16) (12)

vide CB No 10 to 42 97-98 Instt has paid sub charge on late payment of Telephone bill of T.N. 555 7819 for which H.O. was not competent. It is therefore pointed out here that either on expenditure of Rs 84/- or get regularized from the competent Authority or Rs 84/- be recovered from the defaulter concerned under intimation to Audit.

Ch No Date	Amount Paid	Amount due to pay Sec 1400	Recovery	Remarks
C-10 6.11.97	Rs 813	Rs 793	Rs 257/-	Late Payment of
C-42 6.11.97	Rs 1312	Rs 1248	Rs 64/-	STD/Phonegram + Sec Late Payment + S. Tax on STD (Rs 20 + 40 = 64)

6. vide CB-119 dt 99-00 for Rs 7476/- Instt was purchase of stationery item from M/s D.C.C.W.S. Ltd. worth Rs 4191/- but as per Appendix - I of D.P.R. Cat P. No 445 of Manual ~~etc~~ (Dte of Sec. Well) H.O. is empowered for local purchase of stationery/stores for Rs 2000/- P.A. now revised to Rs 4000/- vide notification dt 25/4/94.

It is therefore pointed out here that an expense amounting to Rs Rs 4191/- be get regularized from the competent Authority under intimation to Audit.



12/c  
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49  
02

old case

**PART II**  
**CURRENT REPORT (2004-08)**

PARA No. 01

(Refer Audit Memo No.05 dated 09-02-2009)

**Subject:-**

**Recovery of Festival Advance sanctioned to the Staff.**

During the scrutiny of Bill Register and Pay Bill Register for the year 2006-07 it was noticed that Festival Advance amounting to Rs.3000/- was drawn vide Bill No.78 dated 16-10-2006 and paid to Shri Ravinder Singh, Peon and Shri Prem Pal Singh, Chowkidar but the same has not been recovered. The unit was asked to recover the festival advance @ Rs.1500/- from each official and deposit into Govt. Account.

Only a sum of Rs.1500/- has been recovered from Shri Ravinder Singh, Peon and deposited into Govt. Account. Copy of challan is attached in the file. Balance a sum of Rs.1500/- is to be recovered from Shri Prem Pal Singh, Chowkidar which may be recovered and deposited into Govt. Account under intimation to audit.

Para No. 02

Pass-10

(Refer Audit Memo No.09 dated 13-2-09)

Subject:- Contingency Bills

On scrutiny of various contingency bills for the period 2004-05 to 2007-08, following discrepancies were noticed which may be rectified and compliance shown to audit:-

2005-06 to 2007-08

1. Bill No.CB-128 dated 29-3-06 for Rs.2858/-

The DDO/HOO has not signed the bill as well as supporting vouchers attached with the bill but payment has been drawn from the PAO and disbursed to the concerned person, which is against the Receipt and Payment Rules. DDO/HOO is requested to do the needful and in future signatures may be recorded on the office copy of the bills before presenting the Bill to the concerned PAO. Similar action is required in BillNo.CB-124 and CB 131.

2. Bill No.CB-113 dated 20-03-07 for Rs.11018/- - sanction attached with the above bill has not been signed by the Supdt. Needful may be done and compliance shown to audit.

3. Bill No.CB-120 dated 21-04-07 for Rs.18793/-

The following sub-vouchers were not found attached with the above bill. Hence stock entries made in the stock register cannot be verified. These vouchers may be traced and furnished to the audit for verification:-

Vr. No. 446 for Rs.673/-  
Vr. No. 447 for Rs.12897/-  
Vr No.448 for Rs.3701/-

4. (i) Bill No.CB-121 dated 36-03-2007 for Rs.9950/-

- (a) It was noticed from the above bill that the same has not been signed by the dealer M/s Vee Pee Enterprises,D-54,Fateh Nagar, N. Delhi on account of repair of furniture amounting to Rs.4850/-.
- (b) The dealer has issued Bill No.308 dated 23-03-07 for Rs.5852/- and Bill No.311 has been issued on 26-02-07 for Rs.1550/-which is not in order and needs investigation by the HOO/DDO immediately.
- (c) It is not known why the above firm has issued bill on a simple letterhead when the above firm is issuing printed bills in a proper form but paid by the DDO/HOO

vide Vr.No.451 for Rs.4850/-attached with the above bill, on account of repair of furniture

(ii) **Bill No.CB-123 dated 28-03-07 for Rs.8132/-**

It was noticed with the sub-voucher attached with the above bill amounting to Rs.5832/- that payment has been drawn and disbursed but payment has not been received by the firm on the sub-voucher. Refer Bill No.308 dated 23-03-07 for Rs.5832/- issued by the same firm.

The HOO/DDO is requested to investigate the matter and take necessary action against the official responsible for the lapse.

5. **Bill No.117 dated 20-03-2007 for Rs.7361/-**

- (a) Sanction attached with the above bill has not been signed by the HOO/DDO.
- (b) Vouchers attached with the above bill has not been passed for payment by the DDO.

Other such cases may be reviewed at your level..

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PARA No.1

PART-II

(Ref. Audit Memo No. 14 Dated 31/10/2014)

Sub : Irregular payment amounting to Rs. 8,58,450/- upto 31/08/2013 to Subhakshika Education Society.

- (a) For providing non formal education to the inmates of various homes/institutions Department of women and child 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. Copy of the extension from 01/07/2010 to 31/08/2013 has not been provided to audit . Deptt. Of woman and child development accepted the proposal of the NGO (M/s Subhakshika Educational Society).

The NGO was to provide non-formal education for level A, B & C (Class III, IV & 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 Schoci and the partner, accredited agency. The NGO will also provide vocational training to all women & children.

To achieve the desired result s 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. 4110000/- for the one year project @ Rs.342500/- 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 short stay home for women in distress, it has been revealed that the NGO has started providing the services in the home w.e.f. 1/7/2009 and department has paid bills amounting to Rs. 857750/- w.e.f. 1/7/2009 to 31/08/2013 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 short stay home for women in distress, under the head office expenses which is irregular.

Further the contract was extended up to 31.03.2014 as per extension of MOU for the period from 1/9/2013 to 31/3/2014 the above clause has been changed and homes/institute has to pay all the expenses. (Copy of the extension from 1/7/10 to 31/8/2013 has not been provided to audit.) the bills paid amounting to Rs. 857750/- to the NGO during 1/7/2009 to 31/8/2013 is irregular, the amount may be recovered from him.

- (b) Further on scrutiny the attendance register of teachers of NGO it has been noticed that the attendance register has not been verified/signed by the any welfare officer of the home. Resulting which an excess payment made to Subhakshika Educational Society as per details given below.

Name of Teacher	No. Of Days as per Attendance Register	Salary paid for no. Of days @ Rs. 350 per Day	Period for which excess payment made	Excess payment made
Art Teacher	10	11	Nov, 2012	350
Sonia Verma	10	17	Jan, 2013	350
TOTAL				700

An amount of Rs.700 may be recovered from Subhakshika Educational Society under intimation to audit.

PARA No.5

Para-12

(Ref. Audit memo no. 12 Dated 30/10/2014)

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Sub: Irregularities in Jama Talashi Register and non maintenance of Cash Book.

Women who are abandoned, relinquished, neglected or missing and are in need of care and protection and kept in this home and their valuables like cash or other items are kept in the safe custody after entering in the register under the supervision of welfare officer and the superintendent. But during audit it has been found that no cash book has been maintained by the department. Only a jama talashi register is being maintained and has been provided to audit. While scrutiny it has been observed that no proper entries have been made in the register all the items like cash, yellow items, white items, watches, mobile etc are entered in one column and items recovered are not verified by the welfare officer and not counter signed/verified by the superintendent/HOO, further at the time of restoration of the women, the money or other item which was recovered from her has to be returned to the women, but it has been found that in the following cases the female inmates has been restored but the cash and the items which were recovered has not been handed over to her and not deposited in the Govt. Account. Further it is also observed that in the most of the cases entries like date of admission, date of discharge and case no. are not done. And in several other instances the entries are not verified by the W.O Supdt. & C.T.

The following are the examples.

Case No.	Inmate	Date of admission	Item/Jama Talashi
2090	Prem/20 Yrs.	25/09/10	35.00
2116	Meera/35 Yrs.	11/11/10	152.50
2462	Pinki/35 Yrs.	3/5/12	Payal-Metal
2513	Binari/35 Yrs.	-	91.00
-	Suman/15 Yrs.	-	150.0

Department should take immediate steps to hand over the cash/items to the concerned girl or deposit in Govt. account and to further avoid the misuse of recovery amount/items the record register should be got signed by the competent authority and a cash book may also be prepared.

Saroj Gupta  
Inspecting Audit Officer  
Audit Party number XV

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**PART- II**  
**CURRENT AUDIT REPORT**  
**2014-15 to 2017-18**

**PARA No 01 (Ref Audit Memo No. 7 dt 8/01/2019 )**

**Subject : Recovery of adhoc Bonus amounting to Rs.8635/-**

As per service rules Productivity Linked Bonus is admissible, if employee should have been in service on the last day of the relevant financial year i.e. 31<sup>st</sup> March and should have rendered at least six months of continuous service during the relevant financial year. Bonus is admissible, if a minimum service of six months is put in during the year. Fraction of a month after minimum six months is to be rounded to the nearest month.

During the test check of Service Book & PBRs, it has been observed that following employees have been paid adhoc bonus in violation of above rule as per details below:-

S. No	Name & Designation	Bonus paid	Bonus entitled	Excess paid	Remarks
1.	Smt Niti, Welfare Officer	Rs.6908/- for the financial year 2015-16(D.O.A 13.10.2015)	Nil	Rs.6908/-	Service is less than six months during the relevant financial year
2.	Sh.Umar Parvez, LDC	Rs.6908/-for the financial year 2016-17(D.O.A 13.07.2016)	Rs.5181/-	Rs.1727/-	Pro-rata bonus is admissible for 9 months
<b>Total</b>				<b>Rs.8635/-</b>	

*Already Settled*

In view of above excess payment of Rs 8635/- may be recovered from above officials and deposited into govt account under intimation to audit.

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PARA No 02 (Ref Audit Memo No. 9 dt 10/01/2019)

Para-13

Subject : Stock Register(Non-Consumable)

On Scrutiny of stock register(Non-Consumable) it has been noticed that following items were entered in the Stock Register

1. Metal Shelf 1 No. Page No.70
2. Assistant Tables 2 No. Page No.72
3. Steel Almirah 1No. Page No.75

However an physical verification of stock conducted by HOO, the above items were found missing.

Necessary steps may be taken by HOO to trace the above items and compliance may be shown to the next audit.

*[Signature]*

AO/Internal Audit Officer  
Audit Part No. XXXII

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**PART- II**  
**CURRENT AUDIT REPORT**  
**2018-19 to 2019-20**

**PARA No 01 (Ref Audit Memo No. 2 dt 10/06/2020)**

**Sub: Income tax recovery of Rs. 406/-**

During the test check of income tax records for the year 2018-19 to 2019-20 in r/o Short Stay for Women, the following discrepancies have been found:-

**Sh Rajeswar Manjhi, Chowkidar (Year 2018-19)**

S. No	Description	Calculation as per Audit (in Rs)	Calculation as per Calculation sheet/Form 16 (in Rs)	Remarks
1	Total Income	557174/-	549373/-	There is difference in Gross pay as per PBR and Form 16  <i>Party No. 32</i> <i>Amount Rs. 406/-</i>
2	Deductions permissible	Standard Ded. 40000/- Uniform all 5000/- 80 C 150000/- 80 D 3000/- Total 198000/-	Standard Ded. 40000/- Uniform all 5000/- 80 C 150000/- 80 D 3000/- Total 198000/-	
3	Taxable Income	359174/-	351370/-	
4	Income tax	5459/-	5068/-	
5	Cess	218/-	203/-	
6	Total tax	5677/-	5271/-	
7	Total tax deducted as Per Form 16		5271/-	
8	Income Tax Recoverable		406/-	

An amount of Rs.406/- may be recovered from the concerned officials after due verification of records and deposited in Govt. Account under intimation to audit.

*[Signature]*  
 AO/Internal Audit Officer  
 Audit Party No. XXXII

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**Directorate of Audit**  
**Government of NCT of Delhi**  
**4<sup>th</sup> level, C Wing, Delhi Secretariat,**  
**New Delhi**

**Part-II**  
**CURRENT AUDIT REPORT**

**Para-01 (Ref. Audit Memo No: 05 Dated: 20/11/2023)**

**Sub:-Over-payment of Rs.870/- under LTC claim.**

During the audit for the Short Stay Home for Women in Distress, Nirmal Chhaya Complex, Jail Road, New Delhi for the period w.e.f. 2020-2023 it was noticed that Sh. Umar Parvez, LDC had claimed the LTC for the block year 2021-22 (Home Town) for his Father and Mother from Delhi to Purnea (Bihar) and back by Seemanchal Express (3rd AC). The Claim was paid vide bill No/ LTC-110 dated 10/03/2022 amounting to Rs.7,182/- including tatkal Charges, Whereas, the Tatkal charges for train ticket is not reimbursable to the employee as per LTC Rules.

Therefore, an amount of Rs. 870/- was over paid to Sh. Umar Parvez, LDC as detailed below:

S..No.	Journey Details	No. of fare	Class travelled	Fare Paid (Rs.)	Fare allowed As per Rule (Rs.)	Fare Paid by Department (Rs.)	Amount of over payment (Rs.)
1.	Delhi to Purnea	02	3 <sup>rd</sup> AC	3156/-	3156/-	3156/-	Nil
2.	Purnea to Delhi	02	3 <sup>rd</sup> AC	4026/-	3156/-	4026/-	870/-
	<b>Total</b>			<b>7182/-</b>	<b>6312/-</b>	<b>7182/-</b>	<b>870/-</b>

In view of the above, the H.O.O. has to initiate the recovery of Rs.870/- (Rs. Eight Hundred and Seventy only) from the official. All other similar cases, may also be reviewed and the recovery be effected under intimation to the audit.

**Para-02(Ref. Audit Memo No: 06 Dated:21/11/2023)**

**Sub:-Non issue of S.O.P. for the Unit.**

During the audit for the Short Stay Home for Women in Distress, Nirmal Chhaya Complex, Jail Road, New Delhi for the period w.e.f. 2020-2023 it was observed that a separate S.O.P. is required for the working of the unit whereas, the unit was following the S.O.P. issued for the Beggar's Home dated 30/03/1989.

Whereas the scenario of Terms and conditions for the admission of the inmates to the Short Stay Home for Women in Distress is quite different than of the Beggar's Home.

In view of the above, the H.O.O. has to review the matter and initiate necessary proceedings to get the S.O.P. issued for the unit under intimation to the Audit.





Government of NCT of Delhi  
4<sup>th</sup> level, C Wing, Delhi Secretariat, New Delhi

PART-III

TEST AUDIT NOTE

(2020-21 to 2021-23)

TAN-01 (Ref. Audit Memo No: 02 Dated: 17/11/2023)

**Subject:- Shortcomings in maintenance of Service Books**

During the test check of Service books maintained by, following shortcomings have been noticed:-

1. The particulars of the each government servant at the first page of the **service book should be re-attested after every five years and fresh photo graphs should be appended** and attested after every 10 year. But on test check/scrutiny of service books it has been noticed that this (photographs/re-attestation or both) have not been followed in most of the cases.
2. **Entry of AADHAAR No.** has not been made in any of the Service Book of any of the employees which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
3. As per rule, there should be **initial of the individual** is required for verification of Grant of Annual Increment, same could not done in most of the Service Book.
4. In most of the cases, entries of leave account has not been signed/authentication by the Competent Authority/authorized person.
5. In some Service Books, Nomination papers of Death cum Retirement Gratuity, UTGEIS, NPS/Family Pension, Home Town declaration and Details of family are not attached/ entered in Service Book.
6. As per Government of India Order F. No. I-34014/01/2020-Ad.II dated 31/05/2021 regarding seeking options in the prescribed Form I & II under the Rule 10 of CCS (Implementation of NPS) Rules, 2021 every employee covered under NPS Scheme has to be exercise an option in Form-I for availing benefits under the NPS or under the CCS (Rules), 1972 or the CCS (Extraordinary Pension), Rules 1939 in case of his death or discharge on invalidation or disability of government servant/subscriber during services. The requisite option Form-I & II are not available in the Service Book of NPS employees.
7. The entry of PRAN is not made in some of service books of the employees enrolled for NPS.
8. Entry for the certificate issued by PAO for service verification on completion of 18 years service, if any, was not made in the service book.

The H.O.S. may take necessary action to get the service books of the employees completed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

**TAN-02 (Ref. Audit Memo No.3 Dated: 17/11/2023)**

**Subject:-Improper maintenance of Pay Bill Register**

During the test check of pay bill registers of the audit period from 2020-23, the following shortcomings have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
2. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
3. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
4. Fluid has been used for correction which is irregular.
5. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
6. Abstract of pay bills has not been prepared.
7. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be elucidated to audit and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.



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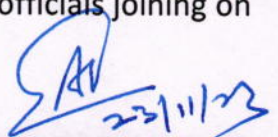
**TAN-03 (Ref. Audit Memo No: 04 Dated: 17/11/2023)**

**Subject:-Non Maintenance of Separate P.B.R. in respect of officials joins on or after 01/01/2004. (Under New Pension Scheme)**

In terms of Para 10(m) of the Government of India, Ministry of Finance O.M. No. F. No. 1(7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under Tier-I and Tier-II and the Government's contribution should be posted in the different column of the individual ledger (to be maintained in format in Annexure-V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the Pay Bill Register of the Hospital, it has been noticed that pay of the officials who joined service on or after 01/01/2004, are being drawn in the General P.B.R. It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

  
**(ANAND KUMAR GUPTA)**  
**Inspecting Audit Officer**  
**Audit Party No. XXXII**