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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4THFLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

Subject:- Audit report of District Officer/HOO, Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi for the Period from 01.04.2018 to 31.03.2022.

INTRODUCTION

The I.A.R on the account of Office of District Officer/HOO, Social Welfare Department,(Distt. Central), GLNS Complex, Delhi Gate, Delhi for the period 01.04.2018 to 31.03.2022 was conducted by field Audit Party No.-V, comprising by Smt. Jaya Tewari, AO/IAO and Smt. Lalita Tulsyani, AAO. The audit was conducted during 09 working days w.e.f. 14.10.2022 to 02.11.2022.

AIMS AND OBJECTIVES:

The Department of Social Welfare, District Central is running three Schemes from the District i.e. Delhi Family Benefit Scheme, Disability Pension Scheme and Old Age Pension Scheme, therefore, provides welfare programmes and services to the persons with disabilities, Social security for the aged and destitute through the network of residential care homes and non-institutional series. Besides this the department also provides avenues to Persons with Disabilities and creates awareness amongst general public regarding the welfare measures of the Department. In order to achieve its objectives, the Department of Social Welfare has decentralized its programmes' implementation to the level of its ten (10) District units having jurisdiction co-terminus with the Revenue/Police District of Delhi. Out of 10 district units, Department of Social Welfare, Central District office, GLNS Complex, Delhi Gate, Dentr-02 is one of the office functioning under Department of Social Welfare, Govt. of National Capital Territory of Delhi.

List of HOS/DDO/Cashier: The following officer /official have served as HOS/ DDO/ Cashier:-

List of HOO/DDO :

S. No	Name and Designation(S/Sh)	Period
1.	Sanjay Bhal, District Officer	Nov. 2017 to May 2018
2.	Sanjay Sharma, District Officer	June 2018 to Jan 2019
3.	Pankaj Kumar Verma, District Officer	Feb 2019 to Feb 2021
4.	Rajeev Kumar Saxena, District Officer	Feb 2021 to March 2021

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5.	P. Ananda Rao, District Officer	March 2021 to Sept.2021
6.	Arti Kapoor, District Officer	Sept. 2021 to Jan 2022
7.	Rajeev Kumar Saksena, District Officer	Jan.2022 to till date

List of Cashier:— No cashier has been deputed during audit period.

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2018 TO 31/03/2022:-

Financial Year	Plan/ Non-Plan	Budget Allotted	Expenditure	Balance
2018-19	Non-Plan			
2019-20	Non-Plan	1,50,000/-	1,48,048/-	1,952/-
2020-21	Non-Plan	1,80,000/-	1,78,827/-	1,173/-
2021-22	Non-Plan	2,95,000/-	2,32,969/-	62,031/-

VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	There is no sanctioned post in the Central District Office of Social Welfare Department. All the staff deployed in the District are working on diverted capacity.		
B			
C			
TOTAL			

STATUTORY AUDIT:

As per certificate provided by Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi audit of AGCR has been conducted in 2018 upto March 2016.

MAINTENANCE OF RECORDS:

The maintenance of records of Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi was found satisfactory subject to observations made in Current audit report.

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OLD AUDIT REPORT:-

There were 10 audit paras with recovery of Rs. 4590/- outstanding in r/o Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi. On the basis of replies furnished by the unit 01 para has been settled and taken as fresh. Accordingly, outstanding 09 audit paras have been included in the current audit report as Part-1 with recovery of Rs. 4590/-.

S. No	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening Balance	Paras settled	Para Settled No.	
1.	2000-08	04	---	---	01, 02, 03 & 05
2.	2008-12	03	---	---	01, 02, 03
1.	2015-18	03	---01	--- 03	01, 02, 03
TOTAL		10	---	---	10 09

Details of Old Recovery:-

NIL

PART-II (Current Audit Report)

Current Audit Report:

During the course of current audit, 08-Audit memos including 04-record memos highlighting various irregularities/short comings were issued raising NIL recovery. On the basis of reply furnished, 01 record memo has been settled with NIL recovery on the spot and remaining 07 memos have been incorporated as 04 Paras and 03 TANs in the current audit report as Part-II with NIL recovery.

Details of Current Recovery:

S. No.	Memo No.	Details of Recoveries (Amount in Rs.)		
		Raised	Recovered on Spot	Balance
1		NIL		
2				
3				

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Maintenance of Records:

The maintenance of records of Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi for the year 2018-19 to 2021-22 was found satisfactory subject to observations made in Current audit report.

Disclaimer:

The report is submitted on the basis of records/information provided by Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi. Audit is not responsible for any concealment/ misinformation of any relevant information.

The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Social Welfare Department, (Distt. Central), GLNS Complex, Delhi Gate, Delhi. Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.



(Jaya Tewari)
AO/Internal Audit Officer
Party No. V

PART-I



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Social Welfare						
Sub department Social Welfare Office (District Central), Firozshah Kotla, Delhi Gate, Delhi (1291/10)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	2000	2008	1		GIA to NGO for Stree Shakti Programme	0
2	2000	2008	2		Irregular Expenditure on maintenance/repair of vehicles	0
3	2000	2008	3		Non-delivery of cheque to the beneficiary	0
4	2000	2008	5		Staff on diverted capacity	0
5	2008	2012	1		Non-distribution of cheques to the beneficiaries	0
6	2008	2012	2		Contingent Bills	0
7	2008	2012	3		Payment of the TB Beneficiaries / FA to Socially & P/H Persons	0
8	2015	2018	1		Discrepancies observed under "National Family Benefit Scheme" (NFBS)	0
9	2015	2018	2		Irregularities observed in verification of beneficiaries under Old Age Pension Scheme-Rs. 4590	4590
10	2015	2018	3		Non production of Record	0

NOTE:
 1. Outstanding Paras.
 2. Reply submitted by the Department/Units.
 3. Comment by the Directorate of Audit on reply submitted.

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PART – I

OLD AUDIT REPORT
(2012-2015)

PART I (OLD REPORT)

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Para No.1

Para No.1 (Ref. Memo No.08 dated 16.03.09)

Sub-GIA to NGO for Stree Shakti Programme

During the course of audit for the years 2000-01 to 2007-08 in respect of District office Central Directorate of Social Welfare, it has been found that an MOU was executed between the Department of Social Welfare & the Society for Service to voluntarily agencies (SOSVA). As per the MOU the field NGOs working under SOSVA shall take up the "Stree Shakti Programme" with full cooperation and responsibilities by creating awareness of preferential treatment to the women through referral hospitals. Their works included pre-registration of the beneficiaries, camp day activities and follow up activity. For the purpose each FNGOs will be paid RS 66,000/- per camp per year. This grant of Rs. 66,000/- will be paid to the NGOs specifically for the effective and successful implementation of the Stree Shakti Project through its four stages spreading at least in 12 months i.e.

- Stage 1 - Pre-registration - awareness generation and mobilization
- Stage 2 - Organizing of camp- registration and screening
- Stage 3 - Post camp follow -up - Institutional support of beneficiaries
- Stage 4 - Evaluation - of target groups

During the year 2003-04 to 2005-06 an amount of Rs. 2,85,555/- was distributed among the FNGOs details of which is as under.

S.No	Name of the NGOs	Amount paid	Camp date	Cheque no & date
1	Sewa Bharti	9900/-	15/6/03	233677 dt 31/3/04
2	E.E.S.W Society	16,500/-	28/8/04	233678 dt 31/3/04
3	Angels Education & Social Welfare Society	27555/-	11/8/02	233679 dt 31/3/04
4	Angels Education & Social Welfare Society	31185/-	19/1/03	233680 dt 31/3/04
5	Indian Medicine Development	16500/-	27/7/03	233681 dt 31/3/04
6	Salam Balak Trust	15840/-	26/2/02	233682 dt 31/3/04
7	Salam Balak Trust	13365/-	15/9/02	233683 dt 31/3/04
8	Angels Education & Social Welfare Society	22110/-	18/5/03	233684 dt 31/3/04

9 S.P.W.C.W	33,000/-	5/9/04	548008 dt 31/3/05
10 ARADHAYA	33,000/-	13/6/04	548009 dt 31/3/05
11 Angels Education & Social Welfare Society	16500/-	25/7/04	548010 dt 31/3/05
12 Deep Sikha	16500/-	6/3/05	548011 dt 31/3/05
13 Indcare	16500/-	17/7/05	553407 dt 19/7/05
14 Salam Balak Trust	16500/-	8/5/05	555023 dt 9/8/05

In view of the above none of the organizations has been paid the entire amount of grant. It is evident that the FNGOs have failed to take up the Stree Shakti Programme with full cooperation & responsibility. The NGOs failed to carry out the follow up the further three stages as contemplated in the MOU and thus defeating the very purpose of the objective of Stree Shakti Programmes.

Out of 14 five FNGOs have been paid two installments. As per MOU, the second instalment had to be paid on the basis of performance shown by the FNGOs in the previous stage. The performance report in respect of these FNGOs was not found available in the records. Moreover it has also been found that three of the FNGOs have been paid amount less than the initial amount of instalment i.e. Rs.16500/- without assigning any reason record.

Audit may be appraised as to what action has been initiated against the erring organizations for not implementing the Stree Shakti Project effectively and successfully. Whether any recovery had been effected from the NGOs as per terms and conditions no 5 of the sanction letter which says that in the event of non compliance of the conditions of MOU the NGO will refund the entire amount of grant with interest @ 6% per annum.

Para No. 2 (Ref memo No. 05 dated 12.03.09) Par No. 2

Subject - Irregular expenditure on maintenance/repair of vehicles

During the course of audit it has been noticed that the Distt. Office Central Dte. Of Social Welfare has not been maintaining any vehicle. It has been informed to Audit by the Distt. Officer that the Distt. Office is being provided the vehicle by the Directorate of the Social Welfare. But during the scrutiny of contingent bills for the

years 2000-01 to 2007-08 the following expenditure has been incurred on the repair/maintenance of vehicle.

S.N.	Vehicle No.	Date of repair	Amount incurred	Contingency Bill No and date
1	DL 2CH 6114	23.10.00	440.00	20/2000-01
2	-do-	11.10.00	490.00	23/2000-01
3	-do-	24.04.00	475.00	11/2000-01
4	-do-	30.05.00	495.00	-do-
5	-do-	28.06.01	310.00	07/2001.02
6	-do-	12.07.01	485.00	-do-
7	-do-	24.08.01	495.00	10/2001-02
8	-do-	04.09.01	445.00	-do-
9	-do-	28.09.01	493.00	-do-
10	-do-	01.10.01	495.00	-do-
11	-do-	19.12.01	490.00	-do-
12	DL 1A 1071	05.10.04	105.00	13/2004-05
13	-do-	18.10.04	495.00	08/2004-05
14	DL 2C 4705	28.03.03	450.00	30/2002-03
15	DL 2C G 0789	29.03.03	450.00	30/2003-03
16	DL 1A 1104	15.01.03	140.00	-do-
17	DL 2CH 6118	21.10.05	325.00	06/2005-06
18	-do-	19.09.05	335.00	11/2005-06
19	-do-	20.10.05	320.00	-do-
20	DL 2C H 4707	10.07.06	320.00	2006-07
21	-do-	12.07.06	300.00	-do-
22	DL 2CH 4917	14.09.06	250.00	39/2006-07
23	-do-	15.09.06	250.00	-do-
24	-do-	19.09.06	150.00	-do-
25	-do-	23.01.07	460.00	-do-
26	-do-	16.02.07	350.00	-do-
27	-do-	10.03.07	300.00	-do-
28	-do-	11.03.07	450.00	-do-

The above mentioned expenditures involved purchase of new accessories, changing of seat covers, for which no stock registers are being maintained in this office. The other bills involve change of necessary parts required for the repair of vehicle and the old parts which had been replaced have not been received back from the workshops and entered into the Dead Stock Registers.

The repairs have not been got done with the approval of the technical officer and through the Authorized Workshop.

On 14.09.06 (CB No. 39/200607) the vehicle No. DL-2C H 4917 was got aligned (wheel alignment) and Rs.250/- was incurred on the job. The bill obtained carries a certificate from the driver concerned that the job was carried out satisfactorily. But again on the next day i.e., 15.09.06 Rs.250/- was incurred on the wheel alignment of the same vehicle through another workshop.

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Since the vehicle has been provided by the HQ of Social Welfare Deptt., the expenditure incurred by the District Office on the repair/maintenance of the vehicle should have been met by the Dte. Of Social Welfare itself.

In view of the above the expenditure incurred was irregular. The same may please be got regularized from the Competent Authority.

Para No.3

Para no 03 (Ref. Memo No 10 dated 17/3/09)

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Subject: Non-Delievery of Cheque to the beneficiary

The District officer Central Directorate of Social Welfare vide letter no- F5(Admin) Doc/2006/617, dated 29/4/06 had complained to Dte of social welfare GNCT, Delhi, against Shri Dhram Vir Singh ,Asst Boarding Supdt. that the cheque no 547152 ,dated 31/3/05 amounting Rs 20,000/- in favour of Smt Jano ,wife of Late Shri Mohd Akbar , R/O, 789 Gali no 11 ,katra Chamar wali ,Sadar Bazaar ,Delhi was not delivered to her rather the cheque was delivered to someone else .Dte of Social welfare(Vigilance Branch) GNCT Delhi had asked certain information from the Dist officer vide letter no. F (Admin)/Doc/2006/371, dated 12/6/06 regarding the case. As per record produced to the audit the present status of the case/enquiry could not be ascertained. The status of the case/enquiry may please be intimated to audit

Para No. 4 (Ref. Audit Memo No.15 Dated 18.03.09)

Sub: Savings under various schemes

Scrutiny of allocation of budget statements provided to audit revealed that there was saving up to even 100% in many schemes. The savings ranged from 42% to 100% in different cases as per annexure-enclosed (Annexure-"B"). Reasons for non-utilizations of funds and creating unrealistic budget may please be explained to audit. The non-utilization of funds defeats the very purpose of providing benefits to actual beneficiaries. The office needs to make utmost efforts to recognize/identify the eligible beneficiaries by taking more initiative and actions

Settled by dt. 25/10/06

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S. No	Name of the scheme	2001-02				2002-03			2003-04			
		Budget Allotted	Expenditure	Excess Saving	%	Budget Allotted	Expenditure	Excess Saving	%	Budget Allotted	Expenditure	Excess Saving
1.	Scholarship for disabled person A2 (1X2X14)	20,000	NIL	(-) 20,000	100%	-	-	-	50,000	28575	(-) 21425	43%
2.	Girl Child Protection Scheme A2 (1X3X20)											
3.	F A to Widows A2 (1X4X16)											
4.	F A to Poor Widows for daughter's marriage B2 (1X3X11)											
5.	NFBS A2 (3X3)	50,000	NIL	(-) 50,000	100%							
6.	F A to Socially and P/H person A2 (1X2X17)											
7.	Assistance to P/H for purchase of Prosthetics A2 (1X2X5)	30,000	1935	(-) 28065	94%	12,000	NIL	(-) 12,000	100%			
8.	Stipend to P/H person A2 (1X2X11X3)											
9.	Petrol Subsidy A2 (1X5X4X4)											
10.	Other Programmes, A2(1X9) Bhagidari, Stree Shakti A2(1X9X2)								6,30,000	3,22,729	(-) 3,07,271	49%
11.	Old Age Pension											
12.	Widow Pension											
13.	Unemployment Allowance											
14.	Laadi B2(1X3X21)											
15.	Balika Samridhi Yojna	1,00,000	7000	(-) 93000	93%	13000	8000	(-) 5000	38%			

Settled
for 10/10/2011
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Annexure B

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No	Name of the scheme	2004-05			2005-06			2006-07		
		Budget Allotted	Expen diture	Excess Saving %	Budget Allotted	Expen diture	Excess Saving %	Budget Allotted	Expen diture	Excess Saving %
1.	Scholarship for disabled person A2 (1X2)(14)	50,000	17,525	(-) 32475 65%				20,000	8000	(-) 12000 60%
2.	Girl Child Protection Scheme A2 (1X3)(20)									
3.	F A to Widows A2 (1X4)(16)									
4.	F A to Poor Widows for daughter's marriage B2 (1X3)(11)									
5.	NFBS A2 (3X3)									
6.	F A to Socially and P/H person A2 (1X2)(17)									
7.	Assistance to P/H for purchase of Prosthetics A2 (1X2)(5)							20,000	2880	(-) 17120 86%
8.	Stipend to P/H person A2 (1X2)(11)(3)									
9.	Petrol Subsidy A2 (1X5)(4)(4)							980000	98214	(-) 881786 90%
10.	Other Programmes, A2(1X9) Bhagidari, Sree Shakti A2(1X9)(2)									
11.	Old Age Pension									

Settled as per reply 2/10/2018
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12.	Widow Pension																	
13.	Unemployment Allowance																	
14.	Ladli B2(X3)(21)																	
15.	Balika Samridhi Yojna																	

Settled as per reply
21/06/2014

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1. Apr 26

(Signature)

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S. No	Name of the scheme	Budget Allotted	Expenditure	Excess Saving	%
1.	Scholarship for disabled person A2 (1X2X14)				
2.	Girl Child Protection Scheme A2 (1X3X20)				
3.	F A to Widows A2 (1X4X16)				
4.	F A to Poor Widows for daughter's marriage B2 (1X3X11)				
5.	NFBS A2 (3X3)				
6.	F A to Socially and P/H per son A2 (1X2X17)				
7.	Assistance to P/H for purchase of Prosthetics A2 (1X2X5)	10000	3720	(-) 6280	63%
8.	Stipend to P/H person A2 (1X2X11X3)	30000	15195	(-) 14805	49%
9.	Petrol Subsidy A2 (1X5X4X4)				
10.	Other Programmes, A2(1X9) Bhagidari, Strce Shakti A2(1X9X2)				
11.	Old Age Pension				
12.	Widow Pension				
13.	Unemployment Allowance				
14.	Laadli B2(1X3X21)				
15.	Balika Samridhi Yojna				

Settlement

2007-08

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Para 4

Para No. 4 (Ref. Audit Memo No.17 Dated 19.0309)

Sub: Staff on diverted capacity.

It has been intimated that the all the staff working in the central district are on diverted capacity from other offices of Dte. of social welfare GNCT Delhi. The staff position is as under: none of post as stated below has been sanctioned in the District Office.

S. No.	Post	Place of drawing salary
1.	District Officer	D.P.O (HQ) Curzon road
2.	Welfare Officer	RCC, Kings way Camp
3.	Supervisor	ICDS Nimri
4.	UDC	Rehabilitation Services
5.	Investigator	FAS, IIQ
6.	Caretaker	Bal Sadan, Timarpur
7.	Caretaker	OHB Lajpat Nagar
8.	Sweeper	OHB-I
9.	Welfare officer (Contractual)	Beggar Home-I Lampur
10.	LDC (Contractual)	ICDS Alipur

Circumstances under which the need of establishment and running of District Office by the staff on diverted capacity arose need to be intimated to audit. It has been informed that creation of posts and notification file is pending with the Department of Social Welfare.

Para No. 6 (Ref. Audit Memo No.16 Dated 19.0309)

Sub: Non Production / Maintenance of record.

The following registers and record has not been maintained. The same may be produced at the time of next audit.

1. Contingent expenditure Control register.
2. Fidelity bond of cashier.
3. The payment register pertaining to widow assistance scheme for the month of February-2005 was not produced since the same has been sent to Dte. of Social Welfare, Vigilance Branch as intimated by the District Officer.

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(S.C. KHULBE)
(I.A.O)

Para. 5

Current Report (Part-II)

Page 6
Para No. 1 (Reference Memo No.13 Dated 11/10/2012 and Memo No.16 dated 11/10/2012)

Sub:- Non distribution of Cheques to the beneficiaries:-

During test check of records relating to distribution of cheques to the beneficiaries of different financial assistance schemes, it has been observed that some cheques are lying in this office without being distributed to the beneficiaries even after a lapse of more than one year. The details are shown as under:-

S.No.	Name of Scheme	Year	Name of beneficiary	Cheque	Amount
1	Widow Daughter's Marriage	2010-11	Smt. Shakuntla, 2103 Gali No.14 Prem Nagar.	712573	20,000/-
2	-Do-	-Do-	Smt. Rajwati, 6073, Gali No.2 Dev Nagar Karol Bagh	712560	20,000/-
3	-Do-	2011-12	Smt.Savita, 11689/2 Sat Nagar Karol Bagh.	210421	25,000/-
4	-Do-	-Do-	Smt. Hamida Begum, 1151, Rakab Ganj Turkman Gate.	216273	25,000/-
5	-Do-	-Do-	Smt. Asha, 6939 Shankar Marg Mohalla Yogmaya Pahar Ganj.	216300	25,000/-
6	-Do-	2011-12	Smt. Raj Dulari, BB-285 Nabi Karim Pahar Ganj Delhi.	—	10,000/-
7	-Do-	-Do-	Smt. Ombati, G-136 West Patel Nagar Delhi.	—	10,000/-
8	-Do-	-Do-	Rajni Singh, 2094/AH Gali No.19 Prem Nagar Delhi	—	10,000/-
9	-Do-	-Do-	Smt. Prem Wati, 10468/3 Motia Khan Bagichi Allaudin Pahar Ganj Delhi	—	10,000/-
10	-Do-	-Do-	Smt. Pushpa Rani, 266, Main Bazar Ajmeri Gate Delhi	—	10,000/-
Total					165,000/-

Apart from the above cheques more than 200 number of cheques amounting to Rs.11 Lakhs (aprox) pertaining to maturity amount under Ladli Scheme is lying in the office without being distributed to the beneficiaries of the scheme even after a lapse of more than one year. As per reply dated 10-10-12 the reason for non distribution of cheques was due to non collection of cheques by the beneficiaries even

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after intimating them through letters at their residence. The District Office has written letters to higher authorities for disposal of undisbursed cheques.

Necessary immediate action may be taken to distribute the undisbursed cheques to the beneficiaries of the scheme after re-validation of cheques under intimation to Audit.

~~Para No.2~~ Para 6
Para No.2 (Reference Memo No.14 Dated 11/10/2012)
Subject :- Contingent Bills

Test check of contingent bills revealed the following observations:-

Codal formalities certificate as required under rule 145 & 146 of general financial rules 2005 was not found recorded on the bodies of bills (office copies).The required certificate under rule 145 as per GFR is as under:-

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

Under rule 146 for purchase exceeding Rs.15000/- by the local purchase committee is as under: -

"Certified that the.....members of purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specifications and quality, priced at prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

The above certificate ^{is} not found recorded in the following bills:-

S.NO.	NAME & ITEM	NAME OF AGENCY	AMOUNT	BILL No. DATE
1.	Cartridge HP1007/388A	M/S G.R.SUPPLIERS	6930	CB-11/13-12-10
2.	TONNER	M/S G.R.SUPPLIERS	6300	CB-7/22-09-11
3.	TONNER	M/S G.R.SUPPLIERS	15717	CB-18/15-03-11

The requisite certificates be got recorded by the concerned officers who made the purchases.

All other similar cases be reviewed and necessary action be initiated for recording of requisite certificates by the concerned officers who made the purchases under intimation to Audit.

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Para

Para-7

Para No. 3 (Reference Memo No.17 Dated 11/10/2012)

Sub:- Payment for the TB Beneficiaries/FA to Socially & P/H persons.

Test check of the registers maintained for TB beneficiaries the following observations made:-

- (1) Bill No. SB-201 of 31-03-10 as per page no.71 of the bill register was prepared for financial assistance to Socially and P/H persons for Rs.27,300/- for 13 beneficiaries but the payment against this bill has been shown in TB register to thirteen patients to the tune of Rs.30900/- i.e. Rs.3600/- in excess of the drawl of the bill. Reasons for the same may be elucidated to Audit.
- (2) The undistributed amount of TB patients as per distribution register maintained, comes to Rs.52,200/- but as per cash book Page 170 the same has been shown as Rs.48600/- and deposited to SBI against challan no.1 Dated 30-03-2011 with a difference of Rs.3600/-.

The difference of payments and balances pointed out of S. No. 1 & 2 above are required to be reviewed and necessary corrections be carried out under intimation to Audit.

Para No.4 (Reference Memo No.5 Dated 5/10/2012)

Sub:- Cash Security/Fidelity Bond of Cashier & Store Keeper for the Audit Period 2008-12.

As per rule 275 of GFR 2005 every Government Servant whether Gazetted or Non- Gazetted, who is entrusted with the custody of cash or stores shall required to furnish security.

Further as per rule 275(3) of GFR 2005 in case where the security is furnished in the form of cash as security Bond and should be entered in form GFR-30. In case where the said security is furnished in form of fidelity bond should be in form GFR-31.

Whereas, it has been ascertained from the office that cash security/ fidelity bond documents for the audit period have not been obtained/ furnished by the office from the cashier/store keeper which is irregular and violation of General Financial Rules.

Reasons for non-submission of cash security/fidelity bond be explained to audit and necessary corrective steps may be taken and shown to audit.

Handwritten signature and notes:
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PART-II
CURRENT AUDIT REPORT
(2012-13 to 2014-15)

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PARA NO. 1

(Audit Memo No. 1 Dated 18/03/2016, Memo No.2 dated 18/03/2016, Memo No.5 dated 23/03/2016 and Memo No.8 Dated 29/03/2016)

Sub: Non-Production of Record.

The following records have not been produced to audit:-

1. Information regarding schemes run under Office of District Officer, Social Welfare Department (Distt. Central).
2. Record relating to National Family Benefit Scheme for the year 2014-15.
3. Telephone Bill Register.
4. Contingency Register.
5. Non-Consumable Stock Register.
6. Dead Stock/Unserviceable Store (Stock).

The above records may be produced/shown to the next audit.

Kumar

[Signature]
1.A.O-26

Mohinder
(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI

Tan. 1

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TAN No. 1 (Ref memo No. 04 dated 09.03.09)

Subject: Cash Book

Scrutiny of the cashbook of the office of District Officer (central), Dte of Social Welfare GNCT Delhi revealed the following discrepancies/irregularities in contravention to the rule 13 of Receipt and Payment Rules

- a) At the end of each month, Head of office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. It was observed that the end of the following months the cash balance was not verified.
March 2002 to May 2002, Nov 2002 to Jan 2003, March 2003 to August 2003, October 2003, Dec 2003 to June 2004, August 2004,
- b) The analysis of closing balance lying in the cash chest had not been recorded in the following months at the end of each month in the cash book.
Feb 2001, March 2003 to March 2005, May 2005 to May 2006

Reasons for the aforesaid discrepancies and irregularities may please be explained to audit.

TAN No.2 (Ref. Memo No.14 Dated: 18.03.09)

Sub: Non Sanctioning of benefits to the beneficiaries under various schemes

Scrutiny of information with reference to the applications received under various schemes from the applicants for the pensions and others assistances and approval thereof revealed that a number of applicants were not sanctioned the benefits during the year 2003-04 to 2007-08. The number of applicants who were not sanctioned the benefit under various schemes ranged from 2% to 63%. The said information for the year 2000-01 to 2002-03 was not informed to Audit. Non-approval of sanction of applications has been found in some schemes.

Reasons for non-sanctioning of benefits to such a large number of applicants need to be elaborated to audit.

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1. Old age Pension:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2003-04	1567	1061	508	32
2004-05	2048	1439	609	30
2005-06	1581	970	611	39
2006-07	1369	1097	272	20
2007-08	3283	2655	628	19

2. Widow Assistance Scheme:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2003-04	424	280	144	40
2004-05	455	330	129	28
2005-06	429	344	89	21
2006-07	527	374	153	29
2007-08*	NA	NA	-	-

3. Widow Pension Cases:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2007-08*	1688	1447	241	14

*scheme started in 2007-08'

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4. NFBS:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2003-04	74	65	9	12
2004-05	203	116	87	43
2005-06	155	115	40	30
2006-07	286	200	86	30
2007-08	235	173	62	26

5. Widow Daughter's Marriage:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2006-07*	542	300	242	47
2007-08	459	271	188	41

* Scheme transferred to Department of Social Welfare from SC/ST Dept. in 2006-07.

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6. Unemployment allowance to physically Challenged:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2006-07*	03	02	01	33
2007-08	27	20	7	26

*scheme started in 2006-07.

7. Girl Child Protection Scheme:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2006-07*	173	170	3	2
2007-08	746	520	228	31

*scheme started in 2006-07

8. Financial Assistance to Physically and Socially Handicapped:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2003-04	300	289	11	4
2006-07	535	311	224	42
2007-08	563	200	263	47

9. Scholarship for P/H:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2003-04	12	12	-	-
2006-07	08	03	5	63

10. Stipend for P/H:

Financial year	Total number of applications received	Total number of applications sanctioned	Variations	% (Approx)
2006-07	05	04	1	20

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TAN No.3 (Ref Memo No.11 Dated:17.03.09)
Subject: Huge balances remained undisbursed

Scrutiny of cashbook revealed that huge amount of balances remained undisbursed at the close of the months as per list enclosed. Reasons for the non-disbursement may please be explained to audit.

Month	Amount (Rs.)
Jan 2001	2,50,000
Feb 2001	2,08,600
March 2001	10,81,061
April 2001	7,73,471
May 2001	2,25,800
Oct 2001	7,61,436
Nov 2001	2,77,100
Dec 2001	14,26,750
Jan 2002	6,03,875
Feb 2002	4,21,144
March 2002	11,07,910
April 2002	5,46,340
May 2002	4,18,022
Sep 2002	1,53,399
Oct 2002	1,16,691
Nov 2002	1,20,201
March 2002	2,35,288
April 2003	1,85,575
May 2003	1,22,712
Dec 2005	1,45,480
Jan 2006	1,42,051
March 2006	5,50,904
April 2006	5,08,442

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May 2006	2,69,730
June 2006	2,68,730
Aug 2006	2,04,160
Sep 2006	2,82,853
Oct 2006	4,46,253
Nov 2006	3,29,813
Dec 2006	3,15,460
Jan 2007	2,90,150
Feb 2007	3,76,580
March 2007	6,03,161
April 2007	2,77,682
May 2007	2,36,442
June 2007	2,47,161
July 2007	3,32,189
Aug 2007	2,90,804
Sep 2007	4,21,204
Oct 2007	4,45,604
Nov 2007	4,58,734
Dec 2007	3,63,118
March 2008	5,23,260

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TEST AUDIT NOTES

TAN No.1 (Reference Memo No.9 Dated 09/10/2012)

Subject- Non surrender of savings.

As per rule 56(2) of G.F.R. the savings as well as the provisions that cannot be profitably utilized should be surrendered to Govt. immediately they are foreseen without waiting till the end of the year. However, the review of budget and expenditure for the audit period of the office of the D.S.W. Distt central revealed a savings ranging from 50 to 100%, which indicates that the office had not timely surrendered their anticipated savings to the concerned authority. The details of savings are as under:-

Period	Head of Account	Budget	Expenditure	Savings	% of Savings
2008-09	2235 A2(1)(2)(14) Scholarship for disabled person	20,000/-	3000	1700	85
-do-	A2(1)(2)(5) Assistance to P/H for Purchase of prostacties	10,000/-	NIL	10,000/-	100
-do-	A2(1)(2)(11)(3) Stipend to P/H persons	15,000/-	NIL	15,000/-	100
-do-	B2 (1)(3)(18) Implementation of Domestic Violence Act-05	50,000/-	24738	25262	50.50
2009-10	A2 (1)(2)(5) Assistance to P/H for purchase prastactics	10,000/-	—	10,000/-	100
2010-11	A2(1)(3)(12) Verification of OAP	2,00000/-	51990	148010	74
2011-12	-do	2,00000/-	41730	158270	79

In future, all the anticipated savings may timely be surrendered to the authorities concerned, so that the budget in excess can be re-appropriated to other needy Department.

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Tan-4

TAN No.2 (Reference Memo No.12 Dated 10/10/2012)

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Sub:- Payment of conveyance charges.

Test check of vouchers pertaining to conveyance charges, the following observations are being made:-

- (1) As all the Staff who is claiming and getting the reimbursement of conveyance charges is working in Distt. Central office on diverted capacity here, their conveyance bills should also have been claimed/ reimbursed from the respective office from where they are getting their monthly salaries.

Needful may be done under intimation to Audit.

TAN NO.3 (Reference Memo No.15 Dated 11/10/2012)

6

Subject :- Bill Register

Tan-5

During the test check f the bill registers maintained by Distt. Central office the following irregularities have been noticed by the audit:-

- 1. The bill register s are not being maintained properly.
- 2. Column no.5,6,7,8,9,11 were not filled properly and in most of the columns the DDO has not signed in prescribed column.
- 3. The date of bill no.22 in bill register of PAO XV has been shown of 28-10-09 and the date of bill no. 23 & 24 has been shown as 11-10-09 and of bill no. 25 as 19-10-09 which is irregular.
- 4. The dates of bill no.2 to 10 for the year 2010-11 has not been mentioned in the bill register mentioned for PAO XV.

The reasons of above may be elucidated to audit needful be done under intimation to audit.

TAN (Reference Memo No.6 Dated 08/10/2012)

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Sub:- Consumable Stock Register:-

During the test check of Consumable Stock Register for the period 2008-12, the following irregularities were noticed:-

- (1) Physical Verification certificate is not recorded in the consumable Stock Register as required under GFR.
- (2) The Stock-cum-issue register is not signed by the store- in- charge or any other responsible officer.

Necessary action may be taken to remove the above discrepancies and compliance may be shown to audit.

(K.B. Grover)

(K.B. Grover)

IAO Party-V

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PART-III TEST AUDIT NOTES (TAN)

TAN NO. 1

Tan-7

(Audit Memo No. 6 Dated 28/03/2016)

Subject: Stock Registers

The test check of Stock Registers maintained at Deptt. of Social Welfare (Distt. Central) revealed the following shortcomings:

1. Register for items of Non-Consumable nature is not maintained.
2. Page counting certificate recorded on the consumable stock register shows total page counting from Page No.1 to 102 but a few more pages are inserted/tagged in the register separately making total page counting of 132. Mention of this addition of pages in the register is not shown in the certificate recorded on the first page.
3. The annual physical verification of the consumable stock for the years 2012-13, 2013-14 and 2014-15 has not been carried out by the stores incharge as required under the Rule 192 (2) of GFRs-2005.
4. Signature of Store Keeper/Officer-in-Charge are not found against the entries recorded on each page in the register.
5. Proper carried forward/brought forward entries are not recorded and there is mis-match of page numbers against such entries. For instance, entries of ball point pen on Page No.9 have been shown carried forwarded to Page No.92 but Page No.92 has been assigned to the item named 'Odonil'. Hence carried forwarded entry of 16 Nos. of ball point pens has not been found in the register.
6. On Page No.4, balance of 03 Nos. of Ruled Registers are not included in the Total Quantity (Column No.8) after purchase of 5 new Ruled Registers on 31/12/2013. After purchase, total quantity of registers should be 9 instead of 5. Further, distribution entries of this item are not clear.
7. Items of non-consumable nature such as 'Calculator' are entered in the consumable stock register.
8. Numerous cuttings/overwritings on almost every page of the register have been made but the same are not attested by the Officer-in-Charge.

Necessary action as per above observations be taken under intimation to audit.

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TAN NO. 2 *Tanog*

(Audit Memo. No. 8 Date: 29/03/2016)

Sub: Irregularities in National Family Benefit Scheme (NFBS).

Govt. of NCT of Delhi under NFBS provides one time financial assistance of Rs.10,000 to the family members of a deceased primary bread winner male or female of a house hold who are without adequate means of subsistence.

Disbursements under NFBS:

Year	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
2012-13	-	1770	430	2450
2013-14	-	950	-	3070
2014-15	-	1450	-	3680

On scrutiny of the records of the Central District for the scheme, the following irregularities have been noticed:

1. No page counting certificates recorded in the registers pertaining to the scheme.
2. The records are not complete in the following cases in the registers pertaining to payment to beneficiaries of the NFBS.

S.No.	Sl.No. of List of relevant Bill	Name of the beneficiary	Cheque No.	Remarks
2012-13				
1.	9	Ms.Birma	-	1. No Photograph pasted in the register. 2. No number of proof of residence/identity is recorded in the register. 3. No acknowledgement of payment by the beneficiary.
2.	38	Ms.Kishan	489057	-do-
3.	34	Ms.Geeta	183274	-do-
4.	160	Ms.Rahmatul Nisha	183850	-do-
5.	12	Ms.Durga Devi	188313	1. Surrender of cheque to be reconciled.
6.	16	Ms.Zalra	488954	-do-
7.	53	Ms.Santa	183742	-do-
8.	57	Ms.Shehnaz Bano	183747	1. No acknowledgement of payment by the beneficiary.
9.	147	Ms.Indira Devi	183837	1. No Photograph pasted in the register.

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2013-14				
1.	43	Ms.Lakshmi	509588	1. Surrender of cheque to be reconciled.
2.	57	Ms.Sumitra Devi	509602	-do-
3.	15	Ms.Santoshi	509537	1. Surrender of cheque to be reconciled. 2. Already paid vide Cheque no.505206 at SI.No.134 of another list.
4.	20	Ms.Lalita	497288	1. No Photograph pasted in the register. 2. No number of proof of residence/identity is recorded in the register. 3. No acknowledgement of payment by the beneficiary.
5.	22	Ms.Maya	497290	-do-
6.	22	Ms.Sehnar	505094	-do-
7.	67	Ms.Shakuntala	505139	-do-
8.	2	Ms.Anju Sharma	509547	-do-
9.	21	Ms.Razia	509543	1. Change in name and address is not attested by the Head of Office.

Further, records pertaining to the year 2014-15 have not been submitted.

Necessary action on the basis of above observations may be taken under intimation to audit.

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TAN NO. 3 *Tan*

(Audit Memo. No. 9 Date: 29/03/2016)

Sub: Bill Register (GAR-9)

During the test check of Bill Registers for the audit period 2012-13 to 2014-15 pertaining to Women and Child Development and Social Welfare, the following discrepancies have been noticed:

Women and Child Development (WCD)

1. Page counting certificate has not been recorded on the first page of the register.
2. Monthly summary of bills presented, passed and pending at the end of each month not recorded in the bill register.
3. Cuttings/Overwritings/use of correction fluid not attested on the register against Bill No.9,14,27,37,39 of 2012-13 and Bill No.27 and 29 of 2014-15.
4. Date of ECS/RTGS is not recorded against the Bill No. 2,3,5,6,8-10,12-18,20-22,24,26-28,31,32,34,37,39 of 2013-13, Bill No.1,4,6,8,10,12,14-19,21-23,25-30,32-34,36,37,40 of 2013-14, 1-3, 5-7, 11,13,15,16, 19-26, 29-40, 42-49, 61-65 of 2014-15.
5. Details of payment not mentioned against Bill No.50-60, 68-74.

Social Welfare(SW)

1. Monthly summary of bills presented, passed and pending at the end of each month not recorded in the bill register.
2. Cuttings/Overwritings not attested on the register against Bill No.4 of the year 2012-13 and 22 of the year 2014-15.
3. Date of ECS/RTGS is not recorded against the Bill No. 4 of 2013-13, Bill No.26 & 28 of 2013-14 and Bill No.29 & 39 of the year 2014-15.
4. Signature of DDO/HOO are not found on entry against Bill No.19 of 2012-13.
5. Cancellation entries against Bill No.11 of 2012-13 and Bill No.1,2, & 3 of 2013-14 have not been attested.
6. Condition of the register is very poor being in use since the year 2000. It is advised to use a new register as per GAR-9 Proforma from the next financial year i.e. 2016-17.

Necessary action on the basis of above observations may be taken under intimation to audit.

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TAN NO. 4

Tan. 110

(Audit Memo. No. 10 Date: 30/03/2016)

Sub: Delhi Ladli Scheme.

Delhi Ladli Scheme of Govt. of NCT of Delhi came in to existence from 1st January, 2008 for protection of the Girl Child. The aim and objective of the scheme is to enhance the social status of a girl child in the society as well as in the family, to ensure proper education and to make the girl child self-reliant, to ensure economic security for the child and to protect the child from discrimination and deprivation.

The District Social Welfare Officer of the concerned District is the Competent Authority for verification of the content of the application and initial sanction. The Competent Authority may satisfy himself about the contents of the application by conducting spot verification or otherwise through the departmental investigator. For the subsequent sanctions when the child is admitted in Class I, VI, IX, XII and also passes Class X, the District Social Welfare Officer shall be the competent and sanctioning authority, after the names of eligible children is provided by the Department of Education by means of a certified list by Head of School.

The competent Authority may, subject to the provisions of these rules, release grant, in the form of a long-term Fixed Deposit;

- i. Payment of Rs. 11,000/- if the girl child is born in a Hospital/ Nursing Home in the NCT of Delhi.
- ii. Payment of Rs. 10,000/- if the girl child is born outside the above mentioned Hospitals/ Nursing Homes/institutions.
- iii. Payment of Rs. 5000/- on admission of the child in Class I.
- iv. Payment of Rs. 5000/- on admission of the child in Class VI.
- v. Payment of Rs. 5000/- on admission of the child in Class IX.
- vi. Payment of Rs. 5000/- on the child's passing the Class X.
- vii. Payment of Rs. 5000/- on admission of the child in Class XII.

To avail the benefits of the above scheme, an application form may be obtained from the office of the Competent Authority or from the office of the Deputy Director (FAS), Department of Social Welfare, G.L.N.S. Complex, Delhi Gate, New Delhi or electronically downloaded from official website. The parents of the girl child shall submit the application within one year from the date of birth of the child or 90 days from the date of admission, as applicable. However, District Social Welfare Officer shall be the competent authority to relax the above time limit depending on the merits of the individual cases. The following documents shall be attached with the application:

- a. A copy of ration card or voter identity card or any other document as a proof of residence, which clearly shows at least 3 years of residence in Delhi;
- b. The birth certificate of the girl child issued by the Registrar (Births and Deaths) of National Capital Territory of Delhi;
- c. A joint photograph of the parents and the girl child should be pasted on the application form;
- d. A self-declaration by the parents regarding their annual income.
- e. Admission certificate from Govt./MCD/NDMC or Govt. recognized school.

WSP

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On scrutiny of the records relating to the Ladli Scheme maintained by the District Central, Deptt. of Social Welfare it is found that neither original application forms as received under the scheme nor copies of these forms are kept on record. Not even scanned copy of the application forms is available in the district office. Only copy of a list of approved applications as received from the Bank is kept in a file alongwith sanction orders. This list does not contain complete details of the applicant.

Further, a register under the scheme is maintained by the department giving only total number of applications received under a particular date. No details of the applicant/child as received through application forms are maintained in the said register.

In view of the above, it is very difficult for the audit to assess the correctness of the sanctioned/cancelled cases received under the Ladli Scheme.

It is advised that application forms of applicants in original alongwith their entries in a register be kept at the department level for proper tracking of the beneficiaries at different levels. The record so maintained may be shown to next audit.

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TAN NO. 5 *Tan 17*

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(Audit Memo. No. 4 Date: 22/03/2016)

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall require to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case 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 form of fidelity bond, the security bond should be in Form-GFR-31.

This was also pointed out in the audit report for the period 2008-12.

Necessary action as per above observations be taken under intimation to audit.

MK
(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI

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PART-II

CURRENT AUDIT REPORT (2015-16 to 2017-2018)

(16)

Page 8

PARA-1: Discrepancies observed under "National Family Benefit Scheme" (NFBS)

Audit Memo No. 8

Date: 20.06.2018

Delhi Government provide one time financial assistance of Rs. 10,000 to the family of a deceased primary bread winner male or female of a household who are without adequate mean of subsistence under NFBS, after scrutiny of the record/information provided by the Central Distt. of Social Welfare Office, it has been observed that total no. of application 663 were received in the central distt. for availing the financial assistance under NFBS scheme out of which 614 No. of application were sanctioned by the office after rejecting 49 application during the financial year 2015-16. The details is given below.:

Year	No. of application sanctioned	Amount was required to be paid to the beneficiaries @ Rs. 10000 of each	Expenditure made under NFBS scheme as per information /reconciliation provide by the office	Expenditure made in excess of Rs.
1	2	3	4	5
2015-2016	614	61,40,000	84,30,000	22,90,000

As per above statistics, it is revealed that amount which required to be paid to the beneficiaries is differ with expenditure shows in reconciliation/information provided by the social welfare office, Central Distt.

Necessary efforts may be made to remove the above discrepancies under intimation to the audit.

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Para 9

PARA-2: Irregularities observed in verification of beneficiaries under Old Age Pension Scheme-Recovery of Rs. 4590/-

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Audit Memo No. 3
Date: 14.06.2018

As per the Dy. Director (FAS), Deptt. of Social Welfare, GNCT of Delhi's letter No.F.41(134)/FAS/DSW/OAP/70-verfn./13-14/164-168 dated 28.04.2014, all District Social Welfare Officers were required to verify the existing beneficiaries under the Old Age Pension Scheme through Anganwadi Workers and a payment of Rs. 30/- per form as honorarium was required to be paid to the workers.

During test check of record, it has been observed that the payment was released to the Data Entry Operators (Contractual staff hired through agency) & Office Assistant (Contractual staff hired through agency) vide Contingency Bill No. 36 dated 30.03.2016 for verification of beneficiaries under Old Age Pension Scheme, as per details given below:

S.No.	Name to whom payment released (S/Shri/Ms.)	Designation	Bill No. / Date	Amount Paid (Rs.)
1	Rohit Bakshi	Data Entry Operator (Contractual)	36/	1500
2	Akhileshwar	Data Entry Operator (Contractual)	30.03.2016	1530
3	Kundan	Office Asstt.(Contractual)		1560
Total				4590

The above officials were deployed to work in contravention to the instructions of the Department. The amount may be recovered from the concerned and be deposited into govt. account.

It is also advised that in future the instructions of the Department may not be flouted and no other official except authorized by the Department may be deployed for verification of forms.

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PARA-3: Non Production of Record

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Memo No. 1
Date: 13.06.2018

Para 6 of 2000-2008

Para 1 of 2012-2015

The following record was not provided to the audit :

2000-2008

1. The Payment register pertaining to widow assistance scheme for the month of February-2005

2012-2015

1. Record relating to National Family Benefit Scheme for the year 2014-15

2015-2018

1. All bills related to payment to beneficiaries under NFBS scheme during audit period including their payment related register/record excluding the financial year 2015-16 and reconciliation statement of 2017-18.

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TAN-1 : Discrepancies in Stock Register

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Audit Memo. No.4
Dated: 18.06.2018

Consumable Stock Register maintained by the Social Welfare Office, (Central Distt.) has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable items was undertaken by the Social Welfare office in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the HOS.
3. The mandatory page counting certificate is not recorded in the stock register on first page which is also required to be countersigned by the HOO.
4. Initials of the Store-keeper /officer-in-charge were not found in the stock register at column No. 14.
5. Stock register entry of Item HP Cartridge CC388A/AC as mentioned at voucher No. D1602397 of bill No. CB-2 dated 17.04.2017 was not found recorded in consumable stock register.

Necessary efforts may be made to remove the above discrepancies under intimation to the audit.



TAN-2 : Improper Maintenance of Govt. Cash Book

Audit Memo No. 5

Date: 19.06.2018

1. The certificate has not been recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual.

2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO/Head of Office should initial every such correction and invariably date his initials. During test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules. In the following dates, cuttings/overwriting were noticed.

S. No.	Page No.	Date
1.	12	30.04.2015
2.	13	05.05.2015
3.	20	09.07.2015
4.	26	27.04.2016
5.	27	02.05.2016

3. Further, efforts should be made to write Cash Book in neat and clean manner so that the possibilities of cutting / over-writing are avoided.

Necessary efforts may be made to remove the above discrepancies under intimation to the audit.



TAN-3: Improper Maintenance of Old Age Pension and Bill Register

Audit Memo No. 6

Date: 19.06.2018

During the test check of Old Age Pension Register, forms related to scheme "financial assistance to persons with disabilities" and Bill Register maintained by the Distt. Central office, the following irregularities have been noticed:

(A) Old age Pension Register:

1. The mandatory page counting certificate has not been recorded in the register is required to be countersigned by the HOO.
2. The column of Date of sanction of Old Age Pension cases has been left blank, which is irregular.
3. Cutting/Over-writing/use of correction fluid were not found attested in the register by the responsible officer. Details are given below:

S. No.	AC No.	Serial No. of Pension received	Remarks
1	21	14-20	Cutting observed
2		65,94	Use of correction fluid
3	22	06, 07, 107, 211	Cutting observed
4	23	129,130	No name of beneficiary mentioned against the Serial No.

(B) Bill Register.

- 1 Mode of payment like payment through cheque, ECS/RTGS is not mentioned against the entry of bill No. CB- 21,35 of 2015-16, CB- 1 of 2016-17 at bill register.
- 2 Signature of DDO has not found against the entry of bill No. CB 21 of 2015-2016 and CB-1 of 2016-17 at bill register.
- 3 Cutting/overwriting was not found attested by the DDO against the entry of bill No. 28 and 37 of 2015-16 .
- 4 Page counting certificate was not found at the first page of the register.



(C) Forms related to scheme "financial assistance to persons with disabilities".

During test check of form related to scheme "financial assistance to persons with disabilities", It is also been observed that the column provided in the form relating to Application No. is left blank in all the forms. Moreover, any kind of identification No. or any other unique No. has not been allotted to the forms in order to distinguish the forms of the applicants which is irregular.

Necessary efforts may be made to remove the above discrepancies under intimation to the audit.

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TAN-4: Discrepancies observed in maintenance of record of "National Family Benefit Scheme" (NFBS)

Audit Memo No. 7

Date: 19.06.2018

During the test check of register maintained by the Social Welfare Office (Distt. Central) related to the payment under NFBS which provides one time financial assistance of Rs. 10,000/- to the family of a deceased primary bread winner male or female of a household who are without adequate mean of subsistence, the following irregularities have been observed:

F.Y. 2015-16


S.No	Bill No. & Date	S.No. as per register	Name of the beneficiary	Cheque No.	Remarks
1	CB-04 dated. 19/05/2015	10	Rameshwari	078127	1. No acknowledgement of receipt of cheque 2. No photograph of the beneficiary is pasted in the register 3. No number of proof of residence/identity is recorded in the register
2		87	Shehnaaz	098204	1. No acknowledgement of receipt of cheque 2. No photograph of the beneficiary is pasted in the register 3. No number of proof of residence/identity is recorded in the register
3		100	Sonia	078220	1. Change in name & address is not attested by the HOO
4		108	Kunti Dulari	098225	1. No acknowledgement of receipt of cheque 2. No photograph of the beneficiary is pasted in the register 3. No number of proof of

(M)

					residence/identity is recorded in the register
5	CB-14 dated 19/06/2015	138	Indirawati	098255	1.Detail of surrender of cheque to PAO is not found in the register
6		144	Sunita	098261	1.Detail of surrender of cheque to PAO is not found in the register
7		80	Phoolwati	054937	1.Detail of surrender of cheque to PAO is not found in the register
8		97	Anita Devi	054954	1.Detail of surrender of cheque to PAO is not found in the register
9		116	Rajo	054973	1.Change in name & address is not attested by the HOO
10		140	Urmila Devi	054997	1.Detail of surrender of cheque to PAO is not found in the register

Further it is observed the mandatory page counting certificate has also not been recorded on the first page of register which required to be countersigned by the HOO.

Necessary efforts may be made to remove the above discrepancies under intimation to the audit.


 (PARDEEP KUMAR)
 INSPECTING AUDIT OFFICER
 AUDIT PARTY NO. XXVI

PART-II

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI – 110002

PARA No.-01: Purchases made outside GeM.
(Ref.Memo No. 07 Dated : 21.10.2022)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi, vide OM No. F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or Services which are available on GeM.

During scrutiny of Bills/Vouchers provided by the Deptt., it has been observed that Deptt. has continued to make purchases from the local dealers and no documentary evidence was found in the records which shows that the items mentioned below are not available on GeM. Therefore, spending of funds in such a manner is total violation of Govt. Guidelines. The details are given below:-

S. No.	Bill No. & Date	Invoice No. & date	Vendor's Name	Item Purchased	Amount (Rs.)
1.	CB-17/ 19.09.2019	025/5.08.19	M/s. GDSL Enterprises	Steel Plate	578/-
2.	CB-14/ 11.07.2019	2464/ 30.08.19	M/s. Mukesh Enterprises	Stock Register	519/-
3	-do-	643/ 15.05.19	M/s. National Traders	Envelope	403/-
4.	-do-	PCEW/01/00 1/19-20 dt. 13.06.19	M/s.Perfect Computer Engineering works	HP Scanner Adepter	1,534/-
5.	-do-	056/ 3.06.19	M/s. K.Enterprises	337 Canon Toner Cartridge Refill & 88 AHP Toner Cartridge Refill	1,652/-
6.	CB-29/ 04.02.2020	11/ 24.11.19	M/s. True Colors	Lunch Thali	24,990/-
7.	-do-	12/ 24.11.19	-do-	Refreshment	17,342/-
8.	CB-25/ 10.01.2020	39/ 02.12.19	M/s. Schon Light	Tables, Chairs & Mic Set (on rent)	16,380/-
9.	-do-	07.11.19	M/s. Haldi Ram Products Pvt.Ltd.	Refreshment	441/-
10.	-do-	07.11.19	-do-	-do-	737/-

HOO is advised to get above purchases regularized from HOD under intimation to audit, adhere to guidelines reffered above and make purchases as per Gem .

PARA No.-02: Supply of information & documents regarding various schemes being run by Distt. Office (Central), Social Welfare Department.
(Ref.Memo No. 03 Dated : 14.10.2022)

As per the reply dt.. 6.09.2022 received from Social Welfare Department (Central), the following information has been provided:-

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Year	Name of the Scheme	No. of application forms received	No. of application forms accepted	No. of applicati on forms rejected	Budget allotted (Rs.)	Amount disbursed (Rs.)	Balance (Rs.)
2018-19	Delhi Family Benefit Scheme	990	853	133	NIL	NIL	NIL
	Disability Pension Scheme	957	882	74			
	Old Age Pension Scheme	1971	1784	185			
2019-20	Delhi Family Benefit Scheme	1166	886	280	NIL	NIL	NIL
	Disability Pension Scheme	716	579	137	NIL	NIL	NIL
	Old Age Pension Scheme	768	644	124	NIL	NIL	NIL
2020-21	Delhi Family Benefit Scheme	1862	1409	449	NIL	NIL	NIL
	Disability Pension Scheme	1289	1013	274	NIL	NIL	NIL
	Old Age Pension Scheme	21	21	0	NIL	NIL	NIL
2021-22	Delhi Family Benefit Scheme	2188	1594	594	NIL	NIL	NIL
	Disability Pension Scheme	724	505	188	NIL	NIL	NIL
	Old Age Pension Scheme	1	1	0	NIL	NIL	NIL

It is seen from the above reply that no budget is allocated to the Distt. for the above mentioned scheme. The disbursement of pension under various schemes is made by the FAS Branch, Head Quarter, Department of Social Welfare, Delhi Gate.

The applications for pension under various schemes are made 'on line' by the applicants and the district authorities also verify these applications 'on line' and forward them to HQ for approval. As such, in the absence of hard copies, these schemes could not be adequately audited.

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

PARA No.-03: Regarding withhold of Pension Cases.
(Ref.Memo No. 04 Dated : 19.10.2022)

As per reply dt.2.11.2022 to Audit Memo No.04 submitted by Distt. Central regarding withheld pension cases in r/o Old Age Pension, Disability Pension and Delhi Family Benefit Scheme, it is discovered that 11190 old Age Pension cases and 1206 Disability Pension Cases have been withheld. As regards DFBS, it was intimated that Data was not available in the Central Distt.

As the Schemes are aimed at the welfare of Poor & needy persons it is desired that those people should regularly receive their pension without delay. In the Instant case it is seen that the pensions under various schemes have been withheld for more than six months.

The HOO may therefore, take necessary action and make sustained efforts to resolve the issues so that the pension to the beneficiaries is released at the earliest.

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PARA No.-04: Non Production of Record
(Ref. Memo No.1 Dated 14.10.2022)

Following record of audit period has not been produced to audit :-

1. Telephone Register
2. Non-Consumable Stock Register
3. Property
4. Contingency Register

2000-2008

5. The Payment register pertaining to widow assistance scheme for the month of February 2005.

2012-2015

6. Record relating to National Family Benefit Scheme for the year 2014-15.

2015-2018

7. All bills related to payment to beneficiaries under NFBS scheme during audit period including their payment related register/record excluding the financial year 2015-16 and reconciliation statement of 2017-18.

The above mentioned record may be produced before next audit.


AAO


AO/IAO
Party No. V

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DIRECTORATE OF AUDIT (GOVT OF NCT OF DELHI)
C-WING, 4TH FLOOR, DELHI SECRETARIAT,
I.P. ESTATE, NEW DELHI - 110002

TAN No. 01 :- Shortcoming in Bill Register.
(Ref. Memo No. 05 Dated :19.10.2022)

On test check of bill register maintained by District Officer/HOO, Social Welfare Department, (District Central), GLNS Complex, Delhi Gate, Delhi, the following deficiencies have been noticed:-

1. Page Numbering has not been done and Page counting certificate has not been recorded on the first page of the register.
2. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that all entries bearing Bill No. 01 to 09 for the year 2018-19, Bill No. 1 to 15, 29 to 31, 35 & 36 in the year 2019-20 and Bill No.13 in the year 2021-22 were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. Bill register should be maintained properly by making complete entries. On scrutiny, it has been observed that except Column No. 1, 2, 3, 7 & 10 all the columns' details are not filled.
4. Dates of the Bills not mentioned with Bill no. in Column No. 1 in most of the entries Viz. in 2018-19 Bill No. 05, 06, 08, 09 etc.

HOO is advised to take necessary steps for removing the above said points and compliance may be shown to next audit.

TAN No. 02 :- **Discrepancies in maintenance of Consumable and Non-consumable Stock Register**
(Ref.Memo No. 06 Dated: 19-10-2022)

During scrutiny of Stock Registers for the period 2018-19 to 2021-22 the following shortcomings have been noticed:-

- (i) Under Rule 192 of GFR, physical verification of all consumable and non-consumable items should be carried out at least once a year by an officer other than the custodian of the store and the outcome of the verification should be recorded in the corresponding register in the presence of the officer responsible for the custody of store items. A certificate of verification along with the findings should be recorded on the stock register.
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But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period by the Deptt.

- (ii) Stock registers have not been maintained properly. Items have not been entered on the page No. as per Index.
- (iii) Consumable and Non-Consumable registers have not been maintained Separately.
- (iv) The store-in-charge has shown nil balance after issue of the Non-consumable items to the different Office/Branch In-charge, which is not in order e.g. Electric Kettle at page No. 70 and Steel Plates at page No. 14 have been shown as Nil. All such valuable items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196-201.
- (v) New Non-consumable Register has been opened without carrying forward the balances of items of previous Register.
- (vi) Further, it has also been observed the vouchers have not been marked as 'paid & cancelled'.

Necessary steps may be taken to remove the above anomalies under intimation to Audit.

TAN No.-03: Shortcomings in Maintenance of postage stamp register

(Ref. Memo No. 08 Dated :26.10.2022)

On Scrutiny of the Dispatch/ postage stamp register of Social Welfare Office, Distt. Central, it has been observed that the District has not maintained the postage stamp register properly.


The following shortcomings are observed in the maintenance of postage stamps record/register:-

1. Page Counting Certificate has not been found recorded on the first page of the Register.
2. Summary of unused stamps has not been recorded at the end of the month.
3. Annual Stock Verification of Postage Stamps have never been done by DDO/HOO.
4. The Dispatcher has not maintained an account of the Postage Stamps in the following format as per Appendix 18 read with Para 90(1) of Manual of Office Procedure:-

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

Necessary steps may be taken to remove the above anomalies under intimation to Audit.


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AO/IAO
Party No. V