

**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040. for the year 2016-17 to 2018-2019.

INTRODUCTION:

The I.A.R. on the accounts of Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040. for the year 2016-17-2018-2019 was conducted by field Audit Party No. XXVIII Comprising of Sh. Satish, Sr.A.O/IAO, Sh. Ram Poojan, AAO & Sandeep, ASO(The official has joined this unit on 16.11.2019). The audit was conducted during 10 working days w.e.f. 16.10.2019 to 31.10.2019.This was the general audit.

AIMS AND OBJECTIVES :-

The main activities of Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040 is to provide healthy & hygienic environment living facilities , medical treatment facilities , recreational facilities , indoor & outdoor sports facilities, impart vocational training and other facilities for mentally challenged persons for male(adults) having age 18 years and above which enables to the residence to live healthy & comfortable life.

HOS /DDO/ Cashier

The following officers/officials have served as HOS/DDO/Cashier

LIST OF HOS&DDO

S.NO.	NAME& Designation	Time Duration
1.	Sh. Shiv Narayan Singh, Supdt.	01.04.2016 to 24.03.2014
2.	Ms.Neelam,Supdt.	25.03.2017 to 17.06.2018
3.	Sh. Shiv Narayan Singh, Supdt.	18.06.2018 to 31.03.2019

LIST OF CASHIER: -

S.NO.	NAME& Designation	Time Duration
1.	Sh. Rishi Prakash, Sr. Asstt..	01.04.2016 to 02.11.2016
2.	Kamaljeet. Sr. Asstt.	03.11.2016 to 31.03.2019

Budget allocation and Expenditure for the year 2017-2019

NON PLAN

2016-17	14076000	13409380	666620
2017-18	15890000	14061317	1828683
2018-19	16500000	14217115	2282885

PLAN			
2016-17	2800000	2563585	236415
2017-18	500000	-	500000
2018-19	200000	-	200000

Statutory Audit:- Statutory audit of Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040. has been conducted by AG (Audit), Delhi till date..

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	0	0	0
2	Group B	04	04	0
3	Group C	84	34(33 staff on contract basis)	50
Total		88	38	50

Maintenance of Records:-

The maintenance of records of Home for Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040. for the year 2016-17 to -2018-19 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 03 outstanding paras with recovery of Rs. 24932/. The Home for mentally Challenged person for Male (Adult). Asha Deep, Gandhi Ashram Road , Delhi.110040. Authority has not given any reply, In which one para settled and taken as a fresh in the current audit report. Reaming 02paras along with recovery Rs.24932/-have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Para No. settled of Para's	Outstanding Para's with para No
1	2013-2016	03	01	3	1&2

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(B)Details of old Recovery

S.No	Year	Total Recovered	Amount Recovered		Balance Recovered against Paras (Amount in Rs Parawise)
			Para No	Amount	
01	2013-16	24932	NIL	Nil	24932
G. Total		24932		-	24932


Current Audit Report: -

During the course of current audit 10 audit memo's (one old audit para) highlighting various irregularities/recovery to the tune of Rs.18594/ were issued . Department has shown compliance out of which 02 audit memos as such spot recovery amounting to Rs.18594/- was made. 06 Audit memos converted into 01 paras+5 Tans with the recovery of Rs.nil /- in the current Audit Report.

Details of Current Recovery (Audit Period 2014-2018)

Para No./Mem No.	Total Recoveries Rs.)	Amount Recovered	Balance (In Rs.)
01/01	14300	14300	Nil
02/7	420	420	Nil
-/9	3874	3874	Nil
Total	18594	18594	Nil

The internal audit report has been prepared on the basis of information furnished and made available by Home for mentally Challenged person for Male (Adult), Asha Deep, Gandhi Ashram Road , Delhi.110040..The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


 (SATISH)
 (Audit Party no. XXVIII)

PART II**CURRENT AUDIT REPORT(2013-14 to 2015-16)****Para 01****(Ref. Audit Memo No. 09 dated: 13/04/2017)****Sub: Excess payment amounting to Rs. 24932/- due to non-availing the discount on purchase from Kendriya Bhandar & other observation thereof.**

(A) As per guidelines approved by the Cabinet decision No. 1514 dated 02.03.2009 & 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 including office stationeries from Kendriya Bhandar as per department norms and scale.

Further, as per Sl. No. 3 of the guidelines issued, the DDO/HOO 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 % discount as offered by Kendriya Bhandar.

On test check of the bills for the year 2014-15 and 2015-16 provided by the unit, it has been observed that the payment of the bill has been made by the department within 20 working days but special discount of 1% as offered by Kendriya Bhandar in the Cabinet Decision has not been availed. Details of the bills are as under.


Year	Bill No. & Date	V.No. & Date	Amount of the bill in Rs.	Amount of Discount in Rs.
2014-15	CB-14/18.10.14	S1404708/13.10.14	77325/-	773.25
2014-15	CB-14/18.10.14	S1404708/14.10.14	174900/-	1749.00
2014-15	CB-26/22.11.14	S1404778/21.11.14	285876/-	2858.76
2014-15	CB-49/24.02..15	S1408265/10.02.15	61839/-	618.39
2014-15	CB-54/03.03.15	5C1000009194/27.02.15	69453/-	694.53
2014-15	CB-54/03.03.15	5C1000009195/27.02.15	14434/-	144.34
2014-15	CB-54/03.03.15	5C1000009196/27.02.15	46460/-	464.60
2014-15	CB-54/03.03.15	5C1000009197/27.02.15	9756/-	97.56
2014-15	CB-70/31.03.15	5C1000009762/20.03.15	94173/-	941.73
2014-15	CB-70/31.03.15	5C1000009763/20.03.15	11134/-	111.34
2015-16	CB-45/22.09.15	S1504097/15.09.15	542940/-	5429.40
2015-16	CB-83/31.03.15	S1410027/23.03.15	142767/-	1427.67
2015-16	CB-83/31.03.15	S1410028/23.03.15	215600/-	2156.00
2015-16	CB-83/31.03.15	S1410029/23.03.15	68200/-	682.00
2015-16	CB-53/09.11.15	6C1000004909/06.11.15	55979/-	559.79
2015-16	CB-54/09.11.15	6C1000004908/06.11.15	121199/-	1211.99
2015-16	CB-101/23.03.16	S1508666/14.03.16	501185/-	5011.85
Total			2493220/-	24932/-

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(B) As per Cabinet Decision at Sl.No. 7, DDO/HOO to ensure that the bills raised by Kendriya Bhandar are according to the price list provided by them in the first week of every month. A copy of price list will be provided to each home by Kendriya Bhandar and also posted on the website of the Department by the 10th of every month. But on perusal of the bills provided to audit, Kendriya Bhandar has never posted the rate list and department has made no efforts to obtain the above price list and also not compare the rates as mentioned in the bill of Kendriya Bhandar. However, no price list has been provided to audit.

In the absence of price list, the correctness of amount charged by Kendriya Bhandar in its bills could not be ascertained in audit.

However, Department may be advised either to recover an amount of Rs. 24932/- or adjust the discount amount of Rs. 24932/- in the subsequent bills raised by Kendriya Bhandar under intimation to audit and also follow the guidelines as approved in the Cabinet Decision while purchasing from Kendriya Bhandar and also payment of the bills of dietary and non-dietary articles. Other similar cases may also be reviewed at your own level.



PARA 02

(Ref. Audit Memo No. 07 dated: 12/04/2017)

Sub. : Improper maintenance of Stock Registers

During test check of stock registers of consumable and non consumable items, the following is observed :-

(i) Non Physical verification of stock registers

Rule 192 of GFR, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out during the audit period 2013-2016 by the Home. Verification of Stock register should be carried out at least one in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However, the same has not been found recorded during 2013-14 to 2015-2016.

- a) General Stock Register
- b) Clothing items Stock Register
- c) Property register

(ii) Page counting Certificate

Page counting certificate has not been recorded and signed by the In-Charge of the following stock registers:-

- a) General Stock Register
 - b) Clothing items Register
 - c) Dietary items Register
 - d) Property register
- (iii) Vegetable and milk stock register.**

During scrutiny of vegetable and milk stock register of the Unit for the audit period, it has been found that vegetable and milk for the inmates of the HMCP for Male(adults) Narela as per approved scales have been procured from Mother Dairy during the audit period 2013-14 to 2015-16 but no Supply order has been placed to the mother Dairy. Only verbal order placed to the mother dairy by the Incharge of Home to supply vegetables and milk to the home for inmates in the absence of supply order it is not possible to verify the actual quantity received as per order placed which is irregular.

The above discrepancies may be removed and shown to the next audit.

Para 03

(Ref. Audit Memo No.1 dated: 07/04/2017))

Sub: Non-production of records.

The following record for the audit period 2013-14 to 2015-16 not produced to the audit.

1. Imprest Register.
2. Expenditure control register.
3. Contingency register.
4. LTC/TA/Conveyance allowance/CEA register.
5. Income tax record along with Form-16
6. Fee maintenance register.
7. PBR in respect of all staff appointed on contract basis.
8. Children Education allowance/LTC advance register/Long term and short term advance register.
9. TR-V along with register.
10. Service book of Sh. Ramshray Singh Yadav, W.O.

Handwritten note:
Taken as per Form

Signature
Inspecting Audit Officer
Audit Party No. XIII

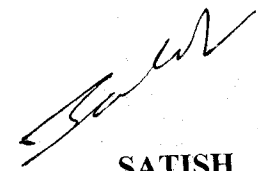
PART-II
CURRENT REPORT
2017-2019

Para No.1:- Non Production of Records
(Memo No.08.dated 24.10.2019)

During the audit period the following records have not been provided by school to audit.

1. Imprest Register
2. Expenditure Control register
3. Tuition Fee records.
4. LTC/TA/Conveyance allowance Records
5. Income Tax Records with from -16
6. Fee maintenance register
7. TR-V along with register
8. Electricity, water & Telephone records
9. Contingency records
10. PBR in respect of All staff appointed on contract basis.
11. Property register

The above record may be shown to next audit.



SATISH
IAO, Party No.XXVIII

TAN No1.- Non-utilization of Imprest Money(Memo No.2 dated 17.10.2019)

As per General Financial Rules 140, Permanent advance/Imprest money may be granted to officers who may have to make payments before they can place themselves in funds by drawing bills on the Account officers. The holder of a permanent advance is responsible for the safe custody of money placed in his hands and he must at all times be ready to account for total amount of the money.

During scrutiny of cash book for the audit period 2016-17 to 2018-2019, it has been noticed that HMCP for male(Adults), Narela Delhi.110040, has been granted Imprest money of Rs.10000/- but the same has never been utilized the department during the audit period. In case if the same is not required the same may be surrendered and deposited into Govt. Account under intimation to audit.

TAN No.2 -Discrepancies in Cash Book.(Memo no.04 dated 18.10.2019)

During the test check of Govt. Cash book following shortcomings have been noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

- 2. Page Counting Certificate not recorded on the first page of Cash Book w.e.f 01.04.2014 to onward,
- 3. Number of Cutting without attested seen in Cash Book;
- 4. Cash Book every month has not closed by DDO w.e.f 01.04.2016 to 31.03.2017 & 01.10.2017 to 31.03.2018.

.The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

TAN No.3: - Improper maintenance of Pay Bill Registers.(memo No.05 dated 21.10.2019)

During the test check of the PBR maintained by the SKV, No.1 of Delhi, for the period 2016-17 to 2018-2019 following irregularities have been noticed:-

- 1 The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., GPF No & NPS No..etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit has not been recorded in the PBR.
- 3 GAR-18, Abstract of Pay bill is not prepared
- 4 NPS employee's PBR has not maintained separately.
- 5 Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. DDO has not signed on each entry of PBR.

.The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

TAN No.4: - Short coming in the Service Books(Memo No.6 dated 22.10.2019)

During the test check of Service Books of Asha Deep, HMC(male adult), it has been found the some shortcoming in the Service Books. These shortcoming are as under:-

(A) Sh. Rishi Prakash, UDC

1. Photo was not attested by HOO
2. Entry of taken of strength order not found in the Social Welfare Department.
3. Annual Increment has not recorded after July.2017
4. Leave account has not completed after 31.12.2017
5. LTC Block year 2014-17 has not recorded in the service.
6. 10 days leave encashment has not deducted in the leave account.

(B) Sh. Avdesh Kumar, WO

- (1) Photo was not attested by HOO
- (2) Entry of taken of strength order not found in the Social Welfare Department.
- (3) Annual Increment has not recorded after July.2017
- (4) Leave account has not completed after 31.12.2017
- (C) Sh. Ram AshrayYadav, WO

- (1) (1) Photo was not attested by HOO
- (2) Entry of taken of strength order not found in the Social Welfare Department.
- (3) Pay fixation/Police Verification/Medical fitness entry not signed by HOO.
- (4) Leave account has not completed .

(D) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(E) 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. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

(F) LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8) and family details (FORM-3) found in Service Book of employees

.The necessary action to rectify the above discrepancies may be taken under intimation to the audit.

Tan No.5: Cash Security/Fidelity Bond of Cashier/Storekeeper .(Memo No.10 dt. 28.10.2019)

As per Rule 275 of G.F.R. 2005, every Government Servant, whetherGazetted or Non-Gazetted, who is entrusted with the custody of cash or stores, shall require to furnish Security Bond.

Further as per Rule 275 (3) of GFR 2005 "In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30




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and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31”.

During the course of audit, it has been noticed that the cashier of the Home for mentally challenged persons for male (adult), Narela, Delhi.110040, who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

HOO may get the security bond executed by the cashier immediately to safeguard the Govt. money under intimation to the audit.


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