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**DIRECTORATE OF AUDIT  
GOVERNMENT OF NCT OF DELHI  
4<sup>TH</sup> LEVEL, 'C' WING, DELHI SECRETARIAT  
I.P. ESTATE, NEW DELHI 110002  
(PARTY NO. XXIV)**

Sub - Audit report on the accounts of **Department of Women & Child Development, District - North West-1, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083** for the period 2021-22 to 2022-23.

**INTRODUCTION**

The I.A.R. on the accounts of **Department of Women & Child Development, District - North West-1, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083** (1428/11) for the period 2021-23 was conducted by audit party no. XXIV comprising of Mrs. Geeta Girdhar, Sr. AO/IAO and Sh. Vinay Kumar, Sr. Assistant w.e.f. 20.09.2023 to 10.10.2023 (on leave 04.10.2023) (Total 10 working days). Statutory Audit of Directorate of Economics & Statistics, 3<sup>rd</sup> Floor, 'B' Wing, Vikas Bhawan-II, Delhi 110054 has not been conducted yet.

**AIMS & OBJECTIVES**

District North West-1, Department of Women & Child Development, F-Block, Silai Kender, Mangolpuri, Delhi-110083 was raised during the year 2015 and established in its present location from Jul 2015 after bifurcation from Department of Social Welfare. The District provides assistance to women in distress and girl child through the following scheme:-

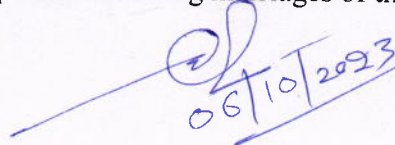
- a) Delhi Ladli Scheme
- b) Delhi Pension Scheme (Financial Assistance to women in Distress) to the tune of Rs. 2500/- per month.
- c) Financial Assistance to Widows for the marriage of their daughter/orphan Girls marriage amounting to Rs. 30000/- per girl for girls only.

**Delhi Ladli Scheme**

1. To empower the girl child socially and economically.
2. To promote birth registration of girl child.
3. To control female foeticides and to improve sex ratio.
4. To end discrimination against the girl child.
5. To promote education among the girls and reduce school drop-out rate of girl students.
6. To provide security of girl students for their higher education.

**Delhi Pension Scheme and Financial Assistance for Daughter's Marriage.**

To provide social security by way of financial assistance to eligible widows, divorced, separated, abandoned, deserted or destitute women who have no adequate means of subsistence and are poor, needy and vulnerable and to help in solemnizing marriages of their daughters.

  
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**HOD/H.O.S/D.D.Os/CASHIERS**

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The following officers have served as HOS/DDO/Cashier during 2021 to 2023

S.No	Name and Designation of Officer Sh./Smt.	Period
<b>HOO</b>		
1	Smt. Inderpreet Pathak, District Officer	01.04.2021 to till date
<b>DDO</b>		
1	Smt. Inderpreet Pathak, District Officer	01.04.2021 to till date
<b>CASHIER</b>		
1	Sh. Rajpal Singh, UDC	01.04.2021 to 11.05.2022
2	Sh. Kapil Sharma, LDC	12.05.2022 to 14.11.2022
3	Sh. Rajpal Sharma, Sr. Assistant	15.11.2022 to till date

**Budget & Expenditure of the unit for the period 2021-2023**

YEAR	BUDGET ALLOTTED (Rupees in thousands)	EXPENDITURE (Rupees in thousands)	Balance (Rupees in thousands)
2021-2022	200000	199909	91 ✓
2022-2023	220000	219628	372 ✓

**Statutory Audit: -**

Statutory audit of the **Department of Women & Child Development, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083** has not been conducted by AG (Audit) Delhi.

**Vacancy Position:**

All the Districts of Department of women and Child Development were bifurcated from Department of Social Welfare during 2015 and functioning from the manpower posted by the department as per requirement from time to time.

**Maintenance of Records:-**

The maintenance of record of **Department of Women & Child Development, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083** for the period 2021-2022 to 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

**Old Audit Reports & Recoveries –**

There were 05 audit paras outstanding in the previous Audit Report.

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S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2007-2008	05	00	00	05
	TOTAL	05	00	00	05

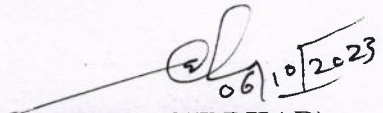
**Current Audit Report :**

During the course of current audit, 18 memos (12 Record Memos, 06 observation memos) & two letters (one for sitting arrangement and one for reminder for old paras) have been issued to **Department of Women & Child Development, District North West-1, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083**. Out of which **01 Audit Memo settled on spot hence remaining 05 observation Audit Memos** have been converted into **04 Paras**.

**Details of Current Audit Recovery:-**

Memo No.	Para No.	Subject	Total Recoveries in Rs.	Amount Recovered in Rs.	Balance Outstanding in Rs.
1	Para 1	Irregular payment towards mobile charges amounting to Rs. 6000/-	6000	00	6000/-
2	Para 2	Non-monitoring of disbursement of Financial assistance under widow/divorced/separated/destitute or abandoned women-Excess payment/recovery amounts to Rs. 1809491/-	1809491	00	1809491
3 & 4	Para 3	Irregular expenditure Amounts to Rs. 1.04 lakhs towards procurement of Goods & Services.	--	--	--
6	Para 4	Recovery from SBIL on account of Non deposit of Rs. 442208/- in Govt. Accounts under Ladli Scheme.	442208/-	00	442208/-
<b>Total</b>			<b>2257699/-</b>	<b>00</b>	<b>2257699/-</b>

Internal audit report has been prepared on the basis of information furnished and made available by **Department of Women & Child Development, Govt. of NCT of Delhi, F-Block, Mangolpuri, New Delhi 110083** for the Audit Period **2021-22 to 2022-2023**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/non-information on the part of auditee.

  
 (GEETA GIRDHAR)  
 IAO/Audit Party-XXIV

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# PART-I (Old Report)

  
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Para-1

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**(CURRENT AUDIT-01.07.2015 to 31.03.2021)**

**PARA 01:Irregularities in payment to the applicant under the scheme of providing the financial assistance for the marriage of daughters of poor widows and orphan girl.**

**(Observation Memo No.03 & 04 Dated :30.11.2021)**

**(I)Irregular payment to the applicant under the scheme of providing the financial assistance for the marriage of daughters of poor widows and orphan girl.**

On scrutiny of records pertaining to widow daughter's marriage scheme, it has been observed that some of the applications for providing the financial assistance for the marriage of daughters of poor widows and orphan girl had been rejected. However, financial assistance been sanctioned and granted to the applicant. The detail of some cases are as under:

S.No	Name of the applicant	Approval/rejection of the application	Remarks
1	Smt.Prabhathi Devi	Rejected	financial assistance of Rs.30000/- granted
2	Smt.Madu Rani	Rejected	financial assistance of Rs.30000/- granted
3	Smt.DimpleVerma	Rejected	financial assistance of Rs.30000/- granted
			Rs.90000/-

Necessary recovery amounting to Rs.90000/- be made from the applicants 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 some strict action be taken to avoid such lapses.

**(II) Irregularities in payment to the applicant under the scheme of providing the financial assistance for the marriage of daughters of poor widows and orphan girl.**

The applicants must fulfill the following conditions for the grant of financial assistance for the marriage of daughters of poor widows and orphan girls Rules 2006 are as under:

- The applicant must be bonafide resident of the NCT of Delhi, five years preceding the date of application.
- The applicant shall not have the family income more than forty thousand rupees per annum from all sources( the family income of the applicant modified to be not more than Rs.60000/-p.a. w.e.f. 01.04.2008;(the income criteria of the applicant is Rs.100000/- per annum from all sources for availing the benefit of scheme we.f.15.01.2021 vide notification dated 15.01.2021).
- The applicant should not be in receipt of any assistance from the discretionary fund of the Lt.Governor or the CM of Delhi for the same purpose
- The girl for whose marriage the financial assistance is sought should be major on the date of marriage.
- In case of widow applicant the financial assistance can be granted for performing marriage of upto two daughters only.

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On scrutiny of records it has been observed that applicant shown family income(individual income) more than the prescribed income, however, department granted financial assistance for the marriage of daughters of poor widows and orphan girl. The detail of some cases are as under:

S. No	Name of the applicant Ms./Mrs.	Dy.No	Family income /individual income(Rs.)	Approval/rejection	Remarks
1	Praveen	WDM/ /30.03.16	80000	approved	Family income shown as Rs.80000
2	Misro	WDM/ 25.10.18	66000	approved	Individual income 36000+30000(from all sources)
3	Sunita Devi	WDM/ 05.03.21	120000	approved	Individual income 90000+30000(from all sources)

Necessary recovery be made from the applicants 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 some strict action be taken to avoid such lapses.

*Para-2*  
**PARA 02: Irregularities in recoveries due to stoppage of assistance under Delhi Pension Scheme Rules 2007 to widows,divorced,separated/destitute or abandoned women.**

(Observation Memo No.05 Dated :01.12.2021)

The NCT of Delhi Pension scheme come into force wef April,2007 to provide social security by way of financial assistance to widows,divorced,separated/destitute or abandoned women who are without adequate means of subsistence, are poor,needy and vulnerable.

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

(i)if at any stage it is found that it was sanctioned on furnishing of fake information or the conditions for which the assistance was granted no longer exist.

(ii)If it is found that the assistance was sanctioned on furnishing of false documents,penal action shall be initiated and appropriate liability fixed against people furnishing false documents.

(iii)If a person resorts to professional begging i.e if the person has been apprehended and warned or any other proceedings conducted by the court in this regard against him /her, the assistance shall be forfeited.

(iv)Assistance shall cease to be payable on the death of beneficiary and if person dies before receiving assistance for a particular period,the same shall lapse.

(v)The pension shall be stopped if:

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- a) A widow or divorcee remarries.  
b) The separated/deserted women reconciles either her husband/partner or remarries.

On scrutiny of records it has been observed that letter regarding stopping of assistance to widows/divorced/ separated/destitute or abandoned women (due to any of the abovementioned reasons) written to the concerned bank of the applicant and asked to refund the amount in the form of pay order/DD .However, Pay Order/D.D have not been received so far for further deposited back into government account. The detail of some cases are as under:

S.No	Letter No.	Name of applicant	Reason for stoppage of pension(death/ remarriage/ double pension etc.)	Amount recoverable
1.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/765 dated 29.01.21	Smt.Krishna	Death-03.08.2020	Rs.24698/-
2.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/742 dated 22.01.21	Smt.Mamta	Remarriage	Rs.150500/-
3.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/741 dated 22.01.21	Smt.Sonia Sharma	Double Pension	Rs.114500/-
4.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/729 dated 20.01.21	Smt.Sheela Devi	Shifting	Rs.5000/-
5.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/714 dated 15.01.21	Smt.RinkiJha	-	Rs.20200
6.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/649 dated 24.12.2020	Smt.Usha	Wrong pension	Rs.201000
7.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/617 dated 15.01.20	Smt.Ramwati	Getting two pension	Rs.186500
8.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/528 dated 17.11.2020	Smt.Vimla	Getting two pension	Rs.72500
				<b>Rs.774898</b>

Necessary recovery amounting to **Rs.774898** /- be made from the bank of the applicants 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 some strict action be taken to avoid such lapses.

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(II) It has been further observed that in most of the cases letter was written to concerned bank of the applicant for the stoppage of assistance to widows/divorced/ separated/destitute or abandoned women and asked to refund the amount of pension (without calculating the recoverable amount) in the form of pay order/DD which have not been received so far for further deposited back into government account. Due to which, it can not be ascertained that how much amount is recoverable from the applicants. The detail of some cases are as under:

S.No	Letter No.	Name of applicant	Reason for stoppage of pension(death/ remarriage/ double pension etc.)
1.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/756 dated 29.01.21	Smt.Geeta Devi Goyal	Death-15.11.2020
2.	No.F.2(WP)/DO(NW-1)/WCD/2020-21/713 dated 15.01.21	Smt.Shanti Devi	31.03.2020
3.	No.F.2(WP)/DO(NW-1)/WCD/2020-21/710 dated 13.01.21	Smt.RajBala	24.10.2020
4.	No.F.2(WP)/DO(NW-1)/WCD/2020-21/666 dated 28.12.2020	Smt.Savita	27.01.2020
5.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/622 dated 17.12.2020	Smt.KalpnaPathak	Remarriage 29.11.20
6.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/594 dated 09.12.2020	Smt.RamBhateri	Death
7.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/285 dated 28.08.2020	Smt.ShakuntlaAggarwal	11.05.2020
8.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/170 dated 10.07.2020	Smt.Saki Devi	18.03.220
9.	No.F.2(WP)/DO(NW-1)/WCD/2018-19/335 dated 14.09.2020	Smt.Premwati	07.06.2020
10	No.F.2(WP)/DO(NW-1)/WCD/2018-19/244 dated 05.08.2020	Smt.Shanti Devi	27.07.2019
11	No.F.2(WP)/DO(NW-1)/WCD/2018-19/326 dated 10.09.2020	Smt.Meena Devi	28.12.2019
12	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/6227 dated 18.12.17	Smt.Ramesh Rani	DOD 02.10.16
13	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/5503 dated 20.12.16	Smt.Neelam	Remarriage

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14	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/5228 dated 08.11.16	Smt.Devaki	DOD 02.10.16
15	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/745	Smt.Dayawati	DOD 17.04.16
16	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/284-85/10.05.16	Smt.RajenderKaur	DOD 30.07.15

Necessary action be taken to ascertain the amount of recovery from the applicants and ask bank of the concerned applicants to refund the amount of pension and further 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 some strict action be taken to avoid such lapses.

**Para-3**  
**PARA 03 :Irregularities in payment of assistance under Delhi Pension Scheme Rules 2007 to widows,divorced,separated/destitute or abandoned women.**

**(Observation Memo No.06&07 Dated :01.12.2021)**

**(I)Irregularities in paymentof assistance under Delhi Pension Scheme Rules 2007 to widows,divorced,separated/destitute or abandoned women.**

As per Delhi Pension Scheme Rules 2007, 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.

On scrutiny of records, it has been observed that the department disbursing assistance under Delhi Pension Scheme Rules 2007 without obtaining self-attested certificate about her marital status for continuation of pension from the pensioner and no verification from department found in the records. The detail of some cases are as under:

S. No	Diary/application No	Name of applicant	DOB
1	WP/26.10.15	Smt.Geeta	01.01.72
2	WP/20.10.15	Smt.Usha Sharma	1974
3	WP/12.10.15	Smt.RituraGovind	01.01.75
4	WP/08.10.18	Smt.Gambhira Devi	01.01.77
5	WP/163/16.10.18	Smt.Nirmala	01.01.82
6	WP/311/23.05.16	Smt.Manju Devi	20.05.83
7	WP/110/04.05.18	Smt.Poonam	25.02.90
8	WP/443/23.05.18	Smt.BabitaKaur	05.08.84
9	WP/204/10.05.18	Smt.HarjinderKaur	1983
10	WP/236/11.05.18	Smt.Shyamli	04.12.81
11	WP/229/11.05.18	Smt.Lax Mi	20.02.81
12	WP/520/28.05.18	Smt.Sheela Devi	01.12.83

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(I) Irregularities in stoppage of assistance under Delhi Pension Scheme Rules 2007

On scrutiny of records, it has been observed that the department had stopped the assistance under Delhi Pension Scheme Rules 2007 on the request of the applicant. However the department should have verified the date of stoppage is correct or it should have been from the back date. The detail of some cases are as under:

S. No	Letter No	Name of applicant	Reason for stoppage
1	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/323-24/27.05.16	Smt.Kesar	Stopped by herself
2	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/325-26/27.05.16	Smt.Sheetal	-do-
3	No.F.2(WP)/DO(NW-1)/DWCS/2016-17/329-30/27.05.16	Smt.Marro Devi	-do-

Necessary action be taken to review the cases and ensure that applicants must fulfill the conditions for the grant of assistance under Delhi Pension Scheme Rules 2007

**PARA 04: Irregularities in Financial assistance under Ladli Scheme 2008 in favour of girls.**

(Observation Memo No.09 & 08 Dated :02.12.2021)

- As per Ladli Scheme Rules 2008, the grant release in the form of a long term fixed deposits.
- Payment of Rs.11000/- if the girl child born in a hospital/Nursing Home in the GNCT of Delhi
  - Payment of Rs.10000/- if the girl child born outside the abovementioned hospital/Nursing Home/institutions.
  - Payment of Rs.5000/- on admission of the child in class I
  - Payment of Rs.5000/- on admission of the child in class VI
  - Payment of Rs.5000/- on admission of the child in class IX
  - Payment of Rs.5000/- on admission of the child in class X
  - Payment of Rs.5000/- on admission of the child in class XII

1. The long term fixed deposit receipts granted under the abovementioned rules shall be made in the name of the girl child encashable only after the said girl child has attained the age of 18 years, has passed class X as a regular student or has taken admission in class XII.

2. In case of death of girl child before attaining the age of 18 years, the long term fixed deposits shall be forfeited and deposited back in the treasury of the Government.

As per Ladli Scheme 2008, the financial assistance sanctioned in favour of girls vide circular no.32/Ladli/DWCD/2010-11/13238-256 dated 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 unable to pass class X
2. Death of girl child
3. If the beneficiary is found ineligible and the sanction is cancelled.

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On scrutiny of records/information pertaining to Ladli Scheme 2008, provided by the department, it has been observed that there are so many cases which are pending for renewal. But there is no record available with the department to ascertain that how many cases are pending due to ineligibility criteria. The detail of some cases are as under:

S.No	Name of the child	Member Unique ID.	Registration/Renewal upto	DOB	Last Chequere cdto SBIL from PAO dated	Cash Value
1	Manvi	'160429	At the time of registration	19.11.2012		23168.98
2	Sakshi	'55962	-do-	20.09.11		21061.27
3	Barkha	'1846670	-do-	20.08.2010		21063.81
4	Pooja	'044889	-do-	28.09.2011		21061.27
5	Uma	'935531	-do-	11.11.2011		23168.98
6	Shivani	'640386	At the time of class Ist	24.02.06	18.07.12	10526.01
7	Mansi	'549668	-do-	20.05.05	-do-	10526
8	Minakshi	'60829DP	-do-	05.06.04	-do-	10525.29
9	Amash	'199712	-do-	14.04.05	-do-	10526
10	Saki	'049022	At the time of class VI	25.06.2K	-do-	10520.91
11	Pooja	'115026	-do-	10.10.99	-do-	10519.85
12	Mahima	'472360	-do-	02.05.01	-do-	10522.15
13	Neelam	'115023	-do-	05.05.01	-do-	10522.15
14	Paramjeett	'115174	-do-	01.07.97	-do-	10517.88
15	Koyal	'115086	At the time of class IX	26.09.97	-do-	10517.92
16	Shabnam	'574543	-do-	-do-	-do-	10517.19
17	Tripti	'1805637	-do-	22.01.98	-do-	10518.66
18	Neelam	'5608656	-do-	06.07.98	-do-	10518.88
19	Anita	'208465	-do-	10.12.96	-do-	10517.19
20	Reena	'115154	At the time of class XI	05.07.2K	22.11.16	24923.08

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21	Kajal	'074421	-do-	31.12.93	17.07.12	10517.19
22	Sudha	'1527598	-do-	10.12.95	22.10.13	9415.97
23	Nisha	'180796	-do-	02.03.95	17.07.12	10515.77
24	Komal	'879566	-do-	01.09.92	22.10.13	9414.64
25	Riya	'1804418	At the time of admission XII	17.11.2K	12.10.17	30510.35
26	Priyanka	'115049	-do-	12.12.99	18.12.18	30742.42
27	Amrita	'174515	-do-	29.01.01	23.10.18	30073.38
29	Vinita	'502796	-do-	07.09.99	18.12.18	28529.68
30	Sarita	'044730	-do-	15.05.99	18.12.18	28529.4

Necessary action be taken to review those cases which are pending due to ineligibility criteria so that amount already credited into the account of beneficiary can be recovered and deposited into govt.accounts.

(II) On scrutiny of records/information pertaining to Ladli Scheme 2008, provided by the department, it has been observed that there is no clarity by the department to ascertain that the benefits are restricted to two eligible girls of a family and also records regarding verification not been produced to the audit. The detail of some cases are as under:

S.No	Form No	Child Name (Miss)	Father's Name (Sh.)	DOB	Amount(Rs.)
1	07GE2021N0368	ChitrakshiGiri	Binod Kumar Giri	10.09.2006	5000
2	07GE2021N0369	DivishaGiri	-do-	10.09.2006	5000
3	07GE2021T5392	Kajal	SatenderChoudhary	08.04.2004	5000
4	07GE2021T5393	Anjali	-do-	21.07.2002	5000
5	07GE2021S2140	SadhnaKumari	ChandanJha	08.09.2009	5000
6	07GE2021S2141	ShardaKumari	-do-	20.09.2008	5000
7	07GE2021N5642	Neha	Satya Pal Singh	02.08.2007	5000
8	07GE2021N5644	Ruby	-do-	01.01.2005	5000
9	07GE2021N5633	Soni	Vibhishan Kumar	23.11.2005	5000
10	07GE2021N5634	Pallavi	-do-	10.01.2007	5000
11	07GE2021O2744	Kanak	Kalyan	30.11.2014	5000
12	07GE2021O2745	Kashish	-do-	30.11.2014	5000
13	07SC2021S2863	Apsara	Naresh	06.03.2010	5000
14	07SC2021S2864	Vaibhavi	-do-	02.03.2010	5000
15	07SC2021S2449	Kanishka	-do-	11.03.2010	5000
16	07SC2021S2448	Mahi	Jeetender Kumar	15.08.2008	5000

Necessary action be taken to ensure that benefits are restricted upto two eligible girls of a family and ensure that guidelines issued time to time are strictly followed.

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Para-5

**PARA 05 :Irregular payment towards conveyance charges & Briefcase.**

(Observation Memo No. 1 &amp; 2 Dated: 02.11.2021)

**(I)Irregular payment towards conveyance charges.**

On scrutiny of records/information, it has been observed that following staff are working in this office are on diverted capacity from other offices and getting pay and allowances from their parent offices but conveyance charges are being paid regularly from the budget of this office, which is not correct. The detail is as under:

S.N o	Name & Designation	Period	Rate of conveyance charges(Rs.)	Amount (Rs.)	Remarks
1	Sh.Dholan Ram,suptd.	07/16 to 08/2019	1000	34360	
2	Ms.Namita,UDC	06/18 to 08/18	1000	2351	Paid 1128/- for june
3	Ms.Niti,WO	08/16 to 07/21	1000	8112	
4	Sh.Parkash,Chowkidar	01/17 to 06/2017	1000	4034	
5	Sh.RajpalSingh,UDC	09/16 to 02/19	1000	29105	
6.	Mrs.InderpreetPathak,S updt.	01/17 to 03/17	1000	2500	
7	Smt. Angrejo ,safaikaramchari	10/16 to 05/17	1000	8000	
8	Sh.RajveerSingh,Peon	11/16 to 11/2017	1000	3705	
9	Sh.Dinesh Kumar Singh,Supdt.	04/17 to 09/18	1000	16590	
10	Sh.Ram Kumar, chowkidar	11/17 to 01/18	1000	3800	
11	Mrs.Urvashi,Sweeper	05/18	1000	527	
12	Mrs.heena,supervisor	11/18 to 08/19	1000	4140	
13	Sh.rajinderkumar,Peon	07/18 to 03/21	1000	4255	
14	Sh.Raj Pal Singh,Sr.Asstt.	03/19 to 09/21	1000	19226	

06/10/2023

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

**(II) Irregular payment towards Brief Case.**

On scrutiny of records/information, it has been observed that one Brief Case has been purchased on 08.01.2016 but the name of the beneficiary has not been mentioned in the bill register. It is also not clear whether the beneficiary was eligible for the office bag or not.

HOO is hereby directed to regularize the above Irregular payment towards Brief Case and ensure that beneficiary was eligible. For the future some strict action be taken to avoid such lapses.

  
06/10/2023

  
(Reema Sakhuja)  
I.A.O., Audit Party No. XII

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**TAN 01 : Discrepancies in Stock Registers.**

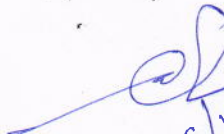
(Observation Memo No. 10 Dated: 02.12.2021)


During the test check of Stock Registers following shortcomings have been noticed:

For every financial year, new consumable stock registers are opened, which is not correct and it is difficult to assess the opening balance of the items.

As per GFR 192(1 to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers for the audit period has been done.

The HOO is hereby advised to remove the abovementioned discrepancies.


  
06/10/2023

  
(Reema Sakhuja)  
I.A.O/ Audit Party No.XII

10

# PART-II

## (Current Report)

  
06/10/2023



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## PART -II

### CURRENT AUDIT REPORT (2021-2023)

#### Para-1

Audit Memo No. 01

Dated: 21-09-2023

**Sub:- Irregular payment towards mobile charges amounting to Rs. 6000/-**

On scrutiny of records/information it has been observed that following staff are working in this office are on diverted capacity from other offices and getting pay and allowances from their parent offices but mobile charges are being paid regularly from the budget of this office, which is not correct. The detail is as under:-

S. No.	Name & Designation	Period	Rate of conveyance charges(Rs.)	Amount (Rs.)
1	Mrs. Inderjeet Pathak, District Officer	Apr 2020 - Mar 2021	500	6000 ✓

The entire amount i.e. Rs. 6000/- needs to be recovered from concerned officer after due verification of facts figures needs to be deposited in Govt. Account under intimation to Audit. Similar type of cases also needs to be reviewed at the level of HOO & recovery (if any) detected needs to be recovered & deposited in Govt. Accounts.

*[Signature]*  
06/10/2023

**Sub:- Non-monitoring of disbursement of Financial assistance under widow/divorced/separated/destitute or abandoned women-Excess payment/recovery amounts to Rs. 1809491/-**

The Department of W & CD, GNCTD provides recurring financial assistance to the poor & needy widows, divorced, separated or destitute women of Delhi @ Rs. 2500/- per month. This assistance is remitted monthly to all beneficiaries Bank Account through ECS by RBI.

The said assistance is to be stopped after the death of re-marriage of beneficiaries and there is no system in the Department for physical verification or taking life Certificate. This is stopped only when any member of beneficiary intimate to the Department on receipt of application Department writes the Bank Authorities of beneficiaries for recovery through Cheque/DD in favour DDO, Deptt. of W & CD, GNCT of Delhi.

Scrutiny of records as well as information provided by department reveals that Department had disbursed assistance to beneficiaries even after death of **02 months to 131 months**, resulting which an excess payment amounts to Rs. 1809491/- had been made, details as given below:-

S. No.	FAS ID No.	Name	Date of Death	Date of NOC issue to Bank for stoppage of fund	No. of months over paid	Monthly pension	Excess payment paid (in Rs.)	Amount recovered (in Rs.)	Recover due (in Rs.)
1.	60300	Bimla Devi	15-10-20	08-04-21	07	2500	17500/-	--	17500/-
2.	140220	Sindoori Devi	19-06-20	06-04-21	10	2500	25000/-	--	25000/-
3.	82911	Usha Rani	30-11-20	03-04-21	04	2500	10000/-	--	10000/-
4.	72073	Parvati	28-02-21	13-04-21	03	2500	7500/-	--	7500/-
5.	97686	Ramwati	06-01-21	15-04-21	04	2500	10000/-	--	10000/-
6.	216744	Saroj	24-08-20	12-04-21	09	2500	22500/-		22500/-
7.	262555	Bharti Devi	05-02-21	15-04-21	03	2500	7500/-	--	7500/-
8.	41244	Anuradha	02-09-20	24-05-21	09	2500	22500/-	--	22500
9.	36143	Surinder Kaur	10-05-21	09-06-21	02	2500	5000/-	--	5000/-
10.	1351	Kismati	08-10-20	10-06-21	09	2500	22500/-	--	22500/-

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11.	298021	Mithlesh Kumara	15-02-21	11-06-21	04	2500	10000/-	--	10000/-
12.	95967	Baledhwari	26-04-21	15-06-21	03	2500	7500/-	--	7500/-
13.	171567	Munni Devi	09-03-21	07-06-21	03	2500	7500/-	--	7500/-
14.	50070	Krishna Devi	11-09-20	11-06-21	10	2500	25000/-	--	25000/-
15.	358310	Shusheela	22-04-21	18-06-21	03	2500	7500/-	--	7500/-
16.	248805	Raj Rani	01-04-21	19-02-22	11	2500	27500/-	--	27500/-
17.	192711	Kanta	12-04-21	14-02-22	11	2500	27500/-	--	27500/-
18.	59412	Savitri Jain	31-03-21	11-02-22	11	2500	27500/-	--	27500/-
19.	264972	Rani	25-08-22	25-01-22	06	2500	15000/-	--	15000/-
20.	182685	Shashi (Family Pension)	12-03-15 (Mother Death)	24-01-22	83	2500	207500/-	--	207500/-
21.	353049	Gyan Devi	28-10-20	28-09-21	12	2500	30000/-	--	30000/-
22.	1351	Kismati	08-10-20	23-07-21	10	2500	25000/-	--	25000/-
23.	137124	Amna Begum	28-07-19	04-09-21	27	2500	67500/-	--	67500/-
24.	144878	Shanti Devi	24-03-21	04-01-22	11	2500	27500/-	--	27500/-
25.	77913	Shashi Kohli	09-07-21	04-01-22	07	2500	17500/-	12994/-	4506/-
26.	85248	Shahna(Re-marrige)	Oct-2021	08-02-22	05	2500	12500/-	--	12500/-
27.	307019	Rajjo Rani	09-03-20	29-03-22	25	2500	62500/-	--	62500/-
28.	289358	Ashrafi Devi	11-07-20	29-03-22	21	2500	52500/-	--	52500/-
29.	150403	Ram Kali	28-06-19	21-03-22	34	2500	85000/-	52500/-	32500/-
30.	632035	Gyan Devi	11-06-20	10-03-22	22	2500	55000/-	--	55000/-
31.	33666	Murti Devi	15-03-22	07-04-22	02	2500	5000/-	--	5000/-
32.	248832	Krishna Devi	06-05-21	07-04-22	12	2500	30000/-	--	30000/-
33.	53347	Madhu	05-01-	08-04-	03	2500	7500/-	--	7500/-

06/10/2023

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			22	22					
34.	9656	Kamal	07-12-21	12-04-22	05	2500	12500/-	10000/-	2500/-
35.	9689	Nanki	05-03-22	18-04-22	02	2500	5000/-	--	5000/-
36.	31751	Chander Wati	07-04-21	16-04-22	13	2500	32500/-	--	32500/-
37.	233622	Ramwati	27-02-22	26-04-22	03	2500	7500/-	-	7500/-
38.	41907	Harbhajan Kaur	08-01-21	26-04-22	03	2500	7500/-	--	7500/-
39.	365250	Shanti	19-04-21	02-05-22	14	2500	35000/-	--	35000/-
40.	356607	Reeta Devi	02-02-22	05-05-22	04	2500	10000/-	--	10000/-
41.	233747	Shanti	04-05-19	05-05-22	24	2500	60000/-	--	60000/-
42.	383649	Sheel Kaur	25-02-22	05-05-22	03	2500	7500/-	5015	2485
43.	35747	Shankuntla	20-03-22	12-05-22	03	2500	7500/-	--	7500/-
44.	233462	Nirmala	19-03-21	15-05-22	15	2500	37500/-	--	37500/-
45.	265025	Saraswati Devi	09-12-21	12-05-22	06	2500	15000/-	--	15000/-
46.	212305	Bimla	30-10-21	18-05-22	08	2500	20000/-	--	20000/-
47.	87338	Kamla sharma	28-01-22	24-05-22	05	2500	12500/-	--	12500/-
48.	277844	Bimla	24-08-20	25-05-22	22	2500	55000/-	--	55000/-
49.	405177	Sunita (Re-Marriage)--	19-02-22	30-05-22	03	2500	7500/-	--	7500/-
50.	165510	Santosh kumar	09-04-22	30-05-22	02	2500	5000/-	--	5000/-
51.	373368	chanchal	25-08-21	06-06-22	11	2500	27500/-	--	27500/-
52.	264692	Indu Sharma (family pension)	02-08-20 (Father Death)	21-05-22	22	2500	55000/-	--	55000/-
53.	88094	Saroj Bala (Fake Documents)	Getting pension from Aug 2011	08-06-22	131	2500	327500	--	327500/-
54.	19208	Prem	01-02-17	21-11-22	70	2500	175000/-	--	17500/-

*[Signature]*  
06/10/2023

749,981/-

55.	21481 5	Meena Devi	20-09- 22	03-01- 23	04	2500	10000/-	--	10000/-
56.	21671 2	Indu Katoch	17-04- 21	01-11- 22	10	2500	25000/-	--	25000/-
57.	72789	Meena	28-09- 22	04-11- 22	03	2500	7500/-	--	7500/-
58.	26470 4	Charu Chopra	03-11- 21	04-11- 22	13	2500	32500/-	5000/-	27500/-
59.	54857	Krishna	12-04- 22	05-11- 22	08	2500	20000/-	--	20000/-
60.	23348 9	Neelu	19-04- 21	23-11- 22	08	2500	20000/-	--	20000/-
61.	95429	krishna	20-08- 22	21-12- 22	05	2500	12500/-	--	12500/-
62.	21481 5	Meena	20-09- 22	03-01- 23	05	2500	12500/-	--	12500/-
TOTAL							189500 0/-	85509	<b>1809491</b>

The entire amount i.e. Rs. 1809491/- needs to be recovered from bank of the applicants and deposited into Govt. Account after due verification of facts and figures under intimation to Audit. Similar type of cases also needs to be reviewed at the level of HOO & recovery (if any) detected needs to be recovered & deposited in Govt. Accounts.



4

**Para-3**

**Audit Memo No. 03 & 04**

**Dated: 05-10-2023**

**Sub:- Irregular expenditure Amounts to Rs. 1.04 lakhs towards procurement of Goods & Services.**

As per order issued by Finance Department GNCTD from time to time in accordance with Rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchase of goods & Services through GeM and if required goods and services are not available on GeM, a certificate to this effect that particular goods & services are not available on GeM should be recorded.

Scrutiny of the record pertains to contingent Bills reveals that Department had procured various Goods & Services through Non GeM vendor(s), without recording certificated towards non-availability of Goods/Services on GeM portal, as details given below:

S. No.	Bill No. & Date		Name of Agency	Amount (in Rs.)	Details of Procurement	Details of vendors GeM/Non GeM
	CB No.	Date				
1	94	26.03.2022	Kunder Corporation, Sec-13, Rohini	2000/-	Envelopes	Non GeM
2	95	26.03.2022	-do-	750/-	Envelopes	Non GeM
3	96	26.03.2022	-do-	11500/-	Papers A-4	Non GeM
4	67	18.01.2023	Trouble Shooter, Jasbir Colony, Sheela Bypass, Rohtak	700/-	USB Keyboard	Non GeM
5	24	04.08.2021	Golden Type-writer, 147, Jaipuria Mill, Kamla Nagar	4500/-	Tonner Refilling & Repairs	Non GeM
6	33	04.09.2021	-do-	6700/-	-do-	Non GeM
7	34	04.09.2021	-do-	3750/-	-do-	Non GeM
8	59	29.12.2021	-do-	3100/-	-do-	Non GeM
9	60	29.12.2021	-do-	7100/-	-do-	Non GeM
10	61	29.12.2021	-do-	2500/-	-do-	Non GeM
11	72	07.02.2022	-do-	7250/-	-do-	Non GeM
12	76	10.03.2023	-do-	5850/-	-do-	Non GeM
13	77	10.03.2023	-do-	7000/-	-do-	Non GeM
14	08	18.05.2022	-do-	4300/-	-do-	Non GeM
15	63	04.01.2022	Jagdamba Photostate, Sec-7, Rohini	9000/-	Printing of Forms	Non GeM
16	64	04.01.2022	-do-	18000/-	-do-	Non GeM
17	32	13.09.2022	-do-	10000/-	-do-	Non GeM
<b>TOTAL</b>				<b>104000/-</b>		

**\*The above figure is on the basis of test check only.**

Apart from the above neither codal formalities as GFR completed nor satisfactory report of Services done had been recorded on Bills. Department had not furnished satisfactory reply in response to Audit Memo No. 3 & 4 dated 05.10.2023. hence entire expenditure i.e. Rs. 104000/- is irregular & needs to be regularized from competent authority under intimation to Audit. Similar type of cases also needs to be reviewed at the level of H.O.O. & appropriate remedial action may be taken accordingly.

*[Signature]*  
05/10/2023

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**Para-4**

**Audit Memo No. 06**

**Dated: 06-10-2023**

**Sub- Recovery from SBIL on account of Non deposit of Rs. 442208/- in Govt. Accounts under Ladli Scheme.**

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 alongwith accrued interest, when the child reaches 18 years of age and has passed the Xth class as a regular students. Financial arrangement for implementation of this scheme has been made with SBI Life Insurance Company Ltd.

The amount is sanctioned in the name of girl child and is deposited with SBI Life Insurance Company Ltd. (SBIL), which manages the amount till the girl attains the age of 18 years and passes class-Xth on attaining the mile-stone, the girl child can claim the maturity amount.

Apart from the above Rule 189 of R & P Rules, 1983 stipulates that all deposits or balances unclaimed for more than three years, shall be credited to the Govt. under the consolidated fund, keeping necessary note in the register of deposits.

Test scrutiny of the record as well as information provided by Deptt. reveals that various Ladli cases, where financial assistance sanctions had been matured more three years back are lying pending for disbursement to the concerned beneficiaries, as details given below:

Sr. No.	Member Unique No	MILE STONE_OG	Member Name	Father's Name	Mother's Name	DOB Of Member	Maturity Date	Cash Value
1	001201D3	S	PRACHI ADITYA	VEER BHADRA ADITYA	ANITA ADITYA	08-11-01	08-11-19	11530.07
2	003964DP	O	LAXMI	SATYAPRAKASH SHARMA	KAMLESH	18-09-99	18-09-17	16286.37
3	005565DP	S	MUSKAN	SHAHID KHAN	JATOON NISHA	16-09-01	16-09-19	11296.68
4	011169TR	S	ASHA	YOGENDER	SUNITA	26-12-99	26-12-17	12266.79
5	011583D2	N	BHAWAN A YADAV	JOGINDRA	ANITA	12-03-99	12-03-17	11293.2
6	011502D1	O	AYUSHI PANDEY	SATISH PANDEY	SANTOSHI PANDEY	16-07-02	16-07-20	16010.88
7	011819D1	N	PRIYANKA KUMARI	VIJAY SINGH	LALITA SINGH	03-07-01	03-07-19	20457.49
8	014209TR	N	AARTI CHAUHAN	RAM AVADH CHAUHAN	NIRMLA CHAUHAN	08-03-02	08-03-20	31553.1
9	016535DP	O	VARSHA	SURYA PRAKASH	SONIA	09-06-02	09-06-20	16010.88
10	021835DP	O	KOMAL	RAMBABU MAURYA	SANTOSH	25-12-01	25-12-19	16009.4
11	024744D1	S	ROMA	BACHCHE LAL	MUNNI DEVI	18-02-02	18-02-20	24625.9
12	025831	S	SONIA	CHANDER MOHAN	MANJU	08-07-02	08-07-20	25331.58

*[Handwritten Signature]*  
06/10/2023

13	026910DP	O	MANSI	RAMESH SAXENA	USHA SAXENA	29-08-02	29-08-20	16096.86
14	028868DP	t	VINITA	BHUPINDER	LATE HEMLATA	21-11-02	21-11-20	37475.29
15	029911TR	O	MADHU	GIRIJANAND SHARMA	PHOOLWANTI DEVI	01-10-02	01-10-20	16291.19
16	032240D2	t	RIYANSHI KAUSHIK	ANOJ KUMAR KAUSHIK	KALAK KAUSHIK	27-05-99	27-05-17	29183.08
17	034378TR	O	SAROJ KUMARI	RAJESH	VIJAY LAXMI	26-07-01	26-07-19	16055.27
18	039570	N	MEENAKSHI	BHARAT SINGH	KIRAN DEVI	25-08-00	25-08-18	18256.97
19	040195	N	SUJATA	SARVESH	LAXMI DEVI	20-08-00	20-08-18	10007.19
20	044586	t	CHANCHAL	CHANDRA	BALA DEVI	06-07-00	06-07-18	29255.81
21	051062	S	ANNU	JAI	KAVITA	06-10-01	06-10-19	12764.58
22	942216	S	TRIPTI	VINOD KUMAR	SUSHILA DEVI	06-12-99	06-12-17	13977.16
23	927024	S	PRIYANKA	NARESH KUMAR	PRABHA	15-02-99	15-02-17	13975.44
24	912647	O	KHUSHBOO	PAPPU SINGH	CHANDA DEVI	30-07-02	30-07-20	16196.85
<b>Total</b>								<b>442208</b>

It reveals that Distt. officer had not taken any action for disbursement of Ladli assistance to the concerned beneficiaries or for crediting these unclaimed amount into Govt. accounts after taking refund back from SBIL. This is a lapse on the part of Department as well as verification of rule 189 of Receipt Payment Rules of 1983. Similar type of cases also needs to be reviewed at the level of H.O.O. & appropriate remedial action may be taken accordingly.

  
 (GEETA GIRDHAR)  
 IAO/Audit Party-XXIV