

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

Subject:- Audit report Social Welfare Department, (District East), Geeta Colony, Delhi for the Period from 1.04.2019 to 31.03.2022.

INTRODUCTION

The I.A.R on the account of Office of Social Welfare Department, (District East), Geeta Colony, Delhi for the Period from 1.04.2019 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 08 working days w.e.f. 05.09.2022 to 15.09.2022.

AIMS AND OBJECTIVES:

The main function of the District Office East Social Welfare Departments to implement various financial assistance schemes i.e. Old Age Pension, Disability Pension and Delhi Family Benefit Schemes for the beneficiaries in District East, Delhi.

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

List of HOO/DDO:

S. No.	Name	Designation	Period
1.	Sh. Krishna Kumar	Sr. Superintendent	April 2019 to May 2019
2.	Sh. M.J.N. Tudu	Sr. Superintendent	June 2019 to Jan 2022
3.	Sh. Pankaj Kumar Verma	Supdt. (Ex cader)/Sr. Superintendent CDC	17.01.2022 to 30.03.2022
4.	Sh. Vikas Pandey	Ad. Danics	31.03.2022 to 25.08.2022

List of Cashier:-

S. No.	Name (Sh./Smt.)	Designation	Period
1.	Sh. Anil Kumar	Sr. Assistant	April 2019 to Oct 2020

*No Cashier posted in the office by HQ after above period.

BUDGET: ALLOCATION AND EXPENDITURE FOR THE PERIOD 01/04/2019 TO 31/03/2022:-

Plan/ Non-Plan

Financial Year	Budget Allotted	Expenditure	Balance
2019-20	500000	457739	42261
2020-21	600000	522505	77495
2021-22	660000	542231	117769

VACANCY STATEMENT:

GROUP	SANCTION STRENGTH	FILLED	VACANT
A	All staff posted is working on diverted capacity.		
B			
C			
TOTAL			

STATUTORY AUDIT:

As per certificate provided by Social Welfare Department, (District East), Geeta Colony, Delhi audit of AGCR has not been conducted till date.

MAINTENANCE OF RECORDS:

The maintenance of records of Social Welfare Department, (District East), Geeta Colony, Delhi was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:

There were 17 audit paras outstanding with NIL recovery in r/o Social Welfare Department, (District East), Geeta Colony, Delhi. No reply has been furnished by the Deptt.

Accordingly, outstanding 17 audit paras have been included in the current audit report as Part-1 with NIL recovery.

PART-II (Current Audit Report)

Current Audit Report:

During the course of current audit, 06-Audit memos including 03-record memos highlighting various irregularities/short comings were issued raising Nil recovery. On the basis of reply furnished, 02 memos have been settled with Nil recovery on the spot and remaining 04 memos have been incorporated as 02 Paras and 02 TANs in the current audit report as Part-II with Nil recovery.

Details of Current Recovery: NIL


Maintenance of Records:

The maintenance of records of Social Welfare Department, (District East), Geeta Colony, Delhi for the year 2019-20 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, (District East), Geeta Colony, 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, (District East), Geeta Colony, 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

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PART-I

OLD AUDIT REPORT
(2000-2017)

2000-05

OFFICE OF THE DISTRICT SOCIAL WELFARE OFFICER
(EAST)
DEPARTMENT OF SOCIAL WELFARE.

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Para No. 11
Para No. 7-1
PARA No. 1

PART - II

(Ref Para No. 1 & Audit Memo No. 10
2000-01-04-05)

Sub: Assistance to pregnant women under NSAP

Secretary Social Welfare, Govt. of NCT of Delhi, vide Notification No.F.8(1)/FAS/DSW/NSAP/96 dated nil introduced the scheme financial assistance to the pregnant women belonging to the families having income below the poverty line, under National Social Assistance Programme, subject to the following conditions.

1. The beneficiary should be of 19 years of age
2. Entitled for the benefit only upto tow live births
3. Earning not more than Rs.15,000/- p.a. and should be a resident of NCT of Delhi.
4. The quantum of assistance was fixed at Rs.300/- upto 31.7.1998 which has further enhanced to Rs.500/- w.e.f 1.8.1998 vide GOI, M/o Rural & Employment Secretary order No.J-13017/2/97-NSAP dated 30.7.98

Under the scheme during the year 2001-02, two cases were sanctioned as per details given below:-

Appl n. form No.	Name & address of the beneficiary	Age	Income	Alive Children	Amount paid
4331	Smt. Geeta, W/o. Sh. Sushil Kumar, D-90, NSA Colony, Biswas Nagar, Delhi.	19 yrs	Rs.1300/-p.m i.e. Rs.15600/- p.a.	One	Rs. 500/-
0245 26	Smt. Sarla, W/o. Sh. Gurdip Singh, D-390, New Sanjay Amar Colony, Biswas Nagar, Shahdara, Delhi.	27 yrs	-do-	Three	Rs.500/-

In the above cases, the annual income of both the beneficiaries is Rs.15600/- which exceeds the limit fixed for the purpose and in the case of the second beneficiary, she is already having three surviving children as per the certificate issued by the MO I/C of Govt. Of NCT Delhi Dispensary , New Sanjay Amar Colony, Delhi.

Further it has also been noticed that the CDPO also in her verification report rejected these cases being not entitled due to the above reasons but benefits were extended to both the applicants.

Reason for the above irregularity be elucidated to audit.

Para. 2
PARA No. 2
Para No

(Ref. Para - 2 of 10-01-04-05) Audit Memo No. 2

Sub: Financial Assistance to Widows in the age group of 18 to 45 and 46 to below 60 years.

The department is providing one time lump-sum financial assistance to widows in the age group of 18 to 45 and widows in the age group of 46 to below 60 years of age who are without adequate means of subsistence and to start self employment, income generating profession/vacation for her livelihood.

The benefit is extended to widows who fulfill the following conditions:

1. Widows who are domiciled in the NCT of Delhi and have been residing in Delhi for more than 5 years continuously.
2. Have no regular mean of subsistence and whose income from all sources including that of the dependants does not exceed Rs.22,000/- p.a.
3. She should be in the age group of 18 to below 60 years of age and none of her relative, sons/unmarried daughter living with her are in a position to support her financially.

Scrutiny of records made available to audit in respect of Financial Assistance to Windows revealed the following irregularities committed by the department while providing the benefit to the applicants.

- (a) As per norms fixed for providing financial assistance, an applicant should be a domicile of NCT of Delhi and have been residing in Delhi for more than 5 years

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continuously. It has been found that a number of cases in which assistance have been provided to applicants who have resided in Delhi less than 5 years. (Annexure - A)

- (b) Financial Assistance were provided to widows whose deceased husbands were either retired Govt. servants and receiving family pension or residing in Govt. accommodation. While disbursing assistance to these applicants, this aspect has never checked/verified. (Annexure-B)
- (c) Financial assistance is given to widows of two age groups i.e. 18 to 45 years 45 to below 60 years. It has been revealed on scrutiny that in many cases the age of the applicant given in the documents has not scrutinized carefully to determine the group under which the assistance is to be provided which resulted in overpayment of assistance in excess of the entitlement. (Annexure-C)
- (d) It has been revealed that in a number of cases, assistance have been provided to widows whose husband died way back in 1987 and even before that as per the death certificate attached alongwith their application forms. Proper investigation in these cases have not been found carried out by the department and no approval from higher authorities were obtained for this belated assistance.(Annexure - D)
- (e) Financial assistance was found provided to many a number of applicants who are not the residents of District South jurisdiction. (Annexure -E)

Apart from the above, the following lapses were also noticed on scrutiny of the records.

- (i) As per the norms fixed, each and every application forms submitted are to be verified and the particulars filled therein are to be investigated by an official authorized by the department to ensure the correctness of the same by way of door-to-door investigation. This has not been done in most of the cases.
- (ii) DDO/HO never ever has put his/her signature in token of acceptance/sanction of the

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assistance to widows on the application form and found not recommended the quantum of assistance to be paid to each beneficiary according to the eligibility criteria fixed.

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- (iii) No undertaking from the beneficiaries w.r.t recovery of assistance/overpayment, if any detected later, on account of duplicacy or non-eligibility etc has been found obtained and kept on record by the department.
- (iv) As per column No.10 of the application form, every applicant has to declare the business/occupation they are supposed to start with the financial assistance provided by the Govt. As per the notification No.F1(2)/FAS/DSW/95/10606-617 dated 2.9.02, follow-up action should be initiated quarterly for a period of two years from the date of release of financial assistance and an investigator or any other officer of the Department of Social Welfare to be specially authorized and deputed for this purpose by the competent authority to find out the misutilization of the assistance in any way other than the purpose for which it was sanctioned and if found misutilised, the assistance provided shall be liable for recovery. The Department was requested to furnish the action taken on the above for the period under audit but failed to submit any.

Reason for the above irregularities is elucidated.

and in the absence of these documents the eligibility of the applicant for assistance could not be verified.

IV Ms. Babita Chaturvedi
D/o. Sh. J.D. Chaturvedi
A -49, Yojna Vihar
Vikas Marg Extn, Delhi.

- (a) No supporting documents as explained in the case No. I & II are available in the personal file of the beneficiary.
- (b) Found sanctioning petrol @ 25 ltrs. Per month whereas for the owners of Scooter the eligibility is for 15 ltrs per month.
- (c) The beneficiary is working in two schools as part-time teacher and earning a monthly income of Rs.3200/- as per the noting at page 1/N of the personal file. As such the total annual income of the beneficiary exceeds the limit of Rs.24000/- fixed by the department for extending the benefit.

Explanation for the above lapses and information sought has not furnished by the department.

Para No. 4
PARA No. 4 H

(Ref. Para 4 of 2001-04-04-05)

Audit Memo No. 8

Para-4

Sub:- Scholarship (writing material) to children of widows.

Test check of the records made available to audit under the above scheme, the following irregularities were noticed.

- (a) A number of cases have been detected in which both the parents of the beneficiaries are alive but scholarship allowed which is in violation of the norms fixed for the purpose by the department. A list of such cases detected is attached as Annexure - 'G'
- (b) In a number of cases, scholarship was found allowed to students whose family income from all sources exceeds the limit of Rs.22000/- fixed. List of such cases detected is attached as Annexure - 'H'.
- (c) A number of cases were detected in which family income from all sources were not mentioned/attached alongwith the application form but financial benefit extended and in the absence of the income proof, the eligibility of the applicant cannot be determined. A list of such cases are attached as Annexure - 'I'.

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- (d) In a number of cases, the report card/certificate of previous class attended by the beneficiaries are not attached with the application form but scholarship was found paid. A list of such cases is attached as Annexure - 'J'.

Reason for the above lapses is elucidated.

Para No. 5
Para No. 5 (Ref. Para. 5 of 2001-01 - 04-05) Audit Memo No. 2

Sub: Assistance to Physically Handicapped persons

Test check of the records of Assistance to handicapped persons made available to audit, the following irregularities were noticed.

- (1) No investigation/ thorough scrutiny has been made by the Department to ensure the correctness of the details furnished by the applicant before sanctioning the assistance.
- (2) No proper sanction of the amount to be paid to each beneficiary by the competent authority recorded on the application form or passed for payment authorized by the DDO/HO.
- (3) A number of cases in which financial assistance provided to applicants whose disability are less than 40% whereas the eligibility is for persons having disability above 40%. List attached as Annexure - 'K'
- (4) Cases have been found in which assistants provided without furnishing proper disability certificate (% of disability not shown) from competent authority and in some cases disability certificates is not furnished at all alongwith the application form. List attached as Annexure 'L'.
- (5) Financial Assistance extended to applicants furnished disability certificates from other states which have not been counter signed by the CMO, Civil Hospital, Delhi Govt. List attached as Annexure - 'M'.
- (6) Cases were noticed in which financial Assistance paid to applicants who are residing out of the jurisdiction of District South.

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(7) As per the norms fixed the family income of an applicant does not exceed Rs.22000/- is eligible for the assistance but a number of cases have been detected whose family income exceeds the limit of Rs.22000/- but extended the assistance. Annexure - 'N'.

(8) No measures has been adopted by the Department to ascertain duplicacy of applications and its payment further under this scheme has been found on list check as nothing was found recorded in this regard on the application forms or on the receipts.

Reasons for the above lapses are elucidated.

Para. 6

Para No. 6

Para No. 6

(Ref. Para 6 of 2001-04-05)

Audit Memo No. 11

Sub: Scholarship to Physically Handicapped students

On test check of the records of above scheme produced to audit, the following irregularities were noticed.

- (a) A number of cases were detected in which disability certificates were neither not attached with the application form nor has been given on the prescribed format attached in the application format itself. A list of some cases noticed is attached as Annexure - 'O'.
- (b) It has been observed that in a number of cases as per list attached, scholarship extended to students whose family income from all sources found exceeds the limit fixed for the purpose. Annexure 'P'.
- (c) Kum. Neerja Reddy, D/o. S Raja Reddy R/o. Street No.3, Kondli Delhi-96(Application form No.004569) was found paid Rs.3000/- (@ Rs.250/- for 12 months) as scholarship for the year 2001-02. As per the application form the course for which scholarship paid was commenced from January 2002 and terminated in July 2002. As such the applicant was entitled for scholarship for 7 months only instead of 12 month from 1.4.01 and this resulted in overpayment of Rs.1250/-.

Reason for the above lapses needs to be elucidated to audit.

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Para-7

Para No. 7
Para No. 7 (Ref Para-7 of 2001-02-05) Audit Memo No. 3

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Sub: Cash Book. (Late Remittance of undisbursed Amount)

(1) During the course of review of cash Books/challan, it has been noticed that undisbursed amount have been remitted in the concerned Head in SBI after a long gap which should be deposited back on expiry of 3 months, but the instruction on the subject are not being followed up properly as per Receipt & payment Rules.

Year	Bill No.	Amount & Date	Amount Disbursed	Un-disbursed amount	Deposited in SBI
2000-2001	FAS 28	32150 dt.31.3.01	29225	2925	Vide Ch.No.2 dated 17.5.02
	FAS 27	23400 dt.31.3.01	20280	3120	Ch.No.3 dt.17.5.02
	FAS 5	15500 dt.31.3.01	12500	3000	Deposited vide challan No.4 dated 17.5.02
	FAS 10	60000 dt.31.3.01	58000	2000	
	FAS 11	7350 -do-	6550	800	
	FAS 14	3200 -do-	2000	1200	
	FAS 18	7550 -do-	6950	600	
	FAS 26	51000 -do-	50000	1000	
2001-02	FAS 5	79250 dt.27.9.01	69800	4250	Ch.No.5 dt.6.6.02
	FAS 24	66000 dt.31.3.02	60000	6000	Ch. No.6 dt.6.6.02
	FAS 2	14200 dt.19.2.01	13300	900	Deposited vide challan No.7 dated 27.9.02
	FAS 5	79250 dt.27.9.01	74050	5200	
	FAS 8	118800 dt.29.1.02	110250	8550	
	FAS 25	37000 dt.31.3.02	30000	7000	
	FAS 18	28100 dt.31.3.02	27300	800	Deposited vide Ch.No.8 dated 27.9.02
	FAS 24	66000 -do-	64000	2000	Ch.No.9
	FAS 23	25507	24667	840	

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		dt.31.3.01			dt.27.9.02
	FAS 19	71950 dt.31.3.02	57150	14800	Ch.No.10 dt.18.11.02
	FAS 13	23500 -do-	19000	4500	Ch.No.11 dt.3.5.03
2002-03	FAS 5	69950 dt.18.6.02	63950	6000	Ch.No.12 dt.3.5.03
	FAS 17	91200 dt.31.3.03	82900	8300	Deposited vide Ch. No. 13 dated 22.8.03
	FAS 18	32350 -do-	30600	1750	
	FAS 26	100000 dt.31.3.03	88000	12000	
	FAS 31	201000 -do-	171000	30000	
	FAS 19	3720 -do-	2880	840	Ch.No.14 dt.22.8.03
	FAS 33	57375 -do-	55575	1800	Ch.No.15 dt.22.8.03
2003-04	FAS 3	106000 dt 8.7.03	100000	6000	Ch.No.16 dt. 19.1.04
	FAS 5	141850 dt 15.9.03	126300	15550	Ch.No.18 dt 17.2.04
	FAS 8	133700 dt.14.1.04	105800	8600 19300	Ch.No.19 dated 28.6.04 Ch.No. 20 dt.19.7.04
	FAS 20	58450 dt.14.1.04	52950	1000 4500	Ch.No.19 dt.28.6.04 Ch.No.20 dt.23.9.04

(2) Non-verification of Remittance - vide challan No.1 dt. 22.2.01 amounting to L. 9361/- which sent to PAs x1 - old book for verification but the same has not been done during the audit period. This may be done and compliance shown to audit.

Para No. 8

(Ref. Para 8 of 00-01-04-05)

Audit Memo No. 6

Para 8

Sub: Contingent purchase.

During the review of contingent vouchers/purchases, the following short comings noticed.

1. Contingent Register: As per Rule 110 of Receipt & Payment Rules, a register of contingent expenditure should be kept in each office and the initialed by the HOO or of a Gazetted Officer to whom this duty has been entrusted by the HOD against the date of payment of each items. The standard form of the contingent register will be as of GFR Form No.27. This may be maintained and compliance shown to audit.

2. It has been noticed that materials/goods purchased from the market should be entered in the concerned stock register before preferring the bills for payment by DDO but on going through the vouchers it has been noticed that in most of the cases proper stock taking certificates have not been recorded on the vouchers and payments are being made. DDO/Ho may ensure for the proper entry of stock purchased during the audit period in the concerned stock register and compliance be shown to audit.

3. **Sthree Shakti Camp Expenditure:** From the perusal of bill, the expenditure on tree shakti camp has been found incurred by DO (East) as per details given below, but the codal formality files were not made available to audit. The same may be produced to audit otherwise the expenditure may be got regularized from the competent authority.

1.	CB No.23	dt. 31.3.03	Rs.26330/-
2.	CB No.12	dt. 11.3.04	Rs.29036/-
3.	CB No.14	dt. 23.3.04	Rs.27611/-
4.	CB No.15	dt. 23.3.04	Rs.29578/-
5.	CB No.16	dt. 23.3.04	Rs.28175/-
6.	CB No.16	dt. 13.6.04	Rs.11250/-
7.	CB No.26	dt. Nil	Rs.31715/-

4. **Irregular Expenditure on Vehicle:** It has been found that expenditure are being incurred on govt. vehicle from District Office (East) from the budget of Office Expenses whereas not govt. vehicle has been placed on the charge of DO (East). As such the expenditure incurred by the office is irregular and to be got regularized from the competent authority. The details of expenditure came to the notice of audit on test check is given below:

<u>2001-02</u>	<u>Vehicle No.DL 2C H 6119</u>
CB No.10	Nil No.2999 dt nil for Rs.280/-
CB No.11	Bill No.142 dt.5.2.02 fo Rs.150/- Bill No.357 dt.7.2.02 for Rs.200/-
<u>2004-05</u>	<u>Vehicle No.DL IA 1107</u>
CB No.5	Bill No.718 dt.18.7.03 for Rs.480/- Bill No.357 dt 25.6.04 for Rs.485
CB No.7	Bill No.3201 dt. 8.9.04 for Rs.490/-

Needful may be done and compliance shown to audit.

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Para-9

Para No. 9 (Reference No 9 of 2000-01-04-05)

Audit Memo No. 1

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Sub: Non-production of records.

The records pertaining to Financial Assistance to TB Patients, Physically Handicapped Persons, Scholarship to Children of Widows for the year 2000-01 has not been provided to audit for scrutiny.

(N.P. GAUR) IAO

List of beneficiaries whose stay in Delhi is less than 5 yrs.
2000-01

S.No.	Form No	Name + Address	Amount sanctioned	Remarks
1	002226	Smt. Asha Varun W/o Lt. Aman Singh Varun S-117 School Block Shakarpur Delhi-92	Rs 10,000/-	1. As per form stay is 4 yrs. 2. As per R/c No-599907 R-5398
<u>2001-02</u>				
1.	002332	Smt. Pushpa W/o Surinder 9/386/2 Vill. Gazipur Delhi-96	Rs 10,000/-	(1) DOD. 06.98 (2) Name of Smt. Pushpa has been added in R/c of S. Prem Shanker on 11.11.99
2	002344	Smt. Sakuntla Devi W/o Lt. Satpal Singh 271, Khandooma	Rs 10,000/-	R/c No 138654 Circle 43 issued in the name of Smt. Sakuntla on 30.5.2000 after death of husband.
3	002340	Smt. Rani Devi W/o Lt. Ashok Kumar 90 Vill. Gazipur Delhi-96	Rs 10,000/-	R/c No 507434 issued on 28.5.97
4	002564	Smt. Santosh W/o Lt. Prem Lal B/226 Indra Camp Delhi-91	Rs 10,000/-	R/c No. 280834 issued on 10.8.99
5	002566	Smt. Sunita W/o Lt. Manoj Kumar S-225 Pandar Nagar Delhi	Rs 10,000/-	R/c No. 507473 issued on 9.2.98
6	001330	Smt. Rajni Devi W/o Lt. Deekh Raj 1/221 Toploke Buri Delhi-91	Rs 10,000/-	R/c No 429651 issued on 14.3.2001 after death of her husband
7.		Smt. Mushti Devi W/o Lt. Shobh Singh 9/141 Khichripur Delhi	Rs 10,000/-	The name of Mushti Devi included in R/c No 97124 on 4.9.01 in the R/c of A.S. Gautam R/o 10/160/161 Bhi/Chitpur both addresses are differ + F.S.O. has not verified the entry.

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List of beneficiaries whose stay in Delhi less than 5 yrs.

S.No.	Form No	Name & Address	Amount sanctioned	Remarks
8	002969	Smt. Veenu Bhatia W/o Vijay Kumar 302 A East Badli Nagar Delhi-51	Rs 10,000/-	The death of Vijay Kumar occurred on 13/1/97 at Haryana as per certificate & name of Smt. Veenu Bhatia has been included in her Father's R/c No 429740 on 15-3-2000
9	001731	Smt. Rajesh Devi W/o Mahipal Singh 386/1 Gazipur Gaon Delhi-26	Rs 10,000/-	Sr. Mahipal Singh Expired on 16.7.2000 in Sibbandh road W/o the R/c of Smt Rajesh Devi issued in Delhi on 21.1.01 vide R/c No 403648

2002-03

1.	003563	Smt. Masuda Begum W/o Mohd. Jilmas A-98 Gali No 20 Handawli Fazalpur Delhi-92	Rs 15000/-	R/c No. 147911 & 17502 D.O.D. 3.10.82
2.	003764	Smt. Sapna Rai W/o Lt G.C. Rai 9/9740 A Gali No 5 Old Seelampur Gandhi Nagar Delhi	Rs. 15000/-	D.O.D. 14.1.02 R/c No 029051 issued on 29.6.02
3	001751	Smt. Harjeet Kaur W/o Lt. Arta Singh B-1 South Anarkali Delhi-51	Rs 7500/-	D.O.D. 14.8.2000 R/c No 099408 issued on 14.12.02
4	002472	Smt. Saroj Joshi W/o Lt Hem Chand Joshi 4/57 Kirti Chauri Delhi	Rs 15000/-	D.O.D 19.7.01 R/c No 020103 issued on 8.2.02

No Form No Name & Address Amount sanctioned Remarks

2002-03

5 001804 Smt. Sumita Jain
W/o Lt. S. Jain
R/3645/4 Shakti Bhalle
Gandhi Nagar Delhi-31
Rs 15000/-
As per death certificate No 705 dt 2.5.77 issued by Bandha Distt. U.P. The whole family residing in U.P. no proof of residence in Delhi more than 5 yrs. available

2003-04

- 1 001051 Smt. Sudha
W/o Lt. Rajni Kant
28/11 Vishwas Nayan
Shahdara Delhi
Rs 20,000/-
① D.O.D 27.5.01 at Buladshakar U.P.
② Name of Sudha included in R/c No 164276 on 21.8.02
- 2 000619 Smt. Kamla Devi
W/o Lt. Gurcharan
29/11 Vishwas Nayan
Shahdara
Rs 20,000/-
D.O.D. 10.8.99 at Ghonda (U.P.) the name of family added in R/c No 232719 issued on 18.7.03 (Circle No 43)
- 3 009369 Smt. Malvi Devi
W/o Lt. Raj Nandan
618-B/2 Patel Gali
Vishwas Nayan Delhi
Rs 20,000/-
① D.O.D 19.8.03 in Distt. Pratap Garh (U.P.)
② Name included of Smt. Malvi Devi in R/c No 177450 after death Circle No 43
- 4 002236 Smt. Rajkali Guha
W/o Lt. Mata Deen
E-84/289 Rajeev Gandhi
Camp Chitra Vikas
Delhi-92
Rs 15000/-
D.O.D 18.3.95 at Distt. Rai Bareilly (U.P.) name of Smt Rajkali added in R/c No 451062 on 12.7.02 in Delhi
- 5 007159 Smt. Darshan Devi
W/o Rajesh Kumar
83 West End Nayan
Gali No 11 Delhi-51
Rs 20,000/-
D.O.D 25.7.97 at Hapur (U.P.) name of Darshan Devi included in R/c on 7.6.01
- 6 000459 Smt. Maya W/o Sanjiv
E-52/113 A Aradhya Ngr
Shahdara Delhi
Rs 20,000/-
D.O.D 10.12.96 at Panipat (H.P.) the R/c in Delhi issued on 4.5.99 vide No 934465 after death

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2003-04

S.No	Form No	Name + Address	Amount sanctioned	Remarks
7	002073	Smt. Bala W/o Lt. Raj Singh 292 Gharoli Village Delhi-96	Rs 20,000/-	D.O.D 23/12.02 at Thajjan (Haryana) name of Bala included in R/C No. 202693 on 27.2.03
8.	002080	Smt. Kamta W/o Lt. Pranchand A-1030 Gharoli Dairy Farm Delhi-96	Rs. 20,000/-	D.O.D. 4.9.99 at Rampur (U.P.) name of Kamta included in R/C No. 77087 on 26.4.02
9	005624	Smt. Radha Devi W/o Lt. Dal Singh C-10 Gali No. 8 West Vard Nagar Delhi-91	Rs 20,000/-	D.O.D at Raikhet Distt. Almorah (U.P.) on 23.4.03 the name of Smt Radha Devi in R/C No. 228916 of one Sh. Dandya
10	007169	Smt. Kamta Sani W/o Lt. Haridial A-9/31 Extn. Tolokhni Delhi-91	Rs 20,000/-	D.O.D. 10.6.01 at Rampur (U.P.) R/C of Smt Kamta Sani & family issued on 27.02 in Circle 37 R/C No BPL 2726005
11	001996	Smt. Balkhni W/o Lt. Narpal Singh 8/99 Khichim Delhi-91	Rs 20,000/-	D.O.D 18.9.96 at Gurgaon R/C issued in Delhi on 20.7.02
12	002139	Smt. Bimla Devi W/o Lt. Om Prakash V.P.O. Dattu Pur Delhi-96	Rs 20,000/-	D.O.D 5.5.02 at Ballabhgarh (Haryana) R/C No 230/03 dt 14.7.03 issued in Delhi
13	002337	Smt. Sunita Chauhan W/o Lt. Nathul Chauhan A-00/20 Shakarpur Delhi-92	Rs. 20,000/-	D.O.D. 13.2.97 at Aligarh (U.P.) R/C in Delhi issued R/C No. 089299 dt 27.6.02 (Circle 39)
14	000173	Smt. Bhagwati W/o Lt. Rangan V/172 Tolokhni Delhi	Rs. 15000/-	D.O.D. 15.5.2000 at Faridkot (Haryana) R/C No 046603 issued on 17.4.03 (Circle No 37)

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S.No.	Forum No	Name & Address	Amount Sanctioned	Remarks
15	000095	Smt. Khagani W/o Lt Raj Pal V. P.O. Dalkapur Delhi-86	Rs. 15000/-	D.O.D 27.10.92 at Hapur (UP) R/C issued in Delhi on 26.5.03 Circle No. 37 R/C No 236634
16	003771	Smt. Rakhy W/o Faruq 6/2 Block F-6 Krishna Nagar Delhi-51	Rs. 15000/-	No. proof of residence of Delhi
17	001273	Smt. Mukta W/o Lt Jai Prakash B-16 New Krishna Nagar Delhi-51	Rs. 15000/-	① D.O.D 17.9.01 ② R/C No 110294 dt 24.9.02 of Delhi
18	001262	Smt. Nargis W/o Balbala 78 A Chander Park Delhi-51	Rs. 15000/-	① D.O.D 13.9.99 at Faridkot (Haryana) ② R/C No 235629 issued on 4.8.2000 in Delhi
19	00071	Smt. Neelam Chaudhary W/o Lt. S. Chaudhary 276 Rajeev Camp Tia's Military Shahdara	Rs. 15000/-	R/C No 4430304 issued on 20.9.02

2004-05

1	001582	Smt. Rekha W/o Dhan Pal G-6 T. Camp Kichripur Delhi	Rs. 20,000/-	No proof of R/o Delhi available on the record
2	000380	Smt. Meenakeshi Samra W/o Mukesh Samra 3/418 Patna Park Saket Delhi	Rs. 20,000/-	No proof of R/o Delhi available on the record.

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No.	Form No.	Name & Address	Amount sanctioned	Remarks
2004-05				
3	007721	Smt. Prakash W/o Lt. Dal Chaud Dallu hns Delhi-96	Rs 20,000/-	D.O.D. 5.2.02 at Riwari (Haryana) R/C No. 328050 issued on 17.1.04 in Delhi
4	007723	Smt. Pushpa W/o dt. Pappu Dallu hns Delhi-96	Rs 20,000/-	D.O.D. 9.4.98 at Mathur (U.P.) R/C No 333370 issued on 21.2.04 in Delhi
5	007726	Smt. Kamlesh W/o Kishan Lal Vill. Dillypara Delhi-96	Rs 20,000/-	D.O.D. 15.9.8 at Bidvi (U.P.) R/C No. 266437 dt 27.9.03 issued in Delhi
6	005421	Smt. Rajja Hab' Sharup W/o dt. H. Sharup 2/13 Tinkote hns Delhi-51	Rs 20,000/-	D.O.D. 10.2.98 at Firozabad (U.P.) R/C No 356524 dt 17.5.04 of Delhi
7	002931	Smt. Indu Sharup W/o Lt. Brij' Bhushan C-14 East Azad Nagar Shabdara Delhi	Rs 20,000	D.O.D. 14.12.97 at Budandkalan (U.P.) R/C No 403601 dt-23.12.2000 issued in Delhi
8	-	Smt. Neelam Sharup W/o Kullbhusan Sharup 26/1/A II Floor Khareji Khareji Delhi-51	Rs. 20,000/-	D.O.D. 12.4.05 R/C No 230917 dt 25.8.03 of Delhi
9	-	Smt. Sangeeta Sarup Lt. Manoj Sarup A-173 East Azad Nagar Delhi-51	Rs. 20,000/-	D.O.D. 30.5.2000 at Jaipur R/C No 192030 of 13.3.03 issued in Delhi
10	-	Smt. Rajni W/o Brij' Mohan P-29 Shanker Nagar Delhi. Delhi-51	Rs. 20,000/-	① D.O.D. 16.9.2000 at Muzaffar Nagar (U.P.) ② As per death certificate R/C Firozabad ③ R/C No. 112770 dt 25.2.2002 6 of Delhi

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List of Beneficiaries whose husband/decand was Govt. employee
2000-01

S.No.	Form No.	Name & Address	Amount	Remarks
1.	001730	Smt. Nirmal Kanta w/o late Kankeyal 30/459, East. Tribhuvan Delhi-91.	Rs. 10,000/-	As per death certificate the decand was employee of DTC
2.	002262	Smt. Maya Devi w/o late Sh. Hari Prakash B-71/1, Block-B New Gaurd Kun, Delhi-51	Rs. 5,000/-	As per death certificate No. 091800 of the decand Sh. H. Prakash was Govt. employee
3.	001676	Smt. Jassi Narang w/o late Sunil Pal Singh 3/19, Chhota Bazar, Shahdara, Delhi-52	Rs. 5,000/-	Death certificate No. 037763, the deceand was Govt. servant.
4.	001675	Smt. Ragni w/o late Madan Lal Village Kotla Delhi	Rs. 10,000/-	As per death certificate deceand was Govt. employee
5.	002271	Smt. Omwati w/o late M. Prem Chand 21/99, T. Area, Delhi-91	Rs. 10,000/-	As per Death Certificate deceand was MED employee
6.	002283	Smt. Sunita Devi w/o late Jaitendra Kumar 24/22, School Block Mandawali, Delhi-91	Rs. 10,000/-	As per death certificate deceand was Govt. employee

2002-03

List of beneficiaries whose husband/deceased was
Govt. Employees

S.No	Form No	Name & Address	Amount	Remarks
1	002474	Smt. Mona Gupta W/o Lt. Satish Gupta 327 1st Floor Gunpowder Nagar Karami Nagar Delhi-91	Rs 15000/-	As per death certificate decease was Govt. Employee
2	001765	Smt. Ram Kali W/o Jabin Chand 2/3230 Gali No 9 Rajpura Gandhi Nagar Delhi	Rs 25000/-	As per death certificate decease was Govt servant
1	007542	Smt. Ballini W/o Lt. Shobha Ram 36/247-248 Tonkotehari Delhi-91	Rs 20,000/-	As per death certificate decease was M.T.N.L. Employee
2	007739	Smt. Maya Devi W/o Hira Lal 35/168 Tonkotehari Delhi Delhi-91	Rs 20,000/-	As per death certificate No. 99983 decease was Govt. Employee
3	003549	Smt. Kamla Devi W/o Lt. Banta Singh 5-685 School Block Shakarpur	Rs 15000/-	As per death certificate No 184983 the decease was shown Govt servant
4	007779	Smt. Kausalya W/o Suraj Narain 7/9 Gali No 1 Vishwas Nagar Shahdara	Rs 20,000/-	As per death certificate No 45790 the decease was Govt. Employee

2004-05

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Audit Memo No 5

Audit Memo No 5

ANNEXURE - C

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List of beneficiaries in which cases assistance paid the excess of entitlement

S.No.	Form No	Name + Add.	Amount sanctioned	Entitlement of amount	Age as per P/f form	Age as per R/c / I/c
<u>2001-02</u>						
1	002330	Smt. Hira Devi W/o Sh. Visham 27/94/15A Prady Nagar Pandav Rd. Saket, Delhi	Rs 10,000/-	5000/-	47 yrs.	47 yrs.
<u>2003-04</u>						
2	000638	Smt. Vidya Devi S/o Lt. S.N. Shukla WA 60 A Saket, Delhi-91	Rs 20,000/-	10,000/-	47 yrs.	49 yrs. Income certificate not available
2.	000966	Smt. Shanno W/o Lt. Bhagwati Prasad 36/210 Tripathi, Delhi	Rs 15000/-	7500/-	45 yrs	46 yrs. As per I/c No. 0939207
3	003540	Smt. Laxmi Devi W/o Lt. Sh. Kripa Shankar S-225 D Pandav Nagar Delhi-92	Rs 15000/-	7500/-	45 yrs	46 yrs.
4	001565	Smt. Rajkumari Singh W/o Lt. Brahm Kumar Singh G-40 Laxmi Nagar Delhi-92	Rs 15000/-	7500/-	44 yrs	46 yrs. As per R/c

2000-01
List of beneficiaries of old cases for whom approval of H.A. not taken.

S.No.	Form No.	Name & Address	Amount sanctioned	Remarks
1	001730	Smt. Nirmal Kanta W/o Lt. Kanhiya Lal 30/459 Tomalakuni Delhi	Rs. 10,000/-	D.O.D. 3.3.86
2001-02				
1	000436	Smt. Renu Wati W/o Lt. Gopal Singh 4/2371 Gali No 9 Khan Colony Shahdara	Rs. 5000/-	D.O.D. 12.11.93
2	002323	Smt. Munni Devi W/o Jai Karan 1312 Mukesh Nayar Circular Road Shahdara	Rs. 10,000/-	D.O.D. 2.1.91
3	002256	Smt. Meera Devi W/o Lt. Premal Kumar E-Pocket 189C 3/2 School Garden Delhi	Rs. 5000/-	D.O.D. 16.1.77
4	001098	Smt. Manju W/o Lt. Dulchit Singh 19/313 Kalyan Pali Delhi	Rs. 10,000/-	D.O.D. 14.4.92
5	002294	Smt. Suddha Devi W/o Lt. Shankar Dutt 8/182 Khichripur Delhi 91	Rs. 10,000/-	D.O.D. 5.4.82
6	002074	Smt. Shanti Devi W/o Chofey Lal 1077/5 Multani Mohalla Gandhi Nagar Delhi	Rs. 10,000/-	D.O.D. 14.7.82
7	002355	Smt. Vimla Devi W/o Rajinder Singh X/135-B Rajinderpura No. 7 Gandhi Nagar Delhi	Rs. 10,000/-	D.O.D. 26.7.82

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Old Case

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APPENDIX - 2

(2)

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No	Form No	Name & Address	Amount received	Remarks
8.		Smt. Shakuntla Devi W/o Gyan Chand E-5 T. Camp Kichrijm Delhi	Rs. 10,000/-	D.O.D. 26.11.83

2002-03

1	002484	Smt. Sumriti W/o Lt. S. Singh 34 Chota Chowk Mandawali Delhi	Rs 7500/-	D.O.D. 14.11.89
2	003560	Smt. Beena Devi W/o Tej Singh A-59/3 West Vihar Nagar Delhi-92	Rs 15000/-	D.O.D. 7.12.88
3	001812	Smt. Saroj Bala Jain W/o Jagdish Jain 31-B East Azad Nagar Delhi	Rs 7500/-	D.O.D. 26.2.86
4.	003378	Smt. Neelam W/o Lt. Jagdish Kumar 239 Goriad Khan Vishwanagar Nagar Delhi	Rs 15000/-	D.O.D. 13.12.88

2003-04

1	003639	Smt. Surinder Kaur W/o Lt. Kant Singh 04 Chandu Park Delhi	Rs 7500/-	D.O.D. 19.4.83
2	001252	Smt. Kamlesh W/o Harbans Lal B-25 West Azad Nagar Gate No 1 Delhi	Rs. 7500/-	D.O.D. 26.6.84

2000-01
List of Beneficiaries belongs to Other Constituency
(Out of Area)

S.No	Form No	Name & Adol.	Amount.	Remarks
1	002422	Smt. Nimaly W/o Lt. Sh. Pratap E-203 Mangol Puri ND-83	Rs. 10000/-	R/c No 477478 Circle No 24 Dt of issue 13.6.96 Mangol Puri

2001-02

1	001682	Muroni Begum W/o Chiramuuddin 121 Mustafabad Vistar	Rs 15000/-	R/c No 256657 Circle No 52 Certified by M.L.A.
2	001683	Kaneez Begum W/o Shahker Ahmad C-259 Mustafabad	Rs 15000/-	R/c No 36587 Circle No 52 Certified by M.L.A.
3	001684	Smt. Kels W/o Manojraj 222 Badarpur Delhi	Rs 15000/-	R/c No 159813 Circle No 36 Dt of issue 8.8.2000 Death of Sh. Manojraj held on 19.1.99 at Daboi + Rastan Cord of Delhi issued on 8/2000
4	000844	Smt. Premirati W/o M. Indershet 10885 Pratap Nagar Delhi	Rs 15000/-	R/c No 131370 of Circle No 64
5	002337	Smt. Chaudh Devi W/o Chaudh Singh 222 Badarpur ND	Rs 10,000/-	R/c No 477594 Dt 29.5.01 (Death held on 2.2.78 at Gautam Budh Nagar UP)
6	002282	Smt. Santosh W/o Kiran Lal 1299 Basichi Tansukh Raj Ajmeri Gate Delhi-6	Rs 10,000/-	R/c + I/C No DL/05/57/1625 the address to of Ajmeri Gate Delhi-6

List of beneficiaries for whose cases Income Certificates are not available

2003-04				
S.No	Form No.	Name & Address	Amount sanctioned	Remarks
1	001101	Smt. Shashi Bala W/o Lt. Kamesh Chandel 215,-216, Gajju Katta Kaldan Delhi 32	Rs 20,000/-	Income Proof not available
2	000638	Smt Vidya Devi W/o Lt. S.N. Shukla W-A, 60 A Shakarpan Delhi	Rs. 20,000/-	- do -

2004-05

1	007586	Smt Sona Devi W/o Huma 1238 Kalyanpuri Delhi	Rs. 20,000/-	- do -
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(Widows)
List of Widow Children to whom Financial Assistance given for Writing Material but Parents Alive

S.No.	Form No	Name & Address	Amount sanctioned	Remarks
1	00 2334	Gurinder S/o Jas Vant Singh 26 Rasheed Market Delhi-31	Rs 300/-	Death Certificate of Father not attached. Name of Father Existing in R/ Card
2	00 2829	Vijeta S/o S Chandan 22/398 Tirolokani Delhi	Rs. 250/-	① As per application form parents alive. ② No progress report copy of previous class passed.
3	00 3040	Prince Arora S/o Vijay Kir. Arora H No 129 Gali No 15 West Badliya Kirti Nagar Delhi	Rs 400/-	① Death Certificate of Father not attached ② Name of Father Existing in R/ Card.
4	000049	Sandeep Kumar S/o Rohan 22/402 Tirolokani Delhi	Rs 300/-	As per application form Parents are alive
5	002234	Rajinder S/o Bahadur 9/271 Tirolokani Delhi	Rs. 300/-	① As per application form Parents are alive - ② As per mark sheet attached he is 'Failed'.
6	000048	Sachin S/o Rajdwar 22/403 Tirolokani Delhi	Rs 300/-	As per application form Parents are alive
7	002369	Dhiraj Kumar S/o Kishan Lal 22/396 Tirolokani Delhi	Rs 300/-	- do -
8	002238	Kiran S/o Ram Chander 22/384 Tirolokani Delhi	Rs 300/-	- do -

S.No	Form No	Name & Address	Amount sanctioned	Remarks
9	002368	Jagmohan So Madan Lal 22/306 Ferozeshahi Road Delhi	Rs 300/-	As per application Form Parents Alive
10	002239	Vishal Singh So Ramesh 22/401 Ferozeshahi Road Delhi	Rs 250/-	do -
11	002258	Pranab So Ramesh Singh 22/392 Ferozeshahi Road Delhi	Rs 300/-	do -
12	002237	Nitin So Kishan 22/402 Ferozeshahi Road Delhi	Rs 250/-	do -
13	002371	Mohit So Rajinder Singh 22/400 Ferozeshahi Road Delhi	Rs 250/-	do -
14	002372	Naveen So Shanti Lal 22/398 Ferozeshahi Road Delhi	Rs 300/-	do -
15	003039	Shamir Khan So Vijay Kumar Arora H No 129 Gali No 15 Kirti Khand West End Nya	Rs 400/-	do -
16	002357	Jyoti So Kajor 22/393 Ferozeshahi Road Delhi	Rs 250/-	do -

List of cases of scholarship awarded to whom Family Income from all sources above 22000/-

S.No	Form No.	Name & Address	Amount sanctioned	Remarks
<u>2003-04</u>				
1	001481	Muklesh Kumari D/o Mukesh Balu 57 Gali No/1, Malp Nagar Shahdara	300/-	Income shown in the form 48000/-
2	004256	Balita D/o Mahesh 505/44 Circular Rd. Shahdara Delhi	300/-	- do -
3	003566	Pinki D/o Lal Singh 145 Gurhai Mohalla Circular Road Shahdara Delhi-32	300/-	- do -
4	003206	Jyoti D/o Pratyap Singh 52/10/11N Pal Gali Malp Ngr. Circular Road Shahdara	400/-	- do -
5	001793	Pooja D/o Om Prakash 205/2 Gajju Katra Shahdara Delhi	400/-	- do -
6	003207	Dolly D/o Mataveer 656 Pal Gali Circular Rd. Shahdara Delhi-32	300/-	- do -
7	003579	Rajni D/o Lal Singh 145 Gurhai Mohalla Circular Rd. Shahdara	300/-	- do -
8	003580	Ram Das D/o Lal Singh 145 Gurhai Mohalla Circular Road Shahdara	250/-	- do - Form not filled properly.

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Audit Memo No 8
ANNEXURE - I

2003-04
LIST of cases in which Income of Family/Parents
not shown

S.No	Form No	Name & Address	Amount	Remarks
1	000416	Pinki Kumari D/o Vinod Kumar B-435 Gali No 8 West Vinod Nagar	Rs 300/-	Income not shown
2	000415	Priyanka Gupta D/o Ablesh Gupta 35749 Tilkote Puri Delhi	Rs 300/-	- do -
3	001132	Rahul Gupta D/o Ablesh Gupta 35749 Tilkote Puri Delhi	Rs 400/-	- do -
4	000414	Charu D/o Kundan Lal 16A Old Govind Puri Extn Delhi-51	Rs 300/-	- do -
5	000391	Harvinder Singh D/o Gurcharan Singh B-35 Gali No 4 Old Govind Puri Extn Delhi-51	Rs 300/-	- do -
6	000393	Bahy D/o Nandkishore A/6 Rakey Shyam Park Delhi-51	Rs 300/-	- do -
7	000392	Malti D/o Nandkishore A/6 Rakey Shyam Park Delhi-51	Rs 400/-	- do -
8	004289	Ruchi Aggarwal D/o Ravi Pr. Aggarwal 4/2733 Gali No 4 Bitani Colony Skatdms	Rs 400/-	- do -

2002-03

List of Cases in which previous report card of class passed and attached.

S.No	Form No	Name + Address	Amount sanctioned	Remarks
1	001774	Sadhya D/o San Nath C-24 New Sanyam Aman Colony	250/-	Progress report card of previous class sanctioned attached
2	001772	Sandhya D/o San Nath C-24 New Sanyam Aman Colony	250/-	- do -

2001-02

List of cases in which disability certificate not attached
and % of disability not shown.

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S.No	Form No	Name & Address	Amount sanctioned	Remarks
1	000834	Smt. Durga Devi W/o Bishan Singh 378 Patkanyam, Shabdara	Rs 1000/-	No disability certificate attached
2	001517	Smt. Mohini Devi W/o Manrao Singh A-196 Gajju Khatra Shabdara	Rs 1000/-	- do -
3	001512	Smt. Ram. Pyari W/o Prakash Dayal 4/2873-B Gali No. 11 Bikan Colony Shabdara	Rs 1000/-	- do -
4	002156	Smt. Gunjanantgar W/o Har Chans Singh 13/91 Geeta Colony Delhi	Rs 1000/-	- do -
5	000070	Smt. Sita Devi W/o Lt. Tara Dutt Bhatt A-127 Madhu Vihar Delhi	Rs 1000/-	do.
6	004186	Naeem Ansari Sp. Mohd. Yameen 4929-T/13 Gali No 6 Santoz Mohalla Kant Ngr.	Rs 1000/-	- do -
7	001514	Sr. Tej Bhan Sp. Dola Ram 166 Telwara Delhi Shabdara	Rs 1000/-	- do -

List of cases in which disability certificate not attached and percentage of disability not shown

SN _o	Form No	Name & Address 2003-04	Amount Sanctioned	Remarks
1	004343	Darshan Singh S/o Gurcharan Singh 28/49 Block-28 Kasturba Nagar Delhi	Rs 1000/-	Disability Certificate not attached
2	001833	Ratan Lal S/o Tota Ram 27/50 Vishwas Nagar Shahdara	Rs 1000/-	- do -
3	003412	Kavita S/o Sita Ram 197-B Gali No 12 Bhda Nath Nagar	Rs 1000/-	Percentage of disability not shown in DC
4	004076	Darvender S/o Boodh Ram 2/689 Raghunagar Gandhi Nagar	Rs 1000/-	- do -
5	000322	Pappu S/o Bajori Lal 59/124 Kalandan Colony Dilshad Garden	Rs 1000/-	No disability certificate
6	004184	Kalicharan S/o Mandal Vill. Chilly Delhi Mayapuri Phase I	Rs 1000/-	- do -

SS No.	Form No	Name + Address	Amount	Remarks
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7	005193	Mony S/o Ram Singh 235 Gali No 5 West Kirti Nagar Delhi-51 2004-05	Rs 1000/-	No proper M.C. & D.C.
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8.	005277	Kapil Kapoor S/o Om Prakash 16/112 Geeta Colony Delhi-31	Rs 1000/-	Percentage of disability not shown in D.C.
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List of beneficiaries who has been paid assistance having disability less than 40%.

S.No.	Form No	Name & Address	Amount	Remarks
1	003596	Sh. Praveen Kumar To Roshni B-84/177 Rajeev Camp Chitra Vihar Delhi	2003-04 Rs 1000/-	Disability less than 10% as per H.C. Issued by M.S. L.N.J.P.H
2	004241	Mohand Lal To Tirath Ram 793 Sukash Road Gandhi Nagar Delhi	2004-05 Rs 1000/-	As per disability certificate mild retardation with I.Q. 53%.
3	005401	Sanowar To Munawar 9/5099 Kaushik Puri Old Seelampur Delhi	Rs 1000/-	Mild retardation with I.Q. 50%.
4	00467	Anil Kumar To Nand Kishore H-D Pocket IV Mayapuri III	Rs 1000/-	As per D.C. I.Q. of the applicant 65 to 69% (mild retardation)

List of Cases in which disability certificate issued by out of state

2004-05

S.No	Form No	Name & Address	Amount Sanctioned	Remarks
1	002270	Asla Melkote W/o Sanjay Melkote 104 A III Floor Gali No 5 Chander Park Shekhara	Rs 1000/-	M.C. issued by Civil Surgeon Fatehabad (U.P.)
2	004804	Sachin Kumar S/o Soken Lal 213 Gali No 5 Jhal Nagar Shekhara	Rs 1000/-	M.C. issued by Civil Surgeon Sonbhet (Haryana)
3	003723	Harbans Lal S/o Sawan Lal Kapoor B-127 Jagajpuri Delhi	Rs 1000/-	M.C. from Alwar (Rajasthan)
4	005279	Sh. Vinod Kumar 90 Roop Singh A-36, Gurukul Das Nagar Laxmi Nagar, Delhi	Rs 1,000/-	M.C. for HATHRAS (UP)
5	005288	Ms. Dhanwanti W/o Vinod Kumar A-36, Gurukul Das Nagar Laxmi Nagar, Delhi	Rs 1,000/-	_____

List of Cases in which family income of applicant
 exceed Rs 22000/-

2003-04

S.No	Form No	Name & Address	Amount Sanctioned	Remarks
1	005534	Sonu Baleshi S/o Mohan Baleshi H-21 East Chaudh Ngr. Gal No 7 Delhi-57	Rs 1000/-	Family Income Rs 6000/- p.m.
2	000956	Anup S/o Suresh Prasad D-116 Harijan Basti Kondli Delhi-86	Rs 1000/-	Family Income Rs 3000/- p.m. as per S.O.H. Certificate
3	004082	Indu Bala S/o Premchand 258 Kalyan Vas Delhi	Rs 1000/-	Father Govt Servant Family Income exceeds Rs 4000/- p.m.
4	003417	Alka Gupta S/o Subodh Chaud Gupta A-14/T, Dilshad Garden Shahdara	Rs 1000/-	Family Income exceeds Rs 22000/- p.m.
5	001954	Brabham Kishore S/o Narkari Prakash 7/544 Jwalp Nagar Shahdara	Rs 1000/-	Family Income Rs 3000/- p.m.
6	003990	Shamim S/o Naseem D/137 Khichri Nagar Delhi-91	Rs 1000/-	Income of Family 2500/- p.m.
7	005833	Ser. Kumar S/o Kamal B-530 West Vinod Nagar Delhi	Rs 1000/-	Father Govt Servant

200/-02

Annexure - "0"
Audit Memo No 11

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List of cases Scholarship to Physically Handicapped students
to whom assistance given without submission of
Disability Certificate

<u>Sl No.</u>	<u>Form No.</u>	<u>Name & Address</u>	<u>Amount sanctioned</u>	<u>Remarks</u>
1	001392	Nisha S/o Gangra Devi 13/59 Tripathi Puri Delhi	Rs 1500/-	disability certificate not attached
2	004572	Ajay Kumar S/o Ram Kant 463/A Block Ganga Ram Hans Khandawli Pajalpur Delhi	Rs 1500/-	- do -
3	004566	Ashok Kumar S/o Gopi Chand 7/12 Gali No 1 Vishwas Nayan Shahdara	Rs 2250/-	- do -
4	003636	Amit Bhatt S/o R. K. Bhatt S-20/c Street No 3 School Block Stokelym Delhi	Rs 200 x 8 } = 3200/-	- do -
5	001613	Dev Shanker S/o R. R. Yadav 21/236 Tripathi Puri Delhi	Rs 2050/-	- do -
6	001615	Vinod Kumar S/o Om Prakash B-48 Gali No 4 Kanti Ngr Extn. Delhi-51	Rs 1800/-	- do -
7	004794	Hari Prasad S/o Jogender Lal C/o Bantiya Netraheen Vichyalyag Telwar Shahdara	Rs 200 x 9 } 3600/- Rs 200 x 9 }	- do -
8	004795	Promod Kumar S/o Ram Briksh Ram C/o National Blind Youth Assn. Near Patparganj Bus Stop Delhi	Rs 200 x 9 } 3600/- Rs 200 x 9 }	- do -
9	001405	Harvinder Singh S/o Ballu Chugh A-114C Dilshad Garden Delhi	Rs 1800/-	- do -
10	004891	Dinesh Br. Sanyal S/o Jaiwant Sanyal A-436 Arun Colony Harijan Basti Gole Chakkar Delhi	Rs 200 x 9 } 3600/- Rs 200 x 9 }	- do -
11	003183	Harvinder Kumar S/o Ashraf Lal H No 62 Kalyan Vas Delhi	Rs 2400/-	- do -

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SINo.	Form No	Name & Address	Amount Sanctioned	Remarks
12	001347	Ashok Kumar Raut S/o Shiv Shanker Raut C-84 Mandawali (Conchepur) T.P. Extn. Delhi	Rs 3000/-	Disability certificate not attached
13	004573	Pooram Kumari S/o Vinod Kumar Thra F-278 A Pandav Nagar Delhi	Rs 3000/-	- do -
14	004569	Neerja Reddy S/o S. Raja Reddy F-44 Street No 3 Kirti Delhi	Rs 3000/-	do.
15	001784	Ram Sagar Prasad B/o Jaleshwar Prasad Thuggi No 193 Part-II Indira J.T. Camp Patparganj Delhi	Rs 200x9 Rs 200x9	} 3600/- - do -
16	001340	Savita S/o Bhagwan Dass 60-A, East delhi Mkt. Gali No 4 Bellu 92	Rs 1800/-	- do -

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Annexure "P"
Audit Memo No 11

2001-02
List of beneficiaries whose family income exceeds Rs 22,000/-
Scholarship to Physically Handicapped Students

26

S.No	Form No	Name & Address	Amount sanctioned	Remarks
1	004566	Ashok Kumar S/o Gopin Chand 7/12 Gali No 1 Vishwas Nagar Shahdara	Rs 2250/-	Father Govt. Servant earning Rs 8454/- pm. as per pay slip attached.
2	003183	Harinder Kumar S/o Asharjeet Lal H No 62 Kalyan Vast Bellu	Rs 2400/-	Father Govt. Servant earning Rs 6878/- pm.
3	004573	Poonam Kumari S/o Vinod Pr. Thakur F-278-A Pandav Nagar Bellu	Rs 3000/-	Monthly income 4500/-

2005-09

PART II

Internal Audit Report Office of the District Social Welfare Officer (East), Department of Social Welfare and Women and Child Development, 10 Block, Geeta Colony, Delhi for the period 2005-06 to 2008-09
CURRENT AUDIT REPORT

Part of Para. 10
PARA No. 7 10

(Reference Memo No. 8 & 10 dated 15 & 16-10-2009)

Sub: Performance of the District Office.

The main function of the District Social Welfare office (East) is to implement various financial assistance schemes i.e. Old Age assistance/pension,, Financial Assistance/Pension to Widows, Financial assistance for marriage of daughters of poor Widows, Protection of Girls Child, Socially & Physically handicapped persons, TB patient, Writing material for children of widows/deserving cases, subsidize petrol/diesel for disabled, scholarship/stipend to disabled/physically handicapped students children of widows and other deserving cases, Delhi Ladli Schemes, National family benefit scheme, Unemployment allowance to Disabled/Handicapped persons etc. under the jurisdiction of East District of Social Welfare & Women & child Development Department of GNCT of Delhi

As per the records/information furnished by the DSWO (East) the following shortcomings have been noticed with regard to the functioning of the office.

Reasons thereof may be furnished to audit

(I). Diversion of Staff at District Office from other Institution/Offices of Social Welfare/W & CD Department

The District Office (East) of Directorate of Social Welfare is functioning from 1998, but the staff for the functioning of the District Office has not been sanctioned. All the staff members (Annexure-C) have been posted in the district office for implementing the various schemes of the Social Welfare and Women and Child Development Departments from other institutions/offices of the Social Welfare Department. Resulting in these offices is also facing the shortage of staff.

Reasons of non creation of post for the District office may be elucidated to Audit.

(II) Laxity In utilization/surrendering of funds under Plan & Non Plan Head of Accounts.

(a) The budget was allotted to the District office under the various schemes of the Department but it has been observed that said funds were not utilized by the District Officer nor it was surrendered to the H.Q. within the stipulated period. Resulting in unutilized funds were lapsed, which is laxity on the part of the District Authority, as details given in Annexure-H

(b) During the year 2008-09 the D.D.O. of District office had incurred the expenditure Rs. 2,05,502 /- against the allotted budget i.e. Rs.2,00,000 /-

which is excess of Rs5502, of allotted budget under the head of A/c, A2(1)(1)(1)(3) O.E. which is irregular.

Reasons of above laxity / irregularity may be elucidated to audit.

Annexure-C

S.No	Name & Designation	Institute/Office from salary drawn	Period from
1	Smt. Kiran Gandhi, D.O	G.L.N.S, Delhi Gate	11/08
2	Sh J.B.S Nagar, W.O	P.W.S C.P.O..kingsway Camp, Delhi	12/08
3	Smt YogitaGupta. W.o	Sanskar ashram dilshad garden	08/06
4	Sh Rajnish Gautam, U.D.C.	I.C.D.S. shakarpur, Delhi	06/08
5	Smt Sangita Gupta, Investigator	W.C.D.T. Andha Mughal	03/05
6	Sh Raj Kumar, L.D.C	O.H.B-I Delhi Gate, Delhi	02/09
7	Sh Khushi Ram, Driver	Rehabilitation Services, Shankar market, Delhi	06/07
8	Sh Sohan singh , caretaker	CHB-2 Alipur, Delhi	02/02
9	Sh Vinod Negi, Peon	FAS Delhi Gate, Delhi	03/08
10	Smt Charanjeet UDC	Sanskar Ashram Dilshad garden, Delhi	08/06
11	Sh. Sat Narayan UDC	Sanskar Ashram Dilshad garden, Delhi	07/06
12	Sh. Anup kumar Peon	S.W.P.H-II Tahir Pur, Delhi	04/07
13	Sh. Ram Kumar, Care Taker	Begger Home-II, Lampur, Delhi	8/99

ANNEXURE- H

S.No	Head of misc/ Scheme	Year	Budget Allotted	Expenditure Incurred	Funds Lapsed
1	Scholarship for Disabled (Plan)	2005-06	Rs.3,50,000/-	Rs.2,55,650/-	Rs.94350/-
2.	Bhagidari New Initiative of Social Dev. (Plan)	2005-06	8,18000/-	94,836/-	7,23,164/-
3	Scholarship for Disabled persons (Plan)	2006-07	3,50,000/-	1,23,550/-	2,26,450/-

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4	NFBS(Plan)	do	2,00,000/-	12,50,000/-	7,50,000/-
5	Girl Child Protection (Plan)	do	10,00,000/-	6,15,000/-	3,85,000/-
6	C.W.C.(NP)	2007-08	6,50,000/-	4,34,312/-	2,15,688/-
7	Exp. on OAA (Plan)	do	2,00,000/-	90,727/-	1,09,273/-
8	Scholarship for Disabled (Plan)	2008-09	3,00,000/-	1,36,000/-	1,64,000/-
9	Girl Child Protection (Plan)	do	23,75,000/-	19,45,000/-	4,30,000/-
10	C.W.C.(Plan))	do	9,00,000/-	8,38,718/-	61,282/-

(5) As per the order the applicant should furnish an affidavit that she had not received any financial assistance from the discretionary fund of LG/CM for same purpose but the department had not obtained said affidavit and financial assistance had given to the applicant some examples are given in Annexure -S.

(6) The payment of financial assistance had made to the applicant and taken time 1 year to 3 years after the marriage of their daughters, which is laxity on the part of District Office .Some examples thereof have been given in enclosed Annexure - E.

(7) As per the order no F.4(1A)\ DSW\ FAS\2001\ (Pt file)\3546-57 dt 15-01-07 Anganwari worker were deputed for verification of application under the scheme but it has been noted that large no of applications had been verified by Shri Anup Kumar, peon of the district which is irregular. (Some example is given in Annexure - F). It may be clarified under which circumstances Shri Anup Kumar, peon was deputed for verification of forms, while he was not authorized by the department.

Reasons of the above irregularities/ short comings may be elucidated to audt.

ANNEXURE-D

S no	Name of applicant	Husband's Name	Date of payment
1	Smt.Madhu Bala	S.S.Varma	24-12-08
2	Smt.Sonia	Vijender Singh	24-12-08
3	Smt.Chander Wati	Ram Narain	14-04-09
4	Smt.Geeta Verma	R.K.Varma	06-04-09
5	Smt.Dropati Devi	Jagdish Parshad	22-04-09
6	Smt.Siya Rani	Shyam Singh	12-03-07
7	Smt.Surjeet Kuar	Balbir Singh	12-3-07
8	Smt.Babli Kuar	Partap Singh	24-09-07

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ANNEXURE-E

S.No.	Name of applicant	Husband's name	Amount	D.Of Mrrriage	D.Of Disbursem ent	Period Of Delay Y/M
1	Smt.Ayesh Begam	Sh. Sun basher ahamad	20,000	25-12-06	28-03-08	1-3
2	Smt.Nasima Khatoon	Sh.Ram Zani	20,000	30-11-05	28-03-08	2-4
3	Smt. Dulari Devi	Sh.Tika Ram	20,000	06-03-05	24-07-07	2-4
4	Smt. Jaswanti	Sh.Mohan Lal	20,000	07-12-04	24-07-07	2-7
5	Smt. Kusum Rani	Sh.Dwaraka Prashad	20,000	07-05-06	24-07-07	1-2
6	Smt. Munni	Sh.Mohan Lal	20,000	01-12-04	24-07-07	2-7
7	Smt. Jiggo Devi	Sh.shiv Nath	20,000	21-11-07	24-12-08	1-1
8	Smt. Vimla	Sh.Dalpat Singh	20,000	13-02-05	20-03-08	3-1
9	Smt. Manjura	Sh.Md.Taqi	20,000	23-11-04	24-07-07	2-8
10	Smt. Maya	Sh.Satbir	20,000	19-05-05	24-07-07	2-2
11	Smt. Sunder Devi	Sh.Nanak Chnad	20,000	13-02-05	24-07-07	2-5
12	Smt. Muzrat khaton	Sh.Ali Kaoshar	20,000	13-11-05	24-07-07	1-8
13	Smt. Omwati	Sh.Dharm Singh	20,000	06-02-06	24-07-07	1-5
14	Smt. Asama	Sh.Abdul Rasid	20,000	25-11-04	29-09-07	2-10
15	Smt. Anwari	Sh.Maseet Khan	20,000	16-05-05	05-12-07	2-6
16	Smt. Babli kaur	Sh.Pratap Singh	20,000	22-02-04	24-09-07	3-7
17	Smt. Vidya devi	Sh.Nepal Singh	20,000	30-06-06	24-07-07	1-1

(9) (14) (19) 27 (24)

ANNEXURE-F

S. No	Name of Applicant	Husband's Name	Amount	Date of Payment
1	Vimla	Dalpat Singh	20,000	20-03-8
2	Parwati	Banwari Lal	20,000	31-3-08
3	Vishan Devi	Pyare Lal	20,000	31-03-08
4	Bhagwani Devi	Ram Chander	20,000	31-03-08
5	Meenu Jain	Naresh Jain	20,000	31-03-08
6	Angoori Devi	Gopi Ram	20,000	31-03-08
7	Murti Devi	Balu Ram	20,000	31-03-08
8	Gomti Devi	Ram Swroop	20,000	31-03-08
9	Deeksha Gupta	Nawal Kishor	20,000	31-03-08
10	Veerwati	Dharam vir Singh	20,000	31-03-08
11	Rajesh	Madan Lal	20,000	31-03-08
12	Rukmani devi	Murari Lal	20,000	31-03-08
13	Savitri Gupta	B.R.Gupta	20,000	31-03-08
14	Daryayi Devi	Ramesh Chand	20,000	31-03-08
15	Usha Rani	Ved Parkash	20,000	31-03-08
16	Chander Wati	Ram Narain	20,000	31-03-08
17	Kamlesh	Prithvi Raj	20,000	31-03-08
18	Veena Kumari	Rajender Kumar	20,000	31-03-08
19	Vimla	Suresh Chand	20,000	24-12-08
20	Munni Devi	Chhote Lal	20,000	24-12-08
21	Neelam Sharma	M.L.Sharma	20,000	31-03-08
22	Sheela Devi	Swaran Singh	20,000	31-03-08

ANNEXURE-S

S No	Name of Applicant	Husband's Name	D.O.Marrige	D.O.payment
1	Smt.Dhana Devi	Shankar Dutt	11-12-06	12-03-07
2	Smt.Jai Rani	Phool Singh	14-12-06	12-03-07
3	Smt.Usha Jain	K.D.Jain	2-11-06	12-03-07
4	Smt.Jamana Devi	Lal Singh	05-07-06	24-04-07
5	Smt.Siya Rani	Shyam Singh	06-05-06	12-03-07
6	Smt.Surjeet Kuar	Balbir Singh	26-11-06	12-03-07
7	Smt.Angoori	Sri Ram	10-12-06	12-03-07

PARA No. 3

Para-12

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Sub: Implementation of various financial assistance schemes of the Social welfare and Women & Child Development Department-Irregularities/shortcomings thereof.

1. **Sub: Girl child protection Scheme: (Audit Memo No-12 Dated 17.12.2009)**

During the test check of the records of Girl child protection Scheme following irregularities / short comings have been notice:

- (i) As per notification dated 7.08.2006, applicant must be a bonafide resident of Delhi for atleast five years a copy of Ration Card/Voter I Card should attached which had not been obtained, but payment thereof had made. Some example are given in annexure -K
- (ii) Birth certificate of the Girl child issued by the Registrar of Birth & Death should be attached with the application in the following cases B.C. have not been attached.

Name of Girl child	Name of Father	Date of application	Date of Sanction
Km. Zoya	Sh. Wasi Ahmed	Jan/2008	Aug/2008

- (iii) An affidavit to the effect that no such assistance has been received from any other Govt. organization for this purpose should be attached with the application. But the said affidavit had not been attached. (Annexure 'T'.)

Reasons of above irregularities /short comings may be elucidated to audit.

2. **Sub:- Financial Assistance to Widow /Widow Pension scheme -Irregularities thereof (Ref. Memo No.6, Dated 14.12.09)**

Test check of the records of financial Assistants to Widow /Widow Pension scheme the following irregularities/short coming have been noticed.

- (i) As per the instruction issued by the Department applicant should be resident of Delhi for more then five years, but large number of applications which had been sanctioned and the payment had made without the proof of resident for more then five years. Some examples are given in ANNEXURE -R.
- (ii) A large number of applications had been verified by Sh. Anup Kumar, Peon for which he is not authorized by the Department. Which is irregular? Some examples are given in the ANNEXURE -P.

Reason of above irregularities/shortcomings may be elucidated to audit.

3. **Sub Assistance under the National Family Benefit Scheme Irregularities thereof (Ref. Memo no.-4 Dated 11.12.09)**

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Test checks of the records of N.F.B.S. following irregularities/shortcomings have been noticed:

- (i) Financial assistance under the NFBS disbursed to the following applicant without obtaining the death certificate from the competent authority:
- a). Smt. Lalmani, W/O Sh. Ramdev, Date of payment-19.09.05
- b). Smt. Krishana Devi, W/O- Sh. Pati Ram, Date of payment- 26.09.05
- (ii) Large number of application (of AC-43) under NFBS scheme had been verified by Sh. Anup Kumar, peon of the district, which is irregular. Some examples are given in the Annexure-N. Orders of competent authority under which Sh. Anup Kumar, peon was authorized to verify the applications may be furnished to audit.

Reasons of above irregularities/shortcomings may be elucidated to audit.

4. Test check of the records of schemes of the District Offices following shortcomings have been noticed: (Reference Audit Memo No. 13 dated 17-12-2009)

(A) Financial assistance for socially/Physically handicapped

The income certificate had not been furnished/obtained with the application which is irregular. Some examples are given in Annexure-Z.

(B) Unemployment allowances to Disabled/Handicapped persons.

The District office had not obtained the Income Certificate/under taking thereof duly attested by Gazetted Officer as per the Notification dated 13-11-2006. some examples are given in enclosed Annexure-Q.

Reasons of above irregularities/shortcomings may be elucidated to audit.

5. Sub:- **Old age Pension Scheme** (Ref. Memo No.7, Dated 15.12.09)

Test check of the records of the Old Age Pension Scheme it has been noticed that the applicants of the old age pension should be verified by the Anganwadi workers vide order no. F4(A)/DSW/FAS/2005/530, DATED 04.07.05, but most of the cases said verifications had been made by Sh. S.K. Sharma, LDC of the Distt. Office for which he is not authorized. Some examples are given below. It may be clarified under which circumstances said verification had been made by him.

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S.No.	Name	Name of husband/father	Application for the Period
1	Smt. Ajjan	Sh. Md. Yusuf	2/2007
2	Sh. Md. Sarif	Sh. Md. Asgar Ali	2/2007
3	Sh. Bhure Lal	Sh. Ganga Ram	2/2007
4	Sh. Navi Baks	Sh. Basir Khan	2/2007
5	Smt. Prem Wati	Sh. Ramesh Chand	2/2007
6	Smt. Pyari Bai	Sh. Dalla	2/2007
7	Smt. Sakila	Sh. Rustam	2/2007

2-The Register for old age pension has been maintained roughly and it has not been authenticated /signed by the competent authority.

Annexure-K

S.No.	Name of Girl	Name of Father	Date of Application	Date of Sanction
1	Km. Anju	Sh. Sati Nath	1/08	8/08
2	Km. Mahak	Sh. Rinku	1/08	8/08
3	Km Kiran	Sh. Arvind	1/08	8/08
4	Km Rachi	Sh. Chander Dutt	1/08	8/08
5	Km Anjani	Sh. Rakesh Kumar	1/08	8/08
6	Km Gyanvi	Sh. Pawan Kumar	1/08	8/08
7	Km Saniya	Sh. Anil Kumar	1/08	8/08
8	Km Manasvi	Sh. Sachin Kumar	1/08	8/08
9	Km Kasak	Sh. Deepak Kumar	4/07	6/07
10	Km Sanya	Sh. Sanjay	4/07	6/07
11	Km Bhoomika	Sh. Govind Nath	4/07	6/07
12	Km Isha Arora	Sh. Manish	10/06	12/06
13	Km Palak	Sh. Sushil	11/06	2/07
14	Km Muskan	Sh. Ajay Kumar	12/06	2/07
15	Km Shilpi	Sh. Nirpath Singh	1/07	2/07
16	Km Deepa	Sh. Vijay Pippal	1/07	2/07
17	Km Muskan	Sh. Ravinder Singh	1/07	2/07
18	Km Sonakshi	Sh. Hemant Kr.	1/07	2/07
19	Km Nancy	Sh. Gajender Kr.	2/07	3/07
20	Km Kanika	Sh. Ashok Kr.	2/07	3/07

Annexure T

S.No	Name of Girl	Name of Father	Date of Application	Date of Sanction
1	Km. Ikra Khan	Sh. Abdul Gaffar	1/08	8/08
2	Km. Sonali	Sh. Satrughan	4/07	6/07
3	Km. Bhoomika	Sh. Govind Nath	4/07	6/07
4	Km. Mahak	Sh. Kamal Jeet	4/07	6/07
5	Km. Madhavi	Sh. B.S.Rawat	4/07	6/07
6	Km. Saumya	Sh. Deepak	4/07	3/07
7	Km. Pragati	Sh. Shiv Kumar	3/07	

ANNEXURE-R

S.No.	Name	Husband's Name	Date of payment
1	Ms.Kamlesh	Sh.Vijay Singh	02-08
2	Ms.Meenu Pathak	Sh.Narender	02-08
3	Ms.Reena Sharma	Sh.L.L.Sharma	02-08
4	Ms.Saroj Batra	Sh.S.N.Batra	02-08
5	Ms.Shakuntala	Sh.Ramesh Kumar	02-08
6	Ms.Anita	Sh.Sanjeev	02-08
7	Ms.Bhawna	Sh.Ashok Kumar	02-08
8	Ms.Krishna Devi	Sh.S.Varma	02-08
9	Ms.Savitri	Sh.Ashok Kumar	02-08
10	Ms.Hem Lata	Sh.Subhash	02-08
11	Ms.Lalita	Sh.Anil	02-08
12	Ms.Shanti Rawat	Sh.P.S.Rawat	02-08
13	Ms.Sunita Tyagi	Sh.Jaiveer Tyagi	02-08
14	Ms.Sayeedan	Sh.Md.Yameen	02-08
15	Ms.Manjeet	Sh.Ashok Kumar	02-08
16	Ms.Mukesh	Sh.Vinod Kumar	02-08
17	Ms.Suman	Sh.Rajesh	02-08
18	Ms.Kasturi Devi	Sh.Hari Shankar	02-08

ANNEXURE-P

S.No.	Name	Husband's Name	Date of payment
1	Ms.Usha Vig	Sh.A.K.Vig	02/08
2	Ms.Pushpa Rani	Sh.Jeevat Ram	02/08
3	Ms.Barfi Devi	Sh.Ilam Chand	02/08
4	Ms.Yashoda Devi	Sh.Kamal Singh	02/08
5	Ms.Manorma Verma	Sh.S.K.Verma	02/08
6	Ms.Munni Devi	Sh.Ramesh Chnad	02/08
7	Ms.Saroj Devi	Sh.Lala Ram	02/08
8	Ms.Sarla Devi	Sh.Bajrang Lal	02/08
9	Ms.Nemwati	Sh.Madan Lal	02/08
10	Ms.KalaWati Devi	Sh.V.S.Rathore	02/08

ANNEXURE-N

S.No.	Name of applicant	Husband's name	Date of payment
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(4) 9 14 22 19

1	Smt.Minakshi	Sh.Brij Pla	16-04-09
2	Smt.Bala	Sh.J.K.Sharma	06-04-09
3	Smt.Mamta Rana	Sh.Ashwani Rana	06-04-09
4	Smt.Sunita Sharma	Sh.K.D.Sharma	06-04-09
5	Smt.Amar Kaur	Sh.Uday Singh	16-04-09
6	Smt.Anita	Sh.Narender Kumar	16-04-09
7	Smt.Chaman	Sh.Raj Pal	16-04-09
8	Smt.Chanchal	Sh.Vinod Kumar	16-04-09
9	Smt.Dashmesh Kaur	Sh.Sanjay Singh	16-04-09
10	Smt.Ekta Chakarwari	Sh.Naresh Kumar	16-04-09
11	Smt.Kamlesh	Sh.Sunil Kumar	16-04-09
12	Smt.Madhu Bala	Sh.Manbir Sharma	16-04-09
13	Smt.Minakshi	Sh.Brij Pal	16-04-09
14	Smt.Nirmal kaur	Sh.Gurdayal Singh	16-04-09
15	Smt.Nirmala	Sh.Madan Lal	16-04-09

Annexure-Z

S.No.	Name of applicant	Date of Application	Date of Payment
1	Sh. Dilip Kumar s/o Anwi Sarkar	28-4-2006	3-1-2007
2.	Sh. Deepak a/o Sh. Jagvir	28-4-2006	25-6-2007
3.	Ms. Savita d/o Sh. Khajan	29-4-2006	18-12-2006
4.	Jitender s/o Sh. Bobulal	2-5-2006	10-5-2007
5.	Anil Kumar s/o Madan Pal	2-5-2006	18-12-2006
6.	Rnku d/o Achhelal	2-5-2006	3-1-2007

Annexure-G

S.No.	Name of applicant	Date of Application	Date of Payment
1.	Ramesh Chand s/o Sh. Mahender Singh	5-2-2007	3/2007
2.	Satbir s/o Duger Singh	21-3-2007	4/2007
3.	Sunitra Yadav d/o Sh. Chand Ram Yadav	19-2-2007	3/2007
4.	Jai Prakash s/o Sh. Bhoodev Singh	22-1-2007	2/2007
5.	Sh. Bhim Prakash s/o Sh. Murari Lal	2/2007	3/2007
6.	Muraarilal s/o Sh. Babu Ram	10-10-2007	11/2007

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Para No. 4
15.12.09

Para-13

(Ref. Memo No. 9, Dated

Sub:- Loss of Govt. property

During the test check of the records i.e. stock register (non consumable) and information furnished thereof theft of the items by the Distt. Officer, it has been noticed that following items were stolen on 05.10.08 from the store of the Distt. Officer (East) and D.O. had logged the F.I.R. on 06.10.08 in the P.S. Geeta Colony, Delhi.

1. C.P.U.-1
2. U.P.S.-1 along with cable and battery.
3. Printer-1 (HP Laserjet-1100) along with cable.
4. Scanner and printer cum photocopier (No.1390)-1
5. Printer-1 along with cartridge (HP Laserjet-1100)
6. Big battery along with box-1.
7. MTNL Modem-1.
8. Power socket along with switches and leads-1.
9. Backup CDS-4.
10. Grill of the window.

It has also been noticed that the all the above stolen items were shown received from Head Quarter (Dte. Of S.W) but date of receiving and cost of the above all items have not been recorded in the stock Register. In the absence of the cost of items i.e. actual loss of Govt. property could not be ascertained. The investigation report from the Police authority has not been obtained by the D.O. till date after lapse of more than one year.

Action may be taken against the delinquent official and recovery of the amount on A/C of loss of Govt. property may be elucidated to audit.

Para No. 5

Para No. 5 OTHER IRREGULARITIES

(Ref. Memo No. 5, Dated 15.12.09)

1. Fidelity Bond

The Govt. servant who is entrusted with the Cash should be furnished Security Bond for an amount prescribed by the H.O.D. under Rule 275 of GFR, 2005, depending upon the amount of cash transaction involved. The security can be furnished in the Form of Fidelity bond from general insurance corporation of India. The Security should be supported by the bond executed by the Govt. servant in the form GFR-31. but during the test check of the records of the Distt. it has been noticed that the cashier of the district had not furnished the security fidelity bond, how ever the cash transition of the District Office was in laps.

The circumstances, under which the security / fidelity bond had not been obtained from the cashier may be elucidated to audit. It may also be explained what safe guard was taken for loss of Govt. money during the audit period for which no fidelity

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bond was furnished, thus in the absence of the same govt. interest was not protected. The Fidelity Bond may be obtained from the Cashier under intimation to Audit.

2. Stock Register (Non Consumable/ Consumable) & Purchases
(Ref. Memo No. 11, Dated 16.12.09)

Test check of the register of Non Consumable/ Consumable items of the District following irregularities / shortcomings have been observed:

1. Physical verification of stores under rule 192 of GFR 2005 had not been made.
2. Items were procured but cost of items had not been recorded in the stock register.
3. Separate placement / issue register for Non Consumable items has not been maintained.
4. Items of non consumable were received from H.O. but date of receiving the items & cost thereof had not been recorded in the register.
5. Leather bag (one) of Rs.1350/- has entered in the Consumable stock register (page 51) which may be transferred to the non Consumable stock register.

The above shortcomings may be completed under intimation to Audit.

3. Laxity in depositing undisbursed amount in to Bank.
(Ref. Memo No. 3, Dated 10.12.09)

Test check of the cash book paid vouchers/challan of the District Office, following shortcomings have been noticed:-

- (A) The disbursed amount in respect of Financial Assistance related to various schemes of the Department have been deposited after a long period, which is irregular, some examples are given in ANNEXURE-L.
- (B) Following cheques (A Series A/c) Financial Assistance had been retained in the office and it had not disbursed/returned to PAO with in the stipulated period. Some examples are given below:-

Reasons of above irregularities may be elucidated to audit.

ANNEXURE-L

Bill No.	Amount Drawn(Rs)	Amount Disbursed(Rs)	Undisbursed Amount(Rs.)	Date of deposit & challan No.	Period of delay
FAS-21	21,360 29.03.07	19,320	2,040	Ch.no. 6 dt.13.03.08	8 month
FAS-10	3,60,000 13.12.07	3,45,000	15,000	Ch.no.3 dt.17.11.08	-do-
FAS-24	97,900 16.04.07	96,400	1,500	Ch.no. 6 dt.13.03.08	-do-
FAS-17	1,45,500	1,36,500	9,000	Ch.no. 3	-do-

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	13.12.07			dt.17.11.08	
FAS-7	73,250 23.12.05	61,500	11,750	Ch.no. 1 dt.04.10.07	7 month

Bill No. & Date	Total amount of the cheque	Amount of the undisbursed cheques	Date of returned to concerned PAO	Period of Delay
18/13.12.07	8,00,000	20,000	13.10.08	7 month
27/16.04.07	4,00,000	30,000	04.03.08	8 month
17/16.04.07	1,19,550	9,700	04.03.08	- 0

Para No. 15
PARA No. 6

(Reference Memo No. 1 dated 27-11-2009)

Sub: **Non Production of records.**

1. Expenditure control Register.
2. Contingent Charge Register.
3. Postal Stamp Register.
4. Log Book/POL/Histrysheet of Vehicle.

reply

2/6/2010

A.S. KHATI
 (A.S.KHATI)
 I.A.O
 AUDIT PARTY No. VII

2009-14

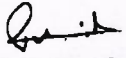
PARANO.01

AuditMemoNo.5 Dated.18/12/2014

As per notification & instructions issued in scheme namely Financial assistance for marriage of daughter of poor widows Orphan Girls Rules 2006, the application form may be accepted within 60 days before marriage or after marriage. While test check of documents of applicants in r/o Financial assistance for marriage of daughter to poor widows Orphan Girls Rule, it is observed that these norms have not been followed in the under mentioned cases:-

S.No.	Name of applicant	Name of daughter	Date of marriage	Date of receipt of application	Excess days in receiving forms
1.	Kunta Rani	Sonlya	17/7/2013	01/10/2013	15 Days
2.	Reetu	Sonali	31/12/2013	03/10/2013	28 Days
3.	Gayatri	Self	04/2/2013	27/6/2013	82 Days
4.	Meera	Mamta	15/2/2013	28/6/2013	73 Days
5.	Sarbati	Rajkumari	02/12/2012	5/7/2013	155 Days
6.	Ashiya	Shahnaz	10/6/2013	31/8/2013	22 Days
7.	Asha	komal	27/11/2013	24/9/2013	04 Days
8.	Neelam	Ruby	26/11/2013	25/9/2013	02 Days

The non compliance of norms resulted undue favour to the applicant and it requires regularization of the competent authority under intimation to audit department.


(Roy Chacko.P)

I.A.O., Audit Party No. VIII



Para-15

PART- II

CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2017)

PARA NO.1 : Irregularities while implementing scheme for assistance of the caregivers of children with special needs and unemployed persons with disabilities.
(Ref. Audit Memo No.3 Dt. 21/11/17)

As per the Notification F.3(1)/FAS/UAPWD/DSW/06-07/1880-1891 dated 04.11.2009 the eligibility criteria for financial assistance of the caregivers of children with special needs and unemployed persons with disabilities:-

1. The applicant shall be between the ages 0-60 years.
2. The applicant shall be a resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application.
3. The applicant should have disability not less than forty percent of any disability as defined under Section 3(1)(b) of the notification.
4. The applicant shall not have the annual family income more than Rs.75000/- (Rs. Seventy five thousand only) from all sources.
5. The applicant shall have a 'singly-operated' account in any Bank for receiving the payment through electronic clearing system. This provision may be relaxed in the case of minors mentally challenged applicants or those who come under the purview of Legal Guardianship as per rules of National Trust.

Page-24
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During the test check of records of sanctioned cases, following discrepancies have been noticed while giving benefits under the scheme for assistance of the caregivers of children with special needs and unemployed persons with disabilities in the following cases;

Sl. No.	Diary No.	Name of the Beneficiary	Address	Amount per month (in Rs.)	Remarks
1	16-23.03.2016	Sarika Bhaskar 84	G-55, Gali No.2, west Arjun Nagar	1000	The disability certificate attached with the application is valid up to 03.08.2013. Accordingly the benefit being granted on the above certificate is irregular
2	3-14.03.2017	Smriti Rijhwani 81	63 - Jagriti Enclave, Vikas Marg	1000	As per the declaration of income in application form, income is shown as Rs.350000/- which is above the limit. Accordingly the benefit being granted is irregular.

Jm.

3	22-10.03.2017	Rajender Singh Bhalla 74	16/82-Block -16 Geeta colony	1000	The disability certificate attached with the application is valid up to 11.05.2017. However the same has not been mentioned in the sanction letter which may lead to irregular payment after 11.05.2017
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The above cases may be reviewed at District Office level and necessary recovery may be done in all cases where the norms are not met. The action taken may be intimated to audit.

Similar other cases, if any, may also be reviewed at the level of HOO.

Para-16
PARA NO.2 : Irregularities while implementing scheme for financial assistance to the senior citizens of Delhi.

(Ref. Audit Memo No.4 Dt. 21/11/17)

As per the Notification F.41(21)/DSW/FAS/Sch.Amend/09-10/1892--1904 dated 04.11.2009 the eligibility criteria for financial assistance to the senior citizens of Delhi who are without any or adequate means of support:-

1. The applicant shall be of above 60 years.
2. The applicant shall be a resident of the National Capital Territory of Delhi for at least five years preceding the date of submission of application.
3. His/her annual family income is not more than Rs.60000/- p.a.(Rs. Sixty thousand only) from all sources.
4. 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.
5. The applicant should not receive any pension/financial assistance from Central/State govt./MCD/NDMC or an other source for this purpose.

During the test check of records of sanctioned cases the following discrepancies have been noticed while giving benefits in the following cases;

Sl. No.	Diary No.	Name of the Beneficiary	Address	Amount per month (in Rs.)	Remarks
1	77-03.03.2015	Poonam Jain 77	D-34, 1 st floor, Pandav Nagar	1000	The family income has been mentioned as Rs.120000/- as per the income declaration in the application which is above the limit.

Sum.

*Page 31/8
File*

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2	121- 19.02.2016	Fatima ✓	36/495, Block No.36, Trilokpui	1000	The self declaration of income has been left blank in the application
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The above cases may be reviewed at District Office level and necessary recovery may be done in all cases where the norms are not met. The action taken may be intimated to audit.

Similar other cases, if any, may also be reviewed at the level of HOO.

M.
(MATHEW KURIAN)
AO/IAO,
Audit Party No. XXXVI

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PART III

**TEST AUDIT NOTES
(01.04.2014 to 31.03.2017)**

TAN No. 1: Deficiencies/shortcomings in maintenance of stock registers
(Ref.: Audit Memo No.1, 2 dated 20/11/17)

Physical verification of stores : As per Rule 192 of GFR 2005 physical verification of all stores should be carried out at least once in every year and discrepancies if any shall be investigated and made good after following the set procedure. But during the test check it has been observed that the same has not been done in respect of Consumable stock register so far. In respect of Non-consumable stock register, physical verification is not done after April 2011.

Necessary actions may be taken and shown to next audit.


(**MATHEW KURIAN**)
AO/IAO
Audit Party No. XXXVI

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PART-II

CURRENT AUDIT REPORT (2017 to 2019)

PARA-17

PARA-01:- Reg. no provision of viewing data related to schemes being run by Social Welfare Deptt., District East and long time pendency of application forms

**Audit Memo. No. 03
Date: 02.06.2020**

(A)
The Social Welfare Department, District East is running the following schemes for the welfare of various strata of the society:
1. Delhi Family Benefit Scheme (DFBS)
2. Disability Pension Scheme
3. Old Age Assistance Scheme

Since the record of the schemes is auditable, a request was made to the District Officer (East) for providing the following details so as to examine the records & data:

1. A detail of the information regarding various schemes during 2017-2019 in the given format:

Year	Name of the scheme	No. of application forms received	No. of application forms accepted	No. of application forms rejected	Budget allotted (Rs.)	Amount disbursed (Rs.)	Balance (Rs.)
2017-18							
2018-19							

2. Copy of guidelines / circulars etc. related to each scheme.
3. Approved and rejected forms of the applicants and all the other record related to each scheme.

In its reply dated 26.05.2020, the department informed that all the schemes of the department are online. The budget and distribution of funds to the beneficiaries is centralized and granted through "Dy. Director (FAS), Social Welfare HQ". The record of forms of schemes cannot be downloaded in pen drive, hard disc etc.

As such, the records related to the schemes could not be examined i.e. any discrepancy in approving or rejecting the forms, eligibility of applicants with regard to norms laid down for the schemes could not be assessed.

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(B)

As per the information provided to Audit, the applications under the following schemes are lying pending:

Year	Name of Scheme	No. of pending application form
2017-18	Delhi Family Benefit Scheme	191
	Disability Pension	127
	Old Age Assistance Scheme	1081
	Total	1399
2018-19	Delhi Family Benefit Scheme	430
	Disability Pension	246
	Old Age Assistance Scheme	376
	Total	1052
	Grand Total	2451

Since the Social Welfare Department works with the objective to implement various financial assistance schemes i.e., Old Age Pension, Physically Handicapped pension and Delhi Family Benefit Scheme for the beneficiaries, an inordinate pendency in disposal of the application forms hits the very purpose of the service to society at large.

(A) Matter may be taken up with the concerned authority under intimation to the Audit regarding modification in the software in such a manner that the audit may be able to access scheme wise record of applicants i.e. application and enclosed documents so that the record could be examined accordingly.

(B) Department may chalk out a mechanism under intimation to the Audit for swift disposal of the application forms so that there should not be a pendency of application forms over the years which otherwise hits the very purpose of the department for extending the legitimate benefit to the targeted population of the society.

TAN 1: Discrepancies in Stock Register

Audit Memo. No.01

Dated: 22.02.2020

Stock Registers maintained by the District Office (East), Social Welfare Department, Geeta Colony, Delhi, has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and 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 and non-consumable items were undertaken by the department 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 Officer-In-Charge.
3. Entry of some non-consumable items has been made in the Stock Register of Consumable items which is irregular. Examples of such items is given as under:

S.No.	Name of the Non-Consumable Item	Qty.	Pg. No. of the item of Consumable Stock Register	Remarks
1	Almirah	02	126	Balance shown as NIL after issue
2	Visitor Chair	15	127	Balance shown as NIL after issue
3	ACP Board with Iron Frame	06	119	Balance shown as NIL after issue

Balance of "Non consumable items" cannot be "NIL". For the purpose of issue of non-consumable stock, a separate "Issue Register" should be maintained and balance of non consumable items should be a cumulative total of the items. Non-consumable items can be deducted only when these items are written-off / condemned.

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



TAN-2:Improper Maintenance of Cash Book

Audit Memo. No. 02

Date: 26.05.2020

During the test check of Cash Book, the following irregularities have been noticed by the audit:

1. 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 Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, 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.
2. The certificate 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.

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



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

PART-II

SUMMARY OF MEMOS
Social Welfare Department, (District East), Geeta Colony, Delhi.

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	PARA NO.02
02	Record Memo.	---	---	---	Settled
03	Supply of information & documents regarding various schemes being run by Distt. Office (East), Social Welfare Department	---	---	---	PARA NO.01
04	Shortcomings in Bill register	---	---	---	TAN-1
05	Non accountal of goods worth Rs. 5,126/-	---	---	---	Settled
06	Discrepancies in maintenance of Consumable and Non-consumable Stock Register.	---	---	---	TAN-2

*Memo file
No 15 to
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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

NIL


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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

PARA No.01:- **Supply of information & documents regarding various schemes being run by Distt. Office (East), Social Welfare Department**
(Record Memo No. 3 Dated: 05.09.2022)

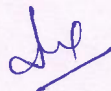
As per the reply dt.. 6.09.2022 received from Social Welfare Department (East), the following information has been provided:-

Year	Name of the Scheme	No. of application forms received	No. of application forms accepted	No. of application forms rejected	Budget allotted (Rs.)	Amount disbursed (Rs.)	Balance (Rs.)
2019-20	Delhi Family Benefit Scheme	1370	975	257	NIL	NIL	NIL
	Disability Pension Scheme	1075	869	114	NIL	NIL	NIL
	Old Age Pension Scheme	1078	777	291	NIL	NIL	NIL
2020-21	Delhi Family Benefit Scheme	1562	1150	274	NIL	NIL	NIL
	Disability Pension Scheme	1071	719	254	NIL	NIL	NIL
	Old Age Pension Scheme	11	11	0	NIL	NIL	NIL
2021-22	Delhi Family Benefit Scheme	2200	1362	332	NIL	NIL	NIL
	Disability Pension Scheme	1066	628	195	NIL	NIL	NIL
	Old Age Pension Scheme	11	11	0	NIL	NIL	NIL
	Mukhyamantri COVID-19 PariwarArthikSahayataYojna	1763	1280	411	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 hand copies, these schemes could not be examined.

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.02:- Non- Production of Record

(Ref. Memo No.1 Dated 05.09.2022)

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

1. Conveyance Register
2. Property Register
3. Postage Stamp Register
4. Electricity Bill Register.

The above mentioned record may be produced before next audit.



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**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

TEST AUDIT NOTE

TAN No.-01: Shortcomings in Bill register.
(Ref. Memo No. 04 Dated: 05.09.2022)

On test check of bill register maintained by District Officer/HOO, Social Welfare Department, (District East), Geeta Colony, 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 not noticed that all entries bearing Bill No. 01 to 05 for the year 2019-20 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 Col.1,2,3, & 4 all the columns' details are not filled.

HOO is advised to take necessary steps for removing the above mentioned shortcomings 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 : 12.09.2022)

During scrutiny of Stock Registers for the period 2019-20 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. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period by the Deptt.

- (ii) Consumable and Non-Consumable registers have not been maintained properly. Non-consumable items entered in Consumable Register viz. Almira and visitor Chair entered on page No. 126 & 127 respectively during the audit period. It has been observed that previous audit has already mentioned the observation in their report but the Unit still has not transferred the item in Non-consumable register.

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



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AO/IAO
Party No. V

(2)

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

TEST AUDIT NOTE

TAN No.-01: Shortcomings in Bill register.
(Ref. Memo No. 04 Dated: 05.09.2022)

On test check of bill register maintained by District Officer/HOO, Social Welfare Department, (District East), Geeta Colony, 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 not noticed that all entries bearing Bill No. 01 to 05 for the year 2019-20 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 Col.1,2,3, & 4 all the columns' details are not filled.

HOO is advised to take necessary steps for removing the above mentioned shortcomings 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 : 12.09.2022)

During scrutiny of Stock Registers for the period 2019-20 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. But scrutiny of stock registers revealed that no physical verification has been carried out during the audit period by the Deptt.

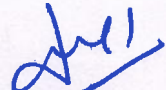


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- (ii) Consumable and Non-Consumable registers have not been maintained properly. Non-consumable items entered in Consumable Register viz. Almirah and visitor Chair entered on page No. 126 & 127 respectively during the audit period. It has been observed that previous audit has already mentioned the observation in their report but the Unit still has not transferred the item in Non-consumable register.

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



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AO/IAO
Party No. V