

18/12

**DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P.ESTATE, NEW DELHI-02**

Subject:- Internal Audit report on accounts Department of Women & Child Development, District-North West-II, Sewa Kutir Kingsway Camp, Delhi for the audit period 2019-20 to 2021-22.

INTRODUCTION

The Internal Audit Report of the accounts of office of Department of Women & Child Development, District-North West-II, Sewa Kutir, Kingsway Camp, Delhi for the audit period 2019-20 to 2021-22 which was conducted by the field Audit Party No XII comprising of Smt. Reema Sakhujia, I.A.O., and Sh. Deepak Kumar, Sr.Asstt. The audit was conducted w.e.f. 18.04.2022 to 13.05.2022 (12 Working Days).

AIMS AND OBJECTIVES

The office of District Office , North West-II, hs been functional for implementation of various financial schemes of the Government meant to provide financial assistance to widow, destitute and girl child via Widow Pension Scheme, Widow Daughter Marriage financial assistance schemes, Ladli etc. The process involves public dealing and providing assistance to the prospective beneficiaries.

Further, the office functions as supervisory authority for smooth and proper implementation of the ICDS schemes, which involves random inspections and monitoring of the functioning of the ground level CDPO offices.

Further, the office is required to coordinate all the issues related to the department as per the area jurisdiction which involves coordination with the CWCs JJBs , Children Homes etc.

Details of H.O.D/H.O.O/D.D.O/Cashier

The following officials have served as Head of Department/ HOO/DDO/Cashier during the Financial Year 2019-20 and 2021-22:-

1. LIST OF HOO/DDO:-

S.NO	Name of HOO/DDO	Period	
1	Ms. Manju Varshney	01.04.2019	10.07.2021
2	Sh. M.K. Chandra	11.07.2021	28.12.2021
3	Ms. Nisha Agrawal	29.12.2021	31.03.2022

2. LIST OF CASHIER:-

S.NO	Name of the Cashier	Period
1	Ms. Malti, Sr. Assistant	01.04.2019 to 20.01.2020
2	Sh. Ali, Stastical Assistant	21.01.2020 to 30.09.2020 (addl. Charge)
3	Sh. Shiv, Jr. Asstt.	01.10.2020 to 31.03.2022 (addl. Charge)



Budget Allocation and Expenditure (in Rs.)

16/c

Budget and expenditure incurred in respect of Department of Women & Child Development, District-North West-II, , Sewa Kutir, Kingsway Camp, Delhi, during the Audit Period 2019-20 to 2021-22

F.Y.	Budget Allotted (Rs.)	Expenditure (Rs.)
2019-20	107430000	77774638
2020-21	135330000	130730256
2021-22	102538000	102173218

Vacancy Position of staff

Group (A B C)	Sanction Post	Filled Post	Vacant Post
Group A	NIL	NIL	NIL
Group B	NIL	NIL	NIL
Group C	NIL	NIL	NIL

Note:- All staff are working on diverted capacity and 02 protection officers are working on contractual basis.

Statutory Audit

Statutory audit of office of the Department of Women & Child Development, District-North West-II, Sewa Kutir Kingsway Camp, Delhi has not been conducted by the office of A. G. (Audit) so far.

Maintenance of Records.

The maintenance of records of office of the Department of Women & Child Development, District – North West-II, Sewa Kutir Kingsway Camp, Delhi for the audit period 2019-20 to 2021-22 was found satisfactory subject to observation made in current audit report and in test audit notes.

Old Audit Report: -

There were 03 old outstanding paras with the recovery of Rs. NIL/- period 2015 to 2019. No old outstanding paras have been settled as no reply has been submitted by the unit. Accordingly, 03 old outstanding paras with recovery of Rs. NIL /- have been incorporated in the current audit report. Details are given below:-

S.N	Year	Para No.	Total Recovery	Amount Recovered	Para settled	Para No of Settled para's	Outstanding Para's with para No.	Balance Recovery
-NIL-								

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Current Audit Report (Audit Period 2019-22)

15/c

During the course of current audit 01(a to f) Record memos and 12 observation memos were issued highlighting various irregularities involving Rs.570/- recovery. One observation memo has been settled with recovery of Rs. 570/- on the basis of reply & document submitted by the unit. Remaining 11 observation memos have been converted into 07 Paras and 01 TANs incorporated in the current audit report- Part-II.

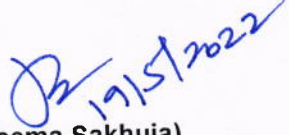
Details of Current Recovery (Audit Period 2019-2022)

Memo No.	Total Recovery in Rs.	Amount Recovered	Balance
02	570	570	NIL

P-20
(Memo file)

The internal audit report has been prepared on the basis of the information / records furnished and made available by HOO, Department of Women & Child Development, District-North West-II, Sewa Kutir Kingsway Camp, Delhi. Further, the audit disclaims any responsibility for any mis-information and/or non-information on the part of Auditee.


(Deepak Kumar)
Sr. Asstt.


(Reema Sakhuja)
IAO, Audit Party No. XII

Directorate of Audit
C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001



Bhagidari

दिल्ली सरकार
Govt of NCT of DELHI



List of Para (Order by Audited Year & Para)

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Department :Department of Women and Child Development							
Sub department:Women & Child Development (Distt North-West-II), Sewa Kutir Complex, Kingsway Camp,Delhi(1463/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2016	2		Unauthorized expenditure of Rs. 10500/-	O	0
2	2015	2016	3		Non production of Record	O	0
3	2016	2019	1		Improper maintenance of "Service Postage Stamps Account Register"	O	0

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

[Back](#)

reply 18/11
Dep't. 23

PART - II
AUDIT REPORT
(2015-16)

Para No. 1

(Ref Memo No. 07 dt.14.02.17)

Sub: Mobile Bill Payment of Rs. 500/- to Superintendent

During the test audit of the contingency bills of the office it comes into notice that office has reimbursed the mobile bill (pre-paid) of Smt. Kamlesh Garg, Superintendent amounting to Rs. 500/-, through CB/15, without the approval of Competent Authority. The department is not having CUG scheme for its staff members.

Department has to explain the reasons for the aforesaid irregularities/ non-compliance of the rules. The same has to be recovered from the official. Recovery, if any payment pertaining to the post audit period may also be recovered.

Para No.2

(Ref Memo No. 08 dt. 14-02-17)

Sub: Unauthorized expenditure of Rs. 10500/-.

During the test audit of the contingency bills of the office it comes into notice that office has appointed one Sweeper on contract basis in the month of Sep.2015 the department has even made the monthly payments for the above said services, as mentioned below:-

S.No.	Bill No	Month	Amount Paid
1	CB/33	Sep.15	Rs. 1500/-
2	CB/55	OCT.15	Rs. 1500/-
3	CB/68	Nov.15	Rs. 1500/-
4	CB/74	Dec.15	Rs. 1500/-
5	CB/80	Jan.15	Rs. 1500/-
6	CB/90	Feb.15	Rs. 1500/-
7	CB/118	March15	Rs. 1500/-

But while scrutiny of the file it has been observed that the department has not obtained any approval from the competent authority. Department may please explain the reasons for the aforesaid irregularities/non-compliance of the rules.

Department has to regularize the above expenditure, if any expenditure pertaining to the post audit period may also be regularised. Other similar cases may also be reviewed accordingly.

Para 1

Play

~~Para No. 3~~

Para ②

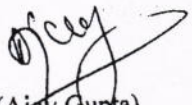
(Ref to memo no 1 & 1(a) dated 13.01.17)

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Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit.

1. Contingent Advance Register
2. Water/electricity/telephone bill register
3. TR-5 (GAR - VI) register
4. Postage Stamp A/C
5. Reconciliation Register.
6. Budget Control Register


(Ajay Gupta)
AO/IAO
Party No. 25

11/c

Para 3

PARA-1: Improper Maintenance of "Service Postage Stamps Account Register"


Audit Memo. No. 06
Date: 30.09.2019

During the test check of Register relating to "service postage stamps account", following irregularities have been noticed:

1. Mandatory page counting certificate has not been recorded in the register. Same is required to be recorded and countersigned by the HOO / DDO.
2. There are many cutting/over-writings was made and correction fluid was also found applied for correction of entries. The corrected entries were not found attested in the register by the HOO / DDO.
3. The balance in hand of the postage stamps was calculated wrong on some of the dates as per details given below:

S. No.	Date	Opening Balance as per register	Opening Balance as per Audit observation	Addition of stamps (if any)	Value of postage stamps used	Closing Balance as per register	Closing Balance as per Audit Observation
1	2	3	4	5	6	7	8
1	12.04.18	11312	11312	--	12	11294	11300
2	30.08.18	7478	7490	35000	72	42406	42418
3	27.12.18	2310	2322	--	36	2292	2286
4	22.03.19	34	28	10000	72	9962	9956
5	31.03.19	9861	9855	--	--	9861	9855

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.


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

10/c

(CURRENT AUDIT REPORT

(2019-20 to 2021-22)

Para No. 01 : - Irregularities in depositing of money received through TR and in Cash Book

(Observation memo no. 01 & 11 dated 02.05.2022 & 12.05.2022)

(I) Irregularities in depositing of money received through TR:-

On scrutiny of records it has been observed that amount received through TR has been deposited late into government account. As per Rules, as and when amount receives it should be deposited into government account. However, on scrutiny of TR and challan it has been observed that amount has been deposited late and further noticed that amount received through TR has not been deposited neither entry has been made in the cash book. The detail of some cases are as under:

S.No.	TR No & Date	Amount(Rs.)	Remarks
1	23/18.02.19	10	Amount deposited through Challan No. 01 dated 23.04.2019
2	24/15.05.18	10	
3	25/23.02.18	20	
4	26/04.04.18	10	
5	28/11.01.19	10	
6	27/11.02.19	10	
7	30/21.05.19	06	amount received through TR has not been deposited neither entry has been made in the cash book

(II) Irregularities in Cash Book

During test check of the Cash Book the following shortcomings have been observed:-

- (i) The Cash Book has been written in a very casual manner. The entries are made on cash book on daily basis. However, entries in the cash book is not being made properly and date wise. Some of the entries in the cash book are made as under:

Date of entries made in the cash book

01.11.19
28.01.21
01.10.19
01.11.19

It seems that cash book is not written on daily basis.

- (ii) In some of cases, detail of cheque i.e. cheque no /date has not been made in the cash book.

HOO is hereby directed to review and remove the abovementioned discrepancies. And for the future some strict action be taken to avoid such lapses.



9/c

Para No. 02:- Irregularities in payment to the applicant under the scheme of providing the financial assistance for the marriage of daughters of poor widows and orphan girl .
(Observation Memo No.03& 04 dated: 06.05.2022)

The applicants must fulfill the following conditions for the grant of financial assistance for the marriage of daughters of poor widows and orphan girls Rules 2006 are as under:

- (a) The applicant must be bonafide resident of the NCT of Delhi, five years preceding the date of application.
- (b) The applicant shall not have the family income more than forty thousand rupees per annum from all sources (the family income of the applicant modified to be not more than Rs.60000/-p.a. w.e.f. 01.04.2008 ;(the income criteria of the applicant is Rs.100000/- per annum from all sources for availing the benefit of scheme we.f.15.01.2021 vide notification dated 15.01.2021).
- (c) The applicant should not be in receipt of any assistance from the discretionary fund of the Lt.Governor or the CM of Delhi for the same purpose
- (d) The girl for whose marriage the financial assistance is sought should be major on the date of marriage.
- (e) In case of widow applicant the financial assistance can be granted for performing marriage of upto two daughters only.

(I) On scrutiny of records it has been observed that applicant shown family income (individual income) more than the prescribed income. However, department granted financial assistance for the marriage of daughters of poor widows and orphan girl. The details of some cases are as under:

S . N o	Name of the applicant	Dy.No	Family income /individual income	Approval/ rejection	Remarks
1	Smt.Tarawati	04.08.21	Rs.48000	approved	Copy of bank statement reveals that regularly amount was being deposited.
2	Smt.TriveniSol anki	WDM/3 6/12.01. 21	Rs.140000	approved	
3	Smt.Nirmala	WDM/3 5/ 26.02.19	Rs.48000	approved	As per record Family income : self Rs.3000/- pm Son : Rs.5000/- pm
4	Smt.Rajbiri	WDM/5 7/ 14.01.19	Rs.48000	approved	Individual income 5000/- p.m. + Rs.2500/-pm from pension (Rs.7500/- from all sources)
5	Smt.Maini Devi	WDM/5 9/ 15.01.19	Rs.50000/-	approved	Total income: Rs.4000/- pm + Rs.2500/- p.m. pension

Necessary action be taken after due verification of facts and records under intimation to audit and for the future some strict action be taken to avoid such lapses.

8/2

(II) On scrutiny of records, it has been observed that amount are being released to the beneficiaries without verifying the records. In most of the cases whatever the income is shown in family income/annual income is being spent on rented accommodation more than 80% of annual income declared by the applicant. It means that information provided by the beneficiaries is not correct and also seems that department has not scrutinized properly regarding eligibility. The detail of some cases are as under:-

S. No	Name of the applicant	Dy.No	Family income/individual income (Rs.)	Approval/rejection	Remarks
1	Smt.Munni Devi	WDM/81/02.2019	36000	approved	Rent paid Rs.2500/- pm as per Rent Agreement
2	Smt .Nanda	WDM/1/15.01.19	Rs.50000	approved	Rent is being paid Rs.4500/- pm
3				approved	Individual income 90000+30000(from all sources)
4.	Smt. Balwinder Kaur	WDM/13/23.06.21	Rs.75000	approved	
5.	Smt.Kanti	WDM/23/25.07.21	Rs.36000	approved	Rent paid Rs.3500/- pm as per Rent Agreement
6.	Smt.Sona Devi	WDM/10/23.06.21	36000	approved	Rent paid Rs.4000/- pm as per Rent Agreement wef 01.04.21

Necessary action be taken to review the cases and ensure that applicants must fulfill the conditions for the grant of assistance. .

Para No. 03:-Irregularities in recoveries due to stoppage of assistance under Delhi Pension Scheme Rules 2007 to widows,divorced,separated/destitute or abandoned women,.
(Observation Memo No.05 Dated: 10.05.22)

The NCT of Delhi Pension scheme come into force w.e.f April1,2007 to provide social security by way of financial assistance to widows, divorced, separated/destitute or abandoned women who are without adequate means of subsistence, are poor, needy and vulnerable.

Assistance under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/destitute or abandoned women will be stopped if ;-

(i) if at any stage it is found that it was sanctioned on furnishing of fake information or the conditions for which the assistance was granted no longer exist.

(ii) If it is found that the assistance was sanctioned on furnishing of false documents, penal action shall be initiated and appropriate liability fixed against people furnishing false documents.



7/c

(iii) If a person resorts to professional begging i.e if the person has been apprehended and warned or any other proceedings conducted by the court in this regard against him /her, the assistance shall be forfeited.

(iv) Assistance shall cease to be payable on the death of beneficiary and if person dies before receiving assistance for a particular period, the same shall lapse.

(v) The pension shall be stopped if:

- a) A widow or divorcee remarries.
- b) The separated/deserted woman reconciles either her husband/partner or remarries.

On scrutiny of records it has been observed that department has not taken appropriate action to recover the excess amount of financial assistance paid under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/ destitute or abandoned women after the death of applicant. The up-to-date bank statement of the applicants have not been found in the records so as to calculate the actual excess amount credited into bank account of the deceased applicants. However the records submitted by the member of the deceased applicant for the stoppage of financial assistance shows that amount credited into bank on account of financial assistance under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/ destitute or abandoned women is recoverable. The detail of some cases are as under:

S. No	Letter No.	Name of applicant	Reason for stoppage of pension (death/ remarriage/ double pension etc.)	Amount recoverable as per copy of bank statement enclosed in the record
1	No.F.39(2)/DO-NW-II/Forwarding & Recovery/WP/2019-20/1075 dated 13.10.22	Smt.Kusum Devi	Death-10.07.21	Rs.5000
2	No.F.39(2)/DO-NW-II/Forwarding & Recovery/WP/2019-20/1074 dated 13.10.22	Smt.Pavitra Devi	Death-07.11.2020	Rs.5000
3	No.F.39(2)/DO-NW-II/Forwarding & Recovery/WP/2019-20/1073 dated 13.10.22	Smt.Laxmi Devi	Death-27.08.21	Rs.2500
4	No.F.39(2)/DO-NW-II/Forwarding & Recovery/WP/2019-20/754 dated 23.10.21	Smt.Nuna Devi	Death-02.05.21	Rs.2500
5	No.F.39(2)/DO-NW-II/Forwarding &	Smt.Reshma Devi	Death-07.10.19	Rs.50000/-

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	Recovery/WP/2019-20/758 dated 23.10.21			
6	No.F.39(2)/DO-NW-II/Forwarding & Recovery/WP/2019-20/766 dated 23.10.21	Smt.Sushila	Death-01.05.21	Rs.5000
7	No.F.2(WP)/DO(NW-1)/WCD/2018-19/874 dated 23.11.21	Smt.Shanti Devi	Death-18.11.20	Rs.17500
8	No.F.2(WP)/DO(NW-1)/WCD/2018-19/763 dated 23.10.21	Smt.Shakuntla Devi	Death-15.01.21	Rs.12500
9	No.F.2(WP)/DO(NW-1)/WCD/2018-19/759 dated 23.10.21	Smt.Kamlesh Devi	Death-26.07.19	Rs.57500
10.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/985 dated 18.12.21	Smt.Brahmi Devi	Death-16.04.21	Rs.10000
11	No.F.2(WP)/DO(NW-1)/WCD/2018-19/76500 dated 23.10.21	Smt.Shanti	Death-11.07.20	Rs.20000
12	No.F.2(WP)/DO(NW-1)/WCD/2018-19/610 dated 31.08.21	Smt.BimlaRana	Death-09.09.20	Rs.10000
13	No.F.2(WP)/DO(NW-1)/WCD/2018-19/998 dated 18.12.21	Smt.Dhanwati	Death-04.12.20	Rs.20000
14	No.F.2(WP)/DO(NW-1)/WCD/2018-19/984dated 18.12.21	Smt.Pushpa	Death-08.12.20	Rs.20000
15	No.F.2(WP)/DO(NW-1)/WCD/2018-19/767dated 23.10.21	Smt.Somwati	Death-16.04.21	Rs.5000
16	No.F.2(WP)/DO(NW-1)/WCD/2018-19/842dated 12.11.21	Smt.Seema	Death-06.05.20	Rs.37500
17	No.F.2(WP)/DO(NW-1)/WCD/2018-19//655dated 01.10.21	Smt.Anwari	Death-08.05.19	Rs.1000

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Further, it is pointed out that letter regarding stopping of widow pension to widows/divorced/separated/destitute or abandoned women (due to any of the abovementioned reasons) written to the concerned bank of the applicant and asked to refund the unpaid PFMS remitted amount of pension (without calculating the recoverable amount) through Demand Draft in favour of DDO, DWCD which have not been received so far for further deposited back into government account. Due to which, it cannot be ascertained that how much amount is recoverable from the applicants.

Necessary action be taken after due verification of facts and records under intimation to audit and for the future some strict action be taken to avoid such lapses.

Para No. 04;- Irregularities in assistance under Delhi Pension scheme to widows, divorced, separated/destitute or abandoned women,
(Observation Memo No.12 Dated: 13.05.22)

As per the NCT of Delhi Pension scheme rules, the financial Assistance of Rs.2500/- per month is given to widows, divorced, separated/destitute or abandoned women who have no adequate means of subsistence and are poor, needy and vulnerable in the age group of 18 and above. The income criteria for getting Delhi pension to women in distress is Rs.100000/- per annum from all sources for availing the benefits of the scheme as under:

On scrutiny of records it has been observed that pension has been allowed to the applicants who do not fulfill the income criteria for availing the benefit of the scheme. The detail of some cases are as under:

S. No	Name of applicant	Date of application	Status of Pension	Remarks												
1	Smt.Prem Lata	16.07.21	approved	Pension has been allowed without verifying the records submitted by the applicant. Her incomplete bank statement reveals that regularly amount had been deposited in her account. The detail of some period is as under: <table border="0"> <tr> <td>Period</td> <td>Amount</td> </tr> <tr> <td>Aug 20</td> <td>Rs 53500</td> </tr> <tr> <td>Jan 20</td> <td>Rs.86000</td> </tr> <tr> <td>July 20</td> <td>Rs.13750</td> </tr> <tr> <td>Oct. 20</td> <td>Rs.75000</td> </tr> <tr> <td>Nov.20</td> <td>Rs.20000</td> </tr> </table>	Period	Amount	Aug 20	Rs 53500	Jan 20	Rs.86000	July 20	Rs.13750	Oct. 20	Rs.75000	Nov.20	Rs.20000
Period	Amount															
Aug 20	Rs 53500															
Jan 20	Rs.86000															
July 20	Rs.13750															
Oct. 20	Rs.75000															
Nov.20	Rs.20000															

Necessary action be taken to review the cases and ensure that applicants must fulfill the conditions for the grant of assistance. .

41

Para No. 05:- Irregularities in Ladli Scheme.
(Observation Memo No.07 & 08 dated: 11.05.22)

(1) As per Ladli Scheme 2008, the financial assistance sanctioned in favour of girls vide circular no.32/Ladli/DWCD/2010-11/13238-256 dated 16.08.2011 & deposits with SBI Life Insurance Co. Ltd.(SBIL) would be refunded to the Govt. by SBIL in the following circumstances :

- 1.if the girl child unable to pass classX
- 2.Death of girl child
- 3.If the beneficiary is found ineligible and the sanction is cancelled.

On scrutiny of records/information pertaining to Ladli Scheme 2008,provided by the department , it has been observed that there are so many cases which are pending for renewal. But there is no record available with the department to ascertain that how many cases are pending due to ineligibility criteria. The detail of some cases are as under:-

Member Unique No.	Member Name	DOB of Member	Milestone	Age -18
725070	Rajni	08.09.1990	N	08.09.2008
539563	Shashi	10.11.1989	N	10.11.2007
456483	Annu	14.09.1990	N	14.09.2008
649193	Savita	26.06.1990	N	26.06.2008
299109	Poonam	22.04.1989	N	22.04.2007
649195	Savitri	10.08.1990	N	10.08.2008
1810515	Mala	06.05.1991	N	06.05.2009
652626	Nisha	26.09.1991	N	26.09.2009
509948	Sarita	22.09.1991	S	15.07.2010
293547	Krishna	16.11.1992	S	15.07.2010
548312DP	Gulshana	10.10.1992	S	01.01.2010
678524	Sarita	11.11.1992	S	09.03.2010
299105DP	Sanjolly	26.06.1992	S	09.03.2010
013215TR	Ektakumari	15.02.1993	S	05.11.2008
408063	Sanju	09.01.1993	S	10.11.2008
018656DP	Bandana	29.05.1994	S	10.11.2008
001463	Sanjana	27.12.2000	O	23-01-2009
001188TR	YojnaKumari	10.12.2000	O	23.01.2009
570374	Anjali	18.08.1999	O	03.03.2009
489347	ChandaniKumari	11.07.2000	O	06.03.2009
486805	Sayra	19.12.1999	O	03.03.2009
725064	ParulBharwaj	17.06.2000	O	24.11.2008
022799DP	Bulbul Sharma	04.11.2000	O	10.11.2008
376404	Vandna Singh	10.01.1995	O	27.10.2008

Necessary action be taken to review those cases which are pending due to ineligibility criteria so that amount already credited into the account of beneficiary can be recovered and deposited into govt. accounts.

(2) As per Ladli Scheme Rules 2008, the grant release in the form of long term fixed deposits.

- i) Payment of Rs.11000/- if the girl child born in a hospital/Nursing Home in the GNCT of Delhi
 ii) Payment of Rs.10000/- if the girl child born outside the abovementioned hospital/Nursing Home/institutions.
 iii) Payment of Rs.5000/- on admission of the child in class I
 iv) Payment of Rs.5000/- on admission of the child in class VI
 v) Payment of Rs.5000/- on admission of the child in class IX
 vi) Payment of Rs.5000/- on admission of the child in class X
 vii) Payment of Rs.5000/- on admission of the child in class XII

1. The long term fixed deposit receipts granted under the abovementioned rules shall be made in the name of the girl child encashable only after the said girl child has attained the age of 18 years, has passed class X as a regular student or has taken admission in class XII.

On scrutiny of records/information pertaining to Ladli Scheme 2008, provided by the department, it has been observed that there are so many cases which have already been matured but upto so far no payment have been made so far. The details of some cases are as under:

Milestone	Member Unique No.	Member Name	Date of Birth of Member	Maturity Date
t	604310	Seema	02.08.1986	22.03.2010
T	010613D2	Pooja Sharma	21.09.1987	28.12.2010
T	468149DP	Sushma	01.04.1987	16.04.2010
t	677110	Savitiri	01.08.1987	29.04.2011
T	838303	Deepika	30.05.1989	31.03.2011
t	584662	Preeti	30.12.1989	29.03.2012
T	942346TR	Asha	31.10.1989	17.12.2012
T	013197D1	Priyanka	14.11.1987	30.07.2013
T	016749D1	Rakhi	19.01.1989	30.07.2013
T	932254	Rakhi	27.10.1989	07.03.2014
T	600557	Reeta	23.12.1989	07.03.2014
t	584731	Usha Kumari	11.12.1989	07.03.2015
T	558365DP	Pooja	09.05.1989	07.03.2015
t	736819	Nandu Kumari	11.06.2001	11.06.2019
t	450716	Nikita Shah	13.06.2001	13.06.2019
t	610824	Deepa Rani	15.01.2001	15.01.2019
T	08GE1819T5001	Pooja	09.10.1999	18.03.2019
T	08GE1819T4582	Neha	08.11.2001	08.11.2019

Necessary action be taken to ensure that benefits to be given to eligible girls of a family and ensure that guidelines issued time to time are strictly followed.

2/C

Para No. 06:- Irregularities in payment of conveyance.

(Observation Memo No. 06 dated: 10.05.2022)

During the test check of records and bills, it has been found that the following conveyance claimed paid to officials who have been working in this office on diverted capacity and drawing salary from other office, which is not regular. The details of some cases are as under:-

S.No.	Name & Designation	Period	CB No. Date	Amount (Rs.)
1.	Sh. Naveen Bharat, DEO	April 21 to Oct 21	42, dated 03.12.21	1340
2.	Sh. Gaurav Chouhan, Office Assistant	Aug to Dec 20	68, dated 30.03.2021	1078
3.	-do-	Aug 20, Oct 20 to Feb 21	67, dated 23.03.2021	2373
4.	Sh. Rahul Sharma, Office Assistant	Oct 20, Dec 20 to Feb 21	67 dated 30.03.2021	1295

Further, it has also been observed that the protection officers of this office has been claimed conveyance allowance during the audit period 2019-20 to 2021-22. But they did not mention distance in kilometre in their claims and without mentioning distance in kilometre, it is not possible to check the authenticity of the claims paid to officers. HOO is hereby directed to regularize the above.

HOO is hereby directed to regularize the above conveyance charges and for the future some strict action be taken to avoid such lapses.

Para No. 07:- Discrepancies in Purchases.

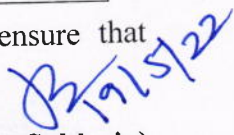
(Observation Memo No.09 Dated:- 13.05.2022)

During the test check & scrutiny of the bills/records, following irregularities have been noticed:-

On scrutiny of test check of bills, it has been observed that items have been purchased beyond the delegated financial power of HOO and Purchases have been made without sanction of competent authority. Neither ex post facto sanction has been obtained from the competent authority. Moreover, items/work have been purchased/done by splitting up to avoid the approval from the competent authority/ to avoid to follow the codal formalities while procuring good. The detail of some cases is as under:-

Bill No. & Date	Invoice Date	Description	Name of agency	Amount(Rs.)
CB-45/ 29.12.21	23.12.2021	Unbranded Officer/Visitor chairs with seat DxWxH 450 mm 450mm x460mm	Shree Balaji Enterprises	24960/-
CB-490/ 03.12.21	18.11.2021	Unbranded Officer/Visitor chairs with seat DxWxH 450 mm x470mm x400mm	Globe Marketing	22800/-
CB-22 /22.03.21	01.10.19	Micro Cuvette	Bio Aid	70800/-

HOO is hereby directed to regularize the above purchases and ensure that guidelines issued time to time are strictly followed.


(Reema Sakhuja)
Inspecting Audit Officer

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Part-III (Test Audit Notes)
(2019-2022)

TAN No. 01 :- Discrepancies in Stock Registers.
(Observation Memo No. 10 dated: 12.05.22)

During the test check of Stock Registers, following shortcomings have been noticed:

As per GFR 192(1) to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers has been done.

In some cases the initials of the recipients not found in the stock registers and in many cases entries were not signed by the competent authority in the absence of the same it is difficult to verify the authenticity of the entry.

Cutting/overwriting in the register should be attested by In-charge which has not been done in many cases.

The entries for the items purchased for the period 2021-22 have not made in the stock registers as such it is not possible to check the authenticity.

The HOO is hereby advised to remove the abovementioned discrepancies.


(Reema Sakhuja)
Inspecting Audit Officer