

DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI – 110002

Internal Audit Report of

Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001 DDO Code **098013**, for the period 2016-17 to 2020-21

INTRODUCTION

The internal audit on the accounts of Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001 DDO Code **098013**, for the period 2016-17 to 2020-21 was conducted by field Audit Party No. IV comprising of Mrs. B. Vijaya Lakshmi, IAO, Sh. Dinesh Kumar Dhawan, Sr. AO and Sh. Naveen Kashyap, Sr. Asstt. The audit was conducted during 06 working days w.e.f. 25.03.2022 to 01.04.2022. The AGCR Audit has not been done so far.

AIMS AND OBJECTIVES

Under the various welfare schemes for women run by the Deptt of Social Welfare, WCW is one of them. 24 work centers were running in different parts of Delhi under the scheme. But due to retirement of Teachers at present only 01 Work Centre is in operation. The Scheme was started in August 1980 under 20-Point Programme of the then Prime Minister, Late Smt. Indira Gandhi with an aim to train the women of weaker section of Society, in cutting and tailoring, embroidery work, kroschia work, knitting work and painting work in order to make them self-sufficient financially and help in generating the family income. Out of the above 24 centres, 5 work centres namely Jahangirpuri, Shakurpur, Hastal, Madangir and Sultanpuri had also been provided with one year Diploma Course in Cutting and Tailoring which was recognized by Directorate of Technical Education, GNCTD. In one of the Centers i.e. WCW, Sewak park (now WCW Janakpuri), a beauty culture course was also running along with Cutting and Tailoring one.

The capacity of each work centre is of 30 to 50 trainees. The admission fee is Rs.2/- and monthly fees is Rs.5/- per trainee in non-diploma course and Rs.20/- p.m. for diploma course. However no fee is charged from SC & ST candidates except admission fees. The educational qualification is 8th pass (Middle). However, there is no limitation of age and educational qualification for non-diploma course.

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

HOO/DDO:

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Peeru Lal, Superintendent	01.03.2016 to 17.05.2017
2	Poonam, Supdt./CDPO	17.05.2017 to 17.04.2018
3	D.K. Ahlawat. Supdt.	17.04.2018 to 08.08.2018

[Handwritten Signature]

4	M.K. Chandra, CDPO	08.08.2018 to 21.12.2020
5	S.C. Gautam, CDPO	21.12.2020 to 02.09.2021

CASHIER

S. No	Name & Designation (Mrs./Mr./Dr./Prof.)	Period
1	Sanjay Kumar, Gr. III(DASS)/Sr. Asstt.	2015-16 to till date

VACANCY POSITION

Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001

<u>S.No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	Nil	Nil	Nil
2	B	20	07	13
3	C	81	23	58
	Total	101	30	71

Budget Allocation and expenditure for the year 2016-17 to 2020-21

YEAR	Budget	Expenditure
2016-17	20670000	18617287
2017-18	21100000	20032302
2018-19	23376000	23254765
2019-20	26600000	25913167
2020-21	29650000	25415286

STATUTORY AUDIT

AGCR audit has not been done so far of the Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001

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Maintenance of Records

The maintenance of records of Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001, for the period 2016-17 to 2020-21, was found satisfactory, subject to observations made in current audit report.



(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV


Old Audit Report Part – I

There were '14' outstanding objection on the accounts of O/o Work Centre for Women, Department of Women and Child Development, Govt. Of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-110001, for the period 1988-93 to 2013-16, out of this 9 paras are settled. 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
1.	1998-1993	07	04	08,09,11,13	10,15,16
2.	1995-1997	04	03	01,02,07	06
3.	2013-2016	03	02	01,03	02
	Total	14	09	09	05

DETAILS OF OLD RECOVERY :

S.No.	Year	Total old recovery	Amount recovered/settled		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	2013-2016	23939	01	23939	Nil
		5109	02	00	5109
	Total	29048		23939	5109


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

MINISTRY OF SOCIAL WELFARE, SEIKI
1988-89 to 1992-93

Memo file
P. 30
~~10/2/90~~

1. During the course of Audit of records of the Work Centre for Women, Sec. of Social Welfare, Seiki, the examination of Bill register revealed that separate bill Nos are being having given for salary etc. Bills at our place and for Contingency Bills separately at the other and as such to have a glance at one sight is not possible. Moreover, the details of disbursement of amount of a particular Bill in 1st, 2nd and 3rd month of encashment have not been mentioned in Column No. 12, 14 & 15 not any adjustment of amount remained un-disbursed after three months shown adjusted in Col. No. 16 of the Register.

Sub Lt
B. V. J. 7
8/14/2022

2. Pay Bills etc. and contingency Bills are to be mentioned in serialum for the same financial year at one place and this disposal is shown side-by-side below the Bill No. & no date is given to show that this Bill is of such date.

10/2/90

Against Bill No. 12-149 for Rs. 1,000/- for festival advance of class III & IV have been entered and except that this entry has no other record as to its encashment and final payment so it is not clear as to what happened to this Bill. In Col. no. 4 & 5 the word cancelled "has been written and the entry has not been scored out and attested by the D.C.O. in Oct., 89 so also for Bill No. 24/253 Medical Bill of Shri S. S. Bajaj for Rs. 1,000/- as entry upto this figure is attested by the D.C.O. in thereafter in Col. No. 7 the word "cancelled" is written which is not attested by the D.C.O. nor the earlier entry scored out, in the month of Feb., 90.



similar in the position of the following bills :-

- BB-23 Tuition fee bill of Sh. Nehtas Bhandari for Rs 299.00 May,
 - BB-108 TR Bill of Sh. Hari Singh for Rs 72.00 Sep,
 - BB-150 Festival Advance for Rs 4000.00 Oct,
 - BB-55 RGV (H)
 - BB-27 Acrear bill of Smt. G.K. Bakshi for Rs 898.00 Mar,
 - BB-99 LIC Bill of Smt. Chupra for Rs 460.00 Sep,
- (No entry after Bill No. particulars & Amount)

So what is the fate of these bills, the position may be clarified to the Audit.

reviewed

The bill register is never ~~xxxxxxx~~ by the Head of Office even at the close of the financial year to ascertain the position of missing & cancelled bills or the bills not cleared by P.A.O. and hence cancelled. Office copies of the cancelled bills are to be preserved and attached with the copy of the Bill issued thereafter in lieu of the cancelled bill. Hence this needs illustration.

No. 2.

13

(20) (20) (20) (20) (20)

Sub. : EXAMINATION OF ACQUITTANCE BILLS

12/11/20 on the basis of No 4 & Compliance says

Memo for 12/11/20 - 30

During the course of examination of the Acquittance ^R for the year 1988-89 to 1992-93, the following discrepancies were noticed :

1. Page count certificate is not recorded in the Acquittance Bills register.
2. At the end of each Bill a certificate to the effect that

_____ were disbursed on _____ "out of this bill in my presence duly signed by the S.D.O. is required which is not given. It is from this certificate that an entry of that ^{amount} account is taken to the payment side of the Cash Book on that particular date. This is to be done every time when payment is made ~~xxxx~~ out of that bill, which is not being done.

*Sd/-
B. V. K. S. S. S.*

Payment on authority is to be first allowed by the H.O.D. and a life certificate recorded over it only then the payment on authority is to be made which is not being done.

4. Payment of Rs. 1930/- to Smt. Mohindri Devi, Sr. Instructor was made on 12.12.89 out of PA-97 for Rs. 74252/- encashed in Aug., 89 i.e. much beyond 3 months which is not in order and is due to the fact that no record is maintained beyond 3 months is being maintained. Such amount in the first instance be refunded to P.A.O. and ~~xxxx~~ when the incumbent is present, drawn afresh giving full particulars of such refund. For this purpose in the Cash Book in the summary of undistributed amount below the Bill No. its date of encashment may be noted to do the needful which is not being done. This fact may also be clear if entries in Col. No. 13, 14 & 15 are completed.

Compliance to the above may be shown to Audit.

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(9)

that any details of the Cash Book are checked daily by a person other than the writer of the Cash Book and no such certificate is received at the close of the month.

When there are corrections and over-writings in the Cash Book, in such accounts cuttings are to be attested and for correction incorrect figures are to be scored out and cutting attested and correct figure written either above, or below the incorrect figure as cancelled. There are instances of Rs. 140 on 30.12.33 as it over-writing in the figure of Rs. 147 for Rs. 7,274/- which is a written as follows:-

Rs. 140 on 30.12.33
to Rs. 147 on 30.12.33 1,67,000-00
Balance forward 140/- 24816

which is against the accounting principles where no over-writing in cash book entries is permitted.

At the close of each month the surplus of un-disbursed amount is not properly shown as an amount of Rs. 6730/- only, but it is shown as Rs. 16,174 under miscellaneous account. At the close of Dec. 33, the balance was Rs. 1,67,000/- and at the close of Jan. 34 this practice was continued. These details further, of the accounts for the particular month is not being given in order as no detailed account of the same is available. The details of the same are available in the accounts and is to be seen.

10/3/34

8

... reference to ...
... received ...
... in the Govt. ...
... as is ...

... 280.00
... 970.00
... 925.00

... on 10.2.00.
... the Cashier/DO/A.O. for
... which is against the Govt. Receipt
... pay...

... 70/-
... 23.10
... 70.00
... 1227.00
... 216.00
... 200.00
... 170.00
... 5500.00 cancelled

... 110.00
... 1.12.00 i.e.
... is not correct as
... its various
... clarification as
... year together.

... may be ...
... for ...
... for year, ...
... are not available
... by ...
... year

...
...
...
...
...

No. 4

Sub. : ENTERTAINMENT EXPENDITURE

Set to be on the basis of reply & compliance
1/11/20
CS irregularities
1/11/20

During the course of scrutiny of contingent vouchers following irregularities have come to notice :-

- a. Majority of vouchers exceeding Rs. 20/- have not been affixed with revenue stamps.
- b. Pay order should be given both in words and figure which has not been done in some cases.
- c. Following items purchased in Jan., 90 are not legitimate expenditure against contingencies as no sanction for the post of Sr. Instructor (Beauty Culture) exists :

Liquid Aromi	50 Bottles
Bleaching Powder	40 x 400 Gms.
Cleansing Milk	1 Nos.
Lettel	60 Nos.
Custer	36 Nos.
Glass Tumbler	24 Nos.
Jug Glass Plastic	4 Nos.
Lipstic	21 Nos.
Mirror (big)	3 Nos.
Nail Polish	24 Nos.
Nirma	50 Nos.
Room heater	2 Nos.
Shampoo	8 Nos.
Calcium Powder	15 Nos.
Soap washing	40 kg.
Towel (big)	4 Nos.
Towel (medium)	16 Nos.
Net crape	11
Toilet Soap	96 Nos.

Cost of these items are more than Rs. 7,219.00 (Approx.) requires regularisation as charges are inadmissible.

Page 2

Memo file
DR-30

Different items of General category worth Rs. 2137/- were purchased from Kendriya Bhandar in August, 1988 when can very well call for quotations for the same which has been avoided wherefor sanction for Rs. 3,500/- was originally obtained on 22.8.88.

For purchase of stationery on 13.3.89 quotations were availed from (i) M/s. Kendriya Bhandar (ii) Super Bazar (iii) M/s. Punjab Govt. Emperium, Baba Kharak Singh Marg, only 3 parties and non of items is local stationery dealer of which only Kendriya Bhandar and Super Bazar quoted the rate and purchases were made from them on the basis of the quotations in March, 89. Funds for stationery etc. have been made available in the early part of the year but the purchases have been made in the month of March without calling quotations from open market which is not in order. They should resort to such purchase well in time after writing proper quotations from open market from atleast 10 dealers so that the items are purchased on competitive basis.

Now all the purchases are made through C.A. only

Sanction for Rs. 9,767/- + S.T. from Dte. of Social Welfare purchased from Kendriya Bhandar on 28.3.89 when the rates of 11 items were lower in the quotation of Super Bazar for Rs 1938.50 whereas for Rs. 9,827.89 the item are to be purchased from Kendriya Bhandar at lowest rate as per comparative list and hence the purchases are not competitive rates. Please elucidate as to why it was done so ?

The following have been purchased in piece meal to avoid quotation, why ?

- Emergency Light - 2 for Rs. 484/- on 16.3.89.
- Emergency Light - 2 for Rs. 440/- on 16.3.89.

File No. F-27/DSW/WCM/Store/89-90 sanction for Durries (Plan) for supply of 10 Durries 18" x 42" but durries of different sizes were obtained from Khadi Bhandar of different sizes were supplied and the same have been obtained and taken on record by WCM ? Reasons for the variation be explained to audit as the supply is not in conformity with the supply order.

(13)

(17)

(6)

Page 2

Income Tax

At the time of sale of stock of a corporation, the seller, if the stock is sold at a profit, is liable for capital gains tax. It is the seller's responsibility to report this income on the income tax return filed with the IRS. The seller must also provide a Form 1099-B to the buyer of the stock. The buyer of the stock is not liable for capital gains tax on the purchase of the stock. The buyer's responsibility is to report the purchase of the stock on the income tax return filed with the IRS.

The following information is provided for the seller's reference. The seller must report the sale of the stock on the income tax return filed with the IRS. The seller must also provide a Form 1099-B to the buyer of the stock. The buyer of the stock is not liable for capital gains tax on the purchase of the stock. The buyer's responsibility is to report the purchase of the stock on the income tax return filed with the IRS.



No. : 9

(7)

21-
Para 3

(2)

(B)

SUB. : EXAMINATION OF DESPATCH REGISTER AND SERVICE STAMP ACCOUNT

During the course of audit of the records of the Work Centre for Women, Dte. of Social Welfare, Ham Nagar House, New Delhi, examination of the Stamp Account revealed the following discrepancies :-

1. That the page count certificate is not given in the Register maintained for the purpose.
2. That the stamp account has not been maintained on month to month wise and verification of the stock of Service stamps in hand at the close of the month was not done as the account is not closed on monthly basis and certificate of verification recorded there upon.
3. Service stamp account has been maintained in a running position and on 6.1.88 there was a closing balance of Rs. 76.40 then there is an entry below it for 22.4.88 and the last entry is of 16.2.90 when the closing balance was Rs. 0.20 Paise only and this entry is not attested nor there is closing of any sort but the page is left blank and on page 10 stamps worth Rs. 33.60 on 9.7.91 were written to have been obtained from ~~Ms.~~ Ms. Gayatri Verma and the account started afresh from this position and continued till 29.11.91 ~~XXXXXXXXXX~~ when the closing balance of Stamp was of the value of Rs. 33.40. Thereafter, there is no account of any sort and the account is signed by the DDO on 30.1.88 and prior to it in July, 89

In view of the above position, it is not clear as to what happened to the balance of Rs. 0.20 stamps existed on 16.2.90 and what so about the balance of Rs. 33.40 on 29.11.91 and the position thereafter.

4. Despatch Register produced started from 17.3.92 wherein mode of service i.e. By hand or by post is not shown against any entry.

5. *Thereafter earlier despatch Register produced.*
This Register do not contain the page count certificate. On 1.6.92 a letter to Shri S.D. Wadhwa was sent by regd. post for which receipt No. 0240 dated 6.6.92 is pasted in the Register for the stamp value of Rs. 8/- but such expenditure is not shown against any entry in the Register.

6. Date-wise total of Service stamp used is not done as is clear from the Register.

7. On 28.7.92 two despatch number 434 & 435 are given in the Register but there is no entry against there number for any discription of despatch and on 30.7.92 the despatch number given in 436. Why these two numbers are left blank could not be understood and require clarification. The same practice is followed on 21.10.92 in respect of despatch number 595 to 601 being left totally blank i.e. without any despatch particulars. This practice is highly objectionable.

8. The Register for the earlier period also do not reveal a letter position, however there no despatch number is left blank. Day-to-day stamps used are not totalled up and require proper maintenance.

K. B. Saxena
(K. B. SAXENA)
Accounts Officer (Audit)
Delhi Adma., Delhi

Part No 11

124
 (19)
 (28)

- 4 -
 (8)

Old Jones

After going through the Stock Register of Stores of various Work Centre for Women it came to notice that the articles mentioned in the enclosed list are lying unserviceable for the last many years at Work Centre for Women. Rule 124 (1) (2) and (3) of G.F.As prescribes the procedure for disposal of unserviceable articles. Immediate steps to be taken to meet the requirement of Rule 124 (1) (2) (3) of G.F.As under intimation to audit.

List of Unserviceable Articles

Memo file
 (EDR-28)

S.No.	Name of the Articles	Qty.
1.	Table Folding	1
2.	Ceiling Fan	7
3.	Knitting Machine	5
4.	Sewing Machine	48
5.	Stool Wooden	20
6.	Stool Steel	43
7.	Machine Chowkies	33
8.	Sitting Chowkies	64
9.	Sucker Iron	13
10.	Sign board	8
11.	Print Pump	19
12.	Mu. Anarel	1
13.	Lalcan	6
14.	Press	8
15.	Door Mat	8
16.	Steel Almirah	8
17.	Bench Wooden	8
18.	Cycle	1
19.	Steel Chair without arm	7
20.	Steel Chair with arms	40
21.	Wooden easy chair	30
22.	Hand bag/Brioscasse	1
23.	Jute Matting	7
24.	Locks	520 Mtr.
25.	Sewing Machine cover	60
26.	Scissors	10
27.	Trunk St el	56
28.	Torch	6
29.	Office Table	14
30.	Lustiny Table (Wooden)	1
31.	Wall Clock	20
32.	Scissors	13
33.	Dressing Table	30
34.	Washing Stand	1
35.		1

but w/s
 as all items are condemned
 & amount deposited
 in Govt a/c

he is
 (B.V.) eye ball
 1/10
 1/4/2022

Note: Further unserviceable items should also be sorted out and get condemned under intimation to audit.

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18

PARA No. : 2.

9

Sub. : SANCTION OF POST

There are 21 posts of UDC's and 6 post of LDC's sanctioned for 25 work Centre for Women. None of UDC's/LDC's is posted in the work Centres. Out of these sanctioned post only 5 UDCs and 1 LDC, are posted in the Office of Asstt. Supervisor. 16 UDCs and 5 LDCs are not physically working in the Office of Asstt. Supervisor/W.C.C. as they have been adjusted in the Dto. of Social Welfare, but their pay is drawn by the DDO (W.C.C.). It's suggested that in future only UDCs and LDCs required in the office of Asstt. Supervisor of Work Centre for Women be got sanctioned and no posts of UDCs/LDCs be got sanctioned for Work Centre for Women.

*Subt. 4.3 + taken as
Amk
W
11/4/2022*

Para 4

9-
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119
14

Page No. : 6

ISSUE : IRREGULAR PAYMENT OF SALARY

There are certain employees who draw their salary from the IBO, Work Centre for Women but physically work in the other Institutions under the Directorate of Social Welfare. In certain cases it was found that they remained on leave and were paid salary without sanction of leave as detailed below :-

S.No.	Name	Period of Leave	
		From	To
1.	Sh. Mohan Kumar, UDC	15.12.86	19.12.86
2.	Ms. Umil Arora, P. Instructor	7.3.88 14.3.88	9.3.88 and 18.3.88

If leave due been sanctioned or recovery be made under intimation to audit. Similar cases be also reviewed.

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TS

PARA NO. : 7

11

The following records were not being maintained, the same may be maintained under intimation to audit.

- a. 1) Register for watching the progress of Exp.
- 2) disability Register.

Sub 11

Saxena

I.A.O.
Dte. of Audit
Delhi Admn.
DELHI

~~received 2 sets
of inspection
report after
discussion with
the I.A.O.~~

PART II
CURRENT AUDIT REPORT
(2013-2016)

(8)

Para 01 : Recovery of LTC/ Leave Encashment.


(Refer Audit Memo No. 09 Dated 10.11.2016)

During the scrutiny of LTC bills, it was noticed in the following cases that the journey of LTC was not performed on working days and no leave of any kind was availed. Hence, the claim of LTC are not admissible under the LTC Rules, therefore, the LTC amount and ten days Leave Encashment paid are inadmissible:—

SNo	Name & Desgn (Sh/Smt)	Amount of LTC with bill no.	Amount of Leave Encashment with bill no.	Total (Rs)
1	Trilok Singh, Chowkidar	180/ 230 dt: 17.12.14	8163/ 231 dt: 17.12.14	8343
2	Matbar Singh, Chowkidar	180/ 232 dt: 17.12.14	8163/ 233 dt: 17.12.14	8343
3	Manav Bahadur, Peon	180/ 262 dt: 07.01.15	7073/ 263 dt: 07.01.15	7253
			TOTAL	23,939

(KDR
18-21)

The amount of Rs 23,939/- may be recovered from the respective individuals, under intimation to the audit.


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

Pass

8

Para 03: Short recovery /no recovery of income tax
(Refer Audit Memo No 08 Dated 10.11.2016).

During the test check of income tax calculations of the o/o Work Center for Women, Shankar Market, following short coming has been noticed:-

S. No	Name of the official & desgn.	Income Tax calculation (as per calculation sheet and form 16)	Income Tax deducted in PBR)	difference
1	Smt. Nirmal Gugnani, JCI	*G. Salary 579822 Less TA= 9600 Less Savings=1,00,000 Less Relief= 606 Taxable income= 469616 Tax with cess= 27771	*G. Salary 530226 Less TA= 9600 Less Savings= 1,00,000 Less Relief= 606 Taxable income= 420020 Tax with cess= 22662	5109
			Total	5109

* Arrear of Rs.49596 drawn vide bill no. 281 dt 31/03/2014 has not taken in gross salary of Smt. Nirmal Gugnani, JCI.

Recovery of the same be made from the concerned employee , after due verification of record and compliance be shown to audit. Department is advised that similar cases may also be checked and recovery, if any, may be made, under intimation to audit.

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

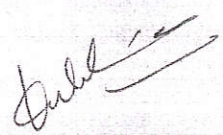
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Para 02: Non Production of Records

(Refer Audit Memo No.1 Dated 07.11.2016).

1. ~~A list of employees remained on leave for a full calendar month or more~~
2. ~~Service Postage Stamp Account~~
3. ~~Liveries Register(s)~~
4. ~~LTC/TA/Conveyance Allowance registers~~
5. ~~Long Term/Short Term Advance Registers~~
6. ~~List of obsolete/condemned articles along with approval for condemnation of competent authority.~~
7. ~~Details of Special increments granted to the employees on a/c of Family Planning.~~

The above records may be shown to next audit.


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

(Part-II)
Current Audit Report
(2016-17 to 2020-21)


Current Audit Report:

During the course of current audit, **13** audit memos highlighting various irregularities & recoveries to the tune of **Rs. 16950/-** were issued. On the basis of compliance shown by the Department, **04** memos were settled on the spot with recovery of Rs. **Nil/-** Remaining **9** audit memos have been converted into **04** Para and **05** TAN(s) with outstanding amounting to Rs. **16950/-** in the current audit report.

Details of current recovery (2016-17 to 2020-21)

Para No./Tan No./Memo No.	Total Recoveries (in Rs)	Amount recovered (in Rs.)	Balance (in Rs.)
07/30.03.2022	4980	Nil	4980
06/28.03.2022	11970	Nil	11970
Total	16950	Nil	16950

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


(B. Vijaya Lakshmi)
Sr. AO/Internal Audit Officer
Audit Party No. IV

CURRENT AUDIT REPORT
PART-II
(2016-17 to 2020-21)

PARA 1: Recovery of overpayment of Rs.11970/- on account of payment of Family Planning Allowance.

(Ref. Audit Memo.No.6 Dated:- 28.03.2022)

During the test check of PBR, maintained by the O/o Work Centre for Women, Department of Women & Children Development, Govt. of NCT of Delhi, Plot No.11, Shankar Market, Connaught Place, New Delhi-110001, for the audit period 2016-17 to 2020-21, it has been found that Sh. Deendayal, Chowkidar is drawing family planning allowance till date.

O.M.F.NO. 12(4)/2016-EIII.A dated 07.07.2017 M/O. Finance, Department of Expenditure envisages that "Consequent Upon acceptance of the 7th Central Pay Commission (CPC) by the Government Family Planning Allowance was abolished w.e.f. from 01.07.2017 but the department is paying Family Planning Allowance till date @ Rs.210/- p.m.

The details of overpayment is as follows.

S.No.	Name of the employee and designation	Amount per month	period	Total Amount
1.	Sh.Deendayal, Chowkidar	Rs.210	7/2017 to 3/2022= 57 months	210x57=11970

HOD/HOO is hereby directed to recover the same after due verification of figure and facts and deposit in govt. account under intimation to audit.

PARA 2. Short recovery of License Fees of Rs.4980/-reg.

(Ref. Audit Memo No.07 Dated:- 30.03.2022)

As per Orders No. 18011/2/2015-Pol.III, Ministry of Urban Development, Govt. of India, Directorate of Estates dated 19.07.2017 and order No.F.4(1)Misc//PWD&H/A-II/2004/Part-file/8494-8588 dt 8/10/2020 rates of License Fee has been revised w.e.f. 01.07.2017 and 01.07.2020 respectively but during the scrutiny of records for the years 2016-17 to 2020-21 it has been observed that revised license fee was not deducted in r/o the following employees as detailed below:

LICENCE FEE

A. FOR THE PERIOD 01.07.2017 TO 30.06.2020

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due (per month)	Amount Deducted (per month)	Difference	Period (01.07.2017 to 30.06.2020) For 36 months	Amount
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1	Raminder Kumar Kukreja,UDC	310	245	65	65X36	2340
					Total	2340

B. FOR THE PERIOD 01.07.2020 TO 31.03.2022

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due (per month)	Amount Deducted (per month)	Difference	Period (01.07.2020 to 31.03.2022) For 22months	Amount
1	Ram Chander Yadav, UDC	370	310	60	60X22	1320
2	Raminder Kumar Kukreja,UDC	370	310	60	60X22	1320
					TOTAL	2640

TOTAL AMOUNT TO BE RECOVERED FROM EACH OFFICIAL

S. No.	Name (Dr./Mr./Mrs) & Designation with Address	Amount due as per TABLE A	Amount due as per TABLE B	TOTAL AMOUNT
1	Ram Chander Yadav, UDC	NIL	1320	1320
2	Raminder Kumar Kukreja, UDC	2340	1320	3660
			G. Total	4980

Hence, short recovery of Rs.4980/- towards License Fee from the concerned employee be made and deposit in govt. account, after due verification of record and compliance be shown to audit.

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PARA 3: Non-condemnation and non-disposal of Unserviceable/Obsolete machinery and furniture lying idle in WCW-reg.

(Ref: Audit Memo No.10 dt 31.03.2022)

General Finance Rule-196 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department. The reason for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent. The competent authority may at his discretion, constitute a committee at appropriate level to declare items as surplus or obsolete or unserviceable. The book value, guiding price and reserve price which will be required while disposing off the surplus goods, should also be worked out.

Details of all obsolete/condemn/unserviceable lying in Work Centre for Women was called for by audit but details of obsolete/condemn/unserviceable items/furniture are provided by WCW. As per details provided by WCW is as under:-

S.No.	Description	Date of Purchase	Cost of Machine/Equipment (in Rs.)	Date of obsolete/unserviceable	Action Taken
1.	Photostat Machine(Qty-01)	1997	96605	Not Found	To be condemned
2.	Typewriter Machine(Qty-02)	1988	10382	Not Found	To be condemned
3.	Revolving Chair (Qty-01)	2007	4350	Not Found	To be condemned
4.	Printer(Prodot) (Qty-01)	Not available	Not available	Not Found	To be condemned
5.	Almirah (Qty-02)	1977	880	Not Found	To be condemned
		Total	112217		

Unit may take necessary steps to condemn the items well in time to avoid further loss of value of the items as well as unnecessary space occupied by these obsolete items, under intimation to audit.

PARA 4:-Non Filling of Vacant posts of Instructors-reg.

(Ref: Audit Memo N0.13 Dated:- 31.03..2022)

As per the vacancy statement provided by the unit, it has been found that 05 Chief Instructor, 14 Sr. Craft Instructors and 24 Jr. Craft Instructors were sanctioned for the department to run 24 work centres in various parts of Delhi under the welfare scheme for women. The scheme was started in August 1980 with the aim to train the women of weaker section of society in cutting and tailoring, embroidery work, kroschia work, Knitting work and painting work in order to make them self sufficient financially and help in generating the family Income.

But on the scrutiny of the records it has been found that only one Centre at Janakpuri is running as on date with one Senior Craft Instructor. And the number of students are attending this center are approximately 35 for beautician course in two shifts. All other 23 centers are not working as there was no regular instructor available in these centres. The vacant posts of above category due to retirement of instructors were never filled. Hence, the noble cause for which the department is started was failed.

It is also pertinent to mention here that WCW, Shankar Road is drawing salary of more than 30 employees (various branches/sub-unit of WCD) for the cause of training to 35 students. Audit is of the opinion that department can utilize these centres by introducing the courses which are applicable at the present scenario by appointing concerned skill employees



(B. Vijaya Lakshmi)
Sr.AO/Inspecting Audit Officer
Audit Party No. IV

TEST AUDIT NOTES
PART-III
(2016-17 to 2020-21)

TAN 1: Information regarding NOC obtained from Delhi Fire Service Department-reg.
(Ref. Audit Memo No.3 dated 28/3/2022)

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, it is advised to obtain 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.

TAN 2: - Discrepancies in Service Books-reg.
(Ref. Audit Memo No 08 dated 30.03.2022)

During the test check of Service books, maintained by the O/o **Work Centre for Women, Department of Women & Children Development, Govt. of NCT of Delhi, Plot No.11, Shankar Market, Connaught Place, New Delhi-110001**, for the audit period 2015-16 to 2020-21. following short comings have been noticed:-

1. The Colour Photograph was either not pasted or nor attested on the 1st page of the service book, in respect of the following officials:-

S.No.	Name (Dr./Ms/Mrs/Mr)	Designation
1	Laxman Verma	Welfare Officer
2	Suraj Kumar	Gr.II(DASS)/ASO

2. **As per Rule- 288 of GFR:-** Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2017 (Rule-288) or not, is to be intimated to audit.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

S.No.	Name (Ms/Mrs/Mr)	Designation
1.	Tarif Singh*	Chowkidar
2.	Ranjana Sain	Sr. Craft Instructor
3.	Ram Kumar	Chowkidar
4.	Rajender Singh	Chowkidar
5.	RajKumar Verma	UDC

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***Entry of annual Increment w.e.f 01.07.2021 onwards has not been recorded.**

As per rule 32 of CCS (pension) Rules, Verification of Service of the Government servant should be done on completion of 18 years of qualifying service or 5 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

S.No.	Name (Ms/Mrs/Mr)	Designation	Date of joining
1.	Tarif Singh	Chowkidar	21.06.1989
2.	Ranjana Sain	Sr. Craft Instructor	22.06.1989
3.	Ram Kumar	Chowkidar	29.09.1988
4.	Rajender Singh	Chowkidar	22.03.1989
5.	Chaman Lal	Chowkidar	26.06.1989

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

6. In the service of the following officials, it is seen that the date of birth is not written in words, which may be recorded:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Laxman Verma*	Welfare Officer
2	Suraj Kumar	UDC
3	Rohit	LDC

***Medical and character and antecedent entry has not been signed by the competent authority, the same may be done. As well as bio data page not attested.**

7. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

S.No	Name (Dr./Ms/Mrs/Mr)	Designation
1	Tarif Singh	Chowkidar
2	Ranjana Sain	Sr. Craft Instructor
3	Ram Kumar	Chowkidar
4	Rajender Singh	Chowkidar
5	Chaman Lal	Chowkidar
6	Kirti*	Welfare Officer
7	Laxman Verma	Welfare Officer
8	Rohit	LDC

***Medical Examination and Character antecedent entries have not been found. The same may be recorded after due verification.**

8. Few the service books have been found torn and dilapidated condition, needs to be re-bound as the papers are loosely assembled (For example: Smt. Rajana Sain, Sr. Craft Instructor. Since the service book is the permanent record, it should be maintained in proper manner. Similar other cases may be reviewed at the HOO level.

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9. Several officials pertain to Schedule Caste/OBC/STs, but caste certificates have not been found in their service books.

10. Irrelevant papers also found/attached in service books, all these types of papers shall be kept in concerned personal file of the officials.

11. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

12. Most of the services entries in the service book recorded with Red ink instead of blue ink. General entries should be recorded with blue ink and adverse or Spl. entries should be recorded with red ink.

13. Several cuttings/overwriting/white fluid are found in most of the service book while maintaining leave account, the same should be rectified with remarks of cutting attested.

14. Leave Accounts updating entries in most of service books has not been counter signed by the HOO, the same should be attested/signed in time to time.

15. LTC Entries (Block Period 2018-21) and E/L entry w.e.f 28.02.2021 to 06.03.2021 in r/o Sh. Anand Kumar, UDC has not been signed/attested by the competent authority.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

TAN 3: Non-Maintenance of Medical Claim Register/LTC Claim/and others-reg.
(Audit Memo No.9 Dated:-31.03.2022)

While scrutiny of the records of the unit for the period 2016-17 to 2020-21, the following observation are made.

(1) **Non-Maintenance of Register of Medical Claim:-** The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably by indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the proforma prescribed.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the department time to time.

(2) **Electricity/Water/Telephone Register:-** The electricity/water/telephone register are not shown to the audit and the same should be maintained in the proper form so these registers are required in order to check the previous meter readings and duly signed by the any of the authority.

The Authority of unit, may take necessary steps to maintain the above registers as per the prescribed rules and compliance may be shown to audit.

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TAN 4: Deficiency in paid Bills/vouchers-reg.
(Ref. Audit Memo No.11 Dated:- 31.03.2022)

1. According to the Instructions contained under rule 59 of the R&P Rules relating to affixing pay order, defacing of stamps affixed on vouchers and manner of cancellation of vouchers – (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay order must be signed by hand and in ink. (2) all paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.
2. As per Rule 208(1) Receipt of goods and materials from private suppliers. (i) While receiving goods and materials from a supplier, the officer-in-charge of stores should refer to the relevant contract terms and follow the prescribed procedure for receiving the materials. (ii) All materials shall be counted, measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct, the quality is according to the required specifications and there is no damage or deficiency in the materials. Technical inspection where required should be carried out at this stage by Technical Inspector or Agency approved for the purpose. An appropriate receipt, in terms of the relevant contract provisions may also be given to the supplier on receiving the materials. (iii) Details of the material so received should thereafter be entered in the appropriate stock register, preferably in an IT-based system. The officer-in charge of stores should certify that he has actually received the material and recorded it in the appropriate stock registers.

TAN. 5.:Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers -reg.
(Ref. Audit Memo.No. 12 dated 31.03.2022)

The test check of Stock Registers, maintained by the O/o The Head of Office, Work Centre for Women, Department of Women & Children Development, Govt. of NCT of Delhi, Flat No.11, Shankar Market, Connaught Place, New Delhi-01 for the audit period 2016-17 to 2020-21, following short comings have been noticed:-

1. Proper Name of the Institute, Branch and Financial Year is recorded at the front side of the Registers. The same may be done during the opening of the registers.
2. Signed page counting certificate at the opening of the registers be made
3. Separate registers for consumable and non-consumable items be maintained.
4. Items like wall clock, wiper and water cooler dispenser are non consumable items should be transferred to non-consumable register.
5. No stock verification entries are found by the competent authority. As per Rule 213(1) and 213(2) of GFR, 2017 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 213(1). Entries in consumable items have not been verified and signed by the competent authority, for its correctness

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6. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are of record, without proper signature of recipient/store officer the record cannot be considered as authenticated.

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule 211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

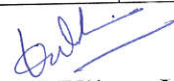
Date	Particular of Asset	Particulars of supplier		Cost of the Asset	Location of the Asset	Remarks
		Name and Address	Bill No. and Date			
1	2	3	4	5	6	7

1. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

Date	Particular	Suppliers/Invoice No. and Date	Receipt	Issue Voucher No.	Issue	Balance	Unit Price
1	2	3	4	5	6	7	8


(B. Vijaya Lakshmi)
 Sr. AO/Internal Audit Officer
 Audit Party-IV