

**GOVT. OF NCT OF DELHI, DIRECTORATE OF AUDIT
4th Level, C Wing, Delhi Sectt., Delhi-110002**

Subject: - Audit Report Of DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI

INTRODUCTION

The Internal Audit Report of the accounts of DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI for the period 2019-22 was conducted by the field Audit Party No.VII. Comprising of Sh.Harshwardhan Dev, I.A.O., Smt.NirmalSharma,AAO and Sh. Mukesh Mehta, S.O (Gr. I). The audit was conducted w.e.f. 06.04.2022 To 25.04.2022 (10 days) audit party remained on leave w.e.f 21.04.2022 to 22.04.22 and sh. Harshwardhan, IAO on leave w.e.f 18.04.22 to 25.04.22

GENERAL SET UP AND ACTIVITIES

District office was established under department of Social Welfare, Govt. of NCT of Delhi in the year 2000 for the purpose of effective supervision of all welfare activities run by department in district level. Later in June, 2015 the department of Social Welfare is bifurcated in two (Department of Women and Child Development and Department of Social Welfare). Main aim of this office is to provide social and financial help to vulnerable group of the society through implementing financial Assistance schemes. District office supervise and taking of initiation for the rehabilitation and reintegration of inmates residing in institution.

Details of the various project/schemes run by the office

- Delhi Pension scheme to Women in distressed
- Financial assistance to poor widow for performing their Daughter's Marriage
- Delhi Ladli Scheme
- Providing services under Domestic Violence Act, 2005
- ICDS (Only transfer posting of AWWs)
- Monitoring and supervision of Govt. run and NGO run institutions in district west
- Liaisoning with various departments for smooth functioning of services.

Head of Office

S.No	Name and Designation	Period
1	Karam Chand	24.04.2018 to 22.10.2019
2	Asha Gandhi	22.10.2019 to 31.07.2021
3	Durgesh Nandini	01.08.2021 to till date

DDO

S.No	Name and Designation	Period
1	Karam Chand	24.04.2018 to 22.10.2019
2	Asha Gandhi	22.10.2019 to 31.07.2021
3	Durgesh Nandini	01.08.2021 to till date

CASHIER

S.No	Name and Designation	Period
1	Lalit Soni	01.04.2019 to 26.10.2020
2	Sangita	26.10.2020 to till date

Vacancy Position of staff as on 31.03.2022

S.No.	Group	No. of Sanctioned Posts	Filled	Vacant
1	Group A	-	-	-
2	Group B	-	-	-
3	Group C	02	02	00
TOTAL		02	02	00

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Budget Sanctioned and Expenditure Statement

(inRs.)

Year	Budget Allocated	
	Budget	Expenditure
2019-20	110850940	110553248
2020-21	100238000	100161443
2021-22	90238000	90135693

Statutory Audit:-

The statutory audit of **DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI** has not been conducted yet.

Maintenance of Records:-

The maintenance of records of **DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI** for the period 2019-2022 was found satisfactory subject to observations made in current audit report and in test audit note.



(HARSH WARDHAN DEV)
IAO/Sr.AO PARTY NO. VII



Old Audit Report

There are 07 Audit Paras outstanding with recovery of Rs.30000/-. On the basis of reply submitted by DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI 01 para has been settled and one para taken as fresh , which is placed in the file as Part-I of the report.

A. Details of Old Paras

Year	No. of Old Paras		No of paras Settled	Still Outstanding Paras
	Total Para	No.		
2007-11	01	3	0	01
2011-13	03	1,2&3	02	01
2013-16	01	02	0	01
2016-19	02	1&2	0	02
Total	07		02	05

B. Details of Old Recovery

S.No.	Year	Para No.	Total Old Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance Recovery against Para (in Rs.)
01	2013-16	02	30000	0	30000
Total			30000	0	30000



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII





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List of Para (Order by Audited Year & Para)

View Detailed Au

Department : Department of Women and Child Development							
Sub department: District Office (West), Women & Child Development, Nirmal Chhaya, Jail Road, Delhi (2382/20)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2011	3		Shortcomings in Delhi Ladli Scheme Rules 2008	O	0
2	2011	2013	1		Performance & Activity Report of the Distt. West, Deptt. of Social Welfare	O	0
3	2011	2013	2		Refund of Money in Govt. Account under Ladli Scheme	O	0
4	2011	2013	3		Unserviceable Stock	O	0
5	2013	2016	2		Recovery of Rs. 30,000/- on a/c of irregularities found in the Fin. Assistance	O	30000
6	2016	2019	1		Irregularities in Women in Distress (Pension) Scheme	O	0
7	2016	2019	2		Non maintenance of Records in respect of Ladli Scheme	O	0

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

[Back](#)

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

Subject:- Internal Audit report on accounts of District Office (West), Department of WCD, Nirmal Chhaya Complex, Jail Road, Delhi for the audit period 2016-19.

INTRODUCTION

The Internal Audit Report of the accounts of District Office (West) , Department of WCD, Nirmal Chhaya Complex, Jail Road, Delhi for the year 2016-19 was conducted by the field Audit Party No.VIII. Comprising of Smt.Usha Purwaha, I.A.O ,& Sh. Sanjay Kumar, A.A.O. The audit was conducted w.e.f. 24/07/19 to 06/08/19 (10 Working Days).

GENERAL SET UP AND ACTIVITIES

District office is established under department of Social Welfare, Govt of NCT Delhi in the year of 2000 for the purpose of effective supervision of all welfare activities run by department in district level. Later in June, 2015 the department of Social Welfare is bifurcated in two (Department of Women and Child Development & Department of Social Welfare). Main aim of this office is to provide social and financial help to vulnerable group of the society through implementing financial Assistance Schemes. District office is supervise and taking of initiation for the rehabilitation and reintegration of inmates residing in institution.

1. Details of the various project/scheme run by the office.
 - Delhi Pension scheme to women in distressed,
 - Financial assistance to poor widow for performing their Daughter's Marriage
 - Delhi Ladli Scheme.
 - Providing services under Domestic violent Act 2005.
 - ICDS (Only transfer posting of AWWs)
 - Monitoring and supervision of Govt. run and NGO run institutions in district west.
 - Liaisoning with various departments for smooth functioning of services.

LIST OF HOO/DDO:

S.No.	Name	Designation	Period
1	Miss Madhu Bhatia	District Officer	May 15 to August 17
2	Miss Samistha Sharma	District Officer	September 17 to July 18
3	Miss Anita Gaur	District Officer	August 18 to October 18
4	Miss Asha Gandhi	District Officer	October 18 to till date)
5	Sh. Dinesh Singh	DDO	July 16 to March 17
6	Miss Inderpreet Pathak	DDO	April 17 to March 18
7	Sh. Karam Chand	DDO	March 18 to till date)

(Handwritten marks)

Cashier

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S.No.	Name	Designation	Period
1	Miss Jayanti Rana	Cashier	23.10.2013 to 09.11.2016
2	Sh. Rahul Kunt	Cashier	10.11.2016 to 28.11.2016
3	Sh. Lalit kumar Soni	Cashier	29.11.2016 to 07.04.2018
4	Sh. Anil Kumar	Cashier	07.04.2018 to 08.06.2018
5	Sh. Raj Kumar	Cashier	08.06.2018 to 08.07.2019

BUDGET ALLOCATION AND EXPENDITURE:-

(In Rs.)

S.No.	F.Y.	Budget allocated	Expenditure	Savings (-)
1	2016-17	111231370	110506439	724931
2	2017-18	122870000	122683108	186892
3	2018-19	121075360	120443713	631647

Vacancy Position of staff as on 31.03.19

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant
1	Group A		NIL	
2	Group B			
3	Group C			

STATUTORY AUDIT

Statutory audit of District Office (West) , Department of WCD, Nirmal Chhaya Complex, Jail Road, Delhi has been conducted by the A. G. (Audit) upto 2016-17.

Maintenance of Records.

The maintenance of records of office of the District Office (West) , Department of WCD, Nirmal Chhaya Complex, Jail Road, Delhi for the audit period 2016-19 was found satisfactory subject to observation made in current audit report and in test audit notes. Old

Audit Report:-

There are 06 Audit Paras outstanding from the previous report involving recovery of Rs 30,000/-. The Unit has not submitted replies/ compliance of old outstanding paras due to the reasons that old audit para of Department were not available in the office and same were obtained from the DO (West), Department of social welfare. Hence out of 06 audit paras 01 para along with recovery of Rs. Nil is taken as a fresh in current LAR and remaining 05 paras along with recovery of Rs 30,000/- is placed in the file as Part-I of the report.

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Year	Outstanding			Settled			Still Outstanding		
	Total Para	No.	Recovery	Para year	No.	Recovery	Para Year	No.	Recovery
2007-11	01	3	--	2007-11	--	---	2007-11	3	-
2011-13	03	1,2,3	---	2011-13	---	---	2011-13	1,2,3	-
2013-16	02	2,3	30,000	2013-16	-3	---	2013-16	2,	30,000
Total	06	06	30,000		-01	---		05	30,000-

Current Audit Report

During the course of current audit 12 audit memos were issued highlighting various irregularities and recoveries of Rs 510/-were detected. In compliance of Audit Memos, the unit has submitted replies of audit memos which were examined and after careful examination, 06 memo settled at the spot with recovery of Rs.510 and remaining 06 memos with outstanding recovery of Rs. nil/- have been converted into 02 Paras and 03 TANs and incorporated in the current audit report- Part-I. Details of recoveries (2016-19)

S.No.	Memo No.	Details of Recovery(Amt)			Incorporated in Para No.
		Raised (in Rs.)	Recovered on the spot (In Rs.)	Balance(In Rs.)	
1	5	510	510	NIL	Settled
		510	510	NIL	

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The internal audit report has been prepared on the basis of the information /records furnished and made available by District Office (West) , Department of WCD, Nirmal Chhaya Complex, Jail Road, Delhi, Delhi for the year 2016-19, The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.

6/8/19
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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Para ①
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PARA 3

REF. MEMO NO. 6

SUBJECT: Shortcomings in Delhi Ladli Scheme Rules 2008

Test check of the scheme relating to Delhi Ladli Scheme Rules 2008 revealed the following irregularities:-

1 The amount disbursed to the eligible girls under Ladli Scheme is being sent to SBI Life Insurance Co. Ltd Mumbai 400023, the department has explained the amount shall be disbursed to eligible girl's candidate at the time of maturity (after attaining the age of 18) by the SBI Life Insurance Co. Ltd. The Department is asked to produce the list of those candidates whose amount has not been disbursed to the candidates by the SBI Life Insurance Co. Ltd. as per the terms and condition of the notification (In case if death of girl child before attaining the age of eighteen years, the long terms fixed deposit receipt shall be forfeited and deposited back in the treasury of Govt.) at the time of maturity. The department neither maintained any record nor has SBI Life Insurance Co. Ltd. refunded any amount in this regard till date which shows the department is not reconciling with the SBI Insurance Co. Ltd. In the absence of reconciliation, the audit is not in the position to correctness of the amount actually disbursed to the eligible girl's candidates. Apart from the above the following may also be clarified to the audit,

- (a) What criteria have been adopted to select the SBI Insurance co Ltd. (File of the completion of the codal formalities may be provided)
- (b) Whether insurance co. is paying any amount at the time of the any mishappening of the candidate.
- (c) What rate of interest is being provided by the insurance co. to the eligible candidates at the time of maturity?
- (d) List of maturity cases under which the amount under Ladli Scheme has been disbursed by the Insurance Co from 2008 to 2012 may please be provided to the Audit.

2 No Control Register of the Scheme

Proper control Register having full details of the case starting from initial to the final payment to SBI Insurance co. Ltd has been made available to the Audit. In absence of which the amount paid to the candidates could not be verified.

Reasons of the above lapses may be elucidated to the Audit.

Para 2

CURRENT REPORT
PART - II

Para 2

Page No. 2

Para Partially settled

PARA - 01

Audit Memo No.3 & 5

(Period 2011-13)

Dated:11-03-14

Sub.-: Performance & Activity Report of the Distt. West, Deptt. of Social Welfare.

During the course of audit, it has been observed that the O/O The Distt. (West), Deptt. of Social Welfare is involved in the following schemes :-

1. Widow Daughter Marriage

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	218	135	56	27
2.	2012-13	288	184	91	13

2. National Family Pension Scheme

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	52	34	18	NIL
2.	2012-13	114	41	41	NIL

3. Handicapped Pension

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	986	914	72	NIL
2.	2012-13	1175	1126	49	NIL

4. Old Age Pension Scheme

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	7797	7002	795	NIL
2.	2012-13	10188	9302	886	NIL

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6/12/18
(B.V. Jayaram)

I. A. O
Page No. 4

5. Delhi Ladli Scheme Rules 2008

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	11833	7874	1680	2279
2.	2012-13	9305	7516	712	1077

6. Widow Pension Scheme

S.No.	Financial Year	No. of Forms Received	No. of Forms Sanctioned	No. of Forms Rejected	No. of Forms under process
1.	2011-12	2389	2265	124	NIL
2.	2012-13	2915	2651	264	NIL

From the above received information, it is found that the no. of applications rejected is on very high side under Old Age Pension Scheme and Ladli Scheme. Reason for rejection may be intimated to audit.

This para has already been taken up by the previous audit and action taken note may be given on the following points :

1. As per the provision of the schemes, beneficiaries should not have been receiving any pension/ financial assistance from Central/ State Govt./ MCD /NDMC or any other source for this purpose. But there is no mechanism existing in the Distt. to know that beneficiary did not avail of double pension.
2. Deptt. should ensure that the regular life certificate (Yearly) under Handicapped Pension, Old Age Pension & Widow Pension Scheme.

HOO may be advised to take necessary steps to rectify the above observations under intimation to audit.

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Dr. Harshvardhan
Barly no. 7

Para 3

Page 3

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Page No. 3

PARA-02

Audit Memo No. 7
(Period 2011-13)
Date:12-03-14

Sub:- Refund of Money in Govt. Account under Ladli Scheme.

As per Ladli Scheme 2008, the financial assistance sanctioned in favour of girls vide circular no. 32/Ladli/DWCD/2010-11/13238-256 dt.16-08-2011& deposits with SBI Life Insurance Co. Ltd. (SBIL) would be refunded to the Govt. by SBIL in the following circumstances :-

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

The Distt. Office has provided the Renewal Status Report as on 31-03-2013:-

Stages	Due	Done	Pending for renewal
Six-Nine	6808	2312	4496
Nine-ten passed	7931	2707	5224
Ten passed-Twelfth	1143	768	375
Total	15882	5787	10095

Handwritten notes:
Taken as per
Distt. Office
Party No. 7

The position of maturity claims given by the Distt. Office as on 31-03-2013 is given below:-

Total No. of Cheques received at DO office	Total No. of Cheques delivered to beneficiaries	Total No. of Cheques returned to SBIL for revalidation	Total No. of Cheques pending at DO office
1563	631	10	932

The following points have not been ascertained by the audit:-

1. There are so many no. of pending applications as per information given by the Distt. Office. But amount due on these pending applications has not been provided to the audit.
2. There are 932 of cheques sent to SBI for revalidation/pending as on 31-03-2013 in Distt. Office. The status of these of cheques has not been informed nor their amounts . This information may be given to the audit.

HOO has been advised to reconcile the claims/ unclaimed amounts with the SBI Life Insurance Co. Ltd. The unclaimed amounts may be deposited in Govt. Account.

PARA-03

Memo.No.6
(2011-13)

Date: 12.03.2014

~~Para 4~~
Para 2

Para 4
Para No. 4

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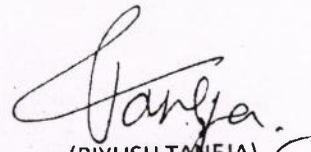
Sub : Unserviceable Stock.

During the scrutiny of non-consumable stock registers, it has been found that many items were lying unserviceable in the store. A list of items provided by the office is as under:-

S. No.	Name of Items	Quantity	Price (Rs.)	Date of Purchase/ Receiving	Source from where received
1.	Officer Chair	1	NA	22-06-1998	NA
2.	Staff Chair	4	NA	09-02-1999	SAFE
3.	Staff Chair	6	NA	15-03-2000	FAS-HQ
4.	Staff Chair	4	NA	05-09-2003	Village Cottage Home
5.	Staff Chair	2	NA	05-09-1974	Village Cottage Home
6.	Almirah	1	NA	22-06-1998	Kendriya Bhandar
7.	Calculator	2	336/- 385/-	23-09-2009 24-08-2008	Kendriya Bhandar Hellow Book Depot
8.	Fax Machine with printer & photocopier	1	NA	04-2007	HQ(DSW)
9.	Desert Cooler	4	14400/- + 1750/-	30-06-2009	Kendriya Bhandar
10.	Cooler	1	NA	19-06-1998	HQ(DSW)

Lying of unserviceable items for a long period gets rusted and disposal cost decreases day by day as well as it occupy space and also causes health hazard. This is a revenue loss to the govt.

All other unserviceable / obsolete items may also be identified along with this stock and processed for condemnation and disposal without further loss of time and compliance shown to audit.


(PIYUSH TANEJA)
IAO/ Accounts Officer
AUDIT PARTY NO. 2

Para 3
Para 5

Para 6

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Para No. ~~02~~: Recovery of Rs. 30,000 on account of Irregularities found in the Financial Assistance granted to poor widows for marriage of their daughters

Memo No. 09 dated :- 02/08/2016

As per the terms and conditions of Financial Assistance to poor widows for marriage of their daughters and financial assistance for orphan girls for their marriage. The aim of the scheme is to provide financial assistance of Rs. 30,000/- to the poor widows for performing marriage of their daughters.

In a case Rita Devi W/o Late Sh. Amrender Jha, R/o D-985, J.J. Colony Shiv Vihar Uttam Nagar, New Delhi -59 had got Rs. 30,000/- for solemnizing the Marriage on 28.05.2014 of her daughter named Miss Nutan Kumari. As per records made available to the audit the date of birth of Smt. Rita Devi shows that she was born on 1985 and her daughter Miss Nutan was born on 1994. Which is not possible as such the records provided by the applicant is not authentic accordingly necessary recovery of Rs.30,000/- may be made after due verification of records under intimation to the audit.

Further, all similar type of cases be review by the department itself under intimation to the audit.

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~~Para 6~~

Para 7

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Para No. 03 Non- Production of records

(Memo No. 07 dated :- 01/08/2016 and Memo No. 05 dated :- 28/07/2016)

A. Non production of records in respect of "Assistance to widows, divorced, separated/destitute or abandoned women". In terms of clause 08 of the Rule provisions as notified vide No. F-41(22)/DSW-WCD/FAS/Sch. Amend/09-10/19874-884 dated 26/11/2010 for assistance to widows, divorced, separated/destitute or abandoned women" Every year each beneficiary shall have to submit a self-attested certificate about her marital status to the concerned District Social Welfare/Women and Child Development Officer for continuation of pension."

However, from the records made available to the audit for the period 2013-14 to 2015-16 it is observed that no such certificate from the beneficiary of the scheme is found attached with the forms. This is a violation of above mentioned notification. The Certificate of Marital Status must obtain every year and compliance be shown to the next audit.

Further, as per clause 12 of the above said notification " A review and evaluation of the scheme as well as verification of the beneficiaries will be conducted every three years. However, from the records made available to the audit no such Verification certificate is provided by the department for conducting verification of the beneficiaries every three years. The same may be provided to the the next audit.

Settled by
Jatany
fresh in
pass (2016-17)
on
6/8/17
IHO
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B. Non production of records in respect of Ladli Scheme

(Memo No. 05 dated :- 28/07/2016)

In terms of circular No. 32/Ladli/DWCD/2010-11/13238-256 dated 16/08/11 on the subject matter Refund of Money in Government Account Under Ladli Scheme, a system/procedure would be followed to account for the amount in the Govt. account refunded by the SBI Life Insurance Co. Ltd.(SBIL) in case:

- a) If the girl child is unable to pass Class -X.
- b) Death of girl child.
- c) If the beneficiary is found ineligible and the sanction is cancelled.

The procedure required to be followed is as under:

- i) Principal Amount if refunded be shown under the Service Head of the Department.
- ii) The interest component would be deposited into the Receipt Head of the Department.

In view of the above mentioned circular dated 16/08/2011 the department is required to maintain a register showing the below mentioned information(year-wise),

Settled by
Jatany
fresh in
pass 2
(2016-17)
on

S.No.	Name of beneficiary	Cheque No.	Amount of Cheque		Date of Receipt of cheques	Date of deposit in the Bank and Challan No.
			Principal Amount	Interest component		

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PART II
CURRENT AUDIT REPORT
(2016-19)

Para 1 :-

(Ref:-Audit Memo No.8 & 8a Dated :01/08/2019 & 02/08/2019)

Subject: Irregularities in Women in Distress(Pension) Scheme

As per clause 08 of the Rule provisions as notified vide no. F 41(22)/DSW-WCD/FAS/Sch.Amend/09-10/19874-884 dated 26.11.2010 for assistance to widows, divorced, separated/destitute or abandoned women "Every year each beneficiary shall have to submit a self-attested certificate about her marital status to the concerned District Social Welfare/Women and Child Development Officer for continuation of pension.

However, from the records made available to the audit for the period 2016-19, it is observed that no such certificate from the beneficiary of the scheme is found attached with the forms. This is violation of above mentioned notification. The Certificate of Marital status has to be obtained every year as per the above mentioned notification.

Further, as per clause 12 of the above said notification " A review and evaluation of the scheme as well as verification of the beneficiaries will be conducted every three years. During test check of record ,of door to door identification/verification of beneficiaries conducted by anganwari workers in 2019, provided to audit , following observations were made:-

1. Date of verification done by Anganwari workers not mentioned in the verification forms. .
2. In many cases, beneficiary reported as 'expired' by AWW 2 to 7 years back & District office sent letter for stoppage of pension to Dy. Director (FAS), Department of Women and Child Development, Govt of Delhi . Few such cases are as under:-

S.No	Name of the beneficiary	FAS ID	Date of Death	Date of letter sent to HQ for stoppage of Pension
1	Bhan Vati	108352	10.11.15	23.05.19
2	Neeru Seth	228672	17.07.17	11.03.19
3	Kanya Kumari	155109	20.11.17	12.04.19
4	Shanti Devi	146309	01.08.17	12.04.19
5	Bhagwati Devi	146270	29.03.16	12.04.19
6	Jhabri Devi	116912	16.10.16	12.04.19
7	Malti Devi	156949	05.12.16	23.05.19
8	Kela Devi	27940	15.10.12	23.05.19
9	Ram Wati	92773	06.10.16	23.05.19

It is clear from the above that benefit of Pension scheme was given to beneficiaries who were not alive. If self attested certificate from each beneficiary was obtained every year about the marital status for continuation of pension as per Rule Provisions made by the Govt., this over payment could have been avoided.

HOO may take necessary action for compliance of the above rule provision . Further, it may also be ensured that recovery of overpayment made to beneficiaries after their death be fully made & deposited into Govt. Account under intimation to audit.

Other similar cases may also be reviewed.

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Para 2.

(Ref:- Audit Memo No.3 & 4 Dated : 26/07/2019 & 30.07.19)

Subject: Non maintenance of records in respect of Ladli Scheme.

During test check of records of Ladli schemes in respect of District Office (West), WCD, Nirmal Chhaya Complex, Delhi following records have not been maintained :-

1. In terms of circular no. 32/Ladli/DWCD/2010-11/13238-256 dated 16.08.11 on the subject matter refund of money in Government Account under Ladli Scheme, a system/procedure would be followed to account for the amount in the Govt. account refunded by the SBI Life Insurance Co. Ltd.(SBIL) in case:-
 - a. If the girl child is unable to pass Class X
 - b. Death of girl child
 - c. If the beneficiary is found ineligible and the sanction is cancelled.The procedure required to be followed is as under:
 - i. Principal Amount if refunded be shown under the Service Head of the Department.
 - ii. The interest component would be deposited into the Receipt Head of the Department.

In view of the above mentioned circular dated 16.08.11, District officers should place the following system.

- i. Separate year wise Receipt register containing the following columns:-

S.No.	Name of beneficiary	Cheque No.	Amount of cheque		Date of receipt of cheques	Date of deposit in the bank and challan no.
			Principal Amount	Interest component		

However, the department is not maintaining the register as provided in the above mentioned notification.

2. As per Notification no. F 8/(1)FAS/GCPR/DSW/06-07/2056-70 dated 01.02.2008 vide condition 6(2), the parents of the girl child shall submit the application within one year from the date of birth of child. Financial assistance of Rs. 10000/- (If girl child born in house) and Rs. 11000/- (if born in hospital) is granted to the parents of child. During test check of records, it has been noticed that the financial assistance is granted at the rate of Rs. 11000/-(if born in hospital) but no information/documents related the child born in the hospital are maintained in the office.
3. The Department is not in possession of forms submitted under this scheme as all the forms along with supporting documents are sent to the SBI Life Insurance Co. Ltd. (SBIL). The department must keep either the photocopies of such forms along with the supporting documents provided by the applicants or obtain two copies of form from the applicants and keep the one for reference so that the authenticity of each can be verify at the later stage by audit.

2 60.

4. The department must keep the records of each beneficiary so as to enable the department to verify the amount due to the applicants at the time of maturity and actual amount paid by the SBI Life Insurance Co.(SBIL) to the applicant so as to maintain control/check on the assistance released to these beneficiaries by the Govt. No such system is presently functioning in the department.

Similar observation were also pointed out in previous audit report vide para no.3 (2013-16) regarding Non production of records.

HOO may take necessary action in this regard under intimation to audit.

6/8/19
(USHA PURWAHA)
I.A.O., Audit Party No.VIII

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PART II

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Part- II

CURRENT AUDIT REPORT

During the course of current audit, 08 audit memos and 01 record memo were issued highlighting various irregularities. Out of 09 Audit Memo's (including record memo), 02 Audit Memo settled on the spot. Hence, remaining Audit Memo's with the recovery of NIL have been incorporated in current audit report .

SNo	Memo No.	Description	Status
1	1	Huge Savings under various Heads	Settled
2	2	Ladli Scheme.	Incorporated in para 02
3	3	Shortcomings in Bill Register	TAN 01
4	4	Short coming in Attendance Register	TAN 02
5	5	Irregularities in Stock/Property Register.	TAN 03
6	6	Sale of raddi	Settled
7	7	Women in Distress (Pension) Scheme	PARA 01
8.	8	Refund of money in Government account under Ladli Scheme	PARA 02

Details of Current Recovery (Audit period 2019-20 to 2021-2022)

MemoNo.	Total Recoveries (in Rs.)	Amount Recovered	Balance (in Rs.)

The internal audit report has been prepared on the basis of information furnished and made available by **DISTT. OFFICE WEST DEPTT. OF WOMEN & CHILD DEVELOPMENT, NIRMAL CHAYYA COMPLEX, HARI NAGAR, NEW DELHI** disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



(HARSH WARDHAN DEV)
IAO/AO PARTY
NO. VII



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PART - II
CURRENT AUDIT REPORT
(2019 - 2022)

PARA 01 : Women in Distress (Pension) Scheme
Audit Memo No. 7 Dated : 13/04/2022

As per clause 08 of the Rule provisions as notified vide no. F 41(22)/DSW-WCD/FAS/Sch.Amend/09-10/19874-884 dated 26.11.2010 for assistance to widows, divorced, separated/destitute or abandoned women "Every year each beneficiary shall have to submit a self-attested certificate about her marital status to the concerned District Social Welfare/Women and Child Development Officer for continuation of pension.

However, from the records made available to the audit for the period 2019-22, it is observed that no such certificate from the beneficiary of the scheme is found attached with the forms. This is violation of above mentioned notification. The Certificate of Marital status has to be obtained every year as per the above mentioned notification.

Further, as per clause 12 of the above said notification " A review and evaluation of the scheme as well as verification of the beneficiaries will be conducted every three years. However, from the records made available to the audit no such Verification certificate is provided by the department for conducting verification of the beneficiaries every three years. However, if any action in this regard has been taken by the office, relevant information/records be produced to audit.

Further, Department has not obtained the Life Certificate or self attested certificate every year from the beneficiaries due to which there is possibility of excess credit of Pension whether the beneficiary is alive or not on that date. Hence Department may take necessary measures to keep checks to stop the overpayment of Govt. revenue and review the scheme accordingly for avoiding the overpayment.

PARA 02 : Refund of money in Government account under Ladli Scheme.
Audit Memo No.8 Dated : 19.04.2022

Ladli scheme envisages periodic payments by the Govt. in name of the girl child, would be kept as fixed deposit in her name and redeemed along with accrued interest when the child reaches 18 years of age and has passed the Xth / XIIth class as a regular student. Financial arrangements for implementation of this scheme have been made with the SBI Life Insurance Company Ltd. and with the State Bank of India.

The amount is sanctioned in the name of the girl child and is deposited with SBI Life Insurance Co. Ltd. (SBIL) which manages the amount till the girl attains the age of 18 years and passes Class-X or takes admission in Class-XII since on attaining the milestone the girl child can claim the maturity amount.

As per Rule 189 of Receipt & Payments Rules, lapsed deposits- all deposits or balances unclaimed for more than three complete account years, shall be credited to the Government under the consolidated funds, keeping necessary note in the register of deposits.

During the scrutiny of record/online active data in r/o ladli scheme it has been noticed that out of 93062 ladli active cases 5379 ladli cases are more than 3 years old where financial assistance sanctions 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 Govt. account.

II Further as per DWCD circular no. 32/Ladli/DWCD/2010-11/13238-256 dated 16.08.11 regarding refund of money in government account under ladli scheme,, a system/procedure would be followed to account for the amount in the Govt. account refunded by the |SBI Life Insurance Co. Ltd.(SBIL) in case:-

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

The procedure required to be followed is as under:

Principal Amount if refunded be shown under the Service Head of the Department.
The interest component would be deposited into the Receipt Head of the Department
SBIL should refund the amount in government account
For this purpose all the District officers are required to maintain a separate year wise receipt register.

During the scrutiny of record it reveals that in the following cases SBIL has not refund the assistance in the Govt. account as per above circular. Details as under :

S. No.	Name of Beneficiaries	Sanction Date of Assistance	Reason of cancellation & Date
1.	Manisha Kumari D/o Bhushan Jha	02.03.2009	Death-27.03.2011
2.	Darsha chauhan D/o Vikram	25.04.2018	Death- 09.09.2018
3.	Deepshikha d/o Palani Swami	18.11.2016	Death- 29.01.2019
4.	Japneet Kaur	14.10.2016	Death- 04.08.2018
5.	Esha	23.10.2018	Could not clear 10 th due to Spl Child
6.	Radha	23.10.2018	Death- 19.12.2020
7.	Lavanya Pathker	23.08.2018	Death- 20.06.2021

HOO may take necessary action for depositing the unclaimed amount in Govt. Account under intimation to audit and other similar cases may be reviewed accordingly

**INSPECTING AUDIT OFFICER
AUDIT PARTY No.VII**

TEST AUDIT NOTE

TAN 01 : Shortcomings in Bill Register **Audit Memo No.03 Dated :11.04.2022**

On scrutiny of Bill Registers maintained by District Office (West) Nirmal Chhaya Complex, Hari Nagar, Jail Road, Delhi. for the years 2019-22, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
2. **Blank Col 10,11 & 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO 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. **Blank Col. 13,14 and 15-** Col. 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.
4. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.
5. cutting/overwriting and cancelled bills in the Bill register are not attested by the DDO which should be attested by the competent authority.
6. Entry of Bill no.75 left blank at page no.60 which is a laps in maintaining of bill register.

Needful be got done and compliance shown to audit

TAN 02 : Short coming in Attendance Register **Audit Memo No. 04 Dated:- 11.04.2022**

During test check of attendance register of Protection Officer on contract basis for the period 2019-22 the following shortcomings are noticed:-

- A. There are many cutting/overwriting in the register which are not attested/verified.
- B. Attendance marked in the register not signed/checked by the office in charge.
- C. As per order no. 42(74)/DSW/06/Estt/DWCD/35074-111 dated 24.11.2015 all the District Officer under whose supervision the incumbents are working shall ensure that they have actually performed duties during the said period and their Bio-metric attendance are on record. Sh. Karan Chand Supdt. has not marked the attendance for the period April 2019 to Sept. 2019 in the attendance register. The Bio-metric attendance of the same may please be provided to audit at the earliest.
- D. Name of Sh. Lalit Soni S.A entered at two place in the attendance register, which is irregular.
- E. In many cases details/category of leave not mentioned in attendance register which should be shown in remark column.
- F. In case of contractual employees, leaves cannot be ascertain from the attendance register hence separate leave account should be maintained.

Needful be got done and compliance shown to audit


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TAN 03 :Irregularities in Stock/Property Register.
Audit Memo No. 05 Dated: 12.04.2022

During the test check of stock register/Property Register maintained by the District West, Nirmal Chhaya Complex, Jail Road, Delhi for the period 2019-22 , the following shortcomings have been noticed by the audit:-

1. Alphabetical index is not maintained. It should be maintained.
2. Rule 192(1) and 192(2) of GFR 2005 & Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non –Consumable items) and consumable items 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 property register has been undertaken in the audit period.
3. It is noticed that full particulars of items have not been recorded like Name of the firm/source from where items have been procured, invoice no. and date are not entered in the stock registers
4. Dead Stock register has not been produced to audit inventory of the dead stock shall be maintained and report of surplus, obsolete and unserviceable store for disposal may be prepared as per te GFR rule
5. Certain items of non-permanent nature were entered in the property register like cartage of printer, plastic stool etc which is irregular. Hence these items may be transferred in the concerned stock register under intimation to audit

Needful be got done and compliance shown to audit


(HARSH WARDHAN DEV)
IAO/Sr. AO PARTY NO.
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