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**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 of District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085.110042
Delhi for the year 2020-2021 to 2021-2022.**

INTRODUCTION:

The I.A.R. on the accounts of District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085. for the year 2020-2021 to 2021-2022 was conducted by field Audit Party No. XVI Comprising of Smt. Kavita Saxena Sr.AO/IAO , Sh. RAM Poojan, AAO & Sandeep ASO. The audit was conducted during 07 working days w.e.f. 20.06.2022 to 28.06.2022 .This was the general audit.

AIMS AND OBJECTIVES

a).The main objective of District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085 is providing assistance under the following schemes to socially weaker person, whose income does not exceed as per prescribed under notification of various schemes..

b) List of HOD HOO /DDO/ Cashier

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

1. LIST OF HOS

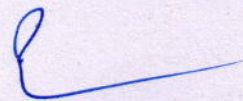
S.NO.	NAME	Designation	TIME DURATION
1	Sh. Dharmendra Prasad	District officer	01/04/2020 to 19/07/2021
2	Sh. Krishan kumar	District officer	19/7/2021 to 28/02/2022

LIST OF DDO

S.NO.	DDO NAME	Designation	TIME DURATION
1	Sh. Dharmender Prasad	District Officer	01.04.2020 to 19.07.2021
2	Sh. Krishan Kumar	District Officer	19.07.2021 to 28.02.2022

3 List of CASHIER NIL

c) Budget allocation and Expenditure



Year	Budget allotment (in Rs.)	Expenditure (in Rs.)	Balance (in RS.)
2020-2021	350000	263324	86676
2021-2022	370000	358345	11655

d). Statutory Audit:- Statutory audit District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085 conducted by AG (Audit), Delhi upto 31.03.2021 but report awaited

e) Vacancy position :-

S.No.	Group	Sanctioned	Filled	Vacant
1	A	NIL	NIL	nil
2	B	NIL	NIL	NIL
3	C	NIL	NIL	NIL
TOTAL			0	0

Maintenance of Records:-

The maintenance of records of District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085 for the year 2020-2021 to 2021-2022 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

As per Old Audit Report there were 13 outstanding paras with recovery of Rs. nil/- The office has not shown the compliance any para. In which 02 para settled and taken as a fresh alongwith recovery of Rs.Nil/- has been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2007-2009	03	0	03
2	2009-2014	03	0	03
3	2014-2017	04	01	03
04	2017-2020	03	01	02
Total		13	02	11

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery
			Para No.	Amount	
1	2007-2020	-		NIL	Nil

Current Audit Report: -

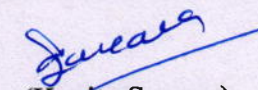
During the course of current audit, 10 audit memo's (one old audit para) issued, highlighting various irregularities/recovery to the tune of Rs 567707/,out of which 02 memos involving recovery amounting to Rs.nil/- settled on spot and remaining 08 memos converted into 06 Audit paras and 01 TAN with the recovery of Rs.567707/- in the current Audit Report.

Details of Current Recovery (Audit Period 2020-2021 to 2021-2022

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
01	3207	0	3207
07	564500	0	564500
Total	567707	0	567707

The internal audit report has been prepared on the basis of information furnished and made available by District North West-II(social welfare office), Sec.4, Rohini, Delhi.110085. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.




(Kavita Saxena)
IAO, Audit Party No.XVI

Test report - I

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28/11/09 37

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Part - I (Old Report)

(Old Audit Report)

NIL

(Part I)

Part - II (Current Report)

2007-2009

(Ref Memo No 4 Dated 17-11-09)

Para No 1

Subject: - Time Barred / Undisbursed cheques amounting to Rs. 7,06,940/-

Test Check of the records reveals that the unit has received individual cheques under various schemes of Social Welfare from PAO for further distribution to the beneficiaries, but the same are lying undisbursed as per details given below: -

I) Cheques amounting to Rs. 98100/- as per Annexure A are lying undisbursed even after the expiry of the validity of these cheques. As regards the cheques amounting to Rs. 98100/- the unit has intimated that some of the cheques for which beneficiaries had made request will be sent to PAO for revalidation and the remaining will be sent for cancellation.

II) Cheques amounting to Rs. 6,08,840/- have been sent to PAO for revalidation as the date of validity has been expired, but the same are not to be received. (Annexure B). The unit was asked to submit any proof regarding intimation sent to the beneficiaries to receive the cheques before the expiry of the validity of cheques, in response, the unit has informed that there is no provision in the Scheme to intimate the beneficiaries to receive their cheques.

It reveals that the benefit of the schemes have not been reached to the beneficiaries / needy person in time and purpose for which the schemes have been launched not fulfilled properly.

(Ref Memo No-9 Dated 30-11-09)

Para No-2

Para No I

Subject: - old Age Pension scheme.

2009/10-7

As per scheme, (i) persons above the Age of 60 yrs. (ii) having annual Income Less than Rs 48000/- (now Rs.60000/-) (iii) not receiving pension form central Govt./State Govt./MCD/NDMC are eligible for Old Age pension i.e Rs.1000 /- P.M. During the test check of the records, following discrepancies / Short comings were noticed:-

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In the cases mentioned below, investigating officer has not recommended the cases for pension. However pension has been sanctioned.

Sl.no & Date of Form	Sl.no Of List	Name of the Applicant	Address	Recommendation of Investigating Officer
1.426 3/7/08	923 III	Raja RAM	K 13 Railway Qtr Village Holmbi Kalan	Applicant is receiving Govt Pension & refused for another pension.
2.444 23/1/08	668 IV	Smt. Sontara	Village Horada Mazra Burari	Address of the Applicant is not found
3. 505/2.09.08	762 III	Smt. Mohan Devi	H.no-230 Village Burari	Husband of applicant is a retired Govt servant & drawing Pension
4. 416/1/10/07	72 III	Smt. Raj	Village & PO Khera Kalan	Husband of Applicant is a Ex-service Man.
5. 318/7/9/07	43 III	Smt. Prem Lata	H.no-407 Village Bankner	Rich & Prosper

2. In the following cases age of the applicant was below 60 years at the time of sanctioning pension:-

Name & Address	No & Date of Application form	Sl. No of list
i) Smt Bhagwat Devi EE - 2467 Jahangir puri .	413/4.08.08	130 III List
ii) Sh. Rishi Raj H.no-37 Shadi Nagar Azad Pur	69/31.5.07	130 Ist list
3. Smt Raj Kumari ;-	513 /20/2/2008	Sl No of List IV 748

As per documentary Proof attached sh. Shashi kumar son of Smt Raj kumari is working in NDMC and drawing pay + DP Rs 7650/- and in the details of family members the name of his mother, Smt Raj kumari is entered and in the application form the the occupation of Sh Shashi Kr. Is Shown as labourer and Income as Rs. 1800 P.M.

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4. In the following cases income declared by the applicant in the application form was more than the income recorded in the verification report by the verifying officer:-

Sl.no of Application form	Sl.no of List	Name of Address of Applicant	M. Income Informed by Applicant	M. Income in the Verification report
433/03/10/07	19 IIIrd	Sh. Hukum Singh Kushak Hiranki Delhi	(800+15000) Rs 15800	Rs 1000
381/3/10/07	64 IIIrd List	Sh. Ram Singh H.no-183 Village Tigipur	(1200+7000) Rs 8200	Rs 1200
428/03/10/07	18 III list	Sh. Hukum Singh H.no- 180 Village Palla	(4000 + 3000) Rs 7000	10. 000 Per Annum

5. In the following cases application forms have not been signed by the applicants.

Sl. no of Application Forms	Name of the Applicant	Address
1424 / 15/10/08	Smt. Shakuntla	H.no-1667 Pana Mamur pur Narela
780 / 29/09/08	Smt. Promila	Gali No-1 Prem Nagar Nathu pura
718 / 29/09/08	Smt. Kailash Devi	B-214 BLK A Amrit Vihar Nathu pura

All the above cases may be reverified and out come / result of the same may pl. be intimated to Audit. & Other similar cases may be reviewed at your level

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(Ref Memo No-13 Dated 02-12-09)

Subject: - Widow Pension Scheme

As per Scheme of Widow Pension Scheme, widows in the age group of 18 to 60 yrs, residing in Delhi for more than 5 years continuously preceding the date of Application (ii) having Income from all sources not exceeding Rs. 48000/- per annum and not receiving any Widow Pension for Central Govt./ State Govt./ MCD / NDMC or any other sources are Eligible for benefit. Rs 1000/- PM

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During the test check of Widow Pension Cases, following discrepancies have been noticed shown against each case: -

Sl.no & Date of Form	List no.	Name & Address	Discrepancies
1. 126 09/06/08	II nd	Smt. Gian Devi w/o Late Sh. Vijender Singh H.no- 1036, Pana Paposhiyan Narela	As per verification report applicant is drawing her husband pension.
2. 61 07/06/08	II nd	Smt. Kapoori Devi w/o Late Sh. Kewal Singh Khasra no-837 Kadi Pur	Application form not signed by the applicant
3. 22 07/04/08	II nd	Smt. Urmila w/o Late Sh. Raj Kumar H.no- 1073 g.no-23A Swatantra Nagar Narela	Application form not signed by the applicant.
4. 54 26/01/07	I st	Smt. Roshni w/o Late Sh. Rishi Prakash H.no- 166 Village Bankner Delhi	Application form not signed by the Applicant
5. 94 27/06/08	II nd	Smt. Krishna Devi w/o Late Sh. Raj pal H.no-163 g.no-6 B BLK Swraoop Vihar Near Nathu Pura.	Residence proof for residing in Delhi for more than 5 yrs is not in order.

The above cases may be reverified and result / outcome of the same may be intimated to Audit & similar other cases may be reviewed at your level.

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(Ref Memo No-08 Dated 27-11-09)

Sub: - Widow daughter marriage.

As per Scheme of Assistance for the marriage of daughters of poor widows and orphan girl to enable them to meet out the expenses towards solemnizing the marriage, one time assistance of Rs. 20000/- upto two girls only is provided to the widow having (annual income Rs. 60000/-) Rs. 5000/- per month, residing in Delhi for the last five years.

Following record / information has not been provided to audit

1. Application forms for the year 2007-08.
2. Total Number of applications received during the year s2007-08 and 2008-09 and of application rejected. No

3Diary Register/ Master Register/ control register having full details of the case.

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During the test check of 5% cases, following discrepancies have been noticed;

1. As per law, age of the girl should be 18 years and above on the date of her marriage; but during the year 2008-09 payment of Rs 20,000/- was made to Smt Kavita Tyagi for the marriage of her daughter Sonia, whose date of birth is 12/5/91 as per record and date of marriage was 27/2/09 i.e (17 years 9 months).

2. In the following cases Affidavit from SDM to the effect that no financial help has been received from Govt. organisation, MCD, NDMC or any other statutory or non statutory Agency for this purpose has not been attached:-

Smt. Kamlesh W/O Late Ashwani, Smt. Rajwati W/O Late Sh. Nihal Singh & Smt. Sumitra W/O Late Sh Amrit Lal

3. Smt. Chameli Devi:- In 2008-09 an Amount Rs. 20,000/- was sanctioned vide Bill no-49. Anganwari worker has verified the fact that the applicant has not availed any assistance for the marriage of the other daughter but from the acquittance register it has been observed that she has received the assistance in the year 2007-08 also. Forms for the years 2007-08 have not been made available to Audit, Hence, possibilities of double payment can not be ruled out by Audit.

4. In Numerous Cases, Signature/ Thumb Impression of the Applicant have not been found on the verification Report submitted by the Anganwadi Workers

The above cases may be reviewed and similar other cases may also be reviewed at your level. }

~~Para No-5~~

(Ref Memo No-1 Dated 13-11-09)

Subject: - 100% Staff on diverted capacity.

It was ascertained from the office that this unit had come to existence since 2000 whereas, till date, i.e., even after the lapse of nine years 100 % staff in this office (including the HOO & DDO) are working in diverted capacity and no separate post has been created for this office, which is absolutely irregular

It has been intimated by the unit that action is being taken by the department and staff shall be provided as per creation of posts in due course of time.

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4. **Smt. Ram Kaur w/o Late Raghbir Singh - 67 11/08/08**

As Per copy of the Death Certificate attached the Husband of Smt. Ram Kaur was retired Subedar but in the Investigator Report the occupation of the deceased was recorded as Laborer which needs clarification.

5. **Smt. Ashok Devi, w/o Late Sh. Ram Sharan Dixit - 21 07/06/08**

Smt. Ashok Devi, has applied for assistance under National Family Benefit Scheme, Agra (copy attached) and again applied in Delhi vide application no. 21 Dated 07/06/08 which needs clarification as there is possibility of Double payment.

There above cases may be reviewed & similar other cases may be reviewed at your level.

~~7-11-08~~

(Audit Memo no-07 Dated 26/11/09)

Subject:- Cash Security / fidelity bond of cashier.

As per Rule 275 of GFR 2005- every Government Servant, who handles the cash is required to be furnished security/fidelity Bond and As per Rule 275(3) of GRF- in cases where the said security is furnished in the form of cash. the Security Bond should be executed in Form GFR-30 . and in case where the said security is furnished in the form of Fidelity Bond, the security bond should in form GRF-31

But during the Course of Audit of D.S.W.O (NW-II) Sec-4 Rohini, Delhi It was found that the cashier of the division who was entrusted with the custody of cash has not furnished the Security Bond as required under the GFR .

H.O.O may got the security bond executed by the cashier immediately to safeguard the Govt. money under Intimation to Audit.

(KAMAL DEV)
I.A.O

Party No-3

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**PART II
CURRENT AUDIT REPORT 2009-14**

(Ref. Audit Memo No.: 7 dated: 21/05/2014)

Para No.1

Subject: Widow daughter marriage.

As per scheme of assistance for the marriage of daughter of poor widows and orphan girl to enable them to meet out the expenses towards solemnizing the marriage. One time assistance of Rs. 20,000 (now Rs. 30,000) upto 2 girls only is provided to the widow having annual income of Rs. 60,000 or less, residing in Delhi for the last 5 years.

During the test check of cases, following discrepancies have been noticed:

As per terms and conditions of widow daughter marriage scheme, applications are admissible only if they are applied for at least 60 days before or after the day of the marriage. But during the scrutiny of the application forms, a few cases were found to be inadmissible because of the incorrect date of application.

Dairy number/ date	Name of the beneficiary	Date of marriage	No. of days
31 / 30.11.2010	Santosh Devi	15/02/2011	76
10 / 10.06.2010	Santosh	16/10/1010	128

Although the claims were not covered under the scheme, the payment has been made. The reason for the same maybe given to audit.

- 3) In numerous cases, signature/ thumb impression of the applicant have not been found on the verification report submitted by the Anganwadi workers.
- 4) In most cases, the district social welfare officer has not rejected/ recommended the case in the proper column assigned for this purpose.

The above cases may be re-verified and outcome/result of the same may be intimated to audit and other similar cases may be reviewed at your own level under intimation to audit.

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Handwritten signature: J. K. H. N. J.

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Para No. 2

Sub:-

Regarding Old Age Pension Scheme

(Ref. Memo No. 9 dated 16/5/2014)

As per scheme (i) persons above the age of 60 years (ii) having annual income less than (Rs. 60,000/- (iii) not receiving pension from Central Govt /State Govt. /MCD/NDMC are eligible for old age pension i.e.Rs. 1000/- p.m. during the test check of the records following discrepancies/Short comings were noticed.

S.NO.	Diary No.	Name of Applicant	Address	Amount of pension p.m.	Remarks if any
1	1654/28/11/09	HANS KAUR	86/Banknair,Delhi	Rs.1000/-p.m.	Below 60 years at the time of pension sanction in 2009 i.e 57 yrs as per epic card .
2.	1649/23/12/09	ShashiArora	Flat No. 585 Sanjay Encl.N,Delhi	-Do-	Applicant sign.missing in request form
3	1341/10/12/09	NazmaBegam	D-2 F Adarsh Nagar Delhi	-do-	-do-

Hence, the above said irregularity at S.No. 1 may either be regularized from the competent authority or the amount may be recovered from the beneficiary and the irregularities at S.No. 2 & 3 may be rectified Similar other cases may be reviewed at your own level

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(Ref. audit memo no.8 dated 26/05/2014)

Para No.3

Subject: Irregularities noticed under releasing National Benefit Scheme.

During scrutiny of records under the audit period, the following discrepancies have been noticed to the under signed.

In the following cases, the application was found unsigned and yet, the payment for the same was made through the RTGS:

S.No.	Diary Number/ Date	Name of Beneficiary	Husband Name	Address	Amount (in Rs)	Remarks
1	109, 15/10/2008	Savitri	Satish	H No. 754, Alipur	10000	Not Signed
2	18, 28/8/2009	Bharti Devi	Birender Singh	H No. F-5, Swami Shardand Park	10000	Not Signed
3	107, 15/10/2008	Dhanpati	Jogendar	H No. 1735, Alipur	10000	Not Signed
4	2, 20/5/2009	Ram Dulari	Brijlal	H No. 75, AG Block, Jahangir Puri, Delhi	10000	Not Signed

Hence the above application may be got signed from the applicant to whom the payment was released and compliance may be shown to audit

As per notification F.41(22)/DSW-WCD/FAS/Sch.AMEND/09-10/19874-884 dated 26/11/2010 issued by the Secretary Social Welfare and Women and Child Development regarding pension scheme to widows in the age group of 18-60 years, rules, 2007, Govt of NCT of Delhi. As per notification. If the beneficiary is taking assistance under Widow Pension scheme, they can still apply for assistance under National Benefit Scheme provided that the death of the primary bread winner has happened within the last one year. However, in the following cases, the death of the husband is not within one year of the application:

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S. No.	Diary Number/ Date	Name/ ID	Death of Husband	Date of pension drawn (Widow)	Amount paid under NFB (In Rs)
1	204, 12/6/2012	Murti Devi w/o Raja Ram, ID 10491	07/05/04	March 2008	10000
2	9, 14/5/2012	Devki w/o Tara Chand, ID 83394	09/02/10	May 2011	10000
3	8, 14/5/2012	Suman w/o Mukesh, ID 27079	15/9/2004	March 2009	10000
4	179, 3/10/2011	Munni Devi w/o Ganga Sharan, ID 52334	23/10/2009	January 2010	10000
5	204, 15/10/2011	Anwari w/o Muhammad Ali, ID 64427	14/9/2005	August 2010	10000
6	31, 15/11/2011	Geeta w/o Rajbir, ID 82136	27/11/2007	May 2011	10000
7	247, 14/12/2011	Meena Devi w/o Raju, ID 79375	09/02/09	August 2010	10000
8	27, 15/11/2011	Veena Devi w/o Ved Prakash, ID 68327	23/6/2010	October 2010	10000
9	20, 15/11/2011	Sunita w/o Jaswant Singh, ID 64126	21/9/2009	July 2010	10000
10	50, 15/11/2011	Santosh w/o Ram Chander, ID 43580	07/04/01	December 2009	10000
11	34, 15/11/2011	Poonam w/o Khajan Singh, ID 63975	01/08/09	July 2010	10000

In the above cases, assistance under national benefit scheme is not applicable but the department has yet paid the applicant which is irregular. Department may reverify all the above cases and either the amount may be recovered from the applicants and deposited into govt. account or regularize the same from the competent authority and outcome/result of the same may be intimated to

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**PART-II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2017)**

PARA NO. 01

a) MEMO. NO. 03 dt. 27.06.17

Sub:- Irregularities in r/o release of payment under National Benefit Scheme

As per Notification F.41(21)/DSW/FAS/Sch.Amend/09-10/1905-1916 dt. 04.11.2009, the eligibility criteria for National Family Benefit Scheme under the National Social Assistance Programme are as under:-

- a) The death of the primary bread winner of the family has occurred whilst he/she was in the age group of 18 to 64 years i.e. more than 18 years of age and less than 65 years of age.
- b) He/she (male or female) was a member of the household whose earnings contributed the largest proportion to the total household income.
- c) Income of the household including its head should be below Rs. 60,000/- p.a.
- d) The applicant has been a resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application.
- e) The applicant shall have a 'singly-operated' account in any bank for receiving the payment through cheque. This provision may be relaxed in the case of minors, mentally challenged applicants or those who come under the purview of Legal Guardianship as per rules of National Trust.

During the scrutiny of record, the following discrepancies were noticed in the following cases inspite of that the payment was made through RTGS:-

Sl. No	Diary No.	Name of Beneficiary	Husband Name of Beneficiary	Address	Amount (in Rs.)	Remarks
1.	71 / 22.06.16	Ms. Dharamvati	Sh. Kundan	H.No. 169, Gali No. 07, Dheerpur Village, Delhi	10,000	Applied for widow pension while benefit given under NFBS. The form shows income as Rs. 36,000/- but income declared as

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						Rs.3600/- and form is incomplete also.
2.	48/ 10.06.16	Ms. Usha Devi	Sh. Rajesh Kumar	H.No. 1469, C-Block, Jahangir Puri, Delhi-33	10,000	Incomplete form
3.	61/ 09.06.16	Ms. Geeta	Sh. Mukesh	G-355, Jhuggi, Jahangir Puri, Delh-110033	10,000	Incomplete form
4.	75/ 10.06.16	Ms. Manju Devi	Sh. Sunil Kumar	59-A, Narela Road, Bawana, Delhi-39	10,000	Incomplete form

b) **Memo. No.06 dt. 29.06.2017**

Sub:-Irregularities in r/o release of payment under National Benefit Scheme

During the test check of record, some irregularities were noticed in the following cases:-

Sl.N o.	Diary No.	Name of Beneficiary	Husband Name of Beneficiary	Address	Amount (in Rs.)	Remarks
1.	55/ 07.06.16	Ms. Tara Devi	Sh. Sanjay	H.No. 3747, Gali No. 102, B-Block, Sant Nagar, Burari	10,000	Income is shown in form as Rs. 72000/- but in declaration form the total income is shown as Rs. 96000/-
2.	54/ 07.06.16	Ms. Lalita Devi	Sh. Lalit Kr.	H No. 153, Gali No. 4, Block-C Near Hanuman Mandir, Parvatia Anchal, Sant Nagar, Burari.	10,000	Income is shown in form as Rs. 48000/- but in declaration form the total income is shown as Rs. 78000/-
3.	59/ 03.06.16	Ms. Sheela Devi	Sh. Damodar	G-13, 25 foota road, Mukand Pur Exten, Part- II, Delhi	10,000	Income is not mentioned in the form and declaration form is not available and form is incomplete

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4.	56/ 23.06.16	Ms. Manju	Sh. Babli	Jhuggi No. 108, Kalandar Colony, Balswa Dairy Delhi	10,000	Incomplete form. Income is shown in form as Rs. 36000/- but in declaration form the total income is shown as Rs. 72000/-
5.	120/ 19.09.16	Ms. Vandana Kapahi	Sh. Raj Kumar	F-19, Gali No. 32, Mahendra Park, Adarsh Nagar, Delhi- 33	10000	Income is not shown in form but in declaration form the total income is shown as Rs. 72000/-
7.	66/ 20.06.16	Ms. Krishna	Sh. Sohan Pal	H.No. 7324, Gali NO. 10, Swatrantra Nagar, Narela, Delhi-40	10000	Incomplete form. Income is shown in form as Rs. 36000/- but in declaration form the total income is shown as Rs. 72000/-
8.	45/ 07.06.16	Ms. Sarita	Sh. Naveen Kr.	C-1209, Jahangir Puri, Delhi	10000	Income is shown in form as Rs. 60000/- but in declaration form the total income is shown as Rs. 120000/-
9.	51/ 07.06.16	Ms. Geeta Devi	Sh. Tika Ram	1957, A- Block, Phase-II, Metro Vihar, Holambi Kalan, Delhi- 82	10000	Income is shown in form as Rs. 36000/- but in declaration form the total income is shown as Rs. 72000/-
10.	69/ 23.06.16	Ms. Sudesh	Sh. Jagdish	H.No.307, Harijan Basti, Gali No. 1, Villange Bankner, Narela, Delhi-40	10000	Income is shown in form as Rs. 36000/- but in declaration form the total income is shown as Rs. 72000/-

The recovery may be initiated from the above mentioned beneficiaries after due verification and the same may be intimated to audit.



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During the audit, it came to notice that the income shown in the application form and declaration certificate is different. Some of the instances are as under:-

Sl.N o.	Diary No.	Name of Beneficiary	Husband Name of Beneficiary	Address	Amount (in Rs.)	Remarks
1.	73/ 23.06.16	Ms. Shakuntala	Sh. Balbir	695-28, Railway line, Railway Raod, Azad pur, Delhi	10000	Income is shown in form as Rs. 36000/- but in declaration form the total income is shown as Rs. 24000/-
2.	90/ 21.07.16	Himani Kulshreshtha	Sh. Puneet Kr.	D-38, Lord Krishna Road, Adarsh Nagar, Delhi-33	10000	Two income shown as Rs. 2000 and Rs. 24000 but in declaration form income shown as Rs. 24,000/-.
3.	234/ 25.01.17	Ms. Nirajla Devi	Sh. Dharmender Kr.	F-85, Gali No. 9, Block-F, Shahbad Dairy, Delhi-42	10000	Income is not shown in form but in declaration form the total income is shown as Rs. 40000/-

All the above mentioned cases may be re-verified and outcome/result of the same may be intimated to audit.

Similar type of other cases may also be reviewed at the level of HOO.

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PARA NO. 02

(Ref. MEMO. NO. 09 dt. 03.07.17)

Sub:- Irregularities while implementing financial assistance scheme to the senior citizens

As per Notification F.41(21)/DSW/FAS/Sch. Amend/09-10/1892-1904 dt. 04.11.2009, the eligibility criteria for financial assistance to the senior citizens of Delhi are as under:-

- Above 60 years.
- A resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application;
- His/her annual family income is not more than Rs. 60,000/-p.a. (Rs. Sixty thousand) from all sources;
- Has a 'singly-operated' account in any Bank or Post Office for receiving the payment through electronic clearing system. This provision may be relaxed in the case of mentally challenged applicants or those who come under the purview of Legal Guardianship as per rules of National Trust.
- Not receive any pension/financial assistance from Central/State Govt./MCD/NDMC or any other source for this purpose.

During the test check of record, some irregularities were noticed in the following cases:-

Sl.No.	Diary no.	Name of Beneficiary	Address	Amount (in Rs.) Per month	Remarks
1.	89/30.07.15	Ms. Meena Devi	396, A/2 Bhalswa Resettlement Colony, Delhi.	1000	No income proof and self declaration form attached.
2.	102/30.02.15	Ms. Laxmi Devi	B-90, Swaroop Nagar, Delhi.	1000	Discrepancy in showing income. Rs. 44,000 shown in form and Rs. 48,000

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					in declaration form.
3.	129/31.07.15	Ms. Ahilya Devi	Jhuggi No. B-282, K-Block, Jahangir Puri, Delhi	1000	Income declaration form not attached.
4.	123/31.07.15	Sh. Satya	K-1603, Road No. 1600, K-Block, Jahangir Puri, Delhi	1000	Discrepancy in showing income. Rs. 44,000 shown in form and Rs. 48,000 in declaration form. ✓
5.	2270/04.09.14	Sh. Jagdish Rai Garg	12/7, Chander Park, Libas Pur, Samaypur, Delhi	1000	Self declaration income form not attached.
6.	2191/04.09.14	Ms. Chandewati	154, Siras Pur Village, Samay Pur Badli, Delhi	1000	Self declaration income form not attached.
7.	9.09.14	Sh. Bhuvan Singh	I-815, Jahangir Puri, Delhi	1000	Self declaration income form not attached.
8.	642/16.05.16	Sh. Gulab Singh	Kh.No.38/1 Peer Baba Ki Mazar, Om Vihar-2, Vill. Bankner, Delhi-40	1000	Self declaration income form not attached.
9.	629/28.04.16	Ms. Neelam	293, Garhi Panna Bakhtawar Pur, Delhi	1000	Self declaration income form not attached.

All the above mentioned cases may be re-verified and outcome/result of the same may be intimated to audit.

Similar type of other cases may also be reviewed at the level of HOO.

PARA NO. 03

2029/10-9

(Ref. MEMO. NO. 13 dt. 03.07.17)

9

Sub:- Irregularities while implementing scheme for assistance of the caregivers of children with special needs and unemployed persons with disabilities

As per Notification F.41(21)/DSW/FAS/Sch. Amend/09-10/1892-1904 dt. 04.11.2009, the eligibility criteria for financial assistance of the caregivers of children with special needs and unemployed persons with disabilities:-

1. The applicant shall be between the ages 0-60yrs.
2. The applicant shall be a resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application.

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3. The applicant should have disability not less than forty percent of any disability as defined under Section 3(1)(b) above.
 4. The applicant shall not have the annual family income more than Rs. 75,000/- (Rupees Seventy Five Thousand only) from all sources;
 5. The applicant shall have a 'singly-operated' account in any Bank for receiving the payment through electronic clearing system. This provision may be relaxed in the case of minors, mentally challenged applicants or those who come under the purview of Legal Guardianship as per rules of National Trust.

During the test check of record, the following discrepancies have been noticed while giving benefits under scheme for assistance of the caregivers of children with special needs and unemployed persons with disabilities in the following cases:-

Sl.No.	Diary no.	Name of Beneficiary	Address	Amount (in Rs.) per month	Remarks
1.	219/05.08.15	Ms. Babita Kaushik	H.No. 407, Khera Garhi Colony Nayi, Khera Kalan, Delhi	1500	Document in support of resident of the NCTD for last five years not attached.
2.	238/10.8.15	Ms. Raja Ram S/o Sh. Bhagwati Prasad	F-94/A Rajiv Nagar, Begumpur, Delhi-86	1500	Document in support of resident of the NCTD for last five years not attached.
3.	148/16.09.14	Sh. Baldev S/o Sh. Kanyalal	H.No.290, Khasra No.4/20 B, Nathupura, B-Block, Delhi	1500	income declaration document is not attached.
4.	50/17.09.14	Sh. Samuel Masim S/o Mr. Tufel Masim	KH-437/2, Laxmi Vihar, Village, Burari, Delhi	1500	Document in support of resident of the NCTD for last five years and self income declaration for is not attached.
5.	52/15.09.14	Sh. Chet Ram S/o Sh. Nathi Ram	H.No.1368, A-Block, Jahangir Puri, New Delhi-33	1500	income declaration document is not attached.

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6.	151/11.09.14	Sh. Shiv Lal S/o Sh. Ram Sahai	405, Opposite Shishu Vatika Park Punarvas Colony, Pkt-4, Sector A-6, Narela, Delhi	1500	income declaration document is not attached.
7.	194/04.09.14	Durg Vijay Chauhan S/o Sh. Ramu Chauhan	340, J. J. Colony, Block-D, Bawana, Delhi-39	1500	income declaration document is not attached.
8.	186/05.09.14	Sh. Ravi Kant S/o Sh. Shiv Raj	30, Block FT-Huts, Sahibabad Dairy, Delhi	1500	income declaration document is not attached.
9.	146/08.09.14	Ms. Poonam W/o Sh. Ravinder Kumar	166, Chandan Singh Mann wali gali, Vill.- Hamidpur, Delhi-36	1500	income declaration document is not attached.

All the above mentioned cases may be re-verified and outcome/result of the same may be intimated to audit.

Similar type of other cases may also be reviewed at the level of HOO.

PARA NO. 04

(Ref. MEMO. NO.1,2,7 &10)

Sub:- Non-Production of Record (NPR)

1. Dispatch Register
2. Challan File
3. TR-5 stock register
4. Non-consumable stock register
5. Expenditure control register
6. Contingency bills & TA bills for the year 2014-15 & 2015-16.
7. Postage stamp account
8. Log Book and History Sheet of the Vehicles i/c on strength and for hired/Computers etc.

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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 07 dated 03.07.2020)

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 the Office of District Social Welfare, Govt. of NCT of 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-20 dated 27.03.19	Photocopier paper	GSDL Enterprises	1120/-
		Pre ink stamp	-do-	250/-
2	CB-16 dated 06.02.19	Banner with name plate	-do-	2656/-
		Pre ink stamp	-do-	250/-
3	CB-11 dated 22.11.18	Rubber stamps/pre-ink stamps	-do-	1558/-
4	CB-07 dated 03.11.18	Various stationery items	-do-	4367/-

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

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Para No. 2 Non-maintenance of Non Consumable Stock Register

(Ref. audit memo No. 9 dated 06.07.2020)

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 Non production of records

(Ref. audit memo No. 1 dated 30.06.20)

The following records/information not produced to audit.

1. Condemnation files/records
2. TR-V Stock
3. Details of vehicles
4. Certificate regarding no Loss of Govt. money and property during the Audit period, if any, due to theft, fire, fraud and misappropriation for the period 01.04.17 to 23.06.19

Sanjeev Kumar
17/5/19
Sanjeev Kumar
Sanjeev Kumar

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

(8)

PART-II
CURRENT REPORT
2020-2021 to 2021-2022


Para No.01 Non-Deduction TDS amounting to Rs.3207 (Memo No.01 dated 22.06.2022)

As Per section 194C of Income Tax Act, for payment credited or paid to a statutory corporation, company,, co-operative Society, Housing and Town Development Authority, Registered Society, Trust, University or Firm upto 30.06.2010 exceeding Rs.20,000 for carrying out any work (or when aggregate or such payment in a financial year exceeds Rs.50,000)- this limit was changed to Rs.30000/- for individual payment and Rs.100000 for aggregate payment in a finical year w.e.f 01.07.2014 tax at source @ 2% was to be deducted by the employer/paying authority.

During the test cheek of bills/ Vouchers of contractors/vendor, it was observed that the Office of District North West-II, Social welfare Office, Sec.4, Rohini, Delhi.110085 has not been deducted TDS in the contractor bills. These cases are as under:-

S.No.	Name of firm/Agency	Subject	Bill No. & date	Amount	TDS@2% to be recovered
1	Yes traders	Misc items	CB-10 dated 03.09.2021	22238	445
2	Rahul Traders	-do-	CB-10 dated 03.09.2021 CB-17 dated 20.01.2022	51766 22735	1490
3	Ekam Enterprises-	-do-	CB-10 dated 03.09.2021 CB-17 dated 20.01.2022	41602 21975	1272
Total Rs.					3207

The TDS amounting to **Rs. 3207/-** may be recovered from the concerned vendors and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed own level .



2

**Para No.02:- Delay in submission of DD's of death cases leading to financial loss to Govt.
(memo No.05 dated 23.06.2022)**

During the test check of records of pension in Death cases for the period 2020-2021 to 2021 to 2022 of District North West-II, Department Social Welfare Department Govt of NCT of Delhi, it has been observed that the Demand Draft received from Various banks and have been sent to DD(FAS), Social welfare Department Govt of NCT of Delhi. For depositing in Govt. Accounts.

As per records the DD(FAS) return time barred DD,s. Some of the instance are mentioned as under:-

S. No.	Applicant Name	Pension ID	DD No.	Bank Name & branch	Amount (in Rs.)	Account No.
1	Durgawati	744040	237972	SBI, Jahngirpuri	20000	32860862784
2	Rajender Kumar Jain	833407	846522	UBI, Mukhmelpur	12500	409402010165524
3	Lakhmira Devi	50293	846520	UBI, Mukhmelpur	20000	409402010000763
4	Ram Kali	345638	846570	UBI, Mukhmelpur	18500	409402010165489
5	Prem Devi	876619	352590	PNB, Model Town	20135	0650000100252403
6	Sujata	911249	470424	PNB, Mukundpur	10000	480001700103323
7	Ms. Khatoon	117131	217156	UBI, Jahangirpuri	10000	520101065506363
8	Shanti Devi	345968	729655	PNB, Nirankari Colony	103500	3077000100032065

The above delay on part of this office has lead to loss of interest/revenue to the Govt . This financial loss is a laps on part of this office.

Provide the documentary proof that the above mentioned DD,s have been sent to the DD(FAS), Department social welfare Department, Govt of NCT of Delhi. For depositing in Govt Account after revalidation.

Action may be taken to revalidate these Demand Draft and deposit in Govt Account. Other similar cases may also be reviewed own level under intimation to audit.

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Para No.03:- Discrepancy in the Delegation & Financial Power (Memo No.06 dated 23.06.2022)

As per Delegation & Financial power 2008 issued by Finance Department Govt of NCT, as mention in S.No. 14 & 19(b) regarding printing & binding (private printer/press) ,purchase of rubber stamp & Office seal power has been delegated to HOO Rs. 10000/- per Annum & Rs.500/- Per Annum.

During the test cheek of bills/ Vouchers provided by District North West-II, Social welfare Office, Sec.4, Rohini, Delhi.110085, It has been observed that HOO has excess expdr. Incurred without followed of above delegation & financial power. These cases are as under:-

S.No.	Name of Agency	Bill No. & date	Particulars	Amount
1	Divya Enterprises	CB-07 dated 12.08.2021	Rubber stamps	650
2	Shri Mata Printers	CB-8 dated 12.08.2021	Printing & binding	10851

The above expenditure may be regularized from Director , Social Welfare Department, Govt of NCT of Delhi under intimation to audit. Other similar cases may also be reviewed own level under intimation to audit.

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Para No.04:- Excess payment amounting to Rs.564500 Made to OAP beneficiaries
(Memo No.07 dated 23.06.2022)

5

Department of Social Welfare Department District North West-II, deal with grant/sanction of pension to old age beneficiaries of 60 years and above whose annual family Income is not more than Rs.1,00,000/- Per annul. The said pension is to be stopped after the death of beneficiary and as there is no system in the department for physical verification or taking live certificate, this is being stopped only after any member of the deceased beneficiary intimates the department. On receipt of application, department write the bank authorities of concerned beneficiary for recovery who issues a cheque in favor of Dy. Director (FAS) though Distt Office. But no reconciliation is done by District North West-II to verify whether the whole amount of recovery has been received back or not.

During the text check of diary register, it has been found that an amounting to Rs.564500/- is excess paid (upto march. 2022. Some Details are under:-

S. No	ID No.	Name of Beneficiary	Mont hly Pensi on	Date of Death	Month upto which payment	Excess amount paid	Recovery made	Amount ot be recovered
1	821714	Akitima Bibi	2500	12.04.2018	02/2022	115000	0	115000
2	892277	Raj Pal	2000	06.05.2020	01/2021	14000	0	14000
03	474537	Bhanu	2500	14.04.2020	01/2021	22500	0	22500
04	127481	Geeta Gupta	2500	24.12.2019	01/2022	62500	0	62500
05	876555	Shiv Lal	2500	23.02.2019	12/2021	85000	0	85000
06	289539	Chandewati	2500	24.07.19	01/2021	45000	0	45000
07	19939	Dallo Devi	1500	17.11.2009	12/2017	145500	0	145500
08	163655	Premwati	2500	23.06.2019	12/2021	75000	0	75000
G.Total Rs.								564500

Excess pension amounting to Rs.564500/- may be recovered from concerned beneficiary and deposit into Govt Account under intimation to audit. Other similar cases may also be reviewed own level under intimation to audit

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Para No.05:-Purchase made without Gem(Memo No.08 dated 24.06.2022)

As per the direction issued by the Finance Department (Accounts) Department Govt. of NCT of Delhi vide OM No. F.20/08/2017/866-871 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for those goods or Services which are available of Gem.

On the Scrutiny of bills/vouchers provided by the District office of Social Welfare Department, North-West II, Sector-4 Rohini, Delhi-110085. it has been observed that DSWO, North-West II, Rohini has purchased from local dealers without followed of above guidelines. Details are given below:-

Sr. N	Bill No. & Date M/s	Particulars'	Amount (in Rs.)
1	CB-16, dated 20/01/2022 J.K. Cartridge Refilling Center	Tonner	(2360+1947)=4307

The above expenditure may be regularized from Finance Department, Govt of NCT of Delhi under intimation to audit. Other similar cases may also be reviewed own level under intimation to audit.

3

Para No6.- Non Maintenance of postage stamp register .(Memo No.04 dated 22.06.2022)

During the test check of records it has been noticed that this office has not maintained postage stamp register properly.

Apart from the above, the following procedure should be adopted regarding maintenance of postage stamps record/register.

1. The dispatcher should maintain an account of postage stamps in format Appendix-18 in the following format

Date	Value of stamps			Balance at close of the day(2+3+4)	Signature of	
	In hand the day	Received during	Used during the day		Dispatcher	Signature of HOO
1	2.	3.	4.	5.	6.	7.

2. Separate register should be maintained for ordinary postage stamps.
3. Colum No. 2 will repeat the figure in Colum 5 of the previous day.
4. The Head of Office will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post to make sure.
5. (a) That the value of stamps affixed thereon tallies with that shown in the dispatch register.
6. The HOO will also inspect two register one a month and verify that the value of stamps in hand tallies with that shown in the register. In the computerized system, this information will be generated once a month.
7. Annual stock verification of Postage Stamps has never been done by HOO/DDO.

Necessary steps should be taken to maintain the postage stamp register, under intimation to audit.



**Para No.06- Non production of Records
(Memo No. 10 dated 27.06.2022)**

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

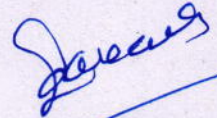
Old records:-

1. TR-V Stock register
2. Expenditure Control register
3. Contingency bills & TA bills for the year 2014-15 & 2015-16
4. Log Book and History Sheet of the Vehicles I/C on strength and for hired/Computers etc.
5. Condemnation files

Current audit records:-

1. Flow chart of the process of implementation of scheme.
2. Time limit prescribed for disposal of applications.
3. List of unserviceable items

The above records shown to next audit.



**(KAVITA SAXENA)
IAO Audit Party No. XVI**

1

Tan No. 1:- Shortcoming in stock register of consumable and Non-Consumable items
(Memo No.09 dated 24.06.2022)

Under Rule 211 of GFR 2017, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time of check the actual balances with the book balances. Consumable such as office stationary ,etc. should be maintained according to the Form GFR-23. But scrutiny of under mentioned stock registers have not been maintained in proper format as required mentioned stock register revealed that registers have not been maintained in proper format as required.

- 1) The Property register has not been made properly as progressive totals of the items have not been carried out as their balances have been shown as NIL and the location of the items also not been mentioned in the register which is required at the time of physical verification.
- 2) Contrary to rule 213 of GFR 2017, the yearly physical verification of stock has not been undertaken in consumable/non-consumable stock/property register by recording certificate to this effect. 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.
- 3) Some consumable items i.e (Tubelight) mentioned in non-consumable stock registers.
- 4) In the non-consumable register and property register, balance is shown as NIL, which is not correct. Quantity of non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register.

The steps may be taken to remove the above mentioned deficiencies and shown to next audit.

J. S. S.

IAO
PARTY NO.XVI