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

**AUDIT REPORT OF OFFICE OF O/o Halfway Long Stay Home, Deptt of Social Welfare, Sector-3, Rohini, Delhi FOR THE PERIOD 2021-22 To 2022-23.**

Sub: Audit Report of . Halfway/longstay Home, Deptt of Social Welfare, Sector-3, Rohini, Delhi for the period 2021-2023

**INTRODUCTION:-**

The audit of accounts of Halfway/longstay Home, Deptt of Social Welfare, Sector-3, Rohini, Delhi for the year April 2021 to March 2023 was conducted by field Audit Party No.XVII comprising of Shri Chander Mohan, Accounts Officer/IAO and Sh. Sandeep, Sr. Asstt.. The audit was conducted during 07 working days w.e.f. 20.07.2023 to 28.07.2023

**AIMS & OBJECTIVES**

- The Half Way/Long Stay Homes/Day Care Centres Scheme is intended to provide a facilitating mechanism for rehabilitation of persons whose mental illness is treated and controlled after their discharge from mental Hospitals.
- To provide a wide range of services to residents of these homes which allow people with mental and emotional disabilities to receive care and learn the social and other skills necessary to integrate or re-integrate into society.
- Ensure smooth transition of persons with mental illness from acute treatment to rehabilitation back to society.
- Promote self reliance.
- Reduce the family's burden.
- Prevent Homelessness related to mental illnesses.

**H.O.O./ D.D.O's / CASHIERS: -**

The following officers have served as HOO / DDO / Cashier during **2021-22 to 2022-23:**

**1. List of HOO**

S N	Name	From -To
1.	Sangeeta Khatri	1/4/2021 -1/8/2022
2.	Priyanka Yadav	1/8/2022-31/3/2023

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2. List of DDO

S N	Name	From -To
1.	Sangeeta Khatri	1/4/2021 -1/8/2022
2.	Priyanka Yadav	1/8/2022-31/3/2023

3. List of Cashier

S N	Name	From -To
1.	Subhash Chand	1/4/2021-31/3/2023

**Vacancy Statement:**

Group(ABC)	Sanctioned Posts	Filled Posts	Vacant Posts
Group-A	Nil	nil	nil
Group-B	Superintendent (Ex-Cadre)-01	01	nil
Group-C	Sr. Asstt.-01	01	nil
	Jr. Asstt.-01	01	nil

**Budget and Expenditure for the period 2021-22 to 2022-23**

4. Budget detail-2021-22

Head of Account	Budget allotted	Expenditure made	Balance
223502101500001	2400000	2098200	301800 ✓
223502101500002	6700000	6664967	35033 ✓
223502101500006	200000	39825	160175 ✓
223502101500011	33000	2238	30762 ✓
223502101500013	5500000	5499934	66 ✓
223502101500021	7500000	7493559	6441 ✓
TOTAL	22333000	21798723	534277 ✓

4 Budget detail-2022-23 ✓

Head of Account	Budget allotted	Expenditure made	Balance
223502101500001	2500000	2321618	178382 ✓
223502101500002	9000000	8408756	591244 ✓
223502101500006	500000	37016	462984 ✓
223502101500011	30000	nil	30000 ✓
223502101500013	5500000	4567745	932255 ✓
223502101500021	8000000	6479666	1520334 ✓
TOTAL	25530000	21814801	3715199 ✓

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**Statutory Audit:-**

The Statutory audit of the Halfway/longstay Home, Deptt of Social Welfare, Sector-3, Rohini, Delhi by AGCR has not been conducted.

**Maintenance of Records:**

The maintenance of record of Halfway/longstay Home, Deptt of Social Welfare, Sector-3, Rohini, Delhi, for the period 2021-22 to 2022-23 found satisfactory subject to the observations made in the Current Audit Report and Test Audit Notes.



**(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17**

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**PART - I  
OLD AUDIT REPORT**


**A) Old Audit Report:-**

There were 05 old audit paras with recovery of Rs. 92490/- The home has not provided reply. Therefore, 05 paras are pending with recovery of Rs. 92490 have been incorporated with current audit report in part I

Sl. No.	Financial Year	Total Paras	Para Settled	Para No. of settled	Outstanding Para's with Para No.
1	2017-2018	03	Nil	-	1,2,4
2	2018-2021	02	Nil	-	2,4

**B Detail of old recovery**

S NO.	Year	Total old recovery	Amount recovery	Balance recovery
1	2017-2018	66580	0	66580
2	2018-2021	25910	0	25910

  
(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17

Part II

Current Audit Report :-

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During the course of audit 09 observation memo and 03 record memo showing various irregularities & recoveries to the tune of **Rs.2932/-** were issued. The home has not submitted satisfactory reply to any memo . Therefore, 09 Observation Memos and **03** record memos with recovery of Rs. 2932/- have been converted into 04 Paras and 05 TANs in the current audit report.

**Details of Current Recovery**

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	06/01	2932	0	2932
Total Amount to be recovered		<b>2932</b>	<b>0</b>	<b>2932</b>

(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17

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**PART – I**

**OLD AUDIT REPORT OF HALFWAY LONG STAY  
HOME, DEPTT OF SOCIAL WELFARE, SECTOR-3,  
ROHINI, DELHI**

**2017-2021**

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**PART - II**  
**CURRENT AUDIT REPORT**

P-1

✓ **PARA No.01** (Ref. Audit Memo No.6 &6(a) Dated :30.07.2018)

**Subject: - Over expenditure for amounting to Rs.61,499/- in Dietary items.**

With reference to our audit memo No. 6 dated 26.07.2018 in Half Way/Long Stay Home, no order / clarification has been shown to audit by the department for providing semi solid diet instead of normal diet. As per norms, there is no provision for providing semi-solid diet. During the course of test audit on scrutiny of dietary records of Half way/Long Stay Home, it is revealed that they followed semi solid diet is being scheduled which losses govt. fund amounting to Rs.61,499/- due to over expenditure.( As per Annexure attached).

Necessary steps should be taken to regularize the amount of Rs.61,499/- by taking approval from HOD under intimation to audit and diet should be provided as per norms in future.

✓ **PARA NO.02** (Ref. Audit Memo Nos.4 dt.25.07.2018)

P-2

**Subject: Excess expenditure on a/c of Electricity Bills amounting to Rs. 5081/-**

During the test check of Electricity bills in r/o Half Way / Long Stay Home, it is observed that excess payment of electricity bill has been made as stated below:-

S.No	Bill No. & Date	Amount Due as per Bill	Amount Paid By School	Excess Amount Paid (Included LPSC)
1.	01/23.11.2017	229829.93	234085.64	4255.71
2.	07/18.12.2017	129934.87	130760.00	825.13
	<b>TOTAL</b>			<b>Rs 5,081/-</b>

Necessary steps should be taken to regularize the above payment made other than current demand by taking approval from HOD under intimation to audit.

✓ **PARA NO.03** (Ref. Audit Memo Nos.7 dt.30.07.2018)

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**Subject: - Irregular expenditure amounting to Rs. 21,000/- in r/o hiring of vehicle.**

During the test audit of Half Way/Long Stay Home, on scrutiny of contingent bills, it is revealed that an amount of Rs.21,000/- on account of hiring of vehicle from M/s.Mukhija Travels has been drawn vide Bill no. 84 dated; 27.03.2018, by Smt.Sangeeta Khatri, DDO/HOO of the Home for attending meetings & urgent work without obtaining the approval of Competent Authority i.e HOD which is irregular.

*Amey*

*Amey*

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The detail of the bill is as under:

S.No.	Invoice No. & Date	Bill No.& Date	Destination		Amount (in Rs.)
			From	to	
1.	51/11.09.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
2.	52/06.10.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
3.	54/06.11.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
4	55/16.11.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
5.	56/17.11.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
6.	57/01.12.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
7.	58/14.12.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
8.	59/22.12.2017	84/27.03.2018	Rohini Sec-3	GTB Ngr. To Delhi Gate & back	1000/-
9.	53/23.10.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
10.	60/26.12.2017	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
11.	61/05.01.2018	84/27.03.2018	Rohini Sec-3	ICSIL Okhla & back	1500/-
12.	62/09.01.2018	84/27.03.2018	Rohini Sec-3	ICSIL Okhla & back	1500/-
13.	64/15.01.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
14.	65/27.01.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
15	66/29.01.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
16	67/30.01.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
17	68/02.02.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
18	69/06.02.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
19	70/07.02.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
20.	63/07.02.2018	84/27.03.2018	Rohini Sec-3	Delhi Gate &back	1000/-
<b>TOTAL</b>					<b>21,000/-</b>

Necessary steps should be taken to regularize the amount of Rs.21,000/- by taking approval from HOD under intimation to audit.

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Over payment of Dietary Items during the period 23.11.2017 to 30.07.2018

Annex

S.N	Name of Article	Period	Total No. of adults (per day)	Qty. of each adult per day (as per norms)	Qty. issued per adult by dept. (in gms.)	Total qty. issued by dept. (in gms.)	Total qty. to be issued (in gms.)	Excess qty. issued by dept. (in gms.)	Rate. Per Kg.	Amt. paid by dept. (in Rs.)	Amt. to be paid (in Rs.)	Excess amt. to be recovered (in Rs.)
1	Rice	23.11.17 to 25.11.17	18	140	200	10800	7560	3240	37/-	399.60	279.72	119.88
2	Dal	23.11.17 to 25.11.17	18	60	100	5400	3240	2160	90/-	488.00	291.60	194.40
3	Rice	26.11.17 to 28.11.17	18	140	200	10800	7560	3240	37/-	399.60	279.72	119.88
4	Dal	26.11.17 to 28.11.17	18	60	100	5400	3240	2160	90/-	488.00	291.60	194.40
5	Rice	29.11.17 to 01.12.17	18	140	200	10800	7560	3240	37/-	399.60	279.72	119.88
6	Dal	29.11.17 to 01.12.17	18	60	100	5400	3240	2160	90/-	488.00	291.60	194.40
7	Rice	02.12.17 to 04.12.17	17	140	200	10200	7140	3060	37/-	377.40	264.18	113.22
8	Dal	02.12.17 to 04.12.17	17	60	100	5100	3060	2040	90/-	459.00	275.40	183.60
9	Rice	05.12.17 to 07.12.17	17	140	200	10200	7140	3060	37/-	377.40	264.18	113.22
10	Dal	05.12.17 to 07.12.17	17	60	100	5100	3060	2040	90/-	459.00	275.40	183.60

*Debit*

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32	Dal	09.01.18 to 11.01.18	16	60	100	4800	2880	1920	81/-	388.80	233.28	155.52
31	Rice	12.01.18 to 15.14.18	17	140	200	13600	9520	4080	50/-	680.00	476.00	204.00
32	Dal	12.01.18 to 15.14.18	17	60	100	6800	4080	2720	81/-	550.80	330.48	220.32
33	Rice	16.01.18 to 19.01.18	16	140	200	12800	8960	3840	50/-	640.00	448.00	192.00
34	Dal	16.01.18 to 19.01.18	16	60	100	6400	3840	2560	81/-	518.40	311.04	207.36
35	Rice	20.01.18 to 23.01.18	16	140	200	12800	8960	3840	50/-	640.00	448.00	192.00
36	Dal	20.01.18 to 23.01.18	16	60	100	6400	3840	2560	81/-	518.40	311.04	207.36
37	Rice	24.01.18 to 27.01.18	17	140	200	20400	14280	6120	50/-	1020.00	714.00	306.00

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11.	Rice	08.12.17 to 10.12.17	17	140	200	10200	7140	3060	37/-	377.40	264.18	113.22
12.	Dal	08.12.17 to 10.12.17	17	60	100	5100	3060	2040	90/-	459.00	275.40	183.60
13.	Rice	11.12.17 to 13.12.17	17	140	200	10200	7140	3060	37/-	377.40	264.18	113.22
14.	Dal	11.12.17 to 13.12.17	17	60	100	5100	3060	2040	90/-	459.00	275.40	183.60
15.	Rice	14.12.17 to 17.12.17	17	140	200	13600	9520	4080	37/-	503.20	352.24	150.96
16.	Dal	14.12.17 to 17.12.17	17	60	100	6800	4080	2720	90/-	612.00	367.20	244.80
17.	Rice	18.12.17 to 21.12.17	17	140	200	13600	9520	4080	37/-	503.20	352.24	150.96
18.	Dal	18.12.17 to 21.12.17	17	60	100	6800	4080	2720	88/-	584.80	233.92	350.88
19.	Rice	22.12.17 to 25.12.17	17	140	200	13600	9520	4080	37/-	503.20	352.24	150.96
20.	Dal	22.12.17 to 25.12.17	17	60	100	6800	4080	2720	88/-	584.80	233.92	350.88
21.	Rice	26.12.17 to 29.12.17	17	140	200	13600	9520	4080	37/-	503.20	352.24	150.96
22.	Dal	26.12.17 to 29.12.17	17	60	100	6800	4080	2720	88/-	584.80	233.92	350.88
25.	Rice	01.01.18 to 04.01.18	17	140	200	13600	9520	4080	50/-	680.00	476.00	204.00
26.	Dal	01.01.18 to 04.01.18	17	60	100	6800	4080	2720	81/-	550.80	330.48	220.32
27.	Rice	05.01.18 to 06.01.18	18	140	200	7200	5040	2160	50/-	360.00	252.00	108.00
28.	Dal	05.01.18 to 06.01.18	18	60	100	3600	2160	1440	81/-	291.60	174.96	116.64
29.	Rice	07.01.18 to 08.01.18	17	140	200	6800	4760	2040	50/-	340.00	238.00	120.00
30.	Dal	07.01.18 to 08.01.18	17	60	100	3400	2040	1360	81/-	275.40	165.24	110.16
31.	Rice	09.01.18 to 11.01.18	16	140	200	9600	6720	2880	50/-	480.00	336.00	144.00

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67	Dal	25.03.18 to 28.03.18	41	60	100	16400	9840	6560	75/-	1230.00	738.00	492.00
68	Rice	29.03.18 to 02.04.18	44	140	200	44000	30800	13200	65/-	2860.00	2002.00	858.00
69	Dal	29.03.18 to 02.04.18	44	60	100	22000	13200	8800	75/-	1650.00	990.00	660.00
70	Rice	03.04.18 to 06.04.18	48	140	200	37600	26880	10720	65/-	2444.00	1747.20	696.80
71	Dal	03.04.18 to 06.04.18	48	60	100	18800	11520	7280	75/-	1410.00	864.00	546.00
72	Rice	07.04.18 to 10.04.18	47	140	200	37600	26320	11280	65/-	2444.00	1710.80	733.20
73	Dal	07.04.18 to 10.04.18	47	60	100	18800	11280	7520	75/-	1410.00	846.00	564.00
74	Rice	11.04.18 to 17.04.18	46	140	200	64400	45080	19320	65/-	4186.00	2930.20	1255.80
75	Dal	11.04.18 to 17.04.18	46	60	100	32200	19320	12880	75/-	2415.00	1449.00	966.00
76	Rice	11.04.18 to 17.04.18	01(new)	140	200	14400	980	13420	65/-	936.00	63.70	872.
77	Dal	11.04.18 to 17.04.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
78	Rice	18.04.18 to 21.04.17	01(new)	140	200	800	560	240	65/-	52.00	36.40	15.60
79	Dal	18.04.18 to 21.04.17	01(new)	60	100	400	240	160	75/-	30.00	18.00	12.00
80	Rice	18.04.18 to 21.04.17	46	140	200	36000	26760	10240	65/-	2340.00	1674.40	665.60
81	Dal	18.04.18 to 21.04.17	46	60	100	18000	11040	6960	75/-	1350.00	828.00	522.00
82	Rice	22.04.18 to 25.04.18	47	140	200	36800	26320	10480	65/-	2392.00	1710.80	681.20
83	Dal	22.04.18 to 25.04.18	47	60	100	18400	11280	7120	75/-	1380.00	846.00	534.00
84	Rice	22.04.18 to 25.04.18	01(new)	140	200	800	560	240	65/-	52.00	36.40	15.60
85	Dal	22.04.18 to 25.04.18	01(new)	60	100	400	240	160	75/-	30.00	18.00	12.00

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86	Rice	26.04.18 to 01.05.18	46	140	200	54000	38640	15360	65/-	3510.00	2511.60	998.40
87	Dal	26.04.18 to 01.05.18	46	60	100	27000	16560	10440	75/-	2025.00	1242.00	783.00
88	Rice	26.04.18 to 01.05.18	01(new)	140	200	1200	840	360	65/-	78.00	54.80	23.40
89	Dal	26.04.18 to 01.05.18	01(new)	60	100	600	360	240	75/-	45.00	27.00	18.00
90	Rice	02.05.18 to 07.06.18	45	140	200	52800	37800	15000	65/-	3432.00	2457.00	975.00
91	Dal	02.05.18 to 07.06.18	45	60	100	26400	16200	10200	75/-	1980.00	1215.00	765.00
92	Rice	02.05.18 to 07.06.18	01(new)	140	200	1200	840	360	65/-	78.00	54.80	23.40
93	Dal	02.05.18 to 07.06.18	01(new)	60	100	600	360	240	75/-	45.00	27.00	18.00
94	Rice	02.05.18 to 07.06.18	01(new)	140	200	1200	840	360	65/-	78.00	54.80	23.40
95	Dal	02.05.18 to 07.06.18	01(new)	60	100	600	360	240	75/-	45.00	27.00	18.00
96	Rice	08.05.18 to 14.05.18	52	140	200	70000	43680	26320	65/-	4560.00	2839.20	1710.80
97	Dal	08.05.18 to 14.05.18	52	60	100	35000	21840	13160	75/-	2625.00	1636.00	967.00
98	Rice	08.05.18 to 14.05.18	01(new)	140	200	1400	980	420	65/-	91.00	63.70	27.30
99	Dal	08.05.18 to 14.05.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
100	Rice	08.05.18 to 14.05.18	01(new)	140	200	1400	980	420	65/-	91.00	63.70	27.30
101	Dal	08.05.18 to 14.05.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
102	Rice	15.05.18 to 21.05.18	54	140	200	75600	52920	22680	65/-	4914.00	3439.80	1474.20
103	Dal	15.05.18 to 21.05.18	54	60	100	37800	22680	15120	75/-	2835.00	1701.00	1134.00
104	Rice	15.05.18 to 21.05.18	01(new)	140	200	1400	980	420	65/-	91.00	63.70	27.30

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105	Dal	15.05.18 to 21.05.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
106	Rice	22.05.18 to 28.05.18	56	140	200	75600	54880	20720	65/-	4914.00	3667.20	1346.80
107	Dal	22.05.18 to 28.05.18	56	60	100	37800	23520	14280	75/-	2835.00	1764.00	1071.00
108	Rice	22.05.18 to 28.05.18	01(new)	140	200	1400	980	420	65/-	91.00	63.70	27.30
109	Dal	22.05.18 to 28.05.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
110	Rice	29.05.18 to 04.06.18	56	140	200	76600	54880	20720	65/-	4914.00	3567.20	1346.80
111	Dal	29.05.18 to 04.06.18	56	60	100	37800	23520	14280	75/-	2835.00	1764.00	1071.00
112	Rice	29.05.18 to 04.06.18	01(new)	140	200	1400	980	420	65/-	91.00	63.70	27.30
113	Dal	29.05.18 to 04.06.18	01(new)	60	100	700	420	280	75/-	52.50	31.50	21.00
114	Rice	05.06.18 to 11.06.18	56	140	200	74200	54880	19320	49/-	3635.80	2889.12	946.68
115	Dal	05.06.18 to 11.06.18	56	60	100	37100	23520	13660	72/-	2671.20	1693.44	977.76
116	Rice	05.06.18 to 11.06.18	01(new)	140	200	1400	980	420	49/-	68.60	48.02	20.58
117	Dal	05.06.18 to 11.06.18	01(new)	60	100	700	420	280	72/-	50.40	30.24	20.16
118	Rice	06.06.18 to 11.06.18	01(new)	140	200	1200	840	360	49/-	58.80	41.16	17.64
119	Dal	06.06.18 to 11.06.18	01(new)	60	100	600	360	240	72/-	43.20	25.92	17.28
120	Rice	12.06.18 to 18.06.18	59	140	200	77000	57820	19180	49/-	3773.00	2833.18	939.82
121	Dal	12.06.18 to 18.06.18	59	60	100	38500	24780	13720	72/-	2772.00	1784.16	987.84
122	Rice	12.06.18 to 18.06.18	1patient	140	200	1400	980	420	49/-	68.60	48.02	20.58
123	Dal	12.06.18 to 18.06.18	1patient	60	100	700	420	280	72/-	50.40	30.24	20.16

2/2

Grand Total

8921.00

(16) (5)

124	Rice	19.06.18 to 25.06.18	56	140	200	78400	54880	23620	49/-	3641.60	2689.20	1152.48
125	Dal	19.06.18 to 25.06.18	56	60	100	39200	23520	15680	72/-	2822.40	1693.44	1128.96
126	Rice	26.06.18 to 02.07.18	56	140	200	78400	54880	23520	49/-	3841.60	2689.20	1152.48
127	Dal	26.06.18 to 02.07.18	56	60	100	39200	23520	15680	72/-	2822.40	1693.44	1128.96
128	Rice	03.07.18 to 09.07.18	64	140	200	72800	53900	18900	49/-	3567.20	2641.10	926.10
129	Dal	03.07.18 to 09.07.18	64	60	100	37800	22880	15120	72/-	2721.60	1632.96	1088.64
130	Rice	10.07.18 to 16.07.18	61	140	200	71400	49980	21420	49/-	3498.60	2449.02	1049.58
131	Dal	10.07.18 to 16.07.18	61	60	100	37100	21420	16880	72/-	2671.20	1542.24	1128.96
132	Rice	17.07.18 to 23.07.18	65	140	200	75800	53900	21700	49/-	3704.40	2641.10	1063.30
133	Dal	17.07.18 to 23.07.18	65	60	100	39200	23100	16100	74/-	2900.80	1709.40	1191.40
134	Rice	24.07.18 to 30.07.18	57	140	200	77000	56860	21140	49/-	3773.00	2737.14	1035.86
135	Dal	24.07.18 to 30.07.18	57	60	100	39900	23940	15960	74/-	2952.60	1771.66	1181.04

1322

Grand Total = Rs. 6145

Over

✓ FARA NO.04 (Ref. Audit Memo No.1 (b) dt.23.07.2018)

10/15  
15  
15

1. - Subject: Loss of Govt. Property due to theft p-3

As per case lodged by DDO/HOO, Half Way/Long Stay Home, Sec-3, Rohini, Delhi in response of audit memo No.1(b) dated 23.07.2018 regarding loss due to theft of 4 sets of double doors (8doors) has been occurred on 16.01.2018 from the IInd and IIIrd floor of the building. An FIR has been got done by the Home from S.H.O., Police station, Sec-3, Rohini, Delhi and informed to The Dy. Director (Disabilities), Directorate of Social Welfare vide their letter No.F.01/Misc./HWH/2017-18/359 dated 16.01.2018. But no action has been taken by the department.

The department should approach police authorities to confirm outcome of the FIR and after receiving the outcome, get regularize the losses from the competent authority i.e. HOD under intimation to the audit.

Ref. to Memo No. 1(c) dt.26.07.2018 )

II. - Subject: Non Production of Records

1. Copy of agreement in respect of Contractual Staff

*Arora*

## CURRENT AUDIT REPORT

(01.04.2018 to 31.03.2021)

Para No -01 :- Excess payment of adhoc-bonus - recovery of Rs. 6908/-

P-22

(Audit Memo No. 01 Dated: 10.12.2021)

PSD

As per Office Memorandum regarding Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to government employees for the audit period, it has been provided that the benefit will be admissible to only those employees who have rendered at-least six months of continuous services. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full Financial Year.

During the scrutiny of service books & Pay Bill Register, it has been observed that Vikas Kumar Joshia, Jr. Assistant has joined govt. service on 19.12.2018 and Bonus has been paid for the F.Y 2018-19 as per details below:-

Name of Official	Date of Joining of Govt. Service	Period in which paid	Bonus paid by School	Recovery to be made	Remarks
Sh. Vikas Kumar Joshia, Jr. Assistant	19.12.2018	2018-19	6908	6908	Bill No.BO-86 dated 16.10.2019
TOTAL RECOVERY TO BE MADE				6908	

Hence, the HOO/DDO's hereby directed to recover an amount of Rs. 6908/- from the above official and deposit into the Govt. Accounts under intimation to audit.

Done & attested by  
Audit L.G. note  
letter of 10 April / P.A.O.-07/  
842 3493 dt 05/12/22  
C.A. at 06/10 of  
main file



13

Para No -02 :- Non-recovery of TDS (ITAX) amounting to Rs.2196/- from agencies.

( Audit Memo No. 04 Dated 14.12.2021)

P-4 P-42

As per Rule 194(C) of income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills/vouchers for the Audit period, it has been observed that M/s Kanojiya & Sons Washing & Cleaning was paid the washing charge, of inmates for Half Way/Long Stay home for Women . It has been further observed that no recovery of TDS has been made by the Department during the audit period. As such recovery is to be made as observed by Audit during F.Y. 2018-19 is as under:-

Sl No.	Bill No. & Date	Name of Agency	Invoice No and Date	Amount paid without GST	TDS deducted	TDS to be deducted
1	CB-10 dated 09.05.2018	M/s Kanojiya & Sons Washing & Cleaning	04/23.04.2018	18622	0	372
2	CB-35 dated 04.08.2018	M/s Kanojiya & Sons Washing & Cleaning	16/19.07.2018	12608	0	252
3	CB-48 dated 30.08.2018	M/s Kanojiya & Sons Washing & Cleaning	07/19.05.2018	17725	0	354
4	CB-60 dated 28.09.2018	M/s Kanojiya & Sons Washing & Cleaning	21/30.08.2018	12252	0	245
5			24/15.09.2018	11733	0	235
6	CB-79 dated 07.11.2018	M/s Kanojiya & Sons Washing & Cleaning	027/08.10.2018	12434		249
7	CB-91 dated 03.12.2018	M/s Kanojiya & Sons Washing & Cleaning	028/28.11.2018	9984	0	200
8	CB-107 dated 05.01.2019	M/s Kanojiya & Sons Washing & Cleaning	037/28.12.2018	9648	0	193
			038/29.12.2018	4801	0	96
Total recovery				109807		2196

Hence, the HOO/DDO is hereby directed to recover an amount of Rs. 2196/- from the above agency and deposit into the Govt. Accounts under intimation to audit.

*[Handwritten signature]*

**Para No -03 :- Excess expenditure incurred as Fixed charges due to over sanction of Electric Load**  
**(Audit Memo No. 05 Dated 14.12.2021)**

PLN

While scrutiny of the records related to Electricity consumed by the Department during the period of Audit, it has been noticed that the Department has sanctioned Load of 200KW/KVA. The total fixed charges on this sanctioned load is approximately Rs. 50,000/- P.M which is being paid by the Department. Whereas the consumption load varies between 30 to 40 KVA. Thus, the department pays approximately Rs. 30,000/- to Rs. 40,000/- P.M extra on every bill cycle. The Department has not taken any initiative in maintaining the relation between actual consumption and sanctioned load and thereby resulting the extra burden which the department is paying in terms of fixed charges which is calculated @ Rs. 250/- per KVA of sanction load. Some of the examples are given as under-

Sr. No	Period	Sanctioned Load in KVA	Actual consumption load in KVA	Actual Fixed Charges paid (in Rs.)	Fixed charges in as per consumption (in Rs.)	Excess fixed charges paid(in Rs.)
1.	01.11.2019 to 02.12.2019	200	31.80	51560	8198	43362
2	08.07.2019 to 07.08.2019	200	40.20	48385	9725	38660
3	01.04.2019 to 03.05.2019	200	40.20	53175	10688	42487
4	01.01.2019 to 01.02.2019	200	48	50170	12040	38130

The HOO/DDO may be advised to reduce the sanction of Electricity load as per under intimation to the Audit.

*Done already settled by HQ Audit  
 vide letter no. 11/Audit/140-57/  
 dt 3-11-21  
 Ck of ZWC of  
 mem bk*

(11) 2

Para No -04 :- Non-recovery of TDS under GST @ 2% amounting to Rs.23714/- from agency  
(Audit Memo No. 06 Dated 14.12.2021)


P-5 P-5b

Under Rule 194(C) of Income tax act, TDS @2% and under section 51 of the CGST Act to be read with CGST Rule 66, TDS is to be deducted @ of 2% on payment made to the supplier of taxable goods and services where the total value of such supply, an individual contract, exceed two lakh fifty thousand rupees. 2% TDS in the form of GST should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family shall be deducted in the form of TDS(GST)

However, during the test check of bills/vouchers for the Audit period, it has been observed that M/s Intelligent Communication System India LTD (ICSIL) is providing the manpower to Half Way/Long Stay home for Women. It has been further observed that no recovery of TDS in the form of GST has been made by the department whereas on scrutiny it has been found that 2% GST was being deducted on some bills and some bills are left without deduction of TDS (GST) during the audit period. Some of the instances where the recovery is to be made are as under:-

Sr. No.	Bill No. & Date	Name of Agency	Invoice No and Date	Invoice Amount (include -ng all taxes)	Invoice Amount (excludi -ng all taxes)	TDS (ITAX) deducted	TDS (GST) deduc -ted	TDS (GST) to be deducted
1	CB-135 dated 05.03.2019	Intelligent Communication System India LTD (ICSIL)	MRP/1819/DL/272 7 dated 01.03.2019	749501	635171	14990	0	12703
2	CB-57 dated 19.09.2018	Intelligent Communication System India LTD (ICSIL)	MRP/1819/DL/110 4 dated 07.09.2018	649652	550552	12993	0	11011
Total recovery								23714

Hence, the HOO/DDO is hereby directed to recover an amount of Rs. 23714/- from the above agency and deposit into the Govt. Accounts under intimation to audit.

  
(RAKESH KOHLI)  
I.A.O/ A.O, Audit Party No.33

PART-III

TEST AUDIT NOTES

(01.04.2018 to 31.03.2021)

P-24

**TAN:-01- Discrepancies in Service records:-**

**(Memo No. 03 Dated: 14.12.2021)**

During the test check of Service Records provided by the school, the following discrepancies have been noticed:-

**1. Sh. Vikas Kumar Joshia (Jr. Assistant)**

- I. Entry of the Police verification and medical fitness has not been recorded in the Service book.
- II. Thumb Impression has not been found in the Service book.
- III. No Nomination forms have not been attested by the HOO.
- IV. The official joined on 09.12.2018 and the Deptt. has credited 01 day EL of the month of December 2018, which is irregular.
- V. HPL has been credited on one year regular basis.

**2. Sh. Mukesh.(Sr. Assistant)**

- I. Thumb Impression has not been found in the Service book.
- II. HPL has been credited on one year regular basis..

The HOO/DDO may be advised to rectify the above discrepancies and similar type of cases may also be scrutinized at your level, if any, be made under intimation to the audit.

*Rakesh Kohli*

**(RAKESH KOHLI)**

**I.A.O/ A.O, Audit Party No.33**

**PART – II**

**CURRENT AUDIT REPORT OF HALFWAY LONG  
STAY HOME, DEPTT OF SOCIAL WELFARE,  
SECTOR-3, ROHINI, DELHI**

**2021-23**

**CURRENT AUDIT REPORT OF HALFWAY LONG STAY HOME, DEPTT OF  
SOCIAL WELFARE SECTOR-3 ROHINI, DELHI FOR 2021-23**

Para no. 01

**(Observation Memo No.06 Dated :24.7.2023)**

**Sub: Short recovery of TDS amounting to Rs. 2932/- from agencies.**

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family for single payment of 30000/- or aggregate payment of 100000/-

However, during the test check of bills / vouchers for the Audit period, it has been observed that TDS has not been conducted while making payment to agencies for works. The detail is as under:-

Sr. No.	Bill No	Date	Name of agency	Financial year	Amount paid Period	TDS to be deducted.	TDS deducted	Amount to be recovered
1.	15	13.5.2021	Rangrezz Enterprises	2021-22	67790	1356	0	1356
2.	33	6.7.2021	Rangrezz Enterprises	2021-22	32450	649	0	649
3.	20	04.6.2021	Rangrezz Enterprises	2021-22	46374	927	0	927
4.		Total			146614	2932	0	2932

Recovery of Rs 2932/- may be made after due verification of facts and figures and similar types of other cases may also be got reviewed at HOO level.

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Para no. 2

(Observation Memo No. 08 Dated :26.7.2023)

**Sub: Shortcomings/Irregularities in staff engaged on outsourced basis through Intelligent Communication Systems India Ltd. (ICSIL).**

As per GFR Rule 149 – The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-873/ JS exp. dated 26.04.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. The Data Entry Operator Services on outsource basis is available on GeM portal.

During the test check of file F.06/Salary/HWH/2017-18/Pt Five-IV in r/o payment of wages of outsourced employees of Nav Kiran I and bills as provided by the unit, the following shortcomings/irregularities have been noticed as per details as under: --

1. The home is paying wages to M/s Intelligent Communication System India Ltd (ICSIL) in r/o 24 outsourced staff viz. (psychiatrist 01, clinical psychologist 01, Occupational Therapist 01, PSW 01, staff nurse 02, Cook 02, Kitchen Helper 04, nursing orderly 10 & MTS 02).

Presently, as per the bills, M/s ICSIL has been charging Administrative Charges @ 10% of total remunerations paid which is on quite higher side in comparison to GEM Portal where minimum Service Charges is below 1% for engaging DEOs/Manpower Services on outsource basis.

It has been observed by the HQ at many times (3/N, 6/N, 16/N, 23/N, 26/N, 29/N) that as per 3/N, (i) HOO is requested to ensure correctness of the amount, other codal formalities and submission of ECR by the contractor before release of payment. (ii) As per Rule 149 of GFR 2017, it is mandatory to procure goods & services from GEM, accordingly the process may be initiated with the approval of the competent authority. (iii) At 39/N while processing the bills, it has been specifically mentioned that certificate of release of wages and deposit of ESI&EPF by the agency for the previous month i.e. Feb 2022 and March 2022 must be taken/ensured before release of wages for 3/2022.

However, from the test check of bills as provided,

- (i) the payment of wages have been made without ensuring the compliance of above observations as no ECR/ proof of timely payment of wages, ESI & EPF proof has been found along with the bills as non payment of wages till 7<sup>th</sup> of the month attracts penalty as per agreement..
- (ii) The office is still continuing the staff from ICSIL instead of hiring from GEM.

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The copy of agreement was sought vide memo to see compliance of terms and conditions and penal provisions but same was not provided.

Necessary statements in r/o deposit of ESI, EPF and timely payment of wages of concerned employees be obtained from the firm failing which action as per terms and conditions of agreement be taken under intimation to audit.

Para no.3

**(Observation Memo No. 09 Dated :26.7.2023)**

Subject :- Non conduct of physical verification of stock (consumable, non consumable items )

During the test check of consumable stock registers viz. Dietary Register, Clothing Bedding Register, general items register and sanitation register as provided by the deptt, it has been observed that the stock verification for the audit period 2021-22 and 2022-23 has not been done by the deptt. Which is essential as per Rule 213 of GFR 2017, the procedure of verification is as under :-

**Procedure for Verification:** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified. ii) A certificate of verification alongwith the findings shall be recorded in the stock register . iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

The physical verification of stock and its utilization be conducted under intimation to audit.

Para no. 4

**(Observation Memo no. 1 Dated: 21.7.2023)**

Sub: Irregularities in maintenance of Cash Book.

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

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- (3)
1. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.
    - a. "Certified that Cash amounting to Rs. ----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."
  2. All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
  3. The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

However, on scrutiny of Cash book of Halfway/longstay home, Deptt of Social Welfare, Sector-3, Rohini, Delhi as provided, it has been observed that the above mandatory observations have not been followed during the Audit Period.

Further it has also been observed that-

1. The Head of the Office has not verified, signed the cash balance in the cash book and also not recorded a signed and dated certificate to that effect at end of September 2022 (p-33), October 2022 (p-40), November 2022 (p-44), and February 2023 (P-58)
2. The cash book has not been written from 18.7.2021 to 10.8.2021 and not closed and cash verified and certificate given at end of July 2021. (p-162)
3. The certificate as and where recorded has not been recorded in proper language and with date according to rule which is irregular.
4. No register of Receipt Book of TR 5 is maintained/ shown by the office to audit.
5. No register of valuable & cheque register is maintained/ shown by the office to audit

Necessary steps be taken to remove the above discrepancies under intimation to audit.

  
(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17

VTAN NO. 1

(Observation Memo No.05 Dated :21.7.2023)

Subject : Non surrender of Savings.

During the test check of reconciliation statement of office of Halfway/longstay home, Deptt of Social Welfare, Sector-3, Rohini, Delhi for the audit period 2021-22 to 2022-23, it is noticed that Savings of Funds / Excess expenditure were not being surrendered / regularized as per provisions contained in General Financial Rule, 2017.

As per Rule 62(2) of GFR 2017, savings as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings shall be held in reserve for possible future excesses/ expenditure.

Under the following heads, huge amount of funds have been found remained unutilized which could have been regularized, declared surplus at the time of submitting Revised Estimates.

Financial Year : 2021-22

H.O.A/Major Head/Minor Head/Sub Head	Budget allotted	Expenditure made	saving	% of saving
2021-22 March 2022				
MH 223502101500006 (Medical)	200000	39825	160175	80%
MH 223502101500011 (DTE)	33000	2238	30762	93.22%

Financial Year : 2022-23

H.O.A/Major Head/Minor Head/Sub Head	Budget allotted	Expenditure made	saving	% of saving
2022-23 March 2023				
MH 223502101500006 (Medical)	500000	37016	462984	92.60%
MH 223502101500011 (DTE)	30000	0	30000	100%

As per Rule 62(1) of GFR 2017, Department shall surrender all the anticipated savings noticed in the Grants or appropriation and the unutilized funds before the close of financial year. However, in the above mentioned cases, the same was not done.

Suptt/HOO is advised to comply with above rule under intimation to audit.

TAN NO.2

(Observation Memo No. 07 Dated :26.7.2023)

Sub: shortcomings in maintaining of Stock Registers.

Scrutiny of consumable stock registers viz. Dietary Register, Clothing Bedding Register, general items register and sanitation register and non consumable & property stock registers as provided by the office of Halfway/longstay home, Deptt of Social Welfare, Rohini, Delhi, the following is observed :-

- 1) Cuttings / over writings in consumable stock register have not been attested by the competent authority.
- 2) Entry of 11 caps at p-102 of consumable items stock register have neither been consumed nor balance carried forward to next year.
- 3) In few cases, initials of the receiptant at column 13 of consumable stock register have not been shown.
- 4) Page counting certificate has not been signed by DDO/Suptt in dietary stock register 2 for 2022-23. The index is not maintained alphabetically in the said register.
- 5) In property stock register, the items issued to official / place of installation have not been shown and respective columns are blank further, placement register has also not been maintained regarding property items.

Necessary steps may be taken to remove the above shortcomings under intimation to audit.

TAN NO. 3

(Observation Memo No. 04 Dated :21.7.2023)

Sub: Improper maintenance of Bill Registers

During the test check of bill registers as provided to audit for the audit period 2021-22 to 2022-23, the following shortcomings have been noticed:-

- 1. There is no paging in the register and page counting certificate has not been recorded in the first page of Bill Register.
- 2. Entry of each Bill should be initial by the competent authority i.e. DDO/HOO in the Bill Register, but the same has not been made in the Bill Register .

- (2)
3. The bill register should be maintained in proper manner i.e. Date of presentation, Token No., Cheque No., Amount passed by PAO, Bill Passed/Cancelled, etc should also been recorded. The same has not been recorded in the bill register during the audit period.
  4. There is no detail & reason of cancellation of bills and signature of the HOO/DDO in r/o CB 88, CB 110 of 2021-22

Necessary steps may be taken to remove the above shortcomings under intimation to audit.

TAN NO. 4

(Observation Memo No. 03 Dated :21.7.2023)

Subject: Deficiency in paid Bills/vouchers.

According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers. — (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers as provided by o/o Halfway/longstay home, Deptt of Social Welfare, Sector-3, Rohini, Delhi, it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

Necessary steps may be taken to remove the above shortcomings under intimation to audit.

TAN NO. 5

(Observation Memo No. 02 Dated :21.7.2023)

Subject: Improper maintenance of Pay Bill Registers.

During the test check of the PBR as maintained by the o/o Halfway/longstay home, Deptt of Social Welfare, Sector-3, Rohini, Delhi as provided, for the Audit period 2021-22 to 2022-23, 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 rate of pay, date of increment, details of

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loan /advances/ refunds, instalment No., PAN No. aadhar no. etc. were also not found completely filled.

2. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
3. GAR-18 have also not been maintained for 2022-22 and 2022-23.

Necessary steps may be taken to remove the above shortcomings under intimation to audit.



(CHANDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 17