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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA
NEW DELHI**

AUDIT REPORT OF OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO CODE -098025) For the period 2012-13 , 2013-14 and 2014-15

INTRODUCTION

The Internal Audit Report on the accounts of **OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO Code-098025) For the period 2012-13 , 2013-14 and 2014-15** was conducted by the field Audit Party No. VII Comprising of Shri Piyush Taneja, IAO and Sh. Harish Chandra, AAO. The audit was conducted during 07 working days between 11/01/2016 to 19/01/2016.

AIMS AND OBJECTIVES

Children below 18 years involved in criminal activities are kept in these homes as juveniles by the orders of the Juvenile Justice Board/Courts. Under trial juveniles are kept in Place of Safety.

The following officers have served as HOO / DDO / Cashier during **2012-13 to 2014-15:-**

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

S. No.	Name of the Officer	Designation	Period	
			From	To
Head of Department				
1.	Rajeev Kale	Director	01.04.12	13.02.14
2.	Saumya Gupta	Director	14.02.14	31.03.15

HOO				
1.	O. P. Sharma	Superintendent	01.04.12	06.07.12
2.	Anil Kumar	Superintendent	06.07.12	18.07.13
3.	R.K. Dhanwaria	Superintendent	18.07.13	12.11.13
4.	Anil Kumar	Superintendent	12.11.13	17.02.14
5.	M.K. Chandra	Superintendent	17.02.14	17.06.14
6.	R. R. Lakra	Superintendent	17.06.14	26.02.15
7.	S.M. Ali	Superintendent	26.02.15	31.03.15



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D.D.O				
1.	O. P. Sharma	Superintendent	01.04.12	06.07.12
2.	Anil Kumar	Superintendent	06.07.12	18.07.13
3.	R.K. Dhanwaria	Superintendent	18.07.13	12.11.13
4.	Anil Kumar	Superintendent	12.11.13	17.02.14
5.	M.K. Chandra	Superintendent	17.02.14	17.06.14
6.	R. R. Lakra	Superintendent	17.06.14	26.02.15
7.	S.M. Ali	Superintendent	26.02.15	31.03.15

Cashier				
1.	Vipin Kumar	UDC	01.04.12	06.05.13
2.	Lov Kumar Dhawan	Welfare Officer	06.05.13	24.09.13
3.	Karam Chand	Welfare Officer	24.09.13	06.01.14
4.	Lov Kumar Dhawan	Welfare Officer	06.01.14	17.02.14
5.	Akhilesh Kumar Gautam	Care Taker	17.02.14	31.03.15

Budget & Expenditure of the Department for the period :2012-13 to 2014-15

Year	PLAN		NON-PLAN	
	Budget	Expenditure	Budget	Expenditure
2012-13	57,50,000	42,70,738	31,00,000	30,72,470
2013-14	93,00,000	63,39,998	34,46,000	30,45,515
2014-15	163,80,000	1,52,67,089	31,00,000	30,81,645

Statutory Audit:-

Statutory audit of the OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO-098025) for the period 2012-13, 2013-14 and 2014-15 has been conducted by AG (Audit) Delhi.

No of Juveniles under trial/Released in Place of Safety is as under:-

S.No.	Session	No.of Juveniles		
		Under trial/admitted	Released	Shifted to other homes
1.	2012-13	131	131	NA
2.	2013-14	97	97	NA
3.	2014-15	73	72	NA

Vacancy Statement: There is no sanctioned post in the Institution

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	Nil	00	
2	Group – 'B'	Nil	06	
3	Group – 'C'	Nil	23	
Total :			29	

Note- All the above staff are working in this unit-either on contract basis or on diverted capacity from different units of W&CD.

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Maintenance of Records:-

The maintenance of records of **OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO CODE-098025)** for the period **2012-13 , 2013-14 and 2014-15** as provided by institution, was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There were NIL audit paras outstanding in the previous Audit Report, as this is the first audit of the office.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.		N.A.			
	TOTAL				

Details of Old Recoveries

S. No.	Period	Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered	Balance
1.			N.A.		
2.			BEING FIRST AUDIT		



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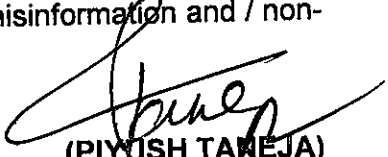
Current Audit Report :

During the course of current audit, 17 Memos (05 Record Memos and 12 Observation Memos) have been issued to **OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO CODE 098025)** for the period 2012-13 to 2014-2015. Five Audit Memos have been settled on the spot and Rest 12 Audit Memos have been converted into 06 Paras and 06 TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	14	13,01,102	Nil	13,01,102	1
2	8	37,512	Nil	37,512	2
3	16	11,139	Nil	11,139	3
	Total	13,49,753	Nil	13,49,753	

The internal audit report has been prepared on the basis of information furnished and made available by the HoS / DDO of **OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Majnu Ka Tilla Delhi-54 (DDO CODE 098025)** for the period 2012-13 to 2014-2015. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(PIYUSH TAREJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. VII

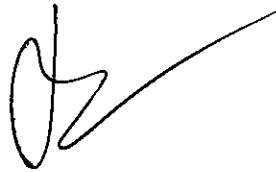
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PART – I

Old AUDIT REPORT (2012-13 to 2013-2014)

THIS IS FIRST AUDIT OF THE OFFICE OF PLACE OF SAFETY

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PART-II

CURRENT AUDIT REPORT (2012-13 to 2014-2015)

PARA NO 1

Audit Memo. No. 14

Dated: 15.01.2016

Subject:- Regarding recovery of Service Tax amounting to Rs. 13,01,102/- on Security Services.

During the test check of File No. F.8(3)/JSN/Security/Sanctioned/2013-14 regarding payment made to Security personnel (15 Security Supervisors and 36 Security Guards) in the Office of Place of Safety, it has been noticed that service tax claimed by the agency @ 25% from the Department with the stipulation that remaining 75% is to be deposited by the Department concerned. To support this, the agency has referred Ministry of Finance Notification No. 30/2012-Service Tax dated 20/06/2012 wherein it has been mentioned that the extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following table namely:-

S.No.	Description of Service	Percentage of Service tax payable by the person providing service	Percentage of Service tax payable by the person receiving the service
8	In respect of services provided or agreed to be provided by way of supply of manpower for any purpose	25%	75%

From the above, it is evident that 75% of services tax is to be payable by the person receiving the services i.e Department of Women and Child in the instant case. But, on scrutiny of bills for the period 19/03/2014 to 31/03/2015, it has been noticed that 75% of Service Tax is not paid to the Service Tax Department by WCD as per the following details:-

S.NO.	SANCTION DATED	BILL MONTH	TOTAL AMOUNT OF BILL (including Service Tax)	TOTAL SERVICE TAX (12.36%)	SERVICE TAX CLAIMED @ 25% BY SERVICE PROVIDER	REMAINING SERVICE TAX@ 75% TO BE DEPOSITED BY WCD
1	20.06.14	March-14	531612	63738	15934	47804
2	20.06.14	April-14	1149376	138692	34673	104019
3	20.06.14	May-14	1148459	138692	34673	104019
4	26.08.14	June-14	1147728	138692	34673	104019
5	12.09.14	July-14	1145750	138272	34568	103704
6	14.10.14	August-14	1155232	138692	34673	104019
7	02.12.14	September-14	1143101	138692	34673	104019
8	02.12.14	October-14	1131020	138319	34580	103739

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S.NO.	SANCTION DATED	BILL MONTH	TOTAL AMOUNT OF BILL (including Service Tax)	TOTAL SERVICE TAX (12.36%)	SERVICE TAX CLAIMED @ 25% BY SERVICE PROVIDER	REMAINING SERVICE TAX@ 75% TO BE DEPOSITED BY WCD
9	11.02.15	November-14	1169368	140202	35050	105152
10	11.02.15	December-14	1169368	140202	35050	105152
11	31.03.15	January-15	1169368	140202	35050	105152
12	31.03.15	February-15	1169368	140202	35050	105152
13	13.5.15	March-15	1169368	140202	35050	105152
		Total		1734799	433697	1301102

Necessary action as per above observations for making/depositing service tax payment @ 75% amounting to Rs.13,01,102/- to the Service Tax Department for the period 19/03/2014 to 31/03/2015 may be taken under intimation to audit.

PARA NO. 2

Audit Memo No 8

Dated 13/01/2016

Sub: Irregularities in calculation of Income Tax during the financial year 2012-13 to 2014-15.

As per section 194 J of Income Tax Act, TDS is to be deducted @10% from payment made to any resident as professional services exceeding Rs. 30,000/- annually (exceeding Rs. 20000/- upto 30.06.2010). However, during test-check of PBR maintained for the year 2012-13 to 2014-15, it has been observed that TDS @10% was not deducted on professional services rendered by the Part time Doctor from the date of his joining i.e.24.01.2013 . It is relevant to mention here that the Part Time Doctor was appointed by the Department on contract basis @ Rs. 20,000/- p.m as a consolidated remuneration vide letter dated 11.09.2012. To illustrate this, few examples are cited below:-

DR. HITESH CHAUHAN (Part time Doctor)

<u>S.NO.</u>	<u>PERIOD</u>	<u>AMOUNT PAID</u>	<u>TAX DUE</u>	<u>REMARKS</u>
<u>1</u>	<u>24/01/2013 TO</u> <u>28/02/2013</u> <u>24.01.13 to 31.01.13(8</u> <u>days)- As per</u> <u>attendance register</u> <u>01.02.13 to 28.02.13</u> <u>(Full month)</u> <u>As per attendance</u> <u>register</u>	<u>5169/-</u> <u>20,000/-</u>	<u>Nil</u>	Since amount paid is less than Rs.30,000/- in a financial year, hence TDS liability is Nil in the Financial Year 2012-13.
<u>2</u>	<u>01/03/13 TO 28/02/14</u>	<u>2,38,000/-</u>	<u>23,800/-</u>	
<u>3</u>	<u>01/03/14 TO 31/01/15</u>	<u>1,37,118/-</u>	<u>13,712/-</u>	
	<u>TOTAL</u>		<u>37,512/-</u>	

Hence, recovery of Rs. 37,512/- may be made from the above Part time Doctor and deposited into Government Account after due verification of facts and under intimation to audit.

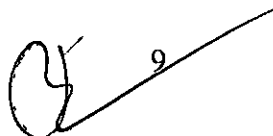
Sub:- Recovery of DVAT amounting to Rs.11,139/- on sanitation services.

As per instructions circulated by Trade & Taxes Department, Contract awarding departments are liable to deduct TDS on DVAT at the prescribed rates i.e 2% from 01.04.2005 to 31.01.2011, 2% if registered contractor and 4% if unregistered contractor from 01.02.2011 to 15.01.2013 and 4% if registered contractor and 6% if unregistered contractor from 16.01.2013.

During test check of Sanitation contingency bills, it is observed that the office is not following the above provisions and made payment to M/s. Advance Services (Private) Limited, G-35, Sai Apartments, Sector-13, Rohini-85 (Registered with Tax dept. having TIN No 07702013904) by not deducting DVAT, as per details given below:-

CV No. & dated	Month	Amount of Bill to be taxed	Rate of DVAT	DVAT deductible as per Rules
158 dated 31.03.2013	14-04-12	5492	2%	110
	MAY-12	10014	2%	200
	JUNE-12	9692	2%	194
	JULY-12	10014	2%	200
	AUGUST-12	10014	2%	200
	SEPTEMBER-12	9692	2%	194
	OCTOBER-12	10014	2%	200
	NOVEMBER-12	9692	2%	194
171 dated 31.03.2013	DECEMBER-12	10014	2%	200
	JANUARY-13	10014	4%	400
	FEBRUARY-13	9046	4%	362
25 dated 15/07/13	MARCH-13	10014	4%	400
	April-13	9692	4%	388
43 dated 07/08/13	MAY-13	10014	4%	400
	JUNE-13	9692	4%	388
57 dated 09/09/13	JULY-13	10014	4%	400
CB-88 DATED 02/12/13	AUGUST-13	10014	4%	400
	SEPTEMBER-13	10014	4%	400
130 dt 11/02/14	OCTOBER-13	10014	4%	400
	NOVEMBER-13	9692	4%	388
	DECEMBER-13	10014	4%	400
75 DATED 07/08/14	JANUARY-14	10015	4%	401
	FEBRUARY-14	9046	4%	362
	MARCH-14	10015	4%	401
	April-14	9692	4%	388
	MAY-14	10015	4%	401
159 DATED 08/12/14	JUNE-14	9692	4%	388
	JULY-14	10015	4%	401
	AUGUST-14	10015	4%	401
	SEPTEMBER-14	9692	4%	388
	OCTOBER-14	10015	4%	401
18 DATED 21/05/15	NOVEMBER-14	9692	4%	388
	DECEMBER-14	10015	4%	401
	TOTAL			11,139/-

The DVAT not deducted at source Rs.11,139/- as per details above may be recovered from the contractor and remitted to govt. account after due verification of facts and figures at the level of HOS/DDO under intimation to audit.

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PARA NO. 4

Audit Memo. No. 11

Date: 14.01.2016

Subject:- Regarding No Sanctioned Strength in the Office of Place of Safety.

As per information provided to audit, the unit has no sanctioned strength of staff since date of its inception as such office is running without sanctioned posts. All the staff working in the office is either on diverted capacity from the different units under Department of Women & Child or working on contractual basis. The Staff position as on 31.03.15 is as under:-

S.NO.	Name of the Post	Sanctioned	Filled	Remarks
1	Superintendent	Nil	1	Drawing salary from Bal Sadan, Timar Pur
2	Staff Nurse	Nil	2	Drawing salary from OHB-II, Sewa Kutir, Kingsway Camp & Bal Sadan Timar Pur, Delhi.
3	Welfare Officer	Nil	3	Working on contract basis
4	UDC	Nil	1	Drawing salary from ICDS Karawal.
5	House Father	Nil	3	Working on contract basis
6	Care Taker	Nil	11	5 Drawing salary from different units under WCD 6 Outsourced staff
7	Attendant/Helper	Nil	1	Drawing salary from OHB-II, Sewa Kutir, Kingsway Camp.
8	Chowkidar	Nil	1	Drawing salary from different unit under WCD.
9.	Safai Karamchari	Nil	1	Drawing salary from Bal Sadan, Timar Pur
10.	Cook	Nil	5	Outsourced staff
	Total	Nil	29	

Place of Safety is handling cases of juveniles (below the age of 18 years) convicted for doing heinous crimes. Frequent transfer of diverted staff and deployment of staff on contract basis definitely hamper the working of the unit. Further, possibility of dereliction of duties in respect of contractual/diverted staff with great sense of responsibility could not be ruled out. Regular staff is more responsible than contractual staff. Hence, keeping in view of sensitivity of cases handled in the unit, it will be in the interest of the Department to move the proposal for creation/sanction of posts in the unit so that regular staff is posted to run the office smoothly.

Subject:- Loss of stores amounting to Rs.74,219/-.

During the test check of File No. F.3(9)/POS/SHB/2011-12 (noting at P-32/N to 38/N) regarding Purchase of Clothing and Bedding items from Kendriya Bhandar, it has been noticed that certain items have been shown as destroyed due to fire, dismantling and other destructive activities by juveniles residing in Place of Safety on 07/08/2013 at 9.40 p.m, as per the following details:-

S.NO.	ITEMS	QUANTITY	Price per Unit (Amount in Rs.) (as per Stock Register)	Total Amount (Amount in Rs.)
1	Gadda	02	3140	6280
2	Khes	25	231	5775
3	Pillow cover	20	53	1060
4	Chaadar	20	266.70	5334
5	Blanket	29	803	23287
6	Old Blanket	37	803	29711
7	Towels	20	138.60	2772
			Total	74,219

An intimation to this effect was also sent to SHO, Police Station, Timar Pur, Delhi vide letter No.F.6(1)/(JJB-1)/POS/2013-14 dated 08/08/2013 (P-59/C) by the Superintendent, Place of Safety. But, copy of FIR lodged with the police authorities is not placed on record. However, new purchase was made in lieu of above items by taking approval of competent authority on 15/10/2013.

It is relevant to mention here that the said items amounting to Rs. 74,219/-, as tabulated above, were struck off from the Stock Register without taking specific approval from the competent authority. Further, power to write off of irrecoverable loss of stores or public money rests with Head of Department and Administrative Secretary of the Department concerned, (as may be appropriate) as per Delegation of Financial Power Rules, 1978 (as amended from time to time).

Necessary action as per above observations may be taken under intimation to audit.

PARA NO. 6

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Memo No. 15

Dated: 18/01/2016

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Sub:- Non Disposal of unserviceable items.

As per Rule 196 of GFR-2005, regarding disposal of Goods. (i) An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form GFR - 17. (iv) In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

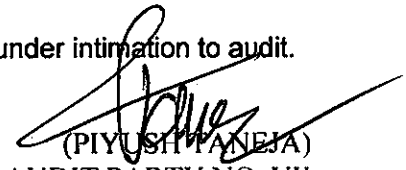
As per information provided by the O/o Place of Safety, following items have been declared as unserviceable for which condemnation process is yet to start:-

Property Item for Condemnation Process

S.No	Property Type	Property Register Page No.	No of item	Purchased amount (with 12.5% Vat)	Date of Purchase
1.	Cooler Desert	60	11	5,962/-	26.05.2011
2.	Body of geyser	10	02	6,046/-	15.12.2011
3.	Body of water cooler Medium	23	01	41,456/-	06.10.2010
4.	Body of water cooler	42	01	24,268/-	21.02.2012
5.	Broken T.V	05	01	12,290/-	21.02.2011
6.	Room Heater	21	02	@1687/-	29.01.2013
7.	Water Cooler Plastic	33	01	@9800/-	22.10.2010
8.	R.O	45	02	@79714	21.02.2012
9.	Washing Machine	35	02	@7589	31.03.2010
10.	Manual treadmill		01	Record is not available	Record is not available
11.	Iron Bed Body		11	Record is not available	Record is not available
12.	Almirah		12	Record is not available	Record is not available
13.	Chapatti Chula		01	Record is not available	Record is not available

For the items mentioned from S.No. 10 to 13, It has been stated by the unit that concerned record is not available to ascertain the reserve price. The same may be confirmed from the vouchers/Kendriya Bhandar to ascertain the price at that time.

Necessary action as per above observations may be taken under intimation to audit.



(PIYUSH PANJEJA)
IAO, AUDIT PARTY NO. VII

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TAN NO.1

Dated 11/01/2016

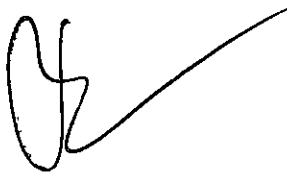
Audit Memo No. 4

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case 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 form of fidelity bond, the security bond should be in Form-GFR-31.

Necessary action for obtaining Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be taken as per rules under intimation to audit.



Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs (contractual staff) maintained by the Office of the Place of Safety, Department of W&CD, Magazine Road, Majnu Ka Tila, Delhi for the Audit period 2012-13, 2013-14 & 2014-15, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not prepared
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which help in calculation of Income Tax of the respective year.
7. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
8. PBR for the period beyond December-2014 is not maintained hence authenticity of payment made to the staff could not be ascertained.

Necessary action as per above observations may be taken under intimation to audit.

Dated:- 13.01.2016

Audit Memo No.09

Subject : Non fulfillment of provisions contained in GFR-2005 and ~~Purchase Manual~~.

During the test check of record related to Purchase of Clothing and Bedding items from Kendriya Bhandar, it has been noticed that certificate under Rule 145 & 146 of GFR-2005 is not recorded on the bills/files as per the following details:-

S.No.	Particular	Order Placed on	Quantity	Amount of Bill	Bill Dated (KB)	Remarks
1	Hawai Chappal	16.12.13	100	9265/-	21.12.13	Certificate under GFR-145 not recorded.
2.	Sports Shoes	16.12.13	50	14241/-	03.01.14	Certificate under GFR-145 not recorded.
3.	Woolen Blankets	20.12.13	100	80325/-	06.01.14	Certificate under GFR-146 not recorded.
4.	Hawai Chappal	06.08.14	100	9265/-	21.08.14	Certificate under GFR-145 not recorded.
5.	Sports Shoes	01.12.14	25	35793/-	06.01.15	Certificate under GFR-146 not recorded.

It has also been noticed that copies of expenditure sanction issued by HOO are not placed in the concerned file.

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto 15,000):

I _____, AM PERSONALLY SATISFIED THAT THESE GOODS PURCHASED ARE OF THE REQUISITE QUALITY AND SPECIFICATION AND HAVE BEEN PURCHASED FROM A RELIABLE SUPPLIER AT A RESONABLE PRICE.

Certificate required under Rule 146 of GFR-2005 (Purchase of goods between Rs. 15,000/- to upto Rs.1,00,000):

CERTIFIED THAT WE _____, MEMBERS OF THE PURCHASE COMMITTEE ARE JOINTLY AND INDIVIDUALLY SATISFIED THAT THE GOODS RECOMMENDED FOR PURCHASE ARE OF THE REQUISITE SPECIFICATION AND QUALITY PRICED AT THE PREVAILING MARKET RATE AND THE SUPPLIER RECOMMENDED IS RELIABLE AND COMPETENT

Necessary action as per above observations may be taken under intimation to audit.



Date: 13.01.2016

Subject:- Improper Maintenance of Cash Book (Govt. A/C)

During the test check of Cash Book (Govt. A/c) maintained by the O/o Place Of Safety, Department of W&CD, Magazine Road, Majnu Ka Tila, Delhi, during the audit period 2012-13 to 2014-15, the following irregularities have been noticed by the audit:-

1. Several cutting/over-writing made in the Cash Book which is required to be attested by the DDO concerned.
2. As per Rule 13 of Receipt & Payment Rules, 1983, The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. But, the same has not been done in the present Cash Book.
3. As per Rule 13 of Receipt & Payment Rules, 1983, Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall). The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc. The cash chest/ almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. But, the same is not found available in the accounts branch/DDO Room.
4. An entry has been made on the first page of Cash Book that original cash book upto 26.06.2008 has been lying with Anti corruption Branch and closing balance of Rs. 10,000/- taken as opening balance on 27.08.2008. Present outcome of the case lying with Anti Corruption Branch, if any may be intimated to audit.

Necessary action as per above observations may be taken under intimation to audit.



Audit Memo. No. 13

Date: 15.01.2016

Subject:- Irregularities noticed in Agreement signed between Director (WCD) & M/s Jitendra Singh Negi Security Agency, New Delhi for award of security contract.

During the test check of File No. F.8(3)/JSN/Security/Sanctioned/2015-16 regarding deployment of Security personnel in the Office of Place of Safety, it has been noticed that an agreement was signed between Director (WCD) & M/s Jitendra Singh Negi Security Agency, New Delhi for award of security contract on Dated Nil (E-Stamp Issue date was mentioned as 04.12.2014). It is pertinent to mention here that the copy of letter vide which work was awarded by the Department to the Security Agency is not available in the file. However, copy of letter dated 25.03.14 from M/s Jitendra Singh Negi Security Agency, New Delhi for acceptance of services w.e.f. 19/03/2014 is available in the file. The following shortcomings have been noticed during scrutiny of file:-

1. The work was started w.e.f. 19/03/2014 and agreement was signed between both the parties with dated Nil but Stamp Paper was issued on 04.12.2014. It is presumed that agreement was signed after award of contract which is a violation of Rule 204 (V) of GFR-2005 which stipulates that execution of Contract Agreement or Award of work should be done before commencement of the work.
2. Further as per Rule 204 (vi) of GFR-2005, Contract document, where necessary, should be executed within 21 days of the issue of letter of acceptance. Non-fulfilment of this condition of executing a contract by the Contractor or Supplier would constitute sufficient ground for annulment of the award and forfeiture of Earnest Money Deposit.
3. No. of personnel (Security Supervisor & Security Guard) to be deployed in the institution premises have not been mentioned in the agreement against which payment is to be released. However, Payment of 15 Security Supervisors and 36 Security Guards are released by the office from the date of commencing security services.
4. As per clause (s) of agreement, it has been mentioned that the agreement is executed for a period of 24 months w.e.f. _____ (Blank). Specific date should be mentioned to judge the validity of agreement.
5. As per clause (i) of agreement, it has been mentioned that Ex-serviceman should be provided with a mobile phone. No documentary proof is available in the file showing that Security personnel deployed by the Security Agency in the institution premises are Ex-Serviceman.

Necessary action as per above observations may be taken under intimation to audit.



TAN NO. 6

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Audit Memo. No.17

Dated: 18.01.16


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Subject: Non verification of Stock.

Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material 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 consumable items and Non consumable items were undertaken by the office in the following Stock Registers:-

1. Dietary Consumable Stock Register
2. Clothing & Bedding Consumable Stock Register.
3. General (Consumable & Non consumable)
4. Stationery Consumable Stock Register.
5. Sports Consumable Stock Register.
6. Property Register.
7. Vegetable, Milk, Bread, egg & Curd Consumable Stock Register.

Necessary action as per above observations may be taken under intimation to audit.


(PIYUSH TANWAR)
IAO, AUDIT PARTY NO. VII

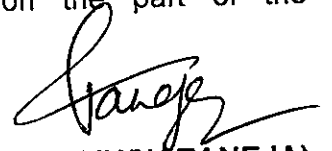
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**DIRECTORATE OF AUDIT :GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI – 110002**

General


The general condition of accounts of OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Mainu Ka Tilla Delhi-54 (DDO CODE -098025) for The period from year 2012-2015 were found to be satisfactory subject to the remarks made in the inspection report. The inspection report for the year 2012-15 has been prepared on the basis of information furnished and records made available by the OFFICE OF THE SUPERINTENDENT, Place of Safety, 1, Magazine Road, Mainu Ka Tilla Delhi-54 (DDO CODE -098025). The office of the Directorate of Audit, New Delhi disclaims any responsibility for any mis-information and non-information on the part of the school/auditee.



**(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. VII**

Acknowledgment

Seen and discussed all the remarks, audit memos, old outstanding paras & draft report pertaining to the internal audit of Accounts for the F.Y. 2012-13, 2013-14 and 2014-15.


19/01/16

**SUPERINTENDENT
Place of Safety
Deptt. of Women & Child Development
Govt. of NCT of Delhi
1, Magazine Road, Mainu Ka Tilla,
Delhi-110**