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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 West(Department of social welfare) , TCPC, Santpura, Gurudwara, New Delhi.110018for the year 2020-2021 to 2021-2022.

INTRODUCTION:

The I.A.R. on the accounts of District West(Department of social welfare) , TCPC, Santpura, Gurudwara, New Delhi.110018for 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. The audit was conducted during 10 working days w.e.f. 05.08.2022 to 23.08.2022This was the general audit.

AIMS AND OBJECTIVES

a).The main objective of District West(social welfare office), TCPC, Santpura, Gurudwara, New Delhi.110018 is to provide financial assistance to the weaker section of the society under the following schemes :-

S.No.	Name of the scheme	Amount granted per month/one time
1	Delhi Family benefit scheme	20000/- only one time assistance
2	Old age pension	2000/- per month upto 69 years and thereafter 2500/- per month
3	Rehabilitation of lepers	3000/- PM
4	Financial assistance to persons with special needs popularly known as disability persons	2500/- PM

b) List of HOD HOO /DDO/ Cashier

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

1. LIST OF HOO

S.NO.	NAME	Designation	TIME DURATION
1	Mrs Krishna Sharma	District officer	01/04/2020 to 30/09/2021
2	Sh. P Ananda Rao	District officer	01/10/2021 to 31/03/2022

LIST OF DDO

S.NO.	DDO NAME	Designation	TIME DURATION
1	1	Mrs Krishna Sharma	01/04/2020 to 30/09/2021

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2	2	Sh. P Ananda Rao	01/10/2021 to 31/03/2022
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3 List of CASHIER

S.NO.	Cashier Name	Designation	TIME DURATION
1	Sh. Devender Singh	Sr. Assistant	01/04/2020 to 31.03.2022

c) Budget allocation and Expenditure

Year	Budget allotment (inRs.)	Expenditure (in Rs.)	Balance (in RS.)
2020-2021	1650000	1609672	40328
2021-2022	1791000	1588183	202817

d). Statutory Audit:- Statutory audit District West (Department of social welfare) , TCPC, Santpura, Gurudwara, New Delhi.110018 was not conducted by AG (Audit), Delhi from its opening.

e) Vacancy position :- All the staff of this district are on diverted capacity/ contractual

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

Maintenance of Records:-

The maintenance of records of District West(Department of social welfare) , TCPC, Santpura, Gurudwara, New Delhi.110018 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 04 outstanding paras with recovery of Rs. 197006/- No para settled as HOO has not given any reply. Remaining 04 paras along with recovery of Rs.197006/- has been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2013-2016	01	0	01
2	2016-2018	01	0	01

January

3	2018-2020	02	0	02
Total		04	0	04

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery
			Para No.	Amount	
1	2013-2016	90000		NIL	90000
2	2016-2018	7506		NIL	7506
03	2018-2020	99500		NIL	99500
G.Total		197006		0	197006

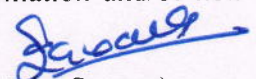
Current Audit Report: -

During the course of current audit, 10 audit memo's (one old audit para) issued, highlighting various irregularities/recovery to the tune of Rs 2,78,500/, out of which 02 memos involving recovery amounting to Rs.Nil/- settled on spot and remaining 08 memos converted into 04 Audit paras and 04-TANs with the recovery of Rs.278500/- 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.)
06	278500	0	278500
Total	278500	0	278500

The internal audit report has been prepared on the basis of information furnished and made available by District West(Department of social welfare) , TCPC, Santpura, Gurudwara, New Delhi.110018. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


(Kavita Saxena)

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Current Audit Report-PART-II 2013-14 to 2015-16

(1) 2009/10/107

Para No. 01 - Recoveries of Rs. 90,000/- on account of Irregularities found in the National/Delhi Family Benefit Scheme

(Memo No. 08 dated :- 02/08/2016)

As per the terms and conditions of the National/Delhi Family Benefit Scheme one time assistance of Rs. 10,000/- will be given to the family member of the deceased person, subject to the condition that the age of the deceased should be between 18 to 60 years, i.e. death of the bread earner has occurred while he/she was in the age group of 18-60".

During the scrutiny of the records pertaining to "The Delhi Family Benefit Scheme" provided to the audit for the period 2013-14 to 2015-16 it is observed that in the following cases benefit has also been granted to the applicant/family members in which the age of the deceased person is more than 60 years which is irregular:

S. No	Name and address of beneficiary.	Assembly Constituency No.	Date of Birth of the deceased	Date of Death of the deceased	Amount to be recovered
1.	Smt. Shambhun W/o late Sh. Bachhan A-21, Sainik Enclave, Vikas Nagar, New Delhi.	AC-31	1953	01.10.2014	10,000/-
2.	Smt. Sukhvinder Kaur, W/o Late Sh. Gurcharan Singh R/o- A-57, Rajan Vihar, Hastsal Delhi.	AC-31	1952	14.02.2015	10,000/-
3.	Smt. Kanta Devi, W/o Late Sh. Rajbir Sharma R/o E-92, Vikas Nagar, N.Delhi	AC-31	1954	30.03.2015	10,000/-
4.	Smt. Madhuri Devi, W/o Late Sh. Lakhmi Chand R/o H.No-99, Satyam Vihar, Chanchal Park, Delhi-43	AC-31	1946	06.06.2015	10,000/-

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5.	Smt. Sharda Devi, W/o Late Sh. Madan Lal R/o -B-634, Madi Pur Colony, Madi Pur Village, New Delhi	AC-26	10.07.1955	30.07.2015	10,000/-
6.	Smt. Kajal Devi W/o Late Sh. Rahul Raj R/o A-77, Sainik Enclave Vikas Nagar, N. Delhi-59	AC-31	1954	24.04.15	10,000/-
7.	Smt. Sunita Malik W/o Late Sh. Gulshan Malik R/o 109-C, DDA Janta Flats, Block CB, Hari Nagar, N. Delhi-64	AC-28	01.01.1955	24.04.15	10,000/-
8.	Smt. Chandewati Sharma W/o Late Sh. Devender Sharma, R/o C-66, Adhyapak Nagar, Nangloi, Delhi	AC-11	01.01.1955	09.11.2015	10,000/-
9.	Smt. Kamlesh Devi W/o Late Sh. Mahender Singh R/o P-142, J.J. Colony, Raghubir Nagar, N. Delhi.	AC-26	1951	25.02.2014	10,000/-
Total Amount to be recovered					90,000/-

The above mentioned amount to the tune of Rs. 90,000/- be recovered from the above mentioned beneficiaries after due verification of records and be deposited into the Govt. A/c under intimation to the audit. All such similar cases be review by the department itself . Further,

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**CURRENT AUDIT REPORT
PART II
(2016-18)**

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PARA 01:- Recovery on account of payment of surcharge on Electricity and MTNL bill.
(Ref. Audit Memo No.03 Dated:- 28.11.2018)

During scrutiny of contingency bills of the Department of Social Welfare (Distt. West), Santpura, Tilak Nagar for the FY 2016-17 & 2017-18, it has been found that payment of surcharge has been made while making payment to BSES and MTNL bills as mentioned below:

Bill no. with date	Name of firm	Meter no./phone no.	Surcharge (inRs.)	Total amount paid including surcharge(in Rs.)
CB-03/22.05.17	BSES	27089317	13.73	21190/-
CB-01/17.04.17	BSES	27089317	47.58	10520/-
CB-17/14.03.18	BSES	27089317	6444.38	17790/-
CB-09/25.10.17	MTNL	2MBPS Leased Circuit SNG 31756	1000	32140/-
TOTAL			7505.69	

Hence, HOO/DDO is advised either to get it regularized the overpaid surcharge of Rs. 7506/- as detailed above from the competent authority or the same may be adjusted in future Bills, under intimation to audit.

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PART - II
CURRENT AUDIT REPORT
(2018-20)

Page No - 3

PARA 01: Pension case sanctioned after Death .
(Ref. Observation Memo No. 07 Dated: 23.09.2020)

During scrutiny of old age pensioner's record of West District office of Social Welfare Department, TCPC Bldg. Ashok Nagar, Tilak Nagar, New Delhi for period 2018-20, it is observed that pension of Sh. Jai Karan, Pension ID No. 892664 sanctioned in 2019-20 from back month, June, 2017. Whereas he was expired on **19-08-2018** resulting Arrear of Rs. 50000/- has been paid after his death. The department was sending his pension up to Dec, 2019 resulting in excess payment of Rs. 67,500/- was transferred to the concern bank.

Detail is as under:-

FASID1	ADHAR NO.	ACCO UNT NO	Name	Father's Name	BANK NAME	File Name	Dt of Sanction	PYMT A PRIL & MAY 2019	Amount Paid up to Dec, 2019 after Death	Total Amount Paid After Death
892664	554441229235	6123868827	JAIKARAN	NANWA	Indian Bank Najaf Garh Road Nangloi	2019-20 ED I	June-2017	50000	17500	67500

HOO to take necessary steps to recover Rs. 67,500/- pension amount after due verification of facts and figures and also ensure that such type of irregularities not to be occurred in future.

Similar other cases in respect of other pensioners may also be reviewed and refund if any, be recovered under intimation to audit.

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PARA 02: Less refunding of amount after Death.
(Ref. Observation Memo No. 09 Dated: 23.09.2020)

During scrutiny of old age pensioner's record of West District office of Social Welfare Department, TCPC Bldg. Ashok Nagar, Tilak Nagar, New Delhi for period 2018-20, it is observed that Sh. Arun Chopra, Pension ID No. 455222 was expired on 13-08-2017 but department send his pension up to Jan 2019 resulting excess payment Rs. 36000/- has been transferred to the bank. But bank refunded only Rs. 4000/-. Detail is as under:-

ID NO	ADHAR NO	ACCOUNT NO	Name	Father's Name	BANK NAME	Refund amount	Amount paid after Death	Amount to be refunded
455222	662736964900	21250100024408	Arun Chopra	Omkar Nath Chopra	BANK OF BARODA Uttam Nagar	RS- 4,000/- 971830/337/ FAS 08/05/2019 BY DEEPAKDIPAK	36000/-	32000/-

HOO to take necessary steps to refund the balance amount Rs. 32000/- after due verification of facts under intimation to audit.

Similar other cases in respect of other pensioners may also be reviewed and refund if any, be recovered under intimation to audit.

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

Para No.01: - Proper Non Maintenance of postage stamp register.(Memo No.03 dated 10.08.2022)

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

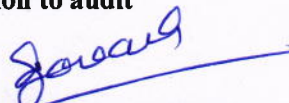
Apart from the above, the following procedure should be adopted regarding maintenance of postage stamps record/register.

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 envelops 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.

HOO take necessary steps to remove the above discrepancies under intimation to audit


(KAVITA SAXENA)
IAO Audit Party No.XVI

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**Para No.02- Delay in submission of DD's of death cases leading to financial loss to Govt.
(Memo No. 06 dated 16.08.2022)**

During the test check of records of pension in Death cases for the period 2020-2022 of District West-, 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 has been time barred . Kindly provide the status regarding name of beneficiary/ID NO. / Period for which amount pertained . Beside this at present give the present status for all the cases given below.

S.No.	DD. No.	Date	Amount	Bank Name
1	153179	31.07.2021	153	Indian Bank
2	1146487	06.02.2021	30000	Indian Bank
3	398458	30.11.2021	25000	CBI
4	518011	28.10.2021	21000	SBI
5	010810	13.10.2021	5000	Canra Bank
6	381948	15.12.2020	10000	TDSCB
7	053545	08.10.2021	28500	Canra Bank
8	593833	25.10.2021	7500	PNB
9	625188	05.11.2020	48360	SBI
10	062858	17.07.2021	85149	Indian Bank
11	062879	11.08.2021	32121	-do-
12	256137	17.04.2021	57884	SBI
13	255866	14.01.2021	17500	SBI

Action may be taken to revalidate these demand drafts and deposit to Govt. Account. Similar cases may also be reviewed at your level under intimation to audit.



(KAVITA SAXENA)
IAO Audit Party No.XVI

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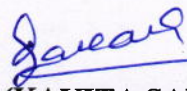
**Para No.03:- Excess payment amounting to Rs. 278500/- Made to OAP beneficiaries
(Memo No. 08 dated 17.08.2022)**

Department of Social Welfare Department District North West ,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 favour of Dy. Director (FAS) though Distt Office. But no reconciliation is done by District North West 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.278500/- is excess paid (upto march. 2022). Some Details are under:-

S. N o.	ID No.	Name of Beneficiary	Monthly Pension	Date of Death	Month upto which payment	Excess amount paid	Recovery made	Amount ot be recovered
1	455539	Smt. Raj Rani	2500	21.07.2019	08/2020	32500	0	32500
2	48824	Vimal Kumar	2500	16.10.2019	08/2020	25000	0	25000
03	55420	Manohari	2500	11.07.2018	06/2020	75000	0	75000
04	389388	Smt. Krishna Devi	2500	02.05.2019	08/2020	40000	0	40000
05	784388	Smt. DarshnaKaur	2500	04.08.2019	08/2020	32500	0	32500
06	558813	Bhupender Singh	1500 2500	28.08.2016	09/2020	28500 45000	0	73500
G.TotalRs.								278500

Excess pension amounting to Rs.278500/- 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


(KAVITA SAXENA)
IAO Audit Party No.XVI

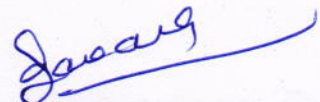
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**Para No.04:- Non production of Records
(Memo No. 10 dated 23.08.2022)**

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

1. Property records
2. List of unserviceable items

The above records maintained and shown to next audit.

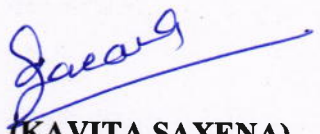

(KAVITA SAXENA)
IAO Audit Party No.XVI

TAN No.01:- Shortcoming in Bill register(Memo No.04 dated 11.08.2022)

During the test check of Bill register for the period 2020-2021 to 2021-2022, following shortcoming have been noticed:-

1. Particulars of every bill presented to PAO needs to be entered in Colum No.02 of the bill register and its net amount in Col.03. Further, these entries must be attested with dated initials of DDO at Col.4 at the time of signing the bill and before presentation to PAO but it is noticed that the all entries are not signed by DDO.
2. Further, the Colum No.5,6,7,8&9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO Office and to ascertain the timely receipt, of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Colum No. 10 and 11 of the bill register indicate the cheque(No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry in the Cash Book but in which some columns were found blank, which is irregular.
4. Col No. 13,14 and 15 are meant for , to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
5. There are number of cutting and overwriting in the Bill register which has also not been attested by the DDO, which is irregular.

HOO is advised to take necessary steps to remove the above discrepancies under intimation to audit.


(KAVITA SAXENA)
IAO Audit Party No.XVI

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TAN NO.02:- Shortcoming in stock register of consumable and Non-Consumable items
(Memo No.05 dated 12.08.2022)

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.

HOO is advised to take necessary steps to remove the above discrepancies under intimation to audit.



(KAVITA SAXENA)
IAO Audit Party No.XVI

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TAN NO.03 –Installing rain water harvesting system (Memo No. 07 dated 16.08.2022

Under Rule 50 of Delhi Water and Sewerage (tariff and metering) Regulations 2012, all building of 500 Sq yards or more are required to install rain water harvesting system within 03 years and if the consumer fails to comply the water tariff will be increased by 1.5 times till the provision is installed. Further, under Delhi Jal Board Rules, 10% rebate in total bill is available in case of rain water harvesting or waste water recycling system is installed and 15% rebate in total bill is available in case both the systems were installed.

After scrutiny of record it came to notice that Rain Water Harvesting system not installed in the premises of the unit,

Unit may install the Rain water harvesting system immediately under intimation to audit.



(KAVITA SAXENA)
IAO Audit Party No.XVI

Tan No.04: Non –availability of social welfare scheme data in Physical form(Memo No.09 dated 18.08.2022)

The office of District , West Social Welfare Officer , TCPC , Santpura Gurudwara, Tilak Nagar, New Delhi , of which the audit is taken up now, is responsible for the implementation of various schemes framed by the State Govt. for the welfare of the weaker and needy sections of society. Presently, the following are three main schemes are being run in the District.

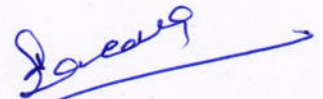
1. Old age pension scheme
2. Delhi Family Benefit scheme
3. Handicapped pension scheme

During the audit period, it is found that data like

- (i) Details of beneficiaries of the above schemes
- (ii) The process of acceptance and rejection of the applications of the beneficiaries
- (iii) The relevant documents 'copies'

Is not available in physical form. Hence, it made the verification/test check/auditing of the records very LIMITED and NOT FRUITFUL in its aims and objectives. The data is available only through ONLINE not even its PRINT copy is available for records purpose.

Accordingly, the department should develop a mechanism so that the information may be readily available with them regarding the beneficiaries and may be provided as and when required .



(KAVITA SAXENA)
IAO Audit Party No.XVI