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

**Internal Audit Report of  
Children Home for Girls-II, Jail Road, New Delhi for the period from  
2019-2020 to 2021-2022.**

**INTRODUCTION**

The internal audit on the accounts of **Children Home for Girls-II, Jail Road, New Delhi**, DDO Code 098032 for the period 2019-2020 to to 2021-22 was conducted by field Audit Party No. XXXII comprising of Sh.Anand Gupta, IAO (On medical leave from 27/04/2022 to till date) & Mrs. Dheeraj Kapoor, AAO(On EL from 25/04/2022 to 29/04/2022). The audit was conducted during 21/04/2022 to 06/05/2022 (Total working days 07)

**GENERAL SET UP AND ACTIVITIES**

The **Children Home for Girls-II, Jail Road, New Delhi** is working under the provisions of JJ Act.,2009 with an objective of providing shelter, long term rehabilitations 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 0-14 years.

**Aims & objectives of the Institution**

It aims:-

1. To provide shelter, boarding and lodging facilities to minor girls in need of care and protection.
2. To facilitate rehabilitation of the resident girls and their re-integration into the mainstream of the society.
3. Re-uniting the children who got separated from their families.
4. Repatriation of girls to their native states.

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- 5. To provide all services for betterment and well neing of the resident girls as per guidelines of Juvenile Justice(Care & Protection) Act.

The following officers/officials have held the charge of the respective posts as listed below:-

**Head of Office/DDO**

S.No	Name	Designation	Period
1	Ms.Anjela Singh	Supdt.	01.04.2019 to till date

**Cashier**

S.No	Name	Designation	Period
1.	Sh.Sushant Gill	Jr.Assistant	01.04.2019 to till date

**Vacancy statement**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	Nil	Nil	Nil
2.	Group B	04	02	02
3.	Group C	13	05	08
	<b>Total</b>	<b>17</b>	<b>07</b>	<b>10</b>

**BUDGET DETAILS**

**Non-Plan Scheme**

Years	Allotment (in Rs.)	Actual Expenditure (In Rs.)	Balance (in Rs.)
2019-2020	1,18,12,000	1,04,03,975	14,08,025
2020-2021	1,10,50,000	1,04,05,630	6,44,370
2021-2022	1,18,75,000	1,13,78,790	4,96,210

**Plan Scheme**

Years	Allotment (In Rs.)	Actual Expenditure (in Rs.)	Balance (in Rs.)
2019-2020	30,00,000	29,11,970	88,030
2020-2021	30,00,000	27,66,906	2,33,094
2021-2022	20,50,000	10,89,962	9,60,038



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**STATUTORY AUDIT**

AGCR audit has been done till 2015-16 in r/o Children Home for Girls-II, Jail Road, New Delhi.

**MAINTENANCE OF RECORD**

The maintenance of records of Children Home for Girls-II, Jail Road, New Delhi for the period 2019-2020 to 2021-2022 was found satisfactory, subject to observations made in current audit report.

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

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**Old Audit Report Part – I**

There were 10 outstanding objections on the accounts of O/o Children Home for Girls-II, Jail Road, New Delhi for the period 2012-2019, with recovery of Rs.338107/- out of which 01 para partially settled with the recovery of Rs.32463/- & 01 taken as fresh Now, there are 09 paras outstanding with recovery of Rs.305644/-

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	1997-2001	03	01 taken as fresh	08 taken as fresh	02(4,7)
2.	2001-2006	02	-	-	02(1,2)
3.	2006-2014	03	-	-	03(2,4,5)
4.	2014-2019	02	01 Partially settld	01 partially settled	02(1,2)
	Total	10	01	01	09

**DETAILS OF OLD RECOVERY :**

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1..	2001-2006	Rs. 13811/-	-	Rs. 13811/-(Para No.1 Rs.13811/-)
2.	2006-2014	Rs.280367/-	-	Rs.280367/-(Para No.2 )
3.	2014-2019	Rs. 43929/-	Rs.32463/-	Rs.11466/-(Para No.1)
	TOTAL	Rs.338107/-	Rs.32463/-	Rs.305644/-

  
Inspecting Audit Officer  
Audit Party No. XXXII

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**Current Audit Report**  
**(Part-II)**  
**( 2019-2020 TO 2021-2022)**

During the course of current audit, 07 audit memos including 01 Record Memo, highlighting various irregularities & recoveries to the tune of Rs. 2280/- were issued. On the basis of compliance shown by the Home, 01 memo have been settled. Remaining 06 memos have been converted to 02 Para & 04 TAN with recovery of Rs. 2280/-.

**Details of current recovery ( 2019-2021):**

<b>Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (in Rs.)</b>	<b>Balance (in Rs.)</b>
4	Rs.2280/-	-	2280/-
<b>Total</b>	<b>Rs.2280/-</b>	-	<b>2280/-</b>

The internal audit report has been prepared on the basis of information furnished and records made available by the Home. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

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

PART - I

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~~PARA No 1~~ Para no 1 PARA no 1

Audit Memo No. 10  
Dated 5-7-2001

License fee.

During the course of audit, it has been observed that Smt. Manju Vaishney, Sdmt. residing in Govt. accommodation within the Nirmal Ashraya complex without paying any licence fee, which is illegal.

It may be clarified to audit under which orders she was allowed not to pay licence fee, otherwise licence fee may be fixed with the constitution of Land & Building department or Director Social Welfare and recovery of licence fee be made from her w.e.f. date of allotment to upto date under intimation to audit.

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PARA No 2 PARA No 2

Audit memo No 8  
Dated 01/7/2001

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Sub: Service Book

During the course of the check of Service Books made available to audit, the following discrepancies were noticed which needs to be rectified and noted for future compliance under intimations to audit.

(b) It has also been observed that the entries of medically fit / Chronically <sup>ill</sup> antecedents were not found recorded in the <sup>Service Book</sup> following cases. As per FR-SR every person should be medically fit and Chronically antecedent should also be verified by the competent authority before their appointment in to Govt. Service. The entries thereof must be recorded in the Service Book of the employees:-

1) ~~Smt. Suresh Bala et.~~

2) ~~Indrapreet Kaur, NO.~~

- Medical verification of Chronically antecedents  
- do -  
PS

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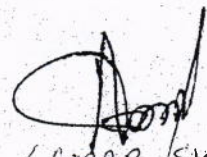
Page No. ~~8~~ PAR No 3  
(Ref. memo No. 1 dt 26-6-2001)

NON PRODUCTION OF RECORDS

The undermentioned records have not been produced to audit :-

1. Spome information in respect of all staff members. (S)
2. ~~Jassa Talanti Cash Book. Already taken in Para 5 U~~
3. LTC Advance register
4. Long Term/short Term Advance register
5. TR-5 Stock Register.
6. Undisbursed Pay & Allowances Register.
7. GPF Blood Sheet ✓
8. Liveies Issue Register
9. Contingent Control Register.

taken on from  
Ajji  
CHHEERAS KAPOOR  
AHO

  
(AMAR SINGH)  
I.A.O.  
Party No. VI



Para no 4

Para no 8

Part - II

(Current audit report)

15 17

3) Sub:- Income Tax amounting to Rs 13,811,

During the scrutiny of Income Tax calculation sheets and connected records of Children Home for Girls-II, Nirwal Chhaya, Jail Road, Haridwar, ND, for the audit period 2002-03 to 2005-06, following discrepancies were noticed. Necessary recoveries may be made from the officer/official concerned after due verification and under intimation to Audit 2004-05.

Smt. Harsh Sareen W.D.

<u>Gross Income</u>	Rs. 248671 -	<u>Saving</u>
Less SD	30000 -	GPF 36000 -
Less Pro relief	218671 -	GIS 360 -
	508 -	HC 11524 -
<u>Total Taxable Income</u>	<u>218163 -</u>	<u>47884 -</u>
Tax	Rs 39448 -	Rebate 7182 -
Less Rebate up to 88	Rs 7182 -	
Less Rebate to Woman	32266 -	
	5000 -	
<u>Income Tax</u>	<u>27266 -</u>	
Surcharge @ 2%	545 -	
	27811 -	
Tax recovered	14000 -	
<u>Income Tax to be recovered</u>	<u>13811 -</u>	
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found <sup>that</sup> the DDO/HOO responsible has not deducted the Income Tax from the salary of the official. The Income Tax may be recovered from the official and deposited in the Govt. account under the intimation to Audit.)

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PARANOS  
PARANOS

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Para No 2

Sub: - Fidelity Bond

While auditing the records of CHG II, Nirmal Chhaya Tail Road, Hari Nagar, New Delhi for the year 2002-03 to 2005-06, it has been noticed that the Fidelity Bond as required under GFR-270 has not been submitted by the cashier.

It is requested that the Fidelity Bond / Guarantee Bond may be obtained from the insurance company in the public interest, to avoid any risk of Govt money.

Form of Security Bond in Form of Rs may be obtained from the Govt Servant handling cash under GFR-276.

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**PART - II**  
**CURRENT AUDIT REPORT**  
**(2006-07 TO 2013-14)**

Para (6)  
PARA No 8

Para no 1

(Ref memo no. 6 & 8 dt. 23.06.14)

**Sub. Recovery of Rs. 6326/- towards Transport Allowance & L.Fee**

**1. Recovery of Transport Allowance amounting to Rs. 5680/-**

As per rule transport allowance is not admissible to the employees during absence from duty for a full calendar month due to leave/tour/training, etc. if the absence covers more than one month, it will not be admissible for calendar month(s) wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for full month.

During test audit of CHG-II it has been found that Mrs. Sonia Devi was on leave for more than one month, but during scrutiny of PBR it has been found that during her leave period Transport Allowance have been paid her, and further no recovery of TA has been made from her salary, for the leave period (calendar month).

Submitted by  
URMILA KAPUR  
2/7/14  
Party no. 11

Sl. No	Name of the official	Period of leave	Recovery of TA	Total Recovery
01	Mrs. Sonia Devi, Aya	20.01.08 to 19.04.09	100x7 = 700 696x4 = 2784 732x3 = 2196	5680.00
	Total			5680.00

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Department is requested to recover the overpayment of Transport Allowance from Mrs. Sonia Devi, Aya.

**2. Recovery of License Fee amounting to Rs. 646/-**

The rates of license fee of Govt. accommodation of different categories were revised w.e.f. July 2010 by the Directorate of Estate. As per record Mrs. Sonia Devi, Aya is residing in Govt. accommodation and the license fee of her accommodation was revised to Rs. 115/- pm, but it has been found that only Rs. 96/- per month were deducted from her salary upto April 2013 instead of Rs. 115/-.

Party/assess

An amount of Rs. 646/- for the period from July 2010 to April 2013 may be recovered from her.

Submitted by  
URMILA KAPUR  
2/7/14  
Party no. 11

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Para No. 2

PARA No. 2

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(Ref Memo No. 11 dt. 28.06.14)

**Sub. Irregular payment 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" innately for the period of one year w.e.f. 01.07.2009 and extended up-to 31.03.2014. Copy of the extension from 01.2013 to 30.08.2013 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 30.06.10) department has paid monthly bill amounting to Rs. 2,80,367/- on account of salary to teachers, cost of notebooks and cost of pen, pencils, chalks, duster etc., when as per clause 7(a) the grant was to be released by the Government even then the payment has been made from the budget of CHG-II, 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 30.08.2013 has not been provided to audit.) **The bills paid amounting to Rs. 280367/- to the NGO during 2009-10 irregular the amount may be recovered from him, as the copy of the MOU for the period from 01.07.10 to 30.08.13 has not been provided and if the clause was same during next years the paid bill**

(ref Memo no. 7 dt. 23.06.14)

Para No. 3

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

Children who are abandoned, relinquished, neglected or missing and are in need of care and protection in the age group of 0-12 years are kept in this home and their valuables like cash or other items are kept in the safe custody after entering in the register, under the supervision of welfare officer and the superintendent. But during audit it has been found that no cash book has been maintained by the department even observations made in the last audit also, only a Jama Talashi register is being maintained and has been provided to audit. While scrutiny it has been observed that no proper entries have been made in the register, all the items like cash, yellow items, white items, watches, mobile etc are entered in one column and items recovered are not verified by the welfare officer not counter signed/verified by the superintendent/HOO, further at the time of restoration of the child, the money or other item which was recovered from her has to be returned to the child, but it has been found that in the following cases the child has been restored but the cash and the items which were recovered has not been handed over to her and not deposited in the Govt. account. Record on which date the below mentioned items was received not provided to audit.

Sl. No .	Name of the child	Cash	Other Items
01	Sund	20.00	-
02	Pinki	210.00	-
03	Noomi	15.00	-
04	Laxmi	-	One wrist watch
05	Priya	100.00	-
06	Suzato	14.00	-
07	Seema	18.00	-
08	Pinki	-	One wrist watch
09	Yashmi	21.00	-
10	Jyoti/Bharti	40.00	-
11	Robina	40.00	-
12	Seema	-	One pair of silver anklet
13	Uma	40.00	-
14	Samsun	27.00	-
15	Tulsi	354.00	-
16	Roshni/Ishrat/Susbna	90.00	-
17	Arti	40.00	-
18	Amina	50.00	-
19	Jyoti	05.00	-
20	Nikhad	20.00	-
21	Afsana	181.00	-
22	Radha	20.00	-
	Total	1240.00	Two wrist watch and one silver anklet

*Handwritten notes on the table:*  
- "Total" written vertically next to row 11.  
- "CURMILA" written across rows 10-12.  
- "24/5/19" written near row 10.  
- "24/5/19" written near row 11.  
- "24/5/19" written near row 12.  
- "24/5/19" written near row 13.  
- "24/5/19" written near row 14.  
- "24/5/19" written near row 15.  
- "24/5/19" written near row 16.  
- "24/5/19" written near row 17.  
- "24/5/19" written near row 18.  
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- "24/5/19" written near row 22.

(14) (10)

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. 4

~~PARA No. 4~~

(Ref Memo No. 12 dt. 28.06.14)

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**Sub. Discrepancies found in liveries store**

The stock registers of liveries store test audited and following discrepancies have been noticed

**Sameej**

1. As on 28.06.09 the balance of sameej was 29 out of which 17 were issued on the same day leaving the balance 17 instead of 12.
2. As on 23.02.11 the balance of Sameej was 52 (page 34) out of which 14 were issued on 05.03.11 leaving the balance 42 instead of 38 difference of 04 sameej.
3. As on 13.09.12 the balance of Sameej was 19 and 82 were purchased on 28.09.12 the balance should have been 101 but itaken 89, there is shortage of 12 Sameej.
4. As on 09.05.13 the balance of sameej was 113 (page 115) out of which 03 were issued on 13.05.13, leaving the 100 instead of 110. There is a shortage of 10 sameej.

**Bra.**

1. As on 24.01.13 the balance of Bra was 142 out of which 02 bra were issued on 13.02.13 leaving the balance 148 instead of 140, there is a difference of 08 bra.
2. As on 13.05.13 the balance of the Bra was 112 (Page 151) out of which 02 were issued on 17.05.13 leaving a balance 100 instead of 110 bra. There is a shortage of 10 Bra.
3. As on 05.09.13 the balance of Bra was 44 out of which 04 were issued the balance has been taken 42 instead of 40 which is incorrect.

**Panty**

1. As on 16.07.12 the balance of panty was 412 (page 30) out of which 02 were issued on 25.08.12 leaving a balance 412 instead of 410 which is incorrect.
2. As on 20.11.13 the balance of panty was 14 (page 119) and panty were purchased on 13.01.14, the balance should have been 114 but taken it as 140. This is incorrect.

**Under wear**

1. As on 19.05.08 the balance of underwear was 11 and 100 underwear were more purchased on 24.07.08 the balance should have been 111 but it has been taken 77 which is incorrect.
2. As on 07.09.11 the balance of underwear was 25 and 100 more were purchased on 11.08.11 the balance shown 124 instead of 125.

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3. As on 27.01.12 the balance of underwear was 348 (page 29) out of which 10 were issued on the same day leaving the balance 238 instead of 338 there is shortage of 100 underwear.

### Pajama

1. As on 09.01.09 the balance of the payjama was 06 and 26 more were purchased on 12.02.09 and the balance should have been 32 but it has been taken as 26 there is a shortage of 06 payjama.

### Garam Pajami

1. As on 07.01.13 the balance of Garam Pajami was 41 out of which 42 were issued and leaving the balance one, which is impossible.

### Socks (school uniform)

1. As on 31.10.09 the balance of socks was 200 pair out of which 17 pairs were issued on the same day leaving a balance of 147 instead of 183, which is incorrect.

### Woolen Cap

1. As on 05.01.09 the balance of woolen cap was 07 and 40 more caps were purchased on 19.10.10 the balance should have been 47 but it has been taken 40, which is incorrect.

### School Uniform

1. As on 06.03.10 the balance of Skrit Koti, school belt and sock was 30 each, as per stock register these items have not been issued to the children.


### Readymade Kurta Payjame

1. As on 23.09.10 the balance of Kurta Payjama was 125 out of which 117 were issued on 24.09.10 leaving a balance NIL instead of 08 sets of Kurta Payjama.

### Readymade Suit

1. As on 27.03.12 the balance of readymade suit was 115 (page 109) out of which 05 suits were issued on 15.05.12 leaving a balance 100 instead of 110 difference of 10 suits.

Further it has been found that no physical verification has been done. Reasons for shortage/excess of store and how it has been adjusted may be examined.





Para No. 5

PARA No. 5

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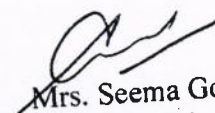
(Ref Memo No. 9 dt 25.06.14)

**Sub. Non observation of codal formalities while Purchasing medicines from open market**

During test audit of CHG-II it has been observed the ill inmates of the home were taken to medical care unit or to the Deen Dayal Hospital for treatment and the necessary medicines prescribed by the doctor and not available in the MCU/Hospital were purchased from M/s. Gandhi Medicos (opposite DDU Hospital) an open market chemist. While scrutiny the record it has been found that during 2013-14 medicines worth Rs. 120337/- were purchased from M/s. Gandhi Medicos and observed that no discount has been given by the chemist, whereas 10% to 20% discount on medicines is available in the open market.

It has also been found that no codal formalities have been completed to appoint the local chemist, if the codal formalities as per GFR have been observed the department could have got a discount on the medicines and saved Govt. money.

Further it is suggested that before finalizing the local chemist codal formalities may be completed to get maximum discount or the medicines may be purchased from Kendriya Bhandar medicine outlet in DDU Hospital.

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

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

**Para No.1. (Ref. Audit Memo No. 10 Dated 22.05.2019)**

**Sub :- Excess Payment made to Contractual Staff.**

The remuneration of the contractual staff has been revised, w.e.f. 16.08.2016 vide order no.F.6(10)/WO/Admn./2010-11/37856-66 dated:20.02.2017 issued by Deputy Director(Admn.).In implementation of this order, the remuneration for the month of February, 2017 was paid as per revised Pay Scale. On scrutiny of the record as per PBR and Pay bill it has been observed that while making the payment of arrear w.e.f. 16th August, 2016 the payment was made up to 28th February, 2017, which resulted the excess payment of one month, as per details given below.

S.No	Name of official	Period	Payment Made	Payment to be made	Excess Payment to be recovered
1	Smt. Paramjeet Kaur, Staff Nurse	Feb., 2017	36108	30375	5733
2	Ms. Naz Mahendi, W.O.	Feb., 2017	36108	30375	5733
3	Sh Ishwar Chand, W.O.	Feb., 2017	36108	30375	5733
4.	Sh. Manita, House Mother	Feb., 2017	26010	17100	8910
5	Ms. Mili Kumari, House mother	Feb., 2017	26010	17100	8910
6	Ms. Mamta, House Mother	Feb., 2017	26010	17100	8910
TOTAL					43929

Settled

ols

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Settled

Settled

Settled

Necessary steps should be taken to recover the undue amount for Rs. 43929/- from the above mentioned employee under intimation to audit.

Recover Rs. 43929/-  
Bul. No. 11466/-

Partially Settled  
Aho-1  
(DHEER KJ KAPOR)  
AHO

Qusike

**Sub: Irregularities in Jama Talashi register and Non-maintainance of Cash Book.**

Children who are abandoned, relinquished, neglected or missing and are in need of care and protection in the age group of 0-12 years are kept in this home and their valuable like cash or other items are kept in the safe custody after entering in the register, under the supervision of welfare officer and the superintendent. But during audit it has been found that no cash book has been maintained by the department even observations made in the last audit also, only a Jama Talashi register is being maintained and has been provided to audit. While scrutiny it has been observed that no proper entries have been made in the register, all the items like cash, yellow items, white items, watches, mobile etc are entered in one column and items recovered are not verified by the welfare officer not counter signed/verified by the superintendent/HOO, further at time of restoration of the child, the money or other item which was recovered from her has to be returned to the child, but it has been found that in the following cases the child has been restored but the cash and the items which were recovered has not been handed over to her and not deposited in the Govt. account. Record on which date the below mentioned items was received not provided to audit. The same observation was made by previous audit for the period 2006-20014 as para No. 3 and taken as fresh in the current audit. The detail of the same for the period 2006-2019 is under:-

Sl. No.	Name of the child	Date of Admission	Cash	Other items
1	Sund		20/-	
2	Pinki		210/-	
3	Noomi		15/-	
4	Laxmi			One Wrist watch
5	Priya		100/-	-
6	Suzato		14/-	-
7	Seema		18/-	
8	Pinki			One Wrist Watch
9	Yashmi		21/-	
10	Jyoti/Bhar t		40/-	
11	Robina		20/-	
12	Seema			One Pair of silver anklet
13	Uma		40/-	
14	Samsun		27/-	
15	Tulsi		354/-	

*Amite*

16	Roshni/Ishrat/Susbna		90/-	
17	Arti		40/-	
18	Amina		50/-	
19	Jyoti		05/-	
20	Nikhad		20/-	
21	Afsana		181/-	
22	Radha		20/-	
23	Muskan	05.07.2015	32/-	--
24	Veero	24.05.2016	85/-	--
25	Mamta	28.10.2016	10/-	Nakli Mangal utra, One pair of Bichwa
26	Mohini	26.01.2017	6/-	
27	Nisha	22.03.2019	34/-	
		<b>Total</b>	<b>1407/-</b>	

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 signed by the competent authority, and a cash book may also be prepared.

*Urmila*  
24/5/19  
(URMILA KAPOOR)  
IAO Party No. XII

(8) (4)

**TEST AUDIT NOTE**  
**PART-III**

**Tan No.1. (Ref. Audit Memo No.04 Dated :20.05.2019)**

**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 No.2 (Ref. Audit Memo No.05 Dated: 20.05.2019)**

**Sub: - Pay Bill Registers**

During the test check of Pay Bill Registers of Observation Home for Girls-cum-Children Home for Girl-II, Jail Road, New Delh, 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. For example Sh. Rahul Kant, Welfare office for the period 2018-19, Ms. Sonia Devi, Aya etc. due to which calculations w.r.t. Income Tax etc could not be scrutinized.
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.

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6. Numerous cutting and overwriting/using of white fluid were also noticed in the PBRs which needs to be attested by DDO.
  7. 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. Checker's initial are required to be done in prescribed column No.38 of PBR from the period 2014-15 to 2016-17..
  8. GAR-18-Abstract Pay Bill – has not been maintained w.e.f. Feb.,2015 to till date. It should be maintained and entries must be attested /verified by the D.D.O. for its correctness.
  9. 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 may be taken to rectify the same under intimation to audit.  
**Tan No.3 (Ref. Audit Memo No. 07 Dated :21.05.2019)**

**Subject: Shortcomings in Bill Register**

On scrutiny of Bill Registers maintained by Observation Home for Girls-cum-Children Home for Girls-II, 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 30.01.2018 Entries 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.
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 steps should be taken to rectify the same at the earliest possible under intimation to audit.

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Tan No.4 (Ref. Audit Memo No. 09 Dated: 25.05.2019)

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**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

2. **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.

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

Tan No.5 (Ref. Audit Memo No. 13 Dated: 23.05.2019)

**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-II, it was observed that various types of goods and services were not being procured through GeM.

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

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Tan No.6 (Ref. Audit Memo No. 14 Dated: 23.05.2019)

Subject: Shortcomings in Property Register

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

- 1) Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken for the audit period. Annual physical verification of all stores should be carried out at least once in very year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2) The balance of items has not been maintained in a proper manner in the stock register.
- 3) Various entries regarding issue of items made in the register are without the attestation of the incharge/officer. For eg. Page-03,07,13,15,21.

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

Tan No.7 (Ref. Audit Memo No. 15 Dated: 24.05.2019)

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

During the test check of Consumable / Non consumable stock registers of Home for able and disabled & diseased female beggars, 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) Page counting certificate has not been done.
- 3) Alphabetical index not maintained.
- 4) Various entries made in the register are without the attestation of the incharge/officer.

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

*Urmita*  
24/5/19  
(URMILA KAPOOR)  
IAO Party No. XII



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## CURRENT AUDIT REPORT

(2019-2020 to 2021-2022)

**PARA No.1(Ref.Audit Memo No.2 Dated 22/04/2022)**

**Sub: Contigent vouchers**

**Children Home for Girls-II** is situated at Nirmal Chhaya Complex where three Homes are running in same premises. On test check of contingent bills in r/o **Children Home for Girls-II**, it has been observed that this office has made payment of some vouchers pertaining to other homes i.e.CHG-IV, which is irregular. Some instances are given below:-

S.No.	CB No.	Invoice No	Amount
1.	64 dt.26/02/2022	3723 dt.28/06/2021	Rs.120/-
2.	64 dt.26/02/2022	3755 dt/04/10/2021	Rs.150/-

The above expenditure may be regularized from the concerned Administrative Department under intimation to audit.

**PARA No.2 (Ref.Audit Memo No.4 Dated 22/04/2022)**

**Sub: Short recovery towards UTGEIS**

On scrutiny of record, it has been observed that short recovery towards UTGEIS is being made from Sh. Rahul Kunt, Welfare Officer as per details below:-

S.No.	Name of Officer	UTGEIS deducted	UTGEIS due	Difference
1.	Sh.Rahul Kunt from Jan.,16 to April,2022	Rs.30/-	Rs.60/-	Rs.2280/-for 76 months

An amount of Rs.2280/-may be recovered from the official concerned and deposited in Govt. Account under intimation to audit.

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PARA No.3 (Ref.Audit Memo No .1 Dated 21/04/2022)

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**Sub: Non-production of record**

The following record has not been produced to audit:-

1. TR-5 stock register
2. Liveries Register
3. Contingent exp.control register.
4. Jama Talashi Register (Old)
5. Tution fee register

The following record pertaining to audit period 1997-2001 not produced hence taken as fresh:

1. LTC Advance Register
2. Long/Short Term Advance Register
3. Contigent exp.control Register

The above record may be produced at the time of next audit.

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

**TEST AUDIT NOTE**  
**(2019-2020 to 2021-2022)**

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**TAN No.1 (Ref.Audit Memo No.5 Dated 22/04/2022)**

**Sub: Shortcomings in Property Register**

During test check of Property register in r/o Children Home for Girls-II, Jail Road, New delhi, the following shortcomings have been observed:-

1. Page count certificate not mentioned in stock registers
2. As per Rule 213 of GFR 2017, the physical verification should be done at least once in a year and outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that the physical verification has not been carried out.
3. Entries in the register are without the attestation o the incharge/officer.
4. Non-consumable items shown as Nil.

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

**TAN NO.2 (Ref.Audit Memo No.6 Dated:22/04/2022)**

**Sub: Shortcomings in Stock Register (Consumable/Non consumable)**

During test check of stock register (Consumable/non-consumable) in r/o Children Home for Girls-II, Jail Road, New Delhi, the following shortcomings have been observed:-

1. As per Rule 213 of GFR 2017, the physical verification should be done at least once in a year and outcome of the verification recorded in the corresponding register. On scrutiny of stock register, it has been observed that the physical verification has not been carried out.
2. Entries in the stock register are without the attestation o the incharge/officer.
3. Cutting/overwriting not attested..

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



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**TAN No.3 (Ref.Audit Memo No.7 Dated: 02/05/2022)**

**Sub: Irregularities in Jama Talashi Register and Non maintenance of Cash Book**

Children who are abandoned, relinquished, neglected or missing of care and are in need of care and protection in the age group of 0 to below 14 years are kept in this home and their valuable like cash or other items are kept in the safe custody after entering in the register, under the supervision of welfare officer and the superintendent. But during audit it has been found that no cash book has been maintained by the department, only a Jama Talashi register is being maintained w.e.f. 29.07.2019 and has been provided to audit. Old Jama Talashi register not provided to audit as per information provided, it is untraceable.

Department should take immediate steps to hand over the cash/items to the concerned girl or deposit in the Govt account and a cash book may also be prepared. Efforts may be made to trace out the old register.

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