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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**

Sub: Audit report of Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi for the period 2017-2018 to 2021-2022.

INTRODUCTION

The I.A.R. on the accounts of Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi for the period 2017-18 to 2021-22 was conducted by field audit party no.-II comprising of Sh. Inder Mohan, Sr.AO/IAO and Sh. Arbind Kumar, AO. The audit was conducted w.e.f. 05.09.2022 to 16.09.2022 (10 working days) purely on test check basis.

AIMS AND OBJECTIVES

The Department of Social Welfare, District New Delhi is running three Schemes from the District i.e. Delhi Family Benefit Scheme, Disability Pension Scheme and Old Age Pension Scheme, therefore, provides welfare programmes and services to the persons with Disabilities, social security for the aged and destitute through the network of residential care homes and non-institutional services. Besides this, the Department also provides avenues to Persons with Disabilities and creates awareness amongst general public regarding the welfare measures of the Department. In order to achieve its objectives, the Department of Social Welfare has decentralized its programmes' implementation to the level of its ten (10) District units having jurisdictions co-terminus with the Revenue/Police Districts of Delhi. Out of 10 district units, Department of Social Welfare, District New Delhi, Qtr. No.1, GLNS Complex, Delhi Gate, New Delhi-02 is one of the office functioning under Department of Social Welfare, Govt. of National Capital Territory of Delhi.

H.O.D. / H.O.O. / D.D.O's / CASHIERS

The following officers/officials have served as HOD/HOO/DDO/Cashier during the audit period 2017-18 to 2021-22.

HOD

| Sl. No. | Name of the officer | POST | Period |
|---------|--------------------------|------|--------|
| | Information not provided | | |

Details of the HOO/DDO from April 2017 to March 2022

| Sl. No. | Name of the Officer | Post | Period |
|---------|----------------------|------------------|-------------------------|
| 1 | Arti Kapoor | District Officer | April 2017 to Aug. 2017 |
| 2 | Rajeev Kumar Saksena | District Officer | Aug. 2017 to Nov 2017 |
| 3 | Sanjay Bhal | District Officer | Nov. 2017 to June 2018 |
| 4 | Sanjay Sharma | District Officer | June 2018 to Feb 2019 |
| 5 | Pankaj Kumar Verma | District Officer | Feb 2019 to Feb 2021 |
| 6 | Rajeet Kumar Saksena | District Officer | Feb 2021 to Mar 2021 |

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| | | | |
|---|---------------|------------------|------------------------|
| 7 | P. Ananda Rao | District Officer | March 2021 to Sep 2021 |
| 8 | Arti Kapoor | District Officer | Sep 2021 to Jan 2022 |
| 9 | Soran Singh | District Officer | Jan 2022 to till date |

Cashier

| Sl. No. | Name of the Official | Post | Period |
|---------|----------------------|---------------|-----------------------------|
| 1 | D.P. Yadav | UDC | April 2017 to Aug 2018 |
| 2 | Sharwan Kumar | Sr. Assistant | Aug. 2018 to May 2020 |
| 3 | Vikas Kumar Joshia | Jr. Assistant | June 2020 to June 2021 |
| 4 | Hemant Kumar | Sr. Assistant | June 2021 to September 2021 |
| 5 | Manoj Kumar | A.S.O. | Sep. 2021 to Nov 2021 |
| 6 | Akhtar Ali Ansari | Jr. Assistant | Nov 2021 to till date |

Budget Allocation and Expenditure from the F.Y. 2017-18 to 2021-22

| Sl. No. | Year | Budget Allotted | Expenditure | Balance |
|---------|--|--|-------------|------------|
| 1 | 2017-2018 Head - O.E. 223502001980013 | 2,00,000/- | 62,822/- | 1,37,178/- |
| 2 | 2018-2019 Head - O.E. 223502001980013 | 2,00,000/- (1,50,000/- after modification) | 1,00,818/- | 49,182/- |
| | Head - O.E. 223502800840013 | 30,000/- | 1711/- | 28,289/- |
| 3 | 2019-2020 Head - O.E. 223502001980013 | 1,50,000/- | 1,49,338/- | 662/- |
| 4 | 2020-2021 O.E. 223502001980013 | 1,80,000/- (1,55,000/- after surrender of Rs.30,000/-) | 1,52,582 | 2,418/- |
| 5 | 2021-2022 Head - O.E. 223502001980013 | 1,80,000/- (1,15,000/- after modification) | 1,07,101/- | 7,899/- |

Vacancy Statement

| Sl. No. | Name of Post | No. of Posts | | |
|---------|---------------------|--|--------|--------|
| | | Sanctioned | Filled | Vacant |
| 1 | DSWO (1) | There is no sanctioned post in the District New Delhi office of Social Welfare Department. All the staff deployed in the District are working on diverted capacity in the District, New Delhi. | NA | NA |
| 2 | Section Officer (1) | | | |
| 3 | Welfare Officer (1) | | | |
| 4 | Jr. Assistant (1) | | | |

Statutory Audit

The Statutory audit of Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi has been conducted by AG (Audit), Delhi up to the year 2014.

Maintenance of Records

The maintenance of records of Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi for the audit period 2017-18 to 2021-22 was found satisfactory subject to observations made in Current audit report.

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Old Audit Report

There were 05 outstanding audit paras with the outstanding recovery of Rs.61/- in respect of Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi. The department has not submitted any reply of old outstanding audit paras. These 05 outstanding paras along with recovery of Rs.61/- have been incorporated as Part-I Old Audit Report in the Current Audit Report.

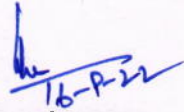
Current Audit Report (2017 – 2022)

During the course of current audit, 09 audit memos and letter to PAO-X for verifying the remittances, highlighting various discrepancies were issued. No reply has been submitted by the unit. Hence, the 09 audit memos have been converted into **05 (five) Paras** [from 03 observation memos + 01 letter to PAO-X for verification of remittances + 01 record memo] and **06 (six) TAN** [from 05 observation memos + 01 record memo] which are incorporated in the current audit report.

Details of Current Recovery (Audit Period 2017-18 to 2021-22)

| Memo No. | Total Recoveries (in Rs.) | Amount Recovered | Balance (in Rs.) | Para. No. |
|----------|------------------------------|---------------------|---------------------|-----------|
| NIL | NIL | NIL | NIL | NIL |

The Internal Audit Report has been prepared on the basis of information furnished and made available by the Social Welfare Office, District New Delhi, Department of Social Welfare, Govt. of NCT of Delhi, New Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any mis-information and of non-information on the part of auditee.


(INDER MOHAN)
(IAO Party -II)

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PART – I



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List of Para (Order by Audited Year & Para)

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| Department : Social Welfare | | | | | | | |
|---|------------|----------|----------|----------|---|---------|-----------------------------|
| Sub department: Social Welfare Office (District New Delhi), Deptt. of Social Welfare, New Delhi (1235/10) | | | | | | | |
| S No | Start Year | End Year | Para No. | Sub Para | Subject | Status* | Outstanding Amount (in Rs.) |
| 1 | 2009 | 2014 | 1 | | Verification of Remittances (Letter to PAO-10 dated 02.12.2014) | O | 0 |
| 2 | 2014 | 2017 | 1 | | Irregular payment | O | 0 |
| 3 | 2014 | 2017 | 2 | | Financial Assistance to Widow/Divorcee/Women in distress and OAP and over payment | O | 61 |
| 4 | 2014 | 2017 | 3 | | Cash Security/Fidelity Bond of Cashier/Store Keeper | O | 0 |
| 5 | 2014 | 2017 | 4 | | Non production of auditable document/record for the year 2014-17 | O | 0 |

NOTE:
 'O' - Outstanding Paras.
 'R' - Reply submitted by the Department/Units.
 'C' - Comment by the Directorate of Audit on reply submitted.

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(21)

PART- II (Current Audit Report)


Current Audit Report

During the course of current audit, 06-Audit memo's including 01-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs.61/- . One memo has been dropped as applications form and supporting document shown to audit. 03-memo's have been incorporated as ⁰³ audit para in this report with the total recovery of Rs.61 /- .

Details of Current Recovery

| S.No. | Memo dated | Details of Recoveries [amount in rupees] | | | | Incorporated in Para No. |
|-------|--------------|---|--------------------------------|-----------------------|-------------|--------------------------|
| | | Raised | Settled on submission of proof | Recovered on the spot | Balance | |
| 1 | 06.12.2017 | - | - | - | - | Para 1 |
| 2 | 08.12.2017 | 61/- | - | - | 61/- | Para 2 |
| 3 | 08.12.2017 | - | - | - | - | Para 3 |
| | TOTAL | 61/- | - | - | 61/- | |

The internal audit report has been prepared on the basis of information furnished and made available by Audit report of Audit report of Deptt of Social Welfare, (District New Delhi), Qtr No 1, GLNS Complex Delhi Gate, New Delhi-02. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(Sanjay Kumar)
Sr AO/IAO

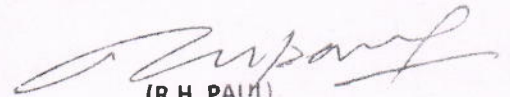
CURRENT AUDIT REPORT

PARA-I
Para-1
PARA 01 : Verification of Remmittances (Letter to PAO 10 dated 02-12-2014) .

PAO-10 was requested to verify the following receipts concerning period under audit and which were deposited in the bank by the DDO of the New Delhi Distt. Office, Deptt. Of Social Welfare, as

| S.No. | Challan No. & Date | Amt. (In Rs.) | Head of Account |
|-------|--------------------|---------------|--------------------------------|
| 1 | 01/ 16-02-2010 | 3000/- | 2235A2(1)(2)(3) |
| 2 | 01/ 08-07-2010 | 6600/- | -do- |
| 3 | 02/ 01-07-2011 | 32/- | MH70 SMH 0800- other receipts. |
| 4 | 02/13-08-2013 | 50/- | -do- |

However, till the end of audit the verification from PAO-10 had not been furnished by the distt. Authorities. The same may be obtained and compliance shown to audit.



(R.H. PAUL)
Sr. A.O./ IAO
Audit Party No.17

PART- II
CURRENT AUDIT REPORT:
(01.04.2014 To 31.03.2017)

Para 1

Para 2

Subject: **Irregular payment**

During the test check by the audit, the following shortcomings have been noticed:-

(a) CB No 60 dt 31.3.2016.

(i) Copy of sanction No F1 (44) OAP/dond/dsw/2014-15/607-10 dt 31.3.2015 toward the pensioner verification released has not been found attached with the bill.

(ii) Record of old age pension verification carried by Aaganbadi workers for Rs 3030/- (Sh. Rohit for Rs 2280/- and Sh. Sandeep Bandola for Rs 750/-) has not been found attached with the bill. The bills submitted by the Aaganbadi workers has not been verified or countersigned by any designating officer before the release of payment. Needful to be done under intimation to Audit.

(iii) Supporting document of payment of Rs 3270/- in favour of Sh Parveen Sharma towards refreshment items etc. has not been found attached with the bill. Moreover, expenditure sanction of Rs 2440/- on account of refreshment charges are not under the power of HOO as per Finance Deptt, Govt of NCT, Delhi letter No F8/3/2010-A/usfa/41-44 dt 12.3.2015.

(b) CB No 8 dt 12.6.2014. Release of payment of Rs 1620/- on account of TA to Sh. Bharat Kumar Srivastava, LDC/Cashier is not admissible as above individual was not drawing salary from establishment of Department of Social Welfare (New Delhi District). Moreover there is no budget allotment under the sub head DTE to New Delhi District.

(C) The following payment has been released on account of purchase of office leather bag for which approval of the HOD has not been sought:-

| S/No | CB No and date | Amount | In favour of |
|------|-----------------|-----------|-------------------------------------|
| 1. | 12 dt 14.7.2014 | Rs 1000/- | Smt. Sneh Yadav, Protection Officer |

| | | | |
|----|-----------------|-----------|--|
| 2. | 30 dt 19.1.2015 | Rs 5000/- | District Officer, New Delhi |
| 3. | 59 dt 31.3.2015 | Rs 980/- | Cashier Sh. DP Yadav, UDC |
| 4. | 59 dt 31.3.2015 | Rs 1000/- | Smt. Sangeeta Gupta, Assistant Boarding Supdt |
| 5. | 14 dt 14.7.2014 | Rs 2750/- | Smt. Pushpa Pathak, District Officer, New Delhi |

Payment at (a) (iii), (b) & (c) above may be got regularised by obtaining ex-post facto approval of the HOD, Social Welfare Department under intimation to audit.

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Para 2

Para 3

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Subject : Financial Assistance to Widow/Divorcee/Women in distress and OAP and over payment

(a) The Protection Officer posted in the District are eligible for reimbursement of mobile expenditure on actual basis not exceeding Rs 500/-pm. During the test check by the audit, the following recoveries have been noticed:-

| S/No | CB No and date | Bill Submitted by | Amount of the bill (Rs) | Amount Passed (Rs) | Excess Amount to be recovered |
|------|--------------------|--------------------------------------|-------------------------|--------------------|-------------------------------|
| 1. | 54 dt 19.2.2014 | Ms Sneh Yadav, Protection Officer | Oct 2013 (Rs 492/-) | Rs 500/- | 8/- |
| 2. | 54 dt 19.2.2014 | Ms Sneh Yadav, Protection Officer | Nov 2013 (Rs 476/-) | Rs 500/- | 24/- |
| 3. | 12 dt 14.7.2014 | Ms Sneh Yadav, Protection Officer | Apr 2014 (Rs 471/-) | Rs 500/- | 29/- |

Recovery of overpayment of Rs 61/- be made from the concerned official under intimation to audit.

(b) Financial Assistance to Widows/Divorced/Separated, abandoned, deserted or destitute. To provide social security by way of Financial Assistance to Widows, Divorced, Separated, Abandoned, deserted or Destitute women in the age group of 18 years to lifelong who have no adequate means of subsistence and are poor, needy and vulnerable. The rate of assistance is Rs. Two thousand five hundred per head remitted to the bank account of the beneficiary on a quarterly basis through ECS of RBI or PFMS. Smt. Sangeeta Gupta, Assistant Boarding Superintendent (ABS) has carried out physical verification of 114 beneficiaries of the above scheme and submitted the report. Accordingly she has been paid Rs 3420/- as verification charges/remuneration vide bill No 61 dated 31.3.2015. The report revealed the status of the following beneficiaries as under :-

| S/No | ID No | Name | Husband Name | Status |
|------|--------|----------------|--------------|-----------|
| 1. | 105317 | Rajni Bhandari | Havind Pal | Death |
| 2. | 96973 | Chandra Kanta | Than Singh | Double |
| 3. | 96982 | Satyabati | Dilip Kumar | Double |
| 4. | 158092 | Meena Khatun | Late Anish | Left Area |

(Signature)

| | | | | |
|-----|--------|------------------------|-----------------|-----------|
| 5. | 158099 | Parmila Devi | - | Left Area |
| 6. | 158109 | Ratna | Lt Kanan | Left Area |
| 7. | 122406 | Samim Noori | Hasib | Left Area |
| 8. | 122419 | Usha | Sukhbir | Left Area |
| 9. | 122402 | Bijaya | Ganesh | Left Area |
| 10. | 122348 | Nazma | Yamin | Left Area |
| 11. | 2115 | Mobina Pravin | Ikram Ahmed | Left Area |
| 12. | 1521 | Mushada | Zahir Ahmed | Left Area |
| 13. | 15986 | Lokesh | Thane Singh | Left Area |
| 14. | 1517 | Lueeja | Siman Gilbert | Left Area |
| 15. | 7538 | Maya | Late Ganga Ram | Left Area |
| 16. | 7542 | Piyara Devi | Late Sukh Lal | Left Area |
| 17. | 30700 | Prem Kumar Malhotra | P.S.Melhotra | Left Area |
| 18. | 1515 | Jamila Begum | Sabir Ahmed | Left Area |
| 19. | 12355 | Krishna Devi | Ram Kumar | Left Area |
| 20. | 7540 | Shabina | Mohd Sabir | Left Area |
| 21. | 83035 | Harpreet Kaur | Joginder Singh | Left Area |
| 22. | 13887 | Mamta Rani | Jagdish Kumar | Left Area |
| 23. | 122401 | Neelam | Ram Parkash | Left Area |
| 24. | 80975 | Rama Chhabra | RK Chhabra | Left Area |
| 25. | 129695 | Reeta | Kishan Lal | Left Area |
| 26. | 83023 | Reeta Rani | Prem Pal Bajaj | Left Area |
| 27. | 30714 | Rekha Kumar | Narendera Kumar | Death |
| 28. | 138903 | Phool Mati | Hari Ram | Left Area |
| 29. | 36675 | Sunita Baba | Satish Chandra | Left Area |
| 30. | 36367 | Urmila Rani | Braham Dutt | Left Area |

The Deptt may ascertained the over payment made in the above cases and recover the same after due verification under intimation to audit. If the recoveries of the above cases had already been made, proof of the same may be submitted to audit for necessary action.

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~~Para 3~~ Para 4.

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

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

Further as per Rule 275 (3) of GFR 2005 – In case where the said security is furnished in the Form of Cash, the Security Bond should be executed in Form- GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

The Cash Security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to audit.

cc


~~Para 4~~ Para. 5

Subject: Non Production of auditable document/record for the year 2014-17.

During the course of test check for the Financial year 2014-17, the following auditable record/document have not been submitted to audit:-

- (a) Sanction No F1 (44) OAP/dond/dsw/2014-15/607-10 dt 31.3.2015 attached with CB No 60 dated 31.03.2015.
- (b) File regarding purchase of leather bag during the period 01.04.2014 to 31.03.2015.
- (c) File regarding action taken report on the inspection report submitted by Ms Sangeeta Gupta, Assistant Boarding Superintendent regarding Financial Assistance to Windows/Divorced/Separated abandoned deserted or destitute.
- (d) The inspection report in respect of Old Age Pension and Pension to window- carried by the concerned officials of the deptt has not been found attached with the following bills for payment of verification charges paid to the concerned officials:-
 - (a) CB No 6 dt 30.03.2016
 - (b) CB No 52 dt 28.03.2015
 - (c) CB No 60 dt 31.03.2015
 - (d) CB No 58 dt 30.03.2015

These record/document may be shown at the time of next audit.


(Sanjay Kumar, Sr AO/IAO)

PART - II

CURRENT AUDIT REPORT
(2017-18 to 2021-22)

Para No.01: Variation between actual and reconciled expenditure.
(Ref. Audit Memo No. 02 dated 08.09.2022)

On scrutiny of the bill register for the financial year 2020-21, it has been observed that during the year, District New Delhi, Deptt. of Social Welfare had submitted twenty-three (23) bills for the total amounting to Rs.1,52,582/- in PAO-X, GNCTD for clearance. However, as per reconciliation/expenditure statement for the month of March, 2021, an expenditure of Rs.177582/- was shown under the head 223502001980013, duly reconciled by the PAO-X, GNCTD.

Head of Office may therefore reconcile the variation of Rs.25000/- in the total expenditure with PAO-X for the financial year 2020-21 and submit the compliance to the audit.

[Signature]
16-9-22

Para No.02: Payment of conveyance charges to staff working on diverted capacity.

(Ref. Audit Memo No. 03 dated 09.09.2022)

During test-check of the records of Social Welfare Department, District New Delhi for the audit period 2017-2022, it has been observed that the department had reimbursed conveyance charges to the staff deployed in the District. The same is however not admissible as it has been informed to audit that all the staff working in the District are on diverted capacity, not drawing salary from District, New Delhi office of Social Welfare Department. Also, there is no budget allotment under the sub head Domestic Travel Expenses allocated to New Delhi District in the year 2018-19, 2019-20 and 2020-21. In one of the bill (bill No.CB-16 dated 31.12.2021 for Rs.3210/-), PAO-X, GNCTD has also raised objection on the conveyance claim of Sh. Ramashray Singh Yadav, Welfare Officer stating that the conveyance claim may be claimed from the Parent Department of the Officer. As such, all the reimbursement made by the District, New Delhi office are irregular. The details of payments are as under:

| Bill No. & Date | Name of the officer/official | Amount reimbursed |
|-------------------------|--|-------------------|
| Year 2018-19 | | |
| CB 04PC6 dt. 06.08.2018 | Sh. DP Yadav, Cashier | Rs.2180/- |
| Year 2019-20 | | |
| CB No.3 dt. 29.04.2019 | Ms. Rashmi, Welfare Officer | Rs.1850/- |
| CB No.4 dt. 29.04.2019 | Sh. Sharwan Kumar, Cashier | Rs.3464/- |
| CB No.11 dt. 17.09.2019 | Sh. Sharwan Kumar, Cashier | Rs.2013/- |
| | Ms. Rashmi, Welfare Officer | Rs.2190/- |
| CB No.22 dt. 18.12.2019 | Ms. Rashmi, Welfare Officer | Rs.2345/- |
| | Sh. Sharwan Kumar, Cashier | Rs.1980/- |
| CB No.23 dt. 10.01.2020 | Sh. Lucky Malik, DEO | Rs.380/- |
| Year 2020-21 | | |
| CB No.22 dt. 24.03.2021 | Sh. Ramashray Singh Yadav, Welfare Officer | Rs.3144/- |

Head of Office may therefore take necessary steps to regularise the above mentioned expenditures under intimation to the audit.

[Signature]
28-09-2022

Para No.03: Non-observance of codal formalities
(Ref. Audit Memo No. 07 dated 14.09.2022)

Vide order No.F.No.81(81)/DSW/ADIII/07-08/Pt.II(2019)/24300-24320 dated 23.12.2019, sanction of the competent authority was conveyed for Rs.60000/- (Rupees Sixty thousand only) by allocating funds for DSWO (New Delhi) for organizing two (02) days General Disability Camps for distribution of disability certificates, supply of aids & appliances and providing other services to persons with disabilities. It was also mentioned in the sanction order that **the payments will be released after observing codal formalities.**

On scrutiny of CB No.26 dated 09.03.2020 for Rs.60000/- enclosing sanction No.F.8/ Disability Camp/DOND/DSW/2019-20/657 dated 09.03.2020 for Rs.60,000/- and also the concerned file No.8/Disability Camp/DONO/DSW/19-20 (CD No.070595105), following shortcomings are observed:


a. District, New Delhi had released Rs.59,782/- against the following bills:

| Bill No. | Date | Name of the Dealer | Purpose of expenses | Amount |
|----------|--------------|-------------------------|--|----------------|
| 697 | 06.03.2020 | M/s. Panchhi Tent House | Purchase of tea/lunch/water and other refreshment items for 05.03.2020 | 19824/- |
| 693 | 06.03.2020 | M/s. Panchhi Tent House | Purchase of tea/lunch/water and other refreshment items for 06.03.2020 | 19824/- |
| 699 | 06.03.2020 | M/s. Panchhi Tent House | Hiring of tents/mike/ chairs etc. | 10352/- |
| 065 | 02.03.2020 | M/s. Shri Mata Printers | Printing work | 9782/- |
| | Total | | | 59782/- |

All the expenses mentioned above are found incurred through local vendors instead of procuring the same through GeM portal as per rule 149 of the GFRs, 2017. Rule 149 of the GFRs, 2017 states that the procurement of goods and services by Departments will be mandatory for the goods and services available on GeM. Even, no documentary evidence was found in the file/records which shows that the items mentioned above are not available on GeM. Therefore, spending of funds in such a manner is not in order.

b. The sanction was found accorded in the month of December, 2019 and programme was organized in March, 2020. Therefore, sufficient time of more than two months was available for the District authorities to organize the camps by following all the codal formalities.

Head of Office may therefore take necessary steps to regularise the above said expenditure under intimation to the audit.


16-9-22

Para No.04: Verification of Remittances (Letter to PAO-X dated 12.09.2022)

PAO-X was requested to verify the following receipt concerning the period under audit, deposited in the bank by the DDO of New Delhi District office of Department of Social Welfare, GNCTD.

| S. No. | Challan No. | Date | Amount (in rupees) | Head |
|--------|-------------|------------|--------------------|------|
| 1 | 01 | 18-02-2020 | 20.00 | 0800 |

However, till the conclusion of the audit, the verification from PAO-X has not been furnished by the District to the audit party. The same therefore be obtained from PAO-X and compliance be shown to audit.

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16-9-22

Para No.05: Non-production of records
(Ref. Audit Record Memo No. 01 dated 05.09.2022)

Following records for the audit period 2017-18 to 2021-22 have not been produced to audit by the department:

- a. Records related to welfare schemes;
- b. Reconciliation statement March, 2019;
- c. Fully vouched contingent bills for the financial year 2017-18;
- d. Telephone Register;
- e. Non-consumable Stock Register;
- g. Spouse information;
- h. TR-V Receipt books and its stock register;
- i. Property Register;
- j. Dead stock register/list of unserviceable stores.

The above mentioned records/information may be produced before the next audit.


16-9-22
(INDER MOHAN)
(IAO/Party No.-II)

PART - III

6

TEST AUDIT NOTE
(2017-18 to 2021-22)

TAN No.01: Improper maintenance of Dispatch/Postage Stamp Register
(Ref. Audit Memo No. 04 dated 09.09.2022)

On scrutiny of the Dispatch/Postage Stamp register of District, New Delhi, Deptt. of Social Welfare for the audit period 2017-18 to 2021-22, it has been observed that the District has not maintained the postage stamp register properly.


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

- a. Page counting certificate has not been found recorded on the first page of the register.
- b. The dispatcher has not entered the particulars of the communications and the value of stamps affixed thereon in the dispatch register as per Appendix 16 read with para 86(2) of Manual of Office Procedure.
- c. The dispatcher has not maintained an account of the postage stamps in the following format as per Appendix 18 read with para 90(1) of Manual of Office Procedure:

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

- d. The Section Officer has not checked the entries made in the postage stamp register every day and append his/her signature with date in token of his/her having done so. He/She has not conducted surprise test checks of envelopes ready for dispatch by post to make sure:
 - (i) That the value of stamps affixed thereon tallies with that shown in the dispatch register and;
 - (ii) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.
- e. The Head of Office has not inspected postage stamps register once a month and verified that the value of stamps in hand tallies with that shown in the register.
- f. Month end summary of stamps in hand has not been recorded in the register.
- g. Annual stock verification of Postage Stamps have never been done by HOO/DDO.

Head of Office is therefore advised to take necessary steps to remove the above mentioned shortcomings and compliance be shown to next audit.


16-9-22

TAN No.02 Improper maintenance of Bill Registers/GAR-09
(Ref. Audit Memo No. 05 dated 12.09.2022)

During the test check of the bill registers for the audit period 2017-18 to 2021-22, following shortcomings have been noticed:

- a. Mandatory page counting certificate duly signed by the DDO has not been recorded in the starting page of the bill register.
- b. All the columns of the bill register are not found completely filled in.
- c. Every entry in the bill register has not been signed by the DDO in most of the cases.
- d. Bill registers has not been maintained in proper manner i.e. amount passed by PAO, Token No., date of presentation of bill at PAO etc. have not been recorded in the bill registers.
- e. Status of the bills i.e. date of passing of bills by PAO as well as bills which are cancelled are not indicated in bill register. In the absence of this information, it is difficult to ascertain number of bills passed and cancelled by the PAO/DDO during a particular month.

Head of Office may therefore advise to remove the above said shortcomings and maintain the bill register accordingly under intimation to the audit.

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16-9-22

TAN No.03: Huge savings under Budget

(Ref. Audit Memo No. 06 dated 12.09.2022)

As per rule 62(2) of the GFRs, 2017, the savings as well as provisions that cannot be profitably utilized shall be surrendered to the Government immediately they are foreseen without waiting till the end of the year. No savings shall be held in reserve for possible future excesses.

On scrutiny of the record of New Delhi District office of Social Welfare Department, it has been revealed that during the audit period from 2017-18 to 2021-22, huge savings were made which have resulted in lapse of funds that could have been utilized for some other useful purposes had it been surrendered in time. Some instances are detailed below:


Year 2017-18

| S. No. | Major head | Budget allotted | Total expenditure as on 31.03.18 | Balance/Savings | Percentage of balance/savings, unutilised, over the budget allotted |
|--------|-----------------|-----------------|----------------------------------|-----------------|---|
| 1 | 223502001980013 | 200000/- | 62822/- | 137178/- | 68.6% |
| 2 | 223502800840013 | 30000/- | NIL | 30000/- | 100% |

Year 2018-19

| S. No. | Major head | Budget allotted | Total expenditure as on 31.03.19 | Balance/Savings | Percentage of balance/savings, unutilised, over the budget allotted |
|--------|-----------------|-----------------|----------------------------------|-----------------|---|
| 1 | 223502001980013 | 200000/- | 100818/- | 99182/- | 49.6% |
| 2 | 223502104660050 | 30000/- | 1711/- | 28289/- | 94.3% |

Head of Office is therefore advised to follow the above mentioned rule while incurring the expenditure from the Budget under intimation to the audit.


16-9-22

TAN No.04: Discrepancies in Stock Registers.
(Ref. Audit Memo No. 08 dated 15.09.2022)

During the test check of the Consumable Stock Register maintained by the Social Welfare Office (District New Delhi), Department of Social Welfare, Govt. of NCT of Delhi, New Delhi, the following discrepancies have been noticed:

1. Rule 213(1) and 213(2) of GFR 2017 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 Consumable Stock Register, it has been observed that physical verification of consumable items has not been undertaken by the school authorities till date.
2. Non-consumable stock register has not been maintained in the Department.
3. All the items e.g. electric kettle, calculator, lock, key board, room heater, hot case etc. which have been entered in the Consumable Stock Register are items of non-consumable nature. They may be transferred into the Non-Consumable Stock Register and only the consumable items may be entered in the Consumable register.
4. The name & designation of recipients of items are not available in the consumable stock register in most of the cases.

Head of Office is therefore advised to take necessary steps to remove the above mentioned shortcomings and compliance be shown to next audit.

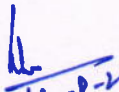

16-9-22

TAN No.05: Shortcomings in maintenance of Cash Book
(Ref. Audit Memo No. 09 dated 15.09.2022)

On test-check of the cash book maintained by the Social Welfare Office (District New Delhi), Department of Social Welfare, Govt. of NCT of Delhi, New Delhi for the year 2017-2022, the following shortcomings have been observed:

1. Each and every transaction/entry in the cash book should be signed by the DDO. However, the entries were not signed in most of the pages.
2. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record a signed and dated certificate to that effect. It has been observed that the certificate is not in accordance with the certificate prescribed in the R & P Rules. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs. (Rupees only) has been physically verified and found correct as per the balance recorded in the cash book."
3. Charge of DDO has been handed over and taken over on page 102, 135, 137 but the name and designation of the officer handing over and taking over has not been mentioned in the cash book. On page 139, no signature of the DDO taken over the charge has been recorded.

Head of Office is therefore advised to take necessary steps to remove the above mentioned shortcomings and compliance be shown to next audit.


16-9-22

**TAN No.06: Non availability of Social Welfare Schemes data in physical form.
(Ref. Audit Record Memo No. 01(F) dated 08.09.2022)**

During test check of the audit of the office of the District New Delhi of Social Welfare Department, GNCTD for the audit period 2017-18 to 2021-22, it has been observed that the unit is responsible for implementation of various schemes framed by the State Government for the welfare of the weaker and needy sections of the Society. Presently, the following three schemes are running in the District:

1. Old Age Pension Scheme;
2. Delhi Family Benefit Scheme;
3. Handicapped Pension Scheme.

Since the record of the Scheme is auditable, a request was made to the Head of Office to provide the following information so as to examine the records and data:

- a. A detail information regarding various schemes during 2017-18 to 2021-22 in the following format:


| Year | Name of the Scheme | No. of application forms received | No. of application forms accepted | No. of application form rejected | Budget allotted (Rs.) | Amount Disbursed (Rs.) | Balance (Rs.) |
|---------|--------------------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------|------------------------|---------------|
| 2017-18 | | | | | | | |
| 2018-19 | | | | | | | |
| 2019-20 | | | | | | | |
| 2020-21 | | | | | | | |
| 2021-22 | | | | | | | |

- b. Copies of guidelines / circulars etc. relating to each scheme.
c. Approved and rejected forms of the applicants and all other records relating to each scheme.

In its reply dated 14.09.2022, the Head of Office, District New Delhi has informed that all the schemes of the department are online. The budget and distribution of funds to the beneficiaries was not dealt in this District. The record of forms of schemes cannot be downloaded, therefore not available in physical form.

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 the norms laid down for the Schemes could not be assessed making the verification/test checking/ auditing of the records very limited and not fruitful.

Head of Office may therefore take up the matter with the concerned authorities regarding modification in the software in such a manner that the audit may access scheme-wise record of applicants i.e. applications, process of acceptance and rejection of the application of the beneficiaries and the enclosed relevant documents so that the record could be audited/examined accordingly.


(INDER MOHAN)
(IAO/Party No.-II)