

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

(27)

Subject:- Internal Audit report on accounts Children Home for Girls-I, Jail Road, New Delhi. for the audit period 2019-2022

INTRODUCTION

The Internal Audit Report of the accounts of Children Home for Girls-I, Jail Road, New Delhi. for the year to 2019 to 2022 was conducted by the field Audit Party No XII comprising of Sh.. Vipul Kapoor, Sr. A.O. , Smt. Pooja Sehgal, A.A.O & Sh. Inder Singh, Sr. Assistant. The audit was conducted w.e.f. 18.08.2022 to 29.08.2022 (07 Working Days).

GENERAL SET UP AND ACTIVITIES

The Children Home for Girls-I is working under the provisions of JJ Act, 2009 with an objective of providing shelter, long term rehabilitation for orphan, destitute children in need of care and protection that are brought before Child Welfare Committee. CHG-II is for girl children from the age group of 0-18 years.

Aims & Objective of the Institution

It aims:

To protect, care, rehabilitate, advocate and ensure that the best interest and well being of the children who are vulnerable and in need of care and protection.

To safeguard the basic rights of the children who have been deprived of it due to uncontrollable circumstances.

To facilitate the minimum standard of living by offering vocational courses and placement opportunities.

In make them empowered so as to lead a normal life in the society.

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Vipul Kapoor

BUDGET

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Financial Year	Budget Allotted	Expenditure
2019-20	1,73,30,000	1,60,64,697
2020-21	1,44,70,000	1,35,47,063
2021-22	1,77,60,000	1,60,11,503

H.O.O./D.D.D.

S.No.	Post	Name of the Officer	Designation	Period
1	DDO	Ms. Anjela Singh	Superintendent	19-09-2018 to Till date

S.No.	Post	Name of the Officer	Designation	Period
1	Cashier	Mr. Harish Chand	Sr. Asstt	19-08-2016 to 31-08-2021
2	Cashier	Mr. Nitesh Sehrawat	Jr.Asstt	31-08-2021 to till date

Vacancy Position of staff

S.No.	Name of the Postt	No. of Sanctioned	Posts	Filled Purpose	Salary	Vacant
1	Group A	Nil		Nil		Nil
2	Group B	8		4		4
3	Group C	34		9		25
	Total	42		13		29

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V. J. Singh

STATUTORY AUDIT

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Statutory audit Children Home for Girls-I, Jail Road, New Delhi has not been conducted till office of A. G. (Audit) so far.

Maintenance of Records.

The maintenance of records of office of the Children Home for Girls-I, Jail Road, New Delhi for the audit period was found satisfactory subject to observation made in current audit report and in test audit notes.

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Vijay Kumar

OLD AUDIT REPORT

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There were 49 audit para was outstanding including recoveries of Rs.1853066/- in r/o of Children Home for Girls-I, Jail Road, New Delhi. Out of which no Paras is settled .

(B) DETAILS OF OLD RECOVERY

S. No.	Year	PARA NO.	Total old Recovery (in Rs.)	Amount Recovered(inRs.)	Balance Recovery against Para (Amount in Rs.)
1	1976-1998	44	-----	-----	-----
2	1998-2001	1	-----	-----	-----
3	2006-2014	2	1853066	-	1853066
4	2014-2019	2	-----	-----	-----

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CURRENT AUDIT REPORT

During the course of current audit, 13 audit memos were issued highlighting various irregularities/short recoveries to the tune of **Rs.2055/-**. Out of 13 Audit Memo's ((including one record memo),02Audit Memo's settled with the recovered amount of Rs. 2055/- on the spot. Hence, remaining Audit Memo's have been converted into **02 PARA & 08 TAN** with recovery of **Rs. Nil**.

Details of Current Para and Tan

S. No.	Subject	Memo NO.	Converted into para or Tan
1.	Non procurement of goods and services through GeM (Government e- Marketplace) by the department in terms of Rule 149 of GFR 2017	13	Para-1
2.	NPR	1	Para-2
3.	Short recovery of UTGEIS rs.690/-	12	settled
4.	Shortcomings while allowing Income Tax rebate	11	Tan-8
5	Recovery of Rs.1365/-on account of Short deduction of License Fees.	10	settled
6.	Improper maintenance of Service Books.	09	Tan-7
7	Shortcomings in Stock Registers (Consumable / Non consumable)	08	Tan-6
8	Shortcomings in Property Register	07	Tan-5
9	Irregularities in Postage Stamp Register	06	Tan-4
10.	Shortcomings in Bill Register	05	Tan-3
11	Pay Bill Registers	04	Tan-2
12	Non furnishing of Fidelity / Security Bond	03	Tan-1

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Details of Current Recovery

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)
10	1365	1365	nil
12	690	690	

The internal audit report has been prepared on the basis of information furnished and made available by Children Home for Girls-I, Jail Road, New Delhi

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

B

[Signature]
IAO Party No. 03



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: Children Home for Girls No.1 (DDO/H.O.), Nirmal Chhaya Complex, Jail Road, New Delhi (2260/20)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1998	1		C.D. Account	O	0
2	1976	1998	2		Security in shape of Fidelity Bond	O	0
3	1976	1998	3		Medical reimbursement	O	0
4	1976	1998	4		Tuition Fee reimbursement	O	0
5	1976	1998	5		Stores / Purchases	O	0
6	1976	1998	6		maintenance	O	0
7	1976	1998	7		Clothing	O	0
8	1976	1998	8		Dietry Sub Para 2, 4, 5, 6,	O	0
9	1976	1998	9		Theft of 8 Gas Cylinders	O	0
10	1976	1998	10		G.P.F. group D	O	0
11	1976	1998	11		Stepping up case of Sh. R.K.Khanna U.D.C.	O	0
12	1976	1998	12		Non excooting Fidelity bond	O	0
13	1976	1998	13		Purchase	O	0
14	1976	1998	14		Pay Stamp receipt	O	0
15	1976	1998	15		issue of dietry articles	O	0
16	1976	1998	16		Maintenance Charge	O	0
17	1976	1998	17		Stock Register	O	0
18	1976	1998	18		clothing (Training Craft)	O	0
19	1976	1998	20		Income Tax	O	0
20	1976	1998	22		Purchase	O	0
21	1976	1998	23		Non allotment of rent fidelity bond	O	0
22	1976	1998	26		Maintanance charge	O	0
23	1976	1998	30		Distribution of	O	0
24	1976	1998	31		Clothing (Training Craft)	O	0
25	1976	1998	32		Finished goods awaiting disposal	O	0
26	1976	1998	34		Cash Book	O	0
27	1976	1998	35		Income Tax	O	0
28	1976	1998	36		Pay stamp Receipt	O	0
29	1976	1998	42		Electricity Charge	O	0
30	1976	1998	43		Rent and Allowance Charge	O	0
31	1976	1998	44		Maintenance Charge	O	0
32	1976	1998	48		purchases	O	0
33	1976	1998	51		loan on Account of Purchases of Vegatable at hiher Rates- Rs. 2538.96	O	0
34	1976	1998	52		Overpayment of Rs. 56.50+63.68	O	0
35	1976	1998	55		Cash Verification	O	0
36	1976	1998	56		Service Postage Stamp	O	0
37	1976	1998	58		Dietary Stock Register	O	0
38	1976	1998	59		Contingent Vouchers	O	0
39	1976	1998	60		Period of Audit 1983-86	O	0
40	1976	1998	61		Unauthorised Purchases of Rs. 83816/-	O	0
41	1976	1998	62		Contingent Register	O	0
42	1976	1998	64		Dietary Stock Register	O	0
43	1976	1998	67		Clothing and Bedding Register	O	0
44	1976	1998	70		Contingent Expenditure	O	0
45	1998	2001	5		Library	O	0
46	2006	2014	3		Irregular payment amounting to Rs. 1849866/- upto 31.08.13 to SES	O	1849866
47	2006	2014	4		Short Recovery of DGEHS amount of Rs. 3200/-	O	3200
48	2014	2019	1		Irregularities in the maintenance of Jama Talashi Register and Casg Book	O	0
49	2014	2019	2		Non production of Records	O	0

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

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1853066

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PART-I

(1976-2006)

~~OLD REPORT~~
PART-I

~~Part I~~

the accounts of Children Home for Orphans
near New Delhi for the year 1976-79.

PART I

PREVIOUS REPORT.

List of outstanding paras of the previous Report.

Para No.	Description	Remarks
1	Para 4 (a & c) 1976-77	C.D. Account. Compliance not shown.
2	Para 4	Security in shape of fidelity bond.
3	Para 7 (1 to 3)	Medical Reimbursement.
4	Para 8	Reimbursement of Tuition fee.
5	Para 13 (1 to 13)	Stores/purchases.
6	Para 13	Maintenance charges.
7	Para 18 (b)	Clothing.
8	Para 19 (a, 1 to 6)	Dietary.
9	Para 3 1977-78	Theft of 3 gas cylinders.
10	Para 3 except (iii & iv)	G.P.F. Ledger Account of Class IV Staff.
11	Para 4	Stopping of increment of Sh. H.K. Khanna HEC.
12	Para 5	Non execution of fidelity bond.
13	Para 6	Purchases.
14	Para 7	Provision stamped receipt.
15	Para 8	Issue of Dietary articles.
16	Para 9	Maintenance charges.
17	Para 10	Stock Registers.
18	Para 12	Clothing (Tailoring & Craft)

1 to 18 paras.

(54) (64) 47/144 (3)

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Para-2 Income Tax.

From the scrutiny of the pay bill register it was seen that a sum of Rs. 54/- were received on account of Income Tax in the month of Feb. 70 following income and P.L.I from Smt. Krishna Bhalla Teacher. But the Income Tax calculations were not shown to audit with the result that the correctness of the deductions could not be verified. A copy of the calculations may kindly be furnished to audit for verification. (Smt. Krishna Bhalla has since been transferred).

Para No 1

Para No 2

Para-2 U.P.F. Class IV.

Following defects were noticed during scrutiny of U.P.F. Accounts of Class IV.

(a) In the following cases, interest was allowed in excess. The same may please be corrected after verification under intimation to audit.

S.No.	Name	Due.	Allowed.	Excess.
1.	Smt. Laxmi Brinker	209	241	32/-
2.	Sh. Padam Bahadur.	224	224	
3.	Sh. Subo Ram	215	222	
4.	Sh. Madan Parbad	132	152	

(b) In the following cases bonus was allowed, without the condition of non withdrawal for advance during the last 5 years was not fulfilled.

S.No.	Name.	Bonus	Years	Month of withdrawal.
1.	Sh. Subo Ram	2000/-	77-78	4/74.
		Int. 38/-	78-79	4/74.

(c) The account of Smt. Kundan Kaur Senior Caretaker was lying incomplete since 77-78 as the previous account is awaited from Day Care Centre Gulabi Bagh. The same may please be obtained and account brought upto date under intimation to a Smt. Raj Rani Care Taker was transferred from

Wt. (B. 20/-) 30/4/2019 (Lakhmi)

(3) (7) (2)

Para No 2

(53)

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(43)

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the Home vol 1.1.70 to Ringway Group. His account had not been transferred since then. It may please be transferred now under intimation to audit.

(o) Smt. Mrs. Kam Jr. Care Taker was granted an advance of Rs. 600/-. The recovery of which started from 5/76. But neither the monthly interest bearing balances were reduced nor the amount deducted while making the closing entries for the year 76-70 resulting in not only the inflating her account by Rs. 600 but also allowing excess interest from the years 75-76 onwards. Further bonus of Rs. 5/- was allowed to her during 77-78 when the condition of grant of bonus was not fulfilled. The whole account may be re-audited in the light of these observations.

(f)

Broadsheet has not been maintained to ensure correct posting in the lodger accounts. Needful may please be done and compliance reported to audit.

(g)

Gr. lodger accounts have not been checked/signed by the DDO to lend authenticity to the entries. Needful may please be done now and compliance reported to audit.

Param 2
22/12/22

Para 4 - Purchases.

During the course of test check of the contingent vouchers it was seen that stationery for inmates was purchased from M/S Vinod Associates Engineers and contractors against Directorate Social Welfare sanction No. FI(44)/79/Acctt/LSW/33373 dated 28.2.78 vide Vr. No. 467 dt. 27.10.78 for Rs. 1880-00 as detailed below:-

210	Copy Geometry	144 pages	@ 0-80	172-00
720	"	Rules	102 " @ 1.15	808-00
432	"	"	106 " @ 0.85	150-00
215	"	Practical	@ 1.30	279-90
48	"	File Cover	@ 2.25	108-00
				<hr/>
				1880-00

During the discussion it was stated that the above articles were purchased by calling for tender/quotation. But the name was not produced to Audit and was not readily available. A copy of the comparative statement may please be sent to Internal Audit.

Param 3
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In case no quotations were called for, the expenditure to be got regularised under orders of the competent authority.

Para-5 Non allotment of Rent free Quarter.

One Supt. residential quarter is attached in the premises for the occupation of Supt. It was however seen that the same has been lying vacant since Dec. 78. The initial sale of supt. is Rs. 1100-1600 and taking the minimum of Rs. 1100/- the U.R.A. payable comes to Rs. 185/- P.M. Approx. This would have resulted in saving of Rs. 2970/- Approx. upto May, 1980 by way of payment of MHA had this been allotted to any official. The desirability of allotting the quarter to the next higher or lower official may be considered in case it cannot be allotted for occupation by the Supt. to have savings in the payment of MHA and to ensure full utilization of quarter (at present the Supt. is holding dual charge of ^{this} the Home as well as Female Duggara Home) and result intimated to audit.

Para-6 Maintenance charges.

Monthly charges are fixed by the Child Welfare Board in certain cases. These charges are recovered from the inmates of this Home. From perusal of maintenance charges register it was seen that no entry pertaining to the year 1978-79 was made in the above register. As the relevant records was not made available to party due to names of inmates from whom charges were required to be recovered could not be ascertained. The whole position may please be reviewed making recovery wherever due under intimation to Audit.

Para-11 Stock Registers.

During the test check of the stock registers the following irregularities were noticed :-

(a) General articles stock register.

A few non consumable articles were entered in the above consumable stock register and the balances of non consumable articles were reduced showing the same as issued. The balances of non consumable articles could not be reduced unless the same were first got condemned/

Settle
Sd/-
(B. Vijaya Lakshmi)
Pdt No. 1

Para 4
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22
26
29
PAYANDG
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42
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(50) (61) (11)

(99)

auctioned by the competent authority as per ~~the~~ orders on the subject. All the non consumable items entered in consumable register may be transferred to the relevant register and balances so reduced may also be restored to the original number till these articles are got condemned/auctioned by the competent authority, under intimation to Audit. A few instances are given below.

Page No. Particulars. Original Balance. Bl. reduced showing them as issued. Bot Balance.

Page No.	Particulars.	Original Balance.	Bl. reduced showing them as issued.	Bot Balance.
06	Books	20	20	Nil
08	Auto paper basket.	3	3	Nil.
100	Plastic Jug.	2	2	Nil.
106	Kuifa.	11	5	6

(b) It was seen that the physical verification of the items noted in the following stocks registers were not conducted during the year 1978-79. In absence of which the correctness of the balances could not be ensured. Immediate steps may please be taken to conduct the physical verification of the stocks and result intimated to Audit.

- (i) Non consumable stock register of property
- (ii) Consumable stock register of clothing.
- (iii) Consumable stock register of dietary articles.
- (iv) Consumable stock register of general articles.
- (v) Stock Register of stitched cloth etc.

Para-12 Distribution of Liveries to the inmates.

During the test check it was observed that the liveries were supplied to the inmates as detailed below.

1. Suit Cotton four sets in a year.
2. Underwear two sets in a year.
3. Jerseys one in a every 3 years.
4. Durroon in a year.

But the actual quantity supplied made during 1978-79 to each inmate could not be verified as no individual account was maintained for the distribution of liveries to the inmates. One distribution register was maintained but no date of distribution was shown. In absence of which the correctness of the supply of the uniform

Para No 37
 Para No 7
 (7)
 Para 23

could not be verified. Individual account for the distribution of uniform may please be maintained under attention to Audit to ensure the correct issue in each case and for facility of checking.

(b) No authority in support of the scale for the distribution of uniform was made available to Audit. The same may please be furnished to Audit.

Para-18 Clothing (Tailoring and Craft).

(1) From the scrutiny of the record it was seen that the scale of consumption of cloth was as under for the stitching of garments.

1. Kameez 2 metres.
2. Salwar 2 "
3. Dhoti & Shampoz. 2 "

The approval/authority of the competent authority for the consumption of the above cloth could be furnished to Audit.

Signatures of the inmates were obtained in token of the receipt of garments by them. The same may please be obtained and irregularity guarded against in future also.

The garments were shown as issued to inmates directly in the stock register and in some cases the garments were shown as issued to care takers. A few instances were given below:-

Page No.	of stock.	Particulars.	Date of Issue.	To whom issued
33		Kameez.	14.9.78.	5 Inmates.
"		"	10.10.78.	2 "
"		"	10.10.78.	5 "
"		"	2.1.79.	2 "
"		"	11.1.79.	8 "
"		"	12.7.78.	2 Caretakers.
"		"	25.7.78.	10 "

Please intimate the circumstances in which different procedure was followed on different dates and how the actual distribution to the inmates was ensured especially when the clothes were issued to caretaker instead of the inmates. A fool proof system be followed lacking signature of inmates in support of their having actually received clothes.

(49) (59) 39 47c

Finished Goods awaiting disposal.

Finished goods worth Rs. 171-00 was lying for disposal may please be intimated. Necessary steps be taken to dispose of these goods by sale if they are sellable or otherwise get them condemned by the competent authority under intimation to Audit.

Para-14 Issue of dietary materials.

The inmates were being provided rations etc. per day as per fixed scale given below.

1. Atta/Rice. 400 grams each.
- 2- Pulso. 100 " "
3. Sugar 40 " "
4. Oil. 40 " "
5. Non leaven. 3 " "
6. Salt. 15 " "
7. Ghee. 7 " "
8. Milk. 225 " "
9. Vegetables. 250 " "
10. Grams. 30 " "
11. Fruit. Twice a week.

The authority in quoting the scale thereof could not be shown. An attested copy of the same may kindly be furnished to Audit.

Further it was observed that no exact scale/weight etc. for fruit was fixed. Desirability of fixing the scale may kindly be considered.

(ii) Scale of milk was fixed 225 grams per inmate per day. During the month of Feb. 79 the milk was issued as per detailed given below.

Dates. Total No. of inmates. Quantity issued. Quantity per diet. Diff. per day. Total diff. (in Rs.)

1.2.79 to 0.3.79	113	30-00KG	25-200gram.	4-80 Kg.	62-400Kg	(13 days)
22.2.79 to 26.2.79						
0.2.79 to 14.2.79						
27.2.79 to 30.2.79						
0.2.79 to 14.2.79	111	30-Kg	24.975	5.025 KG	30-200 Kg	(8 days)
15.2.79 to 16.2.79						
16.2.79 to 17.2.79						
15.2.79 to 16.2.79	110	30-00KG	24.750	5.250	10-500Kg	(2 days)
16.2.79 to 17.2.79						
16.2.79 to 17.2.79	100	30-00KG.	24.625	5.475	10-500Kg	(2 days)
17.2.79 to 18.2.79						

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The milk was purchased from Delhi Milk Scheme @ Rs. 1-80 per Kg. as per entry in the stock register. Hence an excess expenditure of Rs. 252-85 in one month and amount to Rs. 3034.00 approximately for one year taking the above as average to also. Reasons thereof may kindly be intimated taking remedial ^{measures} to avoid extra expenditure.

(iii)

It was also seen that milk was also purchased from M/S Dayal Dairy @ Rs. 2.70 per Kg. from 1.3.70 to 31.3.70 @ 10 Kg. per day. But no tender/quotation was produced to Audit. A copy of comparative statement if any may please be sent to Internal Audit or the circumstances in which milk was purchased at a highest rate and that too without quotations may please be intimated. As a result of this there was an excess expenditure of Rs. 870-00 which may be got regularised under intimation to audit.

(iv)

It was seen that the balance of Dal Rajan on 17.2.70 was 84-500 Kg as shown in the stock register at page 272 on 18.2.70 6-000 Kg was shown as consumed the balance was worked out as 70-000 Kg instead of 78-000 Kg. The difference of 8 Kg. may be elucidated and figures corrected under intimation to audit.

(v)

The attendance registers of inmates was not signed by the Supdt. The attendance should be signed by Supdt. as this forms the basis of supply of ration etc.

(vi)

The milk was purchased @ 10 Kg. per day during March, 70. The no. of inmates raised from 112 to 110 as the attendance register reg. 25-200 Kg to 20-100 Kg per day. Thereasons for short issue of milk may be elucidated.

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- 1 -

MONTHLY ACCOUNTS OF CHILDREN HOME FOR GIRLS
DELHI FOR THE YEAR 1977-78

77-80

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The following para's of the previous audit report are detailed

1976-77

- 1. Accounts
- 2. Security in shape of Fidelity Bond.
- 3. Medical Re-Imbursement
- 4. Re-Imbursement of 1st class Train
- 5. Store/Purchases
- 6. Maintenance Charges.
- 7. 18(b) Clothing
- 8. Dietary (Sub. Para's 2,4,5,6.

1977-78

- 1. The 20 ft of 8 gas cylinders.
- 2. C.O.F.F. Ledger account of Class 'D' employee.
- 3. Stopping & increment of Shri R.K. Khanna, U.D.P.
- 4. Non-execution of Fidelity Bond.
- 5. Purchases.
- 6. Payroll Stamped Receipt.
- 7. Issue of Dietary articles.
- 8. Maintenance Charges.
- 9. Stock Registers.
- 10. Clothing (Training & Craft)

1978-79

- 1. Cash Book
- 2. Income Tax
- 3. GPF Class 'IV'
- 4. Purchases
- 5. Non-allotment of Rent free Quarter.

Suppl + Intimise with

W

(R. Vijaya Lakshmi)
1/10
file no. 4

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- 1. Non-execution of Fidelity Bond.
- 2. Payees Stamped Receipts.
- 3. Maintenance Charges.
- 4. Service Books.
- 5. Service postage Stamp Account.
- 6. Stock Registers.
- 7. Distribution of liveries to the Inmates.
- 8. Clothing (Tailoring and Crafts)
- 9. Finished goods, awaiting disposal.
- 10. Non-maintenance Record.

Part 2

Para 24, PRESENT AUDIT

Para No. 26

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Para 1

Cash Book

During the course of audit of cash book, following irregularities were noticed:-

1) In the following months, the daily totals were not checked by a person other than the writer of cash-books:- 7/79 to 3/80

2) The date(s) of unpaid Vouchers shown against the amounts in the summaries prepared at last date of the month while closing the cash-book was not being endorsed as such it was not possible to ascertain that at the amount was not kept un-disbursed for more than 3 months as required under Rules.

3) The following cuttings/overwriting/Erasures have been left un-attested. The same may please be now got attested under signatures of the DDO.

Date	Rs
21-9-79	175 ✓
30-9-79	179 ✓
✓ 30-11-79	7 ✓

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(35)

(55)

12-79
12-79
12-79

11 ✓
12 ✓
13 ✓

4) In the following months heavy amounts were kept in the chest on the last day of the months. The arrangements made to avoid any untowards incidents may be intimated.

31 July 1979	Rs. 8385.72.
30th Oct 79	" 17706.20.
30th Nov 79	" 29178.07.
31st Dec 79	" 8557.05.
31st Mar '80	" 11587.80.

5) It was seen that total amount of pay Col. V/s Rs 10685-90 was incorrectly carried over as 10513-90 and similarly Rs 13820.47 of contingencies were carried over as Rs. 14,000.47 from Page 7 of Cash Book to Page 9. Apparently it was a mistake of Rs. 172.00 being debited as contingencies instead of pay and may be avoided in future.

6) It was seen that summary of un-paid amounts prepared at 8/35 on 29th Feb 1980 was not attested by the DIO. Please get the same now attested and compliances reported to IA coll.

7) Following amounts were paid against Advances payments received during the month of Dec 79 but the relevant bills were not produced to verify the correctness of expenditure incurred against the advances.

<u>Sl No</u>	<u>Acct/No</u>	<u>To whom paid</u>	<u>Amt</u>	<u>Recd</u>
1.	6		1320.00	
3.	"		1674.00	
3.	"	M/S Arvashi Gul Store	242.32	
4.	"	M/S Dhannat A Jawahar Das	1056.00	

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2 07.60.

M/B Gardav Sahai
Pathala

3) It is seen that after closing the Cash Book for 29-12-79 to 3-3-80 payments were again made on those dates. Reason for opening the Cash Book after closing be intimated.

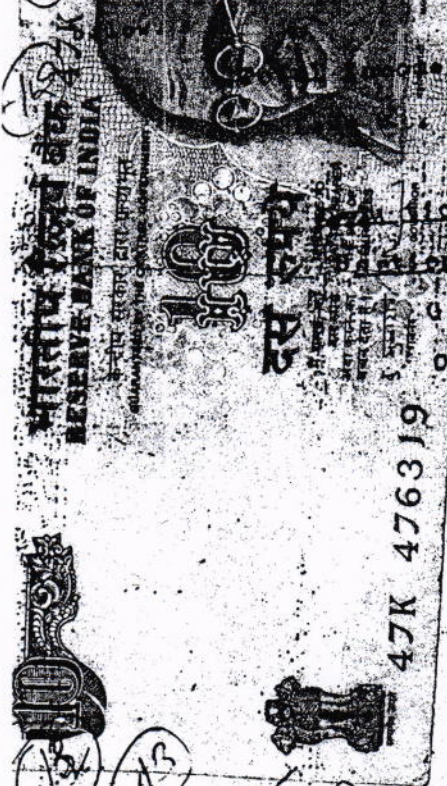
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Para 2

Para 27

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Income Tax (Rs 370/-) for 1979-80 was not paid. Shri. Puri, Basic Teacher at worked out



Rs. 14204.10
2420.00
11784.10

Income in 79-80
Deduction

600
11124.10
Pay 11120/-

47K 476319

1120
30
33600

S.C. 336.00
OIS 33.60
369.60

Pay Rs 370/-

Para 26 Param 13

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Para 28

Revenue stamped Receipts

1) In the following cases payments of more than Rs. 20/- had been made, but revenue stamps from the concerned individual had not been got affixed. This had resulted into revenue loss to the

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and required to be made good.

Serial No	CB No	Sub Voucher No	Amount Paid	To whom paid
1.	1	2	34.00	Shri Madan Parshad.
2.	"	3	49.05	Messenger Ruth Meterik.
3.	3	32	20.00	Shri Totar Ram
4.	"	36	21.20	Shri Madan Parshad
5.	35	434	40.00	Bmt Suresh.
6.	"	380	60.75	Shri Madan Parshad.
7.	27	333	67.00	Bmt Shalita Madan
8.	27	334	66.28	"
9.	"	335	62.00	"
10.	29	349	52.00	"
11.	33	404	60.00	Shri Madan Parshad
12.	35	426	57.00	"
13.	35	434	59.00	"
14.	29	349	59.00	"

2) In the following cases the receipt from recipient should amount had not been obtained. As such it was not allowed the disbursement was made to the Legation. The amount was returned to the Legation.

Sl. No. CB No Sub Voucher No.

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No.	Sl. No.	Subscribers	Ant Paid	Name of the person to whom payment was made.
1.	2.	6.	49.75	Shri P.K. Sharan
2.	34	409.	5.00	Shri Madan Panchath
3.	13	131.	280.00	Nayal Diary Farm.

Pargandi
Para 4

Security Bond

Security in the shape of Surety Bond to the tune of Rs. 1000/- from the store-keeper had not been obtained and kept on record to safeguard public interest under para 370. This requirement was also pointed out vide para 5 of audit report for the year 1976-77. Thus it was apparent that no justified action was being taken as observed in the previous audit. This serious lapse was brought to the notice of higher authorities.

Sethi & J.P.S.

W. Vijaya Lakshmi
30/4/77. 180
p. 4 no. 4.

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Electricity Charges.

Para No - 15

Electricity bills of 1980 were noted in the Register but the entries of payment of bills were not made under proper attestation as shown under:-

Bill No	Period	Am	Remarks
7552	24.3.79	296.05	
"	to 4.5.79		
"	4.5.79	110.00	shown to be paid
"	to 10.7.79		on 12.11.79.
"	10.7.79	329.00	
"	to 12.9.79		
"	2.9.79	304.00	
"	to 17.12.79		
"	17.12.79	108.80	
"	to 24.1.80		
"	24.1.80	259.00	
"	to 26.3.80		
7234	Jan 1977 to Jan 1981	210.30	shown as amount of Superintendent Eng.

As regards amount of 210.30 payable by the person occupying Superintendent Eng, it may be intimated whether the payment was made by the person concerned.

Para No - 16

Rent and Allied Charges

Following employees of this Institution were in occupation of Govt. accommodation but no information regarding date of allotment, date of occupation was available in PHR. In absence of which confirmation of recovery of Rent/claims of HRA could not

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Para No - 29

Para No - 30

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as certified.

- 1) Shri P. Ima Jandur
Senior Carpenter - 8-9, Hari Nigam.
- 2) Smt. Uma Rai
Junior Carpenter - 6-6, Hari Nigam.
- 3) ...
Junior Carpenter - ...

It was however, found that about 10.35 hrs. month ...
 but the ... authorities in support could not ...
 the correctness of recovery ...
 the ... authority ...
 the ... of other ...

Responsibility

Para No. 7
Para 11

Para 3

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1) In certain ... monthly charges ... by the Child ...
 charges ... to be ...
 ... 10/- ...
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 ... such charges ...
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He of
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 30.11.81

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... and the IA Cell informed accordingly.

This is certified that at present this institution, Children Home for Girls I is not charging maintenance allowance for any inmate.

Page No. 46

Page No. 13

2. As on 31st March Pay not noted.

G.P. Class IV

Interest on G.P.F. balance for the year 1979-80 was not correctly allowed as shown under:-

Sl. No.	Q No	Name	Interest	Interest Allowed	Diff	Remarks
1.		not shown Padam				
2.		Behadur	264	294	30	
		-do- Smt Laxmi Devi				
3.	-do-	Shri Sulab 247				
4.	-do-	Ram Smt Harman Kaur				
5.	-do-	Shri. Kuldhan Kaur 142				
			135			

Smt K L

Balance transferred 11.9.79 but entry not shown.

Handwritten signature and initials: (B. Vijaya Lakshmi)

Date 30/1/2019

Credit was passed up to Oct 79 but A/c transfer not noted.

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-do- Smt Uma Ram 196 210 14.

Remaining cases may also be reviewed and result intimated accordingly.

Para No 13
Para 14
Liveries Class 4

During the scrutiny of registers maintained to record stock issue of liveries in respect of Class 0, it was observed that:-

- 1) A separate stock register was being maintained to record receipt and issue of livery articles.
- 2) Year wise due/drawn date (9) were not shown to enable audit to verify the correctness of uniform issued.

Para No 18 Para 15
Para No 20

Purchase Dept

(1) During the course of audit it was seen that Milk was purchased from Dairy Hari-Nagar vide Sub Voucher No. 389 of CB No 33 of 78/79. No quotations in support of the purchase being more than Rs 250/- was produced. As such it was apparent that benefit of competitive rate was not availed. As such the amount may please be got regularised under orders of the competent authority and compliance reported to audit.

Sl No	Qs	Cr No	Amount	Bill No. Date
1.	33	399	1012.50	Nil
2.	13	131	280.00	Nil Dt 5.7.79
3.	37	443	1012.00	Nil Dt 15.12.79
4.	39	453	1080.00	Nil Dt 4.1.80

2) Similarly Wheat in 5kg packages was also purchased vide following Sub Vch without quotation as well as reasons assigned to such purchase in small packages instead of 167 kg. The net cost Rs. 133.95 per Super Nagar Bill No 153217 dt 15-9-78. Please elucidate and the purchase made or pay please be got regularised.

Sl No Qs Sub Vch No Amt Date

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Para 32 write

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-12-

S.No	CR	Sub Vr	Qty	Rate	Amt
1.	33	390	4	51.30	205.20
3.	"	394	4tin	P-tin	
2.	"	391	"	51.30	205.20
				P-tin	
3.	"	392	"	"	205.20
4.	35	420	"	"	205.20
5.	35	421	"	"	205.20
6.	17	162	12	47.85	574.20
				P-tin	
7.	37	442	4tin	51.30	205.20
				P-tin	
8.	37	443	2"	"	102.60
9.	39	461	4"	51.30	205.20
10.	39	462	4"	"	205.20
11.	"	463	4"	"	205.20
12.	42	503	4"	"	205.20
13.	"	503	4"	"	205.20

3) Tea was purchased on the following Bills for more than Rs 250/- but no quotations/ approved rate(s) in support of the purchase was produced. As such it is evident that benefit of competitive rate was not derived. Expenditure may be regularised.

S.No	CR	Sub	Qty	Rate	Amt	Bill No	Date
1.	35	419	15kg	19/-	285.00	100	at 3.12.70.
2.	42	525	"	19.70	118.20	136	at 10.1.70
3.	"	525	52	"	98.50	137	at 21.1.70

4) Certain purchase was made on the following Bills in excess of Rs 250/-. The rates charged were not approved or quotations were not produced in support of the said purchase.

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Sr	Vr No	Amount	Bill No
13	123	902.80	757 dt 4.7.79
14	947	348.35	256 dt 5.12.79

5) Callo 21/79-80 (Sub Vr No 242)

70kgs sugar purchased at the rate of Rs 3.55 per kg from Super Bazar Conn. at Orowa New Delhi vide their Bill No 153217 dt 15.9.79. The rate of sugar was approved Rs 2.25/- PKU in favour of M/S Narendra Traders was 29.5.79 to 31.3.80 vide Director's of Social Welfare Delhi Admn. letter No P.15(11)/79-104/Adm/27533 to 27596 dated 22.8.79. It is not apparent how the sugar was purchased from Super Bazar in contravention of the approved rates. In case the contractor failed to supply the said article the excess amount of at the rate and cost of the contractor may be recovered and compliance reported to audit.

(CB No.17/79-80) (Sub Vr No162)

Similarly 100 kgs of Rs 3.30 PKU was purchased from Super Bazar vide Bill No. 153217 dt 7.8.79

(CB No 14/79-80 Sub Bill No 134)

150 kg VR 3.05 PKU was purchased from Super Bazar vide Bill No 141298 dt 9.7.79.

6) Cloth was purchased from the sources other than NTC on the following bills. No quotation in support of the purchases were produced.

Sr No	Sub Vr No	Am	Source of purchase	Bill No/Date
1.	16	145	328.00 DCM	NAR 21.7.79

Show Room

7) Following items of stationery/books were purchased exceeding Rs 250/- but no quotation of the purchases were produced. This shows that benefit of competitive rates was not availed.

... below ...

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Unit No

Amk BOURGERS KERALA

..1113.. No 40220

28 450

1154.70 Aksh General Suppliers

1093 dt 7.12.79

Delhi Ashok Vihar

235 dt 7.12.79

1740.00
2074.70

1093 dt 7.12.79

1116 dt 20.2.80

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4. 46 544

600.90
482.20

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INSPECTION REPORT ON THE ACCOUNTS OF CHILDREN HOME FOR
 GIRLS, NARI NIMTAN COMPOUND, JAIL ROAD, NEW DELHI - 110013
 FOR THE YEARS 1981-83.

The audit of accounts for 1980-81 was not conducted since
 DAOR had conducted the audit from 1973-81 vide their audit
 party No. III letter No. O.A.-1/14-1/81-82/2665 dated 11-3-82

Part - I

Section 'A' - Previous Report.

The following paras were still outstanding for want of
 compliance. According to the file No. 2/106/79-80/IAI and
 correspondence thereon most of the paras from the reports
 for 1976-77, 1977-78, 1978-79 and 1979-80 were settled
 subject to verification by the audit department but the D.D.O/H.O.
 failed to produce the necessary records/documents for verification
 on demand. As such all these paras which were settled subject
 to verification still stand. The position to get the paras
 settled without physical compliance is of serious matter and

The brief contents of paras yearwise is as under:-

<u>Para No.</u>	<u>Brief particulars</u>
<u>1976-77</u>	
4.	D.A. Account
5.	Security in shape of fidelity bond.
7.	Medical reimbursement.
8.	Tuition fee reimbursement
12.	Stores/purchases
13.	Maintenance charges.
18 (b)	Clothing
19	Dietry sub paras 2,4,5,6

13
 10/11/83
 10/11/83

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1977-78

- 2 Theft of 8 gas cylinders.
- 3 G.P.F. Group 'D'.
- 4 Stopping up case, of Dhri. R.K. Khanna, U.D.C.
- 5 Non-executing fidelity bond.
- 6 Purchases.
- 7 Payees stamp receipts.
- 8 Issue of dietary articles.
- 9 Maintenance charges.
- 10 Stock Registers.
- 11 Clothing (Training and Craft).

1978-79

- 1 Cash book
- 2 Income Tax
- 3 G.P.F. Class IV.
- 4 Purchases
- 5 Non-allotment of rent of the quarters
- 6 Non-execution of fidelity bond
- 7 Payees stamp receipts.
- 8 Maintenance charges
- 9 Service books
- 10 Service postage stamp account
- 11 Stock register.
- 12 Distribution of Liveries to inmates.
- 13 Clothing (Tailoring and craft)
- 14 Finished goods - awaiting disposal.
- 15 Non maintenance of records.
- 16 -do-

1979-80

Janh book

NO. 10

28
-3-

one

22

- 2 Income Tax
- 3 Payee stamp receipts
- 4 Security bond
- 5 P.B.
- 6 Bill register
- 7 Post charges
- 8 Telephone charges
- 9 Electric charges
- 10 Rent and Allied charges
- 11 Maintenance charges
- 12 Non maintenance of register of conveyance charges.
- 13 G.P. Class IV,
- 14 Liveries Group 'D'
- 15 Purchases.
- 16 Service books.

Section 'B' - Recent position

The accounts were maintained upto date.

Para No 21

Part II

32

Para 33

Section 'A' - Various financial Irregularities

Section 'B' - Exaggerated Other Irregularities etc.

Para No 151

Loss on account of purchases of vegetable at higher rates - Rs. 2,530-96.

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During 1931-32 the vegetables were supplied at the following rates:-

- 1. Potato 1/64 k.g. 1-4-31 | 1-9-31 1/10 k.g. to
- 2. Seasonal to 1/22 kg. 1/5-31 | 31-3-32 0/69 k.g.

The rates approved by the Department were not available nor shown to the audit on demand. However, if the rates of vegetables charged with effect from 1-9-31 be kept

-4- 29

rule

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into view. The public exchange was put to the loan in under:-

1-4-81 to 17-5-81

~~18-5-81 to 31-8-81~~

i) Potato 7841 kg.

ii) Seasonal 922/750 kg.

The monthly details are as under:-

i) Potato		ii) Seasonal	
4/81	442	4/81	424.500
5/81	213	5/81	212.750
655.00 kg.		637.250 kg.	

Total loan is calculated as under:-

i) Potato		
1/4/81 to 31/5/81	655 kg @ 54 paise	353.70
ii) Seasonal		
1-4-81 to 31-5-81	637.50 @ 53 paise	338.77
Total		692.47

The loan of Rs. 692.47 requires full justification to audit besides explaining the circumstances under which the benefit of competition was not availed of by the concerned authorities.

Page No 52

Para No 22

34

Page 34

Over payment of Rs. 56.50 + 63.68.

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The list check of contingent Vouchers revealed the over payment:-

- 1) Contingent bill No. 51 dated 8-6-81 for Rs. 946.80 - Sub xx vr. No. 89 in reference of Jawahar Lal contractor.

105/400 kg. of seasonal vegetable was supplied by the supplier with effect from 18-5-81 to 31-5-81 the rate

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Para No 55

Para No 23

Page 35

Para 5

Cash Verification

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During cash verification Hand receipts worth Rs. 1,269.90

as detailed below were produced.

Dated 5-12-84	=	Rs. 115.40
27-12-84	=	Rs. 500.00
17-1-85	=	Rs. 454.50
8-1-85	=	Rs. 200.00
Total		1,269.90

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The office had an ^{imprest} interest of Rs. 500/- and advances are drawn for heavy payment of Ration etc. The reasons for advancing the amounts to the staff and not obtaining adjustments bills immediately are not clear to Audit and may be elucidated.

Para No 56

Para No 24

Page 36

Para 6

Service Postage Stamps

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The scrutiny of Service Postage Stamps Account register revealed that on the following dates service postage stamps

were given	to the children Home for Girls - II, but the same were not received from them.
Date	Amount of Service Stamps Given for Children Home for Girls II
19-11-81	Rs. 2.20
30-8-82	Rs. 45 (Received from Beggars Home and Transferred to Children Home II)
23-11-82	Rs. 15/-

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charged for this vegetable was Rs. 1-40 per kg. Thus the amount covers to Rs. 259.70 (i.e. 185.5 x 1.4) while the contractor was paid Rs. 316.20 vis. excess paid Rs. 56.50. This amount of Rs. 56.50 may be recovered under intimation to audit provided explaining the reasons for not applying proper check before passing the voucher for payment.

ii) The detailed bills for 1982-83 revealed the following overpayment of Rs. 63.68 as detailed:-

- a) D.C. Bill against ACB-1 encashed on 30-6-82. Sub voucher No. 6 M/n Ganahi stores. 55.350 kg. sugar @ 3/15 kg. = 174/35 but paid Rs. 202/03. Thus over paid Rs. 27/68.
- b) D.O. Bill against ACB-6 encashed on 22-11-82. Sub vr. No. 31 M/s. Ganahi stores 72 kg. sugar @ 3/15 kg. = 226/80 but paid Rs. 262/80. Thus over paid Rs. 36/-

Total overpayment of Rs. 63/68 may be made good under intimation to audit.

Para 3

Over payment of H.R.A.

(S)

Smt. Kamla Puri was being paid H.R.A. at 15% of pay vis. Rs. 775 + 32248 329.40 at 15% Rs. 169.65 from 1-3-84 to date. However, the rent assessment of her house was neither obtained nor supplied to audit on demand. In the absence of the same she is only entitled to flat rate of Rs. 160.35. Therefore she was overpaid H.R.A. of Rs. 9.29 from 1-3-84 to 31-1-85 which may be recovered under advice to Audit. Further payment of H.R.A. may also be restricted to flat rate.

Para 4

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21/5/82 (18)

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1-2-1983 Rs. 9.25
Total Rs. 62.45

The matter may be investigated and the circumstances under which service stamps worth Rs. 62.45, issued to Children Home for Girls - II, were not received back. Book and stamps worth Rs. 45/- received by this institute on 30-8-82 for Beggar's Home, not returned yet, be explained to audit.

Para No 57 Para No 25

Para 7

Non-production of Records

The following records were not produced to audit:-

1. Cash Book (Jama Talashi)
2. Conveyance allowance.
3. H.R.A. certificates.
4. New Paper Account and Library Account.
5. Purchase files, quotations etc.
6. Library Accounts.

These may be produced to next Audit and the reasons for non-production intimated.

(J.P. CHADDA)
ACCOUNTS OFFICER (H.Q.)

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cut id + follow up
Final 1/2
(B.Vijaya Lakshmi)
100
Rly N.Y
30/7/82

VI DIETARY STOCK REGISTER

Para No 26

1) The Institute had purchased 2 Kg. tomato & 30 Kg. Potato @ 7.50 p.kg. & Rs.2.40 p.kg. amounting Rs.15/- & Rs.72/- respectively on 16.3.92. But vide Bill No.13351 dated 16.3.92 the DSCSC had charged for 3 kg. tomato & 63 kg. Potato at the above mentioned rate amounting to Rs.22.50/- & Rs.151.20/- excess charged (Rs.7.50 & Rs.79.20) respectively. The same bill may be got corrected from DSCSC before making the payment under intimation to audit.

2) The Quotation/Comparative Statement and tender inviting letter was not shown to the audit in the following purchase bills were also unnecessarily splited out to violat the rules. Hence it required to be got regularised from the competent authority. Details of the same are given below:-

<u>BILL NO.</u>	<u>VOUCHER NO.</u>	<u>AMOUNT</u>
221/12.2.91	586 B.L. Emp	Rs.572/-
	587 Sant Ram	Rs.634/-
240/31.3.92	644	Rs.559/-
CB/218/	619 Leather Bag	Rs.366/-
CB/2/227	612 -dc-	Rs.366/-

3) The expenditure incurred authority sanction was not recorded on the body of the majority of bills.

Similar cases may also be reviewed.

4) The following articles were purchased from the Pvt. agency without inviting quotation/comoarative statement but the bills were also bifurcated unnecessarily to avoid the quotation. Hence the purchase were irregular and required to be got regularised from the competent authority.

<u>BILL NO.</u>	<u>VR. NO.</u>	<u>D.S.C.S.C.</u>	<u>CCRP.SOCIETY</u>
CB/193	501	-do-	Rs.1200/-
	505	-do-	Rs.1200/-
	506	-do-	Rs.855/-

Contd...4/.

Para No 37 58
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BILL NO.	VR. NO.	D.S.C.S.C.	CORP. SOCIETY
CB/172	507	-do-	Rs. 2574/-
CB/186	483	-do-	Rs. 3158.95
			Rs. 11,642.35
CB/66	435	-do-	Rs. 510/-
	436	-do-	Rs. 550/-

Para No - 28

PARA NO. 50 Subject:- Period of Audit 1983-86.

Para 39

On scrutiny of the old report it was revealed that DACR has conducted the audit of this Institution for the period 8/86 to 3/90 and raised 7 paras. The internal audit has also been conducted the audit of the Institution 1980-1983. The period of 1983 to 7/86 was not conducted by Internal Audit and as well as DACR. The reasons may be clarified to the audit and the relevant auditable records for the period in question kindly be produced immediately.

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Inspection report on the ³⁹Accounts of Children Home for ⁴⁰Orphan Children, Virmaal Chhaya Complex, Jail Road, New Delhi: 1992-93

Para No. 61 ⁴⁰ PART II 1994-95
Subject: - Unauthorised Purchase of Rs. 83,816/-

During the course of audit of records X92-95X of General articles like bathing soak, washing soap, tooth powder, mustard oil etc. it was observed that these items were being purchased and issued to inmates in the home, but no such provisions appears to have been made in the manual. In the absence of any specific order the expenditure on such items to the extent of Rs. 83,816/- in the Institution is an unauthorise one and needs regularisation.

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This may be brought to the notice of higher authorities to take appropriate action in the matter and fixed the norms of these articles in the manual.

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Para No. ~~62~~ ³⁰ Para No 30
Subject: - Contingent Register.

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Para 41

A register of contingent expenditure shall be kept in standard form GAR 27 in each office and the initials of Head of Office or of a Gazetted Officer to whom this duty has been delegated by the Head Of the Office, shall be entered against the date of payment of each item as required under Rule 110 of R & P Rules 1983 but during the course of audit it was noticed that the Contingent Register was not maintained under the period of audit i.e. 1992-95.

It is very important documents to enable the Disbursing Officer to watch the progress of the Contingent expenditure under each detailed head as compared with the appropriation for it, a progressive total of all columns must be made, monthly to control over the expenditure.

Contd..2/.

The rules on the subject were not followed by the Head of the Office. It is a surprising how the proper control was kept on the contingent expenditure by the D.D.O.

Contingent Register may be got prepared and be shown to Audit for verification.

Para No. 63 Para No 31

Subject:- General Article Stocks Register.

A. Scrutiny of General Articles Stocks Register reveals the following irregularities:

- a) Non-consumable stocks register was not found maintained by the Institution, which is irregular. It should be maintained immediately now and compliance be shown at the time of next audit.
- b) Non-consumable articles were reduced to NIL balance which is irregular. The items of non-consumable nature can only be reduced from the balance when condemned by condemnation board. As such the figure may be restored under intimation to audit. The detail is as under:-

- | | |
|--------------------|--------------------|
| 1. Plastic Bucket. | 2. Plastic Tub. |
| 3. Cycle Tyre. | 4. -do- Jug & Mug. |
| 5. Finol Pump. | 6. Torch. |
| 7. Leather Bag. | 8. Chintia etc. |

Contd.. 4/.

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Bedding Stock Register

B. Similarly Bedding Articles were also reduced to NIL Balance, which is irregular. The figure of bedding articles may also be restored under intimation to audit. The details are as under:-

1. Dari.
2. Khes.
3. Bed sheet.
4. Blanket etc.

Part 42

Para No. 54

Para No. 32

Sub: Dietary Stocks Register

A check of dietary articles stock register revealed that the following articles were shown issued/received by the Institute as loan from CHG-II during the period under audit but the same were not received/returned back so far. Reasons for this lapse be intimated and in future the loan accounts of dietary articles be cleared at the end of each financial year. The details are as under:-

S.No.	Name of the article.	Quantity	Year/Issued/Received.
1.	Atta	530 Kg.	93-95 Loan from CHG-II
2.	Rice	5241 Kg.	-do- Loan to CHG-II
3.	Sugar	187 Kg.	-do- Loan to CHG-II
4.	Dal	390 Kg.	-do- Loan from CHG-II
5.	Chee	55 Kg.	-do- Loan to CHG-II

All dietary articles be reviewed and similar action be taken under intimation to audit.

B. Annual Physical verification for the audit paras was not conducted. Needful be done and compliance be shown to audit.

(A. J. SALDANA)
I.A.O.
Dy. of Audit.

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Part 42
revised copies
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PARA No. 67

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August 17 1957

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PARANO-33

Sub: Clothing and Bedding Register

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Scrutiny of clothing and Bedding Register revealed the following discrepancies, which may please be looked into and regularized under intimation to Audit.

(1) Norms for clothing to Girls' inmates:—

Scrutiny of Issue Register revealed that 4 Terricot suits are being issued every year. However, as per the manual of Dt of Social Welfare, norms for suits to Girls inmates are not given. Only norms for boys, as given under, are given

- 3 Terricot shirts per year
- 3 Towels per year
- 2 Cotton Pyjamas per year.

If there are any relevant orders for issue of 4 Terricot suits per year to girls inmates, same may please be shown. If no such orders are available norms may please be got fixed now from the Directorate and issues made till date regularized. Compliance of this observation be shown to next Audit.

(2) Separate Issue Register for Bedding and Winter clothing

Presently a combined Issue Register for Clothing and Bedding is being maintained on annual basis and no special reference is being given regarding last issue date of bedding and winter clothing. In the absence of such

Contd:—→

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such information, genuineness of issue of bedding and winter clothings during 96-97 could not be verified instantly. For instant verification of issue of following bedding and winter clothings, a separate Issue Register to be maintained Inmate-wise for her entire period of stay with the Home as per program given.

- Items — Khes
- Dhoees
- Blanket
- Half sleeves sweater
- Full sleeves sweater

PROFORMA

Name of Inmate:
Date of Admission:
Date of Discharge:

<u>SN</u>	<u>Date</u>	<u>Items</u> <u>Entitlement</u>	<u>Qty. of</u> <u>Received</u>	<u>Cost</u> <u>taken</u>	<u>Init.</u>
-----------	-------------	------------------------------------	-----------------------------------	-----------------------------	--------------

(3) Receipt and Issue Register by Caretaker

A separate Stock Register to be maintained by Caretaker is also suggested for cross verification of issues at a glance in the program given below -

<u>Date of Issue</u>	<u>Qty</u>	<u>Recd</u>	<u>Item</u>	<u>Date of Issue</u>	<u>Qty</u>	<u>Issued</u>	<u>Total</u> <u>Issued</u> <u>(Page No. of Inmate</u> <u>Issue Register)</u>	<u>Sgp.</u> <u>Caretaker</u>	<u>Sg.</u> <u>IT</u>
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Para 68 (M) No. 19-Dr. 20.8.77
Subj: Non. 2081 24 10
Para no 131

A water heating system was installed by Energy Development Agency and handed over to Home on 30.11.89 for a value of Rs. 67,800/- (still payable). The system was operational for the first year of its installation only. Major repair and reoperation of the system was taken up by the Home with DEDA in 1991 and 1992, but they refused to do the same until payment of their dues amounting to Rs. 67,800/- is made. The equipment is still lying idle for want of technical assistance to DEDA for the past 6 yrs. No follow up action is being taken up for reoperation of the system. Over such a long period of 6 yrs, the equipment has depreciated heavily and repair cost will also be very high. For best utilization of the govt. money, system may please be got inspected from a technical expert as regards to its future life span, expenses for repair and maint. in reoperating the system & suitable action taken in consultation with the higher authorities of the Directorate. Further action may please be instructed to Audit

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PARA No. 70

(Memo No. 4 dated 14.8.77)

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Sub: CONTINGENT EXP.

Page 44

Para No 35

(1) As per rules and instructions laid down in Chapter 8 of GFR, Annex. to Rule 102 (1), Appendix 8 and 9 to the rules ibid, The Home was required to call tenders/quotations while making the following purchases. Relevant purchase files may pls. be traced out and shown to Audit.

Pages
44

Cont. Bill No	Date	Name of Party	Bill No	Date	Amnt.
---------------	------	---------------	---------	------	-------

CR 206 3/97 Barbery Supply Co.

3870-

(Ref. Para No. 3 dated 20/10/01)

During the course of audit regarding income tax for the years 1997-98 to 2000-2001, the undermentioned irregularities have been noticed which needs to be rectified and where recoveries pointed out that may be made after due verification under intimation to audit :-

(5)

1. It has been pointed out that Tax Deduction Account number has not been obtained by this house from Income Tax Deptt., which is illegal. As per section 203A of Income Tax Act every salary discharging officer must obtain Tax Deduction Account Number (TAN) from ITO (TDS).
2. As per section 206 of IT Act read with Rule 35 of Income Tax Rules, every salary discharging officer shall prepare the "Annual return of salaries paid and tax deducted therefrom" in Form No. 24 and deliver the same to the concerned Income tax officer by 31st May every year. The requisite formality has not been fulfilled by the DDO, which is not in order.

Para No. 36 PARA No. 4

MEMO No. 7

DATED: 23.10.01

LIVERY ACCOUNT

Scrutiny of livery account of group D employees, the following irregularities were noticed:

(1) Combined stock and issue register for livery is being maintained. A separate issue register to be maintained and also next issue date column mentioned. So that in any case double issue can be avoided. The needful may be done and compliance shown to audit.

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plus no. 4
30/4

PARA No 5 para no 37

(CR of Paras old)

LIBRARY: report part II

10/6

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MEMO. No. 12

27

DATED: 24.10

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During the course of audit regarding library record, the under-mentioned irregularities have been noticed.

para 9

para 45

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(i) Accession Register: The

Home is not maintaining proper record of library books as per library rules. Books are not being given accession numbers.

(ii) A discount of 10% is available on magazines in Govt. institutions. But this facility is not being availed by this Home.

Similar discrepancies as mentioned above were pointed out by previous audit. But it seems that no action is taken by the unit.

Needful be done now and compliance shown to next audit.

Para no 38
PARA No 6. (Ref Para no 01/2/94)

2. Contingent Register

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- (a) ✓ Page counting certificate not recorded on first page of register under attestation of DDO/H.O.
- (b) Contingent register H.e.f. 1997-98 to 1999-2000 not produced to audit.
- (c) Budget has not been articulated minor head wise in the register.
- (d) Year wise progressive total of expenditure was not carried out.
- (e) ✓ DDO not signed the ~~entire~~ register. Each & every entry should be signed by the DDO.

(B. vijaya Lal)
1/03
Pls No. 4.

CURRENT REPORT
2006-07 to 2013-14

Para No.1

(ref.memo No. 9 dated: 17/10/2014)

Subject. Irregularities in Jama Talashi register and Non maintainece of Cash Book.

During the scrutiny of Jamma Talashi Register of Children Home for Girls -I for the period 2006-2014 it is revealed that as and when a child (age group 14-18 years) registered her entrance through police in this home , her belonging / case are to be deposited with Welfare officer and they kept it with them and record those articles / cash in separate register against their name & date. As per manual these belonging /cash should be returned as & when the child left the home . But as per record , in some of the following cases the cash of those children who had already left, is still lying with the welfare officer , which should have been returned.

S.No.	Name of child	Date of entrance into home	Amount (In Rupees)
1.	Preeti	14/05/2007	50/-
2.	Sarita	30/08/2007	70/-
3.	Jyoti	20/01/2009	33/-
4.	Bishangi	29/08/2009	100/-
5.	Ritika	24/11/2009	100/-
6.	Phoolwatii	25/11/2009	65/-
7.	Julie	18/02/2010	810/-
8.	Seema	18/02/2010	1350/- + wrist watch
9.	Madhu	18/02/2010	320/-
10.	Zarina	18/02/2010	180/-
11.	Urmila	20/05/210	100/-
12.	Aarti	13/06/2010	100/-
13.	Jyoti	21/07/2010	200/-
14.	Divya	18/09/2010	6620/-
15.	Rita Nayak	18/10/2010	5600/-
16.	Pinky	22/11/2010	230/-
17.	Diksha	30/05/2011	151/-
18.	RajKumari	30/05/2011	830/-
19.	Rita Narwal	30/06/2011	1988/-
20.	Seeta Kumari	206/06/2011	635/-
21.	Pooja	09/09/2011	360/-
22.	Kirti	01/05/2012	1642/-
23.	Rinki	18/04/2012	4000/-
24.	Afsara	16/06/2012	320/-
25.	Basanti	22/08/2012	37188/-
26.	Sunita	29/05/2013	750/-

Secondly while scrutiny of another Jamma Talashi record, it is revealed that a separate Cash Book is being maintained in ruled register since 16/06/2012 by the cashier for this purpose in which an amount more one thousand

onwards to Rs. 75,000/- is being entered against the name and date of the inmate , and that money kept with the cashier till an inmate left the house. But when the inmates left the home the entry is being crossed & the money returned to them as record shows . In this way lacs of rupees are being accumulated and lying with the cashier till the inmates left. In this way authenticity of the above said record could not be ascertained . More over it is also revealed that advances are being given from this amount for various purpose , which is irregular.

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

Para No. 2

(Ref. memo No. 06 dated: 16/10/2014)

Subject: Recovery of License fee amounting of Rs. 19522/-

As per Govt. of NCT of Delhi rates of License fee have been revised w.e.f. 1.7.12 & 1.7.13 but on scrutiny of the PBR , It has been noticed that amount of license fee in respect of the following officials have been deducted short.

Sl.No.	Name and Desg.	Amount due (Per month)	Amount deducted (per month)	Diff.	Period	Amount to be recovered
1.	Smt. Parkashi , Chowkidar	80	67	13	(01.07.2004 to 30.04.2008) 46 months	598
		115	80	35	(01.07.201 to 30.06.2013) 12 months	420
		135	80	55	(01.07.2013 to 31.10.2014) 16 months	880
						Total
2.	Smt. Vijay Kumar, Driver	143	67	76	(01.07.2004 to 30.06.2012) 96 month	7296
		205	67	138	(01.07.2012 to 30.06.2013) 12 months	1656
		245	67	178	01.07.2013 to 31.10.2014 16 months	2848
						Total
3	Smt. Kirishna devi , cook	80	67	13	(01.07.2004 to 30.06.2012) 96 months	1248
		115	67	48	(01.07.2012 to 30.06.2013) 12 months	576
		135	67	68	(01.07.2013 to 31.10.2014) 16 months	1088
						Total
		80	67	13	(01.07.2004 to 30.06.2012) 96 months	1248

4	Sh. Ram Bahadur, Chowkidar	115	67	48	(01.07.2012 to 30.06.2013) 12 months	576
		135	67	68	01.07.2013 TO 31.10.2014 16 months	1088
					Total	2912
Grand Total						19522

The amount calculated above may be recovered from the concerned officials after verification of record and deposited into Govt. account under intimation to audit. Other similar cases may also be reviewed at your level.

Para No.3

(ref. memo No.8 dated 17/10/2014)

Subject: Irregular payment amounting to Rs. 18,49,866/- upto 31/08/2013 to Subhakshika Education Society

For providing non formal education to the inmates of various homes/institutions Department of Women and Child Development accepted the proposal of the NGO (M/s Shubhakshika Educational Society) offering non-formal education through its education centre named "Rising Ray Education Centre" initially for the period of one year w.e.f. 01.07.2009 and extended till date. Copy of the extension from 01.07.2010 to 31.08.2013 has not been provided to audit.

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

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

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

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

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

But while scrutiny of the record revealed that during agreement period (01.07.09 to 31.08.13) department has paid monthly bill amounting to Rs. 18,49,866/- 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

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clause 7(a) the grant was to be released by the Government even then the payment has been made from the budget of CHG-I, which is irregular.

Further the contract was extended up to 31.03.2014, as per extension of MOU for the period from 01.09.13 to 31.03.14 the above clause has been changed and homes/institution has to pay all the expenses. (Copy of the extension from 01.07.10 to 31.08.2013 has not been provided to audit.).

Moreover Rs. 75,000/- was given to M/S Shubhakshika Education Society in advance against bill no. 182 dt. 31/10/2009. While there was no such clause in the agreement for giving the advance to the NGO. The Deptt. has unable to show the adjustment Bill of the NGO. The Deptt. has to take necessary steps to recover the amount of Rs. 75000/- from the NGO under intimation to Audit.

The following records are not being maintained /provided by the home.

1. Attendance Registers of teachers of NGO.
2. Attendance Registers of children.
3. Stock Registers of books & stationary provided by the NGO..
4. Files related to payment made to the NGO.
- 5.

Without verifying the attendance of the teachers of the NGO, salary is being paid to them. Payments are being made for supplying of books & stationary to M/S Shubhakshika Education Society without verifying the stock registers as well as distribution register of the children. It seems that nobody bother to maintained/check the records.

The bills paid amounting to Rs. 18,49,866/- to the NGO during 2009-13 is irregulars the amount may be got regularized from competent authority.

Para No. 4

(Ref. memo No. 2 dated: 13/10/2014)

Subject : Short recovery of DGEHS amount of Rs 3200/.

The rate of DGEHS has been revised w.e.f. 01.08.2010 Vide letter No. F.25(III)/DGEHS /140/DHS/09/44413t-18 dated 20.08.2010 issued by the Directorate of Health Services, Govt. of NCT of Delhi. During the course of test check of record, it has been noticed that there was a short recovery of contribution towards DGEHS in r/o of official as per details mentioned below. Necessary recovery be made from the concerned officer/officials under the intimation to audit.

S.NO.	NAME & DESIG.	G.PAY (Rs.)	MONTH/PERIOD of short recovery	DGEHS DEDUCTE D PER MONTH	RATE OF DGEHS PER MONTH	DIFFERENC E TO BE DEDUCTED (Rs.)
01.	Smt. Suman Abrol, Supt.	5400/-	08/2010 - 3/2013-32 months	225/-	325/-	3200/- (100/-x32)
				TOTAL		3200/to

Other similar cases if any, may also be reviewed at your own level. The above said amount may be recovered from the concerned officer under intimation to the audit after due verification.

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(Ref.memo. 05 dated: 16/10/2014)

Para No. 5

Subject: Irregularities In Pay Fixation.

As per M/o Finance, GOI, OM No. 1/1/2008-IC dated 29.01.09, which reads as – " In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to the next multiple of 10 but on scrutiny of the service books of the officials of Children Home for Girls -1 , it has been observed that incorrect increment amount was allowed to the following officials while rounding off the calculated increment amount to the next multiple of 10.

Krishna Devi, cook

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment .
01/01/2006	6550+1800	6550+1800
01/07/2006	6800+1800	6810+1800
01/07/2007	7060+1800	7070+1800
01/07/2008	7330+1800	7340+1800
01/07/2009	7610+1800	7620+1800
01/07/2010	7900+1800	7910+1800
01/07/2011	8200+1800	8210+1800
01/07/2012	8500+1800	8510+1800
01/07/2013	8810+1800	8820+1800
01/07/2014	9130+1800	9140+1800

Pawan kumar, Caretaker

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment .
01/01/2006	6060+1800	6060+1800
01/07/2006	6300+1800	6300+1800
01/07/2007	6550+1800	6550+1800
01/07/2008	6800+1800	6810+1800
01/09/2008	7060+1900	7070+1900
01/07/2009	7330+1900	7340+1900
01/07/2010	7610+1900	7620+1900
01/07/2011	7900+1900	7910+1900
01/07/2012	8200+1900	8210+1900
01/07/2013	8510+1900	8520+1900
01/07/2014	8830+1900	8840+1900

Vidyawati, Caretaker

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment .
01/01/2006	6940-1800	6940+1800
01/07/2006	7210+1800	7210+1800
01/07/2007	7480+1800	7490+1800
01/07/2008	7760+1800	7770+1800
01/09/2008 (on grant of MACP)	8050+1900	8060+1900
01/09/2008	8350+2000	8360+2000

(50) (11) (3A) (20)

On grant of MACP		
01/07/2009	8660+2000	8670+2000
01/07/2010	8980+2000	8990+2000
01/07/2011	9310+2000	9320+2000
01/07/2012	9650+2000	9660+2000
01/07/2013	10000+2000	10010+2000
01/07/2014	10360+2000	10370+2000

Sarita Rani, Caretaker

The official was drawing Pay of Rs.6300+1800 w.e.f. 1.7.06 Her Pay was fixed by the Deptt. w.e.f. 01.07.2007 as 6810 + 1800 instead of 6550+1800 & subsequent increments granted wrongly as per details given below:

Date	Pay to be fixed as suggested by the audit	Pay fixed after granting annual increment.
01/01/2006	6060+1800	6060+1800
01/07/2006	6300+1800	6300+1800
01/07/2007	6550+1800	6810+1800
01/07/2008	6800+1800	7070+1800
01/09/2008 (on grant of MACP)	7060+1900	7070+1900
01/07/2009	7330+1900	7340+1900
01/07/2010	7610+1900	7620+1900
01/07/2011	7900+1900	7910+1900
01/07/2012	8200+1900	8210+1900
01/07/2013	8510+1900	8520+1900
01/07/2014	8830+1900	8840+1900

cutted & B. vijaya Rao

Hence above irregularities in pay fixation in respect of above employees from may be checked and refixation may be done after due verification of records and necessary recovery may be made under intimation to the audit.

(Ref. memo No.11 dated 20/10/2014)

Para No. 06

Subject: Recovery of LTC amounting to Rs. 244/-

During the test check of LTC bills of the employees of CHG-I, it has been observed that Smt. Vidyawati, Caretaker had availed LTC for the block year 2010-13. In her application dt. 14.9.13, she has mentioned the destination 'Trivandrum', but claimed LTC Bill for New Delhi to Kanyakumari and back. Destination once declared can not be changed without the prior approval of H.O.D.. No such approval is available in the file as such amount of Rs. 244/- (122x2), the fare from Trivandrum to Kanyakumari is inadmissible, which may be recovered from the official concerned after due verification and deposited into Govt. account under intimation to audit.

*W
B. vijaya Rao
1/10
Rtr no. 4
30/11/2019*

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Para No. 7

(ref. memo no. 1 dt. 13.10.14)

Subject: Non Production of Record.

The following record/ information has not been provided to audit. The same may be prepared and shown to next audit:

1. LTC/Telephone/Medical reimbursement register.
2. Jamma Talashi Cash Book.
3. Library Record.

Siddhant & Akshay at hkh

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B. vijaya kumar

IAO

Reli no. 4

Akhurana

(A K KHURANA)
Inspecting Audit Officer
Audit Party No XVI

TEST AUDIT NOTE

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(ref.memo No. 07 dated: 16/10/2014)

TAN No. 1

Subject: Stock Register (Consumables and non consumables)

During the test check of the stock registers (Consumables and non consumables) the following discrepancies have been noticed which may be rectified and compliance shown to audit:

1. **Physical verification:** As per Rule 192(1) and 192(2) of GFR stipulates that physical verification of the fixed assets (Non Consumables) and consumables items should be undertaken at least once in a year and the outcome of the verification recorded in the register.

On scrutiny of the registers for the audit period ,it has been observed that the physical verification of Non Consumables and consumables stock/goods has not been undertaken.

2 Non consumables items were shown issued/consumed and balance of such items reduced from the stock register. Such items can not be reduced until or unless these items have been declared condemn by the Competent Authority. The issue should be shown in the Distribution Column.

TAN No. 2

(Ref. memo No. 04 dated: 14/10/2014)

Subject: 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official how have rendered 18 Years of Service or are to be retired within in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard was notice that this has not been done in the case of the following employees:

S.No	Name & Designation of the Employee	Date of Birth	Date of appointment	Date of Retirement
1	Sh. Chitter sen ,chowkidar	07/01/60	03/07/81	31/01/2020
2.	Sh. Girish Chandra, UDC	22/08/80	07/04/80	31/08/2016
3.	Smt. Parkashl , Chowkidar	16/02/64	13/10/87	28/02/2024
4.	Smt. Sang mitra , care taker	03/04/58	26/10/95	30/04/2018
5.	Smt. Madhu , peon	03/10/62	27/03/91	31/10/2022
6.	Smt. Kirishna devi , cook	04/05/57	10/11/87	31/05/2017
7.	Smt. Vidya wati , caretaker	14/11/55	03/09/83	30/11/2015
8.	Smt. Vijay Kumar, Driver	29/10/63	22/11/92	30/10/2023

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit.

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TAN No. ()

(53) (Ref. memo No. 3 dated: 14/10/2014) (8) (17) 11C

Subject: Irregularities in maintaining Pay Bill Register under the audit period 2006-14.

During the test check of pay bill register the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that the entries in the PBR not checked,
2. Totalling for income tax purposes not carried out in PBR.
3. Numerous cutting & overwriting noticed in the PBR were not attested by the Competent Authority in any of the PBRs maintained by the office.
4. Details of Loan/advances/refunds etc. not recorded in many cases.
5. Information in the Upper columns of the PBR not filled i.e Address, Date of Joining, Pay Scale, Rate of Licence fee etc.
6. Past information from the LPCs of the employees who have been posted in this school are not noted in the PBR which is irregular.

Elucidate reasons for the aforesaid irregularities/non compliance of the rules on the subject. Further rectification of the above irregularities may be made and shown to the audit.

Akhurana
21.10.14
(A K KHURANA)
Inspecting Audit Officer
Audit Party No XVI

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Para 18

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PART II
Current Audit Report
(2014-15 TO 2018-19)

PARA 01: Irregularities in the maintenance of Jama Talashi Register and Cash Book

(Ref. Audit Memo No. 13 dated 26.04.2019 and old audit para No.1. 2006-2014)

During the scrutiny of Jama Talashi Register of Children Home for Girls -I for the period 2014-2019 it is revealed that as and when a child (age group 14-18 years) registered her entrance through police in this home, her belonging/case are to be deposited with Welfare Officer and they kept it with them and record those articles / cash in separate register against their name and date. Now the welfare Officers are depositing the cash amount of more than one thousand with cashier. As per manual these belonging /cash should be returned as and when the child left the home.

The audit has observed the following irregularities in the Jama Talashi Register maintained by different welfare officers and Jama Talashi cash book maintained by cashier

1. Jama Talashi Register and cash book are being maintained in a very casual manner.
2. The new cash book started w.e.f 28.07.2012 without any opening balance.
3. Cashier is also not maintaining cheque register of postal orders showing all the details.
4. Jama Talashi register for the period before 06.09.14 and cash book before 28.07.12 are not made available to the audit to ascertain the exact position of cash balance,

As pointed out by previous audit in the following cases the cash of those children who had already left, is still lying with the welfare officer, which should have been returned.

S No.	Name of Child	Date of entrance into home	Amount (in rupees)
1	Preeti	14/5/2007	50
2	Sarita	30/8/2007	70
3	Jyoti	20/1/2009	33
4	Bishangi	29/8/2009	100
5	Ritika	24/11/2009	100
6	Phoolwatii	25/11/2009	65
7	Julie	18/02/2010	810
8	Seema	18/02/2010	1350+ wrist watch
9	Madhu	18/02/2010	320
10	Zarina	18/02/2010	100
11	Urmila	18/02/2010	100
12	Aarti	20/05/2010	100
13	Jyoti	13/06/2010	200
14	Divya	18/9/2010	6620

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15	Rita Nayak	18/10/2010	5600
16	Pinky	22/11/2010	230
17	Diksha	30/05/2011	151
18	Rajkumari	30/05/2011	830
19	Rita Narwal	30/06/2011	1988
20	Seeta Kumari	20/06/2011	635
21	Pooja	9/9/2011	360
22	Kirti	01/05/2012	1642
23	Rinki	18/04/2012	4000
24	Afsara	16/6/2012	320
25	Basanti	22/08/2012	37188
26	Sunita	29/05/2013	750

Department has replied that they are tracing the concerned record and not in a position to settle the old audit query.


Hence the department is hereby advised to take immediate steps to trace out the registers immediately and compliance should be shown to audit..

PARA 02: Non-production of records.

(Ref. Record Memo dated 15.04.19, 16.04.19 & 24.04.2019)

The following records have not been produced to the audit during the previous audit period and current audit period as detailed below:

1. Jama Talashi Cash Book (audit period 1973-81 and (2006-07 to 2013-14)
2. News Paper and Library Account
3. Purchase files, quotation etc.
4. List of obsolete \condemned items.
5. Inspection reports.


 (B. VijayaLakshmi)
 AO/Internal Audit Officer
 Audit Party No. IV

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PART III TEST AUDIT NOTES
Current Audit Report
(2014-15 TO 2018-19)

TAN 01: Fidelity Bond.

(Ref. Audit Memo No.1 Dated: 16.04.2019)

As per Rule 275 of GFR, every Govt. Servant who actually handles the cash is required to furnish security and to execute a security bond, setting forth the conditions, under which Government will hold the security and may ultimately refund or appropriate it.

The department has handing the cash of inmates in the name of Jama Talashi Cash book and many officials are working as store incharges but none of them have submitted any security bond.

Department is hereby directed to get security bond to safeguard the Govt. Money/stores and may be shown to audit

TAN 02: Discrepancies in Service Books-reg.

(Ref. Audit Memo No.3 Dated: 22.04.2019)

During the test check of Service books, maintained by the O/o, Children Home for Girls No.1, Nirmal Chaya Complex, Jail Road, New Delhi.the following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1	Madhu	Peon

2. As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second

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copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

3 As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Dinesh Kr Singh	Superintendent	9/7/1999
2.	Neetu James*	LDC	9/2/1999
3.	Chitar Sen	Chowkidhar	3/7/1981
4.	Sarita Rani	Care Taker	24/2/1997
5.	Vijay kumar	Driver	22/10/1992
6.	Madhu	Peon	27/3/1991

*Initial appointment order entry was not signed by competent authority. Service book entries w.e.f. 01/04/2014 are not signed by any officer.

4. The service books of the MS. Neetu James, LDC, Vijay Kumar, Driver are found indent and shape badly, needs to be re-binded as the papers are loosely assembled. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

5. In the following cases, latest statutory forms i.e. DCRG, UTEGIS, nomination forms etc are not found in the service book of the officials. by the competent authority

S.NO.	Name (Ms/Mrs./Mr)	Designation
1	Sarita Rani**	Care Taker
2	Vijay Kumar	Driver

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** CCL prescribed Performa not found in the service book.

6. In the following cases unsigned entries/overwriting/ white fluid/cuttings are seen in service book/leave account, which need to be attested by the competent authority:-

S.No	Name (Ms/Mrs/Mr)	Designation
1	Dinesh Kr Singh	Superintendent
2	Neetu James*	LDC
3	Chitar Sen	Chowkidhar
4	Sarita Rani	Care Taker
5	Vijay kumar	Driver
6	Madhu	Peon

7. MACP Order on grant of Rs.1900/- in respect of Smt, Madhu, Peon is not found in her service book.

8.. Further, scrutiny of Service Books, it has also found that the Vol-II S/B bio data first page blank or not filled properly in most of the cases which is filled at the time of opening the Vol-II service book, the same should be filled properly with pasted colour photograph duly signed by the competent authority.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

TAN 03: Discrepancies In Pay Bill Register (PBR).

(Ref. Audit Memo No.5 Dated: 23.04.2019)

During test check of the PBR for the year 2014-18 maintained by the O/o Children Home for Girls No.I Nirmal Chaya Complex, Jail Road, New Delhi, the following shortcomings have been observed:-

1. All the mandatory columns of individual i.e. Pay scale, date of appointment, PAN number, GPF/NPS number, Address of govt. accommodation, rate of L.Fee etc., have not been filled up in any of the PBR during audit period.
2. Index not maintained properly alphabetically wise.
3. Abstract of pay bills has been prepared in the PBR but not checked & signed by the DDO.
4. Each and every entry made in the PBRs has not been checked and signed by the competent authority/DDO every month for its correctness.
5. Past information of the employees who have been transferred to/from this unit has not been recorded in the PBRs. The same should be recorded time to time and LPC pasted on that pages.

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6. Also, it is found that cuttings and overwriting has been done in PBRs, which is improper. This practice should be avoided in future. Fluid has also been used which is strictly prohibited
 7. Totalling of figures in respect of regular and contractual staff has not been done in any of the PBR for the purpose of calculation of Income tax which is mandatory.

These discrepancies may please be rectified and compliance be shown to audit.

TAN 04: Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.

(Ref. Audit Memo No.9 Dated: 24.04.2019)

During the test check of Stock Registers (Consumable/Non-Consumable) for the year 2014-18 maintained by the O/o Children Home for Girls No.I, Nirmal Chaya Complex, Jail Road, New Delhi, following shortcomings have been observed:-

1. Name of the Department/Institute and Financial Year is not recorded at the front side of the both Registers.
2. Page Counting Certificate has not been recorded on the first page of both registers which should be duly counter signed by the competent authority.
3. Rule 213(1)(2) and (3) of GFR, 2017 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done during the audit period as required under GFR Rules 213(1). Moreover, no entry has been made after 11.07.2018.
4. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed in few items, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated. (Consumable Register)
5. In non-consumable register balance shown after reducing the issuing articles which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
6. Article 'Calculator' and 'Pen Drive' have been recorded in consumable register at page No. 37 and Page No. 75 respectively, which should be entered in Non-consumable register.
7. Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets

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Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

10. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts

.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8

These discrepancies may please be rectified and compliance be shown to audit.

B. Vijaya Lakshmi

**(B. Vijaya Lakshmi)
AO/Internal Audit Officer
Audit Party No. IV**

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PART - II
Current Audit Report

Para-01

Ref: Memo No. 13, Dated: 26.08.2022

Subject : Non procurement of goods and services through GeM (Government e-Marketplace) by the department in terms of Rule 149 of GFR 2017.

The procurement of Goods and Services by Departments is mandatory for all those Goods or Services which are available on GeM in terms of FD'S OM dated 26.04.2017 and the departments were asked to follow the prescribed procedure as laid down in Rule 149 of GFR. Further Controller of Accounts, Principal Accounts Office vide letter No.F.5(02)/2016/T-1/Pr. A.O./Pt. File/2039-2141 dated 28.08.2017 advised all HOO/ DDOs to submit a certificate along with payment bills to PAO's to the effect that the goods and services available in GeM have been procured after 01.06.2017 through the said platform.

However, during the test check of Vouchers and other allied records of Children Home for Girls-I, it was observed that various types of goods and services were not being procured through GeM and also purchases made from Kendriya Bhandar till 20/5/21 without following codal formalities till and splitting of bills are also found in the following mentioned bills:-

SL. NO.	DATE	BILL NUMBER	AMOUNT
1.	08.06.2019	1B21200000020	85385
2.	08.06.2019	1B21200000019	78593
3.	08.06.2019	1B21200000016	94500
4.	08.06.2019	1B21200000017	94500
5.	08.06.2019	1B21200000015	94500
6.	08.06.2019	1B21200000018	55944
7.	30.08.2019	1B21200000348	92930
8.	28.08.2019	1B21200000328	98438
9.	27.08.2019	1B21200000337	25300
10.	28.11.2019	1B21200000534	94500
11.	28.11.2019	1B21200000535	94500
12.	28.11.2019	1B21200000533	94500
13.	27.08.2019	1B21200000332	96444
14.	02.11.2019	1B21200000560	83475
15.	28.11.2019	1B21200000531	18144
16.	28.11.2019	1B21200000532	78297
17.	13.04.2019	SI900159	42755

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18.	18.04.2019	3C10250000162	22604
19.	18.04.2019	3C10250000163	10969
20.	16.05.2019	SI900949	38443
21.	19.06.2019	3C10250000572	24522
22.	19.06.2019	3C10250000573	24680
23.	19.06.2019	3C1025000057	23284
24.	11.07.2019	3C10250000721	15998
25.	13.08.2019	IB21200000266	13114
26.	12.09.2019	3C10250001108	17433
27.	17.09.2019	IB21200000394	51330
28.	26.07.2019	IB21200000186	26837.92
29.	25.10.2019	3C10252201354	12751
30.	03.12.2019	3C10250001592	24651
31.	03.12.2019	3C10250001593	15572
32.	03.12.2019	3C10250001593	12474
33.	17.01.2020	IB21200000811	32025
34.	17.01.2020	IB21200000810	64050
35.	11.01.2020	IB21200000784	42371
36.	17.01.2020	IB21200000809	22050
37.	11.01.2020	IB21200000782	97571
38.	11.01.2020	IB21200000783	94500
39.	11.01.2020	IB21200000786	99225
40.	18.01.2020	IB21200000819	80010
41.	18.01.2020	IB21200000820	80010
42.	11.01.2020	IB21200000781	94500
43.	11.01.2020	IB21200000785	99068
44.	29.05.2020	4C10250000333	117379.84
45.	29.05.2020	4C10250000335	22770
46.	31.10.2020	4C1025000962	37748.70
47.	05.12.2020	4C10250001105	29407
48.	28.10.2020	4C10250000950	74777
49.	05.09.2020	4C10250000719	21082.05
50.	05.09.2020	20022BB000040	78188
51.	05.11.2020	4C10250000984	22869
52.	10.12.2020	20022BB0000104	99225
53.	10.12.2020	20022BB0000105	99729
54.	10.12.2020	20022BB0000106	48037.50
55.	10.12.2020	20022BB0000107	74340
56.	01.12.2020	4C10250001063	68745.60
57.	05.12.2020	4C10250001100	7722
58.	09.12.2020	4C10250001116	1980
59.	15.12.2020	4C10250001137	4653
60.	13.02.2021	20022BB000135	56175
61.	13.02.2021	20022BB000137	58640
62.	15.02.2021	4C10250001490	7187
63.	14.02.2021	4010630040628	185
64.	21.02.2021	4010630041304	185

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Vijay Kumar

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65.	05.02.2021	4010630042639	185
66.	09.03.2021	4C10250001677	126708.12
67.	10.03.2021	4C10250001687	65389.50
68. N	15.03.2021	4C10250001717	4752
69. e	19.05.2021	5C10250000335	88910
70. N	20.05.2021	5C10250000338	1180

Needful may be done and the expenditure may be regularized from the competent authority under intimation to audit.

Para-02

Ref: Memo No. 01, Dated: 18.08.2022

The following records have not been produced to the audit the same may be shown to next audit.:-

- 1.Purchase files
2. Quotations files
- 3.List of obsolete items
- 4.Inspection reports.

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IAO-03

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IAO-3

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TEST AUDIT NOTE

TAN-01

Ref: Audit memo no. 3, Dated:-24.08.2022

Sub: Non furnishing of Fidelity / Security Bond

As per General Finance Rule 275, every Government employee who actually handles cash or stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it.

The amount of security to be obtained from a Government servant shall be determined on the basis of actual cash / stores handled which shall not include account payee cheques and drafts. In cases, where the security is furnished in the form of cash, the security bond should be executed in Form GFR 30 and, in cases where security is furnished in the form of a Fidelity Bond in GFR 34, the security bond should be executed in Form GFR 31.

However, it was noticed that there was substantial amount of stores was handled in the office of Observation Home for Girls-cum-Children Home for Girl-II, Jail Road, New Delhi but no Fidelity Bond or Security, as required under the provision of GFR for handling the Stores, had been obtained from the staff engaged for Handling of Stores .Necessary action be taken under intimation to audit.

TAN-02

Ref: Audit memo no. 4, Dated : 24.08.2022

Sub: - Pay Bill Registers

During the test check of Pay Bill Registers of Observation Home for Girls-cum-Children Home for Girl-I, Jail Road, New Delhi, for the period 2014-19, following irregularities have been noticed:-

1. Alphabetical index not maintained.
2. Complete salary details of many employees were not entered in PBR.

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3. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales Basic pay, ,address of government accommodation etc were not written in any PBR's.
4. Numerous cutting and overwriting/using of white fluid were also noticed in the PBRs which need to be attested by DDO.
5. Monthly entries in PBR's (Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness, which is irregular
6. GAR-18-Abstract Pay Bill – has not been maintained. It should be maintained and entries must be attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 is required to be maintained whenever needed.Necessary action be taken under intimation to audit.

TAN-03

Ref: Audit memo no. 5, Dated: 24.08.2022

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers maintained by Observation Home for Girls-cum-Children Home for Girls-I, Jail Road, New Delhi. for the audit period 2014-19, following shortcomings have been observed:

1. Page counting certificate has not been recorded on the first of the any of the register.
2. **Cutting and Overwritings-** There are number of cutting and overwriting in the Bill register, But these cuttings, over-writings and using of white fluid have not been attested by the DDO, which is irregular. For example bill Sl. No. 178,179 dated 21.03.2017,Bill No.62 dated 04/07/2017, bill No71 dated 31.07.2017, Bill No. 142 dated 18.12.2017 bill No.149 dated 30.01.2018Entries in Bill register not signed by DDO.
3. **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.
4. **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. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.

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5. **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. Necessary action be taken under intimation to audit.

TAN-04

Ref: Audit memo no. 6, Dated: 25.08.2022

Subject: Irregularities in Postage Stamp Register.

1. **Incorrect format of the register:-** As per Para 90(1) of the MOP2003- The dispatcher will maintain an account of the postage stamp in the form given in Appendix 18 and the format specified Appendix 18 is as under:-

Date	Value of Stamp			Balance at close of the day (Col.2+3-4)	Signature of	
	In the hand	Received during the day	Use during the day		Dispatcher	Officer in charge
1	2	3	4	5	6	7

Non verification of daily entries as per para 90(2) of the MOP-2003:-

The senior officer will check the entries made in the register daily and append his dated signature in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post but no such surprise has ever been conducted in the past. No any such record is being maintained it has to be maintained properly and should be shown to next audit. Necessary action be taken under intimation to audit.

TAN-05

Ref: Audit memo no. 7, Dated: 25.08.2022

Subject:-Shortcomings in Property Register

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

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Vijay Kumar

- 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) Page counting certificate is not found on first page of register.
- 4) Various cutting/fluid used is not found attested by the HOO. Necessary action be taken under intimation to audit.

TAN-06

Ref: Audit memo no. 8, Dated:- 25.08.2022

Subject:- Shortcomings in Stock Registers (Consumable / Non consumable)

During the test check of Consumable / Non consumable stock registers of Home for Girls , Nirmal Chhaya Complex, Jail Road, New Delhi, the following irregularities have been noticed:-

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) Various cutting/fluid used is not found attested by the HOO. Necessary action be taken under intimation to audit.

TAN-07

Ref: Audit Memo No -09, Dated : 26.08.2022

Subject:- Improper maintenance of Service Books.

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SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) **Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement :**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of the teachers/officials after verification of service from the concerned PAO.

(4) **Entry of Aadhar Number in Service Book.**

Entry of Aadhaar Number has not been made in the service book in some of the case of officials as per instructions circulated by the Pr. Secretary(Finance), Finance Deptt., GNCT of Delhi vide No. F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the PAO to mention the details of Aadhaar Number in Pension Payment Orders.

(5) **Service verification/ Nomination Forms** In some of the cases of it is found that service verification and nomination forms has not been attached/signed by HOS. Necessary action be taken under intimation to audit.

TAN-08

Ref: Audit Memo No -11, Dated:- 26.08.2022

Sub: - Shortcomings while allowing Income Tax rebate

During the test check of Form 16 of Officers/Officials working for the Audit Period, following Discrepancies have been noticed which are as under: -

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- I. An undertaking from the Officer/ Official that the details of rebate claimed for the financial year would not be claimed by any of his/her family members and the amount will be debited from him/her account was not found.
- II. Rent agreement was not found while claiming rebate under HRA.
- III. Final Certificate of principal and interest deducted in r/o Home Loan is not found attached. Necessary action be taken under intimation to audit.

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V. Kapoor
IAO-03

(VIPUL KAPOOR)