

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

**Sub: - Audit report of District Office, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31 for the period 2021-22 and 2022-23.**

Audit on the accounts of District Office, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31 for the financial years 2021-22 and 2022-23 has been conducted by the Audit Party No. 02 comprising of Sh. Inder Mohan, Sr.AO/IAO, Sh. Ajeet Kumar, AAO and Smt. Raj Rani Bhatnagar, ASO (leave from 18.07.2023 to 26.07.2023) from 17.07.2023 to 28.07.2023 in ten (10) working days. The accounts were reviewed purely on test check basis.

**AIMS AND OBJECTIVES**

The aims & objectives of the unit is to welfare and empowerment of the women through the implementation of Financial Assistance Schemes (Widow Pension, Widow Daughter marriage) of the Department of Women and Child Development, Govt. of NCT of Delhi and Financial Assistance to Girl Child under Ladli Scheme with an objective to enhance her social status in the society and to ensure her proper education to make herself reliant.

**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 2021-22 and 2022-23.

S. No.	Head of the Department	Designation	Period
Not provided			

S. No.	Head of Office / DDO	Designation	Period
1	M.K. Chandra	District Officer	01.04.2021 to 07.06.2021
2	Ms. Manju Varshnay	District Officer	08.06.2021 to 30.12.2021
3	Shailesh Srivastav	District Officer	01.01.2022 to 12.10.2022
4	S.M. Ali	District Officer	13.10.2022 to till date

S. No.	Cashier	Designation	Period
1	Sh. Raj Kumar Verma	ASO	01.04.2021 to till date



**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR 2021-22 AND 2022-23**

(Rs. In lakhs)

S. No.	Year	Budget allotted	Expenditure	Balance	Savings
1	2021-22	1191	1156	35	2.9%
2	2022-23	1242	1240	2	0.2%

**VACANCY STATEMENT**

S. No.	Group	No. of posts sanctioned	No. of posts filled	No. of posts vacant
All the staff working in this District in Diverted Capacity taking salary/wages from other Homes/Institutions of the Department of Women and Child Development, therefore, no such records are available.				

**STATUTORY AUDIT**

The statutory audit of District Office, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31 only for Ladli Yozna has been conducted by AG (Audit), Delhi up to 31<sup>st</sup> March, 2023.

**MAINTENANCE OF RECORDS**

The maintenance of records of District Office, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31 for the period 2021-22 and 2022-23 was found satisfactory subject to observations made in Current Audit Report.

**OLD AUDIT REPORT**

There were 04 outstanding audit paras with the outstanding recoveries of Rs. NIL in respect of District Officer, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31. Replies of one (01) audit para has been submitted by the Unit and therefore, this one (01) para has been settled. One (01) has also been settled as taken as fresh in the Current Audit Report. Therefore, remaining two (02) paras have been incorporated in Part-I Old Report of the Current Audit Report.

S. No.	Year	Total Para's	Total Recovery (in Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (in Rs.)
1	2015-21	04	Nil	02	02 & 04	01 & 03	--
	<b>TOTAL</b>	<b>04</b>	<b>NIL</b>	<b>02</b>	<b>--</b>	<b>02</b>	<b>--</b>

*[Signature]*

**CURRENT AUDIT REPORT (2021-2022 and 2022-2023)**

During the course of current audit, 10 audit observation memos + 01 record memo highlighting various shortcomings/recoveries to the tune of Rs. NIL were issued. One (01) audit record memo has been settled on the spot. Therefore, ten (10) audit observation memos have been converted into **05 Paras and 04 TAN** which are incorporated in Current Audit Report.

**DETAILS OF CURRENT RECOVERY (AUDIT PERIOD 2021-2022 and 2022-2023)**

Memo No.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
NIL				

The internal audit report has been prepared on the basis of information furnished and made available by District Office, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, Delhi-31. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
(INDER MOHAN)  
Inspecting Audit Officer  
Audit Party No. 02

# **PART – I**

# **OLD AUDIT REPORT**



## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department: District Office (East), W&C Deptt., Silai Kadai Kendra, Block-10, Geeta Colony, Delhi (1767/15)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2021	1		Shortcomings in Cash Book	O	0
2	2015	2021	1		Shortcomings in Cash Book	O	0
3	2015	2021	2		Non maintenance of Govt. Cash Book after 2017-2018	O	0
4	2015	2021	3		Wrong reimbursement of mobile phone monthly call charges to Protection Officers	O	0
5	2015	2021	4		Non verification of Remittance	O	0

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

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Settled.

16/08/2023

Total Outstanding Paras - 04  
Settled / Taken as fresh - 02  
Balance Outstanding Paras 02

16-08-2023  
IAO - Audit Party No. 02

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PART-II

CURRENT AUDIT REPORT (2015-16 to 2020-21)

~~PARA No. 01~~

*Para 01*

(Ref: Audit Memo No. 08 dated 21/10/2021)

Sub: Shortcomings in Cash Book

On scrutiny of cash book for the year 2015-2017 following shortcomings have been observed:

1. **Use of white fluid/corrections/Cuttings:** Rule 13 (vi) of Receipt & Payment Rules 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. It has been observed that in so many cases white fluid has been used over the entries made in the cash book. Number of cuttings have been made and were not attested/ initialed by the Head of Office or DDO on such correction.
2. **Physical verification of Cash Balance:** As per Rule 13(iv) 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 that effect. However, it has been observed that no such verification certificate has been made in the cash book at the closing of month except in a few cases.
3. The total of the Cash Book was not checked by the other then writer at the close of each month. As per Rule 13(iii) of Receipts and Payments Rules, the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. The same was not recorded in cash book. Needful be done under intimation to audit.
4. During the financial years 2015-16, 2016-17 & 2017-18 an amount of Rs. 1,34,226/-, Rs.67,925/- & Rs.53,711/- respectively has been disbursed by the Centre but details of payee not mentioned even in a single case, which is highly objectionable.
5. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the Cash Book has not been found recorded.

Keeping in view the irregularities pointed out at S. No. 4 above, the District should therefore recast the Cash Book for the period 2015-2017. Other irregularities should also be resolved & compliance shown to next Audit.

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PARA No. 02

(Ref: Audit Memo No. 09 dated 21/10/2021)

Sub: Non Maintenance of Government Cash Book after 2017-18

As per Receipts & Payments 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 a 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.

During the course of conduct of Audit, it has been observed that the W&C D, District East, Silai Kadai Kendra, Geeta Colony, Delhi has not maintained the Government Cash Book after the financial year 2017-18, which is not in order.

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

PARA No. 03

(Ref: Audit Memo No. 12 dated 26/10/2021)

Subject : Wrong reimbursement of mobile phone monthly call charges to Protection Officers

For the effective implementation of provisions under Protection of Women from Domestic Violence Act,2005, the Department of Women & Child Development has appointed 18 Protection Officers to represent each District. As per details available on the official website of the Department, the following Protection Officers have been posted in District East, Block-10, Geeta Colony, Delhi:-

S.No.	Name of P.O.	Office address of P.O.	District	Mobile No.	Office No.
1.	Ms. Madhulika	Block-10, Geeta Colony, Delhi	East	9990644300	22450147 22450151
2.	Ms. Neha Walia	Block-10, Geeta Colony, Delhi	East	9868522308	22133765

During the test check of paid vouchers/bills, the following has been noticed by the Audit:-

1. Mobile numbers of both the Officers are pre-paid
2. Name of the Officers does not appear on the re-charge receipts
3. Moreover, mobile number for which Ms. Madhulika, Protection Officer is being reimbursed monthly charges is 9999221053, which is not her official mobile number

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As per Circular No.F.21/201/GAD/CT/Tel/2967 dated 13.09.2013 of the General Administration Department, Govt. Of NCT of Delhi regarding ceilings for purchase of mobile instruments and for their monthly call charges, where the officers are claiming their pre-paid monthly call charges, reimbursement will be allowed subject to a certification given by the concerned officer that the expenses on the pre-paid call charges have been incurred on the calls for official purposes and provided further that pre-paid card is also in the name of the Officer.

The matter has further been clarified by the Department of Expenditure, Ministry of Finance, Govt. Of India vide Office Memorandum dated 26<sup>th</sup> March,2018, that reimbursement of mobile charges will be restricted to the officer in whose name the mobile connection is registered.

In view of above, the audit proposes as under:-

1. The W& CD may therefore recover the entire amount of monthly call charges reimbursed to Ms. Madhulika, Protection Officer in respect of Mobile No.9999221053, under intimation to Audit.
2. Ms. Neha Walia, Protection Officer may be asked to produce proof of having pre-paid connection in her name in respect of mobile no. 9868522308 and relevant/valid receipts of payment indicating her name on the receipts, otherwise entire amount of monthly call charges reimbursed to her may be recovered, under intimation to Audit.

PARA No. 04

(Ref: Letter dated 14/10/2021)


Sub:- Non verification of remittances.

Following Challans pertaining to the W& CD, District East, Silai Kadai Kendra, Block-10, Geeta Colony, Delhi(DDO Code: 098011), upto the period 2020-21 were sent to PAO-XVII for verification/reconciliation, but the same are still pending, as detailed below:

S.No.	Challan No.	Date	Amount(in Rs.)	Head of Account
1	01	19.02.2016	70/-	0070
2	01	12.09.2019	120/-	0070

*Settled on the basis of information submitted by the unit and on verification of the original receipts. Name from 16-08-2023 IAO Audit Party No. 02*

The Department should therefore get the above challans verified from PAO-XVII and compliance be shown to the next audit.

  
(RAJIV SACHDEVA)  
IAO



# **PART – II**

## **CURRENT AUDIT REPORT**

### **(2021-2023)**

## CURRENT AUDIT REPORT (2021-22 and 2022-23)

**Para No.01: Payments towards conveyance charges amounting to Rs.48050/-**  
(Ref. Audit Memo No. 06 dated: 20.07.2023)

**A. Payment to employees working on diverted capacity**

During test check of records for the audit period 2021-22 and 2022-23, it has been noticed that most of the staff has been working in the office of W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031 on diverted capacity from other offices of Delhi Govt. and getting pay and allowances from their parent offices. However, conveyance charges had been found paid to these diverted staff on regular basis from the budget allotted to Distt. East, W & CD, which is not correct. The details of payment made are as under:

CB No. / Date	Name & Designation	Period	Total Amount Paid (in Rs.)
13/21.05.2022	Sh. Raj Kumar Verma, UDC	November, 2021 to March, 2022 (05 months)	4855/-
37/18.08.2022	Sh. Raj Kumar Verma, UDC	April, 2022 to July, 2022 (04 months)	3750/-
46/12.10.2022	Sh. Raj Kumar Verma, UDC	August, 2022 & September, 2022 (02 months)	2000/-
	Ms. Kavita Gupta, Welfare Officer	July, 2022 to October, 2022 (04 months)	1770/-
	Sh. Mukesh Kumar Singh, Peon	June, 2022 to September, 2022 (04 months)	1820/-
37/05.10.2021	Sh. Raj Kumar Verma, UDC	April, 2021 to July, 2021 (04 months)	3885/-
66/21.02.2022	Sh. Raj Kumar Verma, UDC	August, 2021 to October, 2021 (03 months)	2870/-
72/26.02.2022	Sh. Mukesh Kumar Singh, Peon	August, 2021 to January, 2022 (06 months)	1550/-
		<b>TOTAL</b>	<b>22500/-</b>

**B. Payment to contractual staff**

As per order No.42(74)/06/DSW/Estt./DWCD/PF/2014/9614-23 dated 19.08.2021, the Competent Authority has extended the contractual engagements in respect of contractual staff w.e.f. 01.04.2021 to 31.03.2022 on monthly consolidated remuneration per month calculated on the basis of minimum of the pay matrix of the post plus applicable DA. This extension of engagement is subject to the conditions that the contractual staff have actually performed their duties in the respectively place of posting/courts during the relevant period.

During check of records for the audit period 2021-22 and 2022-23, it has been observed that the office of W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031 has paid conveyance charges for visiting the Courts to the following contractual staff in contravention of the nature of duties elaborated in the contractual engagements. The details of payment made are as under:

CB No. / Date	Name & Designation	Period	Total Amount Paid (in Rs.)
15/02.06.2022	Ms. Madhulika, Protection Officer	March, 2022 to May, 2022 (03 months)	2020/-
	Ms. Neha Walia, Protection Officer	March, 2022 to May, 2022 (03 months)	3000/-
33/18.08.2022	Ms. Neha Walia, Protection Officer	June, 2022 and July, 2022 (02 months)	1870/-
	Ms. Madhulika, Protection Officer	June, 2022 and July, 2022 (02 months)	1610/-
36/21.09.2021	Ms. Madhulika, Protection Officer	February, 2021 to April, 2021 (03 months) and June, 2021 to August, 2021 (03 months)	2000/-
	Ms. Neha Walia, Protection Officer	February, 2021 to April, 2021 (03 months) and June, 2021 to August, 2021 (03 months)	5340/-
53/18.12.2021	Ms. Neha Walia, Protection Officer	September, 2021 to November, 2021 (03 months)	2700/-
	Ms. Madhulika, Protection Officer	September, 2021 to November, 2021 (03 months)	1750/-
74/04.03.2022	Ms. Madhulika, Protection Officer	December, 2021 to February, 2022 (03 months)	2260/-
	Ms. Neha Walia, Protection Officer	December, 2021 to February, 2022 (03 months)	3000/-
		<b>TOTAL</b>	<b>25550/-</b>

The department may therefore necessary steps to regularize the above-mentioned expenditure incurred towards conveyance charges under intimation to the audit. It has also been advised that the staff working on diverted capacity may submit their claim in the department which are paying salaries to them.



**Para No. 02: Non-maintenance of Cash Book**

**(Ref. Audit Memo No. 07 dated: 21.07.2023)**

Rule 13 of Receipt & Payment rules prescribe following instructions to be observed by all the Govt. 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 in this rule as the Head of the Office) should maintain a Cash Book.
- (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.

During scrutiny of the records, it has been observed that the DDO, W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031 has not been maintaining Cash Book in the District. Apart from this, no TR-V (GAR-6) has been found issued to the officers/officials who have deposited any money on account of refund of any advance/recovery of any overpayment/RTI etc. In the absence of the above record, correctness of the revenue received and remitted into the Govt. Treasury by the DDO during the audit period could not be verified or ascertained.

Since, District Officer of the District has been declared as Public Information Officer under RTI Act and also working as Drawing and Disbursing Officer, non-maintenance of Cash Book in the District is not in order. Record also reveals that few RTI applications are filed in this District along with the requisite fees, however, RTI fees were not found entered in any record of the District and also no proof of deposit of the same in the Govt. Account has been found available on record. The details are as under:

Sr. No.	Name of the applicant filing the RTI	Date of filing the RTI	Details of RTI fees
1	Mr. Sarvadeen	28.06.2022	No available in the record
2	Ms. Shakila Bano	29.09.2022	IPO No.57F 435485
3	Ms. Kiran	27.08.2021	IPO No.51F 922682

Necessary steps may therefore be taken by the Department to maintain a Cash Book in accordance with rule 13 of Receipt and Payment Rules and compliance be shown to next audit.



**Para No. 03: Stopping of assistance under Delhi Pension Scheme (Financial Assistance to Women in Distress) to the tune of Rs.2500/- per month.  
(Ref. Audit Memo No. 08 dated: 25.07.2023)**

The NCT of Delhi Pension Scheme to Women in Distress (Widow Pension) Rules, 2007 shall come into force w.e.f. 1<sup>st</sup> April, 2007 to provide social security by way of financial assistance to widows, divorced, separated, abandoned, deserted or destitute women who have no adequate means of subsistence and are poor, needy and vulnerable.

As per rule 8 (ii) of the said Rules, pension shall cease to be payable on the death of the beneficiary and if the person dies before receiving assistance for a particular period, the same shall lapse.

During scrutiny of the records and as per the information provided to audit, it has been observed that in most of the cases, correspondences were communicated by the District to the Headquarter, DWCD for stoppage of financial assistance to widows, divorced, separated, abandoned, deserted or destitute women with the delay ranging from 29 days to 49 months 28 days and also without calculating the recoverable amount for further deposit of the same into the government account. Due to this miscommunication, it cannot be ascertained how much amount is recoverable from the beneficiary. The details of some cases are as under:

S. No.	FAS ID	Name of the applicant	Date of Death	Date of letter sent to Headquarter, DWCD for stoppage of pension	Delay of Days
1	84834	Raj Biri	19.08.2021	02.03.2022	06 months 15 days
2	154078	Chandra Kala	13.08.2021	02.03.2022	06 months 21 days
3	179622	Mango Devi	08.10.2021	02.03.2022	04 months 26 days
4	179733	Mohani Devi	20.01.2022	02.03.2022	01 month 14 days
5	186970	Munni Devi	04.12.2021	02.03.2022	02 months 30 days
6	198148	Usha Devi	14.09.2021	02.03.2022	05 months 19 days
7	211908	Asha	28.04.2021	02.03.2022	10 months 05 days
8	229125	Raj Rani	01.01.2022	02.03.2022	02 months 02 days
9	235136	Gangesh Mehta	15.11.2020	02.03.2022	03 months 18 days
10	267662	Uma Devi	26.04.2021	02.03.2022	10 months 07 days
11	303981	Manju Devi Bengani	06.09.2021	02.03.2022	05 months 27 days
12	309402	Kavita	13.09.2021	02.03.2022	05 months 20 days
13	311647	Reshma	30.12.2021	02.03.2022	02 months 04 days
14	351688	SarojBala	01.12.2021	02.03.2022	03 months 02 days
15	22228	Rajrani	01.04.2021	02.02.2022	11 months 02 days
16	367494	ShardaBansal	31.10.2021	02.02.2022	04 months 03 days
17	62126	Santosh	06.12.2017	02.02.2022	49 months 28 days
18	97203	ManjittKaur	02.02.2021	02.02.2022	12 months 01 day
19	115904	ArtiRajput	21.01.2021	02.02.2022	12 months 13 days
20	163121	Usha Gupta	01.01.2022	02.02.2022	01 month 02 days
21	168664	Kamla	06.06.2021	02.02.2022	07 months 27 days
22	220633	Meena	23.10.2021	02.02.2022	03 months 11 days
23	230583	Raj Bala	24.09.2021	02.02.2022	04 months 09 days
24	252939	Kashmir Kaur	02.05.2021	02.02.2022	09 months 01 day
25	341901	SapnaBakshi	20.09.2021	02.02.2022	04 months 13 days
26	392331	RenuKohli	27.10.2021	02.02.2022	03 months 07 days
27	13884	Sudesh	31.07.2021	01.01.2022	05 months 02 days
28	30363	Shobha Rani	29.09.2021	01.01.2022	03 months 03 days
29	66403	Poonam Rani	05.05.2021	01.01.2022	07 months 28 days
30	72818	Kalwati	28.04.2021	01.01.2022	08 months 04 days
31	73039	Madhu Gupta	13.04.2021	01.01.2022	08 months 19 days
32	115958	Mitlesh	08.09.2021	01.01.2022	03 months 24 days
33	371656	Rita Singh	30.04.2021	01.01.2022	08 months 02 days

34	168587	Parveen	02.08.2019	01.01.2022	29 months
35	214215	Krishna	26.06.2020	01.01.2022	18 months 06 days
36	244181	Tarawati	21.10.2021	01.01.2022	02 months 12 days
37	273567	Salma Begum	25.12.2020	01.01.2022	12 months 08 days
38	306682	Tulsi Devi	07.10.2021	01.01.2022	02 months 26 days
39	319002	Mana Devi	25.11.2021	01.01.2022	01 month 07 days
40	344087	Nag Devi	13.10.2021	01.01.2022	02 months 20 days
41	393316	Meera Devi	28.08.2021	30.11.2021	03 months 04 days
42	61418	Parwati	05.04.2021	30.11.2021	07 months 26 days
43	97049	Mehrum Nisha	24.04.2021	30.11.2021	07 months 07 days
44	143292	Jamila Begum	27.04.2021	30.11.2021	07 months 04 days
45	162787	Sajju	31.08.2021	30.11.2021	03 months 01 day
46	212130	Pramila	23.03.2020	30.11.2021	20 months 09 days
47	212239	Kiran Bala	12.04.2021	30.11.2021	07 months 19 days
48	249683	Raj Rani	30.04.2021	30.11.2021	07 months 01 day
49	252878	Preeti Sindhi	03.12.2020	30.11.2021	11 months 29 days
50	267618	Shyama Devi	22.10.2021	30.11.2021	01 month 10 days
51	357995	Suman	27.10.2020	30.11.2021	13 months 05 days
52	5194	Raj Rani	16.07.2021	02.11.2021	03 months 18 days
53	33381	Maya	26.04.2021	02.11.2021	06 months 07 days
54	143345	Neelam Kumari	08.07.2020	02.11.2021	15 months 26 days
55	154323	Shanti Devi	24.04.2021	02.11.2021	06 months 09 days
56	179645	Jameela	14.04.2021	02.11.2021	06 months 19 days
57	198515	Kunti Rani	22.06.2021	02.11.2021	04 months 11 days
58	216239	Kanta	19.08.2021	02.11.2021	02 months 15 days
59	229293	Kamla Devi	09.09.2021	02.11.2021	01 month 24 days
60	252805	Geeta Verma	09.09.2021	02.11.2021	01 month 24 days
61	256187	Saroj Mathur	04.07.2021	02.11.2021	04 months
62	256289	Kamla Devi	12.06.2020	02.11.2021	16 months 21 days
63	263687	Veermati	07.06.2021	02.11.2021	04 months 26 days
64	271273	Bilkish	15.04.2021	02.11.2021	06 months 18 days
65	300764	Chandrawati	07.05.2021	02.11.2021	05 months 27 days
66	301275	Sarojani Devi	23.05.2021	02.11.2021	05 months 11 days
67	312063	Ratna Yadav	06.08.2021	02.11.2021	02 months 28 days
68	349632	Jamal Ara	05.10.2021	02.11.2021	29 days
69	5222	Vimla	25.05.2021	01.10.2021	04 months 08 days
70	34411	Raj Rani	01.07.2021	01.10.2021	03 months 01 day
71	35491	Shakuntla Mishra	18.04.2021	01.10.2021	05 months 14 days
72	211072	Jamna Panwar	24.04.2021	01.10.2021	05 months 08 days
73	229218	Kashmiri Devi	01.05.2021	01.10.2021	05 months 01 day
74	230451	Asha	27.04.2021	01.10.2021	05 months 05 days
75	262815	Saroj Sehgal	23.06.2020	01.10.2021	15 months 09 days
76	262903	Savitri Devi	03.09.2021	01.10.2021	29 days
77	280319	Vijay Laxmi	04.06.2020	01.10.2021	15 months 28 days
78	301125	Raishan	20.07.2020	01.10.2021	14 months 13 days
79	316936	Jagvati	28.09.2020	01.10.2021	12 months 04 days
80	318845	Shama Kaur	30.07.2021	01.10.2021	02 months 03 days
81	349308	Sweety Bhandari	24.04.2021	01.10.2021	05 months 08 days
82	352796	Chandera Kanta	08.05.2021	01.10.2021	04 months 25 days

Necessary action may be taken to ascertain the amount of recovery from the applicants and contact the bank of the concerned applicants to refund the amount of pension and further deposited into the govt. account after due verification of facts and records under intimation to the audit. Other similar cases may also be reviewed and excess recovery, if any, may be recovered under intimation to the audit. Also, strict action may be taken at the suitable time to avoid such lapses.



**Para No. 04: Irregular payment of wages to Members of Child Welfare Committee  
(Ref. Audit Memo No. 10 dated: 26.07.2023)**

During test check of audit of the office of W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031 for the audit period 2021-22 and 2022-23, it has been observed that vide CB No. 20 dated 13.07.2021, the unit has released payment of Rs.1,71,500/- to following three Members of Child Welfare Committee (CWC) for the month of June, 2021.

- a. B.R. Raman, Member – Rs.80,500/-
- b. Meera Singh, Member – Rs.77,000/-
- c. Shailya Thapa, Member – Rs.14,000/-

As per record produced to audit which is a sanction order dated 17.07.2021, the contract period for Chairperson and Members of CWC was mentioned with effect from 01.06.2018 to 31.05.2021. No records for further extension of contract beyond 31.05.2021 in respect of the above said three Members, CWC has been produced to audit. Therefore, payment of Rs.1,71,500/- has been released by the unit to the three Members, CWC for the lapsed period of contract i.e. for the month of June, 2021, which is irregular.

The Unit has also provided the copy of the extension order dated 15.09.2021 and 30.11.2021 in respect of Chairperson and Members for extension of contract up to 30.11.2021 and up to 28.02.2022 respectively, whereas, the name of above said Members have not been found mentioned in these two orders.

The Department may either provide the copy of the order showing the name of above said Members in the extension of contract for the month of June, 2021 to the audit or else regularize the expenditure of Rs.1,71,500/- incurred on payment of wages for the month of June, 2021 under intimation to the audit.



**Para No. 05: Performance of the Ladli Scheme.**

(Ref. Audit Memo No. 11 dated: 28.07.2023)

**a. Undisbursed matured amount of Rs.151.20 crores lying with SBIL under Ladli Scheme**

As per Ladli Scheme Rules, 2008, under the heading "Procedure for release of financial assistance" in rule 7(5), it was mentioned that on the maturity of long term fixed deposit receipts i.e. on attaining the age of eighteen years and having attended the school upto class XII as a regular student and passed class X, the accumulated amount will be paid to the girl child through an account payee cheque in her name. Further, under the heading "Characteristics of financial assistance", in rule 4(6), it was added that in case of death of the girl child before attaining the age of 18 years, the long term fixed deposit receipts shall be forfeited and deposited back in the treasury of the Government.

As per records made available to Audit, there were 68622 beneficiaries to whom Maturity claim of Rs.151.20 crores was not disbursed as on 31<sup>st</sup> March, 2023 since inception of the Ladli Scheme in 2008 as shown in the below table:

Milestone in which beneficiaries eligible for maturity amount	Beneficiaries between age 18 to 25 years		Beneficiaries between age 26 and above		Total beneficiaries and unclaimed amount	
	Number of beneficiaries	Unclaimed amount (Rs. In crores)	Number of beneficiaries	Unclaimed amount (Rs. In crores)	Number of beneficiaries	Unclaimed amount (Rs. In crores)
When a girl child is born in hospital/ Nursing Home	NA	NIL	NA	NIL	NA	NIL
When a girl child is born at home	NA	NIL	NA	NIL	NA	NIL
Admission in 1 <sup>st</sup> Standard	2405	3.29	17	0.02	2422	3.31
Admission in 6 <sup>th</sup> Standard	9120	12.29	617	0.88	9737	13.17
Admission in 9 <sup>th</sup> Standard	10099	16.93	2426	3.95	12525	20.88
Passing 10 <sup>th</sup> Standard	10308	23.31	5932	13.01	16240	36.33
Admission in 12 <sup>th</sup> Standard	21328	62.04	6370	15.47	27698	77.51
<b>TOTAL</b>	<b>53260</b>	<b>117.86</b>	<b>15362</b>	<b>33.33</b>	<b>68622</b>	<b>151.20</b>

The above table shows that 53260 beneficiaries reached the age between 18 and 25 years, but maturity claim of Rs.117.86 crores had not been disbursed. Similarly, age of 15362 beneficiaries was above 26 years but maturity claim of Rs.33.33 crores was lying undisbursed with SBIL from the date of implementation of the Scheme. Thus, failure of the District in creating awareness amongst the beneficiaries and in taking adequate action in tracing the beneficiaries through appropriate means deprived 68622 girl children from the benefits of the Scheme totaling to Rs.151.20 crores as unclaimed amount.



**b. High percentage of maturity cases in which payment was not made**

Apart from the above, as per records/data provided by the District, percentage of Maturity payment cases where payment was not made to the beneficiaries during 2021-22 and 2022-23 was given as under:

Cases due for payment on maturity	Cases in which maturity payment not made due to non-receipt of applications	Percentage of maturity cases in which payment not made due to non-receipt of application
68622	61310	89.34

In its reply dated 27.07.2023, the unit has mentioned that:

- i. Large number of pendency was due to minor account.
- ii. Many beneficiaries are directed to open account in SBI so that they can able to mature their maturity.
- iii. Unclaimed beneficiaries are visiting this office day by day.

The data reveals that there are a very high percentage of maturity cases as on 31<sup>st</sup> March, 2023 in which payment was not made to the beneficiaries.

**c. Refund of lapsed deposits**

As per rule 189 (1)(b) of Receipt and Payment Rules, all deposits or balances, unclaimed for more than three complete accounting years, shall be credited to the Government under the Consolidated Fund keeping necessary notes in the Register of Deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of the deposits and balances, thus lapsing shall be prepared by them and sent to Accounts Officer in accordance with the relevant directions.

During the scrutiny of records and as per the information provided to audit in respect of Ladli Scheme, it has been noticed that out of 179938 Ladli active cases, 44191 Ladli cases are more than three (03) years old where financial assistance has been matured. Distt. Office has not taken any action for disbursement of Ladli assistance to the concerned beneficiaries or for crediting these unclaimed amount into the Govt. account.

**d. Rush of Expenditure**

As per rule 62(3) of General Financial Rules, 2017, rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

During test check of records for the audit period 2021-22 and 2022-23, rush of expenditure was noticed during the closing month of March, 2023. The district has utilized budgets ranging between 24.7% to 91.2% in some heads in March, 2023. The details are as under:-

Head	Budget Allotted	Expenditure till Feb.	Expenditure in March, 2022	% of Expenditure in March, 2022
223502103330050 – LadliYozna, GEN	90000000	37667000	52331000	58.1%
223502789950050 – LadliYozna, SC/SP	22000000	1930000	20063000	91.2%
223502001860013 – OE	350000	261461	86486	24.7%



Necessary steps may therefore be taken by the Department to follow the above mentioned rule of GFRs, 2017 under intimation to the audit.

Being the Controlling Office of the Ladli Scheme for the District East, the office is required a stringent monitoring of the scheme for its timely disposal of maturity claims, release of undisbursed claims either to the beneficiaries on regular basis or to refund the unclaimed amount in to the Government Account.



**(INDER MOHAN)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. II**

5/c

District Office,  
W & CD, Distt. East,  
Silai Kadhai Kendra,  
Block-10, Geeta Colony, Delhi-31.  
Audit Period – 2021-2023.

# **PART - III**

## **TEST AUDIT NOTES**

### **(2021- 2023)**

**TEST AUDIT NOTES**  
**(2021-22 and 2022-23)**

**TAN No. 01: Deficiencies in Bill Registers (GAR-09)**

**(Ref. Audit Memo No. 02 dated: 19.07.2023)**

During test check of the bill registers 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. date of preparation of bill, net amount of the bill, 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 entries made in the bill register which are not found attested by the DDO concerned.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.

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**TAN No. 02: Deficiencies in paid Bills/Vouchers**

**(Ref. Audit Memo No. 04 dated: 19.07.2023)**

According to instructions contained in Rule 59 of Receipt and Payment Rules, 1983 relating to affixing pay orders, defacing of stamps affixed on the vouchers and manner of cancellation of vouchers —

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

However, on test check of bills/vouchers, it was observed that the District has not been following the above-mentioned rule, point No. (2) and (3), during the period of audit.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.



**TAN No. 03: Discrepancies in maintenance of Stock Registers  
(Ref. Audit Memo No. 05 dated: 19.07.2023)**

During the test check of the Consumable & Non Consumable Stock Registers maintained at the office of W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031, following discrepancies have been noticed:

a. As per rule 213(1) of GFRs, 2017, fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

As per rule 213(2) of GFRs, 2017, a physical verification of all the consumable 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.

On scrutiny of consumable and non-consumable stock registers, it has been observed that physical verification has not been undertaken by the District during the period of audit.

b. As per guidelines for maintaining the non-consumable stock register, entries for non-consumable items should be made as placement to the concerned branch and in stock register, progressive total of each item should be maintained. On scrutiny of non-consumable stock register, it has been noticed that the balance of items was shown as NIL after issue of the same to the concerned branch. Therefore, by showing the balances of item as NIL, total quantity of item in stock could not be ascertained.

Necessary steps may therefore be taken by the Department to remove the above said discrepancies under intimation to the audit and follow the guidelines/instructions in this regard in future.

h-

**TAN No. 04: Non availability of Welfare Schemes data in physical form  
(Ref. Audit Memo No. 09 dated: 26.07.2023)**

During test check of audit of the office of W & CD, Distt. East, Silai Kadhai Kendra, Block-10, Geeta Colony, New Delhi-110031 for the audit period 2021-22 and 2022-23, it has been observed that the unit is liable for implementation of various schemes framed by the State Government for the welfare of the weaker and needy sections of the Society. Presently, the following three schemes are running in the District:

1. Delhi Ladli Scheme
2. Delhi Pension Scheme (Financial Assistance to Women in Distress) to the tune of Rs.2500/- per month.
3. Financial Assistance to Widows for the marriage of their daughters/orphan Girls marriage amounting to Rs.30000/- per girls for two (02) girls only.


Since the record of the Scheme is auditable, a request was made to the District Officer to provide the records relating to above mentioned schemes.

In the reply dated 25.07.2023, the District Officer, East has informed that all the above mentioned schemes of the department are online. The records of schemes cannot be downloaded, therefore not available in physical form. Date of online applicability of the schemes are as under:

1.	Delhi Ladli Scheme	24.12.2020
2.	Delhi Pension Scheme (Financial Assistance to Women in Distress) to the tune of Rs.2500/- per month.	12.12.2018
3.	Financial Assistance to Widows for the marriage of their daughters/orphan Girls marriage amounting to Rs.30000/- per girls for two (02) girls only.	24.12.2020

As such, the records related to the schemes could not be examined i.e. any discrepancy in approving or rejecting the forms, eligibility of applicants with regard to the norms laid down under the Schemes could not be assessed making the verification/test checking/auditing of the records very limited and not fruitful.

District Officer, East, W&CD may therefore take up the matter with the concerned authorities regarding modification in the software in such a manner that the audit may access scheme-wise record of applicants i.e. applications, process of acceptance and rejection of the application of the beneficiaries and the enclosed relevant documents so that the record could be audited/examined accordingly.

  
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