

14/e

**Directorate of Audit
Government of NCT of Delhi
4th FLOOR, DELHI SECTT.
I.P.ESTATE, NEW DELHI**

Sub. Internal Audit Report on accounts of Office of the District Officer, District North, W&CD, Gulabi Bagh, New Delhi, for the period 01-04-2021 to 31-03-2023.

INRODUCTION

The accounts of Office of the District Officer, District North, W&CD, Gulabi Bagh, New Delhi for the period 01-04-2021 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Anil Kumar Grover, A.O./IAO and Sh. Jai Bhagwan, Sr. Asstt. w.e.f 25-07-2023 to 07-08-2023.

AIMS AND OBJECTIVES

The district office North, Department of WCD bifurcated in 2015 from the Department of Social Welfare. Since 2015, the district office is implementing following three schemes: W&CD is running three schemes which are being implemented by the FAS Branch through district offices which are as under:-

1. Delhi Pension Scheme to Women in distress:- The assistance of Rs. Two thousand five hundred (Rs. 2500/-) per head is remitted on monthly basis to the bank of the beneficiary through Aadhar base payment (PFMS Portal/DBT). The scheme was launched on 12/12/2018 e-district Portal. The widow pension cases are verified and sanctioned at district level. The payment is being remitted at the level of HQ and the master data is being maintained at the level of FAS Branch, HQ.
2. Financial Assistance to the poor widows for performing marriage of their daughters:- To provide financial assistance to the poor widows for performing the marriage of their daughters (upto Two daughters). The quantum of Assistance is Rs. 30000/- her family's annual income does not exceed than Rs. 100000/- (Rs. one lakh).
3. Ladli Scheme:- To empower the girl child socially and economically. To promote birth registration of girl child. To control female foeticide and to improve sex ratio. To end discrimination against the girl child. To promote education among the girls and reduce school drop-out rate of girl students. To provide security to girl students for their higher education. Under the scheme financial assistance is provided in the form of term deposits – Rs. 11000/- if born in hospital or Rs. 10000/- if born at home at the time of registration and Rs. 5000/- each in further five milestones i.e. Class I, VI, IX, XI & XII.



LIST OF HEAD OF OFFICE/DDO DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY

Head of Office/DDO

S.NO.	Name & Designation	Period
1.	Smt. Manju Varshney, district Officer	01/04/2021 to 08/06/2021
2.	Smt. Savita Malik, district Officer	09/06/2021 to 02/01/2022
3.	Smt. Nisha Agarwal, district Officer	03/01/2022 to till date

Cashier

S.NO.	Name & Designation	Period
1.	Sh. Umar Parvej, LDC	01/04/2021 to 31/05/2022
2.	Sh. Sanjeev Kumar, LDC	01/06/2022 to 12/03/2023
3.	Sh. Manmohan Singh, LDC	13/03/2023 to till date

BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2021-2022 to 2022-2023 are as under:-

Year	Budget Allocated & Major Head- 2235	Expenditure	Balance
2021-2022	12220000/-	11707928/-	512072/- ✓
2022-2023	13342000/-	10289341/-	3052659/- ✓

VACANCY POSITION

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group A	There is no sanctioned post in District North. All staff on diverted capacity.		
02	Group B			
03	Group C			

Statutory Audit

Statutory audit of Office of the District Officer, District North, W&CD, Gulabi Bagh, New Delhi has not been conducted by AGCR (Delhi).

Maintenance of Record :-

The maintenance of record Office of the District Officer, District North, W&CD, Gulabi Bagh, New Delhi for the period 01-04-2021 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.

PART-I A
OLD AUDIT REPORT

There were 04 audit paras outstanding with the recovery of Rs. 2667/- in the Office of the District Officer, District North, W&CD, Gulabi Bagh, New Delhi for the period 2015 to 2021. The Office has submitted reply of old audit Para No. 01 and the same is settled as per reply. Rest of the paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2015-2021	04	1	1	03 (2,3,4)	03
	Total	04	1	1		03

(B) RECOVERY OF OLD AUDIT REPORT

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	2015-2021	2667/-	2667/- *	0
	Total	2667/-	2667/-	0

*There was no excess payment to M/s Arun thesis as two bills were prepared for the same amount but one bill i.e. CB/40 was cancelled and not being put up to PAO (page-64 /c to 84/c)



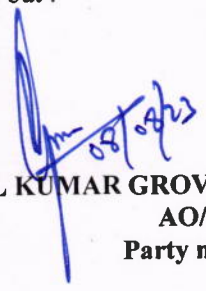
11/e

PART-II

CURRENT AUDIT REPORT

During the course of audit, 07 preliminary audit memos including 01 Record Memos were issued, out of which 01 record memo and Memo. No. 3 have been settled and balance 05 memos have been converted into 01 paras and 03 TANS, and incorporated in current audit report as part-II.

During the course of current audit, NIL recovery has been pointed out .


(ANIL KUMAR GROVER)
AO/IAO
Party no.27

10/c

PART 1

d/s 9/c

PART II
CURRENT AUDIT REPORT
(2015-16 TO 2020-21)

(Reference Audit Memo No.05 dated 31.08.2021)

PARA 01 :Recovery of Excess payment amounting to Rs.2667/- made to M/S. ARUN THESIS, B-39, Christian colony, Patel Chest, University of Delhi-110007

During scrutiny of Contingency bill for the audit period i.e 2015-16 to 2020-21 In respect of department W&CD, District North,20-21,Gulabi Bagh Shopping Complex (Near Super Bazaar) Gulabi Bagh Delhi 110007 , it has been observed that department has released payment twice to M/S ARUN THESIS, B-39, Christian colony, Patel Chest, University of Delhi-110007 detailed below:-

S.No.	Bill No. Date	Dealer Name & Invoice No.	Amount Paid (Rs.)
1.	CB-59, dt. 19/01/2021	Arun Thesis, 244, dt. 16/10/2020	708/-
		Arun Thesis, 243, dt. 16/10/2020	826/-
		Arun Thesis, 242, dt. 16/10/2020	1133/- (2667/-)
2.	CB-40, dt. 12/11/2020	Arun Thesis, 244, dt. 16/10/2020	708/-
		Arun Thesis, 243, dt. 16/10/2020	826/-
		Arun Thesis, 242, dt. 16/10/2020	1133/- (2667/-)
		Jatinder Sehgal CB-40, dt. 12/11/2020	7050/-
		Total amount of bill	(9717/-)

HOO may make a recovery of Rs. 2667/- on account of overpayment to M/S ARUN THESIS, B-39, Christian colony, Patel Chest, University of Delhi-110007. Similar other cases may also be reviewed at your own level under intimation to audit.

Settled
as per reply
at Bxc - 64/c to
84/c
ICD file

00000

A

cl7
8/c

P-1

(Reference Audit Memo No.04 dated 31.08.2021)

PARA 02: Non adherence of Receipt and payment Rules while making purchases

As per Rule 100(1) of Receipt & Payment Rules (Under Section III regarding contingent charges) All Charges actually incurred must be paid and drawn at once and under no circumstances they may be allowed to stand over to be paid from grant of another year.

During scrutiny of contingency bill maintained by office of W&CD, District North, 20-21, Gulabi Bagh Shopping Complex (Near Super Bazaar) Gulabi Bagh Delhi 110007 for the audit period i.e. 2015-16 to 2020-21 it has been observed that. WCD office was came in to existence w.e.f 2015-16 as separate unit but Conveyance & other bill pertaining to 2014-15 have been paid to concerned employee during 2015-16 & bill pertaining to 2019-20 has been paid in 2020-21 which is irregular & details of the same is as under:-

Bill No. & Date	Material purchased/ Conveyance	Name of supplier	Invoice No/ Voucher No & Date	Amount
CB-24 dt 04.11.2015 Amount Rs. 14662/- (2015-16)	Conveyance bill of Ms. Archana Singh, PO	Payment for the financial year 2014- 15	12/14 to 3/15	4000/-
	telephone bill of Ms. Archana Singh, PO		11/14 to 02/15	2000/-
	Ms Bala ji Photostat		12/14 to 03/15	1536/-
	Conveyance bill of Ms. Diksha. PO		12/14 to 3/15	4000/-
	telephone bill of Ms. Diksha, PO		11/14 to 02/15	2000/-
	Ms Bhatia Photostat Charge		01/15 to 03/15	1126/-
CB-90 dt 30.03.2021 (2020-21)	Form/ Printing Pad	A.S.K. Enterprises Payment Released for 2019- 20	192 dt. 22/01/2020	11000/-

HQO may take necessary steps to regularise the abovementioned irregularities from competent authority i.e. HOD under intimation to Audit.

A

clb
7/c

(Reference Audit Memo No.08 dated 02.09.2021)

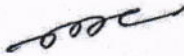
PARA 03: Irregular conveyance payment to contractual staff.

✓ P-2 P-3

As per order no. 76(48)/WCD/Accts/Misc/2013-14/ 20156-270 dt. 24.10.2015. Regarding delegation of financial powers of HOD to HOOs, and Certain relevant guidelines for incurring expenditure issued by Department Of Women & Child Development 1, Canning Lane, KG Marg, New Delhi. wherein financial power delegated to HOO as per point 2(b) regarding reimbursement of conveyance charge HOO power to sanction conveyance charge @ Rs. 1000/- per month in respect of permanent/regular government servant only.

During scrutiny of Contingency bill for the audit period i.e 2015-16 to 2020-21 In respect of department W&CD, District North, 20-21, Gulabi Bagh Shopping Complex (Near Super Bazaar) Gulabi Bagh Delhi 110007, it has been observed that department has released conveyance payment to contractual staff which is not mentioned above order.

HOO may take necessary steps to regularise the abovementioned irregularities from competent authority i.e. HOD under intimation to Audit.





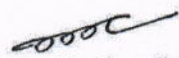
PARA 04: Irregular payment of Biometric Machine.


As per order no. 76(48)/WCD/Acctts/Misc/2013-14/ 20156-270 dt. 24.10.2013. regarding delegation of financial powers of HOD to HOOs, and Certain relevant guidelines for incurring expenditure issued by Department Of Women & Child Development 1, Canning Lane, KG Marg, New Delhi. wherein financial power delegated to HOO. As per point 28 regarding office equipment. HOO is not competent to purchase office equipment like photocopy machine, fax etc.

During scrutiny of Contingency bill for the audit period i.e 2015-16 to 2020-21 In respect of department W&CD, District North,20-21,Gulabi Bagh Shopping Complex (Near Super Bazaar) Gulabi Bagh Delhi 110007,it has been observed that district office has purchased Biometric Machine konfidance v3 with.Time attendance software & cable-5 without obtaining approval of Head of Department. Which is irregular Detail of Bill is as under:-

S.No	Dealer Name	Bill No. & Date	Item Purchased	Amount
1.	Kendriya Bhandar	CB-47 02/02/2016	Biometric machine konfidance v3, Time attendance software, Cable-5	35378/-

HOO may take necessary steps to regularise the abovementioned irregularities from competent authority i.e. HOD under intimation to Audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO , Party No.XIV

57c

PART -II
CURRENT AUDIT REPORT
(2021-2023)

Audit Para - 01


(Memo No. 07 dated : 03/08/2023)

Subject :- Non-recovery of Rs. 161026052/- in 13431 cases lying unclaimed with SBIL since 2020 to 2023 in Ladli Scheme of district north.

In reference to Audit memo number 01(C) dated 26/07/2023 , information regarding year wise bifurcation of unclaimed maturity cases and amount in Ladli Scheme for more than 03 years as on 31/03/2023. HOO has furnished the following information regarding the number of the unclaimed maturity cases alongwith its amount as on 31/03/2023. As per information, an amount of Rs. 161026052/- (Rupees Sixteen crore ten lakh twenty six thousand and fifty two only) is lying unclaimed for 13431 cases in the audit period under Ladli Scheme. Details of unclaimed maturity cases are as under:

S.No.	Year	No. of unclaimed maturity cases	Unclaimed maturity amount (in Rs.)
1.	2020-21	4453	44005353-
2.	2021-22	5201	45927067-
3.	2022-23	3777	71093632-
	TOTAL	13431	161026052-

HOO may take up the matter with higher authorities of the Department for recovery of Rs. 161026052/- of unclaimed maturity amount lying with SBIL.



PARA-02

(Audit Memo No: 05 dated: 03/08/2023)

Subject:- Rush of expenditure in March.

As per rule GFR 56(3), Rush of expenditure particularly in the closing month of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

During the scrutiny of Budget and Expenditure Reconciliation statement for the audit period 2021-23, it has been observed that huge % of expenditure of the allotted budget was incurred/done in the month of March under various head of accounts of district north, W&CD.

The details of Budget and Expenditure under the scheme/head of accounts are as under:

2021-2022

S.No.	Name of Head of A/C	BE/RE (in Rs.)	Expdt. Upto Feb. (in Rs.)	Expdt. In March (in Rs.)	% of Funds Incurred in March
1.	Ladli Yojna	41151000-	2216000-	37411000-	90.9%
2.	Ladli Yojna (SCSP)	3927000-	547000-	3046000-	77.5%
3.	Ladli Scheme (OE)	30000-	6873-	22568-	75.2%
4.	Office Expenses	200000-	129647-	68651-	34.3%

2022-2023

S.No.	Name of Head of A/C	BE/RE (in Rs.)	Expdt. Upto Feb. (in Rs.)	Expdt. In March (in Rs.)	% of Funds Incurred in March
1.	Ladli Yojna	46449000-	20961000-	25488000-	54.87%
2.	Ladli Yojna (SCSP)	3308000-	584000-	2724000-	82.3%
3.	Ladli Scheme (OE)	30000-	6712-	22730-	75.7%
4.	Office Expenses	370000-	241203-	126092-	34.1%

It is advised that due care may be given to avoid the breach of financial propriety and to follow the guidelines/existing rules in this regard.

4/c

3/2
4/2

TEST AUDIT NOTE

TAN – 01

(Memo No:02 dated: 27/07/2023)

Subject :- Improper maintenance of Bill Register/Pay Bill Register

(A) Bill register

On test check of bill registers for the period 2021 -2023, maintained by the Unit, the following deficiencies have been noticed :-

1. **Col. 5,6, 8, and 9 not filled:-** Col. 5,6,8, and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has not been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. Col. No. 10,11 and 12 of the bill register for the year were also not filled wherein the cheque no./ Date received against the bill present 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.
3. 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.

(B) Pay Bill register

During the test check of the PBRs maintained by the Unit for the Audit period 01-04-2021 to 31-03-2023, following irregularities have been noticed: -

1. Page counting certificate is incomplete on the first page of the register and no page numbering is done .
2. GAR-18 Abstract of Pay bill is not prepared during the period 2021-2023.
3. Total of each column is also 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 but not done in PBR.
4. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR in respect of most of the officials not found filled in. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No., Levels etc. were also not found completely filled in most of officials.

Necessary steps may be taken to remove the above discrepancies and compliance shown to next audit.



Sub. :- Shortcomings in Stock Registers.

During the test check of various Stock Registers maintained by WCD, District North,, the following shortcomings have been noticed :-

1. Separate Non-consumable stock register is not maintained. All the items have been shown in Consumable stock register.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (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 stock registers, it has been observed that physical verification for the audit period were not undertaken in the stock register and Property register.
3. In Property stock register, the value of the item supplied by HQ is not mentioned which would be required at the time condemnation of the property.
4. Signature of the receiving authority not obtained in many cases.
5. At the time of receiving items, items already lying were not added in progressive total.
6. Cutting/overwriting not attested by Incharge/HOO.

Necessary steps may be taken to remove the above discrepancies and compliance shown to next audit.



TAN-03

(Audit Memo No: 06 dated: 03/08/2023)

Sub:- Shortcomings in Cash Book.

On scrutiny of cash book for the year 2021 to 2023 ,following shortcomings have been observed:

1. Each & Every entry in the cash book is required to be signed by the DDO, but on scrutiny , it is found that entries in the receipt side of the cash book were not signed by the DDO.
2. No entry for the year 2022-23 was signed by the DDO.
3. The Certificate of Physical verification of Cash will normally be in the following form: Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balance recorded in the Cash book but no certificate recorded/signed in the year 2022-23.
4. Signature of the depositor not taken on reverse of the counterfoil of TR-V.
5. The stock register of GAR-6 (erstwhile TR-V) has not been produced to audit. Further, in the absence of such vital records, the authenticity of GAR-6 Receipt books used could not be audited .

Necessary steps may be taken to remove the above discrepancies and compliance shown to next audit.


Inspecting Audit Officer
Audit Party No.XXVII