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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

AUDIT REPORT OF the District Social Welfare Officer, Distt. NW-1, Department of Social Welfare, Sector-4,Rohini,Delhi-110085FOR THE PERIOD 2021-2023.

INTRODUCTION

The Internal Audit Report on the accounts **The District Social Welfare Officer, Distt. NW-1,Department of Social Welfare,Sector-4,Rohini,Delhi-110085** for the Audit Period **2021-22 to 2022-2023** was conducted by the field Audit Party No. XXIV comprising of Ms. Geeta Girdhar, IAO & Mr. Karamyogi ASO. The audit was conducted during 10 working days w.e. 28.07.2023 to 11.08.2023.

AIMS AND OBJECTIVES

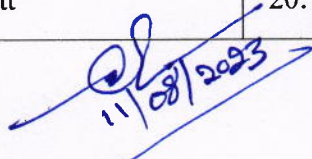
The Distt. Social Welfare office, NW-1, Department of Social Welfare, Sec.4.Rohini, Delhi-11008 was established in the year 2000. The following schemes to socially weaker persons, whose income does not exceed as prescribed under notification of various schemes

- 1 Delhi Family Benefit Scheme @ Rs. 20,000/- per case
- 2 Old Age Assistance @ Rs. 2,000/- per month.
- 3 Disability Pension @ Rs. 2500/- per month.
- 4 Covid -19 Pariwar Arthik Sahayata Yojna @ Rs. 2500/- per month.

HOD/H.O.S/D.D.Os/CASHIERS

The following officers have served as HOS/DDO/Cashier during 2021 to 2023

S.No	Name and Designation of Officer Sh./Smt.	Period
HOO		
1	Sh. Dharmendra Prasad, District Officer	01-04-2021 to 19.07.2021
2	Sh. Krishan Kumar, District Officer	19.07.2021 to 29.02.2022
3	Sh. Pankaj Verma, District Officer	02.04.2022 to till date.
DDO		
1	Sh. Dharmendra Prasad, District Officer	01-04-2021 to 19.07.2021
2	Sh. Krishan Kumar, District Officer	19.07.2021 to 29.02.2022
3	Sh. Pankaj Verma, District Officer	02.04.2022 to till date.
CASHIER		
1	Sh. Om Parkash Khatri, Sr. Asstt.	01.04.2021 to 21.07.2021
2	Sh. Sunil Rana, Jr. Asstt.	22.07.2021 to 25.07.2022
3	Sh. Om Parkash Khatri, Sr. Asstt.	26.07.2022 to 19.12.2022
4	Sh. Saveen Sechrawat, Sr. Asstt	20.12.2022 to 31.03.2023



64/c

Budget & Expenditure of the School for the period 2021-2023

YEAR	BUDGET ALLOTTED (In Rs.)	EXPENDITURE (In Rs.)	Balance (In Rs.)
2021-2022	7,00,000/-	6,05,472/-	94,528/-
2022-2023	1,14,64,50,000/-	1,02,46,98,436/-	12,17,51,564/-

Statutory Audit: -

Statutory audit of the **The District Social Welfare Officer, Distt. NW-1, Department of Social Welfare, Sector-4, Rohini, Delhi-110085** has been conducted by AG (Audit) Delhi upto 2018-2019 as information provided by Distt. Authority.

Vacancy Position:

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	All Staff working in Distt. North-West-1 is on Diverted Capacity		
2	B			
3	C			
Total		Nil	Nil	Nil

Maintenance of Records:-

The maintenance of record of **The District Social Welfare Officer, Distt. NW-1, Department of Social Welfare, Sector-4, Rohini, Delhi-110085** for the period 2021-2022 to 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries -

There were 17 audit paras outstanding in the previous Audit Report.

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2001-2009	03	nil	nil	03
2.	2009-2014	02	nil	nil	02
3	2014-2017	04	Nil	nil	04
3.	2017-2019	06	nil	nil	06
4	2019-2021	02	Nil	Nil	02
Total		17	Nil	Nil	17

[Signature]
11/08/2023

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Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2017-19	05	4,032/-	0	4,032/-	
Total			4,032/-	0	4,032/-	

Current Audit Report :

During the course of current audit, 17 memos (10 Record Memos, 07 observation memos) & three letters (one for remittance verification, one for sitting arrangement and one for reminder for old paras) have been issued to **The District Social Welfare Officer, Distt. NW-1, Department of Social Welfare, Sector-4, Rohini, Delhi-110085** for the period 2021-2022 to 2022-2023. Out of which Nil Audit Memos have been settled on spot & 07 observation Audit Memos have been converted into 07 Paras.

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries	Amount Recovered	Balance Outstanding
1	Para-1	Non monitoring of disbursement of Financial Assistance under Old Age Financial Assistance & Assistance to Persons with Special Needs- Excess Payment & Recovery there of	20,79,000/-	0	20,79,000/-
2	Para-2	Irregularities in disbursement of financial assistance under Rehabilitation centre for Leprosy Affected Persons(RCL Scheme) & recovery thereof	21,000/-	0	21,000/-
3	Para-3	Irregularity in procurement of tonner/cartridge—Undue favor to vendor & recovery there of.	37,865/-	--	37,865/-
4	Para-4	Mis-utilization of Govt. funds & blockage of Govt. fund amounting to Rs.22,052/- on account of excess procurement of items lying unused since 2019-2020 onward	---	0	----
5	Para-5	Irregularity in Contingent Expenditure	----	0	----
6	Para-6	Non settlements of applications received under various beneficiary schemes	==	0	----
7	Para-7	Recovery of overpayment of Transport Allowance	14,042/-	0	14,042/-
Total			21,51,907/-	0	21,51,907/-

Internal audit report has been prepared on the basis of information furnished and made available by the **The District Social Welfare Officer, Distt. NW-1, Department of Social Welfare, Sector-4, Rohini, Delhi-110085** for the Audit Period 2021-22 to 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(Signature)
11/08/2023

(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV

OLD AUDIT REPORT

Para No: 1

Part I (old audit report (2001-2009))

Para- 1

16/c
29/c
30
Para-1

Sub: Irregular payment under Widow Daughter Marriage Scheme.

As per scheme of "Widow Daughter Marriage" the District Social Welfare Officer NW-II is responsible for sanctioning Financial Assistance to Widow for performing the marriage of their daughter after duly verification of Death Certificate of her husband issued by the MCD authorities or be an orphan girls. The applicant must be bonafide resident of NCT of Delhi for the last 5 years as Ration Card/ Voter Card and income of applicant should not be more than 60,000/- p.a. Financial Assistance to the tune of Rs.20,000/- was admissible lump-sum.

- During the scrutiny of 5% of the sanctioned cases for the year, it has been noticed that in following cases daughter name of the applicants have not been found in their Ration Card.

Bill No	CNo	Applicant Name	Daughter's Name	Address
12(08-09)	20	Kamlesh	Sangeeta	C-9/142, Sec-5, Rohini
do	17	Indrawati	Pinky	125/3, Rampura
do	23	Pyas Kaur	Sapna Kaur	E-6/192, Sultan Puri
do	22	Shakuntla	Seema	V&po-Lad Pur
do	21	Sunita Sharma	Anita	B-6/70/2, Sec-3, Rohini

In absence of name of their daughter in the ration card, the payment made to the applicants were irregular.

- As per scheme the applications should be submitted at least 60 days before the date of marriage in the Deptt. but in the some cases applicants have submitted their application forms after marriage of their daughter. There had been delayed from 4 to 8 months.

Bill No	CNo	Applicant Name	Daughter's Name	Address	Date receiving of form	Date of marriage
12(08-09)	21	Suman Arora	Ritu	250, PKt-5, Sec-2, Rohini	18-06-08	14-11-07
do	18	Saroj Devi	Ruby	282, Pitam Pura Vill	18-07-08	28-03-08
do	21	Sunita	Reena	B-6/70/2, Sec-3, Rohini	30-12-07	18-06-08

- In most of cases the investigating officer has not obtained the signature of the applicants in the prescribed column of summary report.
 - Record for the year 2001-02 to 2005-06 has not produced to audit. The same may be shown to next audit.
- The other similar cases may also be reviewed at your own level under intimation to Audit.

11/08/2023

Ann No. 2
(2001-2009)

Form No. 02

Para-2

Para-2

49
41/c
a/c

Sub:- Irregular payment under Widow Pension Scheme.

As per scheme of "Widow Pension" the District Social Welfare Officer NW-I is responsible for sanctioning pension after duly verification of widows in the age group of 18 to below 60 years and who are domiciled in Delhi and have been residing in Delhi for more than 5 years. Whose family income from all sources does not exceed to Rs. 60,000 p.a. The applicant should not receiving any pension or Financial Assistance from MCD and NDMC. Financial Assistance was admissible @ Rs.1000/- p.m. w.e.f April 2008 and then sent the cases to HQ for making the payment.

During scrutiny of 6th List of the Widow Pension record/forms and sanction file the following discrepancies have been noticed.

The applicant are already drawing pension from MCD.

S.No of List	CNo	Name	H Name	Address
1047	07	Sashi	Attar Singh	906, Shahbad Daulat Pur
1125	07	Santosh	Ramesh	V&PO-Shahbad Daulat Pur
890	07	Sunita	Dilbagh	V&PO-Shahbad Daulat Pur
	07	Roshni	Mangat Ram	V&PO-Shahbad Daulat Pur

2. The age of the applicants is more than 60 years.

S.No of List	CNo	Name	H Name	Address
804	10	Raj Kumari	Nar Singh	C-6/204, Sultan Puri
136	06	Anaro	Ram Kishan	A-500, Budh Vihar-II
	18	Bimla	Om Prakash	AF-446, J.J.Clny, Shakur Pur

3. In the following cases the investigating officer has not recommended the pension to the applicant.

S.No of List	CNo	Name	H Name	Address
45	06	Lalita Devi	Sarnam Singh	M-648, J.J.Clny, Shakur Pur
733	06	Premwati Devi	Rajpal	N-118/344, Wazir Pur
954	06	Saroj	Mahender	X-2, Budh Vihar-I

4. In the following case the applicant income is more than Rs.60,000/- p.a.

S.No of List	CNo	Name	H Name	Address
161	14	Chanderkanta	Kartar Singh	NU-44/c, Pitam Pura

5. The investigating officer has not signed the verification report.

S.No of List	CNo	Name	H Name	Address
1032	23	Shanti Devi	Sukhdev	D-77, Rajdhani Park, Mundka
1185	23	Vimla	L. Narayan	D-77, Rajdhani Park, Mundka
1206	06	Usha	Surender Mohan	T-40, Budh Vihar-I
9	23	Doli	Satpal	C-6/164, Sultan Puri

6. 5 years residence proof is not certified.

S.No of List	CNo	Name	H Name	Address
11	20	Urmila Sood	Dinesh Sood	34, Libas Pur
30	06	Kalawati	Gopi Ram	L-1/27, Budh Vihar
33	21	Maya Devi	Dhani Ram	229, Pkt-7, Sec-23, Rohini

7. Affidavit was not signed by the applicant.

S.No of List	CNo	Name	H Name	Address
140	06	Sunita Rajput	Mahinder	G-5/10, Sec-1, Rohini

8. Record of the year 2001-02 to 2005 -06 has not produced to audit. Decision of the Deptt. for sanctioned to Widow Pension to above applicants is irregular this may be clarified. Other similar cases may also be revidwed at your own level. Under intimation to audit.

11/08/2023

13/c (3) 40/c
22/c 60/c
(48)

Dr No. 03

Para- 10-3

Para-3

PARA No. 3 (2001-2009)

Sub: - Unserviceable Items lying in the office/stores.

As per GFR, an item may be declared surplus or unserviceable if the same is not used. During the course of test audit it has been noticed that two numbers unserviceable Desert coolers and two numbers obsolete typewriters are lying in the office since long, but it has not been declared condemned till date.

Records of other unserviceable items have not been provided to audit. HOO may please take an appropriate action for condemnation of unserviceable/ obsolete items which are lying in the office and reducing the value day by day.

Sub: 100% staff working on diverted capacity.

It was ascertained from the office that this unit had come to existence since 2001- whereas till date, 100% of staff in this office are working in diverted capacity and no separate post has been created for this office.

Reasons for non creation of regular posts for the smooth functioning in this office may please be intimated to audit.

PARA 8 - Non Production of Record

The following record has not been provided to audit, the same may be shown to next audit:

1. Budget 2001-02 to 2006-07
2. Record/ forms under National Benefit Scheme 2001-02 to 2007-08
3. Sanction File of HOD
4. Acquaintance Roll Register of Scholarship Scheme 2001-02 to 2008-09
5. Property Register

11/07/17

Taken as a proof

11/08/2013

Rajpal
Rajpal Magoo
IAO

DIRECTORATE OF AUDIT
 GOVERNMENT OF N.C.T. OF DELHI
 4TH LEVEL, C-WING, DELHI SACHIVALAYA
 I.P. ESTATE, NEW DELHI

24/c
 39/c
 (47) 59/c

PARA No. 4 (2009-2014)

Part-II

Current Audit Report 2009-14

Para No - 4

Para No. 4

(Ref. Audit Memo No.: 14 dated: 09/06/2014)

Para No. 1

Subject: Pension of people with disabilities

During the scrutiny of records regarding pension of people with disabilities scheme run by Social Welfare Department, Govt. of NCT, Delhi, the following irregularities have been noticed:

Serial No.	Diary Number and Date	Name of Applicant	Address	Remarks
	240 dt. 21/10/2010	Mahesh Kumar	D-733 JJ Colony Nangloi	Verification officer has intimated that beneficiary has already been drawing two pension in two different bank accounts. In spite of that case was sanctioned.
	287 dt. 14/12/2009	Mohd. Kurban	E-115 JJ colony Bawana	Beneficiary has not produced original documents to the verifying officer. In spite of that case was sanctioned.

Decision of the deptt. for sanctioning Physically handicapped pension to above applicants may be clarified to audit. Other similar cases may also be reviewed at your own level under intimation to the audit.

11/09/2023

Para No. 5 (2009-2014)

Para No. 5

10/6/38/c
23/4/46

58/c

(Ref. Audit Memo No. 12 dated 06/06/2014)

Para-5

Para No. 2
Sub:-


Regarding Old Age Pension Scheme

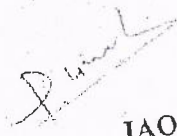
1(i) As per scheme (i) persons above the age of 60 years (ii) having annual Income less than (Rs. 60,000/- (iii) not receiving pension from Central Govt./State Govt./MCD/NDMC are eligible for old age pension i.e Rs. 1000/- p.m. during the test check of the records following discrepancies/Short comings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

S.NO.	Diary No.	Name of Applicant	Address	Amount of pension p.m.	Remarks if any
1	1441/05/02/2009	Santra	Vill. Mungesh Pur Delhi - 110039	Rs.1000/- p.m.	Proof of five years stay in Delhi is not attached with application form.
2	2267/03/02/2009	Shakuntala Sharma	A-2/107-108 Sector 11 Rohini Delhi - 110085	-Do-	Saving Bank Account is in the joint name of Jiwan Lal Bhardwaj and Shakuntala Sharma whereas bank account should be in the single name of beneficiary as per notification of the said scheme.

(ii) In most of the cases only signature along with address of the witnesses has been taken on the application form but no I.D proof of the same attached thereof.

Decision of the Deptt. for sanctioning old age pension to above applicants may be clarified to the audit after due verification of record. Other similar cases may also be reviewed at your own level under intimation to audit.


11/08/2023


IAO
Audit Party NO. XIV

Para No. 06

37/c
45
57/c

Para-6

PART II
CURRENT AUDIT REPORT
(2014-15 TO 2016-17)

PARA No. 6 (2014-2017)

(Ref. Audit Memo No. 3 dated: 30/06/2017)

Para No. 01: Irregularities in release of payment for financial assistance to the caregiver of children with special needs and unemployed persons with disabilities.

As per Notification F.3(1)/FAS/DSW/06-07 dt. 04.11.2009, the eligibility criteria for financial assistance of the caregiver of children with special needs and unemployed persons with disabilities are as under:-

- The applicants shall be between the ages of 0-60 years.
- 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.
- The applicant should have disability not less than forty percent of any disability as defined under section 3(1)(b) above:
- The applicant shall have not the annual income more than Rs.75000/- (Rupees Seventy Five thousand only) from all the sources.
- 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 applications forms It has been observed that in majority of the forms/ applications details in acknowledgement having information date, letter no, district name, name of scheme, accepted or not accepted have not been filled up by the office.

Further the following irregularities have also been noticed in the following cases:-

(A)

Sl. No	Diary No.	Name of Beneficiary	Address	Remarks
1	235-07/02/17	Manoj kumar	Gali no-3 h no-619 hind vihar suleman nagar kirari, Delhi	The applicant does not fulfill the condition as resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application. However financial assistance has been granted which is irregular.
2	157-31/01/17	Gopal kumar	d-6 kalu colony budh vihar phase-2, Delhi	As above

12
11/08/2023

(2-14-2019)

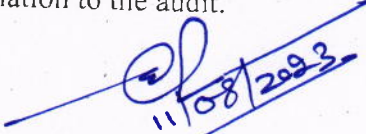
36/c
12/c (44) 56/c

3	82-29/07/16	Shanu bhardwaj	a-1/103 first floor sec-16 rohini	No resident proof available except one rent agreement which has not been signed by the landlord/tenant/witness. In the form income has been shown as Rs. 24000/PA and in declaration Rs.5000.
4	Nil-3/11/14	Ashvani Sehdev	3174 gali no-229 chander nagar tri nagar delhi	In the form Column of income left blank and declaration form is also not available.
5	89/HP28 28/07/16	Asha	f-430 mangol puri	In the form Column of income left blank and declaration form is also not available.

(B)

1	Nil-22/09/14	Ishrat jahan	105 shakur pur jj colony delhi-34	In the form income has been shown as Rs. 24000/PA and in declaration Rs.3000./PM
2	109-21/09/16	Sandeep kumar	i-1154 mangol puri delhi -83	In the form income has been shown as Rs. 48000/PA and in declaration Rs.74000./PM
3	80-15/07/16	Mohit	A-141 mangol puri	As above and Income is shown in form as nil and Rs. 2000/ and declaration form is also not available.

For part (A) of above para decision of the department for sanctioning financial assistance to the caregiver of children with special needs and unemployed persons with disabilities to above applicants may be reviewed and for Part(B) due care be given while scrutinize the forms. Other similar cases may also be reviewed at your own level under intimation to the audit.


11/08/2023



PARA No. 7 (2014-2017)

(Ref. Audit Memo No. 5 dated: 04/07/2017)

H/c 35/c
43 55/c

Para-7

Para No. 02: 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:-

- 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.
- He/she (male or female) was a member of the household whose earnings contributed the largest proportion to the total household income.
- Income of the household including its head should be below Rs. 60,000/- p.a now enhanced to Rs. 100000/- P.A.
- 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.
- 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 test check of applications forms it has been observed that in majority of the forms/ applications details in acknowledgement having information date, letter no, district name, name of scheme, accepted or not accepted have not been filled up by the office.

Further the following irregularities have also been noticed in the following cases:-

(A)

Sl. No.	Diary No.	Name of Beneficiary(Smt.)	Address	Amount (in Rs.)	Remarks
1.	16 02/12/2 014	Usha Kapoor	b-87 sec-5 rohini	10,000	No resident proof available establishing resident in Delhi since 5 year

11/08/2023

2.	11/15.1 2-2014	Mala Devi		10,000	Income not declare in form and declaration form is also not submitted therefore form is incomplete
3	60/nfbs/ 27-05- 2016	Anpurna devi	123 block-b sawan park village mundka	10000	In application and other document name has been mention as Anpurna devi but in bank account it is Anupma devi despite different name in bank account pension has been sanctioned
(B)					
1.	14/ 26-12- 2014	Hemlata	H.No. B-121/2 Vijay Vihar phase-2 rohini sec-4 delhi	10,000	Income is shown in form as Rs. 3000/-P.M but in declaration form the total income is shown as Rs. 30000/-P.A
2.	28 06/01/2 015	Beena. Devi	A-660, karan vihar part-3 suleman nagar	10,000	Income is shown in form as Rs. 40000/- but in declaration form the total income is shown as Rs. 24000/-
3.	503 17-07- 2015	Shamwa ti	F-223 rishi nagar rani bagh shakur basti delhi	10000	Income is shown in form as Rs.24000/- but in declaration form the total income is shown as Rs. 30000/-
4.	Nfbs/89 14-06- 2016	Shakunt la Devi	L-block juggi mangol puri	10000	Income has been shown as 12000/- and nil in form which is contradictory.
5.	91/WFB S 12/06/2 016	Pushpa	B-668 mangol puri delhi	10000	Income has been shown as 12000/- and nil in form which is contradictory.

For part (A) of above para decision of the department for sanctioning **payment under National Benefit Scheme** to above applicants may be reviewed and for Part(B) due care be given while scrutinize the forms. Other similar cases may also be reviewed at your own level under intimation to the audit.

11/08/2023

Para-8
PARA No. 8 (2014-2017)

Para No. 08

atc 23/c
41 53/c

(Ref. Audit Memo No. 06 dated: 05/07/2017)

Para No. 03: Irregular payment towards electricity bill on account of LPSC.

On scrutiny of electricity bills it has been found that payment towards LPSC have been made by the department and payment of other premises i.e. Plot No. 16, Ground Floor, Sector-22 is also being released from the contingency of Distt. NW-1 Sector-4 which is irregular.
The details of such cases are given as under:-

Sl. No.	CA NO.	Location	Period	Due date	Payment date	Amount Due	LPSC paid	Remarks
1.	60019735764	DSW, Sector-22	4.02.17 to 04.03.17	27.03.17	30.03.17	39918.75	706.41	
2.	60017101647	DSW, Sector-04	10.05.16 to 16.06.16	07.07.16	29.06.16	37853.36	35.00	Payment made in time despite that LPSC paid.
3.	60017101647	DSW, Sector-04	01.08.16 to 30.08.16	23.09.16	28.09.16	22886.54	39.69	
4.	60017101647	DSW, Sector-04	01.09.16 to 03.10.16	26.10.16	19.10.16	25020.57	80.87	Payment made in time despite that LPSC paid.
5.	60017101647	DSW, Sector-04	01.12.16 to 01.01.17	23.01.17	27.01.17	6658.63	12.78	
6.	60017101647	DSW, Sector-04	02.01.17 to 01.02.17	22.02.17	23.02.17	9477.31	13.13	

11/08/2023

8/c-32/c 52/c
(40)

Hence, the approval of the Head of the Department for ex-post-facto sanction of amount paid towards late payment surcharge may be taken to regularized the above expenditure and due care may be ven while making payment of electricity and other contingency bills in the future.


11/08/23



31/c
2/c
397

~~Para No. 09~~
Para-9

PARA No. 9 (2014-2017)

(Ref. Audit Memo No. 07 dated: 06/07/2017)

Para No. 04- Irregularities while implementing financial assistance scheme to the senior citizens i.e. old age pension.

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 which has now been enhanced to Rs. 100000/- p.a.
- 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 applications forms it has been observed that in majority of the forms/ applications details in acknowledgement having information date, letter no, district name, name of scheme, accepted or not accepted have not been filled up by the office.

Further the following irregularities have also been noticed in the following cases:-

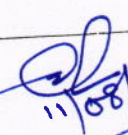
(A)

Sl.No.	Diary no.	Name of Beneficiary	Address	Amount (in Rs.) Per month	Remarks
1.	OAP/203 29.02.2016	Anil Kumar	B-68 Parvesh Nagar Colony	1000/-	In form column regarding income has been left blank and declaration form is also not available.
2	61 31.07.2015	Abbas Ali	A-53 Aman Vihar Kirari Delhi.	1000/-	Condition of residing in Delhi since last 5 years does not fulfill as per documents attached with the application

11/08/2023

38 30/c
6/c 50/c

3.	97 31.08.2015	Bitto Devi	Z-78 Prem Nagar II Kirari Delhi	1000/-	Signature/thumb impression not available on the form
4	28 30.07.2015	Shanti Devi	C-77 Partap Vihar Part III Kirari Suleman Nagar	1000/-	Does not fulfill the condition having single operated account
5	140 Dated nil	Beena	B-8 Prem Nagar II Kirari Delhi	1000/-	Incomplete form, does not have details of bank account, aadhar no. etc.
6	266 19.09.2014	Sain Dass	F-120 Prashant Vihar Delhi	1500/-	In application father's name has been written as Surender Kumar whereas in documentary proof i.e. voter I.Card as Diwan Chand which is contradictory.
7	267 26.09.2014	Ram Murti	G-22/175 sector-7 Rohini Delhi	1500/-	Does not fulfill the condition having single operated bank account as she has joint account with Sh. Attar Sain Gupta
8	537 16.09.2014	Leela Devi	T-1/8 Ram Gali Budh Vihar Delhi-110086	1000/-	Annual income column in the form is left blank and income déclaration form is not available with the form.
(B)					
1	295 06.08.2015	Shanti Devi	A-886 JJ Colony Mangol puri	1000/-	Different income shown in application form


11/08/2023

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					and declaration form as Rs. 48000 and 36000/- respectively.
2	286 18.11.2014	Atma Ram Shah	C-7/119 Sector-8 Rohini Delhi	1000/-	As per application income has been declared as 24000/-p.a. on the contrary he is paying 8500/- p.m. as rent, it seems that form has not been scrutinized properly.

For part (A) of above para decision of the department for sanctioning financial assistance scheme to the senior citizens i.e. old age pension to above applicants may be reviewed and for Part(B) due care be given while scrutinize the forms. Other similar cases may also be reviewed at your own level under intimation to the audit.

(Ref. Audit Memo No. 01 dated: 28/06/2017)

Para No. 05: Non-production of records.

The following records have not been produced to the audit for the period:

2001-2009

1. Budget 2001-02 to 2006-07
2. Record/forms under NBS 2001-02 to 2007-08
3. Sanction file of HOD
4. Acquaintance Roll of scholarship scheme.


2014-15 to 2016-17.

1. TR-V Stock Register.
2. Contingency register.
3. Expenditure control register.
4. Postage stamp account register.
5. Rent/Electricity/water/telephone register.
6. List of unserviceable items.

Taken on a fresh

12/9/2019


11/02/2023


(IAO)
Audit Party No.XIII

Internal Audit Report on the Accounts of o/o
DSWO (North-West)-1, Deptt. of Social Welfare, Sec. 1 Rohini, Delhi
for the period 2001-02 to 2008-09

(201-2009)

PART III Test Audit Note

TAN No:1

Subject: Vehicle record

On scrutiny the log book of Vehicle DL 2CH 4707 being used in the unit following observation has been made.

1. Paging certificate has not been recorded on 1st page of the log book.
2. Diesel/Petrol account not attested by the officer in charge at the top of the page in the column provided. Also the column has not been filled from page 82 to 131. Needful be done under intimation to audit.
3. Fluiding/over writings should be got attested in the log book which has not been done at placed e.g. dt. 10.12.08 to 19.12.08, 11.03.09 to 14.03.09, 16.11.08 to 09.12.08.
4. Signature of officer using the car not done in Col.(10) of log book dt. 01.11.07 to 28.11.07.
5. Summary of consumption of petrol average distance covered by the Vehicle in a month have never been prepared in the log book. In the absence of which, it has not been ensured that running cost of vehicle is economical or not. The same may be prepared and result intimated to audit.

Subject: Security bond not furnished by the cashier.

As per Rule of GFR every Govt. Servant who actually handles the cash is required to furnish security and to execute a security bond setting forth the condition under which Government will hold the security and may ultimately refund or appropriate it. But during the course of audit of DSWO (North-West)-1 Social Welfare, sec. 1 Rohini, Delhi, it founds that the cashier of the office who was entrusted with the custody had not furnished the security bond as required under GFR.

H.O.O. may get the security bond executed by the cashier immediately to safeguard the Govt. money.

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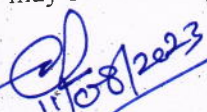
2001-2009

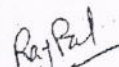
Subject: Stock Register.

- a) While reviewing the stock register consumables & non-consumables of the unit, the following short comings were noticed.
1. Paging certificate has not been recorded.
 2. Physical verification has not been carried out by the unit as per instruction of the issue on the subject under GFR. In the absence of proper physical verification of the stock, the authenticity of the items in the stock register could not be certified. The HOO is requested the physical verification of the stock register should be carried out as per instruction issued under GFR and certificate to this effect be recorded.
- b) Some petty purchased of consumables items were made but on the body of vouchers stock entry was not done in the under mentioned cases.

Sl.No	Contingency Bill no. & date	Sub Voucher no.	Amount of Sub Vouchers
1.	27 dt. 19.11.07	89,90,91	Rs. 520/-
2.	40 dt. 16.01.08	124,132 to 137	Rs. 1740/-
3.	7 dt. 17.06.08	13 to 15, 18 to 20, 26, 32 to 34	Rs. 2603/-
4.	35 dt. 13.02.09	1 to 5, 9 to 10	Rs. 1813/-
5.	47 dt. 05.03.09	-----	Rs. 1795/-
6.	48 dt. 12.03.09	1 to 3	Rs. 1142/-
7.	53 dt. 25.03.09	1	Rs. 456/-

Reason for not making the stock entry may be elucidated to audit.


11/08/2023


Rajpal Magoo
IAO

7/11/26/c
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PART-III
TEST AUDIT NOTE (TAN)

(2009-2014)

(Ref. Audit Memo No.: dated: 03/06/2014)

TAN No. 01

Subject: Reconciliation of expenditure incurred under the Ladli Scheme 2008 with SBIL Delhi.

During the test check of records of the Ladli scheme 2008, It was noticed that a sum of Rs 56,26,52,892 was released to m/s SBI Life Insurance, New Delhi through various cheques/RTGS drawn from the PAO concerned. Following discrepancies have been noticed:

- I) As per previous audit para 2991 copies of acknowledgement are lying with the unit still undelivered due to the following reasons:
 - Incomplete address
 - Address not found
- II) As per information furnished by the unit, 644 amounting to Rs. 32,84,684 are lying with the unit due to the reason that the beneficiaries are not responding to the department.

It is suggested that action maybe taken to re-verify the address to deliver the acknowledgments and cheques to the beneficiaries of the Ladli scheme.

- 2) Out of 16128 total cases due for payment under Ladli scheme, Payment for 7714 of these cases was made during 2008-2014, remaining 8409 were left unpaid and the amount is lying with the SBI life insurance This is because of lack of awareness about the methods of verification and retrieval of the said payment among the recipients/beneficiary of this scheme.

It is suggested that Department may take necessary steps to verify the documents of the beneficiary under this scheme and submit the maturity details of the beneficiaries to the SBI Life Insurance to release the payment in time so that the benefit of the scheme may be reached to the beneficiary.

Action taken report may be submitted to the audit.



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2009-14

(Ref. Audit Memo No.: 1 dated: 30/05/2014)

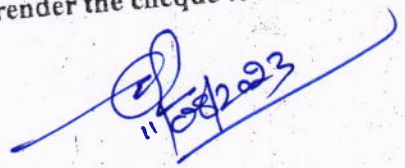
No. 2:

Subject: Time barred cheques amounting to Rs. 16,95,560/- .

As per receipt and payment rules, a cheque remaining unpaid for six months after the month of issue for any cause and not surrendered for renewal should be cancelled in the manner indicated in the rules with the difference that no acknowledgement of stock order may be insisted for the bank. It has been intimated by DSWO NW-I in her reply to Audit memo no. 1 that actual amount of time barred cheque is Rs. 16,95,560 instead of Rs. 1,70,77,260/- as noticed by previous audit party as per attached (Annexure I).

It has been noticed by the audit party that concerned Deptt. has not taken any initiative for cancellation or revalidation of cheque even after raising the same point by the previous audit party in the year 2009. Now DSWO has submitted the file to higher authorities for approval of cancellation of the above time barred cheques on 06.06.2014

HOO may please be requested to surrender the cheque to the PAO concerned as per rule.


"15/06/2014"

TAN No. 3

(Ref. Audit Memo No.: 11 dated: 06/06/14)

Subject: 100% staff on diverted capacity.

The Office of district office NW-I was set up in 2000 in this premise. There is no regular post is sanctioned in this office till date. All the officials working here are on diverted capacity and drawing their salary from some where else even after 14 years of its opening which is totally irregular. Details of the same are mentioned below:

SNO	EMP NAME	DESIGNATION	REGULAR/ CONTRAC TUAL	SALARY FROM
1	Smt. Asha Gandhi	DSWO	Regular	WCD
2	Sh. Tilak Raj	Head Clerk	Regular	DSW
3	Smt. Jiwan	Statistical Assistant	Regular	DSW
4	Ms. Shimla	Welfare Officer	Contractual	WCD
5	Smt. Maya	Steno	Regular	DSW
6	Sh. Sanjeev	Caretaker	Regular	DSW
7	Sh. Ramesh	Peon	Regular	DSW
8	Smt. Neetu	Office Assistant	Contractual	ICSIL, WCD
9	Smt. Prem Lata	Office Assistant	Contractual	ICSIL, WCD
10	Sh. Brij	Office Assistant	Contractual	ICSIL, DSW
11	Sh. Vijay	Data Entry Operator	Contractual	DOEACC, DSW
12	Sh. Vikram	Data Entry Operator	Contractual	DOEACC, DSW

Efforts taken by the Deptt. to create a regular post may be intimated to Audit.


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(2009-14)

(Ref. Audit Memo No.: 4 dated: 02/06/2014)

TAN NO. 4

Subject: Service postage Stamps

During the scrutiny of postage stamp register, the following discrepancies have been noticed:

1) **Incorrect format of the register:** Recording of stamps purchased/ disbursed during 2011-2014 is recorded in the simple register which is irregular whereas, as per para 90 (1) of the MOP 2003, the dispatcher will maintain an account of the postage stamps in the form given in appendix 18 and the format specified in Appendix 18 is as under:

Date	Value of Stamps			Balance at close of the day	Signature of	
	In hand the day	Received during the day	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

- **Non-Verification of the daily entries:** As per the para 90(2) of the MOP 2003- "The section officer will check the entries made in the register everyday and append his dated signature in token of his having done so. He will also conduct surprise test check of envelopes, ready for dispatch by post". Whereas, no such column is being maintained in the stamp register of this unit, nor the daily entries are being verified and signed by the competent authority for it's correctness which is irregular.
- Page Count Certificate not signed by head of office / DDO.
- Postage stamps issued without receiving the signed requisition slip and utilization certificate from the dealing assistant.

Steps maybe taken for the maintenance of postage stamp register detailed above and compliance maybe shown to audit.

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TAN No.5

(Ref. Audit Memo No.: 2 dated: 02/06/2014)

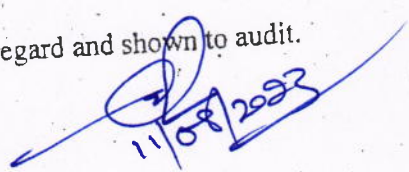
Subject: Shortcomings in Stock registers of consumable and non-consumable items.

During test check of stock registers, the following irregularities were noticed:

- 1) Combined stock registers of consumable and non-consumable items: The entry of non consumable/ consumable items found in a single register which should actually be made separately. As per rule 190 (2)(I) of GFR 2005, the record of non-consumable items is required to be maintained in form GFR 40. Similarly as per rule 190 (2)(II) of GFR 2005, the consumable items are required to be maintained in the form GFR 41.
- 2) Physical Verification of stock not done during the entire audit period: Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken ever in the past. 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) Unattested carry forward of balances: The carry-over entries of the closing balance from the previous register to the new register as the opening balance not verified by the competent authority. Nor bill details of such items were recorded in the new register; without cost price. It would be difficult to the department to fix the reserve price of any item at the time of condemnation/ recovery of cost of the item in case of loss.
- 4) Improper recording in stock registers: The stock register is not maintained in proper manner- details of purchases i.e. the name of the dealer, specification of items, value of items, bill details etc have not been recorded for many items.
- 5) Stock entries not certified: Contrary to rule 187 (3) of GFR 2005, the office incharge of stores has not certified the details of the actually received materials. The stock registers don't bear any signatures of the store officer anywhere.
- 6) Undated signatures: Some of the signatures which were stated to be of the competent authority were found to be undated without the name and designation.
- 7) Non-consumable store items not entered in stock register : The following items were purchased but were not entered in the respective stock registers, violating the general financial rule.

S.NO.	Bill No. and Voucher No.	Item Purchased	Quantity	Price (In Rs)
1	C B 65 Vr No. 178	Leather Bag	1	999
2	C B 100 Vr No. 277	Ladies Leather Bag	1	

Necessary corrective steps maybe taken in this regard and shown to audit.


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H/C u/c

2009-2014

- 8) Not obtaining of recipient/Store officer signature: Mandatory signature of the officer issuing the articles as well as the officer receiving the articles were not observed, which is irregular. Without proper signatures of Recipient/Store officer, the records cannot be considered authenticate.
- 9) Condemnation Records : Records related to the condemnation of the various unserviceable store items were not made available to the audit.

Necessary direction may be given to concerned staff for rectifying the lapses mentioned above.


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2009-2014

(Ref. Audit Memo No.: 2 dated: 02/06/2014)

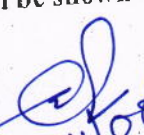
FAN NO. 6

Subject: Bill Register (GAR-9)

During test check of bill register for the audit period 2009-2014, the following irregularities were noticed:

- 1) Undated column No. 4: Mandatory column No. 4 ie. Dated initial of the gazetted officer (DDO), was signed but was not dated.
- 2) Bill date not recorded: Bill dates were not recorded in the following cases, which is irregular. For example: Bills numbered 36 to 65 (Year 2009-2010), Most bills (Year 2010-2011).
- 3) Unexplained Cancellation: Following bills have been canceled without reason : Bill No. 60 and 66 (Year 2009-2010). Since, Canceled bill entries have not been attested by the DDO and also, there is no mention of such bill in the subsequent financial year. Such canceled entries raise doubts whether bills were actually canceled or were presented to the PAO. Hence, Canceled entries need to be attested by the DDO after due verification under intimation to audit.
- 4) Column 5, 6, 7, 8 and 9 were left blank. Details of the bill admitted /passed by the PAO, were not recorded in most of the cases which is irregular.

Necessary corrections maybe done and compliance will be shown to the audit.


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2009-14

TAN NO. 7

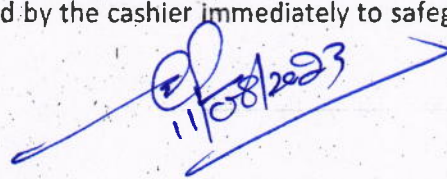
(Ref. Audit Memo No 7 dated:02/06/2014)

SUBJECT: Cash Security deposit / Fidelity Bond of Cashier

As per Rule 275 of GFR, Every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – 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 be in form GFR-31.

But during the course of audit of D.S.W.O.(NW-I) Rohini, Sector-4 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 GFR.

H.O.O. may got the security bond executed by the cashier immediately to safeguard the govt. money under intimation to the audit.


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TAN No. 8

(Ref. Audit Memo No.: 2 dated: 02/06/2014)

SUBJECT: Irregularities in maintaining office records of bills

During the test check of the bills pertaining to the period 2012-13, the following shortcomings have been noticed.

- 1) As per Receipt and Payment rules 1983, payment of rupees 5000 and above should be pre-receipted, but the above was not observed. For example:

Serial No	Name of Agency	Cheque Number	Dated	Amount
1	C Bros Automobile Pvt Ltd	886335	26/07/2009	22778
2	WIG Automobiles	886336	20/07/2009	32036
3	DSCCF	Reciept No. 4750	31/03/2010	17212

- 2) Some of the office copies of the bill remained unsigned.
- 3) Under the provision of receipt and payment rules 1983, all the sub vouchers attached with the office copy of the contingent bills are supposed to be stamped as 'Paid and Canceled'. This is done to safeguard the fraudulent use of sub vouchers. But during the scrutiny of contingent bills it has been noticed that the sub vouchers have not been 'Paid and Canceled'. It is requested that all the sub vouchers may kindly be stamped paid and cancelled, and compliance be shown to audit.

Necessary correction may be made and compliance may be shown to next audit.

[Signature]
11/08/2013

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IAO
Audit Party NO. XIV

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PART III
TEST AUDIT NOTES
(2002-03 TO 2016-17)

2014-2017

(Ref. Audit Memo No.2 dated: 29/06/2017)

TAN 01: Cash security deposit/fidelity bond of Cashier

As per rule 275 of GFR, every government servant who actually handle cash shall required to furnish security/fidelity bond for such amount and in such form as Central government or an administrator may prescribe and to execute a security/fidelity bond. As per rule 275(3) of GFR in cases where the said security is furnished in the form of cash, the security bond should be executed in form GRF-30, and in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit of Social Welfare District office (NW-I), Sector-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 GFR.

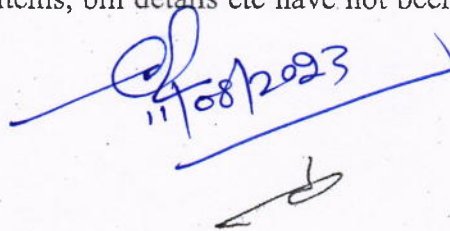
HOO may be got the security bond executed by the cashier immediately to safeguard the govt. money under intimation to the audit.

(Ref. Audit Memo No.8 dated: 06/07/2017)

TAN 02 : Shortcomings in Stock registers of consumable and non-consumable items.

During test check of stock registers, the following irregularities were noticed:

- 1) The mandatory page count certificate not recorded in any of the stock registers.
- 2) 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.
- 3) Contrary to rule 192 of GFR 2005, 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.
- 4) The stock register is not maintained in proper manner- details of purchases i.e. the name of the dealer, specification of items, value of items, bill details etc have not been recorded for many items.


11/08/2023

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5) 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.

Hence, needful may be done and compliance may be shown to the next audit.

(Ref. Audit Memo No.9 dated: 07/07/2017)

TAN 03 Shortcoming in maintaining Bill Register

During test check of Bill register for the audit period 2014-15 to 2016-17, the following irregularities have been observed :-

1. Bill dates not recorded in most of the bill numbers which is irregular.
2. Entries in respect of bill no. CB-12 to CB-14 for the year 2015-16 have not been verified and attested by DDO/HOO
3. Column numbers 05 to 09 & 13 to 17 of bill register for the audit period 2014-15 to 2016-2017 have been left blank which is irregular.
4. There are some cases where bills have been cancelled without assigning any reason and moreover not signed by DDO for example in the year 2014-15 bill no. 46 and for the year 2016-17 Bill No. CB-4 which is irregular.
5. Summary of outstanding bills with PAO has not been given at the end of the month.

Hence, needful may be done and compliance may be shown to the next audit.


11/08/2023

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2/11/17

2014-2017

(Ref. Audit Memo No.10 dated: 10/07/2017)

TAN 04: Shortcoming in maintaining Cash Book.

1. **Certificate of Physical verification of cash certificate was not recorded** – As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect as mentioned below:
“Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”
But during scrutiny of cash book, it has been noticed that during the audit period, the certificate has not been recorded as per format given above and not signed by the DDO for the month of 04/14 to 05/14, 10/14.
2. **Erasures/overwriting**- An erasures or overwriting of an entry once made in the Cash-book is strictly prohibited. It has been observed that corrections have been made the Cash book but entries were not initialed by the Head of Office on every such correction. Cutting has been done number of times in the cash book and cutting at page no. 67 to 74, 80,81,90 has not been attested by the DDO.
3. **Entries for different months on same page.** Cash Book has been written continuously for different months on the same page without changing the leaf for next month in the year 2014-15 which is irregular.
4. **Non-recording of summary of undisbursed amount.** Summary of undisbursed amount, if any should be recorded in the cash book, at the end of each month duly signed by the DDO for the audit period 2014-15 to 2016-17.
5. **Entry of ‘A’ category cheques in separate Cash book-** The department is maintaining a separate cash book for A category cheques for different type of schemes. As per Exception (a) below Rule 13 (ii) of Receipt & Payment Rules, 1983 -“An ‘Account Payee’ crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque-drawing DDO) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its Cash-book, the delivery of such a cheque or draft to the concerned party may be recorded in and watched through a separate ‘crossed cheques and bank drafts transit register’. However, on scrutiny it has been observed that account payee crossed cheques have been entered in a separate Cash book for the audit period, for example, cheques issued by PAO in f/o TPDDL, MTNL etc. were also entered in the Cash book, which is contrary to the rule stated above.

Hence, needful may be done and compliance may be shown to the next audit.

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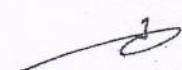
(Ref. Audit Memo No.04 dated 30/06/17 and Audit Memo No. 11 dated: 10/07/2017)

TAN 05 : 100 % staff on diverted capacity.

The office of District Office North West-I was set up in 2000 in this premise. There is no regular post sanctioned in this office till date. All the officials working here are on diverted capacity and drawing their salary from other offices of Social Welfare Department even after 16 years of its opening which is totally irregular. The same objection was raised by the previous audit team but no action taken by the Department to create regular posts. Details of the same are mentioned below:

Sl.No.	Name of employee	Designation	Regular/contractual	Salary drawing from
1	P.Ananda Rao	HOO/DDO	Regular	HMRP Asha Kiran
2	Maya Maurya	steno	Regular	DSW(HQ)
3	Tilak Raj	Head Clerk	Regular	HMB(A&D) Lampur
4.	Rajender Kumar	UDC	Regular	Old age home Lampur
5	Sant Ram	Welfare officer	Regular	-do-
6	Rajesh Kumar	Care taker	Regular	-do-
7	Ram Wati	Peon	Regular	-do-
8	Shakuntala	sweeper	Regular	MCU Asha Kiran
9	Priyanka	DEO	Contractual	ICSIL
10	Vijaty sharma	DEO	Contractual	NIELET
11	Brij Bhushn	DEO	Contractual	NIELET

Sincere efforts may be taken for creation of posts in public interest.


Inspecting Audit Officer
Audit Party No-XIII

11/08/2023

PART -II

CURRENT AUDIT REPORT

(2017-18 to 2018-19)

(21) 13/c
33/c

Para No. to

PARA No. 01
(Audit Memo. No. 2 Date: 02.09.2019)

Para-10
No

Subject: Irregular payment of MTNL Bills.

During the test check of contingency bills for the period 2017-2019 of District NW-1, Department of Social Welfare, it has been observed that MTNL expenditure had been incurred in respect of the telephone stalls in the Office of District NW-II which has been paid by District NW-I which is irregular. The details are as under:-

No.	Bill No. & Date	Bills pertains to	Paid by	Amount (in Rs.)	Remarks
	7/16.05.2018	District NW-II DDO Code:055134	District NW-I DDO Code: 055133	4577/- 4577/- 4848/-	Tel.No.27056278 01.04.2018 to 30.04.2018 01.02.2018 to 28.02.2018 May, 2018
2	7/16.05.2018	District NW-II DDO Code:055134	District NW-I DDO Code: 055133	5356/- 5779/-	Tel No.27055275 01.03.2018 to 31.03.2018 01.02.2018 to 28.02.2018
3.	4/01.05.2018	District NW-II DDO Code:055134	District NW-I DDO Code: 055133	4577/-	Tel.No.27056278 01.03.2018 to 31.03.2018
TOTAL				29,714/-	

The District Social Welfare Officer may regularize the expenditure from the Head of Department and other similar cases may also review under intimation to audit.


11/08/2023

02
Memo. No. 4 Date: 05.09.2019

Para No-11

20/12/c
32/c

Subject: Irregular expenditure on Camp.

As per order No.41(262)/DSW/FAS/MCD Camp/2018-19/20235-252 dated 04.09.2018 issued by Director (FAS), Deptt. Of Social Welfare, Govt. of NCT of Delhi, GLNS Complex, New Delhi, the expenditure to be made in the Mega Verification Camp on 7th - 8th Sept.2018 and 14th - 15th Sept.2018 are as

Particulars of Expenditure	Approximate expenditure to be made
Contingency / Miscellaneous expenditure	Rs.5000/-
Arrangement of Tents, Chairs, Tables & other arrangements	Rs.10000/-
	Rs.15000/- per district per camp.

There is no budget for lunch in the Camp as per the above schedule.

As per order No.8/3/2010-AC/usfa/41-44 dated 12.03.2015 issued by Finance Department, GNCT of Delhi, to enhance and delegate the financial powers to the Heads of Departments and Administrative Secretaries of the Departments of Govt. of NCT of Delhi w.e.f. 01.04.2015 as shown in the table below:

No.	Nature of Power	Power of HOD	Powers of Administrative Secretary	Powers of HOO
	Miscellaneous Expr. Working Lunch during the meeting/conference/seminar/workshop	Rs.150/- per head with a ceiling of Rs.3000/- per occasion	Rs.300/- per head with a ceiling of Rs.10,000/- per occasion.	NIL as per the delegation of financial powers Rules, 2008.

During the test check of records, it has been observed that the District NW-I had incurred the expenditure amounting to Rs.10,800/- on lunch for 15 persons @ Rs.180/- for four days which is irregular. Moreover, the department has violated the provision of GFR 2017 and non adhering the instruction of Govt. of India while procuring goods and services from GeM vide letter No.F.20/08/2017/AC/jsfin.1324-1431 dated 25.10.2017.

HOO/DDO may take steps to regularize the above expenditure from Finance Department under intimation to audit. Similar cases may also be reviewed at your level under intimation to audit.

11/08/2023

Para-12

19/11/c
30/11/cSubject: Delay in submission of DD's of death cases leading to financial loss to Govt. Ex-chequer.

On scrutiny of file regarding recovery of pension in Death cases for the period 2017-2019 of District W-1, Department of Social Welfare, it has been observed that the Demand Drafts received from various banks and have been sent to DD(FAS), Deptt. of Social Welfare, GLNS Complex, Delhi Gate, Delhi-110001 or depositing in Govt. Account.

As per records the DD (FAS) returned time barred DD's. Some of the instances are mentioned as under:-

Sl. No.	Applicant Name	Cheque No.	Bank	Bank Branch	Amount (in Rs.)	Account No.	Pension ID	Remarks(Vide letter No.)
	Hoshiyar Singh	470867	SBI	Tikri Kalan	13000	10501198496	156803	F.4(3)/Stop/DO(N W-1)/2016-17/32 dt.10.4.2017
	Paras Ram	470877	SBI	Tikri Kalan	6500	10501189130	287705	F.4(3)/Stop/DO(N W-1)/2016-17/32 dt.10.4.2017
	Kali Ram	743765	PNB	Nangloi	10000	30730001012473	320840	F.4(3)/Stop/DO(N W-1)/2016-17/4108 dt.29.1.2018
	Ved Prakash Arora	522729	CANARA	Sec-16,Rohini	7000	2702101014381	538874	F.4(3)/Stop/DO(N W-1)/2016-17/--dt.--
	Ganga Ram	935889	UBI	Mangolpuri	25000	----	44948	F.4(3)/Stop/DO(N W-1)/2018-19/3003dt.15.01.2019
	Subhash Chandra Jha	490893	BOM	Sec-24,Rohini	55500	----	705297	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
	Virender Kumar	605260	SBI	Mangolpuri	6000	----	566290	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
	Krishan Kumar	110517	BOB	Rampura	67000	----	450366	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
	Mulkh Raj	688286	PNB	Rani Bagh	16000	----	795433	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
	Kamla Devi	059659	Union Bank of India	Pitampura	14000	----	503205	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
1.	Shashi Rawal	357550	Punjab & Sind Bank	Rani Bagh	8164.76	----	778375	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
2.	Ishwar Chand Aggarwal	172163	Punjab & Sind Bank	Shalimar Bagh	2000	----	432681	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19
3.	Phool Kali Devi	007736	The Nainital Bank	Shalimar Bagh	8000	----	739375	F.4(3)/Stop/DO(N W-1)/2018-19/1431dt.25.3.19

11/08/2019

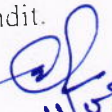
18
10/c

30/c

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

Provide the documentary proof that the above mentioned DDs have been sent to the DD(FAS).Deptt. Social Welfare. GLNS Complex. Delhi Gate.Delhi-110001 for depositing in Govt. Account after validation.

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.


11/08/2023

041
179/c
29/c

Para No. 13

Para-13

PARA No.04

(Audit Memo. No. 09 Date: 09.09.2019)

Subject: - Irregularities in r/o release of payment under different welfare schemes.

1. Financial Assistance to the caregiver of children with special needs and unemployed persons with disabilities.

As per Notification F.3(1)/FAS/DSW/06-07 dt. 04.11.2009, the eligibility criteria for financial assistance of the caregiver of children with special needs and unemployed persons with disabilities are as under:-

- To persons between 0-59 years.
- Disability 40% or more to persons with blindness, low vision, locomotor disability, hearing impaired, leprosy cured, cerebral palsy, autism, mental retardation or mental illness.
- Residence of min.5 years in Delhi before the date of application.
- Annual family income of less than Rs.1,00,000 p.a. from all sources (including rent, interest on savings etc.) Here 'Family' mean parents of if the parent(s) are not alive then legal guardian in case of the minor, unmarried, unemployed disabled person(s). In case of married disabled persons, it means wife/husband and minor or disabled adult children solely dependent on him/her. Applicant will need to give a self-declaration regarding income in the appropriate column provided in the application form.
- The applicant should have an Aadhar Number.
- Must not be receiving any person/financial assistance from Central Govt./State Govt./other governmental local bodies or any other source for this purpose.

During the test check of application forms, it has been observed that the documents submitted by the applicant are not satisfied for the benefit of the scheme. Some of the cases are as follows:

S.No.	ID No.& Application Date	Name of Beneficiary	Address	Remarks
1.	101390624/ 04.10.2017	Jhandu Ram Sisodiya	48,Singhalpur Village, Shalimar Bagh, Saraswati Vihar, North West Delhi, India- 110 088	There is no valid residential proof.
2.	101274307/ 21.07.2017	Poonam	H.No.186,T-Stall Opp.Ayurvedic Hospital Gali Som Bazar, Haiderpur Shalimar Bagh, Delhi - 110 088	Length of Residence in Delhi is below 05 years.


11/09/2019

(16) 8/c
29/12

2. 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.14.11.2009, the eligibility criteria for National Family Benefit Scheme under the National Social Assistance Programme are as under:-

- a) Age of 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 18-60 years. "Bread earner" is defined as the member of the household whose earnings contributed the largest proportion to the total household income
- b) Resident of Delhi for more than 5 years before the date of application.
- c) Family income of the applicant should not be more than Rs.1,00,000/- per annum.
- d) The applicant should have an Aadhar Number.
- e) The applicant should have a 'single-operated' account in any Bank in NCT of Delhi only, for receiving the payment through Aadhar Payment bridge System (APBS).

During the test check of application forms, it has been observed that the documents submitted by the applicant are not satisfied for the benefit of the scheme. Details are as under:

S.No.	ID No.& Application Date	Name of Beneficiary	Address	Remarks
1.	101259186/ 19.07.2017	Bimla Devi	A-21,Raj Park Sultanpuri, North West Delhi, India, 110 086	Voter ID Card not verified from CEO website.

3. Irregularities in r/o release of payment under Old Age Pension Scheme.

As per Notification of Delhi Govt, the eligibility criteria under Old Age Pension Scheme are as under:-

- a) To persons above 60 years.
- b) Residence of min. 5 years in Delhi before the date of application.
- c) Annual family income of less than Rs.1,00,000/- from all sources (including rent, interest/dividends on savings & investments, earnings from farm, property sale proceeds etc.) of the applicant & spouse.
- d) The applicant should have an Aadhar number.
- f) The applicant should have a 'single-operated' account in any Bank in NCT of Delhi only, for receiving the payment through Aadhar Payment bridge System (APBS).
- e) Must not be receiving any pension/financial assistance from Central Govt./State Govt./other governmental local bodies or any other source for this purpose.

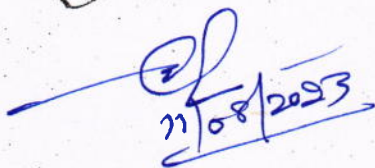
During the test check of application forms, it has been observed that the documents submitted by the applicant are not satisfied for the benefit of the scheme. Some of the cases are as follows:

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11/08/2023

(15) 7/10/22/14

S.No.	ID No.& Application Date	Name of Beneficiary	Address	Remarks
1.	101157546/ 09.05.2017	Sushila Devi	H-200, Shakurpur, JJ Colony, Delhi-34	There is no Date Of Birth proof.
2.	101693707/ 25.02.2018	Ram Chander Lakhani	G-6/264, Sec-16, Rohini, Delhi-110 089	DOB as per multiple proofs which does not match with application form. As per application, DOB is 01.01.1958. As per Aadhar, only year of birth mentioned (1958). As per Voter Card it is 1957. As per Ration card, DOB is 1953.

Decision of the department for sanctioning financial assistance to the above schemes to above applicants may be reviewed and due care be given while scrutinize the forms. Other similar cases also be reviewed at your level under intimation to audit.


21/08/2023

(14) (6) 26/4

Para No. 14

Para-14

PARA No.05

(Audit Memo. No. 10

Date: 09.09.2019)

Subject: - Recovery of Rs.4032/- towards Transport Allowance in respect of Sh. Rajesh, CT.

As per Govt. of India, Ministry of Finance, Department of Expenditure No.21(1)/97.E.II(B) dated 30.10.1997 the Transport Allowance is granted to Govt. employees w.e.f. 01.08.1997. The allowance will not be admissible during absence from duty for full calendar month due to leave, EOL, Training Tour, Maternity Leave, CCL etc for 2017-2019.

During test check of District North West-I, Sh. Rajesh, Care Taker has not been attended the office for the month of March, 2019. Hence, he is not admissible for the Transport Allowance for the above mentioned period. The department has paid Transport Allowance to Sh.Rajesh for the month of March, 2019 amounting to Rs.4032/-.

HOO/DDO may be recovered the Transport Allowance for the month of March, 2019 from Sh.Rajesh, CT after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed at your level.


11/08/2023

(13) 5/e
25/4

Para No. 15
Para-15

Para No.06
Audit Memo. No. 08 Date: 09.09.2019)

Subject: - Non Production of record.

The following records for the period 2017-19 have not been provided to the audit by the department.

1. Electricity/Water/Telephone Register
2. Postage Stamp Register
3. Valuable Register
4. Contingency Register
5. RTI Records
6. GAR-VI / TR-V
7. TR-V Stock Register
8. List of unserviceable items/Dead Stock Register
9. Property Register.
10. Budget Control Register
11. Spouse Information

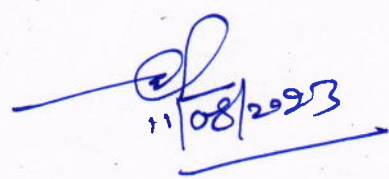
2014-15 to 2016-17

1. TR-V Stock Register
2. Contingency Register
3. Expenditure Control Register
4. Postage Stamp Register
5. Rent/Electricity/Water /Telephone Register
6. List of unserviceable items.

2001-02 to 2008-09

1. Budget 2001-02 to 2006-07
2. Record/forms under NBS 2001-02 to 2007-08
3. Sanction file of HOD
4. Acquittance Roll of scholarship scheme.

The above said records may be shown to next audit.


11/08/2019

(Deepak Kumar Sharma)
I.A.O.Audit Party No.XXIV

24/c
4/c
12

TAN.01
(Audit Memo. No. 1 Date: 02.09.2019)

Subject: - Improper maintenance of DDO Cash Book

During the test check of Cash Book of District NW-1, Deptt. Of Social Welfare, Sector-4, Rohini Delhi for the audit period 2017-2019 the following shortcomings have been observed.

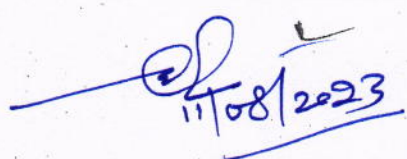
1. The "Page Count Certificate" reflects Pages from 1 to 157 but Page number 158 has not been cancelled or shown as blank. Also Page No. 157 of the Cash Book has been used as rough page and has been found in torn condition which is irregular.
2. The Certificate of Physical Verification given in the Cash Book during the audit period is improper for e.g. 04/2017 to 31.10.2018.

The Certificate of Physical Verification of Cash will normally be in the following form:

"Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.

3. The Cash Book has been written up to October 2018 only. Cash Book should be written each month even if the transaction is NIL.
4. Cash Book has not been signed by the DDO from June 2018 to October 2018. Also each entry should be initialed by the DDO but has been found to the contrary e.g. 03/2018 to 10/2018.
5. Cash Book for each month should be written on a fresh / new page but has been found to the contrary e.g. Cash Book for June 2018 to September 2018 has been written on a single page which is irregular.
6. Grand total has not been written on Receipts side of each page of the Cash Book during the entire audit period.
7. DDO stamp has not been affixed in the Cash Book during the entire audit period. Also month and year has not been mentioned on top of each page.
8. The totals are required to be checked by a person other than the writer of the Cash Book. Surprise physical Verification of cash is required to be conducted at periodical intervals by the DDO.
9. For every entry there should be a voucher setting forth full and clear particulars of the claims and all information necessary for its proper classification and identification in account.

HOO is advised to take necessary steps to remove the above discrepancies and compliance may be shown to next audit.


11/08/2023

Subject:- Improper maintenance of stock registers as required under GFR -23

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 to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR -23. But scrutiny of under mentioned stock registers revealed that registers have not been maintained in proper format as required in GFR-23 in the absence of which actual opening and closing balances could not be worked out.

Consumable Stock Register:-

1. Index of items has not been made alphabetically.
2. Page Count Certificate has not been recorded on first page of the Stock Register.
3. Non Physical verification of stock registers:

Rule

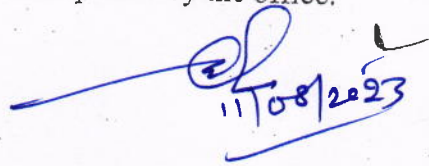
213(1)(2)(3) of GFR, Physical Verification of all Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out regularly during the audit period by the office.
4. Relevant columns have not been filled up e.g. Bill No. & date/Signature of Receiver e.g.P-1 to 4 etc., Initials/signature of Store keeper/Office Incharge (Col.No.14)/Location/Placement (in whole register).
5. In some cases, items have been issued on Sunday & Second Saturday e.g. 26.02.2017 and 13.01.2018 at page-1.
6. Cutting / Overwriting / Use of correction fluid is strictly prohibited as per rule but has been done in the Stock Register and not attested by the DDO e.g P-1,17,20,35,43,65 etc.
7. Stock verified on each page but Designation/Stamp not written/affixed.

Non-Consumable Stock Register:-

1. Page Count Certificate has not been recorded
2. Index of items has not been made alphabetically.
3. Consumable items such as Towel (P-15) has been wrongly entered in Non-Consumable Stock Register. Also Property items such as Computer, Table, Chairs, Almirah have been wrongly entered in Non-consumable Stock Register. Separate Property register should be maintained for property items.
4. Non Physical verification of stock registers :

Rule

213(1)(2)(3) of GFR, Physical Verification of all Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out regularly during the audit period by the office.


11/08/2023

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Relevant columns have not been filled up e.g. Bill No. & date/signature of Storekeeper/Office Incharge/Signature of Receiver /Location/Placement (in whole register).

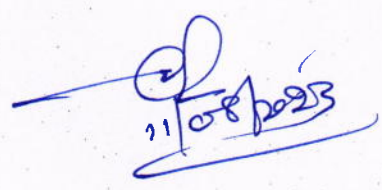
Items (Non Consumable) have been shown as NIL which is irregular e.g.01(Mouse),Wastepaper Bin (02), Extension cord(03), Electric Kettle (04), Steel Lock (05), New Computer (12), etc.

- 7. Stock verified on some pages without Designation/Stamp.
- 8. Cuttings/Overwriting/Fluid is strictly prohibited as per rule but has been done in the Non Consumable Stock Register.

Further, the earlier audit party during audit for the period 2014-2017 had also raised the above/similar objections but this department has not complied with the directions/advice of the audit party which is a serious lapse on part of this office.

HOO is advised to take necessary steps to remove the above discrepancies and compliance may be shown to next audit.




21/08/2023

Subject: - Non-maintenance of Postage Stamp Register.

During the audit period, District NW-I has been purchased Postage Stamps of Rs.20,000/ but it has noticed that they have not maintained Postage Stamp Register.

Apart from the above, the following procedure should be adopted regarding maintenance of Postage Stamps record/register:

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

Appendix-18

In hand the day	Value of stamps		Balance at close of the day (2+3-4)	Signature of	
	Received during	Used during the day		Dispatcher	Section Officer/HOO
2	3	4	5	6	7

Separate Register should be maintained for ordinary postage stamps and service postage stamps.

Column 2 will repeat the figure in column 5 of the previous day.

In the case of ordinary postage stamps, column 4 should reproduce the daily total struck in dispatch registers for foreign dak. In the case of service postage stamps the column should reproduce the sum of the daily totals struck in:

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:

- (a) That the value of stamps affixed thereon tallies with that shown in the dispatch register and
- (b) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.

The Head of Office will also inspect two registers once 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.

The dispatcher will enter the particulars of the communications and the value of stamps affixed thereon in the dispatch register (Appendix-16).

Annual Stock Verification of Postage Stamps has never been done by HOO/DDO. Non-monitoring / maintenance of Postage Stamp Register are a serious lapse on part of the Head Of Office/DDO.

HOO is advised to take necessary steps to remove the above discrepancies and compliance may be shown to next audit.

[Handwritten Signature]
11/08/2023

[Handwritten Signature]
(Deepak Kumar Sharma)
I.A.O. Audit Party No. XXIV

PART -II

CURRENT AUDIT REPORT

(2019-2020 to 2020-2021)

Para-16

20/2

O.01

Memo. No. 05

Date: 21.02.2022)

Subject: Delay in submission of DD's of death cases leading to financial loss to Govt. Ex-chequer.

On scrutiny of file regarding recovery of pension in Death cases for the period 2020-2021 of District Department of Social Welfare, it has been observed that the Demand Drafts received from various sources and sent to DD(FAS), Deptt. of Social Welfare, GLNS Complex, Delhi Gate, Delhi-110001 for depositing in Govt. Account.

The following time barred cheque dated 25.06.2020 has been sent to the DD(FAS), Deptt. of Social Welfare, GLNS Complex, Delhi Gate, Delhi-110001 for depositing in Govt. Account.

Applicant Name	Cheque No./dated	Bank	Bank Branch	Amount (in Rs.)	Account No.	Pension ID	Remarks(Vide Despatch No.
Tulsi Ram	151538 dated 25.06.2020	PNB	Sec-11, Rohini	6800	10501198496	855335	37/29.09.2020 on note sheet

The above delay on part of this office has lead to loss of interest/revenue to the Govt. Ex-chequer.

It is to mention here that the above time barred DD has been sent to DD(FAS) Deptt. of Social Welfare, GLNS Complex, Delhi Gate, Delhi-110001 for depositing in Govt. Account vide Letter No. F.4(3) No. 100/DO(NW-I)/2019-2020/206 dated 24.09.2020 while the dispatch Register shows some other letter No. 100/DO(NW-I)/2019-2020/206 dated 24.09.2020.

Provide the documentary proof that the above mentioned DD have been sent to the DD(FAS), Deptt. of Social Welfare, GLNS Complex, Delhi Gate, Delhi-110001 for depositing in Govt. Account after proper validation.

The same memo was also issued vide Para No. 03 (Audit Memo No. 06 dated 06.09.2019) by the previous audit party.

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.


11/08/2023

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19/12

Para-17

NO.02
Memo. No. 06 Date: 21.02.2022)

Subject: - Non Production of record.

Following records for the period 2019-2021 have not been provided to the audit by the department.

1. Electricity Register(4/2019 to 01/2020)
2. Telephone Register((9/2019 to 01/2020)
3. Valuable Register
4. Contingency Register
5. RTI Records
6. TR-V Stock Register
7. List of unserviceable items/Dead Stock Register
8. Property Register.
9. Budget Control Register
10. Spouse Information
11. Records related to welfare schemes
12. File related to recovery cheques of Death cases for the period 2019-2020
13. Log Book of hired vehicle

The above said records may be shown to next audit.

I.A.O.
Audit Party No.XXIV

11/08/2023

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at Memo. No.02 Dated: 17.02.2022)

Subject :- Improper maintenance of Bill Registers.

During the test check of the Bill Registers maintained by the District NW-1, Department of Social Welfare for the period 2019-2021, following irregularities has been noticed:


All the columns of the bill register are not found completely filled.

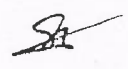
Column no. 4, 8 & 12 of the Bill register are required to be signed by the DDO which has not been done

Bill Nos. CB-21 to CB-29 during 2019-2020 are assigned in the Bill register but no particulars/details are mentioned regarding the bills.

Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but overwriting is done in bill register at Bill No. 03 dated 13.05.2020 and the bills are cancelled in the bill registers without proper justification eg. Bill No. 04 dated 16.05.2020.

DO is advised to take necessary steps to remove the above discrepancies and compliance may be shown to next audit.


11/08/2023



5 12/11

TAN No. 02

(Audit Memo. No. 03

Date: 18.02.2022)

Subject: - Improper maintenance of DDO Cash Book

During the test check of Cash Book of District NW-1, Deptt. Of Social Welfare, Sector-4, Rohini Delhi for the audit period 2017-2019, the following shortcomings have been observed.

1. The "Page Count Certificate" reflects Pages from 1 to 157 but Page number 158 has not been cancelled or shown as blank. Also Page No. 157 of the Cash Book has been used as rough page and has been found in torn condition which is irregular.
2. The Certificate of Physical Verification given in the Cash Book during the audit period is improper for e.g. 30.04/.2018 to 31.03.2021.

The Certificate of Physical Verification of Cash will normally be in the following form:

"Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.

3. Cash Book has not been signed by the DDO from September 2019 till date. Also each entry should be initialed by the DDO but has been found to the contrary.
4. Charge of DDO has been handed over and taken over on 31.10.2019 at page No. 129 of Cash Book but there is no signature of either of the DDO.
5. The totals are required to be checked by a person other than the writer of the Cash Book. Surprise physical Verification of cash is required to be conducted at periodical intervals by the DDO.

DO is advised to take necessary steps to remove the above discrepancies and compliance may be own to next audit.


11/08/2023



4

16/c

NO. 03

Audit Memo. No. 04 Date: 21.02.2022)

Subject: - Improper maintenance of Postage Stamp Register.

On the scrutiny of Postage stamp register of District NW-1, Deptt. Of Social Welfare, Sector-4, Connaught Place Delhi during the audit period, It has been noticed that the District NW-I has not maintained Postage Stamp Register properly.

The following procedure should be adopted regarding maintenance of Postage Stamps record/register: The dispatcher should maintain an account of the postage stamps in format Appendix-18 in the following format.

Appendix-18

Sl. No.	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	Section Officer/HOO
	2	3	4	5	6	7

Separate Register should be maintained for ordinary postage stamps and service postage stamps.

Column 2 will repeat the figure in column 5 of the previous day.

In the case of ordinary postage stamps, column 4 should reproduce the daily total struck in dispatch registers for foreign dak. In the case of service postage stamps the column should reproduce the sum of the daily totals struck in:

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:

- (a) That the value of stamps affixed thereon tallies with that shown in the dispatch register and
- (b) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.

The Head of Office will also inspect two registers once 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. The dispatcher will enter the particulars of the communications and the value of stamps affixed thereon in the dispatch register (Appendix-16).

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11/08/2023

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Annual Stock Verification of Postage Stamps has never been done by HOO/DDO. Non-monitoring
absence of proper Postage Stamp Register is a serious lapse on part of the Head Of Office/DDO.
same memo was also issued vide Tan No. 03 (Audit Memo No. 07 dated 09.09.2019) by previous
party.

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HOO is advised to take necessary steps to remove the above discrepancies and compliance may
own to next audit.


11/08/2023



TAN No.04

(Audit Memo. No. 07

Dated: 22.02.2022)

2 14/0

Subject:- Improper maintenance of stock registers as required under GFR -23

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 to check the actual balances with the book balances. Consumables such as office stationery, etc. should be maintained according to the Form GFR -23. But scrutiny of under mentioned stock registers revealed that registers have not been maintained in proper format as required in GFR-23 in the absence of which actual opening and closing balances could not be worked out.

Consumable Stock Register:-

1. Index of items has not been made alphabetically.
2. Page Count Certificate has not been recorded on first page of the Stock Register.
3. Non Physical verification of stock registers : Rule 213(1)(2)(3) of GFR, Physical Verification of all Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out regularly during the audit period by the office.
4. Cutting / Overwriting / Use of correction fluid is strictly prohibited as per rule but has been done in the Stock Register and not attested by the DDO e.g P-047, 053, 056 etc.
5. Relevant columns have not been filled up e.g. Date of issue, To whom Issued, Quantity issued, Balance, Initials of Receipt,(at page No. 073,074,077)
6. Stock verified on each page but Designation/Stamp not written/affixed.
7. At page No. 096 , the name of item is mentioned as 'Misc. Bill"while the particulars shows the different items like Name plates, ACP Board+ ACP Plate and computer and Printer repair.which is irregular. Each item received should be shown at different page and repairs should be shown in separate register.

Non-Consumable Stock Register:-

1. Page Count Certificate has not been recorded
2. Consumable items such as Towel (P-15) has been wrongly entered in Non-Consumable Stock Register. Also Property items such as Steel Almirah, Computer Table have been wrongly entered in Non-consumable Stock Register at page No.17 and 009 respectively. Separate Property register should be maintained for property items.
4. Non Physical verification of stock registers : Rule 213(1)(2)(3) of GFR, Physical Verification of all Non-Consumable items should be made at least

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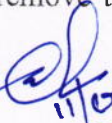
once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out regularly during the audit period by the office.

① 13/2

5. Relevant columns have not been filled up e.g. Bill No. & date/signature of Storekeeper/Office Incharge/Signature of Receiver /Location/Placement.
6. Stock verified on some pages without any Designation/Stamp.
7. Cuttings/Overwritings/Fluid is strictly prohibited as per rule but has been done in the Non Consumable Stock Register.

Further, the earlier audit parties during audit for the period 2014-2017 and 2017-2019 had also raised the above/similar objections but this department has not complied with the directions/advice of the audit party which is a serious lapse on part of this office.

HOO is advised to take necessary steps to remove the above discrepancies and compliance may be shown to next audit.


17/08/2023



12/2

PART -II

CURRENT AUDIT REPORT (2021-2023)

Audit Para-01

Audit Memo-.01

Dated: 07-08-2023

Subject:- Non monitoring of disbursement of Financial Assistance under Old Age Financial Assistance & Assistance to Persons with Special Needs- Excess Payment/Recovery Amounts to Rs.20.79 Lakhs.

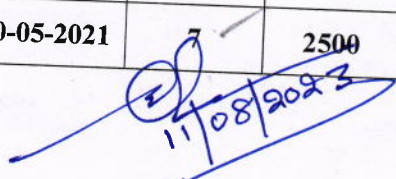
Department of Social Welfare, GNCT of Delhi provides recurring financial assistance to the poor & needy citizens of Delhi under two schemes:- Old Age Financial Assistance (@ Rs. 2000/-per month for 60 to 69 Years & Rs. 2500/-per month for 70 years &above) & Assistance to Persons with Special Needs (@ Rs. 2500/- per month). This Assistance is remitted monthly to all the beneficiaries' Account through ECS by RBI.

The said Assistance is to be stopped after the death of the beneficiary and as there is no system in the Department for physical verification or taking live certificate, this is stopped only after any member of the beneficiary intimates to the Department. On receipt of application, Department writes the Bank Authority of concerned beneficiary for recovery Cheque or Demand Draft in favour of Dy. Director(FAS), Deptt. Of Social Welfare, GNCTD. through Distt. Office. More-over no reconciliation is being done by Distt. North-West-1 to verify whether recovery of whole amount has been received back or not.

Scrutiny of the record as-well-as information provided by Department reveals that Department had disbursed Assistance to beneficiaries even after death of 03 months to 69 months, resulting which, an excess payment amounts to Rs.20,79,000/- had been noticed, as details given below:-

(A) Name of Scheme :-Old Age Assistance

SNO	FAS ID	NAME OF BENF	DATE OF DEATH	DATE OF STOP	NO. OF MONT HS	RATE	TOTAL RECOVER Y
1	502136	MD SAMIL ULHA	20-12-2020	30-06-2021	7 ✓	2500	17500
2	704621	MAHENDER KAUR	17-04-2021	30-06-2021	3 ✓	2500	7500
3	705444	SHANTI DEVI	14-01-2021	30-06-2021	6 ✓	2500	15000
4	134381	RAM WATI	29-04-2021	30-06-2021	3 ✓	2500	7500
5	129869	MEWATI DEVI	30-03-2018	30-06-2021	40 ✓	2500	100000
6	501170	SHYAM LAL SONI	15-07-2019	30-06-2021	24 ✓	2500	60000
7	141334	Bhu Devi	05-11-2020	30-05-2021	7 ✓	2500	17500



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8	705988	RAJ KUMARI BHASIN	29-09-2020	30-06-2021	10	2500	25000
9	227973	RAMESH CHANDER	28-08-2018	30-06-2020	23	2500	57500
10	574179	CHHATARPAL SHARMA	22-01-2020	30-05-2021	17	2500	42500
11	707036	HARI RAM	06-06-2020	30-06-2021	13	2000	26000
12	891835	TEJ PAL	03-06-2020	30-06-2021	13	2500	32500
13	161846	JAYANTI PRASAD	17-05-2020	30-06-2021	14	2500	35000
14	766708	Boota Ram	02-07-2020	30-06-2021	12	2500	30000
15	502956	KAILASH PANDIT	10-11-2020	31-01-2021	3	2500	7500
16	407138	VIJAY KUMAR GUPTA	04-05-2021	31-05-2022	13	2500	32500
17	816648	MAHADEV PRASAD	01-05-2021	30-11-2022	19	2500	47500
18	582026	RAJESSH PRAKASH	21-12-2019	30-11-2022	36	2500	90000
19	395713	SUNDER JEET KALRA	25-02-2020	30-11-2022	25	2500	62500
20	322362	BALVIRI DEVI	19-07-2021	30-11-2022	17	2500	42500
21	707066	GYARSI LAL	19-12-2021	30-11-2022	12	2500	30000
22	405063	JASWANT SINGH	17-12-2021	30-11-2022	12	2500	30000
23	463365	KULDEEP KUMAR BAHAL	19-12-2019	30-11-2022	36	2500	90000
24	366376	RAM CHANDER	11-12-2021	30-11-2022	12	2500	30000
25	62615	GANGA PRASAD	23-05-2021	30-11-2022	19	2500	47500
26	569388	GUNAI BHAGAT	19-03-2021	30-11-2022	21	2500	52500
27	321581	DEEP CHAND	08-08-2021	31-10-2022	15	2500	37500
28	393015	VEERMATI	21-12-2021	31-10-2022	11	2500	27500
29	888344	RAASO	29-04-2021	31-10-2022	19	2000	38000
30	433079	CHANDER PRABHA	15-10-2021	31-10-2022	13	2500	32500
31	847649	HARISH CHAND	23-08-2021	30-09-2022	14	2500	35000
32	773745	PAVITRI DEVI	07-10-2020	30-09-2022	24	2500	60000
Total (A)							12,66,500

- The above figure is on the Test Check Basis.

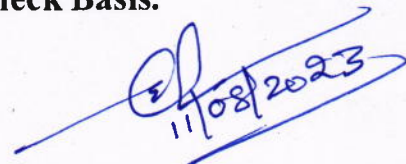
11/08/2023

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(B) Name of Scheme :-Disability Assistance

SNO	FAS ID	NAME OF BENF	DATE OF DEATH	DATE OF STOP	NO. OF MONTHS	RATE	TOTAL RECOVER Y
1	683	BABU LAL	01-02-2020	30-06-2021	17	2500	42500
2	20090	GEETA	21-11-2021	31-05-2022	7	2500	17500
3	1284	CHIRANJI LAL	20-07-2021	30-11-2021	17	2500	42500
4	54856	AMAR SINGH	24-11-2021	31-05-2022	7	2500	17500
5	122821	MONU PANDEY	20-01-2022	31-05-2022	5	2500	12500
6	78492	ANIL KUMAR BHASIN	07-02-2021	31-05-2022	16	2500	40000
7	673	RIYAZUDDIN	03-09-2021	30-04-2022	8	2500	20000
8	19370	JOGINDER	02-01-2022	30-06-2022	6	2500	15000
9	60347	NITESH	01-09-2021	31-05-2022	9	2500	22500
10	54903	RAM SUNDER PANDEY	19-05-2021	31-07-2021	3	2500	7500
11	149618	SHIVAM	13-06-2021	31-05-2022	12	2500	30000
12	158730	SUNITA	31-03-2021	31-07-2022	17	2500	42500
13	98800	DARSHAN LAL	12-02-2018	31-10-2022	57	2500	142500
14	92561	ARPANA JAIN	27-05-2022	31-07-2022	3	2500	7500
15	59274	SATISH KUMAR	06-07-2022	30-09-2022	3	2500	7500
16	94377	RAJ KUMAR	10-04-2021	31-07-2021	4	2500	10000
17	51908	DAL CHAND	21-06-2021	30-06-2022	13	2500	32500
18	76656	RAM NARAYAN	26-10-2016	30-06-2022	69	2500	172500
19	142239	DEV DUTT YADAV	07-03-2022	30-06-2022	4	2500	10000
20	59215	MD KHAPIL	30-04-2021	31-05-2022	13	2500	32500
21	99733	SUNITA	22-02-2021	30-06-2022	17	2500	42500
22	160932	DAMODAR DASS	03-08-2021	30-06-2022	11	2500	27500
23	147855	KISHAN LAL	26-12-2021	30-06-2022	7	2500	17500
TOTAL(B)							8,12,500


- The above figure is on the Test Check Basis.



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The entire excess payment i.e. Rs. 20,79,000/- (Rs. 12,66,500 + 8,12,500) needs to be recovered from the nominees of the deceased beneficiaries after due verification of facts and figures & needs to be deposited in Govt. Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of The Distt. Social Welfare officer(North-west-1) & appropriate action may be taken accordingly.


11/08/2023

Audit Para-02

Audit Memo-02
Dated: 07-08-2023

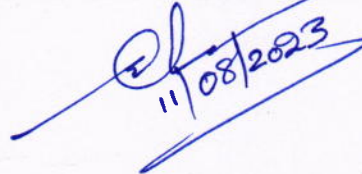
Sub.- Irregularities in disbursement of financial assistance under Rehabilitation centre for Leprosy Affected Persons(RCL Scheme) & recovery amounts to Rs.21,000/-

RCL scheme was launched by Social Welfare Department, GNCT of Delhi with the motive - to wean away the leprosy patients from begging, provide them residential facilities, suitable work opportunities & maintaining their self confidence. Under this Scheme, leprosy affected persons, who resides in Delhi prior to 1981(subsequently amended as 1993) were provided with the facilities like dry ration, clothing, bedding & medicine etc. The scheme was partially modified in 1989 & a cash amount of Rs. 300/- per month as maintenance allowance was given in lieu of dry ration, clothing, bedding & medicine etc. The cash maintenance allowance was enhanced time-to-time & presently Rs. 3,000/- per month is given to beneficiaries.

Test check of the record as-well-as contingent bill reveals that department had disbursed maintenance allowance to beneficiary without ascertaining her residency in Delhi. In spite of verification report of social welfare officer of Distt.North-West-1 dated 20th March 2021 duly supported with statement of Sh. Guruswami from Navajothi Leprosy Association, Udyog Nagar, Peeragarhi Delhi dated 20th March 2021 as-well-as further verification report of Sr Asstt. Of Distt. NW-1 dated 26th Sept. 2022, which clearly stipulates that Smt. M.Papatphi had left Delhi & settled in Tamilnadu in 2019, department had made excess payment amounts to Rs. 21,000/- (CB no. 17, dated 05/10/2021), as details given below:-

Name of Beneficiary	Address	Period of Maintenance Allowance		No. of months	Rate (In Rs.)	Excess payment (In Rs.)
		From	To			
Smt. M.Papathi	237,UdyogNagar, Peeragarhi,Paschim- Vihar,Delhi-110063	Mar. 2021	Sept. 2021	07	3,000/	21,000/-

The entire excess payment i.e. Rs. 21,000/- needs to be recovered from concerned beneficiary after due verification of facts & figures & deposit in Govt. Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of Distt. Social officer,NW-1 & appropriate action may be taken accordingly.

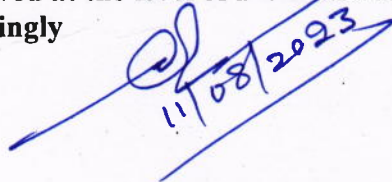

11/08/2023

Audit Para-03**Audit Memo-.03**
Dated: 08-08-2023**Sub.:- Irregularity in procurement of tonner/cartridge—Undue favor to vendor & recovery amounts to Rs. 37,865 /-**

Test check of the record pertains to procurement files & contingent bills reveals that Department had to procure 05 Nos. of HP(88A) Cartridge & 05 Nos. of Canon(337) Cartridge through GeM Portal But department had actually procured compatible Cartridge at the rate of original cartridge from M/s Rahul Traders, Dilshad coloney, Delhi-110095, & Make payment amounts to Rs. 37,865/- vide CB No. 25, dated 20th Jan.2022. Procurement of Compatible Cartridge at the rate of Original Cartridge is a lapse on the part of department, as compatible cartridge are available in market @ Rs.354- (HP 88A) & Rs. 513/-(Canon 337). In such a way Department had given un-due benefit to vendor i.e. M/s Rahul Traders, & make excess payment amounts to Rs.37,865/- as details given below:-

Name of vendor	Name of item procured	Actual Payment made to Vendor			Admissible Payment			Excess Payment/ Recovery (In Rs.)
		No. of unit	Rate (In Rs.)	Total Amt. paid (In Rs.)	No. of unit	Rate (In Rs.)	Total Amt. admissible (In Rs.)	
M/s Rahul Traders, Dilshad Coloney, Delhi	TECHMAT E compatible cartridge of HP 88 A	05	4,050/-	20,250/-	05	513/-	2,565/-	17,685/-
	Unbranded compatible Cartridge of Lenon 337	06	4,390/-	21,950/-	05	354/-	1,770/-	20,180/-
	Total			42,200/-			4,335/-	37,865/-

The above table reveals that Department had made excess payment amounts to Rs. 37,865/- to Vendors i.e. M/s Rahul Traders is a lapse on the part of Department. Apart from the above, codal formalities as per GFR-2017 is also ignored by the department The entire excess payment i.e. Rs.37,865/- needs to be recovered from vendors after due verification of facts and figures & needs to be deposited in Govt. Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of Distt. Social welfare officer (NW-1) & appropriate action may be taken accordingly


11/08/2023

Audit Para-04

Audit Memo-04
Dated: 08-08-2023

Sub:- Mis-utilization of Govt. funds & blockage of Govt. fund amounting to Rs.22,052/- on account of excess procurement of items lying unused since 2019-2020 onward.

Test check of the records pertaining to Consumable & Non-consumable store reveals that the department had made procurement in excess quantity without assessing the consumption pattern/demand. Items were not required in as much quantity as purchased, which could not be utilized even after more than of 3 years of procurement. The department had misused the Govt. funds amounting to Rs.22,052/- as per the details given below:-

S. No.	Name of item	Date of procurement	Opening Balance	Procurement		Unused	
				Quantity	Amount (In Rs.)	Quantity	Amount (In Rs.)
1.	Key Board	04.03.2020 (2019-2020)	Nil	12	7,644/-	03	1,911/-
2.	File Board	05.03.2020 (2019-2020)	Nil	500	13,495/-	208	5,614/-
3	Peon-Book	05.03.2020 (2019-2020)	Nil	12	1,128/-	10	940/-
4	Towel	25.08.2021 (2021-2022)	Nil	12	6,882/-	06	2,868/-
5	Steps	17.01.2021 (2021-2022)	Nil	50	1,250/-	39	975/-
6	Mask	18.08.2021 (2021-2022)	Nil	200	11,200/-	174	9,744/-
Total							22,052/-

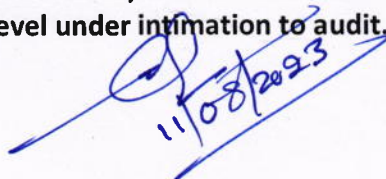
- The above figure is on the test check basis only

Apart from the above, following variation in issue of stock had also been noticed:-

S.N.	Name of Item	Date	Opening Balance	Issue	Closing Balance	Variation
1	Mask	26.08.21	196	02	198	(+)04
2	Mask	01.09.21	194	02	196	(+)04
TOTAL						(+)08

- The above figure is on the test check basis only

Distt. Social Welfare officer, Distt.North-West-1 is requested to take necessary steps to remove the above discrepancies and procurement should be based on the average consumption of previous years and overstocking be avoided for optimum utilization of Govt. money. Similar type of cases may be traced out at the HOO level under intimation to audit.


11/08/2023

Audit Para-05

Audit Memo-.05
Dated: 09-08-2023

Subject:- Irregularities in Contingent Expenditure

As per guidelines/orders issued by Finance Department, GNCT of Delhi from time-to-time in accordance with Rule 149 of GFR-2017- it is mandatory for all Govt. Buyers to make purchase of Goods & Services through GeM Portal. In case of Goods & Services are not available on GeM Portal, a certificate to this effect that particular goods & services are not available on GeM needs to be recorded.

Test check of the contingent bills reveals that repair of computers/Printers & Printing work etc. are being carried out frequently without compliance of above guidelines from the vendors(Non GeM Vendor). A few instances are:-

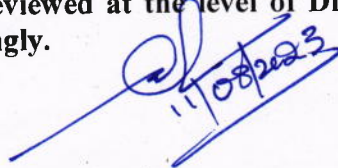
Bill No & Date		Name of Agency	Name of item (Goods/Services)	Amt. (In Rs.)
CB No.	Date			
22	17.09.22	Shri Mata Printers Shri Mata Printers GDSL Enterprises GDSL Enterprises GDSL Enterprises GDSL Enterprises M/s RunikaComputers.	Printing work Printing work Banner & Name- Plate Pre-Ink tsamp Binding Pre-ink stamp Printer Repair	1600/- 3068/- 1216/- 330/- 1534/- 590/- 9145/-
26	20.01.22	Shri Mata Printers GDSL Enterprises GDSL Enterprises	Printing work ACP Plate & Banner Pre Ink Stamp	3835/- 4992/- 1298/-
28	15.10.22	Shri Mata Printers Life Computer Solution	Printing work Printer Repair	11328/- 1180/-

Department had not furnish any reply to Audit Memo-5. All services are procured through the Non-GeM vendors without compliance of Codal formalities. Following irregularities had been noticed:-

- Certificate showing availability/Non-availability of above services on GeM is neither available on file nor with Contingent-Bills.
- No work-order file is maintained by the Department.
- Estimate/quotations were not obtained from the agencies.
- Satisfactory completion of work report is not available on record

In the absence of above, it seems like that the services had not been procured at competitive rates& there is a violation of terms and conditions of GFR-2017 as-well-as guidelines of GeM Portal.

Sincere efforts may be taken at the level of Distt. Social Welfare officer, Distt.North-West-1 for removing above discrepancies under intimation to Audit. The above table is illustrative. Similar type of cases also needs to be reviewed at the level of Distt. Social Welfare officer& appropriate action may be taken accordingly.



4/2

Audit Para-06**Audit Memo-06****Dated: 09-08-2023**

Subject: - Non settlement of applications received under various beneficiary schemes.

Test check of the record pertains to Distt. North-West-1 as-well-as information provided by department, it has been observed that the unit is responsible for implementation of various schemes framed by the State Government for the welfare of the weaker & needy section of the society. Presently following schemes are running in the Distt.:-

- Old Age Pension(OAP)
- Persons with disability(PWD)
- Delhi family benefit scheme(DFBS)
- Mukhyamantri Covid-19 Pariwar ArthikSahyataYojne.

In response to Record-Memo-7, department has informed that all schemes are on e-Distt. Portal & all data is on-line (Sl. No.-1 to 3 w.e.f. 21/02/2017 & Sl. No. 4 w.e.f. 22/06/2021) & prescribed disposal time for application is 45 days.

On going through the record, it reveals that various application are since lying under objection even after lapse of a huge time of more than 02 years. A few instances are:-

Year	Name of Scheme	No. of applications received	No. of applications accepted	No. of applications rejected	No. of applications under objection
2021-2022	Mukhyamantri Covid-19 Pariwar ArthikSahyata Yojna	2128	1919	181	28
2022-2023	Persons with disability(PWD)	1522	122	248	45
	Delhi family benefit scheme(DFBS)	247	1929	513	55
	Mukhyamantri Covid-19 Pariwar ArthikSahyata Yojna	180	87	08	85
	Total				213

Since, the record of the Schemes is auditable, but as per reply given by department that all the data of sanctioned cases is On-Line. No physical record is available except few registers i.e. Diary, Dispatch & Bill Register etc.

As per above table 213 nos. of cases(28 no. of cases during 2021-22 & 185 cases for 2022-23) were not finalized under various scheme & are under objection even after lapse of such a huge time, while prescribed time limit for disposal of cases is 45 days.

Sincere efforts need to be taken by the Distt. Social Welfare officer, Distt.North-West-1 to settle the above cases, which are under objection since 2021-22 & 2022-23 under intimation to Audit.

11/08/2023

Audit Para-07

Audit Memo-07
Dated: 09-08-2023

Sub:- Recovery of overpayment of Transport Allowance amounting to Rs14,042/-

Sl. No. 1(ii) Of O.M. dated 01st December 2020 stipulates that--Transport Allowance is not admissible to employees during absence from duty for a full calendar month due to leave/training/tour etc. if the absence covers more than one month, it will not be admissible for calendar months wholly covered by absence. If the absence covers part of any calendar month, it will be admissible for the full month.

Test check of the Attendance Registers as-well-as information provided by office of The Social Welfare Officer (Distt.North-West-1), Sector-4, Rohini, Delhireveals that the department had paid of Transport Allowance to following official /Staff during the leave/absence of full calendar month(s):-

Name of the Employee	Designation	Period of leave/absence for full calendar month(s)	TA paid/ month (in Rs.)	Total Amount Recoverable (in Rs.)
Mr. Rajesh Kumar	Care-taker	Oct.2021	4608/-	14,042/-
		Nov,2021	4716/-	
		Dec.2021	4716/-	
		TOTAL	14,042/-	

14040

The entire excess payment i.e.Rs.14,042/-needs to be recovered from concerned employee after due verification of facts and figures& deposited in Govt. Accounts under intimation to Audit.Similar type of cases also needs to be reviewed at the level of Distt. Social Welfare officer& appropriate action may be taken accordingly.

[Handwritten Signature]
11/08/2023

(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV