

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

Sub: - Internal Audit of Office of Women and Child Development Department, District New Delhi, Jam Nagar, House, New Delhi. for the period 2015-16 to 2022-23 from 26.3.24 to 9.4.24.

INTRODUCTION

Test Audit on account of Women and Child Development Department, District New Delhi, Jam Nagar, House, New Delhi. for the period 2015-16 to 2022-23 has been conducted by the Audit Party No.03 comprising of Sh. J.S. Rawat AO/IAO, Sh. Anil Kumar, AO, during the period from 26.3.24 to 9.4.24.

AIMS & OBJECTIVES

The Department of Women and Child Development, GNCTD provides services to the women and child under various schemes. Financial Assistance Scheme is one of the schemes to benefit the poor, widow/separated/divorcee women under Delhi Pension Scheme to women in distress (Widow Pension) and Widow Daughter's Marriage to performing marriage of their two daughters. To protect the girl child by way of education and assistance to birth to till 18 years and complete the 12 class through Ladli scheme. In order to achieve its objectives the department has to work together with all the stakeholders of women and child development has decentralized its programme implementation to the level of its 10 district unit having jurisdiction co-terminus with the Revenue/education department/ health department /Police District of Delhi.

The district office supervises the scheme of Mission Shakti implemented through PMMVY to provide cash incentives for the pregnant women for healthy delivery through District Mission Coordinator (PMMVY/Mission Shakti) HQ. To achieve the 100% target of the immunization of the children 0-6 years and proper nutrition of pregnant and lactating women and children upto 6 years and also to empower the women of the community through Anganwadi Centers under the scheme of Shaksham Anganwadi & Poshan 2.0.

The district office also supervises the scheme of Mission vatsalya implemented through the District Child Protection Unit to provide the services of institutional and non institutional Care to the children up to the age of 18 years.

Under the PWDV Act, 2005 our Protection Officer working in the jurisdiction of the District family court to assist the Magistrate and to provide protection to the aggrieved women under domestic violence.

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HOO/DDO's/CASHIERS:-

HOO/DDO

S.No.	Name of Officer	Designation	Period
1	Ms.Nisha Agarwal,	DO/DDO	01.05.15 to 11.08.15
2	Ms.Renu Love	DO/DDO	11.8.15to 11.7.16
3	Sh.Dinesh Kr. Ahlawat	SO/DDO	11.7.16 to 25.8.17
4	Sh.M.K.Chandra	Supdt./DDO	25.8.17 to 1.10.18
5	Sh.Kuldeep Singh	Supdt./DDO	1.10.18 to 15.10.18
6	Sh.Sunil Rathee	SO/DDO	15.10.18 to 8.12.18
7	Sh. Sanjay Sharma	AAO/DDO	8.12.18To 18.10.19
8	Sh.Dhirender Kumar	DO/DDO	19.10.19 to 30.11.19
9	Ms.Mittal Goel	DANICS/DDO	30.11.19 to 9.6.20
10	Ms.Nisha Agarwal	DO/DDO	9.6.20 to Nov. 2020
11	Sh.Sehlesh Kr. Srivastav	DO/DDO	Nov.20 to 12.8.21
12	Sh. D.S. Tomar	DO/DDO	12.8.21 to 1.10.22
13	Sh. S.M. Ali	DO/DDO	1.10.21 to 2.1.22
14	Ms. Manju Varshney	DO/DDO	3.1.22 to till date

Cashier

S.No.	Name of Officer	Designation	Period
1	Seema kashyap	Jr. Assistant	25.5.15 to 12.1.17
2	Sanjeev Kumar	Jr. Assistant	14.12.16 to 1.6.22
3	Umar parvez	Jr. Assistant	1.6.22 to 28.7.22
4	Kuldeep singh	Jr. Assistant	27.8.22 to till date

Budget Allocation & Expenditure from 2015-16 to 2022-23 :-

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2015-16	12954020	12824057	129963
2016-17	15738150	14798673	939477
2017-18	10938000	10842417	95583
2018-19	14593520	13924820	668700
2019-20	13813460	8804973	5008487
2020-21	16259000	8072690	8186310

2021-22	15300000	14332690	967310
2022-23	15277000	13874374	1402626

Statutory Audit:-

The Statutory audit of Women and Child Development Department, District New Delhi, Jam Nagar, House, New Delhi has not been conducted by AGCR.

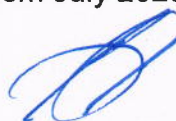
Maintenance of Records:-

The maintenance of records of Women and Child Development Department, District New Delhi, Jam Nagar, House, New Delhi for the period 2015-16 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	remarks
1	Group A	0	0	0	01 Gr. A District Officer is posted but drawing salary from other office.
2	Group B	0	0	0	03 Gr. B officers are posted but drawing salary from other office.
3	Group C	0	0	0	04 Gr. C officers are posted but drawing salary from other office.
	TOTAL	0	0	0	

The above said staff(as per remarks column) are physically posted in this office, but is posted at other offices of DWCD for salary purpose. Further salary posting of 01 protection officer has been allocated to this office from July 2023.



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Old Audit Report:-

(A) Since the audit of the unit is being conducted first time (2015-16 to 2022-23) hence there were no audit paras are outstanding.

(B) Details of Old Recovery: Nil

Details of Current Recovery: Rs. 4212/-

S.NO	Audit Memo No.	Description	Recovery Raised	Settled on the Spot	Remaining Recovery
1	14	Overpayment of Transport Allowances amounting to Rs.4212/- during the Leave for full calendar month.	4212/-	Nil	4212/-
		Total	4212/-	Nil	4212/-

The internal audit report has been prepared on the basis of information furnished and made available by Women and Child Development Department, District New Delhi, Jam Nagar, House, New Delhi. Disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


Inspecting Audit Officer
Audit Party No. 03

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**CURRENT AUDIT REPORT
(2015-16 to 2022-2023)**

**Women and Child Development Department, District New Delhi, Jam Nagar,
House, New Delhi.**

Para 1

**Audit Memo No.15
Dated:1.4.2024**

Sub: - Overpayment of Transport Allowances amounting to Rs.4212/- during the Leave for full calendar month.

During the test check and scrutiny of attendance registers for the period 2020-21 of Women and Child Department, District New Delhi, Jam Nagar, House, New Delhi., it has been found that the following staff was on Leave for full calendar month but Transport Allowance was paid to them during the period mentioned against their names, which is not admissible. Detail is below:-

S. No.	Name & Designation (Mr./Ms.)	Leave Period	Leave full calendar month	Transport Allowance paid in Rs.	Overpayment of Transport Allowances to be recovered in Rs.
1	Ms. Sangeeta Gupta, (ABS/Home mother)	Medical leave w.e.f.25.11.20 31.12.20	1.12.20 to 31.12.20	Dec. 2020 =01 Month @Rs.4212/- p.m =Rs.4212/-	4212/-
				Total	4212/-

HOO is advised to take action for recovery of Rs.4212/- from the official concerned at the earliest after due verification of facts and records. Other similar type of cases may also be reviewed at their own level under intimation to audit.

Para 2

**Audit Memo No.16
Dated:-3.4.24**

Sub: Non –Recovery of huge amount of Rs.5.10 crores in 3066 cases lying unclaimed with SBIL since 2008 to 2020 in ladli scheme of District New Delhi:-

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In reference to Audit memo 11 dated 27.3.24 and subsequent audit memo no. 16 dt. 3.4.2024 information regarding year wise bifurcation of **unclaimed maturity cases** and **unclaimed amount** for more then 3 year as on 31.3.2023. the HOO has furnished the following information vide letter dt. 5.4.2024 regarding the number of unclaimed maturity cases and amount as on 31.3.23.

Details are as under:

S.no	Financial Year 2008 to march 2020	Unclaimed cases Ladli	Unclaimed amount
1	2008	5	82177.04
2	2009	12	196627.98
3	2010	53	818554.99
5	2011	96	1499945.47
6	2012	158	2467806.29
7	2013	164	2407554.67
8	2014	325	5741208.18
9	2015	325	5655603.85
10	2016	364	6276930.04
11	2017	417	7009468.55
12	2018	487	8311608.56
13	2019	505	8099827.63
14	2020	155	2419604.18
		Total cases- 3066	50986917.43

The HOO need to initiate for settlement of huge amount of Rs.5.10 crores lying with SBIL as unclaimed amount for more than 3 years by tracing the account holders of that unclaimed amount or take action of unclaimed from the SBIL with the consultations /directions of the Head Quarter of the department of W&CD.

Para 3.

Audit Memo No.17
Dated:-3.4.24

Sub: None following the guide lines of Delhi Ladli Scheme 2008 regarding Maintenance of records.

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:-

(Rs)

For girl child born in a hospital/nurshing home in the nct of delhi.	11000/-
For girl child born outside the above mentioned hospital/nurshing home/institutions.	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 2018-19 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
2018-19	13192000
2019-20	8295000
2020-21	7428000
2021-22	13649000
2022-23	13107000

In this regard the HOO was requested to provide the following supporting document of each applicant for the financial year 2018-19 and 2022-23 vide Audit Memo Number 13 dated 28.3.24 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.

In reply to aforesaid Memo, the district office vide letter dated 2.4.24 has informed that the records/application forms of beneficiaries under ladli scheme

along with relevant documents have been forwarded to SBIL for verification. All original records are in the safe custody of SBIL .

Whereas, vide serial number 07(2) i.e. procedure for release of financial assistance department notification number F8(1)FAS/GCPR/DSW/06-07/2056/70 dated 01.02.2008 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 subquient 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 number 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."

In the reply of the above stated memorandum, the department replied vide letter dt.5.4.2024, that there is no guidelines to retain the office records of the ladli scheme. This is not acceptable and clearly non compliance of the terms and conditions given in the MOU dated. 30.7.2008 and notification dt.1.2.2008 of the department .

The HOO/DDO is advised to follow the instructions of notification dt. 01.02.2008 and MOU dated 30.07.2008 regarding keeping the applications and supporting documents of ladli scheme in the district office also.

Para 4.

Audit Memo No.18
Dated:4.4.24

Sub: Non- recovery of pension amount released in the bank account of the pensioner after their death.

In reference to Audit memo 12 dated 28.3.24,and audit memo no. 18 dt. 4.4.2024, it has been informed by the department vide letter dated 1.4.2024 and dt. 5.4.2024 that in the following death cases the pension had been stopped and the department has informed to the bank authorities timely. But no response has been received from the bank and also no information of recovery is provided against the excess amount credited in the accounts of the pensioners after their deaths given by the bank..

S.No	Name	Date of death as informed by the relatives of the pensioners .(as per	On line status as per their last pension month.

(1)

		puc in the file)	
1	Shakuntla Devi	26.4.22	30.4.23
2	Monika Kapoor	31.12.20	31.12.21
3	Sarla devi jain	4.4.21	31.12.21
4	Neena Mishra	27.12.20	31.12.21
5	Rani	15.9.21	31.12.21
6	Lajwanti	26.4.21	31.12.21
7	Ram shree	25.11.21	31.12.21
8	Gulab devi	20.2.21	31.5.22
9	Savitri devi	1.7.21	31.5.22
10	Jeet kaur	28.9.19	31.12.21
11	Memo	5.12.22	30.4.23
12	Kavita	29.5.22	30.4.23
13	Kalawati	19.11.22	30.4.23
14	Guddi	15.8.20	31.1.23


The reply submitted by the department is not satisfactory and HOO/DDO is requested to ascertain the excess amount made in the Bank accounts of the deceased pensioners from the date of their death to stoppage of pensions by the department and recover the same from the bank/from the legal heirs of the pensioners as the rule may fit. Further, similar types of other cases for other periods may also be seen at district level itself under intimation to audit.

Tan 1

**Audit Memo No.10
Dated:-27.3.2024**

Sub: Non maintenance of cash book after 31.3.2020

During the scrutiny of cash book it was noticed that cash book was not written since 31.3.20. HOO/DDO is requested to maintain the cash book as per rule 13 of receipts and payments.


J S Rawat
Inspecting Audit Officer
Audit Party No. 03