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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi

INTRODUCTION

The accounts of **District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi** for the period 2019-2022 are tested audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO & Sh. Jai Prakash, AAO during the period from 13/12/2022 to 22/12/2022 (07 working days).

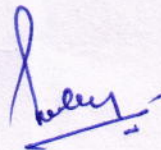
Aims and Objectives:-

The institution was established in the year 2015 as **DISTRICT OFFICE NORTH EAST Department of Women and Child Development Govt. of NCT Delhi Sanskar Ashram Dilshad Garden Delhi-110093.**

District Offices are responsible for the effective implementation and management of the following Financial Assistance schemes.

- 1. Delhi Pension Scheme for Women in Distress:** - The scheme provides financial help and empowers women who are Widow, Divorced, Separated, Abandoned, Deserted or Destitute and are financially weak.
- 2. Widow Daughter Marriage:** - To support widows to marry their daughters, a Financial Assistance of Rs. 30,000 is provided under the scheme. Along with widows, orphan girl may also avail benefit under the schemes.
- 3. Delhi Ladli scheme 2008:** - To promote education of Girl Child and to empower them socially and economically, the scheme provides financial assistance in the form of term deposits to parents of Girl child born in Delhi whose annual family income does not exceed Rs.1 lac.

Other than the implementation of Financial Assistance Schemes of the Department, District Offices are headed by District Officers and are responsible for the overall supervision of work in monitoring of child care institutions, other residential institutions, implementation of ICDS Scheme, etc. Of Women and Child Development Department, Govt of NCT of Delhi, being its HQ at Maharana Pratap Building Kashmiri Gate, Delhi-110006.



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Name of the HOO/DDO/ during the period of Audit 01-04-2019 to 31-03-2022

HOO/DDO

S.No.	Name & Designation	Annexure-B	
		From	To
1	Sh. M.K Chandra	01/04/2019	10/06/2021
2	Ms. Manju Varshney	11/06/2021	15/07/2021
3	Ms. Nisha Agrwal	16/07/2021	31/12/2021
4	Sh. S.M Ali	01/01/2022	31/03/2022

VACANCY POSITION

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	GROUP A	NIL	NIL	NIL
2	GROUP B	NIL	NIL	NIL
3	GROUP C	02	01	01
4	GROUP D	NIL	NIL	NIL

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2019-22

YEAR	BUDGET HEAD	ALLOCATION	EXPENDITURE	BALANCE	REMARK
2019-20	2235 02 103 400002 - Wages (PWDV)	1,050,000/-	7,98,921/-	2,51,079/-	
	2235 02 103 400013 - OE (PWDV)	50,000/-	45,222/-	4,778/-	
	2235 02 001 860013 - OE	2,00,000/-	1,99,674/-	326/-	
	2235 02 103 330013 - Ladli - OE	40,000/-	35,776/-	4224/-	
	2235 02 103 330050 - Ladli (General)	16,00,00,000/-	7,84,69,000/-	8,15,31,000/-	
	2235 02 789 950050 - Ladli (SCSP)	1,50,00,000/-	38,31,000/-	11,169,000/-	
	2235 0210 0254 0002 CWC SALARY	16,73,000/-	13,58,000/-	3,15,000/-	
	2235 0210 02 54 0013 CWC (OE)	1,27,005/-	1,08,402/-	18603/-	
	2236 02 10172 0013 Poshan Abhiyan	1,50,000/-	1,41,360/-	8,640/-	
	TOTAL	17,82,90,005/-	8,49,87,355/-	9,33,02,650/-	

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YEAR	BUDGET HEAD	ALLOCATION	EXPENDITURE	BALANCE
2020-21	2235 02 103 400002 - Wages (PWDV)	5,04,000/-	5,03,924/-	76/-
	2235 02 103 400013 - OE (PWDV)	50,000/-	48,859/-	1,141/-
	2235 02 001 860013 - OE	2,00,000/-	1,99,057/-	943/-
	2235 02 103 330013 - Ladli - OE	30,000/-	29,028/-	972/-
	2235 02 103 330050 - Ladli (General)	16,00,00,000/-	11,07,45,000/-	4,92,55,000/-
	2235 02 789 950050 - Ladli (SCSP)	1,50,00,000/-	57,10,000/-	92,90,000/-
	2235 0210 0254 0002 CWC SALARY	45,00,000 /-	35,29,750/-	9,70,250/-
	2235 0210 02 54 0013 CWC (OE)	1,50,000 /-	1,04,601/-	45,399/-
	TOTAL	18,04,34,000/-	12,08,70,219/-	5,95,63,781/-
	YEAR	BUDGET HEAD	ALLOCATION	EXPENDITURE
2021-22	2235 02 103 400002 - Wages (PWDV)	5,04,000/-	4,92,950/-	11050
	2235 02 103 400013 - OE (PWDV)	25,000/-	24,524/-	476/-
	2235 02 001 860013 - OE	3,50,000/-	2,79,121/-	70,879/-
	2235 02 103 330013 - Ladli - OE	30,000/-	23,944/-	6,056/-
	2235 02 103 330050 - Ladli (General)	14,10,00,000/-	13,51,63,000/-	58,37,000/-
	2235 02 789 950050 - Ladli (SCSP)	1,80,00,000/-	1,79,60,000/-	40,000/-
	2235 0210 0254 0002 CWC SALARY	45,00,000 /-	10,29,000/-	34,71,000/-
	2235 0210 02 54 0013 CWC (OE)	1,50,000/-	16,861/-	1,33,139/-
	TOTAL	16,45,59,000/-	15,49,89,400/-	95,69,600/-

Statutory Audit

As per the information provided by District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi the A.G. (Audit) of the unit has not been conducted till date.

Maintenance of Records

The maintenance of records of District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi was found satisfactory subject to observations made in the Current Audit Report.

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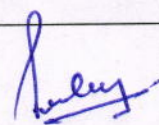
PART-I
Old Internal Audit Report (2016-2019)

There were 02 old outstanding Audit Paras with recovery of Rs. NIL in respect of **District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi** Noreply submitted by the unit, however The remaining 02 Paras with recovery of Rs. NIL has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	2016-19	2	--	--	--	02(1,2)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
-----NIL-----					


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:District Office (North-East), Women & Child Development Deptt., Sanskar Ashram, Dilshad Garden, Delh							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2016	2019	1		Discrepancies & Irregularities observed in Stock Register	O	0
2	2016	2019	2		Non production of Records	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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~~SECRET~~ **AUDIT REPORT**
(01.04.2015 to 31.03.2016)

PARA NO. 01

(Ref. MEMO. NO. 05 dt. 19.01.17)

Sub:- Blockage of Govt. money in forms of lying 5 bar code scanner unused.

During the test check of the Non Consumable stock register is came to notice of the audit that there are five (5) bar code scanners are lying with the department from the beginning. As per stock register 3 scanners were received from D.C. on 20/12/2013 and 2 scanners were received on 24/06/2015.

The department has replied that the above Bar Code Scanners are not being used. The value of machines in rupees cannot be ascertained as their value is not shown anywhere in record by the department.

Hence, the department is advised to transfer these machines to some other offices for their full utilization.

PARA NO. 02

(Ref. MEMO. NO.1)

Sub:- Non-Production of Record (NPR)

1. Dispatch register, contingency register & Expenditure control register
2. PBR of Contractual Staff.

copy same seen
Settled as per
copy & serial provided

SA

[Signature]

PART-II

CURRENT AUDIT REPORT (2016 to 2019)

PARA-1: Discrepancies & Irregularities observed in Stock Register

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Audit Memo. No. 03

Date: 05.08.2019

Stock Register maintained by the O/o District North-East, W&CD, Sanskar Ashram, has been scrutinized. The following shortcomings have been noticed:

1. The mandatory page counting certificate is not found recorded on the first page of consumable, the same is invariably required to be recorded on the first page duly signed by the HOO / competent authority.
2. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of consumable and non-consumable items were undertaken by the DDRS Authorities in the Stock Register.
3. Initial of the store officer or responsible person should made against the column of the issuing the items, same is not found in the stock register.
4. There are some cutting and over-writing in the stock register maintained for non-consumable items. An using of fluid, erasure, over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the HOO.
5. The balance of the item "Electric Kettle" entered at the Page No. 21 of "Non Consumable items Stock Register" has not been recorded correctly. A total of 04 electric kettles were procured and 01 electric kettle has been shown as "issued to Protection Officer" on 26.12.2016. Therefore, the remaining balance should have been recorded as 03 but the balance in hand has been shown as 02 which is irregular.
6. There are irregularities in the closing balances of "Consumable Stock items" as well as per the details given below:

(I)

Item Name -->		Add Gel Pen (Entered at Page No. 02)			Remarks
S.No.	Date	Opening Balance	Issued	Closing Balance as per Stock Register	
1	28.11.2017	19	03	14	The balance is not correct



(II)

Item Name -->		Ball Pen (Entered at Page No. 12)			
S.No.	Date	Opening Balance	Issued	Closing Balance as per Stock Register	Remarks
1	11.10.2017	77	10	66	The balance is not correct

Necessary steps may be taken to remove discrepancies and irregularities under intimation to Audit.



PARA-2: Non-Production of Records

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Audit Memo. No. 04
Date: 07.08.2019

The following record has not been provided to Audit for the audit period 2016-19:

1. Conveyance Register & Movement Register
2. Service Postage Stamps Account



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

TAN 1: Improper Maintenance of Cash Book

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Audit Memo. No.02

Dated: 01.08.2019

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

1. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book of the both funds, it has been observed that Head of the DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.

It is advised that necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN 2 : Improper Maintenance of Pay Bill Registers

Audit Memo. No.01
Dated: 29.07.2019

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During the test check of the PBRs of the contractual staff, the following irregularities have been noticed:

1. Total of each column is not done which is required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
2. There are some cuttings & over-writings in the PBRs. Corrections, if any, should be made in the red ink by cancelling wrong entry and making fresh entry. The same should also be attested by DDO.
3. Entries regarding pay and allowances are not signed by the DDO whereas the entries in PBR should be signed by the DDO. .

It is advised that necessary steps may be taken to remove the discrepancies under intimation to Audit.



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

Part-II

Current Audit Report 2019-22

During the course of current audit, 06 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. NIL as per reply provided by the Unit, 06 memo have been converted into 02 TAN and 04 Para (01 NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. NIL.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
-----NIL-----					



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PART II
CURRENT AUDIT REPORT
(2019-2022)

PARA 01:- Purchases outside GeM portal - Non-compliance of Rule 149 of GFR, 2017.

(Ref. memo no. 02 Dated 15/12/2022)

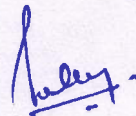
As per rule 149 of GFR, 2017 regarding Government e-Market place (GeM), it will be mandatory for Ministries or Departments to Procure Goods and Services from GeM for those available on it.

As per OM No. F.20/08/2017/866-873 dated 26/04/17 of Finance Deptt , GNCTD, it was advised to procure all common Goods and Services from GeM in accordance with Rule 149 of GFR, 2017 as per their delegated powers.

Further as per OM No. F.5(02)/2016/T-1/Pr.AO/Pt.File/1295-1394 dated 31/05/17 of Principal Accounts Office, which states that where the procurement of common use goods and Services which are available on GeM have been made by department from other sources on or after 01/06/17, bills/proposals may be sent to the Finance Deptt for clearance with reasons from Deptt for non adherence of the provision of the above said OM dt 26/04/17. It is also advised to obtain clearance from the Finance Deptt in those cases where Goods and Services available on GeM are procure from other sources and HOO/DDO's were advised to submit a certificate in this regard along with payment bills to PAO's.

However, during the test check of vouchers/bills of purchase/procurement of goods and services for the audit period 2019-2022, it is observed that the above mentioned rule has not been complied with in the following cases and purchases have been made from the open market and without obtaining necessary certificate of non availability of said items from GeM and goods and services were procured rom the open market contrary to the above mentioned instructions of above said OM as the sane were not found attached with the bill. The details of some of the cases are as under :-

S.No.	Name of Supplier (open market)	Name of Item(s) Purchased	Bill No. and Date	Total Amount of the Bill (Rs.)
2019-20				
1.	M/s SaiSparsh	Purchase of Toners	CB-19, 16/08//2019	25400
2.	M/s Looks Kids Wear	Purchase of Pendrives	CB-19, 16/08//2019	14700
3.	M/s Enterprises	Purchase of Towels, dinner set, water Glass and tea sets	CB-19, 16/08//2019	10234
4.	M/s Enterprises	Purchase of Plastic Chairs/ Brooms/Hit/ Room Freshner/ Liquid Hand wash	CB-21, 31/08//2019	25825
5.	M/s Looks Kids Wear	Purchase of All Out Machines/ wipers	CB-21, 31/08//2019	1889
6.	M/s SaiSparsh	Purchasing of Electric Cattle/ Carbon Paper/ Punch Machines	CB-21, 31/08//2019	4506
7.	M/s Bio Aid	Purchasing of HB201 Micro Cuvette	CB-58, 28/01//2020	70800
8.	M/s Mittal Laboratories	Purchasing of Alcohol Swab, Disposable sterile Lancets	CB-58, 28/01//2020	10000



	M/s SaiSparsh	Purchase of Pendrives , Dusters, Liquid Handwash, File Covers, File flaps	CB-64, 25/02//2020	14547
10	M/s Enterprises	Purchase of Toners, Papers, Pens	CB-64, 25/02//2020	22340
11	M/s Krishna Sales	Purchase of Locks, DVD	CB-64, 25/02//2020	2045
12	M/s Shri Mata printers	Digital printouts	CB-75, 30/03//2020	2832
13	M/s Sanjeev Agencies	Purchase of water bottles	CB-74, 30/03//2020	1600
14	M/s Bio Aid	Purchasing of HB201 Micro Cuvette	CB-72, 30/03//2020	61360
2020-21				
15	M/s GL Computer	Installation of motherboard for office computer	CB-15, 15/06//2020	5310
16	M/s Sanjeev Agencies	Purchase of 22 Water Jaars	CB-15, 15/06//2020	880
17	M/s Shri Mata printers	Printing of incident report form and other consumable items	CB-39, 15/10//2020	19432
18	M/s Shri Mata printers	Purchase of flex banners/ Board Display	CB-45, 04/12//2020	22656
19	M/s Shri Mata printers	Purchase of File Covers	CB-50, 07/01//2021	14750
20	M/s GL Computer	Purchase of keyboards, Mouse, WI-Fi adopter and SMPS	CB-58, 28/01//2021	6890
21	M/s GL Computer	Repair of computer	CB-59, 28/01//2021	15100
22	M/s Ritesh and Company	Purchase of printer cartridge	CB-60, 29/01//2021	15576
23	M/s Shri Mata printers	Purchase of flex Board	CB-67, 17/03//2021	4909
24	M/s Ritesh and Company	Purchase of toner etc.	CB-67, 17/03//2021	14986
25	M/s Shri Mata printers	Purchase of File Covers	CB-68, 17/03//2021	14750
26	M/s GDSL Enterprises	Purchase of consumable items	CB-68, 17/03//2021	14715
27	M/s Shri Mata printers	Printing of flex Board	CB-76, 30/03//2021	13452
28	M/s Sanjeev Agencies	Purchase of water bottles	CB-79, 30/03//2021	2740
2021-22				
29	M/s Shri Mata printers	Printing of file covers	CB-12, 17/06//2021	15580
30	M/s Sanjeev Agencies	Purchase of 44 Water Jaars	CB-13, 17/06//2021	2200
31	M/s Rajendra Sons and Company	Purchase of printer cartridge	CB-13, 17/06//2021	14747
32	M/s Shri Mata printers	Printing of Domestic indent report	CB-26, 08/11//2021	8024

Sanjeev

33	M/s Runica Computers	Refilling of printer cartridge	CB-41, 01/02//2022	3835
34	M/s Runica Computers	Refilling of printer cartridges	CB-54, 25/03//2022	4354
35	M/s Ritesh and Company	Printing of Certificate	CB-54, 25/03//2022	1475

The above purchases of goods & services which are in violation of Rule 149 of GFR, 2017 may be got regularized from the Competent Authority under intimation to the audit.

PARA 02:- Provision of records reg.- compliance of Rule 155 of GFR 2017

(Ref. memo no. 05 Dated 20/12/2022)

As per Rule 155 of GFR, 2017 regarding Purchase of Goods by Purchase Committee, incase a certain item is not available on the GeM portal, purchase of goods costing above Rs.25,000/- and upto 2,50,000 on each occasion may be made on the recommendation of a duly Constituted Local Purchase Committee consisting of three members of an appropriate as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specification and identify the appropriate supplier. Before recommendation placement of the purchase order, the member of the committee will jointly record a certificate as under:

"Certified that we, member of the Purchase committee are jointly and individually satisfied that the goods recommended for purchase are the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/ Department concerned."

During the test check of contingency bills, it has been observed that in the following cases, the purchase of goods for more than Rs. 25,000/- was made but the files/information relating to formation and recommendation of Purchase Committee, Quotations and Comparative Statements and Joint Certificate by the members of purchase committee etc. were not provided to the audit.

S.No.	Bill No. & Date	Particulars	Name of Vendor	Amount (Rs.)
1	CB-19 dated 16/08/2019	Purchase of Toners vide Bill No. 264 dated 11/07/2019	M/s SaiSparsh , A-92 Dilshad colony, Delhi-95	Rs. 25,400/-
2	CB-58 dated 28/01/2020	Purchase of HB201 Micro Cuvette	M/s Bio Aid, G-33 Ground floor RG Mall Sec-9 Rohini, Delhi, 85	Rs. 70,800/-
3	CB-72 dated 30/03/2020	Purchase of HB201 Micro Cuvette (Medical Strip) for PoshanAbhiyan	M/s Bio Aid, G-33 Ground floor RG Mall Sec-9 Rohini, Delhi, 85	Rs. 61,360/-

The files/information relating to formation and recommendation of Purchase Committee, Quotations and Comparative Statements and Joint Certificate by the members of purchase committee etc. in the above mentioned cases may be provided to the audit .

[Signature]

PARA 03:- Purchase of Furniture Item

(Ref. No 06 Dated 20/12/2022)

During the scrutiny of contingency bills it has been observed that vide CB-21, dated 31/08/19 Plastic chairs have been purchased along with other items amounting to Rs.25825/- from M/s M.S. Enterprises.

As the plastic chairs come under the preview of furniture item for which approval of Finance Department is mandatory. Hence, the approval of Finance Department may be provided to the audit.

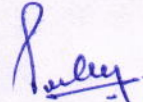
PARA 04:- Non- Production of Records

(Audit Memo No. 1 Dated 13/12/2022)

The following records/ information were not provided by the District Office(North-East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi to the audit for the audit period 2019-22.

1. GAR-6 (TR-V) Receipt book.
2. Expenditure control register.
3. File pertaining to security & Sanitation Services.
4. Attendance register.
5. Information reg. A.G.(Audit)
6. Record related to:
 - (i) Delhi pension scheme for women in distress
 - (ii) widow daughter marriage
7. Purchase files
8. Quotations and comparative statements
9. Detail of Bank Accounts/ Fixed Deposits.
10. Condemnation files.
11. AMC files of all machinery and equipments
12. RTI Records
13. Rent/ Electricity/ Water/ Telephone registers.
14. Contingent register

The above mentioned record may be shown to the next audit.


**(PANKAJ NARANG
IAO/AO
Audit Party No. VI**

(2)

PART III
TEST AUDIT NOTE
(2019-2022)

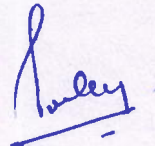
TAN.01:- Shortcomings in maintenance of Cash Book.

(Ref: Audit Memo No.03 dated 15/12/2022)

During the test check of Cash Book of office of District Office(North- East), Women & Child Development Deptt., Sanskar Ashram Dilshad Garden, Delhi for the Period 2019-20 to 2021-22 the following shortcomings have been noticed:

1. The cash book has been written upto 12/2021 only with closing balance of Rs.10000/-
2. **Non- attestation of entries:** It has been noticed that all the entries on receipt side as well as of payment side have not been attested in the cash book.
3. **Non- Issuance of TR-V:** whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of knowledge of receipt of cash. However, it has been observed that no TR-V has been issued.
4. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs.has been physically verified and found correct as per the balance recorded in the cash book:". "It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book."
However, it has been observed the certificate was not recorded in the prescribed format.
5. **Erasers/ Overwritings:** A eraser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made the cash book but entries were not initialised by the Head of Office on every such corrections. e.g. page no. 39,42,46 and 47.
6. **Incomplete entries:** In some transactions an incomplete entry was made in the cash book e.g. at page no. 37,38,39,40 and 41, the dates of transaction has not been written. Further, Neither the cheque Number nor the date of cheque no. was written.

Necessary action may be taken to rectify the shortcomings in maintenance of Cash Book and compliance be shown to next audit.



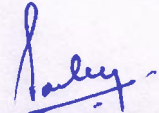
N.02:- Shortcomings in Stock Registers

(Ref: Audit Memo No.04 dated 20/12/2022)

On test check of Stock Registers (Consumable & Non-consumable) maintained by District Office(North- East), Women & Child Development Deptt., Sanskar shram Dilshad Garden, Delhi, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.
- (3) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.
- (4) The Certificate of quality under rule 154 has not been made on the body of the bills.
- (5) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (6) The Annual Store Return has not been prepared.

Necessary action may be taken for removal of shortcomings in Stock Registers and compliance be shown to the next audit.


(PANKAJ NARANG)
(IAO/Party No.-06)