

19

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

**Internal Audit Report of  
Asha Jyoti Home for Mentally Challenged (Female), Nirmal Chhaya, Jail Road,  
New Delhi for the period from 2019-2020 to 2021-2022.**

**INTRODUCTION**

The internal audit on the accounts of **Asha Jyoti Home for Mentally Challenged (Female), Nirmal Chhaya, Jail Road, New Delhi**, DDO Code 055129 for the period 2019-2020 to 2021-22 was conducted by field Audit Party No. XXXII comprising of Mrs. Poonam Kohli, IAO & Mrs. Dheeraj Kapoor, AAO. The audit was conducted during 07/04/2022 to 20/04/2022 (Total working days 07)

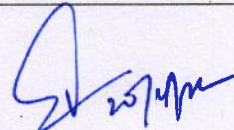
**GENERAL SET UP AND ACTIVITIES**

Asha Jyoti Home for Mentally challenged persons for Female(A), Nirmal Chhaya Complex, Jail Raod, New Delhi is running under the Department of Social Welfare, GLNS Complex, Delhi Gate, Delhi. At present 120 no's inmates are residing in the home. The objective of the unit are to provide boarding and lodging with all dietary needs, bedding and clothing, general articles and medical care to all the mentally challenged, mild and modeate adult female inmates as per manual of the department.

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	Mrs.Priyanka Yadav	Supdt.	01.04.2019 to 03.12.2019
2.	Ms.Neelam	Supdt.	04.12.2019 to 01.02.2020
3.	Mrs.Priyanka Yadav	Supdt.	03.02.2020 to 19.06.2020
4.	Ms.Anjali Tiwari,	Supdt.	20.06.2020 to 13.07.2020
5.	Mrs.Priyanka Yadav	Supdt.	13.07.2020 to 28.10.2020
6.	Dr.Rachna Bhardwaj,	Supdt.	28.10.2020 to Till Date



**Cashier**

S.No	Name	Designation	Period
1.	Sh.Sanjeev Kumar	Sr.Assistant	01.04.2019 to 19.12.2021
-Vacant-			

**VACANCY POSITION**

S.No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	Nil	Nil	Nil
2.	Group B	03	01	02
3.	Group C	49	25	24
	<b>Total</b>	<b>52</b>	<b>26</b>	<b>26</b>

**BUDGET DETAILS****Non-Plan Scheme**


Years	Allotment	Actual Expenditure	Balance
2019-2020	14770000	10771959	3998041
2020-2021	15310000	11503221	3806779
2021-2022	15010000	12470733	2539267

**STATUTORY AUDIT**

No AGCR audit has been done till date in the **Asha Jyoti Home for Mentally Challenged (Female), Nirmal Chhaya, Jail Road, New Delhi.**

**MAINTENANCE OF RECORD**

The maintenance of records of **Asha Jyoti Home for Mentally Challenged (Female), Nirmal Chhaya, 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

17

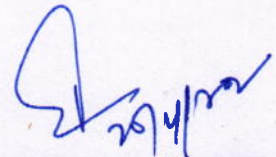
**Old Audit Report Part – I**

There were 05 outstanding objections on the accounts of O/o Asha Jyoti Home for Mentally Challenged (Female), Nirmal Chhaya, Jail Road, New Delhi for the period 2012-2019, with recovery of Rs.48946/- out of which 01 para is settled with the recovery of Rs.35928/- Now, there are 04 paras outstanding with recovery of Rs.13018/-

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
1.	2012-2015	04	-	-	04(1,2,3,5)
2.	2015-2019	01	01 fully settled	01	-
	Total	05	01	01	04

**DETAILS OF OLD RECOVERY :**

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1..	2012-2015	Rs.13018/-	-	Rs.13018/- (Para No.1 Rs.819/-, Para No.2 Rs. 9424/-, Para No.3 Rs.2775/-)
2.	2015-2019	Rs.35928/-	Rs.35928/-	-
	<b>TOTAL</b>	Rs.48946/-	Rs.35928/-	Rs.13018/-



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

16

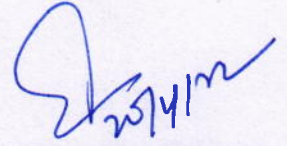
**Current Audit Report**  
**(Part-II)**  
**( 2019-2020 TO 2021-2022)**

During the course of current audit, 07 audit memos including 01 Record Memo, highlighting various irregularities & recoveries to the tune of Rs. Nil- were issued. On the basis of compliance shown by the School, 02 memos have been settled. Remaining 03 memos have been converted to 02 Para & 02 TAN with recovery of Rs. Nil.

**Details of current recovery ( 2017-2021):**

<b>Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (in Rs.)</b>	<b>Balance (in Rs.)</b>
	<b>Nil</b>	<b>Nil</b>	<b>Nil</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**

15

12/11  
etc

1

**CURRENT AUDIT REPORT  
PART-II  
(PERIOD 2012-13 TO 2014-15)**

PLS

Para No.1

PADA No. 2

(Ref. Memo No.5 dated 18.11.2015)

37000/-

**Sub: Excess payment amounting to Rs.38619/-made to Kendriya Bhandar for non-verifying the quantity received as per challan and difference of rate quoted in the quotation by Kendriya Bhandar.**

During test check of the record of Non Dietary articles provided to the audit, it has been noticed that 60 no. of Inner Set Woolen (Baniyan & Payjama) were to be supplied by Kendriya Bhandar as per demand letter No. F1(Misc)/14-15/AJ/259 dated 30.10.2014 @ Rs. 587/- plus 5% VAT as per rates quoted in the quotation vide No. 2013-14/14001 dated 28.10.14.

On scrutiny of the bill of the above, it was found that 60 Nos. of Inner sets has been supplied to the departmentvide Challan No. 4184 dated 10.11.14, but the payment has been charged by them for 120 sets in the voucher No. 4066 dated 13.12.2014 and also has charged increased rate @ Rs. 600/- + VAT instead of Rs. 587/- + 5% VAT as per quotation resulting in excess payment. Details of the excess payment is as under:-

Party security  
made amount  
to Rs. 37800/-  
as per reply  
submitted

Bill No. & Date	Inner Set demanded	Inner set received	Amount paid (in Rs.) (@ Rs.600+VAT)	Amount due (in Rs.) (@Rs.587+VAT)	Excess payment (in Rs.)
45/1.1.2015	60 set	60 set	75600/-	36981/-	38619/-

Rs. 37800/-

Excess payment of Rs.38619/- as mentioned above may be recovered from Kendriya Bhandar under intimation to audit.

abstand up  
Amount

= 819/-

Debit  
(U) RNILA  
7/10/2014

*[Signature]*

Para No.2

(Ref. Memo No. 3 dated 06.11.2015)

**Sub: Excess payment of Rs.9424/- due to non-availing the discount on Purchase of non-dietary articles from Kendriya Bhandar.**

As per guidelines approved in the Cabinet decision No. 1514 dated 2.3.2009 & circular issued by the Department of Social Welfare vide No. F4(12)/Account-II/DSW/07-08/478-495 dated 13.04.09, all the department/units under the Department of social welfare will procure dietary and non-dietary items from Kendriya Bhandar as per department norms and scale.

Further, as per Sl.No. 3 of the guidelines issued, the DDO/H.O.O. of the concerned Home/Institution to verify and pass the bill raised from Kendriya Bhandar in r/o dietary and non-dietary items within 20 working days from the date of receipt of the bills to avail 1% special discount as offered by Kendriya Bhandar.

On test check of the bills for the audit period provided by the unit, it has been observed that the payment of the bill has been made by the department with 20 working days but special discount of 1% as offered by the Kendriya Bhandar in the Cabinet Decision has not been availed. Details of the bills are as under:-

Bill No. & Date	V.No. & Date	Date of payment	Amount of the bill in Rs.	Amount of Discount (in Rs.)
6/1.10.14	1404308/23.9.14	1.10.14	249946+11121	2499
6/1.10.14	1404307/23.9.14	1.10.14	122709+13639	1227
36/16.12.14	1406301/11.12.14	16.12.14	159000+7950	1590
42/1.1.2015	1402362/20.12.14	1.1.2015	6600+825	66
45/1.1.2015	1406391/13.12.14	1.1.2015	404220+20211	4042
		<b>Total</b>	<b>942475+53746</b>	<b>9424</b>

An amount of Rs.9424/- as discount amount may be recovered from Kendriya Bhandar under intimation to audit and also follow the guideline as approved in the Cabinet Decision while purchased from Kendriya Bhandar and also payment of the bills of Dietary and non-dietary articles.

Other similar bills may be reviewed at own level.

13

H/c 10/c

PARA No. 3

3

Para No. 3

(Ref. Memo No.4 dated: 16.11.2015)

Sub: Excess payment of salary made to House Aunties amounting to Rs.4317/- for absent on duty.

P/S

As per terms and conditions of the appointment letter, House Aunty/Aya on contractual basis will be entitled to maximum of 20 days Casual Leave in a year and will not be entitled to any other leave.

On the scrutiny of the attendance register being maintained in the Unit, following House Aunties were found as absent from duty in addition to casual leave for the month of Feb.,2015 but the remuneration/Salary was paid for the full month of Feb.,2015. Details of the absent are as under:-

Already  
seen lead vide  
letter no. 3963  
Placed at page  
157

S.No.	Name of House Auntie	Amount paid(Rs)for full month	vide Bill No./date	No. of days for which absent from duty	Amount recoverable
1.	Mrs.Darshan	8632-00	53 dated 4.3.2015	02 (3.2.15 & 15.2.15)	617-00
2.	Mrs.AvinashBhalla	8632-00	-do-	01(3.2.15)	308-00
3.	Mrs.Kiran	8632-00	-do-	02(27.2.15 & 28.2.15)	617-00
4.	Smt. BhuDevi	8632-00	07 dated 30.04.015	09 (5.2.15 to 15.2.15=11days minus 2days off)	2775-00
				<b>Total</b>	<b>4317-00</b>

over to do

Excess payment of Rs. 4317/- as above may be recovered from the concerned after due verification of record under intimation to audit.

Other similar cases may be reviewed at own level.

~~Para No. 4~~

(Ref. Memo no. 2 dated 06.11.2015)

**Sub: Excess payment of Rs.400/- due to wrong calculation of payable amount**

During test check of the record provided, it has been noticed that the following items of furniture were purchased by the office vide bill no.32 dated 12.12.2014 from M/s

Space 4 Business Solutions Pvt. Ltd.:-

S.No.	Description	Quantity	Rate	Amount
1.	Chair	60 Nos.	1050	63,000-00
2.	Table Round	12 Nos.	1450	17,400-00
3.	Table staff	18 Nos.	2900	52,200-00
4.	Table Executive	1 No.	4900	4,900-00
			Total	137,500-00
			DVAT @ 12.5%	17,187-50
			Gross Total rounded off	1,54,688-00

As per stock register, Table mentioned in Sr. No 4 costing Rs. 5513/- (Rs.4900/- + VAT Rs. 613/-) has not been received in the office and the payable amount comes to Rs.149175/-. But the office has paid to the firm amount of Rs.149575/- vide bill No.32 dated 12.12.2014 resulting in overpayment of Rs. 400/-, the same may be recovered from the firm after due verification of the record.

~~Para No.5~~

~~Para No. 4~~

(Ref. Memo No.7 dated 19.11.15)

**Sub: Items purchased beyond approved list as mentioned in the manual.**

As per 'Manual for Functionaries of Institutions and Services' issued by the Directorate of Social Welfare, Delhi Administration, Certain items of Clothing & Bedding such as shoes, blankets, Daris, Suits, Bed Sheets, Towels etc. are issued to inmates of Home for mentally challenged persons for female (Adult) for their use.



11

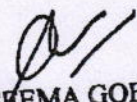
2/c 8/c

On scrutiny of the record of the unit, some items are being purchased and issued to the inmates beyond the approved list as mentioned in the manual. Details of the items are as under:-

S.No.	Name of item	Qty.in Nos,	Rate(Rs.)	Date of purchase/receipt
1.	Chatai	60	190.40	6.9.14
2.	Woolen Top	60	100/-+vat	13.12.14
3.	Woolen Inner	60	600/-+vat	13.12.14
4.	Track Suit	60	732/-	13.12.14

In this regard, approval of purchase of the above items obtained from the competent authority has not been seen in the record produced to audit.

Department may furnish the copy of approval of the competent authority or norms for purchase of above items issued by the Department of Social Welfare after publication of the above manual.

  
(SEEMA GOEL)

I.A.O.

AUDIT PARTY No.X

10

H/27k

**TEST AUDIT NOTE**

(Ref. Memo No.6 dated 18.11.15)

Tan No. 1

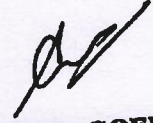
Sub: Stock Register

As per GFR 192(1) fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought into account.

As per GFR 192 (2), a physical verification of all the consumable goods and materials should be done at least once in a year, and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

On test check of Stock Register (Non-Consumable and Consumable, Dietary & Non-Dietary article), it has been found that Paging certificate has not been recorded on the body of the register & physical verification of all Stock registers maintained by the unit have also not been done.

Hence, it is advised that the Physical verification of Consumable & non Consumable stores may be conducted once in a year regularly.

  
(SEEMA GOEL)  
L.A.O.  
AUDIT PARTY No.X

9

6/c

# PART -II

---

8

**PART II**  
**CURRENT AUDIT REPORT**  
**(2015-16 to 2018-19)**

**PARA No.1 (Ref. audit memo No.8) Dated: 14.10.2019)**

**Sub: Overpayment of Pay and allowances amounting Rs.35,928/- in respect of Smt Neelam Gautam, Matron.**

As per provisions given in MACP, benefit of pay fixation will be given at the time of grant of MACP and there shall be no further fixation of pay at the time of regular promotion. However, at the time of actual promotion, if it happen to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be available and only difference of grade pay would be made available.

During the course of audit, it has been observed that Smt Neelam Gautam, was appointed as Junior Matron on 27.01.1998 and subsequently 1st financial up gradation under MACP scheme was given to her w.e.f. 01.09.2008 and her pay was fixed in Pay Band I Rs. 5200 – 20200 with grade pay of Rs. 2000/- at the stage of Rs.7900/- with grade pay of Rs.2000/- w.e.f. 01.09.2008.

Subsequently Smt Neelam Gautam promoted to the post of Matron as on 16.08.2017 in level 4 of Pay matrix (Pre revised Pay Band 2 with Grade pay of Rs.2400/-) and his pay was again fixed w.e.f. 16.08.2017. Since, her pay was fixed at the time of grant of MACP fixation of pay at the time of promotion of Matron is irregular. The recovery of overpayment be made as per details given below:-

Description	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED as per rule (In Rupees)	Recovery up to 30.09.2019 (in Rs.)
Pay as on 15.08.2017 as Jr. Matron in Level 3, 7 <sup>th</sup> CPC	34000		Rs.35,928/-
Pay as on 16.08.2017 in Level 4, 7 <sup>th</sup> CPC after one promotional increment @ 3%	35300	34300	
Pay as on 01.07.2018 in Level 4, 7 <sup>th</sup> CPC	36400	35300	
Pay as on 01.07.2019 in Level 4, 7 <sup>th</sup> CPC	37500	36400	
Date of next increment is 01.07.2020			

Necessary action should taken to recover amounting to **Rs.35,928/-** under intimation to the audit after due verification of facts and figures . Similar other cases may be also reviewed by HOO.

*Urmila Kapoor*  
(Urmila Kapoor)  
I.A.O.  
Audit Party No.XII

7

4/c

**TEST AUDIT NOTE**  
**(2015-16 to 2018-19)**

**TAN No. 1 (Ref Audit Memo No.06 Dated: 11/10/2019)**

**Sub: - Pay Bill Registers**

During the test check of Pay Bill Registers of Supdt./HOO Asha Jyoti, Home for Mentally Challenged Persons for Female(A), Nirmal Chhaya, Jail Road, New Delhi, for the period 2015-19, following irregularities have been noticed:-

1. 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.
2. Numerous cutting and overwriting/using of white fluid were also noticed in the PBRs which needs to be attested by DDO.
3. Monthly entries in PBR's 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 2015 to 2019.
4. GAR-18-Abstract Pay Bill – has not been maintained from the period March,2015 to till date. It should be maintained and entries must be attested/verified by the D.D.O. for its correctness.
5. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 is required to be maintained whenever needed.

HOO may take necessary action as mentioned above and shown to next audit.

**TAN No. 2 (Ref Audit Memo No.07 Dated: 14/10/2019)**

**Sub: Irregularities in Service Books**

(A) During the course of audit of Asha Jyoti, Home for Mentally Challenged Persons for Female(A), Nirmal Chhaya, Jail Road, New Delhi , the following Service Book were test checked:- .

S. No.	Name & Designation (Mr./Mrs.)
1.	Nitika Kumar, Welfare Officer
2.	Neelam Gautam, Matom

In the above service books, following shortcoming have been noticed :

*Chhaya*

6

314

1. Leave sanction entries and leave account not signed in the Service book of Mrs Neelam Gautam, Matron availed CCL entered at page 23( leave period 01.02.2018 to 30.04.2018)and leave account has also not been attested by the competent authority w.e.f. 01.09.2017 to 31.12.2019. Annual Increment has not been attested by the competent authority for the period July, 2018 & July 2019.
2. As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second 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 up-dating which should be returned within 30 days of its receipt. Need full be done and shown to audit.
3. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case. Need full be done and shown to audit.
4. Declaration of Home Town, Nomination for NPS/DCRG/UTEGIS is not enclosed in the service book of Mrs Nitika Kumar, Welfare officer.

**(B) Non-verification of service after completion of 18 years of service.**

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.No.	Name & Designation of Officer/Official Sh./Smt.	D.O.B.	D.O.A.	D.O.R.
1.	Smt Neelam Gautam, Matron	27.03.1969	27.01.1998	31.03.2029

HOO is advised to comply with the above mentioned provisions for maintenance of service books.

**TAN No. 3 (Ref Audit Memo No.10 Dated: 16.10.2019)**

**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

*Quito*

3

2/c

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 Asha Jyoti, Home for Mentally Challenged Persons for Female(A), Nirmal Chhaya, 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.

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 4 (Ref Audit Memo No.11 Dated: 17.10.2019)

**Subject:-Shortcomings in Property Register.**

During the test check of Property Register of Asha Jyoti, Home for Mentally Challenged Persons for Female(A), Nirmal Chhaya, Jail Road, New Delhi. for the period 2015-16 to 2018-19, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

- 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 every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2) Annual physical verification has not been carried out by the competent authority for the audit period 2015-16 to 2018-19.
- 3) Paging certificate has not been recorded on very first page of the property register.
- 4) The balance of items has not been maintained in a proper manner in the stock register for example Almirah Big, Semi Automatic Chapati Making Machine, LCD TV, CCTV Camera and Refrigerator.
- 5) Various entries made in the register are without the attestation of the incharge/officer

HOO may take necessary action as mentioned above and shown to next audit.

TAN No. 5 (Ref Audit Memo No12 Dated: 17/08/2019)

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

During the test check of Consumable / Non consumable stock registers of Asha Jyoti, Home for Mentally Challenged Persons for Female(A), Nirmal Chhaya, Jail Road, New Delhi, the following irregularities have been noticed:-

*Omish*

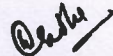
4

1/c

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

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

HOO may take necessary action as mentioned above and shown to next audit

  
(Urmila Kapoor)  
I.A.O.  
Audit Party No.XII



**Annexure -**

**RECOVERY STATEMENT FROM 16/08/2017 to 30/09/2019**  
in respect of Smt. Neelam Guatam, Matern

MONTH	BP	da rate	Drawan		Due		TOTAL	BP	DIFFERENCE		TOTAL	BP	DA	HRA	TOTAL	
			DA	HRA	DA	HRA			BP	DA						HRA
Under 7th CPC																
16/08/2017 to 31/08/2017	18219	5%	911	4373	23503	17703	885	4248	22836	516	26	124	666			
Sep-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	1290			
Oct-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	1290			
Nov-17	35306	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	1290			
Dec-17	35300	5%	1765	8472	45537	34300	1715	8232	44247	1000	50	240	1290			
Jan-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
Feb-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
Mar-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
Apr-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
May-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
Jun-18	35300	7%	2471	8472	46243	34300	2401	8232	44933	1000	70	240	1310			
Jul-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Aug-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Sep-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Oct-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Nov-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Dec-18	36400	9%	3276	8736	48412	35300	3177	8472	46949	1100	99	264	1463			
Jan-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
Feb-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
Mar-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
Apr-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
May-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
Jun-19	36400	12%	4368	8736	49504	35300	4236	8472	48008	1100	132	264	1496			
Jul-19	37500	12%	4500	9000	51000	36400	4368	8736	49504	1100	132	264	1496			
Aug-19	37500	12%	4500	9000	51000	36400	4368	8736	49504	1100	132	264	1496			
Sep-19	37500	12%	4500	9000	51000	36400	4368	8736	49504	1100	132	264	1496			
	920519		82161	220925	1223605	893503	79733	214440	1187676	27016	2428	8484	35928			

7th CPC 35928

*Handwritten signature*

3

(2)

**CURRENT AUDIT REPORT**

**(2019-2020 to 2021-2022)**

**PARA No.1 (Ref.Audit Memo No.7 Dated 19/04/2022)**

**Sub:- Items purchased beyond approved list as per manual**

On scrutiny of record in r/o Asha Jyoti Home for mentally Challenged (Female), it has been observed that some items as per details below are being purchased and issued to inmates beyond the approved list as per 'manual for functionaries of Institutions and Services'.

S.No.	Name of item	Quantity	Rate	Bill No. & Date
1.	Track suit	120	115200/-	CB-87 dt.09/12/2021
2.	Sport shoes	120	95988/-	CB-77 Dt.18/11/2021

Department may furnish copy of approval of the competent authority or norms for purchase of above items issued by the Department of Social Welfare.

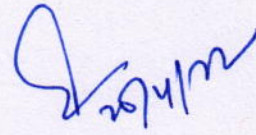
**PARA No.2 (Ref.Audit Memo No .1 Dated 07/04/2022)**

**Sub: Non-production of record**

The following record has not been produced to audit:-

1. GAR 6 Stock register
2. TR-5

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

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

①

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

s

**TAN No.1 (Ref.Audit Memo No.4 Dated 18/04/2022)**

**Subject : Cash Book**

During test check of Cash Book provided to the audit period the following discrepancies have been noticed:-

1. Page certificate has not been recorded in the Cash Book .
2. Non-issuance of TR-V : Whenever any cash is receive by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed in some cases that though cash been deposited into the bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference.

Reasons for the above discrepancies may be explained to audit. Necessary steps to rectify the same may be taken under intimation to audit.

**TAN No.2 (Ref.Audit Memo No.5 Dated 18/04/2022)**

**Subject : Short comings in Stock Register/Property Register**

During test check of consumable and non consumable stock registers during the audit period, following discrepancies have neen noticed:-

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 stock register are without the attestation o the incharge/officer.
4. Balance column left blank in stock register(Fruit & veg.)
5. Entries of the closing balance from the previous register not carried over to the new register(Property Register)
6. Non-consumable items shown as Nil.

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