

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of Department of women and child Development, District office Shahdara, Sanskar Ashram, Dilshad Garden, Delhi

INTRODUCTION

The accounts of **Department of women and child Development, District office Shahdara, Sanskar Ashram, Dilshad Garden, Delhi** for the period 2025-26 (upto September, 2025) are test audited by the Audit Party No. 06 comprising of Smt. Shashi Choudhary, A.O./IAO Sh. Prabhakar Dubey, Consultant & Sh. Naresh Kumar, Sr. Assistant during the period from 08/10/2025 to 16/10/2025 (07 working days).

Aims and Objectives

The District Office, Shahdara was created in compliance to the Order vice No. F56(99)/WCD/RTE/2022-23/13136-41 dated 13/11/2023 followed by another Order vide No. F56(99)/WCD/RTE/2022-23/18920-25 dated 11/02/2025 as **DISTRICT OFFICE SHAHDARA**, Department of Women and Child Development, GNCT of Delhi, Sanskar Ashram, Dilshad Garden, Delhi-110093.

The District Office Shahdara like other District Offices of Department of WCD is responsible for the effective implementation and management of the following Financial Assistance Schemes.

- 1. Delhi Pension Scheme for Women in Distress:-** The scheme provides financial help of Rs. 2500/- to empowers women who are Widow, Divorced, Separated, Abandoned, Deserted or Destitute and are financially weak and having annual income below Rs 1 lakh.
- 2. Widow Daughter Marriage:** - To support widows to marry her daughter (02), a Financial Assistance to Rs. 30,000/- is provided under the scheme. The orphan girl may also avail benefit under this scheme for her marriage.
- 3. Delhi Ladli Scheme 2008:-** To promote education of Girl Child and to empower them socially and economically, the scheme provides financial assistance in the form of term deposits to parents of Girl Child born in Delhi whose annual family income does not exceed Rs. 1 Lakh.

Other than the said schemes of the Department, District Offices is headed by the District Officers who is responsible for the overall supervisions of and monitoring of child care institutions, other residential institutions, implementation of Saksham Anganwadi and Poshan Scheme, Mission Shakti Scheme etc.

List of HOO

S.No.	Name of HOO	Designation	Period
1	Ms. Sadhana Singh	Distt. WCD Officer	01/04/2025 to 19/05/2025
2.	Ms. Humra Khalid		20/05/2025 to 30/09/2025

Signature

List of DDO

S.No.	Name of DDO	Designation	Period
1	Ms. Sadhana Singh	Distt. WCD Officer	01/04/2025 to 19/05/2025
2.	Ms. Humra Khalid		20/05/2025 to 30/09/2025

Cashier

S.No.	Name of Cashier	Designation	Period
1	Sh. Anup Dev	LDC (Contractual)	01/04/2023 to 31/03/2025

Vacancy Statement

Group	Sanctioned	Filled	Vacant
A	<i>There is no sanctioned post in the district. All the staff deployed in Distt. Shahdara is working on diverted capacity.</i>		
B			
C			

Budget Details for the audit period 2022-23 :

(Rs.)

Year	Budget Allotted	Expenditure	Balance
2025-26	18150000	10281000 (upto Sept., 2025)	7869000

Statutory Audit

As per the information provided by **Department of women and child Development, District office Shahdara, Sanskar Ashram, Dilshad Garden, Delhi**, the A.G. (Audit) of the unit has not been conducted till date.

Maintenance of Records

The maintenance of records of **Department of women and child Development, District office Shahdara, Sanskar Ashram, Dilshad Garden, Delhi** was found satisfactory subject to observations made in the Current Audit Report.

[Signature]

PART-I

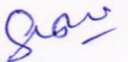
Old Internal Audit Report

The Audit is being conducted for the first time.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
NIL						

Details of Old Recovery

Sr. No.	Year	Total old Recovery	Amount Recovered (Rs.)	Balance Recovery against paras (Amount in Rs. Parawise)
NIL				


(Shashi Choudhary)
IAO/AO
Audit Party No. 06

Part-II


Current Audit Report 2025-26 (01/04/2025 to 30/09/2025)

During the course of current audit, 04 Audit Memos including 01 Record Memo highlighting various irregularities with recovery of **Rs. NIL** was issued. Department has not shown any compliance of any Audit Memos hence 04 memos have been converted into 02 TAN and 02 Para (including one NPR) which are incorporated in the current audit report as Part-II with a recovery of **Rs. NIL**.


Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
NIL					

The Internal Audit Report has been prepared on the basis of information furnished and made available by the **Department of women and child Development, District office Shahdara, Sanskar Ashram, Dilshad Garden, Delhi**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of Audit.

Consultant 

Sr. Assistant


(Shashi Choudhary)
IAO/A.O.
Audit Party No. 06

PART II
CURRENT AUDIT REPORT
(2025-26 (Upto Sept. 2025))

PARA 01:- (Ref. Memo No. 04 Dated 16/10/2025)

Sub:- Non settlement of applications received under various schemes.

During test check of the record of the office of the District Shahdara of WCD, GNCTD for the audit period 01/04/2025 to 30/09/2025, it has been observed that the unit is responsible for implementation of various schemes framed by the State Government for the welfare of the weaker and needy sections of the Society. Presently, the following three schemes are running in the District:

1. Widow Pension
2. Widow Daughter Marriage
3. Ladli Scheme

Since the record of the Scheme is auditable, a request was made to the Head of Office to provide the following information and related documents so as to examine the records and data.

A detail information regarding various schemes during 01/04/2025 to 30/09/2025 provided by unit in the following format as under:-

Year	Name of the Scheme	No. of application forms received	No. of application forms accepted	No. of application forms rejected	No. of application form under observation	Sanction cancelled	Pending for approval/ Scrutiny
April, 25 to Sept. 25	Widow Pension	1429	193	75	180	--	981
April, 25 to Sept. 25	Widow Daughter Marriage	57	16	21	20	--	--

Ladli Scheme-2008

Period	No. of application forms received	Total case approved	Balance	
			Under Scrutiny	Cases sent to SBIL for payment
April, 25 to Sept. 25	2122	1544	147	431

[Signature]

In this regard, the Head of Office, District Shahdara has informed that all the records of the schemes are available on e-District Portal. The record of forms of schemes cannot be downloaded, therefore not available in physical form. The information only, as above, was provided by the unit.

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

Further, from the above table, it may be seen that during the period 01/04/2025 to 30/009/2025, 1486 applications received under Widow Pension and Widow Daughter Marriage scheme out of which 200 applications are under objection and the same are not finalized till date even after lapse of such a huge time while prescribed time limit of disposal of cases is 45 days.

In Ladli Scheme 2008, it may be seen that total 2122 applications received out of which 1544 approved. Out of 1544 approved applications only 431 cases have been sent to SBIL for payment. Department has not provided the status of balance 1113 approved applications.

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

Further, Head of Office may take sincere efforts to settle the above cases.

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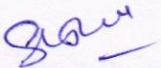
PARA 02:(Dated 16/10/2025)

Sub: Non- Production of Records

The following records are not provided to the audit

1. Budget control register
2. Bank Reconciliation Statement
3. Record pertaining to sanction of schemes to beneficiaries alongwith supporting documents neither provided in soft copy/online nor in hard copy.
4. Details regarding Pensions released under Widow Pension Scheme to beneficiaries even after the death of beneficiaries as sought vide Record Memo 1(N)

The above-mentioned record may be shown to the next audit.


(SHASHI CHOUDHARY)
IAO/AO
Audit Party No. VI

PART III
TEST AUDIT NOTE
(2025-26 (Upto Sept. 2025))

TAN 01:-(Ref. Memo No. 02 Dated 09/10/2025)

Sub: Shortcomings in maintenance of Bill Registers.

On scrutiny of Bill Registers for the audit period 01/04/025 to 30/09/2025, following shortcomings have been observed by the audit.

1. **Mandatory page counting certificate** has not been recorded on the first page of the Bill Register which is also required to be countersigned by the DDO concerned.
2. **Signature of DDO-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that DDO has not signed the bill registers during the audit period.
3. Bill Register should be maintained properly by making complete entries. On scrutiny, it has been observed that except Colum1, 2 and 3 all the columns/details are not filled in the financial year 01/04/025 to 30/09/2025, which is irregular.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

Signature

TAN 02:-(Ref. Memo No. 03 Dated 15/10/2025)

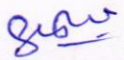
Sub: Shortcomings in payment of pensions to beneficiaries under Widow Pension

The Department of Women and Child Development implemented the financial assistance to Widow Pension scheme on monthly basis. These pensions are continued until the death of pensioners or change of economic status.

During the test check of record, it has been found that a large number of pensions have been released to the beneficiaries for several months / year's even after the death of the beneficiaries as there is no mechanism for stoppage of pension instantly due to death of the beneficiary. It is only reported by the member of the family about the death. On receipt of request for stop pension from family member of deceased beneficiaries, the department write letter to concerned bank of beneficiaries for closure of account and recovery of excess pension. There are no guidelines issued by the department for obtaining life certificate/verification of the beneficiary. In order to avoid loss to govt. exchequer it is suggested that:

1. Life certificate may be obtained from each beneficiary every year.
2. Verification of residential address / change in economic status should be done at regular intervals.
3. Any software may be explored for submitting online life certificate and detection of death cases in liaison with the department issuing death certificates.

The department is advised to adhere the above suggestion to avoid overpayment to the beneficiaries and loss to govt. exchequer.


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