

15

**DIRECTORATE OF AUDIT  
4<sup>TH</sup> LEVEL, DELHI SECTT.  
I.P.ESTATE: NEW DELHI**

**Sub: -Audit report of Sharda Greh Children Home for Girls-III, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 01.04.2018 to 31.03.2020**

**INTRODUCTION**

The Internal Audit on the account of **Sharda Greh Children Home for Girls-III**, W & CD Department, Jail Road, New Delhi for the period 01.04.2018 to 31.03.2020 was conducted by field Audit Party No. 32, comprising of Smt. Poonam Kohli, IAO/ A.O. Smt. Dheeraj Kapoor, AAO, Sh. Naveen Kumar, Jr. Asstt. The audit was conducted during 01/07/2020 to 09/07/2020 (07 Working days) allotted time.

**GENERAL SET UP AND ACTIVITIES**

The Sharda Greh Children Home for Girls-III, Jail Road, New Delhi under Sub Section 1 of Section 34 of the Juvenile Justice (Care & Protection of Children) Act., 2000 (56 of 2000) and in pursuance of the power delegated vide Notification No.F.61(2)/DO-I/DSW/2001/2832-2891 dated 26.03.2003, under Section 66 of the aforesaid Act was established to function as certified institution for the purpose of housing girls who are victim of abuse

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**DDO List**

S.No.	Post	Name of the Officer	Designation	Period
1	DDO/HOO	Ms.Namrata Biruly.	Superintendent	01/04/18 to 31/07/2018
2.		Ms.Poonam		01/08/18 to 09/01/2019
3.		Ms.Namrata Biruly,		10/10/19 to 03/02/2019
4.		Ms.Poonam		04/02/19 to 31/03/2019
5.		Ms.Namrata Biruly.		01/04/19 to 04/10/2019
6.		Ms.Poonam		05/10/19 to till date

**Cashier List :-**

S.No.	Post	Name of the Officer	Designation	Period
1	Cashier	Sh.Suresh Kumar,	Sr.Asstt	01/04/2018 to till date

**Budget details :**

Financial Year	Non Plan		Plan	
	Budget Allotted	Expenditure	Budget Allotted	Expenditure
2018-19	800000	120163	NIL	NIL
2019-20	450000	215699	NIL	NIL

**Vacancy Position**

S.No.	Name of the Postt	No. of Posts Sanctioned	Filled	Vacant
1	Group B	Nil	Nil	Nil
2	Group C	Nil	Nil	Nil
	Total	Nil	Nil	Nil

**Statutory audit**

Statutory audit of Sharda Greh Children Home for Girls-III, W & CD Department, Jail Road, New Delhi for the year 2018-19 to 2019-20 has not been conducted by AGCR.

**Maintenance of Records :**

The maintenance of records of Sharda Greh Children Home for Girls-III, Women & Child Development Department, Jail Road, New Delhi in r/o the audit period 2018-19 to 2019-20 was found satisfactory, subject to observations made in current audit report.

ph  
AAO  
Jr. Asstt

AO/Internal Audit Officer  
Audit Party No. XXXII

**Old Audit Report Part -I**

There were 03 audit paras outstanding with recovery of Rs. Nil No compliance was shown for old para Hence 03 paras are still pending with the recovery of Rs Nil- and have been incorporated with current audit report in Part-I

S . N	Year	Total para's	Para settled	Para No. of settled	Outstanding Para's with Para No.	Total outstanding para
1	2011-2014	1	-	-	1	01
2	2014-2018	2	--	.-	1,2	02
		03	--	-	03	03

**(B) Details of Old Recovery**

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
			Nil	

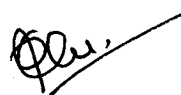
AO/Internal Audit Officer  
Audit Party No. XXXII

**PART II**  
**Current Audit Report**

During the course of current audit 04 Audit memo's including 01 - record memo highlighting various irregularities/short comings were issued raising recovery of Rs.Nil. On the basis of reply submitted by HOO 02 memo have been dropped and amount of Rs Nil- recovered. Accordingly 01 TAN(memo 3 & 4 merged) have been incorporated in the current audit report with the total recovery of Rs. Nil

<b>Details of Current Recovery</b>				
<b>Para No.</b>	<b>Subject</b>	<b>Total Recoveries (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance (Rs.)</b>
		Nil		
		Nil		

The internal audit report has been prepared on the basis of information furnished and made available by the Office of Sharda Greh Children Home for Girls-III, W & CD Department, Nirmal Chhaya Complex Jail Road, New Delhi for 2018-19 to 2019-20. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
AO/Internal Audit Officer  
Audit Party No. XXXII

DIRECTORATE OF AUDIT  
GOVT. OF NCT OF DELHI  
DELHI SECRETARIAT, NEW DELHI - 110002

Para - 01

PAPA No. 1

TAB 3 of current report -

Audit Memo. No.2  
Date: 26.06.2014  
(Period upto 2013-14)

Sub: Maintenance of Stock Registers.

During scrutiny of consumable and non-consumable stock registers the following discrepancies have been noticed:

Consumable Stock Register:

- a. Sports Register-2012-13)
- b. Stock Register (Clothing-2013-14)
- c. Stock register (Dietary -II 2012-13)

1. There is no paging certificate given at the start of consumable stock register.
2. There is no physical verification of the stock.
3. There is not progressive total of the items
4. Entry of the items was not made as per columns.
5. Cutting, overwriting on all the Stock Register is found.

Non-Consumable Stock Register (2012-13)

On scrutiny of the Non-Consumable Stock Register (2012-13), it is found that after issue of items, balance is shown as NIL, however, only placement of these non-consumable items should be shown in the register alongwith progressive total of each item. Balance quantity of Non-Consumable items should never be shown as NIL unless the item is condemned and disposed off. Following few cases have been pointed out in the Stock Register:

Page No.	Item	Date	Quantity Issued	Quantity Balance
5	Wooden Takht	26.03.2012		
		02.06.2012	--	30
9	RO System	26.06.2012	30	Nil
		26.06.2012	--	01
10	Desert Cooler	02.07.2012	01	Nil
		05.07.2012	--	10
13	Water Cooler	02.07.2012	09	01
		03.07.2012	--	01
15	Big Patila	27.02.2013	01	Nil
		08.03.2012	--	01
23	Steel Bucket	28.02.2013	01	Nil
		08.03.2013	--	03
63	Heat Convector	21.12.2013	02	01
		31.12.2013	--	10
			08	02

It has also been observed that the stock registers are being attested by the Inspection Staff instead of the DDO/HOO for the whole of the month. It means the officer visiting daily and checking the entries on daily basis.

The department is advised to correct the above irregularities under intimation to audit.

*(Signature)*  
Chyasa

PART- III

TEST AUDIT NOTE

TAN - 01

Audit Memo. No.03  
Date: 26/6/2014)  
(Period upto 2013-14)

Sub: Cash security/Fidelity Bond for Cashier and Store Officials.

As per Rule 275 of GFR-2005 every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security. Further, as per Rule-275(3) of GFR-2005 in cases where the said security is furnished in the form of cash, the security bond should be executed in form GFR-30 and in case where the said security is furnished in the form of a fidelity bond, the security bond should in FORM-GFR-31.

The Cash Security/Fidelity bond documents for the audit period upto 2013-14 have not been furnished by the officials concerned, i.e. the store officials and the Cashier, which is irregular and in violation with the General Finance Rules.

TAN NO.2

Audit Memo. No.7  
Date:04.07.2014  
(Period upto 2013-14)

Sub: Bill Register

Scrutiny of the Bill Register for the audit period revealed that the same has not been maintained properly and following discrepancies were noticed: -

1. The Column No. 4 & 12 was not found signed by DDO.
2. Cutting/overwriting in the bill register is irregular and, if there, should be got attested by DDO.
3. Page counting certificate not recorded.

Tanil  
J. Kumar  
SRM

Needful may be done and compliance shown to audit.

**TAN NO.3**

**Audit Memo. No.4**  
**Date: 01.07.2014**  
**(Period upto 2013-14)**

**Sub: 100% staff working in diverted capacity.**

It is ascertained from the office that the unit had come to existence since March, 2010. Whereas, till date i.e. even after the lapse of four years, 100% of the staff in this office (including HOO/DDO) are working in diverted capacity and no separate post has been created for this office, which is absolutely irregular.

Directing the staff to work in diverted capacity on permanent basis highlights that either such staff were surplus in their parent office where he/she was actually been posted or it highlights that work is being made to suffer/ignored by pulling-out such staff from their parent office. In either situation, the practice is irregular. Moreover, if staff is being made to work by giving additional charges, then also their productivity declines, which in turns defeats the purpose of their actual posting and overall defeats the purpose of services in the public interest, ultimately causing loss of time, money and frame to the State-Exchequer.

Hence, in this connection kindly clarify:

1. Whether the office had been opened with the due approval of the Administrative Department, Services Department and Finance Department of Govt. of NCT of Delhi. The department has given a reply that the unit has been with the approval of Hon'ble Lt. Governor vide notification No.61/DLSA/DD(CPU)/DWCD/2009-10/39850-876 dated 04-03-2010.
2. Also, reasons may be elucidate for non-creation of regular posts for the smooth functioning of this office – even after the lapse of four years.
3. It was also ascertained that there are no guidelines laid down for the requirements/posting of the officials in the unit. Officials are being posted in the unit on random basis, which is an irregular practice and needs clarifications.

The department is advised to take up the matter with higher authorities for creation of the sanctioned posts for smooth running of the department.

**TAN NO.4**

**Audit Memo. No.5**  
**Date: 02.07.2014**  
**(Period upto 2013-14)**

**Sub: Following of Codal Formalities while making purchases.**

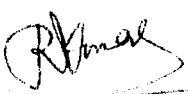
**1. File No. 3(135)/SG/2010-11 – Purchase of Clothing/Bedding**


Under Rule 145 of GFRs, if the value of goods purchased is upto Rs.15,000/- only on each occasion, the purchases may be made without inviting quotations or bids on the basis of a certificate ( in the approved format) to be recorded by the competent authority. During scrutiny of the above file, it has been observed that certificate to the effect as provided under above rule has not been recorded.

- 2. File No. 1(18)/CHG-III/12-13/WCD – Purchase of Water Cooler & R.O.**
- 3. File No.1(15)/CHG-III/12-13/WCD – Purchase of Desert Coolers**

Under Rule 146 of the General Financial Rules, 2006, it is provided that purchase of goods costing above Rs.15,000 only and upto Rs.1,00,000 only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The Committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as provided under the rule. On scrutiny of the above mentioned files it is found that no such certificate has been placed on record.

The department is advised to follow the rules as laid down in GFRs.

  
A.A.O

  
(PIYUSH TANEJA)  
IAO/A.O



(4) (7)

**PART - II**  
**CURRENT AUDIT REPORT**  
**2014-18**

Page 2

**PARA No.01 Irregularities in Purchases and discrepancies in Stock Register**  
(Ref. Audit Memo No.6 dated 09.01.2019)

**I) Bulk Purchase of dietary items by the department.**

During the test check of Purchase records, Stock registers and Dietary issue register of Sharda Greh Children Home for Girls-III, Jail Road, New Delhi, it was observed that the strength of inmates as on 26.02.2015 was only One (1) which was not considered while making purchase of food articles in bulk as per details given below:-

S.No.	Name of item and date of purchase	Quantity purchased (in KGs)	Opening Balance on date of purchase	Total as on date of purchase	Average consumption on monthly basis (in KGs)	Remarks
1	Wheat Flour 26.02.15	400	14	414	9	Items are being used for approximately 4 years.
2	Rice 22.11.14	200	33	233	4.5	
3	Pulses 26.02.15	120	11.41	131.41	3.6	
4	Ghee 26.02.15	54.600	13.50	67 650	1.2	

Shelf life of above mentioned articles is limited if stored in a proper way or else these foods may lose some of its nutritional value. The department may ensure that relevant guidelines are followed so that these dietary items remain nutritious and safe for consumption of the inmates.

Necessary steps may be taken to avoid purchase of food items in excess of the requirement without considering the strength of inmates.

**II) Variation in quantity of Sugar in Stock Register.**

During the test check of Stock registers and Dietary issue register of Sharda Greh Children Home for Girls-III, Jail Road, New Delhi, variations in quantity of Sugar was observed. The details are given below:-

S.No.	Name of item	Quantity as on 18.06.15 (in KGs)	Quantity as on 19.06.15 (in KGs)	Variation (in KGs)	Remarks
1	Sugar	150.780	15.740	135	Quantity was shown as 15.740 KG instead of 150.740 KG resulting in Variation of 135 KGs on 19.06.15 after issue of 40 Grams of Sugar to inmates.

Necessary steps may be taken to rectify the variation in quantity of Sugar after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

(Signature)

(3) (6)

**PARA No.02 Low occupancy of Inmates.**  
**(Ref. Audit Memo No.7 dt. 10.01.2019)**

*Page*

The Sharda Greh Children Home for Girls-III, Jail Road, New Delhi under Sub Section 1 of Section 34 of the Juvenile Justice (Care & Protection of Children) Act, 2000 (56 of 2000) and in pursuance of the power delegated vide Notification No. F.61(2)/DO-I/DSW/2001/2832-2891 dated 26.03.2003, under Section 66 of the aforesaid Act, was established to function as certified institution for the purpose of housing girls who are victim of abuse with capacity of 30 inmates. The Home provides all facilities i.e. dietary, bedding and clothing to inmates and also provides medical examination and treatment as per norms and efforts are made to rehabilitate and restore them.

During the test check of admissions / occupancy records of the Home, it was observed that there was very low occupancy of inmates during the audit period. The details of admissions / release in the Home are given in the table below:-

Year	Opening Balance (No of Inmates)	New admission during the Year	Released during the Year	Closing balance (No of Inmates)	Average monthly admission
2014-15	02	15	16	01	1.25
2015-16	01	02	02	01	--
2016-17	01	00	00	01	--
2017-18	01	04	04	01	--

As per table given above, it is clear that there is almost NIL occupancy in the home during the audit period, as per information given by the auditee unit.

The authorities concerned may consider to shift the inmates to other suitable home in view of low occupancy of inmates in the home.

*Urmi*  
**(URMILA KAPOOR)**  
**I.A.O., Audit Party No.XII**

(5) 2

**TEST AUDIT NOTE**  
**2014-18**

**TAN No.01 Shortcomings in Bill Register**  
**(Ref. Memo No. 02 Dated 07.01.2019)**

On scrutiny of Bill Registers maintained by Sharda Greh Children Home for Girls-III, Jail Road, New Delhi for the audit period 2014-18, following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first of the register.
2. **Cutting and Overwritings-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
3. Entries in Bill register not signed by DDO.
4. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/ signed by the DDO in respect of any of the financial year under audit period. which is irregular.
5. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.
6. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.

HOO may take necessary action in the matter under intimation to audit.

**TAN No.02 Shortcomings in Property Register**  
**(Ref. Memo No. 03 Dated. 07.01.2019)**

During the test check of Property register of Sharda Greh Children Home for Girls-III, Jail Road, New Delhi, the following irregularities have been noticed:-

- 1) Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken for the audit period. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2) The balance of items has not been maintained in a proper manner in the stock register.
- 3) Various entries regarding issue of items made in the register are without the attestation of the incharge/officer. For eg. Page-25,39,41,

HOO may take necessary action in the matter under intimation to audit.

**TAN No.03 Shortcomings in Stock Registers (Consumable / Non consumable) (Ref. Memo No. 05 Dated. 08.01.2019)**

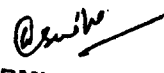

During the test check of Consumable / Non consumable stock registers of Sharda Greh Children Home for Girls-III, Jail Road, New Delhi, the following irregularities have been noticed:-

*[Handwritten Signature]*

General items Stock register / Grocery Stock register / Clothing and Bedding Register

- 1) Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken in non-consumable stock register. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure
- 2) The carry-over entries of the closing balance from the previous register to the new register as the opening balance not verified by the competent authority.
- 3) Page counting certificate has not been done.
- 4) Alphabetical index not maintained.
- 5) Various entries made in the register are without the attestation of the incharge/officer.

HOO may take necessary action in the matter under intimation to audit.

  
(URMILA KAPOOR)  
I.A.O., Audit party No.XII  


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

**NIL**



AO/Internal Audit Officer  
Audit Party No. XXXII

(2)

**PART- III**

**TEST AUDIT NOTE**

**2018-19 to 2019-20**

**TAN No 01 (Ref Audit Memo No.3 dt 06/07/2020 & Memo No.4 dt.7/7/2020)**

**A. Property Register/ Non Consumable Stock Register**

During the test check of Property Register/ Non Consumable Stock Register of Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, following discrepancies have been noticed :-

1. On scrutiny of non consumable register it has been observed that balance of some non consumable items has been reduced which is irregular. The balances of non-consumable items cannot be shown as Nil unless the items are condemned. Few instances are given below

Name of item	Page No
Desert Cooler	12
Big Patila	17
Steel Bucket	24

2. Rule 213 of General Financial Rules, 2017 stipulates that physical verification of fixed assets and Non consumable goods/ materials should be undertaken at least once in a year and a certificate along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rule of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.

- 3 Signatures of Incharge / HOO not found at many places in token of verification of correctness of entries of Stocks.

**B. Dietary Stock Register**

During the test check of Dietary Stock Register in r/o Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, it has been observed that some dietary items lended to other units running in the same premises but not yet received back. Some instances are detailed below:-

S.No.	Name of Item	Weight	Date	Name of Unit
1.	Rice	5Kg	02.05.2019 (Year 2019-	OHG

1

**PART- III**  
**TEST AUDIT NOTE**  
**2018-19 to 2019-20**

**TAN No 01 (Ref Audit Memo No.3 dt 06/07/2020 & Memo No.4 dt.7/7/2020)**

**A. Property Register/ Non Consumable Stock Register**

During the test check of Property Register/ Non Consumable Stock Register of Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, following discrepancies have been noticed :-

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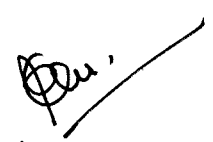
3. Signatures of Incharge / HOO not found at many places in token of verification of correctness of entries of Stocks.

**B. Dietry Stock Register**

During the test check of Dietry Stock Register in r/o Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, it has been observed that some dietry items lended to other units running in the same premises but not yet received back. Some instances are detailed below:-

S.No.	Name of Item	Weight	Date	Name of Unit
1.	Rice	5Kg	02.05.2019 (Year 2019-20)	OHG
2.	Rice	10 Kg	23.11.2019 (Year 2019-20)	OHH
3.	Refined Oil	5 Kg	(Year 2019-20)	OHG

The above shortcomings may be removed and shown to next audit.

  
**Inspecting Audit Officer**  
**Audit Party No XXXII**

**PART- III**  
**TEST AUDIT NOTE**  
**2018-19 to 2019-20**

**TAN No 01 (Ref Audit Memo No.3 dt 06/07/2020 & Memo No.4 dt.7/7/2020)**

**A. Property Register/ Non Consumable Stock Register**

During the test check of Property Register/ Non Consumable Stock Register of Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, following discrepancies have been noticed :-

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**B. Dietary Stock Register**

During the test check of Dietary Stock Register in r/o Sharda Greh Children Home for Girls III Jail Road, New Delhi for the audit period 2018-19 to 2019-20, it has been observed that some dietary items lended to other units running in the same premises but not yet received back. Some instances are detailed below:-

S.No.	Name of Item	Weight	Date	Name of Unit
1.	Rice	5Kg	02.05.2019 (Year 2019-20)	OHG
2.	Rice	10 Kg	23.11.2019 (Year 2019-20)	OHH
3.	Refined Oil	5 Kg	(Year 2019-20)	OHG

The above shortcomings may be removed and shown to next audit.

  
**Inspecting Audit Officer**  
**Audit Party No XXXII**