

(14)

**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI**  
**4<sup>th</sup> LEVEL, 'C' WING, DELHI SECTT,**  
**I.P.ESTATE, NEW DELHI - 110002**

**Internal Audit Report of**

Sub: Audit report of the Department of Social Welfare, (Distt. North) Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi.DDO Code **055005** for the period 2017-18 to 2018-19.

**INTRODUCTION**

The internal audit on the accounts of Department of Social Welfare, (Distt. North) Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi.DDO Code **055005** for the period 2017-18 to 2018-19 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Mrs. Kavita Dargan, AAO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 10 working days w.e.f. 26.05.2020 to 08.06.2020. DACR has conducted the audit of this department upto 2019.

**AIMS AND OBJECTIVES**

District Social Welfare Office (Distt. North )Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi.DDO Code **055005** is working under the administrative control of the Department of Social Welfare, GNCT of Delhi but simultaneously is an implementing agency for various social assistance schemes launched by the GNCT of Delhi through Department of Social Welfare. The Unit is running in the hands of some regular employees of Delhi Govt. posted in diverted capacity as well as some personnel made available through outsources.

This Unit of Social Welfare Department of Govt. of NCT of Delhi is implementing the following social assistance schemes:

1. Old age financial Assistance;
2. Handicapped Financial Assistance;
3. Delhi Family Benefit Scheme.

The main objective of Social Welfare department is to provide financial assistance to the weaker section of the society under the following schemes:

Sl.No.	Name of the scheme	Year	Number of beneficiaries	Amount granted per month/one time
1.	Delhi family benefit scheme	2017-18 2018-19		One time assistance of Rs. 20000/-
2.	Old age pension	2017-18 2018-19		Rs. 2000/-p.m. for 60-69 years with additional Rs. 500/- p.m. to SC/ST/Minority community beneficiaries Rs. 2500/- p.m. for +70 beneficiaries

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4. Financial assistance to 2017-18  
persons with special needs 2018-19  
popularly known as  
disability pension

Rs. 2500/- p.m.

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The following officers/officials have held the charge of the respective posts as listed below:-

**HOO/DDO:**

S.No	Name & Designation (Mrs/Mr./Dr.)	Period
1.	Krishan Kumar,	2017-18
2.	P. Ananda Rao,	2018-19

**CASHIER:**

S.No	Name & Designation (Mrs./Mr./Dr./Sh/Smt)	Period
1	Satbir Singh Sharma, UDC	2017-18
2	DurgaSahay, UDC	2018-19

**VACANCY POSITION**

Delhi Fire Service, Government of NCT of Delhi, Shankar Road, New Delhi-110060

<u>S.No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	NIL		
2	B			
3	C			

**Budget Allocation and expenditure for the year 2016-17 to 2017-18**

YEAR	(Amount in Lakh)			
	Budget (Plan)	Expenditure	Budget (Non-Plan)	Expenditure
2017-18	90.00	9.10	6.00	5.62
2018-19	0.95	nil	8.00	6.64


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**STATUTORY AUDIT**

AGCR audit has been done up to 2018-19 in the Department of Social Welfare, (Distt. North) Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi. DDO Code **055005**.

**Maintenance of Records**

The maintenance of records of Department of Social Welfare, (Distt. North) Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi. DDO Code **055005** for the period 2017-18 to 2018-19 was found satisfactory, subject to observations made in current audit report.

  
**(B. VijayaLakshmi)**  
**AO/Internal Audit Officer**  
**Audit Party No. IV**

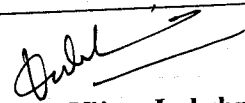
**Old Audit Report Part - I**

There were Nil outstanding objections on the accounts of O/o Department of Social Welfare, (Distt. North) Government of NCT of Delhi, 20-21 Shopping Complex, GulabiBagh, Delhi. DDO Code **055005** for the period up to 2017 DDO Code: 055132, This has been discussed with the Head of Office.

S.No.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No
	-2017	Nil	Nil		Nil

**DETAILS OF OLD RECOVERY :**

S.No.	Year	Total old recovery	Amount recovered/settled	Balance Recovery against Paras (Amount in Rs. Parawise)
			NIL	

  
**(B. VijayaLakshmi)**  
**AO/Internal Audit Officer**  
**Audit Party No. IV**

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**(Part-II)**  
**Current Audit Report**  
**(2017-18 TO 2018-19)**


**Current Audit Report :**

During the course of current audit, 7 audit memos, highlighting various irregularities & recoveries to the tune of Rs. nil- were issued. On the basis of compliance shown by the Department, 03 memos were settled on the spot and the remaining 04 memos been converted into 04 TAN in the current audit report.

**Details of current recovery ( 2017-18 to 2018-19) :**

<b>Para No./Tan No./Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (inRs.)</b>	<b>Balance (inRs.)</b>
NIL			

The internal audit report has been prepared on the basis of information furnished and records made available by the department. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

  
**(B. VijayaLakshmi)**  
**AO/Internal Audit Officer**  
**Audit Party No. IV**



**Subject: Anomalies in maintenance of Property registers.**

The test check of property register reveals the following irregularities in its maintenance:-

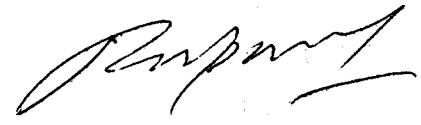
1. Scrutiny has revealed that the Non Consumable Register is not maintained in GFR-40. It is being prepared by the office in the year 2014 without carrying forward the previous balance of quantity in the register. Non consumable Stock is prepared for the articles, which have a considerable shelf life. In the absence of proper Stock taking of valuable items, possibility of intentional short stock & misappropriation cannot be ruled out.
2. It has been also noticed that Non Consumable articles have been issued & issuances shown reduced in Non Consumable Register itself instead of maintaining a separate issue register. The balances of the items of Non Consumable nature can only be reduced after transfer to the other office, condemnation, write off etc. The issue of such articles for temporary use in the office should be watched out through a separate issue register. Separate issue Register for Non consumable items may be prepared and shown to audit.
3. The register does not reflect the rate, amount and source from which these items have been procured.
4. None of the entries have been signed by the officials responsible for maintenance of the records/ registers.
5. The Property register has not been signed by Social Welfare Officer in the relevant column.
6. No annual inspection as mandate in the GFR has been conducted till date. In the absence of physical verification of the store items, the audit party cannot ascertain the correctness/authenticity of the good shown in the register. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all

the consumable and non consumable goods/items should be carried out at least once a year by an officer other than the custodian of store and discrepancies, if any, noticed, should be recorded in stock register for taking appropriate action by the competent authority. However it should done in the presence of the officer, responsible for the custody of store items. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with. Requirement of rule may please be noted for future compliance.

- 7. Due to above mentioned lapses, audit could not ascertain the unserviceable items that have lived their normal life or have become out dated due to updating in technology.

Reason for above said lapses may be elucidated to the audit and stock registers be prepared as per provisions of GFR

Social Welfare Officer should take necessary steps to maintain the record properly with full relevant details in the relevant columns mentioned therein under intimation to audit.



TAN NO.2

Ref.Memo. No. 04  
Dated: 06/11/2017

(2)  
(1)

**Subject: - Short Coming in maintenance of Bill Register.**

On scrutiny of Bill Register from 2014-15 to 2016-17, following shortcoming have been observed:-

1. **Monthly summary** regarding submission of bills to PAO on under mentioned proforma was not maintained in bill register:-

- i) opening balance of bills with PAO
- ii) Bills submitted to PAO during the month
- iii) Bills passed by PAO during the month
- iv) Closing balance of bills with PAO

This summary must be maintained after end of each month under attestation of DDO.

Compliance may be shown to Audit.





TAN 03

Ref.Memo No.5  
Dated:06.11.2017

Subject: - Irregularities found in the financial assistance granted to poor widow for marriage of her daughter.

The WIDOW DAUGHTER MARRIAGE SCHEME is run to provide financial assistance to the poor widows for performing the marriage of their daughters (up to two daughters) to provide financial assistance to the guardians including Homes/Institutions or foster parents of an orphan girl for her marriage. This is a onetime grant. The Quantum of Assistance is Rs. 30,000/- only in the form of account payee cheque in the name of Applicant or through ECS.

#### COMMON ELIGIBILITY CRITERIA FOR THE SCHEME

- (i) She has been residing in Delhi for more than 5 years preceding the date of application.
- (ii) Her family's annual income does not exceed than Rs. 60,000/- (Rs. sixty thousand).
- (iii) She has a 'singly- operated' account in any bank for receiving the payment through electronic clearing system.

Besides the above mentioned criteria the following two criteria's are essential under Widow's Daughter Marriage Scheme

- (a) The girl for whose marriage the Financial Assistance is sought, should be major on the date of marriage i.e., above 18 years of age
- (b) In case of a Widow applicant the Financial Assistance can be granted for performing marriage up to two daughters only.

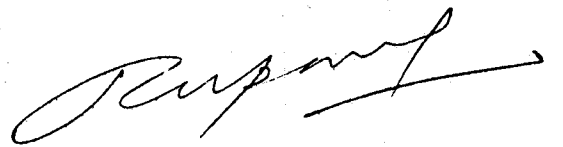
On scrutiny of records made available to the audit it has been observed that Mrs Suman Malhotra w/o late Shri Ashok Kumar Malhotra , resident of C- 16 Sudershan Park, New Delhi had got rupees 30000/- for solemnizing the marriage of her daughter namely Ms Radhika



①  
②

Malhotra on 28/11/2013. As per verification reports of Anganwari worker, Kalpna Sharma, AW No 60 Inder puri income of the applicant viz Mrs Suman Malhotra is rupees 6000/- per month and affidavit submitted by the applicant on 12<sup>th</sup> November 2012 her income from all sources also declares her monthly income as rupees 6000 per months which comes to rupees 72000/- per annum. Another affidavit dated 2<sup>nd</sup> August, 2014 is also available with the application form which shows her income from all sources as Rupees 40000/- per annum. The audit is of the opinion that the applicant was granted financial assistance in violation of terms and conditions of the scheme as verification of anganwari worker mentioned her income as Rupees 72000/- per annum which is above the criteria fixed by the department.

Department is advised to be more careful in future while granting financial assistance to poor widow for marriage of her daughter.



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**CURRENT AUDIT REPORT  
PART II  
(2017-18 to 2018-19)**

**NIL**

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**TEST AUDIT NOTES  
PART III  
(2016-18)**

**TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department-  
reg.**

(Ref. Audit Memo No.03 Dated:- 28.05.2020)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010, No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi as per the terms and conditions laid down by the fire department as well as contained in the above judgment has not been provided to the audit,

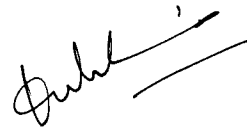
Hence, matter may be taken up with the Competent authorities to procure the same and submitted to the audit department.

**TAN 02 : Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers**

(Ref. Audit Memo No. 05 dated 01.06.2020)

During the test check of Stock Registers (Consumable/Non-Consumable) for the year 2017-18 to 2018-19 maintained by the O/o Department of Social Welfare, Distt north, Govt. of NCT of Delhi, District North, 20-21 Shopping Complex, Gulabi Bagh, Delhi, the following shortcomings have been observed:-

1. Name of the Department/Institute and Financial Year is not recorded at the front side of the Registers.
2. Page Counting Certificate has not been duly counter signed/stamped by the Head of Office/Competent Authority. The same may be done.
3. Rule 192(1) and 192(2) of GFR, 2005 stipulates that Physical Verification of fixed assets (Non-Consumable items and Consumable items) should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Yearly Physical verification of stock has not been done as required under GFR Rules 192(1). In the absence of physical verification, the position of balance could not be ensured in audit.
4. Single register maintained for consumable and non-consumable items in a ruled register which is irregular.



- (2)
5. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
  6. Condemnation of items were not carried out since long.
  7. The monetary value of items should be recorded in the register so that the reserve price could be worked out at the time of condemnation.

Hence, these discrepancies may please be rectified and compliance be shown to audit.

**TAN 03 : Discrepancies Bill Register**  
(Ref. Audit Memo No.06 Dated:- 03.06.2020)

During test check of the Bill Register for the year 2017-18 to 2018-19 maintained by the Department, following shortcomings have been observed:-

1. Name of Department/Unit, financial year and subject of Register/Book etc entries are not recorded at the front side of the Bill Register. These entries should be recorded.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.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 was noticed that during 2016-18, some entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **Blank Col-5, 6, 7, 8 and 9-** Col. 5,6,8 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, 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. **Blank Co; 13, 14 and 15-** Col. 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.
5. **Cutting and Over writings-** There were numerous of cutting and overwriting in the Bill register, but these cuttings and over writings have not been attested by the DDO, which is irregular.
6. Further, **Bill No. CB-36/12.01.18, CB-42/15.03.18** has been cancelled without assigning any reason, the audit could not ascertain whether the bills have been passed by the PAO or not.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

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**TAN 04: Shortcomings in maintenance of Stamps Account Register.**

(Ref. Audit Memo No.07 Dated:- 04.06.2020)

During scrutiny of Postage Stamps Account Register, the following shortcomings have been noticed:

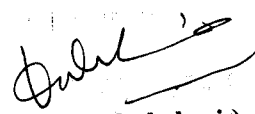
1. As per para 90(1) of MOP 2003, the despatcher will maintain an account of the postage stamps in the form given in Appendix 18 and format specified as detailed below

Date	Value of stamps			Balance at the close of the day(2+3+4)	Signature	
	In hand	Recd. During the day	Used during the day		Despatcher	Section officer
1	2	3	4	5	6	7

Whereas stamp account is not maintained in the prescribed format. Elucidate reasons.

2. As per para 90(2) of the MOP 2003, "The section officer 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 which is irregular. Elucidate reason.
3. Month end summary of stamps in hand has not been maintained in the register which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to next audit.

  
(B. VijayaLakshmi )  
AO/Internal Audit Officer  
Audit Party No. IV