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**DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P. ESTATE, NEW DELHI**

Inspection report on the test audit of Work Centre for women, Department of social welfare, Nirmal Chayya complex, Jail Road, Hari Nagar, New Delhi, for the period 01-04-07 to 31-03-14.

**PART - I**

**A Introductory**

The accounts of Work Centre for women, Department of social welfare, Nirmal Chayya complex, Jail Road, Hari Nagar, New Delhi for the period 01-04-07 to 31-03-14 were test audited by audit party no. 10 consisting of Mrs. Seema Goel, AO/IAO, Sh. Munish Gambhir, A.A.O, and Ms. Kamlesh Kalra, Head Clark, w.e.f. 02.07.2014 to 08.07.14. (05 working days).

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

**Head of the office/ Superintendent/DDO**

1. Ms. Reshma Chaudhary	01-04-07 to 01-07-08
2. Ms. Saroj Dutt	02.07.08 to 24.09.08
3. Ms. Anita Gama	25.09.08 to 04.12.08
4. Ms. Usha Kadyan	05.12.08 to 12.05.09
5. Ms. Suman Abrol	13.05.09 to 03.07.09
6. Ms. Kirti Sharma	04.07.09 to 11.03.10
7. Ms. Inder Preet Pathak	12.03.10 to till date

**Cashier**

1. Ms. Seema Sachdev	01-04-07 to 16.09.11
2. Smt Kamlesh Taneja	17.09.11 to till date

**GENERAL SET-UP AND ACTIVITIES**

Work centre for women (Department of Social Welfare), Nirmal Chyya Complex, jail road, Hari Nagar, was started in 1982 with the objective to provide training of cutting and tailoring to the female inmates lodged in the Tihar Jail, so that after their release from jail the inmates could earn their livelihood by self employment.

**BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment and Expenditure incurred during the year 2007-2014 is as under

(Rs.)				
Plan			Non Plan	
Year	Allotment	Expenditure	Allotment	Expenditure
2007-08	-	-	271000	110590
2008-09	-	-	266000	165268
2009-10	-	-	246000	235320
2010-11	-	-	296000	211994
2011-12	-	-	252000	235280
2012-13	-	-	249000	164544
2013-14	-	-	801000	Nil

**INTERNAL AUDIT**

Internal Audit of Work Centre for women (Govt. of NCT of Delhi) was conducted up to 2006-07 by Directorate of Audit, Govt. of NCT of Delhi.

**AG (Delhi) AUDIT**

AG (Delhi) has never conducted the audit of Work Centre for women

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### **VACANCY STATEMENT**

The details of posts sanctioned, filled up and lying vacant as on 31.03.2014 in respect of the department are as under

<b>S. No.</b>	<b>Name of Post</b>	<b>No. of Posts Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1.	Craft Instructor	01	Nil	01
2.	Chowkidar	01	Nil	01
	Total	02	Nil	02

### **GENERAL**

The general condition of the record of Work Centre for women was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. The Dte. of Audit disclaims any responsibility for any mis-information and/or non-information on the part of auditee.

**PART - I A (2001-02 to 2006-07)**

The position of previous audit objections is as under:

Year	Outstanding		Settled This Time			Still Outstanding		
	Para + TAN	Recovery	Para + TAN	No	Recovery	Para + TAN	No	Recovery
		Rs.			Rs.			Rs.
2001-06	03 Tan	Nil	03	1,2, &3	Nil	Nil	-	Nil
2006-07	02	7272	02	1 & 2	7272 (merged in the current report)	NIL	-	NIL
<b>TOTAL</b>	<b>2 + 3 tan</b>	<b>7272</b>	<b>2+3 tan</b>		<b>Nil</b>	<b>NIL</b>		<b>NIL</b>

**PART – IB**

**Current audit report**

During current audit 05 preliminary audit memos were issued out of which 02 memos have been settled on the spot and balance 03 memos have been converted into 02 paras and 01 TAN, and incorporated in current audit report as part – II.

During the course of current audit a recovery amounting to Rs.2684/- has been pointed out & also merged recovery of Rs.7272/- (pointed out in the old report Para No. 1) , out of which no recovery has been effected/ verified on the spot, and an amount of Rs. 9956/- is recoverable.

Para No.	Subject	Recovery pointed out	Recovery effected	Recovery outstanding	Para No
1 (A&B)	Recovery of L/Fee and Water Charges	9956(2684+ 7272)	Nil	9956	01
	<i>Total</i>	<b>9956</b>	<i>Nil</i>	<b>9956</b>	

  
(Mrs. Seema Goel)

AO/IAO Party 10

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2007-08 to 2013-14)**

Para no. 1

(Ref memo no. 3& 3A dt 03.07.14

(Ref.Audit Memo No.4 dated 27.11.07

Sub.

Recovery of Licence Fee and Water Charges amounting to Rs. 9956/-

(A) Short recovery of Licence fees amounting to Rs.7272/- pointed out in the old report 2006-07)

During the test-check of PBR for the audit period of 2006-07, it has been observed that Sh.Ramesh Kumar, Peon has been allotted Government accommodation at C-6, Nirmal Chayya Complex, Hari Nagar, ND. Deduction of Licence Fees is being @ Rs.45/- p.m. and no deduction on account of Water-charges is being made from the official. The rate of Rs.45/- p.m. in respect of Type-A quarter was applicable, since July 1990. Subsequently, Licence fees rate have been changed in July'93, July'96, July'99, April'01 and July'04. Also, the official was allowed to change to Type-II quarter, w.e.f. 15.03.04.

Accordingly, recovery of short payment of Licence Fees has been worked out as under :-

S. No	Period	No. of Months	Actual L/Fees/ water charge due	L/F being recovered	Difference payable per month	Total amount payable
1	7/93 to 6/96	36	47/-	45/-	2/-	72/-
2	7/96 to 6/99	36	49/-	45/-	4/-	144/-
3	7/99 to 3/01	20	58	45/-	13/-	260/-
4	4/01 to 3/04	36	67/-	45/-	22/-	792/-
5	4/04 to 6/04	03	143/-	45/-	98/-	294/-
6	7/04 to 11/07	41	143/-	45/-	98/-	4018/-
<b>Total Licence Fees = 5580/-</b>						
7	7/93 to 3/04	128	9/-	NIL	9/-	1152/-
8	4/04 to 11/07	44	9/-	NIL	9/-	440/-

Total Water Charges= 1592/-

Grand Total= (LF+WC) = 7272/-

**(B) Recovery of Licence Fee and Water Charges amounting to Rs. 2684/- pointed out in the current Audit**

While test audit of Work centre for women for the audit period 2007-08 to 2013-14 it has been found that Sh. Ramesh Kumar, Peon was allotted Government accommodation, Type – II quarter, at Nirmal Chayya complex, Hari Nagar w.e.f. March 2004, but it has been observed that licence fee and water charges have not been recovered as per revised rates for the following months

(a)

Sl.No	Period	No. of months	Revised rate of L/Fee	L/fee Recovered	Difference recoverable per month	Total to be recovered
	<b>Licence Fee</b>					
01	12/07 to 07/09	20	143	45	98	1960.00
	<b>Water Charges</b>					
01	12/07 to 07/09	20	09	Nil	09	180.00
	<b>Total</b>					<b>2140.00</b>


Sh. Ramesh Kumar was shifted to 625, Type-I, Gulabi Bagh, w.e.f. January 2010 but the recovery of licence fee and water charges have been w.e.f. March 2010, the licence fee and water charges have not been recovered for two months.

Further, w.e.f. July 2012 the rates of L/fee were again revised from Rs. 80 to Rs. 115 and water charges were revised from Rs. 09 to Rs.157 pm. Sh. Ramesh Kumar was transferred from Sept. 2012 but as per PBR the deductions of L/Fee and Water Charges as per revised rates have not been made,

(b)

Sl.No	Period	No. of months	Revised rate of L/Fee	L/fee Recovered	Difference recoverable per month	Total to be recovered
	<b>Licence Fee</b>					
01	01/10 to 02/10	02	80	Nil	80	160.00
02	07/12 to 08/12	02	115	80	35	70.00
	<b>Water Charges</b>					
01	01/10 to 02/10	02	09	Nil	09	18.00
01	07/12 to 08/12	02	157	09	148	296.00
	<b>Total</b>					<b>544</b>

Department is requested to recover Rs. 9956/- from the official (Rs.7272/- as pointed out in the old report and Rs. 2684/- (Rs. 2140+544) in the current report from Sh Ramesh Kumar, Peon under the intimation to audit.

  
(Mrs. Secma Co  
AG/IAO, Party No. 20

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## TEST AUDIT NOTES

TAN No.1

(Ref memo no.5 dt. 07.07.14)

### **Sub. Non-Implementation of the Scheme**

Work centre for women, Department of Social Welfare, was started in 1982 with the objective to provide training of cutting and tailoring to the female inmates lodged in the Tihar Jail, so that after their release from jail the inmates could earn their livelihood by self employment.

As per record only two posts i.e. one junior craft instructor and one peon was the sanctioned strength of the unit. Out of which junior craft instructor was retired on superannuation in the month of March 2005 since then no instructor has been appointed/deputed in the unit, and one post of the peon was filled up to August 2012 and after that he has been transferred to other unit.

As since April 2005 the unit was non-functional, on 13.01.09 the jail authorities requested that either a craft instructor may be appointed/posted or vacate the training room, so that the training centre can be used for other activities. The room was vacated by the department and on 18.09.12 all the 14 equipments/training items were auctioned by the department for Rs. 4000/- .

Currently all the sanctioned post of the department are lying vacant since long, and even the department does not have the training material/machinery, but one superintendent and one ministerial staff are working in this unit on additional charge/diverted capacity.

As the unit is non-functional from last more than nine years and since then no craft instructor has been appointed and no training has been given to the women/inmates of the jail, and the purpose of the unit is defeated.

Efforts may be made to implement the scheme.


Tan No. 2

(ref. memo no.4 dt. 04.07.14)

### **Sub. Discrepancies found in cash book**

While scrutiny of the cash book following discrepancies have been noticed

1. The cash book has not been written/closed after Feb.2013
2. As per TR-5 an amount of Rs. 4000/- was received from Sh. Mannu on 18.09.12, as auction money whereas the same has been entered in the cash book on 24.09.13 i.e. after 06 days
3. An amount of Rs. 3000/- was sanctioned as imprest money, as per cash book after Aug. 2012 the imprest money has not been used, and the unutilized imprest amount is lying in the office since August 2012, the unutilized Govt. money has not been deposited in Govt. account till date.
4. Cuttings in cash book have not been attested by the DDO

  
(Mrs. Seema Goel)  
AO/IAO, Party No. 10