

DIRECTORATE OF AUDIT  
(GOVERNMENT OF N.C.T. OF DELHI)  
4TH LEVEL, C-WING, DELHI SECTT,  
I.P. ESTATE, NEW DELHI-110002

Part-1

Sub: - Internal Audit report of the **The District Officer/HOO, WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi** for the Period 01/04/2020 to 31/03/2022.

**INTRODUCTION**

The accounts of the **The District Officer/HOO,WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi** for the Period 01/04/2020 to 31/03/2022 were conducted by field Audit Party No.XXXI comprising Mr. Rajesh Kumar, Accounts Officer/IAO and Mr. Rishabh Kumar, ASO(On leave 29<sup>th</sup> & 30<sup>th</sup> Sept.2022). The audit was conducted during 10 working days w.e.f. 29/09/2022 to 13/10/2022.

**AIM and Objectives:-**

The main function of the department of Woman and Child Development is to implement financial assistance scheme at the district level for the conveyance of people. District office is assigned schemes like widow Pension, Ladli Scheme, and widow Daughter marriage.

**HEAD of DEPARTMENT/ Head of Office, DDOs and Cashier**

**HOO/ DDO**

S.No.	Name & Designation	From to
1.	Anita Gaur, District Officer	01.04.2020 to 31.12.2021
1.	M. K. Chandra, District Officer	01.01.2022 to 31.03.2022

**Cashier**

S.No.	Name & Designation	From to
1.	Mubarak Ali, LDC	2020-2022

**Budget Allocation and Expenditure:-**

Financial Year	Revenue		
	Budget Allotted	Expenditure	Balance
2020-2021	136138000	127579869	8558131
2021-2022	145823000	105338993	40484007

**Statutory Audit:**

Statutory audit of **The District Officer/HOO, WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi** has been not conducted by AG (Audit), Delhi till date.

**Vacancy Position as on 31.03.2022**

Group	Sanctioned	Filled	Vacant	Remarks
A	-	-	-	-
B	-	-	-	-
C	-	-	-	-
TOTAL	-	-	-	-

**Note:** Entire staff is working in diverted Capacity.

**Maintenance of Records:-**

The maintenance of records of the **The District Officer/HOO, WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi** for the period 01/04/2020 to 31/03/2022 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.

  
(RAJESH KUMAR)  
I. A.O. – XXXI

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**PART - II**  
**CURRENT AUDIT REPORT**

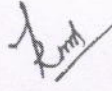
**Para No- 01 – Discrepancies in Contingency Bills**

(Ref. Audit Memo No. 06 dated 10/02/2021)

On scrutiny of records of District South Office of Women and Child Development Office it is found that the contingency bills are not maintained properly for the audit period. The discrepancies are as under :-

1. Contingency register has not been maintained
2. All the sanction under the contingent expenditure such as electricity bill, telephone bill and other miscellaneous expenditure made for purchase of goods were neither got approved by the competent authority nor any file is maintained in the office regarding such sanctions.
3. No approval for mobile reimbursement has been taken from competent authority/ Head of Office
4. Codal formalities have not been done before submitting bills to PAO.
5. The conveyance bills of Protection Officer viz Priti Mudgal are not verified by the Head of Office nor any of her journey detail is recorded in the movement register.
6. The reimbursement of office bags provided to Ms. Anita Bharat, District Officer and Ms. Anita Gaur, District Officer have not been entered in the Stock Register. A certificate to the effect that the office bag has not been procured for the last three years is not attached along with the bill in r/o Mrs. Anita Gaur (Bill no. 24 dated 13/7/2017) and Kiran Gandhi vide bill no. 7 dated 16/5/16.
7. Conveyance drawn from the unit by Dist. Officers instead of travelling allowance from this office ( Bill no. CB- 88 dated 18/12/2020).
8. The mobile bills of Distt Officer have been reimbursed from this unit instead of the office from where salary is drawn. ( Bill no. CB- 88 dated 18/12/2020 and 76 dated 18/1/18)
9. The newspaper reimbursement of Distt Officers and Supdt. working in diverted capacity are drawn from this office vide bill no. 76 dated 18/1/15.

The above discrepancies and purchases may be regularized by the approval of competent authority under intimation to the audit.

  
IAO- 15

Para No- 02- Overpayment of salary to contract employees for the period of leave amounting to Rs. 498496/-  
 (Ref. Audit Memo No. 04 (a) dated 09/02/2021 and (b) 16/2/21)

There are no old audit para's outstanding

Following employees appointed on contract basis have remained on leave absent from duty for more than 12 days in a year and they have just applied for "leave" for more than this period or remained absent.

Name and Designation	Period of absence
Shikha Sharma, Protection Officer 2015 <b>Details of Old Recovery : NIL</b>	Preeti Mudgal, Protection Officer 2015 15/6/15 to 17/6/15 ( 3 days)
11/5/15 to 23/5/15 ( 13 days)	17/6/15 to 26/6/15 ( 10 days)
23/6/15 to 26/6/15 ( 4 days)	28/8/15 to 26/8/15 ( 7 days)
27/11/15 to 30/11/15 ( 4 days)	16/11/15 to 19/11/15 ( 4 days)
1/12/15 to 5/12/16 ( 5 days)	24/12/15 to 1/1/16 ( 9 days)
<b>Total</b> 26 days	<b>Total</b> 25 days
<b>2016-2017</b>	<b>2016</b>
14/1/16 to 15/1/16 ( 2 days)	7/5/16 (1 day)
21/3/16 to 23/3/16 ( 3 days)	15/6/16 to 18/6/16 ( 4 days)
1/6/16 to 4/6/16 ( 4 days)	8/7/16 ( 1 day)
18/8/16 to 31/8/16 ( 14 days)	17/8/16 to 18/8/16 ( 2 days)
1/9/16 to 3/9/16 ( 3 days)	17/10/16 to 21/10/16 ( 5 days )
10/10/16 to 20/10/16 ( 11 days )	5/12/16 to 17/12/16 ( 13 days )
2/11/16 to 14/5/17- Maternity Leave (188 days)	26/12/16 to 31/12/16 ( 6 days )-(court holiday)
<b>Total</b> 225 days (180+45)	<b>Total</b> 32 days
<b>2017</b>	<b>2017</b>
17/6/17 , 24/8/17, 23/9/17 ( 3 days)	10/1/17 to 12/1/17 ( 3 days)
4/10/17 to 10/10/17 ( 7 days)	1/3/17 to 3/3/17 ( 3 days)
18/10/17 to 21/10/17 ( 4 days) – court holiday	23/3/17 to 25/3/17 ( 3 days)
12/11/17 to 18/11/17 ( 7 days)	29/5/17 to 31/5/17 ( 3 days)
4/12/17 to 16/12/17 ( 13 days)	1/6/17 ( 1 day)
26/12/17 to 30/12/17 ( 5 days) – court holiday	12/6/17 to 17/6/17 ( 6 days) – court holiday
<b>Total</b> 39 days	6/10/17 to 9/10/17 ( 4 days)
<b>2018</b>	18/10/17 to 21/10/17 ( 4 days) – court holiday
27/1/18 ( 1 day)	3/11/17 to 7/11/17 ( 5 days)
24/5/18 to 26/5/18 ( 3 days)	26/12/17 to 30/12/17 ( 5 days) – court holiday
10/6/18 to 20/6/18 ( 11 days) – court holiday	<b>Total</b> 37 days
5/7/18 to 7/7/18 ( 3 days)	<b>2018</b>
5/9/18 to 6/9/18 ( 2 days)	24/5/18 to 26/5/18 ( 3 days)
8/11/18 to 9/11/18 ( 2 days) R.H.	10/6/18 to 20/6/18 ( 11 days) – court holiday
17/11/18 to 20/11/18 ( 4 days)	11/10/18 to 30/11/18 ( 51 days)
27/12/18 to 31/12/18 ( 5 days)	26/12/18 to 31/12/18 ( 6 days) – court holiday
<b>Total</b> 31 days	<b>Total</b> 71 days
<b>2019</b>	<b>2019</b>
	10/6/19 to 15/6/19 ( 6 days) – court holiday
	5/8/19 to 6/8/19 and 29/8/19 ( 3 days)
	17/10/19 ( 1 day)

19/2/19 to 20/2/19( 2days) 19/3/19 to23/3/19(5days) 30/5/19to31/5/19 ( 2 days) 10/6/19 to 15/6/19 ( 6days) – court holiday 23/9/19to 24/9/19 ( 2 days) 17/10/19 to19/10/19 ( 3days) 13/12/19 to 16/12/19 (4 days) 26/12/19 to 31/12/19 ( 6 days) –court holiday <b>Total</b> <b>30 days</b>	11/11/19 and 29/11/19 to 30/11/19 (3 days) 2/12/19 to4/12/19( 3 days) 26/12/19 to 31/12/19 ( 6 days) –court holiday <b>Total</b> <b>22 days</b>
<b>2020</b> 24/2/2020 to 29/2/2020 (6 days) 1/3/2020 to 15/3/2020 ( 15 days) 19/3/2020 to 24/6/2020 ( <b>98 days</b> ) <b>Total</b> <b>119 days</b>	<b>2020</b> 19/3/2020 to 23/6/2020 ( <b>97 days</b> )

The following discrepancies have been noticed:-

- The nature of leave nor the treatment of absence has been mentioned in the attendance register or any order has been issued in this regard. Further they have been paid full salary for the period.
- As per order dated 26/7/2013 regarding engagement of protection officers purely on contract basis up to 31/8/2013, performance report and attendance report of the contractual employees is to be forwarded to OS (Admn.) on monthly basis whereas no such report has been sent for any month from their engagement to till date.
- The contract of appointment has been continued till 30.09.2021.
- The acceptance of terms and conditions of the contractual employees at the time of their engagement as protection officer have not been provided.
- The applications have been filed in personal files without any recommendation nor any remarks of Head of Office.
- No order of sanction of leave has been issued till date nor any leave account/register has been maintained by the office. The terms and conditions accepted by the contractual employees at the time of appointment are not available in the file.

Therefore, the overpayment of remuneration made during the period of absence may be recovered from the following contractual employees as per detail given under: -

**1. Shikha Sharma, Protection Officer.**

Period of absence	Remuneration (in Rs)	Recovery (in rupees)
23/05/15 (1 day)	15000	488
23/6/15 to 26/6/15( 4 days)	15000	2000
27/11/15 to 30/11/15( 4 days)	15000	2000
1/12/15 to 5/12/16 ( 5 days)	15000	2440
21/8/16 to 31/8/16 ( 11 days)	35400	10494
1/9/16 to 3/9/16 ( 3 days)	35400	2958
10/10/16 to 20/10/16 ( 11 days )	35400	10780
07/05/17 to 14/5/17- (8 days)	36816	9504
20/10/17 to 21/10/17 ( 2 days)	37170	2398
12/11/17 to 18/11/17 ( 7 days)	37170	8673
4/12/17 to 16/12/17 ( 13 days)	37170	15587
26/12/17 to 30/12/17 ( 5 days)	37170	5995
18/6/18 to 20/6/18 (03 days)	37878	3789

5/7/18 to 7/7/18 ( 3 days)	37878	3666
5/9/18 to 6/9/18 ( 2 days)	37878	2526
8/11/18 to 9/11/18 ( 2 days)	37878	2526
17/11/18 to 20/11/18 ( 4 days)	37878	5052
27/12/18 to 31/12/18 ( 5 days)	37878	6110
13/6/19 to 15/6/19 ( 3 days)	39648	3966
23/9/19 to 24/9/19 ( 2 days)	39648	2644
17/10/19 to 19/10/19 ( 3 days)	39648	3966
13/12/19 to 16/12/19 ( 4 days)	39648	5288
26/12/19 to 31/12/19 ( 6 days)	39648	7932
7/3/2020 to 15/3/2020 ( 9 days)	39648	11898
19/3/2020 to 24/6/2020 ( 98 days)	39648	125340
	<b>Total</b>	<b>258020</b>

## 2. Preeti Mudgal, Protection Officer.

Period of absence	Remuneration (in Rs)	Recovery (rupees)
16/11/15 to 19/11/15 ( 4 days)	15000	2000
24/12/15 to 1/01/16 ( 9 days)	15000	4392
21/10/16 ( 1 day )	35400	1142
5/12/16 to 17/12/16 ( 13 days)	35400	14846
26/12/16 to 31/12/16 ( 6 days)	35400	6852
01/06/17 ( 1 days)	36816	1227
12/06/17 to 17/06/17 ( 6 days)	36816	7362
06/10/17 to 09/10/17 ( 4 days)	37170	4796
18/10/17 to 21/10/17 ( 4 days)	37170	4796
3/11/17 to 07/11/17 ( 5 days)	37170	6195
26/12/17 to 30/12/17 ( 5 days)	37170	5995
19/6/18 to 20/6/18 ( 02 days)	37878	2524
11/10/18 to 30/11/18 ( 51 days)	37878	63540
26/12/18 to 31/12/18 ( 6 days)	37878	7332
30/11/19 ( 1 day)	39648	1322
02/12/19 to 04/12/19 ( 3 days)	39648	3837
26/12/19 to 31/12/19 ( 6 days)	39648	7674
19/3/2020 to 23/6/2020 ( 97 days)	39648	94644
	<b>Total</b>	<b>240476</b>

The overpayment of Rs.258020/- in r/o Shikha Sharma, Protection Officer and Rs.240476/- in r/o Preeti Mudgal, Protection Officer may be recovered after due verification of facts and figure and under intimation to Audit.

**Para No- 03 –Overpayment of salary to contract employees beyond the prescribed rates and non compliance of order of appointment amounting to Rs. 60240/-**

(Ref. Audit Memo No. 08 dated 16/2/21)

On scrutiny of salary bills, personal files it has been observed that the consolidated rates of remuneration mentioned in the order of appointment, its continuation/extension of appointment of contract have not been strictly followed while making payment to the

*[Signature]*

contractual employees. The details of orders provided by the office regarding continuation/extension of contractual appointment are as under:-

Date of the Order	Period		Amount of Renumeration (in Rs.)
	From	To	
	Apr.2015	Mar-16	15000
19-04-16	1.4.2016	30.9.2016	29565
15-11-16	1.10.2016	31.3.2017	30375
09-10-17	1.4.2017	31.3.2018	36816
03-07-18	1.4.2018	31.3.2019	37878
15-04-19	3.4.2019	31.3.2020	39648

On the basis of the above orders the made in respect of following contractual employees is as under:-

**1.Smt. Shikha Sharma, Protection Officer**

S.No.	Month	Bill no. & Date	Renumeration		Recovery (in Rs.)
			Due	Drawn	
1	January, 2017	99/17.3.17	30375	36108	5733
2	Februray,2017	99/17.3.17	30375	36108	5733
3	Mar.,2017	108/31.3.17	30375	36108	5733
4	DA arrear	13/14.6.17	0	1062	1062
5	Oct.,2017	54/17.11.17	36816	37170	354
6	Nov.,2017	66/20.12.17	36816	37170	354
					354
7	Dec.,2017	67/12.1.18	36816	37170	
8	January, 2018	92/13.3.18	36816	37170	354
9	Februray,2018	102/23.3.18	36816	37170	354
10	Mar.,2018	2/10.5.18	36816	37170	354
11	Aug., 2018	41/3.11.18	37878	38586	708
12	Sep.,2018	57/7.1.19	37878	38586	708
13	Oct.,2018	57/7.1.19	37878	38586	708
14	Nov.,2018	68/11.2.19	37878	38586	708
15	Dec.,2018	68/11.2.19	37878	38586	708
16	January, 2019	88/2.3.19	37878	38586	708
17	Februray,2019	90/5.3.19	37878	38586	708
18	Mar.,2019	5/16.5.19	37878	38586	708
19	May,2020	13/17.6.2020	39648	41418	1770
20	Jun-20	18/8.7.2020	39648	41418	1770
				Total	29589

**2Smt. Preeti Mudgal, Protection Officer**

S.No.	Month	Bill no. & Date	Remuneration		Recovery (in Rs.)
			Due	Drawn	
1	January, 2017	99/17.3.17	30375	36108	5733


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2	Februray,2017	99/17.3.17	30375	36108	5733
3	Mar.,2017	108/31.3.17	30375	36108	5733
4	DA arrear	11/14.6.17	0	2124	2124
5	Oct.,2017	54/17.11.17	36816	37170	354
6	Nov.,2017	66/20.12.17	36816	37170	354
7	Dec.,2017	67/12.1.18	36816	37170	354
8	January, 2018	92/13.3.18	36816	37170	354
9	Februray,2018	102/23.3.18	36816	37170	354
10	Mar.,2018	3/10.5.18	36816	37170	354
11	Aug., 2018	42/3.11.18	37878	38586	708
12	Sep.,2018	58/7.1.19	37878	38586	708
13	Oct.,2018	58/7.1.19	37878	38586	708
14	Nov.,2018	69/11.2.19	37878	38586	708
15	Dec.,2018	69/11.2.19	37878	38586	708
16	January, 2019	89/2.3.19	37878	38586	708
17	Februray,2019	90/5.3.19	37878	38586	708
18	Mar.,2019	6/16.5.19	37878	38586	708
19	May,2020	13/17.6.2020	39648	41418	1770
20	Jun-20	18/8.7.2020	39648	41418	1770
				<b>Total</b>	<b>30651</b>

The overpayment of remuneration of Rs. 29589 in r/o Smt. Shikha Sharma, Protection Officer and Rs. 30651 in r/o Preeti Mudgal, Protection Officer may be recovered after due verification of facts and figure under intimation of audit.

  
IAO-15



**Part -II**  
**Current Audit Report**  
**(01/04/2020 to 31/03/2022)**

During the course of current audit, 16 audit memos (including 08 record memos) highlighting various irregularities were issued. No compliance/ reply shown by the Department. 08 audit memos have been converted into 05 Para and 04 TANs in the current audit report.

**Details of Current Recovery: 01/04/2020 to 31/03/2022**

Sl. No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
NIL				

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the **The District Officer/HOO,WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

  
**(RAJESH KUMAR)**  
**I. A.O. - XXXI**

**Part -II**  
**Current Audit Report**  
**(2020-21 to 2021-22)**

**Para no.1**

**(Ref. Memo no.13, dated: 11.10.2022)**

**Sub: - Discrepancies in maintenance of Contingence Bills.**

On scrutiny of Records of WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi revealed the following discrepancies on contingency bills. The discrepancies are as under:-

1. Contingency register has not been maintained.
2. Codal formalities have not been done before submitting bills to PAO.
3. Conveyance reimbursement bills of welfare officers and supervisors working in diverted capacity are drawn from this office instead of the office from where their salaries are drawn.

Aforesaid discrepancies may be rectified under intimation to the audit.

Para no.2

(Ref. Memo no.14, dated: 11.10.2022)

Sub: - Irregular payment towards conveyance charges.

On scrutiny of Records of WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi, it has been observed that following staff are working in this office are on diverted capacity from other offices and getting pay and allowances from their parent offices but conveyance charges are being paid regularly from budget of this office, which is not correct. The Details are as under:-

Sl. No.	Name & Designation	Period	Bill No & Date	Amount
1.	Kamini Kumari, Supervisor	May'20 to Dec'20	Bill No. CB-142, Dated-27/03/2021	3182
2.	Jai Prakash, MTS	Oct'20 to Mar'21	Bill No. CB-142, Dated-27/03/2021	3960
3.	Promila, Office Assistant	Jan'20 to Mar'20	Bill No. CB- 40, Dated-16/12/2020	450
4.	Mubarak Ali, LDC	Jan'20 to Mar'20	Bill No. CB- 40, Dated-16/12/2020	5440

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

**WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022**

Para no.3

(Ref. Memo no.15, dated: 12.10.2022)

**Sub: - Non Maintenance of Government Cash Book after 2018-19.**

As per Receipt & payment Rules, all the Government Officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of Drawing and Disbursing Officers ( with or without cheque drawing powers), or both :- (i) Every such officer (referred to as Head of the Office) should maintain Cash Book in Form G.A.R.3 (ii) All monetary transactions should be entered in the Cash Book as soon as they occur and attested by the Head of the Office in token of check. Further, at the end of each month, Head of the Office should verify the cash balance in the Cash Book and record a signed and dated certificate to the that effect. In case of any discrepancy noticed therein, the instructions contained in General Financial Rules should be followed.

On scrutiny of Records of WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi, it has been observed that the Department has not maintained the Government Cash Book after the financial year 2018-19, which is not in order.

The above irregularities should be resolved & compliance shown to next Audit.

**WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022**

**Para no.04**

**(Ref. Memo no.1, 2,3 & 7)**

**Sub: - Non-Production of records.**

The HOO failed to produce the following records for the audit period 2020-21 to 2021-22 including old report as per observation of previous report:-

- (1) Attendance Registers for audit period.
- (2) Record related to RTI cases during Audit period with record of fee collected through Postal orders etc and its remittance into Government account.
- (3) Challan for Remittance into/Challan Files/Registers.
- (4) TR-5
- (5) Electricity/Water/Telephone Registers

The compliance may be shown to next Audit.



**WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022**

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**Para no.05-** (Observation Memo has not been issued since the record has only been provided by the unit on the winding up day).

**Sub: - Irregularities in recoveries due to stoppage of assistance under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/destitute or abandoned women.**

The NCT of Delhi Pension scheme come into force wef April,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.

(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 divorce remarries. (b) The separated/deserted women reconcile either her husband/partner or remarries.

During the scrutiny if records, it has been observed that in most of the cases, correspondence done with concerned bank of the applicant for the stoppage of assistance to widows, divorced, separated/destitute or abandoned women and asked to refund the amount of pension (without calculating the recoverable amount) in the form of pay/DD which have been not received so far, for further depositing back into government account. Due to without calculation of the recoverable amount, it cannot be ascertained that how much amount is recoverable from the applicants. The details of some cases are as under:

Sl. No.	FAS ID	Name of the applicant	Date of death
1	35291	Surja devi	07.04.2021
2	15770	Maya devi	15.06.2020
3	17284	Shakuntala devi	28.04.2020
4	54314	Rajwanti	23.08.2021
5	54462	Gulab Devi	17.16.2021
6	58105	Suresh	30.01.2021
7	58757	Ramwati	05.01.2021

WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022

Similar other cases be reviewed at the level of HOO under intimation to audit and for the future some strict action be taken to avoid such lapses.

  
(RAJESH KUMAR)

I.A.O., AUDIT PARTY NO. XXXI

**TEST AUDIT NOTES**

TAN: - 01


REF. MEMO No. 05 Dated: - 03.10.2022

**Sub: - Discrepancies in maintenance of Stock Registers**

Scrutiny of Stock registers of WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi revealed following discrepancies during audit period:-

1. Page counting certificate has not been recorded on 1<sup>st</sup> Page of the Stock Register (for the period 2020-2021 onwards).
2. No physical verification of Fixed Assests/ Non-consumable/ Consumable Items: It is observed that physical verification of Fixed Assests/ Non- Consumable/ Consumable items was not done as per GFR Rule 192(1)(2)(3), during the entire period of Audit. Physical verification of all Fixed Assests/ Non-Consumable/ Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
3. No Separate register for Non- Consumable items: Non-Consumable register should be maintained in GFR-40 which has not been done and entry of non consumable item (Battery at Page No.58) has also been incorporated in consumable register which is irregular.
4. Stock of non-Consumable items showed as NIL: The store in-charge has shown nil balance after issue of the Non- consumable item to the different office/ branch in-charge, which is not in order e.g. Electric Kettle at Page No.011 of **STOCK REGISTER FOR THE PERIOD PRIOR 2019-2020**. All such items are valuable items and these types of items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedure as per GFR 196-206.
5. Incomplete entries in consumable stock register:- **COMPLETE PARTICULARS OF ENTRY OF CONSUMABLE / NON CONSUMABLE ITEMS** in the stock register for the period 2020-21 to 2021-22 **NOT SHOWN**.
6. White Fluid has been used frequently in Stock Register and there are number of cutting and overwriting in the Stock/Property registers, but these cuttings and over-writings have not been attested by the Competent Authority, which are irregular.
7. Index not maintained properly. Further, Columns of progressive total not maintained properly or left blank in stock registers.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.





TAN: - 02

REF.MEMO No.06 Dated: -03.10.2022

**Sub: - Shortcomings in Bill register**

On test check of bill registers for the period 2020-2021 to 2021-22 maintained by **WCD (District South), Kastrurba Niketan, Lajpat Nagar, New Delhi** the following deficiencies have been observed: -

1. **Page counting certificate has not been recorded on the first page** of the any of the register and particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that entries were found unsigned by the DDO w.e.f 01/04/2021 onwards, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
2. **Blank Col. 5, 6, 7, 8 & 9**: Col. 5, 6, 7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col. No.10 & 11**: Col. 10 & 11 of the bill register indicate the cheque no./date received against the bill presented to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 & 11 by DDO may be furnished to audit.
4. **Blank Col. No.13, 14 & 15**: Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not filled, which is irregular.
5. **Cutting and Over-writings**: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. **ECS details** have not been mentioned in the bill register. Date of sending ECS by the PAO has not been found mentioned against bills. Needful may be done now & shown to audit.

Reasons for aforesaid discrepancies may be elucidated to audit.



**WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022**

TAN: - 03

REF.MEMO No. 12 Dated: - 10.10.2022

**Subject: Non surrender of savings**

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

During test check of records, it is observed that there were huge savings but not surrendered to the Government upto the end of the relevant financial year as detailed below.

Budget Head	(Amt. in Rs.)			
	Budget 2020-21	Allotted	Expenditure	savings
MH-22350210340002 wages	1008000		998786	9214
MH-223502103400013 O.E. PWDV Act- 2005 (Protection Officer)	50000		24654	25346
MH-223502103400013 O.E. (LADLI)	30000		24134	5866
MH-223502103400050 ladli yojna (Plan) General	115000000		10745500	7545000
MH-223502103400050 ladli yojna (SCSP)	12000000		11500000	500000
MH- 223502102540002 Wages	75000000		7035750	464250
MH- 2235021025400013 O.E.	350000		341545	8455

The above reason for Non-surrender of above savings may please be elucidated to audit and necessary steps may be taken under intimation to audit.

**WCD (Distt. South), Lajpat Nagar, NEW DELHI – 04/2020 TO 03/2022**

TAN: - 04

REF.MEMO No. 16 Dated: - 12.10.2022

**Subject: Discrepancies in Delhi Ladli Scheme.**

Delhi Ladli scheme was launched by the Government of NCT of Delhi on 01.01.2008 for empowerment of girl children born in Delhi. As per the scheme Department of WCD acknowledges the support of Directorate of Education, MCD, NDMC, in the implementation of Ladli Scheme.

Under the scheme financial assistance is provided in the form of term deposits Rs. 11,000/- if born in hospital or Rs. 10,000/- if born at home at the time of registration and Rs. 5000/- each in further five milestone i.e. Class I, VI, IX, XI & XII.

During the test check it has been noticed that as per terms and conditions of Delhi Ladli Scheme applications are admissible only if the following eligibility criteria have been fulfilled.

- (i) Girl should be born in delhi as shown by the birth certificate.
- (ii) The applicant must be a bonafide resident of delhi for atleast 3 years.
- (iii) Annual family salary should not exceed Rs. 1 Lakh.
- (iv) Benefit of the scheme is limited to two surviving girls per family.

But during the scrutiny of the application forms, few cases were found to be inadmissible because not providing any supporting document of Point no. IV i.e Benefit of the scheme is limited to two surviving girls per family. It has been observed that there is no clarity by the department to ascertain that the benefits are restricted to two eligible girls of a family, but the department is considering the applications of those applicants who have more than two surviving girls in their family.

Reasons for above discrepancies may please be elucidated to audit and necessary steps may be taken under intimation to audit.

  
(RAJESH KUMAR)  
I.A.O., AUDIT PARTY NO. XXXI