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**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub:- Audit Report of Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi (846/7) for the period 2017-20

INTRODUCTION:-

The I.A.R on the accounts of Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi (846/7) for the period 2017-20 was conducted by the field Audit party No. X comprising of Sh. Ajay Kumar Chandna, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 14/07/2020 to 22/07/2020. This was the internal audit.

AIMS AND OBJECTIVES:-

The main activities of the Department to provide a facilitating mechanism for Rehabilitation of persons whose mental illness is treated and controlled after their discharge from mental Hospital.

To provide social integration and social-economic rehabilitation of mentally improved patients (for 1-2 year stay period for half way home inmates and extended period for long stay home). The Rehabilitation and reintegration of psychiatric patients is a highly sensitive and demanding task. Hence, persons belonging to several specialities such as psychiatry, nursing medicine, clinical psychology and psychiatry social work from the medical care unit at the half way home.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER & DESIGNATION	PERIOD
HOO	Shri Zahid Ali Siddqui Smt. Sangeeta Kh Shri Avinash Chander Dua	20.12.17 to 18.12.18 18.12.18 to 25.02.19 25.02.19 to till date
DDO	-do-	-do-
Cashier	Shri Pawan Kumar, U.D.C. Shri Rajesh Kumar, U.D.C.	26.12.17 to 09.09.18 10.09.18 to till date



Budget Allocation & Expenditure for the year 2017-20

(Amount in Rs.)

Financial Year	Budget		Expenditure	
	Plan	Non-Plan	Plan	Non-Plan
2017-18	NIL			
2018-19	--	8820000/-	--	766368/-
2019-20	--	14950000/-	--	9991059/-

Statutory Audit:-

The Statutory audit of the Halfway/Longway Home, Department of Social Welfare, Sector-22, Rohini, Delhi has not been conducted by AG (Audit), Delhi.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	01	01	NIL
3	Group C	02	01	01

Maintenance of Records:-

The maintenance of records of Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report :- NIL (Being first audit)

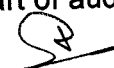
(B) Details of Old Recovery:- NIL

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(C) Current Audit Report :-

Details of Current Recovery (Audit period 2017-20):- NIL

The internal audit report has been prepared on the basis of information furnished and made available by the Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi for the period 2017-20, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



**(Ajay Kr. Chandna)
Inspecting Audit Officer
Audit Party No.X**

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PART-I

Old Audit Report

NIL (Being first audit)

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PART-II

Current Audit Report (2017-20)

Para No. 1 Irregular purchase of various items from local market inspite of through GeM.

(Ref. audit Memo No 04 dated 16.07.2020)

Finance Accounts Department, Govt. of NCT of Delhi vide its Office Memorandum No. F.20/08/2017/AC/JSFINA/718- dated 24.08.2017 communicated that the purchases should be done through GeM. During the course of audit it has been observed that Office of Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi has procured various items without following above instruction from Finance Department, Govt. of NCT of Delhi. The details of such cases are as under:-

S.No.	Bill No. & date	Name of the items	Name of the agency	Amount in Rs.
1	CB-30 dated 30.06.18	Various size Steel Container	M/s Neelam Traders	24300/-
2	CB-36 dated 04.07.18	Khes	M/s Bhadoriya & Sons	10000/-
3	CB-44 dated 02.08.18	Hot case	M/s Hanuman Traders	23600/-
4	CB-66 dated 18.09.18	Various stationery items	M/s Bhadoriya & Sons	12000/-

The Department may take care of purchase the items only from GeM.

Para No. 2 Non- maintenance of Non Consumable Stock Register
(Ref. audit memo No. 5 dated 16.07.2020)

As per Rule 13 (ii)190 (2)(1) of GFR 2005, the records of non-consumable items is required to be maintained separately in form of GFR 40.

During the test check of records provided to audit it has been observed that the Non Consumable Stock Register has not been maintained separately

Necessary steps should be taken to maintain the Non Consumable Stock Register, under intimation to audit.



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Para No. 3 Irregularities in procurement of Kent Air Purifier amounting to Rs. 333900/- without obtaining approval from competent authority
(Ref. audit memo No 6 dated 17.07.2020)

As per Rule 22 of GFR 2017 no expenditure to be incurred without obtaining administrative approval from competent authority. During the course of audit it has been observed that Office of Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi has procured Kent Aura Purifier without obtaining administrative approval from Competent Authority i.e HOD, Department of Social Welfare, Govt. of NCT of Delhi.

S.No.	Bill No. & date	Invoice No. & Date	Name of the items	Name of the agency	Amount in Rs.
1	CB-32 dated 02.07.18	178 dated 22.06.18	Kent Aura Purifier	M/s Bhadoriya & Sons	89040/-
2	CB-32 dated 02.07.18	179 dated 22.06.18			66780/-
3	CB-29 dated 25.06.18	176 dated 22.06.18			89040/-
4	CB-29 dated 25.06.18	177 dated 22.06.18			89040/-
Total					333900/-

Necessary step should be taken to obtain the ex-post facto administrative approval from the competent authority. Other similar type of cases may also be taken into similar action.




Para No. 4 Non production of records

(Ref. audit memo No. 1 dated 14.07.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Spouse Information
4. Various Registers i.e. LTC Register/Tuition fees register
5. Pay Bill Registers


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X

(M)

Test Audit Notes

TAN 1 Improper Maintenance of Cash Book (Ref. audit memo No.7 dated 20.07.2020)

As per Rule 13 (ii) of Receipt & Payment Rules, 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.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, 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 "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of the Incharge/Superintendent/Link Officer, Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi for the audit period 2017-20 the following discrepancies have been noticed:-

1. A number of entries regarding transaction in Cash Book have not been signed/authenticated by the DDO, as required under Rule 13 (ii) of Receipt & Payment Rules.
2. A number of cutting/overwriting have been made in the cash book without attestation/authentication by the DDO.
3. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been found attestation by the DDO.

Necessary steps should be taken to rectify the above observations under intimation to audit.



TAN 2 **Improper maintenance of various Stock Registers**
(Ref. audit memo No. 8 dated 20.07.2020)

(I) Physical Verification of Non-Consumable and Consumable Stock.

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that no physical verification of consumable and Non-Consumable items as well as Consumable items was undertaken by the Halfway/Longstay Home, Department of Social Welfare, Sector-22, Rohini, Delhi

The following discrepancies have also been noticed:-

- (a) The upper column of register kept blank
- (b) Page counting certificate has not been recorded on first page of stock registers.
- (c) A number of cutting/overwriting made in the stock register has not been authenticated by the store officer/incharge.

Necessary steps should be taken for proper maintenance of stock registers, under intimation of Audit.

TAN 3 **Non adherence of Rule 59 of R&P Rules**
(Ref. audit memo No. 9 dated 21.07.2020)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed 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.



(2)

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.

TAN 4 Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 10 dated 21.07.2020)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.

TAN 5 Improper maintenance of Bill Registers
(Ref. audit memo No 11 dated 21.07.2020)

During the test check of bill registers for the audit period 2017-20, the following shortcomings have been noticed:-

1. A number of cutting/overwriting in the Bill register has not been authenticated by the DDO.
2. Every entries of Bill registers have not been signed by DDO.
3. Bill register has not been maintained annually
4. The bill register is not maintained proper manner i.e. amount passed by PAO, Token No., Date of presentation at PAO, etc have not been recorded.

Necessary steps should be taken to update the Bill register under intimation to audit.



TAN 6 Shortcomings in maintenance of Service Books.
(Ref. audit memo No. 12 dated 21.07.2020)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt.GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.
- (D) Discrepancies in maintenance of Leave Account:- The following discrepancies have been noticed in the leave account :-
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.
- (E) Annual Service Verification:- The service should be verified & entry should be made annually. However, in the Service Book of Ms. Geetanjali Dhawan, Sr. Asstt., the annual service verification recorded only up to 08.11.2018.

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.


(Ajay Kumar Chandna)
Inspecting Audit Officer
Audit Party No.X