

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

Sub: - Audit report of Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi for the period 2021-22 to 2022-23.

Audit on the accounts **Department of W&CD, District Central, GLNS, Complex, Delhi Gate, New Delhi** for the financial years 2021-23 has been conducted by the Audit Party No.10 comprising of Sh. Arbind Kumar, AO/IAO and Sh. Kundan Singh Bisht, AO from 26.06.2023 to 10.07.2023 in ten (10) working days. The accounts were reviewed purely on test check basis.

AIMS AND OBJECTIVES

Implementation of Financial assistance scheme viz Delhi Pension Scheme to Women in distress, LADLI and Widow Daughter Marriage Scheme.

H.O.D/H.O.O/DDO's/CASHIERS

The following officers/officials have served as Head of the Department (HOD)/Head of Office (HOO)/Drawing & Disbursing Officer (DDO)/Cashier during the period 2021-23.

S. No.	Head of the Department	Designation	Period
01	Sh. Krishan Kumar	Director (WCD)	01.04.2021 to Till Date

S.No.	Head of Office/DDO	Designation	Period
01	Sh. Shailesh Shrivastav	District Officer	April.2021 to Dec.2022
02	Sh. S.M.Ali	District Officer	Jan.2022 to Oct.2022
03	Sh. S.C.Gautam	District Officer	Oct.2022 to Till Date

S.No.	Cashier	Designation	Period
01	Sh. Nagender Giri	Sr. Assistant	April.2021 to March.2022
02	Sh. Dharmender	Jr. Assistant	March.2022 Jan.2023
03	Sh. Shiv Sahai Gupta	House Father (Contractual)	Jan.2023 to Till Date

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BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2020-21 TO 2022-23**REVENUE**

(Rs. In lakh)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2021-22	51050500/-	46715428/-	4335072/-	8.49%
2	2022-23	448810000/-	47827438/-	2946438/- (Excess)	0.66% (Excess)

VACANCY STATEMENT

There is no Sanctioned post during the audit period.

STATUTORY AUDIT

The statutory audit of Department of Department of W&CD, District Central, GLNS, Complex, Delhi Gate, New Delhi has been not conducted by AG (Audit), Delhi till date.

MAINTENANCE OF RECORDS

The maintenance of records of **Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi**, for the period 2021-23, was found satisfactory subject to observations made in Current Audit Report.

OLD AUDIT REPORT

There were 02 outstanding audit paras with the outstanding recoveries of Rs.21,221/- in respect of Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi Reply of old Audit Para No-01 for the Audit period 2015-21 was filed by Department and same is settled on the basis of document submitted by the Department. Therefore, only one (01) old Audit Para pending for settlement and same was incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	2015-21	02	Nil	01	01	01 Para No. 2	--
	TOTAL	02	Nil	01		01 Para No.2	--

CURRENT AUDIT REPORT (2022 - 2023)

During the course of current audit, 07 observation audit memos + 01 record memo+01 reminder highlighting various shortcomings were issued. Therefore, nine (09) audit memos have been converted into 04 Paras [one record memo has been converted into one para] and 04 TAN which are incorporated in Current Audit Report.

The internal audit report has been prepared on the basis of information furnished and made available by Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi,. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



(ARBIND KUMAR)
Inspecting Audit Officer
Audit Party No. 10

PART – I

OLD AUDIT REPORT

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)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: District Office (Central), W&C Deptt., GLNS Complex, Delhi Gate, Delhi (1767/15)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2021	1		Irregular payment of Protection Officer/Welfare Officer on account of reimbursement	O	21221
2	2015	2021	2		Improper maintenance of Govt. Cash Book	O	0

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

Recovery balance - Nil

Settled
on spot

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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF W&CD, DISTRICT CENTRAL, GLNS COMPLEX, DELHI
GATE, NEW DELHI FOR THE PERIOD 2015-2021**

INTRODUCTION

The Internal Audit Report of **W&CD, District Central, GLNS complex, Delhi Gate, New Delhi** on the accounts for the period 2015-2021 was conducted by the field Audit Party No XXVI Comprising of Shri Pardeep Kumar, IAO/AO & Sh. Sandeep Kumar Budhiraja, AAO. The audit was conducted during 07 working days between 14.10.2021 to 27.10.2021.

AIMS AND OBJECTIVES

Implementation of financial assistance scheme viz Delhi Pension Scheme to Women in Distress, LADLI and Widow Daughter Marriage Scheme.

H.O.O./ D.D.O's / CASHIERS

S. No.	Name of Officer	Designation	Period	
			From	To
Head of office (S/Sh./Ms.)				
1	Ms. Lata Negi	District Officer	21/05/ 2015	19/07/2017
2	Ms Kiran Gandhi	District Officer	July 2017	Nov 2017
3	Ms. Kamlesh Hatta	District Officer	Nov 2017	Sep 2018
4	Sh. Dhirender Kumar	District Officer	09/2018	11/2019
5	Ms. Mital Goel	District Officer	12/2019	06/2020
6	Dr. Nisha Agrawal	District Officer	20/06/2020	05/11/2020
7	Sh. S.K. Srivastav	District Officer	06/11/2020	Till time
DDO (S/Sh./Ms.)				
8	Ms Lata Negi	District Officer	21/05/ 2015	19/07/2017
	Sh. Anil Kumar	Superintendent	20/07/2016	30/03/2020
9	Ms. Nisha Agrawal	District Officer	1. 04 . 2020	04 th Nov., 2020
10	Sh. S.K. Srivastav	District Officer	05 th Nov., 2020	Till time
Cashier (S/Sh./Ms.)				
11	Sh. Chetan	LDC	2015	10.2.2016
12	Anil Kumar Sharma	UDC	10.2.2016	31.07.2020
	No Cashier was posted		Aug 2020	March 2021
13	Sh. Nagendra Giri	ASO	15.3.2021	Till time

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Budget received and expenditure of the Department for the year 2015 to 2021

(Amount in Thousands of Rupees)

Year	PLAN / CAPITAL		
	Budget	Expenditure	Balance Amt.
		NIL	

Year	NON - PLAN / REVENUE		
	Budget	Expenditure	Balance Amt.
2015-16	59335450	59124989	210461
2016-17	62927940	60457494	2470446
2017-18	45064000	44898268	165732
2018-19	48622900	47664316	958584
2019-20	48844910	46988874	1856036
2020-21	49609000	45935993	3673007

Vacancy Statement:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group - 'A'		NIL	
2	Group - 'B'			
3	Group - 'C'			

Statutory Audit:-

The Statutory audit of **W&CD, District Central, GLNS complex, Delhi Gate, New Delhi** has not been conducted by AG (Audit) Delhi till date.

Maintenance of Records:-

The maintenance of record of **W&CD, District Central, GLNS complex, Delhi Gate, New Delhi** for the period 2015-2021 was found satisfactory subject to the observations made in the Current Audit Report.

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Old Audit Reports & Recoveries –

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This is a new unit, hence there is no audit para outstanding.

Current Audit Report :

During the course of current audit, 05 Observation Memos were issued to **W&CD, District Central, GLNS complex, Delhi Gate, New Delhi** for the period 2015 - 2021. 01 Memo has been settled on the spot. Out of remaining 04 observation Audit Memos, 02 Audit Memos have been converted into paras and 02 to TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/Regularized on Spot	Balance	
1	03	38651	17430	21221	01
	Total	38651	17430	21221	01

Internal audit report has been prepared on the basis of information furnished and made available by the department **W&CD, District Central, GLNS complex, Delhi Gate, New Delhi** for the period 2015-21. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

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

PARA -1: Irregular payment to Protection Officer/Welfare Officer on account of reimbursement of conveyance charges – Recovery of Rs. 21,221/-.

Audit Memo. No. 03

Date: 18.10.2021

As per order No. 76(48)/WCD/Accts/Misc/2013-14/20156-270 dt 24.10.2013 issued by Department of Women and child Development. Govt of NCT of Delhi in connection with delegation of financial powers of HOD to HOO and certain relevant guidelines for incurring expenditure, states at point 2(b) that "reimbursement of conveyance charges is applicable for permanent/regular government servants only."

During test check of bills related to payment of conveyance charges, it has been observed that a payment of Rs. 38,651/- has been made out to protection officers/welfare officer as per details given below on account of reimbursement of conveyance charges, who are working in this office as Protection Officer/Welfare Officer on contractual engagement, which is in contravention of above said order.

Further, as per replied received dt. 26.10.2021, the department has requested to drop this memo on basis of order issued by Dy Director (CPU) Department of Women and Child Development wherein it said that all contractual Welfare officers posted in Child Welfare Committees of Department of Women & Child Development, Govt of NCT Delhi are allowed to avail the reimbursement of travelling allowance up to Rs. 1000/- per month. Keeping in view of the above order, the recovery of Rs. 17430/- made out in respect of Sh. Ishwar Chand working in this office as Welfare Officer on contractula basis is settled. However, Smt. Binita Bahuguna is working in this office as Protection officer on contractual basis, who have different designation, hence her recovery is stands.

Smt. Binita Bahuguna, Protection Officer

S. No.	Bill No. & Date	Month for which conveyance charges was paid	Amount
1	CB-16, 09.10.2015	Jul. 15 to Sep. 15	3000
2	CB-97, 31.03.2016	Dec. 15 to Mar. 16	3876
3	CB-09, 06.07.2017	April 17 to Jun. 17	3000
4	CB-42, 19.11.2019	July 19 to Oct. 19	3190
5	CB-67, 20.03.2019	Oct. 18 to Dec. 18	2900
6	CB-02, 07.05.2019	Jan. 19 to Mar. 19	2880
7	CB-84, 24.03.2020	Nov. 19 to Feb. 20	2375
Total			21221

The facts and figures mentioned above may please be confirmed and the recoveries may be made and deposited in appropriate head of account under intimation to the audit.

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PARA -2 Improper Maintenance of Govt. Cash Book.

Audit Memo. No. 04

Date: 25.10.2021

Para

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

1. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual. Further, it has been observed that cash book has not been closed in each month, sometimes it has been closed after clubbed two or three month.
2. There are so many cutting overwriting in the cash book as maintained by the office. 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, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
3. Office should endeavor to write the cash book neat and clean so that cuttings and overwriting could be avoided.
4. No challan (except two)/TR-V book/valuable register has been provided to the audit hence, audit could not cross-check the entries as made in the cash book.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.



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



TAN -1: Discrepancies in Stock Register

Audit Memo. No. 01

Date: 18.10.2021

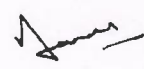
Stock Register for Consumable items maintained by the office has been scrutinized. The following shortcomings have been noticed:

1. 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 items were undertaken by the office in the Stock Register.
2. There are so many cuttings and overwriting in the stock register, office should endeavour to prepare the stock register in right manner. An erasure or overwriting 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.
3. After test check of consumable register, it is revealed that closing balance of the items received in this office shown incorrect at many stages, few instances are given below:-

S. No.	Name of items	Page no.	Opening Balance	Quantity Received	Quantity Issued	Closing Balance as shown in stock register	As per audit closing balance should be as under
1	Towel	04	05	06	-	05	11
2	Water mug	08	02	02	-	07	04
3	Envelop	13	50	-	30	30	20
4	A-4 Size, Copier	62	52	20	02	50	70

Necessary efforts may be made to remove above discrepancies under intimation to the Audit.





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TAN-2: Irregular reimbursement to Sh. Anil Kumar Sharma, Sr. Asstt./UDC on account payment of MTNL bills.

Audit Memo. No. 02

Date: 21.10.2021

During test check of contingency bills, it has been observed that this office has two landline MTNL phone numbers for office use. The payment of bills should be made to MTNL directly but the same was being paid by Sh. Anil Kumar Sharma (UDC) from his own pocket. He is further making reimbursement for it.

For instance, vide Bill no. CB-56 dated 06.02.2020, he was reimbursed an amounting to Rs. 13,814/- on account of making the payment of MTNL landline phone bills.

The payment of MTNL bills should be made directly to MTNL.

Necessary efforts may be made to remove above discrepancies under intimation to the Audit



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



PART – II

CURRENT AUDIT REPORT

(2021-2023)

CURRENT AUDIT REPORT
(2021-23)

**Para No.1:Booking of excess expenditure of Rs.31.87^{Lacs} during the financial year 2022-23.
(Ref. to Audit Memo No. 5 dated: 04.07.2023)**

As per rule 61(1) of GFRs, 2017, the Accounts Officer shall not allow any payment against sanctions in excess of the Budget provisions unless there is specific approval of the Chief Accounting Authority.

Further rule 61(2) of the GFRs, 2017 states that the Financial Advisers and Chief Accounting Authority, before according concurrence for excess under any Head, shall ensure availability of funds through Re-appropriation/Supplementary Demand for Grants.

During the test check of records and Expenditure Reconciliation Statement, it has been observed that the District Central has booked excess expenditure up to the month of March, 2023 with reference to the allotted Modified /Revised Estimates of Budget for the financial year 2022-23 in the following account code:

Account Code	Budget Estimates	Revised Estimates	Modified Estimates	Progressive Expenditure	Excess Expenditure
223502103330050 Ladli (Other Charges)	4,00,00,000/-	4,00,00,000/-	4,00,00,000/-	4,31,65,000/-	31,65,000/-
223502103400002 PWDV Act	5,57,000	5,57,000/-	5,57,000/-	5,79,517/-	22,517/-
				Total	31,87,517/-

Necessary Approval/ regularization of Excess Booking of expenditure for Rs. 31,87,517/- (Thirty one Lac eighty seven thousand five hundred seventeen) over and above of the budget may be obtained by the HOO/DDO and under intimation to Audit and for future strict action to be taken to avoid the such lapses.

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Para No.02: Irregularities in recoveries of Rs. 30.82 lakh with accrued interest from Banks due to Discontinuation/stoppage of assistance under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/ destitute or abandoned women.

(Ref. Audit Memo No. 07 dated: 05.07.2023)

The NCT of Delhi Pension Scheme come in to force w.e.f April 2007 to provide social security by way of financial assistance to widows, divorced, separated, abandoned, deserted or destitute women in the age group of 18 year to lifelong who do not have adequate means of subsistence and are poor, needy and vulnerable.

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

1. It is found that the it was sanctioned on furnishing of fake/false information/documents or the conditions for which the assistance was granted no longer exist. Penal action shall be initiated and appropriate liability fixed against people furnishing false documents.
2. During the verification drive, beneficiary has not been found at her residence address.
 1. Shifted from residence given in application but have not informed concerned District Office, DW&CD Office regarding change of address.
 2. Beneficiary's bank account is closed / inactive.
 3. Multiple pension Cases.
 4. In case of the applicant approach personally to stop the pension and submitted her self-declaration.
 5. Re-marriage & Death.

Further As per point no. 8 of Notification No. F.41(22) /DSW-WCD/FAS/Sch/Amend/09-10/19374-384 Dated 26.10.2010 for Continuation of Pension, every year, each beneficiary shall have to submit a self-attested certificate about her martial-status to the concerned District Social Women and Child Development Officer for continuation of pension.

On scrutiny of records and information provided by the district office, it has been observed that letters regarding recoveries of assistance to divorced separated/ abandoned, deserted or destitute women was written to concerned Bank of the applicant during the period 2022-2023 and asked to refund the amount in the form of pay order / DD. However, Pay Order/DD has not been received so far further deposited back in government account. The details of some cases are as under:

Sl. No	Name of Beneficiary	Month/year of Stoppage of Pension	Total Month due at the time of Audit	Recoverable Amount@ Rs. 2500/- per month
1	Gaytri	May 2022	14	35000/-
2	Savitri	Oct 2022	09	22500/-
3	Shankutla	Dec 2018	55	137500/-
4	Somawanti	June 2022	13	32500/-
5	Saira Bano	Aug 2022	11	27500/-
6	Bimla Devi	Aug 2021	23	57500/-

7	Shamim	Aug 2022	11	27500/-
8	Vandana	Aug 2021	23	57500/-
9	Madhu	Nov 2022	08	20000/-
10	Mahender	Nov 2022	08	20000/-
11	Rahisha Begum	Jan. 2021	18	45000/-
12	Sareena Begum	Dec 2022	07	17500/-
13	Nafisha Begum	Oct 2022	09	22500/-
14	Shanno Devi	Oct 2022	09	22500/-
15	Satya Rani	Sept 2022	10	25000/-
16	Nirmala	Nov 2020	32	80000/-
17	Kunteshwari	May 2022	14	35000/-
18	Ganga Devi	July 2022	12	30000/-
19	Rana Usman	June 2021	25	62500/-
20	Lajwanti	July 2022	12	30000/-
21	Shishi Gupta	May 2022	14	35000/-
22	Usha	July 2021	24	60000/-
23	Jamila	Sept 2022	10	25000/-
24	Rahisa Tabassum	Aug 2022	11	27500/-
25	Kanta Devi	Nov 2021	20	50000/-
26	Sushila Devi	June 2021	25	62500/-
27	Raisa Fatma	March 2022	16	40000/-
28	Mamta Devi	Feb 2022	17	42500/-
29	Sarvari Begum	Sept 2021	22	55000/-
30	Meena Devi	Aug 2021	23	57500/-
31	Meera Devi	May 2021	26	65000/-
32	Kesar Begum	April 2021	27	67500/-
33	Kaushlaya	Feb 2022	17	42500/-
34	Madhu Gupta	May 2021	26	65000/-
35	Lajja Devi	April 2021	27	67500/-
36	Parkashi	Jan 2022	18	45000/-
37	Nirmal Tandon	Feb 2018	65	162500/-
38	Shamaz Begum	Jan 2022	18	45000/-
39	Zahida Begum	Feb 2022	17	42500/-
40	Ram Piyari	Oct 2021	21	52500/-
41	Intezar Begum	April 2022	15	37500/-
42	Kamla Devi	March 2022	16	40000/-
43	Kamla	June 2022	13	32500/-
44	Balbir Kaur	April 2022	15	37500/-
45	Sakina Bano	Nov 2019	44	110000/-
46	Tahira Begum	Sept 2020	34	85000/-
47	Veena	March 2022	16	40000/-
48	Devki Devi	Oct 2021	21	52500/-
49	Beena	June 2022	13	32500/-
50	Gulabi Devi	May 2022	14	35000/-
51	Pushpa Devi	May 2022	13	32500/-
52	Seeta	May 2022	14	35000/-
53	Shahnawaz Begum	June 2022	13	32500/-
54	Shanti Devi	April 2022	15	37500/-
55	Ved Rani	June 2022	13	32500/-
56	Vijay Rani	Dec 2021	19	47500/-
57	Budho Devi	Feb 2022	17	42500/-
58	Rattan Devi Yadav	June 2022	13	32500/-
59	Indravati	July 2022	12	30000/-
60	Najma	Aug 2021	23	57500/-

61	Rudha Rani	Aug 2021	23	57500/-
62	Nasim Begum	July 2022	12	30000/-
63	Saroj Kumari	Aug 2022	11	27500/-
64	Krishna	May 2022	14	35000/-
65	Shanti Devi	April 2022	15	37500/-
66	Prema Devi	May 2020	38	95000/-
			total	3082500/-

Above data shows that Department has written letter for recoveries/ discontinuation of Widow Pension to concerned bank after lapses of 08 to 65 months However Submission of self-attested certificate about her martial-status every year is necessary for continuation of Widow Pension as per Notification No. F.41(22) /DSW-WCD/FAS/Sch/Amend/09-10/19374-384 Dated 26.10.2010.

Necessary recovery amounting to Rs. 3082500/- with accrued interest be made from the bank of the beneficiaries and deposited into Govt. Account after due verification of facts and records under intimation to audit. Similar other cases be reviewed and excess recovery, if any, be recovered at the level of HOO under intimation to audit and for the future strict action be taken to avoid such lapses.



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Para No.03: Irregularities in Process for claiming the Maturity Amount of Rs. 65,40,90,000/- (Principal Amount) Delhi Ladli Scheme.

(Ref. Audit Memo No. 08 dated: 05.07.2023)

As per Rule 7 (5) of the Delhi Ladli Scheme on maturity of the long term fixed deposit i.e on attaining the age of 18 years and having passed Class-X as a regular student or having taken admission in Class-XII, the accumulated amount will be paid to the girl child through an account payee cheque in her name.

Characteristics of Financial Assistance of Ladli Scheme is as under :-

- a. Payment of Rs. 11000/- if girl child is born in a Hospital/Nursing Home in the NCT of Delhi.
- b. Payment of Rs. 10000/- if girl child is born outside the above mentioned Hospital/Nursing Home in the NCT of Delhi.
- c. Payment of Rs. 5000/- on admission of the child in class I.
- d. Payment of Rs. 5000/- on admission of the child in class VI.
- e. Payment of Rs. 5000/- on admission of the child in class IX.
- f. Payment of Rs. 5000/- on the child's passing the class X.
- g. Payment of Rs. 5000/- on admission of the child in class XII.

Maturity Claim Process of Ladli Scheme is as under :-

1. SBI Life to give a list to all the DO's for the members falling due for maturity 7 months prior to the date of maturity.
2. WCD Department will intimate the members due for maturity be means of UPC letter.
3. The girl due for claim will open a zero balance account with any of the designated SBI branches by producing the required documents.
4. After opening the account, the girl should intimate the bank details to her concerned District office.
5. District office to intimate SBI Life monthly basis with the full details required for processing of claims.

On Scrutiny of information provided by the WCD, District Central, It has been observed that a large number of cases pending for with due Maturity of Ladli Scheme Cases. Details of pending cases is as under :-

S l N o	Ladli Scheme	No. of Cases Pending for Matured Claims	Calculation of matured Amount.	Amount lying in bank for disbursal to beneficiary of Ladli Scheme.	Maturity Type
1	Birth	01	1*10000	10,000/-	Small
2	1 st Class admission	2007	2007*15000	3,01,05,000/-	Small
3	6 th Class admission	5388	5388*20000	10,77,60,000/-	Small
4	9 th Class	7240	7240*25000	18,10,00,000/-	Small

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	admission				
5	10 th Class passed	3972	3972*30000	11,91,60,000/-	Full
6	12 th Class passed	6173	6173*35000	21,60,55,000/-	Full
	Total	24781		65,40,90,000/-	

The above data shows that Department WCD, District Central was not intimated the beneficiary members due for maturity the Ladli Scheme in advance. Therefore, a large nos. of matured claims with Rs. 65,40,90,000/- (Principal amount) is pending at SBI Life.

Necessary action be taken to disbursed these matured cases by eligibility criteria and amount be credited in eligible beneficiary account. Other cases which are pending for ineligibility criteria at bank level should be recovered from concerned bank and deposited in Govt. Account under intimation to audit.

Para No.04: Non-production of records/information

Following records/information for the period of audit from the year 2021-23 has not been shown / provided to audit:

- Physical Record of Widow Daughter Marriage.
- Physical Record of LADLI Scheme.
- Physical Record of Widow Pension.
- Purchase files.
- Contingent Bill Register.
- Property registers.
- Fidelity bond filled by the cashier.
- RTI Register & Record.

The above records/information may be shown to next audit.

(ARBIND KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. 10

PART - III

TEST AUDIT NOTE (2021-2023)

TEST AUDIT NOTES
(2021-23)

TAN 01 : Discrepancies in maintenance of Stock Registers.
(Ref. Audit Memo No. 02 dated: 27.06.2023)

During the test check of the Stock Register maintained at Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi, following discrepancies have been noticed:

1. The mandatory page counting certificate duly signed by the HOO was not recorded on the first page of the Stock Registers.
2. During the test check of Stock Register it is noticed that in most of the cases the balances of the goods/items has been reduced without issuing the same to anyone.
3. As per guideline for maintaining of Stock Register entry for consumable and non-consumable goods should be maintained separately. During the test check of the Stock Register it is noticed that non-consumable goods i.e Key Board (at pg. no.1), Electronic Cooker (at pg.no. 27), Electric Kettle (at pg. no. 20), Plastic Chair (at pg. no. 35 & 36) and Room Heater (at pg. no. 34) entered in consumable register.
4. Rule 213(1) and 213(2) of GFRs, 2017 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 stock register, it has been observed that physical verification has not been undertaken by the Department till date.
5. As per guideline for maintaining the non-consumable stock register entry for non-consumables item should be made as placement to the concerned branch and in stock register the progressive total should be maintained. On scrutiny stock register, it has been noticed that in most of items issuing to concerned branch/unit of the non-consumable goods not shown in register and balance as progressive total also not shown .
6. Signature of Branch in charge should be made after issuing the consumable & non consumables goods on prescribed column but during test check of stock registers, it is noticed that signature not made by branch in charge after issuing /placement the goods to the concerned branch at stock register.
7. The Annual Store Return on obsolete form has not been provided to the audit.

Necessary steps may be made to remove the above discrepancies under intimation to audit.



TAN No 02: Improper maintenance of Bill Registers(GAR-09)**(Ref. Audit Memo No. 03 dated: 28.06.2023)**

During test check of the bill register Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi for the audit

period 2021-22 and 2022-23, following shortcomings have been noticed:

- a. Mandatory page counting certificate, duly signed by the DDO, has not been recorded in the starting page of the bill register.
- b. All the columns of the bill register are not found completely filled in.
- c. Bill registers has not been maintained in proper manner i.e. amount passed by PAO, Token No., date of presentation of bill at PAO, status of bill i.e. date of passing of bills by PAO has not been recorded in the bill register against most of the entries. In the absence of this information, it is difficult to ascertain the number of bills passed/cancelled by PAO/DDO during a particular month.
- d. Several cuttings /over-writings are noticed in the bill register, which are not attested by the DDO concerned.

Necessary steps may be made to remove the above discrepancies under intimation to audit.



**TAN No 03: Improper maintenance of Dispatch/Postage Stamp Register
(Ref. Audit Memo No. 04 dated: 30.06.2023)**

On scrutiny of the Dispatch/Postage Stamp register of Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi for the audit period 2021-2022 to 2022-23, it has been observed that the District has not maintained the postage stamp register properly.

The following shortcomings are observed in the maintenance of postage stamps record/register:

- a. Page counting certificate has not been found recorded on the first page of the register.
- b. The dispatcher has not entered the particulars of the communications and the value of stamps affixed thereon in the dispatch register as per Appendix 16 read with para 86(2) of Manual of Office Procedure.
- c. The dispatcher has not maintained an account of the postage stamps in the following format as per Appendix 18 read with para 90(1) of Manual of Office Procedure:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature of	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

- d. The Branch in-charge Officer has not checked the entries made in the postage stamp register every day and append his/her signature with date in token of his/her having done so. He/She has not conducted surprise test checks of envelopes ready for dispatch by post to make sure:
 - (i) That the value of stamps affixed thereon tallies with that shown in the dispatch register and;
 - (ii) That the required value has been secured by using the minimum number of stamps of appropriate higher denominations.
- e. The Head of Office has not inspected postage stamps register once a month and verified that the value of stamps in hand tallies with that shown in the register.
- f. Month end summary of stamps in hand has not been recorded in the register.
- g. Annual stock verification of Postage Stamps have never been done by

HOO/DDO.

Necessary steps may be made to remove the above discrepancies under intimation to audit.

TAN No 04 : Discrepancies in maintenance of Record/Register of Ladli Scheme, Widow Pension and Widow Daughter Marriage Financial Assistance.
(Ref. Audit Memo No. 09 dated: 06.07.2023)

During the test check of the Records/Registers maintained by Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi, following discrepancies have been noticed:

1. During test checked of record it is noticed that Department has not maintained any records regarding details of Stoppage of Widow Pension and its recoveries in proper manner i.e Date of application of beneficiary for stoppage of pension, Reason of stoppage of pension, Date of letter sent to bank for recovery of Widow Pension, Date of amount recovered and Date of Deposit in Govt.
2. No year wise Beneficiary record regarding Matured Ladli Scheme maintained by Department nor any prior intimation given to beneficiary for claim of matured Ladli Scheme Amount.
3. Register in respect of Financial Assistance to Widow Daughter Marriage maintained but following discrepancies noticed :-
 - a. Date of online application received not mention in register.
 - b. Date of Rejection/Sanction not mention in register.
 - c. Signature of competent authority for Rejection/Sanction of Financial Assistance to WDM was not appended in register.

Necessary steps may be made to remove the above discrepancies under intimation to audit.

Name of the Unit: - **Department of W&CD, District Central, GLNS Complex, Delhi Gate, New Delhi,**

Name of the IAO: - **Sh. ARBIND KUMAR, A.O.**

OLD AUDIT REPORT		CURRENT AUDIT REPORT	
Paras outstanding	02	Recoveries Detected	NIL
Settled on the spot	01	Recoveries effected on the spot	NIL
Remaining paras	01	Balance recoveries	NIL
Total recoveries	21,221/-	IMPORTANT PARAS	
Recoveries effected on the spot	21221/-	Para No.01: Booking of excess expenditure of Rs.31.87 during the financial year 2022-23.	--
		Para No.02: Irregularities in recoveries of Rs. 30.82 lakh with accrued interest from Banks due to Discontinuation/stoppage of assistance under Delhi Pension Scheme Rules 2007 to widows, divorced, separated/ destitute or abandoned women.	--
		Para No. 03: Irregularities in Process for claiming the Maturity Amount of Delhi Ladli Scheme.	--
		Para No. 04: Non-production of records/information.	--
Balance recoveries	Nil		NIL