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DIRECTORATE OF AUDIT
(GOVERNMENT OF N.C.T. OF DELHI)
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Part-1

Sub: - Internal Audit report of the **Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi** for the Period 01/04/2018 to 31/03/2022.

INTRODUCTION

The accounts of the **Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi** for the Period 01/04/2018 to 31/03/2022 were conducted by field Audit Party No.XXXI comprising Mr. Rajesh Kumar, Accounts Officer/IAO and Ms. Tanya Mudila, DEO. The audit was conducted during 10 working days w.e.f. 13/05/2022 to 27/05/2022.

AIM and Objectives:-

The Financial assistance scheme of the department was decentralized from DSW Head Quarter to ten district offices in the year 1999-2000. The main function of the district office is to implement financial assistance scheme at the district level for the conveyance of people. District office is also assigned other functions like inspection of NGO for Grant in Aids, Supervision and monitoring of homes/ institutions of the district and other miscellaneous work.

HEAD of DEPARTMENT/ Head of Office, DDOs and Cashier

Head of Department (HOD)

S.No.	Name & Designation	From to
1.	Smt. Shilpa Shinde, IAS	01/04/2018 to 22/07/2018
2.	Dr. Vasantha Kumar, N. IAS	23/07/2018 to 11/09/2018
3.	Sh. L.R. Garg, IAS	17/09/2018 to 04/03/2019
4.	Smt. Shilpa Shinde, IAS	05/03/2019 to 05/09/2019
5.	S.B. Shahank, IAS	05/09/2019 to 01/09/2020
6.	Dr. Rashmi Singh, IAS	01/09/2020 to 31/03/2022

HOO/ DDO

S.No.	Name & Designation	From to
1.	Mr. Krishan Kumar, District Officer	01/04/2018 to 03/07/2018
2.	Smt. Saroj Rawat, District Officer	04/07/2018 to 29/10/2020
3.	Smt. Krishna Sharma, District Officer	29/10/2020 to 24/12/2020
4.	Mr. P. Ananda Rao, District Officer	04/01/2021 to 26/02/2021
5.	Smt. Saroj Rawat, District Officer	26/02/2021 to 31/03/2022

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Cashier

S.No.	Name & Designation	From to
1.	Mr. Bhoop Singh, UDC	01/04/2018 to 31/09/2018
2.	Mr. Shiv Kumar, Jr. Assistant	01/11/2018 to 31/03/2022

Budget Allocation and Expenditure:-

Financial Year	Revenue			Capital		
	Budget Allotted	Expenditure	Balance	Budget Allotted	Expenditure	Balance
2018-2019	14,33,000	5,17,000	9,16,000	-	-	-
2019-2020	8,60,000	3,10,000	5,50,000	-	-	-
2020-2021	4,00,000	2,94,000	1,06,000	-	-	-
2021-2022	4,60,000	3,87,302	72,698	-	-	-

Statutory Audit:


Statutory audit of **Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi** has been conducted by AG (Audit), Delhi till 31/03/2020.

Vacancy Position as on 31.03.2022

Group	Sanctioned	Filled	Vacant	Remarks
A	-	-	-	-
B	-	-	-	-
C	-	-	-	-
TOTAL	-	-	-	-

Maintenance of Records:-

The maintenance of records of the **Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi** for the period 01/04/2018 to 31/03/2022 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.


(RAJESH KUMAR)
I. A.O. – XXXI

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Part -II
Current Audit Report
(01/04/2018 to 31/03/2022)

During the course of current audit, 12 audit memos (including 07 record memo) highlighting various irregularities & recoveries to the tune of Rs.94,500/- were issued. No compliance/ reply shown by the Department. 05 audit memos have been converted into 02 Para and 03 TANs in the current audit report.

Details of Current Recovery: 01/04/2018 to 31/03/2022

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	05/Para-02	Rs.94,500/-	NIL	Rs.94,500/-
Total Amount to be recovered		Rs.94,500/-	NIL	Rs.94,500/-

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.



(RAJESH KUMAR)
I. A.O. – XXXI

PART-I
PART-I
(old report)
PART-II [CURRENT REPORT]

NIL

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Para No-1(Memo No 20)

Sub: Physical Targets and Achievements in r/o Schemes

District Officer (South West) D/o Social Welfare furnished target and physical achievement in r/o various scheme year wise as under:-

Sr No.	Scheme	Figures		
		Year	Target	Phy. Ach.
01	Scholarship for disabled persons	2004-05	40	37
		2005-06	23	23
		2006-07	20	19
		2007-08	22	22
02	Girls Child Protection Scheme	2006-07	180	180
		2007-08	800	700
03	F/A to widows in the age group of 18-60 years	2004-05	310	303
		2005-06	400	364
		2006-07	650	635
		2007-08	---	---
04	F/A to poor widows for marriage of their daughter to orphan girls	2006-07	210	210
		2007-08	160	155
05	Verification of Old Age Pension	2005-06	14000	13228
		2006-07	12500	1947
		2007-08	10000	6651
06	National Family Benefit Scheme	2004-05	25	21
		2005-06	150	108
		2006-07	108	94
		2007-08	162	160
07	Ladli Yojna	2007-08	100	70
08	Beggars taken into custody	2005-06	---	06
		2006-07	----	29
		2007-08	----	15
09	Recommended Grant In Aid cases to Govt of India	2005-06		17
		2006-07		28
		2007-08		14

1. In respect of Girls Child Protection scheme for the year 2007-08 target set for scheme were 800 but physically achieved 700. Hence 12-½ % less target-achieved efforts should be made to complete the target set by the department.
2. In respect of F/A to Poor Widow: - For marriage of their daughter to orphan girls physical achievement was 210 during 2006-07 but 155 during 2007-08. Hence downward to 55 i.e. 26.19% less.
3. In respect of verification of old age pension target set during 2005-06 was 12500 but the physical achievement was 1947 only. Hence 10553 less targets achieved which comes to 84.42%. During 2007-08 target was 10000 but physical achieved 6651. Hence 3349 less achieved, which comes to 33.49%. Physical achievement during 2006-07 was 1947 and 2007-08 was 6651 which was down ward as compared to 2005-06 which was 13228.
4. In respect of National Family Benefit Scheme:- Target was set 150 during 2005-06 but physical achieved as 108. Hence 42 less achieved which comes to 28% and during 2006-07 target was set 108 and physically achieved as 94 which is less 14 which comes to 12.96%.
5. In respect Ladli Yojna for the year 2007-08 target set was 100 physical achievements was 70. Hence 30% less target achieved.
6. Rs. 20.000 was allotted in budget for 2007-08 for non-plan for assistance to physical handicapped persons for purchase of prosthetics under MH 2235, A2 (1) (2) (5) but the neither amount has been incurred and nor rules and regulations provided to audit. It is also added that expenditure on this scheme had not incurred w.e.f 2004-05 to 2007-08.
7. Regarding carrying inspections of N.G.Os/Voluntary organizations working in the field of child welfare, women welfare, aged welfare, handicapped welfare, & drug de-addiction to forward the recommended cases to the HQ for grant-in-aid both under schemes of Govt. Of India & Delhi Grant Rules, licence for running children & women welfare related institutions & registration under PWD Act. Grant-in-Aid and recommended cases during 2007-08 was downward to 50% as compared to 2006-07.
8. Beggars taken into custody during 2007-08 were downward to 14% as compared to 2006-07 i.e.29%. which is 14 less which comes to 48.28%. No mechanism is there as how many times the raiding of beggars should be done in Delhi as per data given. Review of mechanism may be done for implementation of the scheme properly.
9. (a) Holding of disability camps- (Only one or two times the department has held the camps) (b) ICDS scheme, Kishori Shakti Yojna and special nutrition programmes. (c) Gender resource centers for over all empowerment of weaker women. Regarding these two schemes department has intimated that no record is available with them.

Para No-2 (Memo No. 18)

Sub:- Petrol Subsidies to Handicapped persons

During the scrutiny of petrol subsidies file related to District Social Welfare Office (South West). for the year 2007-08 following irregularities have been noticed.

1. Kumari Rajeshwari is the ongoing beneficiary under Petrol Subsidy (Non Plan) Scheme. As per the scheme the physically handicapped persons has to furnish an income certificate from Revenue Officer not below the rank of Naib Tehsilar or any other officer of the equivalent status or an affidavit attested by a First Class Magistrate or a Gazetted Officer of the Central Govt. or State Govt. or a member of Parliament certificate that the concerned persons is having income up to Rs. 2500/- every year failing which no subsidy should be given. The concerned file shows no income certificate attached in the file. The department may give reasons why the payment is being released without taking income certificate from the persons.

The department in their reply has mentioned that the applicant is working as computer teacher in M/S Paragon Education Network. 1665 Near Police Station. Najafgarh. New Delhi and is getting Rs. 1800/- per month as on 21/01/2006. But the payment pertains to the period 2007-2008. no latest verification of income intimated by the department.

As per the Labour Act the minimum monthly income of a person should be more than 2500/-p.m. then how the payment of petrol subsidy is given to the applicant when he/she cannot get wages/salary less than Rs.2500/-p.m. The same may be investigated/reviewed.

Further it may also be clarified as when the monthly income of the applicant is less than Rs.2500/-p.m. then how the applicant can purchase a vehicle. Whether the department gives any aid/subsidy to the applicant for buying the vehicle or the same is being purchased by the applicant himself/herself. Affordability of the same may be explained if purchased by the applicant himself/herself.

2. Further, it is also seen that letters are being sent to the concerned handicapped person for collecting cash payment from the office whereas as per the scheme it is clearly mentioned that the claim will be remitted through a bank draft drawn in favour of the beneficiary who should open an account in the nearest branch of the state bank of India and an authorized payee receipt within 45 days of the receipts of the bank draft will be submitted by him/her. The department may give reason why the rules and procedures mentioned in the scheme are not being followed.

3. As per the scheme the subsidy on purchase of petrol/diesel would be available only for the use of the vehicle from the residence to the place of duty and back. But the file shows no record where the concerned person is working which would justify the consumption of petrol made by him/her on monthly basis. The office has maintained no record and no query in this regard have been made. The reasons for the same may also be given to audit on what basis the consumption of petrol is being justified.

Para-3 (Memo No-4)

Sub: Rush of expenditure

Scrutiny of the record for the year 2007-2008 revealed that the District Officer (South- West) Social Welfare Department GNCT of Delhi has incurred major part of the expenditure at the far end of the year which violates the provisions of Rule- 56(3) of General Financial Rules 2005, which stipulates that "Rush of expenditure particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and should be avoided".

The expenditure incurred during the month of March 2008 is detailed below:-

Sl. No.	Head of Account	2007-08			
		Budget Allotted	Exp. in month of Mar 08	Total Exp.	% of Exp. in the month Mar-08
<u>PLAN SCHEME</u>					
MH 2235					
1	A2(1)(2)(14) Scholarship for disabled persons	1,20,000	50,000	1,17,400	42.59%
2	A2 (1) (3) 20) Girls Child Protection Scheme	35,00,000	24,00,000	35,00,000	68.57%
3	A2 (1)(5)(10) Verification of OAP Cheque return under current financial year	1,00,000	58,504 30,000	66,512	87.96%
4	A2 (1) (4) (21) Ladli Yojna	7,50,000	7,50,000	7,50,000	100%
<u>NON-PLAN SCHEME</u>					
MH 2235					
1	A2 (1)(7)(3)(2) O.E.	40,000	19,765	38,210	51.73%
2	A2 (1)(2)(11)(3) Stipend to P/H persons	20,000	600	600	100%
3	A2 (1) (7) (6) (4) Petrol subsidies	12,000	7783	7783	100%
4	A2 (1) (1) (1) (3) O.E.	6,00,000	53,156	11,6699	45.55%

It can be seen from the above table that 42% to 100% expenditure has been incurred alone in March 2008.

Reasons for non-adhering to the provisions of GFR may be explained to audit.

Para-4 (Memo-3)

Para-4

21/6/15

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Sub:- Savings under Plan/Non-Plan Head

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As per the information furnished by the District Officer (South west) Social Welfare Department GNCT of Delhi regarding budget allotted and expenditure incurred during the financial year 2007-2008 under the Plan/Non-Plan head, it is observed that there is saving as detailed here under:-

2007-08

Sl. No.	Head of Account	Budget Allotted	Total Exp.	Saving	% of Saving
<u>PLAN SCHEME</u>					
MH 2235					
1	A2 (1)(5)(10) Verification of OAP	1,00,000	66,512	33,488	33.49%
	A2(3)(3)National Family Benefit			Excess	
2	Scheme	16,20,000	16,30,000	10000	----
<u>NON-PLAN SCHEME</u>					
MH 2235					
1	A2 (1)(2)(11)(3) Stipend to P/H persons	20,000	600	19,400	97%
2	A2 (1)(2)(5) Assistance to P/H persons for				
	Purchase of prosthetics	20,000	NIL	20,000	100%
3	A2 (1) (7) (6) (4) Petrol subsidies	12,000	7,783	4,217	35.14%
	A2(1)(2)(17) F/A to Socially & P/H			Excess	
4	Persons	6,00,000	6,44,500	44500	----
				4,83,30	
5	A2(1)(1)(1)(3)O.E.	6,00,000	1,16,699	1	80.55%

Reasons for violating Rule 54 & 56 of GFR and non-utilization of the budget under the Plan/Non-Plan head may be elucidated to audit.

Para No-5(Memo No. 16)

Para-5

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Sub: Audit of Permanent of Advance/Imprest

During the course of audit of permanent advance in respect of District Officer (SW) Department of Social Welfare, G/o NCT of Delhi Qutub Institutional Area, New Delhi for the period 2007-08, it has been observed that it is not utilized regularly and no record maintenance in this regard.

As per Receipt & Payment Rules 1983 vide Rule 31 provides "Govt. Officer may make such payment as are authorized to be paid out of permanent advances or imprest which they are permitted to hold orders of competent authority issued in terms of rules 90 of G.F.R. subject to recoupment on presentation of bills.

However Rs: 1000 granted as permanent advance or imprest. As per cashbook only one entry for Rs.270/- has been shown on 16/08/2007, which was recouped on 31/10/2007. It seems that the permanent advance is not utilized regularly and if not then why the same may not be surrendered

Para No-6 (Memo No-09)

Sub: Financial assistance to poor widows for performing marriage of their daughters and orphans girls.

During the scrutiny of sanction files on the above cited subject related to District Social Welfare, Qutab Institutional area for the year 2007-2008 being conducted by the audit party following irregularities have been found:-

- a. In the following scheme the department/HOO accorded one sanction amounting to Rs.5, 60,000/- dt.29/09/2008 and another sanction amounting to Rs.3, 40,000/- on 13/10/2008. While going through the checking of list enclosed with the sanctions it is seen that one Ms.Santosh(SI.No.19) w/o Vinod Kumar and daughter's name Jyoti had been paid Rs.20,000/- in both the sanctions. Whereas as per Department of Social Welfare notification dated Sept'2006 the payment given by the competent authority will be as one time financial assistance limited to two daughters.

The department in their reply has accepted the error and cheque for the above-mentioned amount has been sent to the concerned PAO for cancellation. The Department should properly scrutinize and verify similar cases and records to avoid re-occurrence of this kind of mistake in future which involve Government money.

Para No-7(Memo No 14)

Sub: Hiring of Taxis

On scrutiny of the contingency bills it has been observed that taxis have been hired and payment made vide following noted bills without obtaining the sanction of the competent authority. which is irregular.

Bill No.	Dated	Amount Rs.
CB-35	25/01/08	3600
CB-45	23/02/08	4879/-
CB-44	20/02/08	3533/-
CB-16	03/09/07	1935/-
CB-67	29/03/08	7521/-


Ex-post facto sanction of the competent authority may be obtained and the expenditure may be got regularized and all similar cases may also be reviewed & necessary action taken accordingly under intimation to the audit.


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Para No-8 (Memo No.-1)

Sub: Non Production of record.

The office has not produced the following records

- 1 Record relating to Assistance to Socially & physically handicap persons
 - (i) Old & Infirm
 - (ii) T.B.Patient
 - (iii) Widow children
- 2 AMC record of photocopier machine and computers
- 3 Property Register
- 4 Non-consumable register
- 5 Register of telephone STD. mobile phone etc.
- 6 Conveyance and Movement Register


(HARMINDER SINGH)
I.A.O.
AUDIT PARTY NO-XVIII



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PART- II (Current Audit Report)

PERIOD 2012 - 2015

Para-1

Audit Memo No : 11

Dated:- 22.02.16

Sub.- Irregularity in disbursement of financial assistance under NFBS -recovery amounting to Rs. 40,000/-

Under NFBS, one time financial assistance of Rs. 10,000/- is given by A/c payee cheque to the families of deceased bread earners in the age group of 18-64 years subject to fulfillment of following conditions:-

- Family income should not be more than Rs. 60,000/- per annum.
- Applicant must be a resident of the NCT of Delhi for at least 05 years preceding the date of submission of application.
- Has a single operated Bank A/c in any Bank for receiving the payment through cheque.

The Concerned Distt. Officer is the competent authority for verification, sanction & payment of the assistance under the scheme. Scrutiny of the contingent bill(s) for the period 2012-13 to 2014-15, reveals that department had released double payments to the beneficiaries in following cases:-

S N	Name of beneficiaries	Address of beneficiaries	Details of Payments					Excess payment (In RS.)
			Details of Bill			Details of cheque		
			CB no.	Date	Amt. of Bill (In Rs.)	Cheque no.	Amt.(In Rs.)	
1	Kaushlya W/o Balbir	House no. 102,Block-B,Gali no.-2,Najafgarh	31	14.10.14	7,80,000/-	702087	10,000/-	10,000/-
			52	20.02.15	6,80,000/-	704385	10,000/-	
2	Bharti Joshi W/o KhimaNand Joshi	RZ-015,Nand Block, Mahavir Enclave	45	12.01.15	9,00,000/-	703295	10,000/-	10,000/-
			52	20.02.15	6,80,000/-	704414	10,000/-	
3	Neelam w/o PremParkash	169, Mitrao village, Najafgarh.	52	12.01.15	6,80,000/-	704418	10,000/-	10,000/-
			62	27.03.15	5,60,000/-	704417	10,000/-	
4	Manju w/o Subhash	House no. 47, JafarpurKalan, Najafgarh	11	27.06.13	7,10,000/-	342711	10,000/-	10,000/-
			11			342712	10,000/-	
Total								40,000/-

The recovery amounting to Rs. 40,000/- needs to be recovered from the concerned beneficiaries after due verification and deposited the same in Govt. Accounts under intimation to Audit. Similar type of cases also needs to reviewed at the level of Distt. Officer & recovery, if any may be recovered and deposited the same in Govt.Accounts.

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Para-2
Pens-10

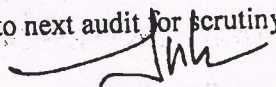
Audit Memo No - 1
Dated: - 17th Feb. 2016

Subject: - Non Production of Record.

The following record pertains to 2012-13 to 2014-15 is not produced to Audit for scrutiny:-

1. Scheme-wise & Assembly constituency wise details of applications received, accepted & documents rejected (with justifications/reasons) along-with relevant Registers, Sanction-Files & relevant record in the following format:-
2. Copy of norms/guidelines for releasing payments for schemes.
3. Details of disbursement amounting to Rs. 1.23 crore under NFBS in the following format along with sanction file, disbursement register, Application forms & Acquaintance roll etc. (Accepted & Approved):-
4. Forms Dy Nos.- DOSW/63,6,33,22,71 & 35 dated 27.10.12, 13.04.13, 16.04.13, 23.04.13, 21.05.13 & 16.04.13 along with relevant documents, sanction file, Register were not produced to audit for scrutiny
5. Property Register

It is suggested that the record may please be traced and shown to next audit for scrutiny


(P.C. JOSHI)
Inspecting Audit Officer
Audit Party No IX

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PART – II CURRENT AUDIT REPORT (01.04.2015 to 31.03.2018)

Par 11

Para 01: Excess payment amounting to Rs. 211000/- made to OAP beneficiaries.

(Ref. Audit Memo No.10 dated: 22/06/2018)

Department of Social Welfare, Distt. South West deals with grant/sanction of pension to Old age beneficiaries of 60 years and above whose annual family income is not more than Rs.1,00,000/- p.a. The said pension is to be STOPPED after the death of beneficiary and as there is no system in the deptt for physical verification or taking live certificate, this is being stopped only after any member of the deceased beneficiary intimates the department. On receipt of application, deptt. writes the bank authorities of concerned beneficiary for recovery who issues a cheque in favour of Dy. Director(FAS) through distt. Office BUT no reconciliation is done by distt. South West to verify whether the whole amount of recovery has been received back or not.

Vide audit memo audit has asked the deptt to provide the list of such applications received and recovery made but no reply was submitted.

Scrutiny of diary register (in which all applications were not entered) and data base of deptt it has been observed that an amount of Rs.211000/- is excess paid(upto March,2018) and to be recovered as per detail attached in Annexure-I

Recovery of excess payment amounting to Rs.2,11,000/- (Rupees Two lakh and Eleven thousand only)be made under intimation to audit. Other similar cases may also be scrutinized at your own level for similar action.

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PARA 02: - Over payment of conveyance allowance.

(Ref.Audit Memo No.08 Dated: 20/06/2018)

Scrutiny of the conveyance allowance bills for the year 2015-16 to 2017-18 revealed following discrepancies:-

i) Excess payment amounting to Rs.1400/- has been made as detailed below: -

Bill No. dates	Total Amount of Bill	Name & Designation of the Govt. Servant	Total Amount of Conveyance charges paid	Admissible Amount of Conveyance charges	Excess Amount to be recovered(Rs)	Reason of recovery
20/16.09.2016	7290	Bhoop Singh,UDC	1400	1000	400	As per delegation of powers ,Distt Officer can sanction reimbursement upto 1000/-pm only
46/31.03.2017	21505	Priyanka,W.O	1620	620	1000	Double payment

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						f/m/o 04/2016
		Total	4220	2620	1400	

ii) Though, there is no single sanctioned post in this office and the staff is working in diverted capacity but each official including contract employees are continuously drawing Conveyance allowance without enclosing any NOC from their payee offices, hence possibility of double payment can not be overruled.

Necessary action to remove above irregularities may please be initiated and excess payment amounting to Rs.1400/- may be recovered after due verification under intimation to audit. Similar cases may be reviewed at your own level and action may be initiated accordingly

Psm 13

PARA 03 : Discrepancies in maintaining Record of RTI receipts and its proper submission in Government account.

(Ref. Audit Memo No.07 dated: 20/06/2018)

Scrutiny of copies of challans pasted in cash book during audit period revealed that applications under RTI Act, 2005 are being received in the office of Social Welfare, Distt. South West alongwith fee as per norms through IPOs. These IPOs are being deposited in Post Office, NCERT and a cheque is issued by Post Master in f/o PAO II which is later on deposited in PAO through challans.

On scrutiny of the records of Social Welfare office, District South West, following discrepancies have been observed:-

- a) No record of applications received under RTI Act, 2005 during audit period was produced to audit.
- b) No register of IPOs w.e.f. 01.4.2015 to 31.03.2018 was provided to audit for scrutiny which restricts audit to verify whether the whole accumulation of IPOs has been deposited in PAO. A register to this effect should be maintained and IPOs may be entered daily and totaling of same be verified by D.D.O./H.O.O. to minimize the possibility of less deposit of IPOs in Govt account.
- c) As per Rules, deposits made in Govt. account must have been tallied with concerned PAO every month but same has never been done and needs clarification.
- d) As per rule 13 of Receipts and Payment the receipts in the form of Postal Orders accepted by DDO should be entered in cash book or Register of Valuables in GAR- 5 but the same has not been followed during audit period.



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e) During 2015-18, very meager RTI receipts amounting of Rs.1300/- only(in 03 years) has been deposited in PAO through challans and as no record of applications has been produced to audit, audit can not authenticate the accuracy of amount submitted.

f) It has also been observed that the postal orders/cheques received from post office have not been deposited into bank in time as detailed below:-

Month of receipt of Postal Order	Amount as per challan file (in Rs.)	Date of Deposit into Post Office	Date of receipt of Cash/Cheque from post office	Challan No and Date of deposit into PAO
-	420/-	-	22.05.2015	04/02.06.2015
-	30/-	-	GAR-6/23.12.2014	05/15.02.2016
-	390/-	-	544325/01.03.2016	06/18.03.2016
-	50/-	-	GAR-6/20.07.2016	07/08.08.2016
-	410/-	-	421555/19.01.2018	08/12.02.218/

g) As per GFR-6 provided to audit only one receipt for RTI amounting to Rs.50/- on 20.7.2016 was issued which proves that cash is also being received for RTI applications but only one receipt during 03 years restricts audit to comment on accuracy of remittance of cash receipts in govt. account.

Necessary steps should be taken to maintain the proper records and after reconciliation, accumulation of fee received through IPOs & cash should be deposited in PAO through challans under intimation to audit.


Para 14

PARA 04: Non production of records

(Ref. Memo No 02,04 & 06 dated 14th, 18th, & 20th June, 2018)

The following records were not produced to audit, the same may be produced to next audit for scrutiny:

1. Sanctioned forms pertaining to Vridhavastha Pension/Handicapped Pension/National Family Benefit Scheme.
2. Record of payment made to NFBS beneficiaries w.e.f.01.04.2015 to 14.10.2015 i.e prior to date from which ECS is being done in their account.
3. Property register
4. Electricity & Telephone bill reimbursement register


(Santosh Sharma)
I.A.O./AP No. 33

ANNEXURE

Detail of excess payment made to OAP beneficiaries (As per database provided by Disstt. South West)

S.No.	FASID1	NAME OF BENEICIARY	MONTHLY PENSION	DATE OF DEATH	MONTH UPTO WHICH PAYMENT	EXCESS AMOUNT PAID	RECOVERY MADE	AMT TO BE RECOVERED
1	774792	YOGESH CHANDER MEHTA	1500	07.02.2016	(Aug.2016)	9000	9000	NIL
2	790323	MAHENDER SINGH YADAV	2000	05.02.2018	Mar-18	2000	NIL	2000
3	222989	KISHAN CHAND	2000	10.02.2017	Mar-18	26000	NIL	26000
4	92885	SHANTI	1500	01.12.2017	Mar-18	4500	NIL	4500
5	802176	KANAHAIYA LAL	2000	18.02.2018	Mar-18	2000	NIL	2000
6	528855	RAM SHREE GUPTA	2000	28.02.2018	Mar-18	2000	NIL	2000
7	788746	GINDORI DEVI	2000	20.03.2018	Mar-18	0	NIL	0
8	468440	RAGHUVIR SINGH	2000	25.08.2016	Mar-18	31000	NIL	31000
9	564153	SHAKUNTALA	2000	request entered in Dy. register w/o d.o.d.	Mar-18	0	NIL	0
10	409200	AHILYA DEVI	2000	request entered in Dy. register w/o d.o.d.	Mar-18	0	NIL	0
11	348022	FRANCAO	2000	30.12.2017	Mar-18	6000	NIL	5000
12	348022	ICHHWAR DAS	2000	16.01.2018	Mar-18	4000	NIL	4000

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13	715074	OM PARKASH	2000	13.01.2018	Mar-18	4000	NIL	4000
14	307954	DHARAM SINGH	2000	24.12.2017	Mar-18	6000	NIL	6000
15	750509	SUMITRA	2000	28.12.2017	Mar-18	6000	NIL	6000
16	789759	PRABHU DAYAL	2000	29.10.2017	Mar-18	10000	NIL	10000
17	711715	PARWATYI DEVI	1500	12.06.2016	Mar-18	33000	NIL	33000
18	65539	OMWATI	2000	01.02.2018	Mar-18	2000	NIL	2000
19	5853	BALBIRI	2000	03.01.2018	Mar-18	4000	NIL	4000
20	238495	RATNI	2000	15.12.2017	Mar-18	6000	NIL	6000
21	219946	DHANPATI	1500	20.03.2016	Mar-18	37500	NIL	37500
22	787412	MALTI DEVI	1500	28.09.2017	Mar-18	9000	NIL	9000
23	751551	BISHAN GOPAL	2000	18.12.2017	Mar-18	6000	NIL	6000
24	753254	VAHALO	2000	18.01.2017	Mar-18	4000	NIL	4000
25	586705	CHANDER SHEKKAR	1500	14.01.2018	Mar-18	3000	NIL	3000
26	50132	SURAJ LAL (HP)	2000	Govt. Service in Feb 2018	Mar-18	3000	NIL	3000
						77000	9000	711000

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PART – III
TEST AUDIT NOTES
(01.04.2015 to 31.03.2018)

TAN 01: Discrepancies in stock register

(Ref: Memo No.03 dated: 18.06.2018)

Scrutiny of stock registers of Social Welfare Department, District (South West) revealed following discrepancies during audit period:-

- (1) **Page counting certificate** has not been recorded on 1st page of the Stock Register.
 - (2) **No Physical verification of Fixed Assets/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
 - (3) **No separate register for Non-consumable items:** Non-consumable register should be maintained in GFR-40 which has not been done and entries of non consumable items have also been incorporated in consumable register which is irregular.
 - (4) **Stock of non consumable items shown as NIL:** The store-in charge has shown nil balance after issue of the Non-consumable item to the different office/branch in-charge, which is not in order e.g. Heat convertor at page no,130, Hot case (P-131), Tata Photon (P-174), Electric Kettle (P-140) and Web Camera (P-176). All such items are valuable items and these type of items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196 -201.
 - (5) **Incomplete entries in consumable stock register:** - Complete particulars of entry of consumable /Non-consumable items in the stock register e.g. in the case of items shown at disability camp at page No.187, the sign of the storekeeper and the initial of branch in-charge was not marked in the register.
 - (6) **Inaccuracy in totaling of items:** proper care has not been taken in totaling of items while issuance resulting in wrong balances. For eg at pg No. 13 on 26.5.216 after purchase of 02 water jugs total comes to 04 on accumulating 02 jugs which were in balance but the same has been shown as 02 instead of 04.
Necessary action to remove above irregularities may be initiated under intimation to audit.
- 2

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TAN 02: Discrepancies in maintaining Cash Book for the period 2015-18.

(Ref.Memo No.05 Dated: 19.06.2018)

During scrutiny of the Cash Book for the F.Y. 2015-16 to 2017-18, the following discrepancies have been noticed: -

i) As per Receipt & Payment Rules every entry of receipt and payment should be recorded in Cash book on the date of its occurrence but it has been observed that there is considerable gap ranging from 02 to 06 months in writing of cash book for eg. no cash book has been written after 13.12.2016 to 13.03.2017 (3 months), 31.03.2017 to 12.06.2017 (2 months), July, 2017 to February, 2018 (06 months) which is irregular.

ii) No cash book is written after February, 2018 till date which is violation of Receipt & Payment Rules.

iii) Summary of undisbursed balances: Detail of undisbursed balances at the end of month has either not been prepared or not signed by DDO which is violation of Receipt and Payment rules.

iv) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

v) Cuttings/overwriting made in the Cash Book is prohibited as per Rule 13(vi) of Receipt & Payment Rules and cuttings should be attested by the DDO.

Necessary action to remove above irregularities may be initiated under intimation to audit.

Tan 03:- Discrepancies in implementation of pensionary schemes.

(Ref. Audit Memo No.11 Dated: 26/06/2018)

Scrutiny of records revealed that department of social welfare is implementing following 03 pensionary schemes through concerned districts since 1999-2000 and since then the successful implementation of schemes also lies on district level itself.

- I) Old age pension under Old age assistance Rules, 2009
- II) Physical handicap pension under the Financial Assistance to person with special needs, 2009
- III) National Family Benefit Scheme (NFBS) as per notification by Delhi Govt.
- IV)

In all above scheme, some common criteria /conditions for grant /sanction of scheme is as under :-

- a) Applicant should be resident of Delhi for minimum 05 years
- b) Annual family income of beneficiary should be less than 100000/- from all sources




- (i) 8
- c) Applicant should have an Aadhaar number
 - d) The applicant should have a "Singly-operated" account in any bank of NCT, Delhi
 - e) Applicant must not be receiving any pension/financial assistance from any govt. organization or any other source.

As on date District South West has 58928 beneficiaries in OAP Scheme and 10208 beneficiaries in Disability pension scheme. On test check of records, following shortcomings have been noticed on implementation part:-

1. There is no provision for annual verification of beneficiaries in District Office.
2. There is no record of total applications received by all sources i.e mail, post, online etc.
3. There is no record of beneficiaries who have submitted their aadhar numbers without which possibilities of double payment can not be minimized.
4. Not any concrete method is being adopted by the sanctioning authority to assess the annual family income of beneficiary.
5. During audit period considerable amount has been paid to CDPO/Anganwaris for verification of forms but no data of outcome thereof is available with the deptt.
6. No monthly/quarterly/annual report has ever been sent to FAS(HQ) who is controlling authority for schemes.
7. No life certificate has ever been taken from beneficiaries as a result during audit period excess payment amounting to Rs.211000/- in OAP scheme has been noticed.
8. No record/reconciliation is being done at district level to deduct excess payment made and its recovery through concerned bank

Necessary action to remove above irregularities may please be initiated and steps should be taken to maintain the proper records under intimation to audit


(Santosh Sharma)
I.A.O./AP No. 33

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PART-II
CURRENT AUDIT REPORT
(01/04/ 2018 to 31/03/2022)

PARA-01


Audit Memo. No. 03
Dated:20/05/20222

Subject: - Irregularities in maintenance of Cashbook

On scrutiny of the records of Social welfare office, District South West, following irregularities have been observed:-

1. Receipt and Payment Rules provide that Cash book should be written on daily basis but it has been observed that **NO CASH BOOK HAS BEEN WRITTEN AFTER APRIL 2018 TILL DATE** which is irregular and needs clarification.
2. As per rule 13 of Receipts and Payment the receipts in the form of Postal Orders accepted by DDO should be entered in **CASH BOOK** or Register of Valuable in GAR-5 but the same has not been followed in case of **RECEIPTS OF RTI FEE IN FORM OF IPO** from applicant during Audit period.
3. It has also been observed that the **postal orders** received by the DDO on account of RTI Fee **have not been encashed from post office since 25/05/2018.**
4. As per Rule 90(b) of GFR “ The permanent advance should be recouped at least twice a month” but it has been revealed that an amount of Rs.1000/- is lying as imprest in Cash Book since April 2018, and has neither been utilized nor recouped which is irregular. In case, the office is not in need of imprest money for unavoidable expenses, the same may be refunded back into Government account to avoid misuse of government funds under intimation to Audit.

Aforesaid discrepancies may be rectified under intimation to audit.



PARA-02

Audit Memo. No. 05
Dated:26/05/20222

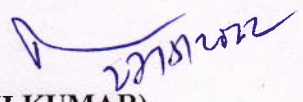
Subject: - Excess payment amounting to Rs.94,500 made to OAP Beneficiaries

Department of Social Welfare, District South West deals with grant/ sanction of pension to Old Age beneficiaries of 60 years and above whose annual family income is not more than Rs.1,00,000/- p.a. The said pension is to be STOPPED after the death of beneficiary and as there is no system in the department for physical verification or taking live certificate, this is being stopped only after any member of the deceased beneficiary intimates the department. On receipt of application, department writes the bank authorities of concerned beneficiary for recovery who issues a cheque in favour of Dy. Director(FAS) through District Office but no reconciliation is done by District South West to verify whether the whole amount of recovery has been received back or not.

Vide Record memo audit has asked the department to provide the list of such applications received and recovery made but no reply was submitted.

Scrutiny of records of department it has been observed that an amount of Rs.94,500/- is excess paid and to be recovered as per detail attached in Annexure -I

Recovery of excess payment amounting to Rs.94,500/- be made under intimation to audit. Other similar cases may also be scrutinized at your own level for similar action.


(RAJESH KUMAR)
I. A.O. - XXXI

Annexure - I

S.no	FAS ID	Name of beneficiary	Monthly Pension	Date of Death	Month upto Which Payment	Excess Amount Paid	Recovery Made	Amount to be Recovered
1	312947	Jagdish Chander	2500	02.04.2019	Jul-19	7500	NIL	7500
2	118932	Dhanpati	2500	28.04.2019	Jun-19	5000	NIL	5000
3	364670	Dharam Pal	2500	02.05.2019	Jun-19	2500	NIL	2500
4	870049	Chanda Bhatia	2000	19.04.2019	May-19	2000	NIL	2000
5	249880	Harbans Kaur	2500	17.02.2020	Jun-20	10000	NIL	10000
6	717011	Dhan Kour	2500	28.12.2019	Jan-20	2500	NIL	2500
7	477627	Roshan Lal	2500	09.08.2019	Oct-19	5000	NIL	5000
8	604318	Tara Khan	2000	27.11.2018	Sep-19	20000	NIL	20000
9	714175	Chirangi Lal	2000	09.12.2018	Jun-20	12000	NIL	12000
10	855856	Anguri Devi	2000	02.01.2021	Jul-21	12000	NIL	12000
11	852959	Babu Lal	2000	20.04.2021	Jul-21	6000	NIL	6000
12	444701	Mahavir Singh	2500	12.11.2021	Jan-21	5000	NIL	5000
13	315464	Nanak Chand	2500	20.12.2020	Feb-21	5000	NIL	5000
TOTAL						94500		94500

Test Audit Notes

TAN No. 1

Audit Memo. No. 01

Dated: 18/05/2022

Subject: Improper maintenance of Postage Stamps Account Register

Scrutiny of bill registers revealed that during audit period postage stamps worth Rs.65,000/- have been procured in this office as detailed below: -

S.No	Bill No.	Date	Amount (in Rs.)
1	CB-24	03/12/2018	5,000/-
2	CB-36	19/03/2019	10,000/-
3	CB-26	15/02/2020	10,000/-
4	CB-07	20/05/2021	10,000/-
5	CB-16	05/08/2021	10,000/-
6	CB-21	09/09/2021	10,000/-
7	CB-25	08/11/2021	10,000/-
TOTAL			65,000/-

In this connection, following discrepancies have been observed in the Postage Stamp Record of this office:-

- a) As per para 90 (1) of the MOP 2003, "The dispatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

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

But scrutiny of Postage Stamp Register of the office revealed that it is not being maintained as per the format mentioned above.

- b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular.
- c) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.
- d) Paging certificate has not been mentioned at the First Page of **Postage Stamps Account Register**. It should be mentioned and signed by concerned In-charge.



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Whereas no such record is stated to have been maintained by this office, which is irregular.

Head of Office is advised that rectification of the above irregularities may be made and shown to next Audit.

TAN No. 2

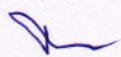
Audit Memo. No. 02
Dated: 19/05/2022

Subject: - Shortcomings in Bill register.

On test check of bill register for the period 2018-19 to 2021-22 maintained by **Social Welfare Office (District South-West), Qutub Institutional Area, New Delhi**, the following deficiencies have been noticed: -

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that entries were found unsigned by the DDO w.e.f 08/11/2021 onwards, 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. **Col. 5, 6, 7, 8 and 9 not filled:** Col. 5, 6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
5. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Aforesaid discrepancies may be rectified under intimation to audit.

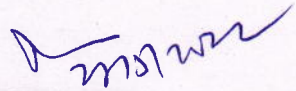


Subject: - Discrepancies in maintenance of Stock Registers.

Scrutiny of Stock registers of Social Welfare Department, District (South West) revealed following discrepancies during audit period:-

1. Page counting certificate has not been recorded on 1st Page of the Stock Register (for the period 2019-2020 onwards).
2. No physical verification of Fixed Assests/ Non-consumable/ Consumable Items: It is observed that physical verification of Fixed Assests/ Non- Consumable/ Consumable items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/ Non- Consumable/ Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
3. No Separate register for Non- Consumable items: Non-Consumable register should be maintained in GFR-40 which has not been done and entry of non consumable item (Electric Kettle at Page No.011) has also been incorporated in consumable register which is irregular.
4. Stock of non-Consumable items showed as NIL: The store in-charge has shown nil balance after issue of the Non- consumable item to the different office/ branch in-charge, which is not in order e.g. Electric Kettle at Page No.011 (for the period 2019-2020 onwards) and Pen Drive at Page No.004, Desert Cooler at Page No.007 and Voltas Water Dispenser at Page No.008 of **STOCK REGISTER FOR THE PERIOD PRIOR 2019-2020.** All such items are valuable items and these types of items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedure as per GFR 196-206.
5. Incomplete entries in consumable stock register:- **COMPLETE PARTICULARS OF ENTRY OF CONSUMABLE / NON CONSUMABLE ITEMS** in the stock register for the period 2019-2020 **NOT SHOWN** at Page No.001, 027, 028.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.


(RAJESH KUMAR)
I. A.O. - XXXI