

**DIRECTORATE OF AUDIT
GOVT. OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: -Audit report ICDS Project, Alipur Delhi.110036.for the year 2016-17 to 2019-2020.

INTRODUCTION:

The I.A.R. on the accounts of ICDS Project, Alipur Delhi.110036 for the year 2016-17 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO (Sh. Manoj Kumar AO on Leave w.ef. 10.08.2020 to till date). The audit was conducted during 07 working days w.e.f. 10.08.2020 to 19.08.2020

AIMS AND OBJECTIVES :-

The main objective of ICDS Project, Alipur Delhi.110036 are as under:-

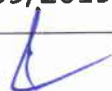
1. To improve the nutritional and health status of children in age group 0-to 6 years and pregnant & lacking women.
2. To lay the foundation for proper psychological physical and social development of children.
3. To enhance the capability of mother through proper nutrition and health education for looking after the normal health and nutritional needs of the children of the area.
4. To achieve the above objectives ICDS Project, Alipur Delhi.110036 is engaged in providing services of supplementary nutrition immunization health checkup and referral services for the children upto six years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area project.

HOS /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier

LIST OF HOO

S.NO.	NAME & Designation	Time Duration
1.	Smt.Neeru Nagpal, CDPO	02/05/2015-04/06/2015
2.	Smt.Geeta Rana, CDPO	05/06/2015-10/08/2015
3	Smt.Kamlesh Garg, CDPO	11/08/2015-04/12/2015
4	Smt.Anita Ranjan,CDPO	05/12/2015-15/07/2016
5	Smt.Kusum Lata Rastogi,CDPO,	16/07/2016-10/10/2017
6	Smt.Seema Malik,CDPO	11/10/2017-28/09/2019



7	Smt. Sukhverha Shirma CDPO	28/09/2019 to 31.03.2020
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LIST OF DDO

S.NO.	NAME & Designation	Time Duration
1.	Smt.Neeru Nagpal, CDPO	02/05/2015-04/06/2015
2.	Smt.Geeta Rana, CDPO	04/06/2015-10/08/2015
3	Smt.Kamlewsh Garg, CDPO	11/08/2015-04/12/2015
4	Smt.Anita Ranjan,CDPO	05/12/2015-15/07/2016
5	Smt.Kusum Lata Rastogi,CDPO,	16/07/2016-10/10/2017
6	Smt.Seema Malik,CDPO	11/10/2017-28/09/2019
7	Sh.Sandeep Bhardwaj,CDPO	28/09/2019 to 31.03.2020

LIST OF CASHIER: - Nil

Budget allocation and Expenditure for the year 2014-2018

PLAN			
2016-17	21229000	18841968	2387032
2017-18	39390000	19400664	1989336
2018-19	4791000	4577559	213441
2019-20	3826600	3820165	6435

Non-PLAN			
2016-17	30689835	22152290	14219761
2017-18	4862511	4191320	671191
2018-19	27683432	16461115	1122297
2019-20	19382000	18902343	479657

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Statutory Audit:- Statutory audit of ICDS Project, Alipur Delhi.110036 has been conducted by AG (Audit), Delhi upto 31.03.2017.

Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	0	0	0
2	Group B	06	05	01
3	Group C	02	01	01
Total		08	06	02

Maintenance of Records:-

The maintenance of records of ICDS Project, Alipur Delhi.110036 for the year 2016-17 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

Old Audit Report

There were 28 outstanding paras with recovery of Rs. 1058887. ICDS Project, Alipur Delhi.110036 authority has shown the compliance of 7 paras , Hence 07Paras have settled alongwith recovery Rs. 3755/- and remaining 21 paras alongwith recovery amounting to Rs. 1055132/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	1988-90	02	-	02
2	1990-94	04	01	03
3	1994-97	03	02	01
4	1997-1998	04	02	02
5	2001-2004	09	01	08
6	2004-09	02	0	02
7	2013-16	04	01	03
Total		28	07	21

(B)Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
1	1988-1997	0	0		0
2	1997-98	2720	11	2720	0-
3	1997-2009	0	10	0	0
4	2013-16	230	01		230
		1035	02	1035	0
		1054902	03		1054902
Total		1058887		3755	1055132

Current Audit Report: -

During the course of current audit 11 audit memo's highlighting various irregularities/recovery to the tune of Rs 6849/- were issued .In which 06 audit memos settled as such spot recovery amounting to Rs.3924/- was made. Remaining 05 Audit memos converted into 03 Audit paras and 02- Tans with the recovery of Rs.2925/- in the current Audit Report.

Details of Current Recovery (Audit Period 2016-17 to 2019-2020)

Para No./Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
/01	3924	3924	Nil
01/04	2925	-	2925
Total	6849	3924	2925

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Alipur Delhi.110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(SATISH)

Audit Party no. XVI

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Part-II

PART-II PART-I

(Total Report)

Page no. 1

OLLAUDIT REPORT (1988-2009)

Page No. 2 Stock Register

Ref. (4) (5)

The following discrepancies have been found in the Stock Register.

a) A combine stock register is being maintained related to consumable articles, Non-consumable articles, Liveries / c and stationery. The same may be bifurcated and separate register should be maintained.

b) The balance of articles of Non-consumable articles are shown Nil whereas the balance of these articles cannot be shown as Nil ~~xxxxx~~ without the consumption from the competent authority. On test check the following items are found where the balance has shown Nil.

<u>Page No.</u>	<u>Name of the Item</u>
2	Brief case
26	Room Heater
2069	Pen stand
33	Nail Cutter
102	Jug plastic
139	Brief cases
154	Tea Set.

The latter may be looked into and balance of ~~xxxx~~ all the non-consumable articles may please be restored and entry of the same be transferred to Non-consumable register under intimation to audit.

2009/11/17

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Sanction No. 76/(20)/87-88/DSW/ICDS/66192
dated 8.12.88 from M/s Bharat Motors.

3. Rs. 513/- were paid for hiring of tents and
crochery on 2.1.89 against the sanction No.
Y.76(45)/DSW/ICDS/87-88/2518 dated 18.1.89.
The expenditure as stated above may be got
regularised from competent authority under
intimation to audit.

4. Expenses of Board work was done worth
Rs. 400/- vide Voucher No. 1852 date not given
and worth Rs. 200/- vide Vr. No. 1368 /
dated of bill no. not shown in place meal
to escape from calling of quotation. This
was irregular and needs regularised from
competent authority by obtaining ex-facto
sanction under intimation to audit.

5. Scooter charges were paid vide Vr. No.
1869/28.3.89 and vide Vr. No. 1870/28.3.89
for attending the meeting at Dewan Hall,
M.C.D office from Jahangir Puri amounting
to Rs. 25/- and Rs. 26/- respectively and
returned. The journey who performed was not
mentioned. The designation of the official/
officer who performed the journey was not
mentioned. The vouchers was also not passed
for payment. The amount for journey was
paid by Sh. Munshi Ram.

Similarly journey was performed by scooter
on 6.6.88 to attend the meeting at Curzon Road,
New Delhi. The designation of the officer who
performed the journey was not mentioned. The
scooter charges were paid amounting to Rs. 25/-
and the same were paid by Sh. Munshi Ram.

The circumstances under which the vouchers
were not passed for payment and also clarify why
the designation of the official was not mentioned
on paid vouchers. The designation of Sh.
Munshi Ram who paid the amount of scooter charges.
It was also known that meeting place at NCD Hall
is hardly at the distance of 8 km. from the place
of journey started i.e. Jahangirpuri. Hence the
payment of Rs. 25/- paid as scooter charges was also
not justified. The matter may be looked into
and facts illustrated to Audit.

to be mentioned

*Because the scooter
charges from Jahangirpuri
to Curzon Rd. is 8 km. and
Rs. 25/- as scooter
charges.*

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Page-3

PART II (B)

Para No. 6 (Ref. Memo No. 16 dt. 23.95)

Subject:- Liveries Register for 90-91 to 93-94

On Scrutiny of the relevant records the following discrepancies / lapses have been gathered which may be removed/ sort out and compliance shown to the Audit:-

- a) The various entries of liveries issued have been made/ recorded in the register of consumable items which is not the proper description and lacks proper column as this shows only source of receipt and issue of various items to the concerned employees.
- b) It ~~does not~~ does not establish the numbers of items last issued Vis-a-Vis next entitlement and the duration of the various items without which a proper cross check can hardly be rules in.

Necessary remedial action be taken and compliance shown to the Audit.

Para No. 7 (Ref. No. 3 dated 16.2.95)

Sub:- Regarding recovery of old Audit report.

It may please be intimated whether recovery of Rs. 1828/- has been made from the concerned officials or not. If yes, then the detail thereof may be provided to Audit, in case No, then what action has been taken in this regard. The detail of action taken be intimated to Audit alongwith the record. This recovery was pointed out by the Last Audit Party in the Internal Audit report for the period 1988-90. Reasons of this lapse if any may be explained to Audit.

Page-4

Page-4

Para No. 7

Sub:-

2004/11-3

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Para No. ~~5~~ 6 (Ref. No. 15 dated 24.2.95)
Sub: Rent Control Register for Anganwaris

On Scrutiny of the record for payments of Rents to various Anganwaris during 1990-91, 91-92, 92-93, 93-94 being paid on monthly basis and without maintaining any subtle record thereafter. This may lead to double payment which could have otherwise been avoided by maintaining a rent control register carrying Sr. No, Name of Anganwari & Address, Month of payment, Amount paid vide bill No. & Date etc. in it. So, the necessary remedial action be taken and compliance shown to the Audit.

Para No. ~~5~~ 7 (Ref. Memo No. 14 dt. 24.2.95)
Sub: Weeding out/condemnation of old record/Stores.

It has been revealed by the officials of ICDS Alipur that Weeding out of the old record as well as condemnation of stores has not been carried out since its inception or say since 1985. This has resulted in occupying the huge space by the old record in office as well as at the Anganwari centres consisting of old dietary and the attendance registers of the beneficiaries which could have otherwise been utilised by the meaningful action and purposes. Keeping in view of the paucity of space at office and at the Anganwari Centres too, steps should be taken in consultation with the Head of the Deptt. to weed out/condemnation of old record/stores under intimation to the Audit.

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Para-6
Para No. ~~5~~
QASAN-5

QASAN-4
-2-

Pages - 7 (PART-II Current Audit Report) (9) (11)
 Page No. 8 (Ref. Memo No. 9)
 Dt: 5-5-97

Sub: Contigent Register

As per General Financial Rules every D.O. is required to maintain contingent register in prescribed form to control expenditure and to allot voucher number.

On scrutiny of Contingency bills/bill register vouchers, it revealed that the unit is neither maintaining Contingency register nor allotting voucher numbers on vouchers, which is irregular. Reasons may please be elucidated to audit as to why the Contingency register has not been maintained now and compliance report be shown to audit for verification.

Page No. 9 Page - 8
Sub: Stock Registers Non Consumable,
Consumable & Property Registers.

(Ref. Memo No. 6
Dt: 5-5-97)

During the course of audit of Stock
Registers, following irregularities have been
noticed:-

- i) No physical verification entry is made in the
Stock register (non consumable). As per CFR
there should be annual physical verification in
non consumable stock register. Compliance may now
be shown to audit.
- ii) General Item Register-I (93-94 to 94-95) Non-Consumable
Articles were not entered in consumable
Stock reg. and their balances were reduced to
Nil, which is irregular. It will only be
reduced after proper documentation. It is therefore
suggested to take back the stock reduced & separate
registers be maintained for non consumable & our
for placement. Some instances are as under:-
black board, slate, Soap case, Tea set etc.

Similarly some property items were not
entered in consumable register & their balances were
reduced to Nil which is irregular. Suggestions as
mentioned above. Some instances are as under:-

- Daree Patti.
- iii) General Article Register (94-95 to 95-96-II)
In this register also similar irregularities
were noticed such as:- consumable articles entered
in consumable such as:- ABC block, Blue plastic,
Bath Ball, black board rolling, Casson board, Die for
moulding clay, Fancy Ball, Soap Plastic, Jug plastic,
Car. plastic, Plastic Tub, Jug, Bucket, Mug, Tawa, slate,
Soap case, Tea set, dust bin, Stock register, Broad lat.
Similarly some property items were
not entered in consumable reg. such as:- Daree Patti,
Steel Truck, weight Machine etc.

Contd.

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(iii) Stock Register (Cont.) / 1996-97 :-

Non Consumable articles are got entered in Consumable reg. & their balances were reduced to Nil, which is irregular. It should only be reduced after proper condemnation. It is therefore suggested to take the stock back & separate reg. be maintained, one for non-cons. & one for placement.

Some instances are as under :-

- Bucket, dust bin, fanny ball, Jeep plastic, Mudho, plastic game, P. B. R., Puzal Lume, slate, Soapstone, Telephone Toys etc.

Similarly to ~~physical~~ items were got entered in Con. stock reg. such as:- Doree pati etc.

In paging Certificate number of pages are not mentioned. Copy should may be shown to audit.

(iv) Stock Register of Supervisor / Ayanbadis

Discrepancies pointed out above at (i), (ii) & (iii) were also observed in the stock registers of Supervisor / Ayanbadis. Needful may please be done as suggested above and compliance shown to next Audit.

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Paramey

Memorandum
(Left) Dated: 6-5-97

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Paramey

Sub: - Disposal of Borsdana

During the course of audit it has been observed that disposal of borsdana i.e. empty bags, biscuit containers, gunny bags and other such items has not been done. Reasons for their non-disposal every year may be elucidated to Audit. Immediate steps be taken to dispose of these items in the interest of Govt. as with the passage of time their value would decrease. Steps taken in this regard may please be intimated to Audit.

Directorate of Audit
Govt of N.C.T. of Delhi

Audit of Party No II

Form No. 10

Part No. 1

SECRET

Audit Memo No 3
dated: 07-7-98.

Date - 10

Short Comings / Irregularities in Service Books.

While going through the service books maintained by the office the following discrepancies have been noticed:-

- 1) Service Books of Mrs. Shulga Brijwala, Supervisor:
 - i) Photo of the official has not been affixed at first page of Service Book.
 - ii) Service verification from the date of appointment not done.
 - iii) Nominations of D.C.R.G., C.G.E.I.G.S. Family pension etc have not been obtained.
 - iv) Declaration of family not obtained.
 - v) Leave account has not been completed since her appointment.
- 2) Service Book of Miss Vijaya Yadav, Supervisor.
 - i) Entries regarding verification character and antecedents and observation made by staff surgeon not recorded in the service book.
 - ii) Service verification entries made in service book not attested. Only serial of office for the period 1-11-95 to 31-10-96 and 1-11-96 to 31-3-97 and Service verification for the year - period 01-4-97 onwards not done.
 - iii) Although as per record available Miss Vijaya Yadav has got married but her surname with the approval of competent authority has not changed.
 - iv) Leave Account for 01-7-97 onwards has not been completed.
 - v) Signatures of the official once in a year has not been obtained in the service book.

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3) Service Book of Mrs. Kusum Devi, Supervisor. (16)

- i) Service verification up to 01-6-87 onwards has not been done.
- ii) Leave account for the year 1997 & 1998 not completed.
- iii) Signatures of the official as required have not been obtained once in a year in taking of having seen the entries made during the year.

4) Miss Prem Pappani, Supervisor.

- i) Service verification entries for the period 01-6-95 to 31-5-96 & 01-6-96 to 31-3-97 have not been attested by head of office and service verification after 30-6-97 not done.
- ii) Pay fixation entries of I.P.A. pay commission she has been allowed regular increments in the absence of previous pay fixation as to how the annual increments have been allowed.
- iii) Although the official had married but surname with the approval of competent authority has not been changed.
- iv) Signatures once in a year have not been taken in the service book.

5) Mrs. Gurnam Kaur, Supervisor.

- i) Nominations for D.C.R. CC, E.I.G.S, Q.P.E & details of family have not been found attached with S/B.
- ii) Service verification after 1-1-97 onwards has not been done.
- iii) Signatures at page 11, 13 & 15 have not been obtained in col 10 once in a year.
- iv) Leave A/c w.r.t 1-1-97 onwards not completed. One E.L. taken on 27-10-91 has not been debited. Only 12 Earned leave which was taken on wife 31-5-93 to 11-6-93 have been debited at page 66 (leave A/c). Reason for not debiting one day E.L. of 27-10-91 not elucidated.

Reasons for non-completing the above short-comings be stated to audit and remedial be done & compliance shown to audit.

Confession will be made to next party

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DIRECTORATE OF AUDIT
C.N.C. OF DELHI
PARTY No. II

Audit memo No. 5
Dated. 9-7-98

~~Para No 11~~
~~Para No 2~~
Income Tax (1997-98)

Page 8-11

During the course of audit, the undermentioned irregularities have been noticed in respect of Income Tax, which needs to be rectified and where recovery pointed out be recovered from concerned after due verification under intimation to audit :-

- (a) As per Section 203-A of Income Tax Act, it is necessary to obtain Tax Deduction Account Number from ITO (TDS). This office has not obtained Tax Deduction Account Number which is irregularity. It should be done under intimation to audit.
- (b) As per Section 200 of Income Tax Act read with Rule 35 of Income Tax Rules, every disbursing officer shall within 30 days after 31st March in each year prepare the 'Annual return of salaries paid and tax deducted therefrom' in form No. 24 and deliver the same to the concerned Income Tax officer. This formality has also not been completed by the officer. It should be done under intimation to audit.

The undermentioned irregularities in respect of individual cases have also been noticed :-

- (i) Sh. Balbir Singh DDO :- He has taken rebate for LIE policies but papers of policies not attached. He may be asked to produce relevant papers otherwise his tax be revised after disallowing this rebate. He has also claimed rebate for house rent receipt on photocopy of receipts which are also not verified and accepted by the DDO - Hence his this rebate disallowed and tax revised as under :-

G.S.	113,918	
S.D.	20,000	as say @ 93,918/-
	43,918	
Tax	8,784	
Rebate	4,466	
(22,322 x 20%)	4,318	
Already paid	1,548	
To be recovered	2,120	

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~~PARA NO 4~~

Audit Report 76

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Para No. 8

Date of Audit
Grant of D.A.

19

Date - 13/1/98

Para - 12
Sub - Livers (Group A & D)

During the course of audit, it is noticed that only one register of Livers is maintained which is also not maintain in preparing only bills of Livers are entered in the issue register. ~~Even more papers collected in State register, issue register with prescribed column be maintained under intimation to the audit.~~

OK

The Dypt.
I.C.S., Biju

Memo No 9
13-1-75

Size of Audit
Grant of Date

Audit Findings

~~PARA 5~~

~~Para no 13~~

PARA-8

~~Page-13~~

Under Stock Register

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While checking the various stock registers, the following observations were made:-

- (1) As per rule 116(1) of GFR, a physical verification of all stores shall be made at least once in every year, but this requirement was not met under the Audit period. In the absence of physical verification, it could't be verified whether stores are available as per stock register or not. Circumstances under which the same could't be completed so far may be elucidated to Audit.
- (2) Rule 124(3) of GFR says that subject to any sp. rules or orders applicable to any particular department stores which are reported to be discreate / surplus as unserviceable may be declared as such in accordance with the procedure laid down in rule 124(1) & ordered to be disposed of by the authorities, who are competent, there are so many articles as unserviceable, ~~com~~ are lying in the stores. All the stock registers be reviewed & list of all unserviceable, surplus, discreate articles be prepared for write-off. Action taken in the matter be intimated to the Audit.

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Property register is found in mutilated condition. It should be properly hand.

(4) One combined register is maintained for consumable & non-consumable of General store register. & balances reduced showing the articles are The balances of non-consumable articles may not be reduced unless the same are got written-off under the order from the competent authority. The balances so reduced should be restored to the original numbers till they are got written off under the rules. A Compliance. be made under intimation to the Audit.

Cal

To
The DyA.
I.C.S., Alipur

Ann No knomett
(Ref. Memo No. 1 Dt. 6-7-58)

~~SECRET~~ 22

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Subj: - Non-production of records

The following records were not produced before the Audit.

1. Service Postage Stamps Register.
2. Contingent Register.
3. Annual Store return showing Capital locked-up in the store.

The above mentioned records are maintained/ maintained & shown to next Audit.

True as per
Signature
1/10

(Signature)
(RAMISH CHANDER)
Accounts Officer
Directorate of Audit,
Govt. of N.C.T. of Delhi.

QABAHED

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PART-II

Page 15

Ref. No. 4 dt. 4.6.2004

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Subj- Unnecessary expenditure of Rs. 322634/- on account of salary of the Driver by ICDS Alipur, Delhi (2001-02 to 2003-04).

During the course of audit of the ICDS Alipur, Delhi for the period 2001-02 to 2003-04, it was noticed that project incurred an expenditure of Rs. 322634/- on the salary and allowances of Driver.

While raising query regarding the vehicle attached to the project it was intimated that no vehicle was attached to the project from the year 1991, this shows that the project was bearing unnecessary expenditure on account of salary of the Driver who has no duties to perform. How his services were utilized could not be understood by audit. D.A.C.M. has already pointed out in this regard.

M.O.O. is requested to explain the reason as to how the driver was retained in the project when his services could not be utilized profitably elsewhere be intimated to Audit alongwith the total expenditure on his salary from 1991 to date. Besides action taken in this regard be also intimated to audit.

Date: 15
Page No: 2
Page: 16

Report-10

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Sub: Stock Register of SNP Creamy

It is observed that the stock register of COPO Alipur has not showed whether how much quantity of items has been given to supervisors on different dates. Here are some examples:-

- i) Smt. Usha - 15.1.2003 & 17.1.2003 5700/- Kg.
- ii) Smt. Neeru 13.1.2003 & 15.1.2003 7200/. Kg.

Compliance should be shown to audit.

According to norms issued by Directorate of social welfare that the beneficiaries are distributed supplementary food (under SNP) as under:-

- Children (0-6 Yrs.) 02 Slices of Bread per day
- Expectant & Nursing mother 03 slices of bread per day

It is observed that the anganwadi worker has not adopted any scale (for measurement) whether how much amounts/piece of bread has been given to each beneficiaries. For instance cases:-

	Issued Bread		Beneficiaries
i) Smt. Santosh Nurban Prahladpur Banger	16.3.03	35 Pkt.	136
	2.3.2002	35 Pkt.	136
	26.3.2002	35 Pkt.	136
ii) Smt. Krishna Devi A.W. 42	7.4.2001	35 Pkt.	137
	26.3.2002	35 Pkt.	140
	2.3.2002	35 Pkt.	140
iii) Anganwadi No.37	24.3.2001	25 Pkt.	120
	17.3.2001	25 Pkt.	120
	23.3.2002	35 Pkt.	140

H.O.O. is requested to explain the reason under which circumstances the instruction issued by the Director has been violated and without any scale the bread has been given. All other cases shall be reviewed accordingly and compliance should be intimated to audit.

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On dated 19.2.2003 A.W. No. has shown the attendance of 126 according to that the anganwari worker should be issued sweet biscuits to beneficiaries as under:-

126 X 0.110 gram = 13.86 Kg.

While reviewing the register of A.W. she issued to beneficiaries 16 Kg. There is a difference of 2.14 Kg. The same thing has also found in another anganwari. H.O.O. is requested to explain the reason under what circumstances the differences has been occurred. Compliance should be intimated to audit.

While reviewing the attendance register of beneficiaries it is found that the summary of attendance has not been made by the A.W. Worker at the end of each month. In the absence of that the actual attendance of beneficiaries has not been calculated in the each day. Compliance of same should be intimated to audit.

Cutting/overwriting/fluding have been made in the stock register of CDPO/supervisor. The same have not been attested by the CDPO/HOO in quantity. The same has not been indicated in words so the quantity genuine may be justified. For instance cases:-

	<u>Year</u>	<u>Pages</u>
i) C.D.P.O. Alipur Delhi	2001-02	48, 40, 41, 44
	2002-03	76
ii) A.W. No. 37	7.6.2002	2, 3, 4, 5. Channa Murmura 27, 28, 29 Sweet Biscuits

All other cases may be reviewed accordingly

Stock Register of SNP has not checked/signed by the H.O.O. for the period 2001-03, 2002-03, Compliance shown to audit.

It is also observed that the supervisor, who was on leave, their work be given to another supervisor, but the SNP distribution has been shown in the supervisor register who perform their duties. According to rules, entries of distribution should be shown in the concerned supervisor register, who was on leave. Compliance should be intimated to audit.

23/24

Ref. Memo No. 11 dt 26.2.04

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~~Para no 3~~
~~Para 17~~ Date 16

Page 11-11

Subj- INCOME AND EXPENDITURE

While reviewing the income and expenditure of ICDS Alipur, Delhi for the period 2001-02 to 2003-04, the following short comings were noticed:-

In the year 2003-04, the ICDS Alipur, Delhi has incurred expenditure in the head A2(1)(3)(17), ICDS CCS Plan Rs. 37,56,009 without any allocation of funds. Competent Authority is requested to explain the reason for incurring the expenditure without budget allocation.

Subj- PROPERTY STOCK REGISTER

On Test Scrutiny of Property Stock Register the following observations were noticed, which may be rectified and compliance shown to audt.

1. Condemnation of Stores-

It has been noticed that the condemnation of stores has not been carried out since its inspection on say since 1985. Keeping in view the above step should be taken in consultations with the Head of the deptt. to condemnation of above under intimation to audt.

2. Physical verification is not found conducted during the period 2001-01, 2002-03 & 2003-04 under the audit as required under rule GF 116 & 117.

3. A Film Projector was donated by UNICEF for the welfare of beneficiaries since 1988. But the same was lying in the store.

Serial no. 4
Page 18. Page 17

Ref. memo no. 12 dt 7.6.2004

2004-12

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Page no. 5
Date 18
Date 19
Subj- Contingency Vouchers

Ref. no. 8
Date 7.6.2004

Page 13

While reviewing the contingent vouchers in r/o I.C.D. S Alipur Delhi for the period 2001-02 to 2002-03, the following short comings were noticed:-

1. According to G.F.R. that purchase should not be split-up to avoid the completing of codal formalities, whereas the department has made split-up purchase. For instance cases are as under:-

<u>C/B No.</u>	<u>Dated</u>	<u>Amount</u>	<u>Detail parties</u>
1) 112	1.1.2001	Rs. 3962	M/S Hindustan Rs. 997/- Rs. 970/- Rs. 997/- Rs. 997/- Rs. 997/- Rs. 2987/-
ii) 111			Rs. 997.40 Rs. 997.40 Rs. 992/-
iii) 42			Rs. 997.40 Rs. 996/- Rs. 960/- Rs. 990/- Rs. 964/- Rs. 988/- Rs. 998/- Rs. 978/- Rs. 883/-
iv) 58			Rs. 374/- Rs. 374/- Rs. 374/- Rs. 260/-

In view of position explained above the purchases were irregular. The competent Authority is requested the said purchases be got regularised.

Subj- Rent Vouchers

While reviewing the rent voucher for the period 2001-02 to 2002-03, in r/e I.C.D. Alipur, Delhi the following short comings were noticed:-

1. There are 127 Anganwadis centre working under this project. Payments of Rs. 120/- has been paid to the anganwari centres as a rent. It was observed that no register of the land lord has been maintained by the deptt. including anganwadi number, residential address to keep a proper watch for the payment of rent. In the absence of such register the possibility of double payment could not be watched.

2. In the following unstance cases the rent payment has been made:-

<u>Bill No.</u>	<u>Dated</u>	<u>Amount</u>
i) 152	3/2003	Rs. 15000/-
ii) 153	3/2003	Rs. 15000/-

The rent bill has been submitted by the supervisor. It was observed that adject location of house number has not been mentioned on the rent receipt bill. In the absence of bill the ascertainity of the payment could not be verified. H.O.O. is requested to verify the adject location/house No. while accepting the bills in future.

Sub:-

Service Book

Page 5-20

Ref. No. 2020/2020

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While scrutinizing the service Book (on the test check basis) of staff the following short comings were noticed:-

1. According to rule, H.O.O. would inspect annually at least 10% of the service Book and leave accounts and initial in token of having done so. But this procedure is not being adopted. H.O.O. is requested to kindly follow up the above rule and their compliance should be intimated to audit.

2. All nominations in regard to the G.F.F./DCRG./CGSGIS and details of family members should be pasted in the service Book. But in case of Smt. Neeru Bala, Supervisor no nomination was found in the service Book. H.O.O. is requested to kindly obtain the all nominations from the official concerned under intimation to audit.

3. While reviewing the service Book of the staff, it is found that the leave account in respect of the following official are incomplete. The same may get be completed now under intimation to audit:-

- i) Smt. Sudha Aggarwal, Supervisor w.e.f. 1.1.2001 to date.
- ii) " Neeru Bala, Supervisor w.e.f. 1.7.2001 to date
- iii) " Veena Chawla, Supervisor w.e.f. 1.1.2002 to date
- iv) " Usha Rani, Supervisor 1.7.2002 to date.
- v) Sh. P.K. Tewari, UDC w.e.f. 1.1.98 to date
- vi) Sh. Chaman Lal, Peon w.e.f. 1.7.97 to date
- vii) S t. Sukhvesha Sharma Supervisor w.e.f. 3.10.97 to date
- viii) Smt Sheela Brijwal, Supervisor w.e.f. 1.1.2002 to date

(19)

(18) (6) (9)

Ref. Memo no. 13 dt. 7th 2004

PARA No. 8 Para-22 pages - 2

Page 11-15

Subject: Cash book

While reviewing the cash book of I.C.D.S. Alipur, Delhi for the period 2001-02 to 2003-04, the following short-comings were noticed:

1. According to R.L. payment rule that the all money received on behalf of Govt. should immediately be deposited into Govt. account whereas the dept. in a practice to retain money beyond 03 months, which is a serious lapse in the part of 200. The competent authority is requested to discontinue the practice.
2. While making the details of closing balance at the end of each month the 200 should clearly indicated the date of encashment of undischursed balance so that the retention of undischursed cash balances be clearly be known.

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Ref. Memo no. 1 dt.

PARA No: 9

~~para-23~~

~~Subject~~

Subj: Non-production of Record

The following documents/records has not been produced to audit for auditing:

- i) Attendance Register of Angamwari
- ii) Non-consumable stock register of A worker
- iii) Undisbursed pay & allowance register
- iv) Telephone register.
- v) water & electricity register
- vi) L.T.C register.

The same should be traced now & shown the next audit party.

Taken as per
H.A. Gurus

Apr
(I.A.O)
Audit party no. 2

14

Ref: DT: 1.6.2004 (7) - (16)

Date: 22

PARA NO: 14 Para-29.

Quesant-16

Subject: Remittance Verification

The following receipt has been sent to PAO-XI, for verification but the same has not verified so far:

Sr. No.	Chalan no./dt.	Amount	Head of Account
1.	18.2.2002	Rs. 100-	Recovery of overpayment
2.	11.10.2002	Rs 1102-	Undisbursed
3.	24.4.2003	Rs. 1828-	Recovery of overpayment
		Rs. 50-	
		Rs. 2209-	

The D.D.O is requested to get verified the same from the PAO-XI & sent to Directorate of Audit, G.A. & N.T. Jdhi, T. P. Estate, Delhi.

(18)
(15)

Audit report of ICDS, Alipur for the year 2004-05 to 2008-09

Part-II, Current Report

~~Para No. 01~~

~~Page 2-3~~

Page No. 17

Ref. Memo No. 09
Dated: 01.01.2010

Sub: - Distribution of items under SNP.

During the course of test audit of accounts for the years 2004-05 to 2008-2009 and while the scrutiny of SNP stock register of ICDS, Alipur, and registers maintained by supervisors the following discrepancies are observed.

The following items were shown distributed to workers by supervisors. It has been observed that the items were issued in equal quantities to all the workers under them. Neither the registers of workers nor the attendance register of centres are made available to audit in the absence of which the correctness of the entries made in the register of supervisors can not be verified.

1) Mrs. Sukhvarsha Sharma, Supervisor

On 12.09.2005 4350 Kg Roasted Chana were shown distributed to 29 Anganwari Centres equally @ 150 Kg . On 30.08.2005 290/- Kg. Rice puffed were shown distributed to 29 workers @ 10 Kg. per Anganwari Centre.

2) Mrs. Veena Chawla, Supervisor

On 13.03.2006 4400 Kg. roasted Chana were shown distributed @ 100 Kg. each to 44 Anganwari Centres.
On 01.02.2007, 14893 Kg. cooked food were shown distributed to 34 Anganwari Centres @ 438 Kg.
On 01.07.2007, 16296 Kg cooked food were shown issued to 22 Anganwari Centres @ 480 Kg and 12 Anganwari Centres @ 478 Kg.

3) Mrs. Sudha Aggarwal, Supervisor.

On 13.03.2006 4100 Kg. roasted chana were shown issued to 41 Anganwari Centres @ 100Kg. each.
On 01.02.2007 13200 Kg. cooked food were shown issued to 30 Anganwari Centres @ 440 Kg. each.

On 01.08.2007 15000 Kg. of cooked food were shown distributed to 30 Anganwari Centres @ 500 kg each.

4) **Mrs. Usha, Supervisor & Mrs. Neeru Supervisor.**

They have made available only the register of two Anganwari Centres each the details of which are given below.

Mrs. Usha. 1) Ms/Mrs. Nirmal Garg, worker
 2) Kanta., Worker

Mrs. Neeru. 1) Kanti Sharma, worker
 2) Krishna Mann, Worker

II The stock register of ICDS, Alipur for SNP items for the years 2004- 05 was not made available to audit in the absence of which stock register of supervisors cannot be verified.

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Para No. 02

~~Para - 24~~ 8224-18

Ref. Memo No. 10
Dated: 01.01.2010

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Subject: E.O.L. A/C of Sh. Bishan Lal, Driver.

On scrutiny to service book of sh. Bishan Lal, Driver working in your office, it has been observed that Sh. Bishan Lal has availed E.O.L. on private affairs during the period as mentioned below:-

Period	Peeriod of (EOL)	No. of days (EOL)
01.7.05 to 31.12.05	08.09.05 to 29.09.05	22 days
	15.10.05 to 31.10.05	17 days
	01.11.05 to 17.11.05	17 days
	17.12.05 to 31.12.05	15 days
		Total 71 days.
01.01.06 to 30.06.06	15.12.06 to 22.02.06	08 days
	01.06.06 to 08.06.06	08 days
	24.06.06 to 30.06.06	07 days
		Total 23 days.
01.06.06 to 31.12.06	04.08.06 to 16.08.06	Total 13 days
01.01.07 to 30.06.07	15.05.07 to 22.05.07	Total 08 days
01.07.07 to 31.12.07	04.08.07 to 31.08.07	28 days
	01.09.07 to 30.09.07	30 days
	01.10.07 to 31.10.07	31 days
	01.11.07 to 25.11.07	25 days
		Total 114 days
01.01.08 to 30.06.08	16.01.08 to 15.02.08	31 days
	01.04.08	01 day
	22.04.08 to 30.04.08	09 days
	01.05.08 to 14.05.08	14 days
	24.05.08 to 31.05.08	08 days
	01.06.08 to 30.06.08	30 days
		Total 93 days.
01.07.08 to 31.12.08	16.07.08 to 31.07.08	16 days
	01.08.08 to 24.08.08	24 days
	01.09.08 to 30.09.08	30 days
	01.10.08 to 31.10.08	31 days
	01.11.08	01 day
	01.12.08 to 21.12.08	21 days
		Total 123 days

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Sh. Bishan Lal, Driver has been credited earned leave for 15 days during the next six months which is not correct. According to cc leave Rule 27(3), earned leave should be credited after deducting 1/10th of the EOL availed in the previous half year.

Therefore, it is advised that has earned leave account may be recasted after deducting 1/10th of the EOL availed by sh. Bishan Lal , driver and recovery, if any be made after due verification under intimation to Audit.

2. Photograph of Sh. Bishan Lal, Driver is not pasted on the first page of his service book same may be obtained and pasted in his service book.

Para No. 03

Ref. Memo No. 01

Dated: 15.12.2009

Sub:- Non Production of records.

The following records were not made available to audit.

1. Cash book for the period 01.04.2004 to 31.12.2005.
2. Deity stock register for the year 2004-05.
3. Contingency register.
4. Rent control register.
5. Spouse information.

x
Thomas B. Joshi
B.R. Joshi
M.E.

A.P. Joshi

(A.P. JOSHI)

I.A.O.

PARTY NO. XIV

Page 19

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PART - II
CURRENT AUDIT REPORT
2013-14 to 2015-16

Para No. 1

(Ref to memo no. 2 dated 19.09.16)

Sub. Excess payment of Rs. 230/- paid to MTNL towards LPSC

While scrutiny of the MTNL bills it has been found that an amount of Rs. 230/- has been paid in excess as per the detail given below:

Sl. No.	MTNL Phone No.	Amount due for the period	Amount paid with late payment surcharge/date of payment	Amount paid in excess
1.	2406122778	Rs. 2119/01.08.14 to 31.08.14	Rs. 2189/15.10.14	Rs. 70
2.	24081116566	Rs. 852/01.10.15 to 31.10.15	Rs. 872/17.12.15	Rs. 20
3.	2407132032	Rs. 2770/01.03.15 to 31.03.15	Rs. 2840/11.05.15	Rs. 70
4.	2406605180	Rs. 2573/01.11.14 to 30.11.14	Rs. 2643/29.12.14	Rs. 70
Total				Rs. 230/-

Department is advised to regularise the excess payment of Rs. 230/- made to MTNL from HOD under intimation to audit. Similar other cases may also be reviewed at your own level.

[Signature]

19/8

Para No. 2

(Ref to memo no. 3 dated 19.09.16)

Sub: Short recovery amounting to Rs. 1035/- of monthly subscription and insurance cover under UTGEGIS-1980 for erstwhile Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

The rate of UTGEGIS has been revised w.e.f. 01.01.2011, Vide letter No. 7(1)/EV/2008 issued by Govt. of India, M/o Finance, Deptt. Of expenditure dated 10.09.2010 . During the course of test check of record, it has been noticed that there was a short recovery of contribution towards UTGEGIS in r/o of officials as per details mentioned below. Necessary recovery be made from the concerned officials under the intimation to audit.

S.No.	Name & Designation	Month/period of short recovery	CGEGIS Deducted per month	Rate of CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Chaman Lal, Peon	01/01/2011 To 30/09/16 (69 months)	Rs. 15/-	Rs. 30/-	1035/- (69x15)
TOTAL					1035/-

Hence, the above said amount of Rs. 1035/- may be recovered from the concerned officials and deposited into govt. account under intimation to the audit after due verification .

[Signature]

Para No. 3

Para No. 20

(Ref to memo no. 7 dated 21.09.16)

Sub: Recovery of Income Tax amounting to Rs. 1054902/- from MNPO and SHG

During the test audit of ICDS project of Alipur for the audit period 2013-14 to 2015-16 it has been found that the payment of SNP and SABLA has been made to , Mother Non Profit Organization (MNPO) i.e. People Welfare Society who looks after 69 Anganwaris and nine associated Self Help Groups (SHG).

As per rule 194 -C of Income Tax Act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible/specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

Whereas it has been found that, no Income Tax (TDS) has been deducted from the payment of MNPO and nine SHG. The detail of year wise payment and recovery of Income tax thereon is given below.

Sl No.	Name of the MNPO/SHG	Amount paid (Rs)	Income Tax recoverable @ 2%
2013-14			
	People Welfare Society (MNPO)	1490870	29817
01	Kiran Self Help Group	1318675	26374
02	Bharat Self Help Group	1382618	27652
03	Ganga Self Help Group	2734371	54687

SRGump

04	Udai Kiran Self Help Group	1145485	22910
05	Asha Self Help Group	1060887	21218
	Stri Shakti (MNPO)	--	--
01	Annapurna Self Help Group	1985588	39712
02	Shakti Self Help Group	1630712	32614
03	Jagriti Self Help Group	1531325	30627
04	Saraswati Self Help Group	1470897	29418
	TOTAL		315029
2014-15			
	People Welfare Society (MNPO)	914480	18290
01	Kiran Self Help Group	2120668	42413
02	Bharat Self Help Group	2211919	44238
03	Ganga Self Help Group	1480877	29618
04	Udai Kiran Self Help Group	1738919	34778
05	Asha Self Help Group	1469045	29381
	Stri Shakti (MNPO)	--	--
01	Annapurna Self Help Group	3290492	65810
02	Shakti Self Help Group	2528809	50576
03	Jagriti Self Help Group	2338118	46762
04	Saraswati Self Help Group	2680260	53605

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Total			415471
2015-16			
	People Welfare Society (MNPO)	--	--
01	Kiran Self Help Group	1769423	35388
02	Bharat Self Help Group	2190407	43808
03	Ganga Self Help Group	1287205	25744
04	Udai Kiran Self Help Group	1520628	30413
05	Asha Self Help Group	1342896	26858
	Stri Shakti (MNPO)	--	--
01	Annapurna Self Help Group	2167376	43348
02	Shakti Self Help Group	1996175	39924
03	Jagriti Self Help Group	2021660	40433
04	Saraswati Self Help Group	1924275	38486
Total			324402
Grand Total			1054902

Department is advised to recover the above said amount of Rs. 1054902/- from the concerned MNPO and SHGs and deposited into govt. account under intimation to audit. Similar other cases may also be reviewed at your own level.

S. Kumar

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Para no. 4

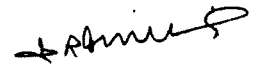
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(Ref to memo no. 1 dated 14/09/2016)

Sub: Non Production of record

During the audit of ICDS, Alipur, the following auditable was not provided to audit. Department may provide the record to next audit.

1. Budget allotment and expenditure for the year 2013-14.
2. Unserviceable store
3. LTC/TA/OTA Register
4. Rent/Electricity/water/telephone register
5. Service Postage Stamp Register.
6. Contingent Bill register
7. Rent control register.
8. Cash book and diet stock register for the period 2004-05(Ref. para no. 3 of 2004-09 audit report)


(DESH RAJ PURIA)
AO/IAO Party V



PART-II
CURRENT REPORT
2016-17 to 2019-2020

Para No.1- Recovery of DGEHS amounting to Rs.2925/- (Memo No.4 dated 17.08.2020)

Asper Office Memorandum No. F.25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017, DGEHS subscription rates has been revised w.e.f. 01/02/2017. These rates as under:-

S.No.	Corresponding levels in the Pay Matrix asper 7 th CPC	Contribution(Rs. Per month
1	Level 1to5	250
2	Level 06	450
3	Level:7 to 11	650
4	Level: 12& above	1000

During the test check of records provided by the, **ICDS, Project, Alipur Delhi.110036** for the Audit period 2016-17 to 2019-2020, It has been observed that the this office revised deduction of DGEHS subscription w.e.f. 01.02.2017 to 10/2017 was not deducted as per order. A cases is as under:-

S.No.	Name of Officers/officials	Pay Level	Period	Subscription due	Subscription deducted	Short deduction
1	Sudha Aggarwal, Supervisor	07	02/17 to 10/17	650/-	325/-	325X9=2925
Total						2925/- /

Necessary recovery amounting to Rs. 2925/- to be recovered from concerned officer after due to verification of records. Other similar cases may be review at own level under intimation to audit.

6

Para No.2:-Irregularities in payment of MTNL Bills.

(Memo No.5 dated 17.08.2020)

During the test check of contingency bills it has been found that the payment of telephone bill was made to MTNL with late payment surcharge. Detail is given below:-

Sr. No.	Bill No.& date	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	28/09.08.2018	MTNL	1147	40	1167	20
2	22/12.07.2018	MTNL	54	80	134	80

The above discrepancies may be regularized from The Director, Woman & child development, Govt of NCT of Delhi , under intimation to audit. Other similar cases may also review at own level.



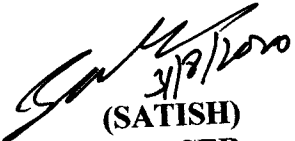
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Para No.04:- Non production of Records(Memo No 11 dated 18.08.2020)

During the audit period the following records have not been provided by ICDS Project, Alipur to audit.

1. Stock/ Property records
2. T.Fee/LTC /Telephone records
3. Service postage stamp records
4. File of rent agreement with Anganwadi.
- 5 Tr-5 stock register.

The above records may be shown to next audit


3/12/2020
(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY XVI

3

Tan No.1: -Discrepancies in Cash Book.(Memo No.08 dated 18.08.2020)

During the test check of Govt. Cash book following shortcomings have been noticed:-


As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

1. As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under

“Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs.(Rupees.....)Which tallies with the closing balance as worked out in the cash book”.

1. Receipt No. & Challan No. was not mentioned in cash book.

Necessary steps should be taken to remove the same under intimation to audit




2

Tan No.2: Cash Security/Fidelity Bond of Cashier/Store Keeper(Memo No.09 dated 18.08.2020

As per Rule 275 of G.F.R,2017 every Government Servant, whether Gazetted or Non-Gazetted , who is instructed with the custody of cash or stores, shall required to furnish security bond.

Further as per Rule 275(3) of GFR 2005" In case where the said security is furnished in the Form of Cash, the security Bond Should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31"

The Cash security/Fidelity Bond in respect of Cashier/Store Keeper may be shown to next audit.


(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY XVI