

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi for the period 2021-22 to 2022-23 from 27.06.2023 to 11.07.2023.

INTRODUCTION

Test Audit on account of **Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi** for the period 2021-22 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO, Sh.J.S. Rawat, AO, Sh. Amit Kumar, DEO during the period from 27.06.2023 to 11.07.2023.

AIMS & OBJECTIVES

The Department of Women and Child Development provides service to the Women and Children. The Department provides Ladli Scheme for Girl Child, Child Protection, Orphan Girls & Poor Window's daughter's Marriage, Widow's Pension. In order to achieve its objectives, the Department of Woman and Child Development has decentralized its programme implementation to the level of its 10 districts units having jurisdictions co-terminus with the Revenue / Police districts of Delhi.

HOS/HOO/DDO's/CASHIERS:-

HOS

S.No.	Name of Officer	Designation	Period
1	Smt. Suchi Sehgal	Sr. Supdt.	06.11.20 to 30.12.21
2	Smt. Savita Malik	Supdt./CDC	31.12.21 to Till Date

DDO

S.No.	Name of Officer	Designation	Period
1	Smt. Suchi Sehgal	Sr. Supdt.	06.11.20 to 30.12.21
2	Smt. Savita Malik	Supdt./CDC	31.12.21 to Till Date

Cashier

S.No.	Name of Officer	Designation	Period
1	Sh. Gopal Singh Bist	Sr. Assistant	05.10.20 to Till Date

Dhawan

Budget Allocation & Expenditure from 2021-22 to 2022-23 :-

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2021-22	105224000	105103551	120449
2022-23	115832000	115724988	107012

Statutory Audit:-

The Statutory audit of **Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi** has not been conducted by AGCR.

Maintenance of Records:-

The maintenance of records of **Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi** for the period 2021-22 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	02	00	02
2	Group B	Nil	Nil	Nil
3	Group C	Nil	Nil	Nil
	TOTAL	02	00	02

- Two Protection Officers on contractual basis have been drawing wages against the two sanctioned posts of Superintendent.

Old Audit Report:-

(A) There were 04 audit Para's with recovery of Rs. Nil outstanding in old audit report. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2015-21	04	Nil	Nil	04(1,2,3,4)

(B) Details of Old Recovery: Nil

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Details of Current Recovery: Rs. 1279500/-

S. N O	Audit Memo No.	Description	Recovery Raised	Settled on the Spot	Remaining Recovery
1	14	Non Recovery of Rs.1279500/- of widow pension availed Fraudulently/Double pension/other reasons	1279500/-	Nil	1279500/-
		Total	1279500/-	Nil	1279500/-

The internal audit report has been prepared on the basis of information furnished and made available by **Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi**, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

**Women and Child Department, District South West, 23-24, Udhog Sadan (Behind
Qutub Hotel) Qutub Institutional Area, New Delhi**

2021-2022 to 2022-2023

PART-I

Old Outstanding Para



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: District Office (South-West), W&C Deptt., 23-24, Udyog Sadan, Qutub Hotel, New Delih (354/2)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2015	2021	1		Shortcomings and non maintenance of proper records in r/o Delhi Ladli Scheme 2008	O	0
2	2015	2021	2		Unauthorized payment of various claims such as conveyance, office bag etc.	O	0
3	2015	2021	3		Non maintenance of TR-5/GAR-6 Receipt Book as well as non writing of Cash Book	O	0
4	2015	2021	4		Improper maintenance of Leave Record	O	0

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

[Back](#)

49/C

Part -II
Current Audit Report
(2015-16 to 2020-21)

~~Para no.1~~

Para - 01

(Ref. Memo no.3, dated: 14.10.2021)

Sub:-Shortcomings and non- maintenance of proper records in r/o Delhi Ladli Scheme-2008.

Delhi Ladli Scheme Rules'2008 came into existence vide notification dated 01.01.2008 to enhance the social status of a girl child in the society as well as in the family & to empower the girls by linking financial assistance with their education upto senior level. Under the scheme financial assistance is sanctioned at the following stages:-


For Intuitional Delivery	11000/-
For delivery at Home	10000/-
On Admission in Class I	5000/-
On Admission in Class VI	5000/-
On Admission in Class IX	5000/-
On Admission in Class X	5000/-
On Admission in Class XII	5000/-

During the scrutiny of the records/information as provided to audit the following shortcomings have been noticed:-

- I) Department has not maintained any register to ascertain:-**
- How much amount has been deposited against any particular child?
 - How many cases are there for maturity and how many cases or amount is lying unclaimed with SBIL?

II)As per the guidelines:-

- the long term fixed deposit receipt shall be given to the applicant and a scanned copy of the long term fixed deposit receipt shall be maintained in an electronic depository by the Competent Authority or any agency designated by the Government for this purpose.
- the authorized bank shall provide a copy of the long-term fixed deposit receipt to the Competent Authority
- the Competent Authority shall reconcile the expenditure with the concerned authorized banks after every six months.

- II)** The SBIL provides the maturity data and lying unclaimed data to department and for this department is totally dependent on SBIL. The department is not maintaining any register with full details from initial to the final payment of all particular case. As the department relies totally on the information provided by the bank, therefore possibility is there -**If SBIL hide out some unclaimed maturity case in that case the department has no mechanism to know whether the date provided by SBIL is correct.**
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The department replied that "the information was available in the website of the department as the payment is being through ECS & due to shortage of staff the kind of data collection is not possible & the suggestions given by the audit shall be shared with the HQ policy decision branch for further instructions".

38/C

The Department is advised to take up the matter with the HQ policy decision branch in adopting a mechanism for proper monitoring of the scheme. Further the department may maintain the record/register properly as per the guidelines of Ladli scheme strictly.

~~Para no.2~~

Para - 02

(Ref. Memo no.4, dated: 14.10.2021)

Sub: -Unauthorized payment of various claims such as conveyance, office bag etc.

During the scrutiny of contingent & other bills it has been seen that this office is giving salary to only two protection officers who are working on contractual basis. Apart from these all the officers and officials are working in diverted capacity in this office and drawing salary from other offices. However on scrutiny of the contingent bills it was seen that many of the officials are working in this office in diverted capacity but are regularly claiming conveyance and other miscellaneous bill from this office. Even contractual employee other than protection officers are also drawing conveyance bill from this office.

As per rule contractual employee cannot claim conveyance but conveyance drawn by regular employees is also to be paid from the department from where they are drawing salary. The office should only send the verified claim to the employee's parent's office from where they are drawing salary. It has also been noticed that reimbursement of office bag has also been made by this office without knowing the facts that whether these officials are taking salary from this office or not.

As the expenditure incurred is not as per rule and is totally irregular, therefore the same may be got regularized by the competent authority.

~~Para No.3~~

Para - 03

(Ref. Memo no.1, dated 11.10.2021)

Sub:-Non -maintenance of T.R.5/G.A.R. 6 receipt book as well as non writing of Cash Book.

As per the records provided by the office it has been seen that no cash book is being maintained by the office..Not writing/maintaining the Cash book is a serious irregularity on the part of the office.

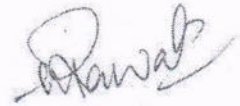
HOO is advised to maintain the G.A.R.6 bill register and further ensured that the cash book is being maintained and written properly and the compliance may be shown to the next audit.

Sub: -Improper maintenance of leave record.

During the test check of record it was come to notice that there are two officials working as protection officer on contractual basis in this office/. Further as per Requirements Rule of protection officer, they are eligible for avail all kinds of leave such as EL, HPC, CL, etc same as regular employees. And they are also eligible for leave encashment at the time of quitting the service.

Further during the scrutiny of their service record it was revealed that they have availed leave several times but no such leave deducted from their leave accounts and the department has also not maintained their leave record properly. It is pertinent to mention that they are eligible for leave encashment so their leave record should be maintained properly.

HOO is advised to maintain the Leave record properly and the compliance may be shown to the next audit.



(MANORAMA RAWAT)

Sr. AO / IAO

Audit Party No. XXVII

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

Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel) Qutub Institutional Area, New Delhi

**Para 01:- Non Recovery of huge amount of Rs.36.24 crores in 18987 cases lying Unclaimed with SBIL since 2008 to 2019 in Ladli scheme of District South West:-
(Ref. Memo No. 13 Dated 03.07.2023)**

In reference to Audit memo number 09 dated 28.06.23 and subsequent Audit Memo number 12 dated 30.06.23 information regarding Year wise bifurcation of unclaimed maturity cases for more than 03 years as on 31.03.2023 and Year wise bifurcation of Unclaimed maturity amount for more than 03 years as on 31.03.2023 the HOO has furnished the following information regarding the number of unclaimed maturity amount and cases as on 31.03.23. Details are as under:-

S.NO	YEAR	NO. OF CASES	AMOUNT
1	2008	10	163709.02
2	2009	98	1564629.26
3	2010	705	10724873.64
4	2011	961	16952340.59
5	2012	1093	21051062.89
6	2013	994	16355816.33
7	2014	2493	55571592.56
8	2015	2382	48596915.15
9	2016	2242	44301749.98
10	2017	2414	45417559.09
11	2018	2807	52749732.77
12	2019	2788	48946651.02
	Total	18987	362396632.30

The HOO need to initiate for settlement of huge amount of Rs.36.24 crores lying with SBIL as unclaimed amount for more than 03 years with the consultation /directions of the Head Quarter of the department of W&CD and compliance of the same to be sent to the Directorate of Audit Govt. of NCT of Delhi.

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**Para 02:- Non Recovery of Rs.1279500/- of widow pension availed
Fraudulently/Double pension/other reasons
(Ref. Memo No. 14 Dated 04.07.2023)**

During the scrutiny of records provided by the HOO vide reply dated 03.07.2023 it was noticed that inspite of elapse of more than 05 months the department not able to recover the following amount of Rs.1279500/- from the defaulters. The details are as under:-

S. No	FAS/Pensioner ID	Name	Address	Date of recovery letter of Distt. W&CD officer SW & Dy. Director FAS Section	Recovery Amount	Amount Recovered by the Department Till Date	Balance Recovery Amount
1	125772	Kashmiri	237, Harijan Basti, Bijwasan Village, Delhi	06.01.23	236000/-	Nil	236000/-
2	101393	Chander Kanta	RZ 121, Near Om Vihar, Uttam Nagar, Delhi	06.01.23	123000/-	Nil	123000/-
3	320246	Madhu	S.170/477 Jharera Village, Muradabad Pahari, Delhi	06.01.23	101000/-	Nil	101000/-
4	340712	Rajni	420/1 A, Barthal Road, Bijwasan Village, Delhi	06.01.23	15000/-	Nil	15000/-
5	11700	Ramo	RZ-51 Holi Chowk,	15.09.21	216000/-	Nil	216000/-

Bansal

4/C

Women and Child Department, District South West, 23-24, Udhog Sadan Qutub Institutional Area, New Delhi

		Devi	Najafgarh, Delhi				
6	21607	Pushpa Devi	B-97 Indra Park, Najafgarh, Delhi	02.02.22	181000/-	Nil	181000/-
7	246739	Sumitra Pal	Block A- 2/450 Sultanpuri, Delhi	09.02.22	62500/-	Nil	62500/-
8	78742	Leela	S-171/293 Rangpuri Pahari, Delhi	06.07.21	15500/-	Nil	15500/-
9	89850	Rajbala	192 P.o. Samalkha, Delhi	06.07.21	15500/-	Nil	15500/-
10	122014	Urmila	577 Rangpuri, Delhi	07.07.21	97000/-	Nil	97000/-
11	65197	Sakuntla Devi	RZ-156A Roshanpur a Najafgarh, Delhi	15.09.21	217000/-	Nil	217000/-
	Total						1279500/-

HOO is advised to take necessary action for recovery of Rs.1279500/- from pensioner who drawn pension **Fraudulently/Double pension or any other reasons** at the earliest after due verification of facts and records. Other similar type of cases may also be reviewed time to time and shown to next audit.

**Para 03:- No Mechanism for the finding the status of receipts.
(Ref. Memo No. 15 Dated 05.07.2023)**

During the scrutiny of records of widow pension it was found that one Demand Draft bearing number 144586 dated 29.03.22 of Rs.70000/- received from district office (south west) **department of social welfare GNCT of Delhi**, SDM, Complex, Tuda Mandi, Najafgarh New Delhi-43 vide letter number 1/MISC/DOSW/DSW/CO/2018-19/114dated 04.05.22 regarding Sunita Devi FAS ID-257635.

The above Demand Draft was sent to Deputy Director (FAS), Department of W&CD, 1st Floor, I.S.B.T.Building, Kashmere Gate Delhi vide letter dated 08.06.22 and the same was received in the Deputy Director (FAS) on the same date i.e. 08.06.22.

The same draft vide letter dated 14.07.22 was received back in the district office (South West) Women and Child Department, District South West, 23-24, Udhog Sadan (Behind Qutub Hotel), Qutub Institutional Area, New Delhi on 22.07.22 from the Assistant Director (FAS) for extension of validity of the draft.

Further, Demand Draft number 144586 dated 29.03.22 for Rs.70000/- was sent to bank manager PNB Najafgarh Village New Delhi-43 for revalidation vide letter number 5(70)/Stp C&Rec. Amt./DO(SW)/DWCD/2022-23/1419 dated 31.08.22.

As no proper mechanism of receipt was found in the department, the status of the above draft about encashment was not seen in the file/records.

The HOO is to take necessary steps to detect the current position of DD number 144586 dated 29.03.2022 of Rs.70000/- (Seventy Thousand) and finding of the same to be intimated to the audit. Further, create a mechanism such as maintaining a register in which the records of Draft/Cheques to be maintained so that Govt. money may be credited in the Govt. account timely and shown to next audit.

[Handwritten Signature]

**Para 04:- None following the guide lines of Delhi Ladli Scheme 2008 regarding Maintenance of records.
(Ref. Memo No. 16 Dated 07.07.2023)**

Delhi Ladli Scheme Rules 2008 came into existence vide notification dated 01.01.2008 to enhance the social status of a girl child in the society as well as in the family and to empower the girls by linking financial assistance with their education upto senior level. Under the scheme financial assistance is sanctioned at the following stages:-

For Institutional Delivery	11000/-
For delivery at Home	10000/-
On Admission in Class-1	5000/-
On Admission in Class-VI	5000/-
On Admission in Class-IX	5000/-
On Admission in Class-X	5000/-
On Admission in Class-XII	5000/-

During the scrutiny of Ladli Scheme bill records it was noticed that district has made the following payment under Ladli Scheme to SBI Life during the year 2021-22 to 2022-23 but no supporting documents except beneficiary lists and the copy of the sanction letter were found enclosed with the bills.

Year	Amount
2021-22	103925000
2022-23	114991000

In this regard the HOO/DDO was requested to provide the following supporting document of each applicant for the financial year 2021-22 and 2022-23 vide Audit Memo Number 11 dated 30.06.2023 and subsequent reminder dated 06.07.2023. On the basis of which sanctions were issued for payment to SBIL under Ladli Scheme.

- 1) Three years residence proof in Delhi prior to registration,
- 2) Income certificate/ Affidavit showing annual income of the family,
- 3) Birth certificate of the girl child issued by the registrar of MCD/NDMC,
- 4) Group photo of parents with the girl child,
- 5) Caste certificate in case of SC/ST/OBC,
- 6) Copy of Aadhar card of the parents and the child,
- 7) School certificate regarding confirmation of class etc.

Darshan

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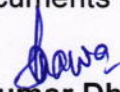
Women and Child Department, District South West, 23-24, Udhog Sadan Qutub Institutional Area, New Delhi

In reply to aforesaid Memo, the district office vide letter dated 06.07.2023 has informed that the records/application forms of beneficiaries under ladli scheme alongwith relevant documents have been forwarded to SBIL for verification. All original records are in the safe custody of SBIL.

Whereas, as per **notification No. F8(1)FAS/GCPR/DSW/06-07/2056/70 dated 01.02.2008, serial No. 07(2) i.e. procedure for release of financial assistance** says "The competent authority shall forward a copy of sanction order issued by it under these rules along with a copy of application to the bank authorized for this purpose for issuing a long term fixed deposit receipt" of Rs. six/five thousand or subsequent payments, as the case may be in the name of the Girl child (amount amended to Rs.11000 and Rs.10000 respectively for Six/Five thousand vide amendment to rule 04 dated 21.04.2008 notification).

Whereas, vide **serial No. 7 of Memorandum of Understanding between secretary, Department of Women & Child Development, GNCTD, SBI and SBIL dated 30.07.2008** says " That the government shall be responsible for due validation of the data contained in the form. **Only bank copy of the validated Ladli forms to be sent to SBIL in a lot for data entry.**"

The HOO is advised to follow the instructions of notification bearing No. **F8(1)FAS/GCPR/DSW/06-07/2056/70** dated 01.02.2008 and MOU between **secretary, Department of Women & Child Development, GNCTD, SBI and SBIL** dated 30.07.2008 regarding keeping the applications and supporting documents of ladli scheme in the district office also under intimation to audit.


Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII