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

**Sub: - Internal Audit of I.C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 for the period 2019-22 from 07/10/2022 to 18/10/2022**

**INTRODUCTION**

Test Audit on account of .C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 for the period 2019-22 has been conducted by the Audit Party No.10 comprising of Sh. Davinder Kumar, IAO during the period from 07/10/2022 to 18/10/2022 (07 working days).

**AIMS & OBJECTIVES**

The .C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 for the period 2019-22 from 07/10/2022 to 18/10/2022 is the supervision office of 143 Anganwadi's in Mangolpuri Project. The main aim of the office is to provide the following services to Pregnant Women/Sabla and Children of that area:-


- i. To improve the nutritional and health status of children in the age group of 0-6 years.
- ii. To lay the foundation for proper psychological, physical, and social development of the child.
- iii. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- iv. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development.
- v. To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

**HOO/DDO's/CASHIERS:-**

POST	NAME OF THE OFFICER	PERIOD
HOO/DDO	Ms. Geeta Rana, HOO/DDO	01.04.2019 to 24.09.2019
	Sh. Dinesh Kumar Singh, HOO/DDO	25.09.2019 to 31.03.2022
Cashier	Ms. Priya, S.A(Cont.)	01.04.2019 to 17.02.2019
	Sh. Ravi, Jr. Asstt.	18.02.2021 to 31.03.2022

**Budget Allocation & Expenditure for the year 2019-2022 :-**

Financial Year	Budget in Rupees	Expenditure in Rupees
2019-2020	22089400	19477014
2020-2021	23387270	22773259
2021-2022	46402000	34988445



### Statutory Audit:-

The Statutory audit of the I.C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 has been conducted by the AG(Audit), Delhi till 2014-2015, but the audit report has not received by office..

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### Maintenance of Records:-

The maintenance of records of I.C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 for the period 2019-22 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	Nil	Nil	Nil
2	Group B	01	01	00
3	Group C	08	03	05
	<b>TOTAL</b>	<b>09</b>	<b>04</b>	<b>05</b>

S.No.	Honorary Post	No. of Posts Sanctioned	Filled up	Vacant
1	Anganwadi Workers	143	131	12
2	Anganwadi Helpers	143	133	10

### Old Audit report :-

**(A)** There were 32 audit paras outstanding in the previous audit report. The Department has submitted reply of one old para(Para 18 1995-197) inspite of reminder. Hence, one para has been settled on spot for which reply submitted by the unit to the audit. However, two audit paras i.e. Para 13 (1997-2005) and Para No.2 (2014-2019) regarding **Non production of record** have been settled and taken as fresh in the current audit report (Para no.6). Therefore, total **03 paras** have been settled in the current 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	1979-83	07	Nil	Nil	07(1,2,3,4,5,6 &8)
2	1990-93	06	Nil	Nil	06(9,10,11,12,13 & 14)
3	1993-95	03	Nil	Nil	03 ( 15,16,17)
4	1995-97	04	01	18	03( 19,22 & 23)
5	1997-05	09	01	13	08( 4,5,,8,9,10,11,12)
6	2012-15	01	Nil	Nil	01(1)
7	2014-19	02	01	02	01( 1)
<b>Total</b>		<b>32</b>	<b>03</b>	<b>03</b>	<b>29</b>

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**(B) Details of Old Recovery: Rs.1,63,798/-**

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	1997-05	07	1085	Nil	1085
2	1997-05	09	9760	Nil	9760
3	1997-05	05	360	Nil	360
4	2012-15	01	150913	Nil	150913
5	2015-19	01	1680	Nil	1680
<b>Total</b>			<b>163798</b>	<b>Nil</b>	<b>163798</b>

**Details of Current Recovery: Rs.2,75,424/-**

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	11	Short deduction of Rs.795/- towards UTGEIS	795/-	Nil	795/-
2	14	Short- deduction of DGEHS subscription of Rs.200/-.	200/-	Nil	200/-
3	16	Non deduction of Tax at Source amounting to Rs.2,72,429/- from payment made to contractors/sub-contractors.	2,72,429/-	Nil	2,72,429/-
4	21	Overpayment of Medical Reimbursement Claim in r/o Ms. Vineeta Gupta, Supervisor amounting to Rs.2000/-	2000/-	Nil	2000/-
		<b>Total</b>	<b>2,75,424/-</b>	<b>Nil</b>	<b>2,75,424/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by the I.C.D.S Project Mangolpuri, F- Block, Silai Centre, Delhi-110083 for the period 2019-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
(Davinder Kumar)  
Inspecting Audit Officer  
Audit Party No. 10

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**PART-I**  
**Old Audit Report**





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## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department I.C.D.S. Project Mangolpuri, Sec-4, NP School, Near Vishram Chowk, New Delhi (812/7)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1979	1983	1		Property Register	O	0
2	1979	1983	2		Income Tax	O	0
3	1979	1983	3		Cash Book	O	0
4	1979	1983	4		Purchase of Milk (DMS)	O	0
5	1979	1983	5		Consumable Stores	O	0
6	1979	1983	6		Non adjustment of advance bills from contingency	O	0
7	1979	1983	8		Contingency	O	0
8	1990	1993	9		Audit of Cash book - Irregularities	O	0
9	1990	1993	10		Audit of Cartridge / Charges	O	0
10	1990	1993	11		Audit of Log book of Jeeps No. DED - 5999	O	0
11	1990	1993	12		Audit of Property Register and Consumable, Non Consumable Stock Register	O	0
12	1990	1993	13		Mis utilization of Funds worth Rs. 22440/-	O	0
13	1990	1993	14		Over payment of Rs. 2,03,636/- on account of purchases of Biscuit in Contingency A/C (Head)	O	0
14	1993	1995	15		Discrepancy in pay fixation of Sh. Prilam Singh, Peon.	O	0
15	1993	1995	16		Cash and Records unsecured	O	0
16	1993	1995	17		Surplus items amounting to Rs 2,62,525.85 lying in the Store.	O	0
17	1995	1997	18		Govt. Cash Book	O	0
18	1995	1997	19		Property Register	O	0
19	1995	1997	22		Stock Registers	O	0
20	1997	1997	23		Non production of records.	O	0
21	1997	2005	4		Fidelity Bond	O	0
22	1997	2005	5		Property Register	O	0
23	1997	2005	7		Recovery og DGHS	O	1085
24	1997	2005	8		Recovery of Pay & Allowance Rs. 9760/-	O	9760
25	1997	2005	9		Recovery of Medical Bill on Account of Amount to Rs. 360/-	O	360
26	1997	2005	10		Cash Book	O	0
27	1997	2005	11		Stock Register( Dietary)	O	0
28	1997	2005	12		Purchase of Toys/ Educational Games	O	0
29	1997	2005	13		Non Production of Records	O	0
30	2012	2015	1		Non deduction of Tax at source from payment made to contractors/sub-contractors under sec 194	O	150913
31	2014	2019	1		Recovery of Family Planning Allowance	O	1680
32	2014	2019	2		Non production of Records	O	0

## \* NOTE:

'O'- Outstanding Paras.

'R'-Reply submitted by the Department/Units.

'C'- Comment by the Directorate of Audit on reply submitted.

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## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department: I.C.D.S. Project Mangolpuri, Sec-4, NP School, Near Vishram Chowk, New Delhi (812/7)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1979	1983	1		Property Register	O	0
2	1979	1983	2		Income Tax	O	0
3	1979	1983	3		Cash Book	O	0
4	1979	1983	4		Purchase of Milk (DMS)	O	0
5	1979	1983	5		Consumable Stores	O	0
6	1979	1983	6		Non adjustment of advance bills from contingency	O	0
7	1979	1983	8		Contingency	O	0
8	1990	1993	9		Audit of Cash book - Irregularities	O	0
9	1990	1993	10		Audit of Cartridge / Charges	O	0
10	1990	1993	11		Audit of Log book of Jeeps No. DED - 5999	O	0
11	1990	1993	12		Audit of Property Register and Consumable, Non Consumable Stock Register	O	0
12	1990	1993	13		Mis utilization of Funds worth Rs. 22440/-	O	0
13	1990	1993	14		Over payment of Rs 2,03,636/- on account of purchases of Biscuit in Contingency A/C (Head)	O	0
14	1993	1995	15		Discrepancy in pay fixation of Sh. Pritam Singh, Peon.	O	0
15	1993	1995	16		Cash and Records unsecured	O	0
16	1993	1995	17		Surplus items amounting to Rs 2,62,525.85 lying in the Store.	O	0
17	1995	1997	18		Govt. Cash Book	O	0
18	1995	1997	19		Property Register	O	0
19	1995	1997	22		Stock Registers	O	0
20	1995	1997	23		Non production of records.	O	0
21	1997	2005	4		Fidelity Bond	O	0
22	1997	2005	5		Property Register	O	0
23	1997	2005	7		Recovery of DGHS	O	1085
24	1997	2005	8		Recovery of Pay & Allowance Rs. 9760/-	O	9760
25	1997	2005	9		Recovery of Medical Bill on Account of Amount to Rs. 360/-	O	360
26	1997	2005	10		Cash Book	O	0
27	1997	2005	11		Stock Register( Dietary)	O	0
28	1997	2005	12		Purchase of Toys/ Educational Games	O	0
29	1997	2005	13		Non Production of Records	O	0
30	2012	2015	1		Non deduction of Tax at source from payment made to contractors/sub-contractors under sec 194	O	150913
31	2014	2019	1		Recovery of Family Planning Allowance	O	1680
32	2014	2019	2		Non production of Records	O	0

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

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PARA NO. 1  
1979-83  
Page 17

Part-I

PART I (A)

1979-83

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(Previous Audit Report)  
(1979-2005)

Para 1. PROPERTY REGISTER

A further review of stock register revealed that the following major purchases of the locks involving considerable huge amount:-

22.1.79	595.00	M/s. Gagliani Brothers. Bill no.6204 dt.24.3.79
29.3.79	909.50	-do-Bill no.620 dt.29.3.79
31.3.82	999.00	M/s. Amarjit Singh, Bill no.72 dt.3.3.82
20.7.82	1125.75	M/s. Super Bazar, Bill no.2347 dt.20.7.82
9.7.83	5700.00	-do- Bill no.279382 dt.20.7.82

No sanction of the competent authority was shown to audit or found on the record. This case may please be produced to next audit and in case the purchase was made without the sanction of the competent authority, the same should be got regularised now under intimation to audit.

Apart from the sanction the purchase also stands irregular in the light of the fact that no codes formalities of inviting quotations was observed by the Project in terms of the provisions of G.F.A. and instructions by the Govt. from time to time.

(c) IRON BOX/STOCK

The stock entries of the various items made in the stock register to be signed by the Head of the Project further the issues entries are also required to be signed by the CMO. The requirement has neither been observed in regard to stock nor in regard to issue register. The issue register does not also bear any date on which the material was issued or received by the receipt.

(a) The property stock register contains two volumes. The items have not been entered categorywise, Pagewise. Instructions are there where are item has been found entered partly in Vol.-I register and Party in Vol.II for example Trunk(Iron Box) 100 in numbers purchased on 29.12.79 have been entered on page No.7 of Vol.II, out of these boxes 33 were transferred to ICBA, Saltanpuri on 1.9.82 and the balance on stock register remain 67 boxes. The balance of 67 boxes has been verified by CMO on 18.4.88 but it was disson to note that purchase of 33 boxes as back as on 31.3.83 i.e. years before the above mentioned physical verification has been entered on page 28 of Vol.-II of the register which bears no endorsement of the Physical verification. Entering one item in two different register may give room to improper stock accounting of the stock and needs rectification.

In this connection it is also to pointout that the entry of 33 boxes in Vol.-II of stock register does not bear any measurement of the size of boxes where as the same has been given in regards to the boxes entered in Vol.-I of stock register.



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(2) Similar entry in the stock register was found in the case of balties i.e., 100 iron balties 15 ltrs. have been found entered on Page 9 of Vol.I and 100 on Page 12 of Vol.II. May please look into the matter and result be intimated to audit.

(3) Sewing Machines: 100 sewing machine are on the stock as on 16.6.89 vide entry on page 17 and 19 of Vol.I and Vol.II of the stock register respectively. The total cost of these sewing machines is about Rs.55,777/-. These machines were purchased under some specified scheme which however is not prevailing since long under the six laid down services of ICDS scheme prevailing now a days. The provisions of Sewing machines in Aanganwari is of no utility. These machine should have withdrawn immediately from Aanganwaries and alternately transferred to some other social institutions where they could be substantial use.

The entry of sewing machine have also been made in two volumes i.e. on page \_\_\_\_\_ of Vol.I and page \_\_\_\_\_ of Vol. II.

(4) Purchase of Mugs :

Mugs fund entered on Page No.15 and 20 of Vol.-I and Vol.-II respectively in the property register.

As per entry on Page 15, 400 mugs have been shown transferred to ICDS Sultanpuri on 1.9.82 where another entry revealed that the receipt received only 450 mugs. In this connection attention invited that the figures of 400 mugs is ever written and the balance entry is also ever written. Similarly distribution of mugs shown us on page No.91 of issue register figures are overwritten. The state of affairs gives room to doubt regarding the actual number of mugs transferred to ICDS Sultanpuri and 720 mugs as shown issued to Supervisors of this Project. The figures of issue shown against Mrs. Sarej is a very higher side i.e.255 mugs and this figures has been badly overwritten, matter needs investigation and results of the same may be intimated to audit.

(H) Scales : Scales were given to the Project by UNICEF through Govt. Medical Store Bombay vide indent No.99/78/179. Scales spring hanging type protabel capacity 25K 9X500 complete numbering 120 were given in the first face.

Further 23 scales were received from through Directorate of Social Welfare, Delhi Admn., Delhi in 1983 out of this total procurement of 120m scales 33 were transferred to ICDS Sultanpuri and this total 110 remaining with the Project. As per Page No.1 of the stock register containing entries of the material received from UNICEF, the distribution of the said scales (sewing machine) were as follows as on 1.4.87.



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Name of the Supervisors      No. of Machines issued

1.	Mrs. Sheila	35
2.	" Sarej	25
3.	" Prem	25
4.	" K. Ganshi	25

These entries do not bear any signatures of the recipient. Quite contrary to the entries made on Page No. 42 of the placement register, the number of machines issued to Mrs. Sheila has been shown 32 in place of 35 as shown in the UNICEF register. These entries bears the signature of recipient. This out of total 110 machine 107 have been shown issued with nil balance in the stock register. This speaks shortage of these using machine, may please look into the matter and correct position of the same may be intimated to audit.

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PARA NO 2

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2

Form No. .... (Ref. Name No. .... dated. ....)  
Observations/obj. actions Reply by Final act  
the unit at HQ.

Income Tax (K-1 old Para No-2 of 77-83)

During the course of audit of Income tax calculation and observed that no calculation statement has been found attached with the file and with the office copies of Pay Bills in respect of the C.D.F.O. Mrs. Aruna Yadav for the years 1979-80 and 1980-81. In this connection it is stated that the same may please be traced and produced to next audit. In case income tax statement was not prepared for that period as mentioned above, a fresh calculation statement prepared on the basis of figures available in FBR as Annexure 'A' for 79-80 & 80-81. Necessary due amount an account of Income Tax may please be recovered in one lump-sum instalment after due verification and intimate the audit accordingly.

INCOME TAX Calculation statement for 1980-81 and 1981-82. in respect of Mrs. Aruna Yadav C.D.F.O.

<u>1980-81</u>	
Gross Income	= 18940.00
as per FBR	
Less S.D.	= - 2824.00
	16046.00
Less savings	= - 2460.00
as per FBR	
	= 13586.00
Less income free from Tax	= 12000.00
	= 1586.00 or say
	Rs. 1590/-
15% of Income Tax in Rs. 1590/-	= 229.00
20% on Rs. 229/-	= 46.00
	= 275.00

NOTE:- When income tax statement found with the bill or on record, Income income tax statement prepared earlier may be traced and produced to next audit. If not the entire amount may please be recovered in lump-sum after due verification. (ii) Total savings taken as per FBR, if any other savings such as PFI, CTD, LIC etc. may be included and then calculate the tax.

Gross Income	= 21115.00
S.D.	= - 3112.00
	18003.00
Less savings as per FBR	= - 2460.00
	15543.00
Less income free from Tax	12000.00
	3543.00 or say Rs. 3540/-



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30% Income Tax on Rs. 3542/- (Income between 12001/- to 16750/-)  
30%

Income Tax = 1062.00 )  
30% sc on Rs. 1062/- = 106.00 ) Total 1168/-

- above -

PARANO 3 PARA 3

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Para No. .... (Ref. Memo No. .... dated. ....)

Observations/questions

Reply by Final action the unit at HQ.

PARANO

3

Cash Book (C/W ref/Para No. 3 4.79-85)

(a) During the course of audit of Govt. Cash book for the years 1979-83. It has been observed that on 12.2.80 the closing balance of the Cash book shown excess by Rs.30/- as per detail given below and this excess total brought forward on shows O.B. on 14.2.80 is 4062/- and as on during 1979-80.

Total payment made on 12.2.80 Rs. 60/- to Mrs. Gyaisi Devi via Bill No. 139

Grand Total Rs. 4062/- Rs. 4092/-

In this case closing balance should have been shown Rs.4032/- instead of Rs.4062/-. This mistake of Rs.30/- never be detected by the DDO, Moreover over this bill No.139 for 79-80 bearing sub vr. No.1192 has not been produced to audit for verification demanded. It seems that this bill is not yet traceable as told by the cashier. DDO may now please look into the mistake under intimation to audit.

(b) During financial year 81-82 a sum of Rs.200/- was paid to Sh. Pritham Singh in 25.1.82 as Festival Advance via Bill No.7. Actually this amount was taken in to Cash Book on 23.1.82, where as the cheque bearing No.3735055 dated 29.1.82 received on as per the entry made in the bill register against Bill No.107. Please clarify the circumstances under which the Payment of Rs.200/- made so early i.e. without getting the cheque against a particular payment. May please look into matter.

(c) Again on 2.3.83 opening balance on receipt side of the cash book taken as Rs.49629.70 where as in Payment side this has been taken as Rs.26604.70 which may be correct figure. This needs proper attention by the, the then DDO under intimation to audit.

(d) It was also noticed that there were so many cuttings and overwritings in the cash book. For instance cuttings/overwritings found in the cash book at 1.3.83, 2.3.83, 11.3.83, 12.3.83 and 17.3.83. These cuttings needs attention by the DDO then under intimation to audit.

(e) Physical verification certificate at the end of month may please be given by the DDO in its handwriting compliance of the same be given to audit.



PARAN 4

PARAN 4

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Form No. ....

(Ref. Memo No. ....)

Observations/objections

Reply by Final Officer  
The Unit at HQ.

4

Purchase of Milk (DMS)

(M/Field No 40 79-83)

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During the course of audit of contingency vouchers, it was observed that DMS milk from the approved agents were purchased as per the details given in the Annexure-A attached. The purchase of the milk could not be audited with the records produced for audit due to the reasons that the original sanction is not forthcoming from the records. The original sanction of the competent authority for the purchase of DMS milk during the year 79-80 may please be produced. However, it came to light that certain observations were made by your higher authorities in regard to the purchase of the DMS Milk from the authorized dealers. In this connection your attention is invited to Dto. of Social Welfare, Delhi Adm. Letter No. 7.3(40)/DO-SI-Scots/DMS/SP/12428 dt. 17.3.83. In which the following information were called for-

- (i) A copy of order where it is indicated that the milk should be purchased through DMS.
- (ii) An evidence that the milk was purchased from agents (if any from DMS by which these agents were appointed).
- (iii) A copy of approval/permission by the health staff of the Projects. However reply to the above points given by the your office its sur forth coming from the records produced to audit. In absence of the reply it is not clear as to how these bills were countersigned by higher authorities which may please be illustrated. In case these bill were not countersigned and submitted to the authority concerned, the reasons for the delay for the submission of the adjustment bills may please be stated.

- Further the following action is suggested:
  - 1) To furnish a copy of the Original sanction of the competent authority for the purchase of milk from DMS.
  - ii) A copy of the letter under which the purchase was made from the authorized dealers to the Dto. of Audit at an early date.

The full facts of the case may please be examined and the exact position intimated to Dto. of Audit. Enclosing the copies of letters as called for above.

An early action is requested.





PARAS

PARANOS

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Para No. ....

(Ref. Memo No. .... Dated. ....)

Observations/objections

Reply by Final action  
the unit at HQ.

Para 5 Consumable Stores (Ref. old para nos 5 of 79-83)

Para 5

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During the course of audit of consumable stores ledger 1981-82 following discrepancies were noticed.

- 1) No page a/c certificate was enclosed duly countersigned by the competent authority. This type of omission was also seen in other register also. Necessary action may please be taken to endorse the requisite certificate and the compliance reported to audit.
- 2) As per stock consumable stock ledger 1981.82 the closing balances in certain cases were not carried over in the new register/ledger i.e., 1982.83. The cases came to light are given below:

Page No. of register	Nature of Stores	Quantity
12	Do. Material	42 Pkts.
12	Fa. doll big	45 Nos.
51	Fa. colours	72 "
51	Co.	3100 mtro.
51	La.	96 pieces.
93	Gu.	4 Bottle.

The reasons for the non-acquittal of the stores in the subsequent year store ledger may please be stated.

Action may also please be taken to investigate whether the items are physically available in the stock or not. In case the stocks are available the same may please be accounted for otherwise the responsibility for the lapses may please be fixed and the cost of the stores recovered from the defaulting officials (officers) and the same credited to Govt. account.

The final out come may please be intimated to audit.

3) At Page No. 13 of the stock register (consumable) the following materials were received:

- (i) 150 meters satin cloth.
- (ii) American ground cloth 12 meters.

As per the register the material in question have not yet been consumed and the balances not carried over in the next year ledger. It is not clear whether the materials in question were consumed or the same are lying in the stock. The exact position may please be intimated to audit.

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Observations/objections

Reply by the unit

Final action at H.O.

ANNEXURE 'A'

Date	Amount	Sl. No.	Dealer
18.9.79	2376.00	695	M/s Brahmanand Gupta A-4/236 Sultanpuri
18.9.79	2176.00	696	M/s Radhey Shyam Mangol Puri.
21.9.79	2465.60	697	-do-
18.9.79	2210.20	698	-do-
25.9.84	2004.40	703	-do-
22.9.79	2188.00	699	M/s S. Mand Gupta
21.9.80	850.40	704	-do-
27.9.80	1000.00	700	-do-
6.10.79	1105.00	702	-do-
-	2376.00	-	-do-
3.10.88	4826.00	708	M/s Radhey Shyam
9.10.79	2058.00	711	-do-

illustrative but not exhausted.



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(4) As per the entries on Page 26, 200 pieces of plastic buckets were received (Cal. No. 8). According to the distribution only 100 numbers were issued and the balance was shown as nil instead of 100 numbers. The reasons for this variation may please be stated. In case 100 number of buckets are to be accounted for otherwise the cost thereof may be recovered from the defaulter. However, if it is found that it is clerical error, the mistake may please be rectified and the position may be intimated to audit. In this connection it is worth to mention that the figure recorded at Cal. No. 6 of the register was overwritten and not attested by the competent authority.

This may also please be examine and the position may be intimated to audit.

(5) It was further observed that electricity items were struck off in the stock showing the reasons that the same were issued to supervisors. The subsidiary accounts maintained by the supervisors/helper may please be submitted to next audit.



PARA 6

PARA NO 6

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Folc

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PARA No. (Ref. Memo No. dated)

Observations/objections Reply by the unit Final action at No.

Non-adjustment of advance bills from SEMI-MERIT

During the course of audit of accounts in respect of contingency purchases, it was observed that the amount was drawn as advances subject to the adjustment of the same in the final bill. The amounts drawn during the period 1979-80 were as under:-

Bill No. dt.	Amount
119	50000/-
130	50000/-
157	50000/-
171	50000/-
31	36000/-
92	50000/-
66	50000/-
	<b>3,36,000/-</b>

As per the instructions given in sanction letter F.1(16)/79-80-Ascts/DB W/29105 dt. 6.9.79. The advances may be drawn to the extent of Rs.50000/- at a time subject to the conditions that the account of the amount so drawn as advances must be produced within one month of its drawal. In case, if the full amount of the advance was not utilised, the extent of the unutilised amount should be adjusted against further approval as advances. Even though the accounts pertaining for the years 1979-80. The detailed accounts have not yet been submitted to the PAO duly counter signed by the competent authority. It is affirmed that the huge amount of Rs.3,36,000/- may be lying unadjusted in the suspense a/c in the PAO concerned. In view of the position explained above the reply to the following action taken immediately without further loss of time.

- (i) The reasons for the non-submission of the adjustment bills even after a lapse of ten years may please be incited.
- (ii) When the adjustment bill was not submitted of the 1st advances as to how the second and subsequent advances drawals were made in a contravention of the instructions of the subject may please be investigated and the result thereof be intimated to audit.
- (iii) Immediately action may please be taken to render the accounts to the PAO concerned

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Para 6

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and the final clearance be intimated to audit.

As the matter is very serious, immediate attention may please be given and the final outcomes be intimated to audit.



PARA 7

PARA NO 7

57

68lc

MEMO NO. 2 Dated 12.6.89

PARA No. ....

OBSERVATIONS/OBJECTIONS

Reply by the unit Final action at HQ.

GEF Ledger - Group D - Employees (acc of Para No. 7 of 74-83)

During the course of audit of GEF Ledger of group-D employees maintained in the office revealed the following irregularities.

(a) While auditing the GEF A/C of Shripitan Singh, it has been noticed that the following amount was credited into GEF of the each official but in this case no such entry found in the Ledger as well as in the GEF Pass book of the employee.

- (i) Additional D.A. from 8/81 to 2/82 Rs. 160.70.
- (ii) Adml. COA/MRA from 2/82 to 2/83 Rs. 136.15 (Page 25 of FBR 82-83).
- (iii) Principal amount of new GDS and interest thereon.

It may please confirmed from the record and extended in the ledger that calculating the interest up to date under intimation to audit.

(b) GEF broad sheet has not been maintained in the office which is very essential document for ascertaining the correctness of the posting of GEF subscription and refund etc. May please look into and intimate the audit.

(c) A summary of the GEF A/C such as opening balance, subsec Refund interest etc. may also be reflected in the pass book of the individual and an annual statement of GEF be issued showing the detail mentioned above action as taken may please be intimated to audit.

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PARA NO. 7

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Reply by Final action  
the unit at HQ.

Following irregularities/short coming were also noticed during the course of audit for which reasons are given against even and needs regularization of the claim by obtaining expert facts sanction of the competent authority.

From whom purchase Article Reasons  
Bill No. Fr.No. of the was made with Bill purchased

Sl. No.	Amount	Bill No.	Fr.No.	of the	was made with Bill	Article	Reasons
188	93.63	1188X	4.6.79	Expdr. with Receipt on			
189	96.96	11883		Allook			Revenue stamp found with the bill.
190	90.45	11884	7	-do-			ii. Expdr. incurred on the same date but vrs. obtained separately and avoided inviting of tender/quotation needs clarification.
191	303.60						-do-
192	7.00						Bill is more than 250/- Quotation required for this purchase. Paid & cancelled not done as voucher by the DDO.
							No receipt found with the bill nor with the file by which stamped receipt sent to BAO.
							-do-
							-do-
							(i) Revenue receipt of the recipient not found with bill or in the file.
							(ii) No quotation shown to audit.
							(iii) Bill drawn-applied for.

45/10.7.79 411 to 413 -

414 3942.00

415 116.15 M/S Saaghi-Mishra 1230

416 106.65 M/S Prank Bros. 41.22.6.79

91/23.10.79 734 2883.65 M/S Rajan Ltds. 1064 Purchased 41.13.10.79 Bym

... .. required.

65/c

Bill No.	Sub vs. No.	Amt. vs. Fr.	From whom Purchased	Articles Short coming	Reply by Final ac the unit at HQ
95/8.11.79	853	18.10			
	854	15.10	dt. 9.7.79		
	855	10.00	dt. 8.8.79		
	856	15.10	dt. 5.9.79 dt. 6.7.79		
100/12.11.79	861	14.45	M/S Ogilby Bros. 6325		
	866	43.35	O.S.B. Mr. dt. 20.7.79		
		186.36	M/S Associate Services 2483 dt. 10.11.79		
111/23.1.79	882	2400.00	M/S Ogilby Bros. 6356		
112/18.11.79	897	4092.00	dt. 7.6.79		
131/10.12.79	-	321.00	M/S Arya Book Depot. 136		
	-	529.00	dt. 17.7.79		
	-	272.77	M/S New Super 1552		
	-	45845.00	dt. 29.8.79		
129/29.12.79	1124		- do - 1512		
			dt. 24.8.79		
132/10.1.80	1135	175.00	Purchase Singer Sewing		
	1136	300.00	M/S Gwalami Bros.		
	1137	192.60	6562 dt. 28.11.79		
			- do - 6564 dt. 29.11.79		
			- do - 6563 dt. 29.11.79		
	1138	321.00	M/S Anand Book Depot Atten- 1497 dt. 28.11.79		

1081

No stock entry certificates recorded on the sub vouchers and presumed that stock entry was also not made in the stock registry.  
No receipt found with the vs. or not on any record through receipts. Neither receipt found with the bill nor or any record as shown to audit. Payment made without obtaining any receipt.  
-do-

Quotation required.

-do-  
-do-  
-do-

(ii) Purchase of stationery articles exceeds the limit of Rs.40/- per vs. at a time  
(iii) Inverting of stationery articles register as the bill obtained separately on the same date

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64/c

Sl. No.	Bill No. & date	Sub vr. No.	Amt. of Fr.	From whom purchased	Article Reason	Observations/objections	Reply by Final action the unit at HQ.
	755/25.2.80	1358	8200.00	M/S Tirath Dass Billa dt. 21.12.79	Purchase of 100 numbers. addit.	Purchase of 100 quotation Trunk Boxes produced to 100 numbers. addit.	
		1359	98.00	M/S M/S Gugnani Bros 6743 dt. 23.1.80	Purchase of stock reg./ Attendance registers.	Purchase of stock reg./ Attendance registers.	
		1360	649.70	-do-	Purchase of Revenue receipt ruled registers.	Purchase of Revenue receipt ruled registers.	
	159/10.8.80	1397	4802.00	M/S Kitrany House	Purchase of teachers kit 10758/22.2.80	Purchase of teachers kit 10758/22.2.80	
	163/22.3.80	1589 to 1593	-	-	-	Bank Draft for Rs. 4802/- sent but no formal receipt was received by them for receiving draft etc.	
	119/	1597 to 1601	-	-	-	Hard stock entry certificate given in vouchers at which Page of stock register was done.	
	498/16.8.79	442	1836.00	M/S Radhey Shyam	Purchase of DMS Milk	Purchase of DMS Milk	
		443	2304.00	-do-	-do-	-do-	
		444	4158.00	-do-	-do-	-do-	
		446	1089.00	-do-	-do-	-do-	

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(i) Receipt not made available to audit in all the cases  
(ii) No quotation/ tender submitted to audit on demand.

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631c

Sl. No.	Sub Voucher No.	Sub Voucher Amt. of Voucher	IO whom purchased with Vr. No. & date	Observations/objections	Reply by Final action the Unit at HQ.
	577	1188.00	154.08		
	583	1188.00			
		265.65			
		2376.00			
		1722.00			
		231.12			
	9	18.70			
	10	98.44			
	11	7.50			
	12	2.00			
	354	673.20			
	244	3.30			
	245	6.90			
	347	4.20			
	348	4.40			
	470	23.25			
	477	90.00			
	543	30.00			
	568	3.50			
	677				
	1848	3850.00	M/s H.L. Trading Co. Purchase Mail		
	1849	556/28.3.81	556/28.3.81		
	1850	650.00	596/31.3.81		
		380.00	595/31.3.81		

Reply by Final action the Unit at HQ.

Article Reasons of purchase- irregularities

ed

100/- sent to PAO.

Neither receipt found in the Vr. not in the record except through which receipt more than

Colour paper Stock entry certificate not given on the vouchers in all the cases and the same has also not made in the stock register.

As above

As above.

-do-

-do-

As above.

Purchase of Tyre & Tube

Purchase of soap etc.

-do-

-do-

Purchase of brooms & glass

Purchase of File covers

Purchase of Locks

Purchase of Office file

Oil etc.

M/s H.L. Trading Co. Purchase Mail

100g washing soap.

Panabta carbamide

100



62lc

Sl. No.	Bill No.	Date	Sub Vr. No.	Art. of M Fr.	To Whom Purchased	Article Irregularity	Stationary Power to purchase	Observations/objections	Reply by Final notice the unit at HQ.
	1/24-1.80		1237	50.65	M/S Guglani Bros.	Stationary Power to purchase	Stationary at a time was Rs. 40/- but this exceeded. Quotation not shown to end it. -do-		
	1238	537.00		M/S New Super Cons. Co-Op. Store.	Payable				
	1247	2452.44		M/S Majani's Ind.	Toys & dolls				
	973	1589.05		M/S Guglani Bros.	Stationary		Purchase made beyond the power of R.O.O. i.e. Rs. per annum. need regularisation of expir.		
	56/25-2.81	228.00		M/S Om Parkash Sons. B.No. 655/29.1.81	Embroidery material such as needed, thread, etc.		Purchase made against the provisions of GPR-Avoiding inviting of quotation		
	1596	144.00		M					
	1597	195.00		M					
	11/18-7.80	2350.00		M/S M.K. Traders B.No. 21/16.7.80	Lobbiya		No packing charges claimed in this bill.		
	15/25-7.80	4700.00		-do-	100kg. Lobbiya dropped in 50 bags and cart-		500kg. Lobbiya was also dropped in 50 bags. No Qty. given. -do-		
	487	337.50		-do-	50 bags and cart-				
	489	237.50		-do-	50 bags and cart-				
	16/6.8.80	150.00		M/S Jay Jay Ent. dt. 29.7.80	100 bags packing charges		In this case purchase made in this same date on two yrs. just to avoid quotation.		
	493	150.00		dt. 29.7.80					
	20/11.9.80	200.00		M/S Om Parkash	200 Khooli Salt				
	729	7050.00		M/S M.K. Trd. Co.	Zharoo				
	730	180.00		-do-	150kg. Lobbiya				
	731	930.00		-do-	Salt				
	732	7960.00		M/S Harinder Trd.	100 bags of Lobbiya				

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Reply by Final action  
the unit at HQ.

Observations/objections

Bill No.	Sub Vn.	Amt. of Vn.	From whom purchase	Article Purchased	Shortcomings
1088	1089	15.00	M/S Brahmasand Gupta		
1089	1090	52.80	A/4 326, Sultampur: 22/17.11.80		(i) This purchase was made through different bills but the date was given same. It was just to avoid the calling of sealed quotation may please look into the matter.
1091	1092	67.20	B.No: 21/17.11.80		(ii) No stock entry in the vouchers and also not made in the stock register which gives room to doubt. No quotation shown.
1092		86.00	B.No: 23/17.11.80		
		52.80	B.No: 24/17.11.80		
		52.80	B.No: 25/17.11.80		
1095	1096	7194.00	M/S Narendar Trds.	300kg. Rice	
1096		9400.00	M/S N.I.Trds.	2000kg. Lobhiya	
1097	1098	2706.00	M/S Matunel Est.	660kg. Mumgali	
1098	1100	6298.00	M/S Manoj Cons.Co.	1540kg. Moong	
1100		3082.00	-do-	660 kg. Moong	
			-do-	Chilka	
1316	1317	13410.00	M/S Jay Jag Mat.	Mumgali	Quotation not invited.
1317		3280.00	B.No. 268/10.12.80	Potato	
1318	1319	3340.00	M/S Mathura Dases	Shakerkand	
1319	1320	406.56	B.No. 32/23.12.80	-do-	
1320	1321	412.72	M/S Gupta Oil Depot	Kerosia Oil	
1321		412.72	-do-	-do-	
1471	1472	3340.00	M/S Mathura Dases	Potato &	
1472	1473	406.56	B.No. 105/30.12.80	Shakerkand	
1473	1474	435.60	M/S Gupta Oil Depot	Oil	
1474	1475	435.60	B.No. 406/30.12.80	-do-	
1475	1476	435.60	-do- B.No. 531/22.1.81	-do-	
1476	1477	435.60	-do- B.No. 597/27.2.81	-do-	

Payment shown in the cash book without B. No. 531/22.1.81 & 597/27.2.81. It shows without obtaining proper receipt.

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60/c

Sl. No.	Sub Vt.	Sub Vt. No.	Amount	To whom purchased	Articles purchased	Irregularity	Reply by Pinal action
31.3.81	851	1002.00	M/S N.K. Trading	Stove burners	He quotation invited.		the unit at HQ.
2-81	852	90.00	-do-		-do-		
22.10.80	971	48.50	M/S Guglami Bros.				
	972	69.28					
	973	1589.05					
	974	110.00					
31.3.81	1841	4010.00	M/S N.K. Trading 551/	Note Book Purchased beyond Stationary pour of H.O.O.			
	1842	900.00	-do- dt. 20.3.81	Headlamps	-MaAveid Quotations.		
	1843	400.00	-do-		Invited.		
	1845	4360.00	-do- 533/28.3.81	Attendence Register Stock Register	Invited.		
	1846	190.00	-do-		-do-		
2-83	1598	500.00	M/S Goyal Bros. 727/13.1.83	Fabric colour	Sanction required Receipt not. Quo-		
13.6.82	1599	8000.00	M/S Amt Ent. 140/12.1.83	Plastic Case & Pipe	Sanction required.		
	1593	7000.00	M/S Sharma Sales Corpa. 1252/10.1.83		-do-		
	1594	845.00	M/S Amt Ent. 145/13.1.87	Wood	-do-		
	1596	10,500.00	-do- 146/15.1.83	Plastic	-do-		
3/83	1585	38,118.00	M/S Goyal Bros. 726/12.1.83		-do-		
	1586	5118.00	M/S Arreder Ent. 1551/11.1.83	Mug	-do-		
	1573	1813.30	M/S Mangra Das		-do-		
7.3.84	1647	980.00	M/S Ginnya Ent.	Dhoty	Receipt required and quotation.		
	1654	70.80	M/S R.M. Bora		-do-		
	1639	13330.00	M/S M.M. Parshad Gupta		-do-		
	1640	5375.00	-do-		-do-		
	1641	4066.00	M/S M.K. Traders		-do-		
	1642	970.82	M/S Delhi Hardware Mill store		-do-		

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Page 10

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Reply by Final action  
the unit at HQ.

Sl. No.	Subv. No.	Amnt.	To whom purchased	Observations/objections	Items purchased	Irregularity
1637	42/31.3.83	6500.00	M/S Amarjeet Singh		purchase of 6 drums of G.P.R. No. 96	Purchase was not made according to the provisions of G.P.R. No. 96. No quotation invited.
1638		1900.00	M/S Tirath Das		Kacchi	No receipt found in the record or in seat to PAO.
1602	79/23/3/82	8640.00	M/S Bansal Traders		Dal Moong etc.	No receipt found in the record or in seat to PAO.
1603		8640.00	-do-		-do-	-do-
1604		8640.00	-do-		-do-	-do-
1605		8640.00	-do-		-do-	-do-
1606		8760.00	-do-		-do-	-do-
1607		8760.00	-do-		-do-	-do-
1687	17/31.3.82	6200.00	M/S Krishna Udyog			No quotation/tender invited.
1688		3000.00				
1689		3900.00				
1690		5850.00				
1454	69/12.3.82	968.35	M/S Ramji Lal			Supply of Oil
1455		477.84	M/S Batta Oil Depot			-do-
217		435.80	-do-			-do-
356	8/16.6.81	435.60	M/S Gupta Oil Depot			Supply of Oil -do-
357	15/6.7.81	884.60	M/S Ramji Lal Oil Depot			-do-
676	29/8.9.81	6000.00	M/S Mathura Das			Supply of 12500
678		336.00	M/S Raghunath Rd.			Supply of Vin -do-
944	44/19.12.81	240.00	M/S S.P.O. Gen. Store			No receipt for all the purchases obtained the declaration and the declarations invited this gives room to doubt.
945		249.00	206/5.11.81			
946		249.00	205/5.11.81			
947		249.00	204/5.11.81			
948		248.00	207/5.11.81			
			208/5.11.81			

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Contt. Bill No. & date	Sub Vr No.	Amt.	To whom Purchased	Observations/objections	Items Purchased	Irregularity	Reply by Final action the Unit at Es.
112/31.3.89	1695	4800.00	M/S Marendar Trds. 67/13.1.85				
70/18.10.82	1165	450.00	M/S Kales Tyres			Receipt not obtained and payment made without this quotation avoided.	
62/6.12.82	1093	395.50	M/S K.K.Suddar		purchase of Tyre & Tube etc.	-do-	
	1094	166.40			Preparation of Map etc.	Receipt & quotation of Map etc. not found for the	
						-do-	

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Observations

In view of the position explained above the discrepancies may be settled and compliance should made to the next audit. Such type of mistakes may please be avoided in future

(Mrs. VEENA MAL)

DR. H. A. B. S. I. C.

DR. D. A. D. I. C.

Reply by Final action  
The unit at HQ.



1990-93

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PARA 8

56/c  
46/c

1990-93

INTERNAL AUDIT REPORT ON THE ACCOUNTS OF  
C.D.P.O. I.G.D.S. MAWOLPUR, NEW DELHI  
FOR THE YEAR 1990-93.

Para No 9

Para No 9

PARA NO 9 AUDIT OF CASH BOOK - IRREGULARITIES (Ref. Memo no. 2)

During the course of test audit of the Cash Book, pertaining to the audit period, the following irregularities were noticed:-

- A. The cash book was not properly written with due care nor the DDO has taken the proper attention while signing the entries in payment side, the following such examples, which shows the such lapses/irregularities:-
  - i. As on 12.11.91, ₹.150/- was shown deposited in SBI vide against CB No.46 as undibursement payment in the cash book, but the actual amount was refunded ₹.115/- instead of ₹.150/- (see Cash book page no.22).
  - ii. Apart from the above facts, a remarks was given in cash book at page no.34 as on 28.11.91 that an excess amount i.e. ₹.35/- was deposited in the SBI, will be adjusted later on, but till date that such entry has not been appeared in receipt side. Keeping in view, the above facts, it has been resulted that from which accounts ₹.35/- was deposited in excess.
  - iii. As on 27.2.93, at cash book page no.225, the closing balance shown ₹.63,179/- but the opening balance was taken as on 1.3.93 at C/BOOK page no. 227 for ₹.63,169/- resulting of ₹.10/- less in the opening balance, but while going through the records, it comes into the notice that as on 11.2.92, the total payment was shown for ₹.34,126/- but actual amount was disbursed for ₹.34,136/- but till date the such discrepancies could not been settled by the CDPO even after the lapse of a period more than one year. This may please be corrected, with absorbing the other entries also, with taking the approval from the higher authorities
  - iv. As on 17.3.93, at cash book page no.234, the payment was paid vide C/S no.116 for ₹.13,080/- but the payment was shown paid in the cash book for ₹.13,060/- but resulting of less of ₹.20/- only. Such irregularities was again shown in the closing balance as on 31.3.93 i.e. for ₹.5,33,699/- but the opening balance was taken/shown as on 1.4.93 at cash book page no.4 i.e. ₹.5,33,679/- by resulting of ₹.20/- taken less in opening balance.

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contd..2/-

Apart from the above facts, Rs. 20/- has been shown deducted in the RECEIPT SIDE at C/Book page no.4, from the grand total amount, the unit authorities fails to justified that how the amount i.e. Rs. 20/- has been deducted from the receipt side.

- B. The total of Cash book was not checked by a responsible person, other than the cash writer.
- C. The cash book has not been written daily nor checked by the CDPO, as the discrepancies pointed above at para 'A' remained unsettled over a period of one year.
- D. The physical verification of the cash balance at the end of each month was not done by the CDPO till date from the date of audit period i.e. w.c.f. 30.10.91.
- E. There were lot of cuttings and over written entries in the cash book without attested by the DDO/CDPO. The few examples are P-197/30.6.90; P-2/11.7.90; P-22/3.9.90; P-30/5.10.90; P-42/13.10.90; P-129/31.5.91; P-20/30.10.91; P-135/11.7.92 and P-225/27.2.93.

Please review all the cash book and ensured by the DDO's while doing the rectified of such irregularities/lapses, and shown to the next audit parties.

PARA NO. 2 SERVICE BOOKS (Ref. Memo no. 6)

In the course of audit of the service books of official were checked, the following omissions were noticed which may be rectified under intimation to audit.

The nomination for DCRG, CCKIS and General Provident funds are required to be pasted in the service book. It has been observed, such discrepancies in all most all the cases, the said rule has not been adhered to which may be observed and pasted in the service book.

The compliance of such discrepancies may kindly be shown to the next audit parties, under intimation to the DDO, of Audit, Delhi Administration, Delhi.

PARA NO. 10 AUDIT OF CARTRIDGE/CHARGES (Ref. Memo no. 7)

During the course of test audit of fixation/expenditure of cartridge charges A/o, the following discrepancies/observation were noticed:-

- 1. The cartridge charges were paid/received by the supervisor I/C of angaswadis to carry the dietary items from destination point (i.e. one angaswadi) to another i.e. Rs. 25/- per month, but the records of such claims has not been maintained to watch the limitation of the prescribe limit.

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Para 10

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contd...3/-

2. As per circular No. F.76(117)/DSLg/ICDS/88-89 dated Nil but received in the limit vide Dy.No.986 on 11.2.91, the limit of cartridge charges is Rs.25/- per month or Rs.300/- per annum, per anganwadi point. As present there are 5 anganwadi point in the ICDS Mangolpuri and the cartridge charges were given to the supervisor without watching the prescribe limit. The such IRS were not consolidated, as a result, the over payment if any paid, could not be ascertained in the absence of not maintaining the records in the office nor by the supervisor.

3. The upto date register may kindly be maintained in the office as well as by the supervisor i/c while claiming the cartridge charges of each month, if the payment was paid beyond the prescribe limit, may please be recovered from the defaulter under intimation to audit.

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 Para 10  
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Para No. 4: // AUDIT OF LOG BOOK OF JEEP No. DED-5999 (Acc. Memo no. 2 No. DED-5999,

During the course of test audit of Log Book of Jeep No. DED-5999, the following discrepancies were noticed:-

A. The said jeep was transferred to CDPO Mangolpuri vide Dy. Director (Admn.) Social Welfare Order No. F.11(18)/87-89/DSTg/Store/34604-615 dated 8th September, 1993 alongwith driver, but it is not understood how the Driver joined his duty as on 4th September, 1992 while the order was issued on 8th September, 1992 and the CDPO has also counter-signed on 4th September, 1992.

B. The jeep was transferred on 8th September, 1992 but the journey was verified by the CDPO Mangolpuri w.e.f. 26.8.92 to 7.9.92, while the jeep was not under the control of CDPO Mangolpuri for the said period. The journey of 1235 Km w.e.f. 26.8.92 to 7.9.92 was verified irregular and false. Hence the petrol drawn during the period (not shown in the log book nor drawing of petrol receipt) to run the jeep of 1235 km., may please be recovered from the concerned DDP/defaulter, under intimation to audit.

C. The petrol/diesel was drawn time to time from Mall Road, Govt. Petrol Pump but the entries of drawal of petrol has not been shown in the log book w.e.f. 8th September, 1992 to 26.10.1992.

D. The journeys was verified by the CDPO approximate 130 km. per day, without showing the actual km. As the meter reading has not been shown in the log book, neither from the day of start nor the close of day. The journey was verified by the CDPO (Shri A.K. Khan) as their on will on presumed basis not from the actual meter reading, till date Hence the genuineness of actual km's run by the jeep

(91) (48)

(74)

4/11/54/11

10



could not be verified, as no metre reading was given. The matter may be investigated from the Independence Agency and brought to the higher authorities to misuse of the Govt. Transportation.

E. The purpose of journey was also not mentioned in the log book in any case/date by the CDPO Mangolpuri.

F. The detail of consumption of petrol, how much actual kms. run and how much average was given, has not been prepared at the end of each month in the log book.

G. As per informed by the official concerned Mangolpuri, that the jeep was allotted/transfer to CDPO, Mangolpuri to visit the anganwadi, under the control of ICDS, Mangolpuri, but while going through the records/entries made in the log book, in some other places instead of anganwadi's visit, the purpose which the jeep was taken.

Keeping in view facts above, a detail investigation may please be conducted from the independence agency, resulting if misuses over expenditure, if any may please be recovered from the concerned defaulter, under intimation to audit deptt.

PARA NO. 12  
12  
AUDIT OF PROPERTY REGISTER AND CONSUMABLE  
NON CONSUMABLE STOCK REGISTER (Ref. Memo No. 10)

During the course of audit of property register, non-consumable and consumable nature items of stocks register, the following discrepancies were noticed:-

PROPERTY STOCK REGISTER ITEMS

- i. There are three Property Registers being maintained, but their balance items were not being accounted for in the new register, while opening the new register. These entries were shown left as it as it was not properly linked up the previous entries. It is very difficult to certify that all the entries/items were shown entered in the said register or not. Please link up all the entries and prepare/maintain one register with due care of all the purchases made, under intimation to audit.
- ii. Some occasions, the items shown issued from the Property Register and balance account for MIL. These type of items can not be reduced from the said register until or unless, these have been declared condemned/write off. Please review all the registers and carried all the irregularities with due care and proper linked up all the entries under intimation to audit.
- iii. Physical verification has not been done by the CDPO, ICDS/competent authorities of all items shown balance in the said register with the actual ground balance of items lying in the store.
- iv. A certificate not recorded in the front page of stock register, nor the page nos. have been shown in the stock register.

contd...5/-



(25) 3241

Similar naturewise items have been shown entered in separate pages without account linked up the previous balance. For instance 100 trunks entered in stock register vol. no. 11 and the similar 33 trunks shown in the stock register vol. 11.

52lc

4/14

Please Review all the property register and shown to the next audit parties, under intimation to the audit deptt.

**B. NON CONSUMABLE STOCK REGISTER**

Non consumable nature items stock register has not been maintained till date, but these type of nature items shown in consumable stock register. Please maintain the said stock register with taking all the purchases done with due care under intimation to audit.

**C. CONSUMABLE STOCK REGISTER**

- i. The non consumable nature items and consumable items have been shown in the consumable stock register, as per rule which it is not in order. Please open the separate stock register with taking all the balances under intimation to audit.
- ii. The two consumable items stock register have been maintained but the previous balance of items of old stock register have not been account for in the new stock register (while starting new stock register). Please linked with both the stock register and taking all the balances in new stock register, if any shortage a list of that items may please be prepared under intimation to audit.
- iii. Physical verification of all the stock register balance items have also not done with the actual balance of items lying in the start by the CDFE/competant authorities till date.
- iv. The non consumable nature items shown issued and balance account for MIL. As per rule, these items can not be reduced from the stock register until or unless these have been declared condemned or write off. The few examples are noted as below:-

Vol-I Stock Register.

Vol-II Stock Register

P/8 Punching Machine  
P/29 Mug.  
P/31 Towels.  
P/53 Locks.  
P/88 Finite Pump.  
P/90 Room Heater.  
P/94 Brief Case.  
P/96 Wall Clock.  
P/98 Table Lamp.

P/12 BMT Kit (having scies  
jug, beg, glass & spoon).  
P/22 Full Plate.  
P/28 Pump, Finit.  
P/38 Towel.  
P/41 Plastic Bait (Bucket  
P/42 Jug Plastic.  
P/46 Towel.  
P/68 Leather Bag.  
P/75 Pen stand.  
P/87 Building plastic  
block (Toys).  
P/91 Curtain cloths.  
P/93 Dust bin.  
P/95 Brief case.  
P/98 Plastic cans.

contd...6/-

contd. 14/-

(40)

51/c

(7)

33  
(88)

41/c

v. A part from the above facts, towels purchased have been shown entered in different stock register and different pages while the items was same nature. The balances of towels was not account for, as indicated/pointed above in col. IV. The towel was issued in bulk quantity approximate 25/26 nos. to one supervisor at a time and the same was repeated/issued in frequently to the supervisor. The entitlement of towel, issued to the supervisor was not shown to audit, neither these have been taken back (being non consumable items). Simultaneously Register and Pochas were also issued to them. Either the records of towels issued to all supervisor may please be taken or the towels issued may please be taken back, under intimation to audit.

Page No 13

PARA No. 12 AUDIT OF INVENTS, CONSUMPTION OF DIETARY ITEMS STOCK REGISTERS (Ref. Memo No. 11).

PARA 12  
Page 12

A. MISUTILISATION OF FUNDS WORTH Rs. 22,440/-

(12)

During the course of audit of invents, consumption of dietary items, a test audit was done, with the following discrepancies were noticed:-

1. The indent of required items was submitted by the supervisors to the CDFO, Mangolpuri for procurement/purchase of dietary items by every months, but the justification of actual quantity required for a month was not given while submitted the invents, nor the said indent was approved by the CDFO/competent authorities before procuring the dietary items.
2. There are five points, from which the invents was submitted of dietary items and consumed at the same points, under the supervision of the supervisor of ICBA, Mangolpuri. For example, a indent of MUNGOLI was submitted by all the five supervisor for the month of March, 1993, as per details below:-

S. No.	Invents submitted on	Period of Utilisation	Consumption/Utilisation at the following point/address	Qty. Invents	Total
1.	1.3.93	1.3.93-15.3.93	B-1221	520 kg	1040 kg
	16.3.93	16.3.93-31.3.93	B-1221	520 kg	
2.	1.3.93	1.3.93-15.3.93	M-25	520 kg	1040 kg
	16.3.93	16.3.93-31.3.93	M-25	520 kg	
3.	1.3.93	1.3.93-15.3.93	A-Block.	500 kg	1000 kg
	16.3.93	16.3.93-31.3.93	A-Block.	500 kg	
4.	1.3.93	1.3.93-15.3.93	J-47	500 kg	1000 kg
	16.3.93	16.3.93-31.3.93	J-47	500 kg	
5.	1.3.93	1.3.93-15.3.93	L-558	460 kg	920 kg
	16.3.93	16.3.93-31.3.93	L-558	460 kg	
Total Qty. Invents.					5000 kg



contd.../-

Keeping in view the facts above, total of quantity of indents of Mungfali was 5000 kg for the month of March, 1993 but the supply of 5660 kg was received during the month of March, 1993 by resulting over procurement of 660 kg @ Rs.34/- per kg worth of Rs.22,440/- was done. More over the facts was that no formal order of 660 kg was placed, nor any requirement of these quantity during the month of March, 1993 just the entries appears that the 660 kg of Mungfali was received.

Apart from the above facts, it is also mentioned that 7691 kg of Mungfali was lying at the consumption point, while the actual consumption of Mungfali during the month was 3000 kg approximate.

3. The quantity indents of Mungfali during the month of March, 1993 for 5000 kg was not issued to the supervisor according to their indents. Some of the supervisor received the quantity half of the indent quantity and the other one (supervisor) received the double of the quantity than the actual indents (may please be verified from the stock register page no.53).

Keeping in view of the facts above, the result is that, a quantity of 660 kg was procured (without issuing proper/formal order/sanction/approval from the competent authority) and shown issued/consumed immediately in one stroke, proved that the funds worth of Rs.22,440/- was misutilized by the ICDA, Mangolpuri.

**B. RECOVERIES OF RS.90,440/- : CONSUMPTION SHOWN IN EXCESS**

The scale of distribution/consumption items of RTE (Ready to Eat), that the Mangolpuri was to be distribute two days in a week. As per the consumption/strength of 125 angawadi, the total beneficiaries were entitled to get approximate 3.00 kg Mungfali per day. The total consumption per day is 3 kg x 125 angawadi comes to 375 kg per days. As per the norms, the Mungfali was to be distribute 8-days in a month (i.e. 2 days in a week) comes to 375 kg x 8-days = 3000 kg per months, while the consumption was shown by all the five supervisor of ICDA, Mungfali for 5660 kg.

Keeping in view the facts above, the consumption of Mungfali was shown in excess of 2660 kg than the actual consumption, as per laid down the prescribed norms (may please be see in this file at P/31), issued by the Jt. Director-I Social Welfare vide their order no. F.76(10)/86/BSW/ICDA/RTE-Food/92-93/984-1014 dated 6th January, 1993.

Hence, a recovery of 2660 kg @ Rs.34/- per kg comes to Rs.90,440/- may please be recovered from the supervisors/defaulters, during that period, with due care/verification, under intimation to audit. The other items may also be reviewed by the CSES to ensure whether the excess consumption have been done or not, as the full records was not produced.

contd...7/-

contd...8/-

38

49lc

69

86

39lc

C. BLOCKAGE OF GOVT. MONEY/FUND WORTH OF Rs. 1,92,440/-

The indent system as well as procurement of items while placing the order of dietary items has not been followed as per the prescribed laid down norms by the authorities of ICPS, Mangolpuri, Delhi. The actual consumption/requirements of Mangolpuri was approximate 2500 kg to 3000 kg per month, while the indents and as well as the order was placed as per detail below during the period 10/92 to 3/93.

1. 2500 kg was procured on 30.10.92 by excess of NIL.
2. 2500 kg was procured on 21.11.92 by excess of NIL.
3. 6020 kg was procured on 8.12.92 by excess of 3020 kg per month (6020 kg - 3000 kg = 3020 kg).
4. 7500 (2500 + 5000) kg. was procured on 1/93 by excess of 4500 kg per month (7500 kg - 3000 kg = 4500 kg).
5. 2500 kg was procured on 2/93 -do- NIL.
6. 5660 kg was procured on 1/93 by excess of 2660/- kg approx. per month (5660 kg - 3000 kg comes to 2660 kg).

The total excess purchasing by the end of month 2/93 comes to 3020 kg + 4500 kg = 7520 kg, while the quantity was lying with all the five supervisor as on 1.3.93 was 7691 kg as per detail below:-

Quantity lying as on 1.3.93 or by the end of month 2/93.

i.	F-Block serial no. 1 to 26 nos. angrwadis.	2042 kg
ii.	H-25 27 to 72 nos.	1234 "
iii.	J-47 53 to 74 nos.	1575 "
iv.	L-888 75 to 100 nos.	1065 "
	<u>Total</u> The detail provide only 10 nos. angrwadis which comes to 426 kg and the average taken 426x24 kg comes 1065 kg).	
v.	S-Block. 101 to 125 nos.	1975 kg

Total quantity lying as on 1.3.93). 7691 kg

Keeping inview the facts as above, the total quantity was lying as on 1.3.93 was 7691 kg while the actual consumption of Mangolpuri was 3000 kg approx. While the quantity was lying with all the supervisor to meet their demand for two months/or the said month i.e. 1/93, why the indent was submitted for 5000 kg and how the procurement was made 5660 kg against the indent of 5000 kg by the ICPS, Mangolpuri, without watching the proper indents/consumption, resulting this the Govt. money/funds was blockage for Rs. 1,92,440/- during the month 3/93, instead of surrendering the amount. This irregularities may please be regularised from the competent authorities, under intimation to audit.

contd...9/-



(37)

48lc

(L)

3'  
(85)

88lc

contd...9/-

D. STOCK REGISTERS OF DIETARY ITEMS

1. The stock register was not maintained by the supervisors properly. The volume of stock register, serial numbers of anganwadis, consumption of items and proper linked up. Serial nos. of stock register pertaining to registration, register of beneficiaries has not been maintained with proper care.
2. The physical verification of quantity distribute to the beneficiaries as per laid down the prescribe scale has not been done by the CDPO, at the end of each month, not the quantity lying balance in the stock register has been verified by the CDPO at the end of each month till date.
3. The detail of each items distribute/consumed has not been maintained by the supervisor at the end of each month according to these prescribed norms, to verify the actual utilisation/consumption of the dietary items, nor the CDPO has also been examined their stock register for actual consumption of dietary items have been used or not according to the prescribed norms.

The review of all the dietary items as well as the stock registers may please be done with proper care, duly verified/countersigned by the CDPO, and also rectified all the discrepancies, under intimation to audit. The certificate has also been recorded by the CDPO in the stock register of dietary items, that the consumed items (total quantity) was actual and as well as according to the prescribe norms, if found excess consumption with the comparison of the actual consumption according to the norms, the action may be taken by the CDPO immediately to avoid the such irregularities at that stage. The compliance of the such irregularities may please be shown to the audit.

~~Para 14~~  
~~Para 13~~  
 Para 13  
 Para 13

PARA NO. 7: OVER A PAYMENT OF Rs. 2,03,636/- ON ACCOUNT OF PURCHASE OF BISCUITS IN CONTINGENCY A/c (HEAD). (Ref. Memo no. 12).

13

During the scrutiny of the purchase Vrs./Contingency Vrs., the following over payment worth of Rs. 2,03,636/- was paid to M/s. Malrose Company Pvt. Ltd., a private dealer, as per detail below:-

A supply order no. F.3(17)/SNP/91-92/MP/67 dated 7.2.92 for purchase of biscuits of 12500 kg @ Rs. 16.30 for the value of Rs. 2,03,750/- was placed to M/s. Malrose Company (P) Ltd., B-11/44, Mohan Corporation, Badarpur, Delhi, but the supply of biscuits was given by the dealer defective/sub-standard quality. After a gap of one month, all the supervisor

contd...10/-

(36)

47/c

37/c

(35)

37  
(34)

contd...10/-

informed in their jointly letter to the CTO, Mangalore that the supply of 12493 kg out of 12500 kg was sub-standard quality/defective on 11.3.92 for the value of Rs.2,03,636/-. The payment of the said supply had been given to the concerned dealer i.e. M/s. Malrose Company Pvt. Ltd. as on 21.2.92 vide receipt no.018. Up till date the supply of 12493 kg for the value of Rs.2,03,636/- has not been received, neither the payment bill (as on over payment) worth of Rs.2,03,636/- has been received till date, even after the lapse of one and half years.

It is, therefore, advised that Rs.2,03,636/- plus penal interest may please be recovered from the concerned dealer/defaulters, under intimation to audit.

*(Signature)*  
( MRS. VERA M.S. )  
Asst  
Director, Audit & Accounts



1993-95

Para No 15

Ref. Audit Memo No. 5

1993-95

Para No - 75

(83)

(14)

Sh. Karam Singh Ram was promoted in situ w.e.f. 1/4/91. On 1/4/91 he was drawing pay @ Rs. 940/- p.m. & thus his pay was required to be fixed under the provisions of Rule 22 (1)(a) as under:-

1/4/91	Rs. 964/-
1/1/92	982/-
1/4/93	997/-
1/4/94	1011/-

But as per EDPO - ICDS Mangalore's order No. F2(2)/82-82/ICDS/M.Puni/15 dt. 10/5/94 as per his pay was fixed as under:-

1/4/91	Rs. 982/-
1/4/92	997/-
1/4/93	1011/-
1/4/94	1025/-

and the <sup>same</sup> has been drawn & paid to him including the arrears on this date. As the pay fixation order done by the office is not in order the official has been overpaid Rs. 1029/- from 1/4/91 to 31/7/94 & thereafter he has been transferred to RCC, Sesa Kuti, Kingsway Camp. The amount so overpaid may be recovered from the individual & his revised LFC may be issued by showing the recoveries therealong with the serial numbers of pay fixation w.e.f. 1/4/91 onwards.





Page No 15  
~~Para 15~~

Para No 16

Para 16. - Cash and Records unsecured

(32)

15 ml/c

(16) The office of I.C.D.S. Mangolpuri, Delhi is housed in a Barati Ghar on hire from DDA, at F Block, Mangolpuri, Delhi. No provision of night chowkidar is in existence though the Cash and record remain in the premises during night and on holidays. Thus there is no security of Cash and records of this office.

Necessary security arrangements may be made in this building. This has also been observed in the audit report of SAAR for the year 1978-90.

Page No 17  
~~Para 17~~

Para 17 - Surplus items amounting to Rs. 2,62,525.88 lying in the store

16

Page No 16  
~~Para 16~~

(17) During the course of Audit on the Accounts of Stock Registers pertaining to the non-consumable items, it was revealed that non-consumable items amounting to Rs. 1,73,044.60 (Annexure 'A') are lying surplus since 1987. During the years 1992-94 the same stores worth Rs. 59,481.95 (Annexure 'B') were again purchased in 1993 but known to office. This issue has been raised by the Audit Party of DACR time and again, with the advice either to transfer the stores to any other office for their use or be disposed off to the best advantages of Govt. These stores have not also been physically verified upto date.

Necessary steps may be taken up as advised by the Audit Party of SAAR.

Emtd. P/S

35  
Arvind 15  
(32)

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Statement of surplus lying in store

Sl. No.	Name of items	Actual Rate 2011	Total Amt
1.	Aluminium Patis	CC. Rs 45/- each 25 5 92	Rs 1125
2.	Stone	CC. Rs 210/- each 25 5 92	Rs 5250
3.	K. oil Pump	CC. Rs 15.50 each 25 5 92	Rs 387.50
4.	Karchi Steel	CC. Rs 45.75 each 25 5 92	Rs 1143.75

Total - Rs. 89481.25



42k

(31)

(79)

Solved

32k

1995-97

Para No 18/8

**CURRENT AUDIT REPORT  
(1995-96 & 1996-97)**

Para No. 18 (Ref. Memo No. 3 Dt. 25-7-97.)

PARA 18

Sub.: Govt. Cash Book.

On scrutiny of Cash Book for the year 95-96 and 96-97 the following Irregularities have been noticed.

1. At the end of each month the summary of undisbursed amount is not being prepared on proper form. It should be prepared in the following form:-

Sl.No.	Bill No. & Dt.	Amount	Date of Encashment	Date of Payment.
--------	----------------	--------	--------------------	------------------

In the absence of Bill No. and date it is not understood how the DDO was satisfying himself that undisbursed amount is not retained beyond 3 months.

2. The DDO/HOO has not certified physical verification of cash balance at the end 31st March 1996.

Para No 19

Para No. 19 (Ref. Memo No. 6 Dt. 28-7-97)

Sub.: Property Register.

(17)

During the test audit of property stock register the following irregularities have been noticed.

It has been observed that the following items are not using these days and getting unserviceable due to passage of time. Immediate action may be taken to

.....2....

PARA 19  
Sax 17

78  
30

31/c  
41/c

transfer all serviceable items to other institution of social welfare where this can be put in use and unserviceable items may be got condemned by the condemnation Board under intimation to audit.

<u>Name of Articles.</u>	<u>No. of Articles.</u>
1. Sewing machine	67 in Vol. I. 33 in Vol. II.
2. Spoon Aluminium	1675
3. Bhagona "	53
4. Plates "	1675
5. Frypan	100
6. Steel spoon	36
7. Mug Hindalum	660
8. Karchhi Brass	33
9. Source pan	100
10. Karchhi Steel	53
11. Bhagona Aluminium	67
12. Stove	69

2. It has also been observed that the physical verification of property items has never done so far by the concerned authority. As per rule it should be done annually and a certificate to this effect alongwith the result of items be recorded on the 1st page by the concerned authority H.O.O. is requested to depute three officials for such verifications and outcome be shown at the time of next audit.

.....3...



40/c

30/c

(29)  
(74)

- 3 -

3. In some cases, some items appear in different pages of the same register e.g.

1. Bhagona Aluminum - appear on page -10 and page 35 of Vol. II.

4. In some cases, some items appears in different register e.g.

1. Sewing machine- No.33 in Vol-II and No. 67 in Vol.-I.

The above irregularities may please be ~~amended~~ *also complied with decided* to audit.

Para No. 22

Para No. 22 (Ref. Memo No. 4 Dt. 25-7-97.)

Sub: GPF ledger of Class - IV.

During scrutiny of GPF ledger of Sh. Gopal Singh Peon the following irregularities/shortcomings have been noticed.

a) Opening GPF balance of Rs. 5457/- was taken into a/c in the GPF ledger in 94-95 without obtaining GPF transfer advice from his previous office. Further only eleven months subscription was taken into a/c for calculation of interest and in totals of subscription for the years leading wrong calculation of interest and closing GPF balance.

The above irregularities may be removed and compliance be shown to audit.

31/7/97

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(28)  
(76)

291/391c

Para 1 (Ref. Memo No. 2 Dt. 23rd July 1997).

Subj: Service Book.

During the course of service Books the following irregularities/short comings have been noticed.:

Sh. A.K. Joshi U.D.C.

Under Rule 32 of CCS Pension Rule when a Govt. servant completes 25 yrs. of service on his being left with 5 yrs. of service before the date of retirement of whichever is earlier the M.O.O. in consultation with the accounts officer shall in accordance with the rules. verify the service rendered by him and to communicate the official the qualifying service so determined. As the above official has completed 25 yrs. service his qualifying service may be got verified.

Nomination paper in respect of DCRO, OPF, CGECIS and Family Declaration not available in the service Book of Sh. A.K. Joshi, U.D.C.

Needful be done and complete be shown to audit.

Para 2 (Ref. Memo No. 11 dt. 28-7-97.)

Subj: Stock Registers:

During the course of audit of stock registers, the following irregularities have been noticed:--

1. Gen. Stock Register:

.....5...

Para 18  
PARA No 19

(22)

(18)



(27)  
C.S.  
73

28/1  
38/c

It has been observed that some articles of non-consumable nature have been entered in this register, which is not in order. Separate register for such items may please be maintained and all such cases may be reviewed and figures restored correctly under intimation to audit few instances are given below:--

Gen. Stock register for 1995-96.

<u>Name of items</u>	<u>Page No. of the register.</u>
Bucket plastic	P/28
Carran Board	P/98
Dustbin	P/53
Jug	P/85
Leather Bags	P/99

Gen stock register for 1996-97.

Bucket Plastic	P/30
Dustbin	P/58
Jug Plastic	P/56
Table Bell	P/48.

2. It has also been observed that the non-consumable articles are being reduced from the stock balances with the remark "issued to X.Y.Z." which is not in order as the items of the non-consumable nature could only be reduced from the stock balances when condemned by the condemnation Board as such all such cases may be reviewed and figures restored

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(26)  
74

27/6 37k

correctly and unserviceable articles be condemned by the condemnation Board under intimation to audit.

3. It has also been observed that while issuing new umbrella and leather bag to field supervisors old umbrella and leather bag issued earlier are not taken back. H.O.O. is requested to look into the matter & outcome of the same be intimated to audit.

*Para 19*  
*Para 20*

23  
Para 9 (Ref. Memo No. 12 Dt. 29-7-97).

19

Sub: Non-production of records:-

The following auditable records have not been produced before the audit for verification for the period 1995-96 and 1996-97. Now the same may please be traced and shown at the time of next audit.

1. OTA Register.
2. Long term & short term advance register.
3. Contingent control register.
4. L.T.O. register.
5. Tuition fee register.
6. Increment Register.

*[Signature]*  
3/2/97  
(O.P. ARORA)  
I.A.O.  
Audit Party No.-II.



During the audit of ICDS, Mangalpur for the period of 1992-98 to 2004-05, while checking the list following discrepancies were noticed -

- ① Paying certificate duly signed by DDO/Head, has not been recorded on the first page of list
- ② P.D.s are not duly signed/checked by DDO.
- ③ Most of the entries in list are not attested by the DDO.
- ④ All the columns i.e. date of joining, date of increment, date of allotment of govt. accommodation, previous pay scale related are left blank
- ⑤ Outstanding advances of secretaries of GPO / Festival advance have not been brought forward in the current year P.D.
- ⑥ Bill LDE detail (Abstract) is not duly filled up

All the above discrepancies may be rectified unless the intimation to audit

25/4

Sub: - Recovery of Transport allowance  
amounting to Rs 1300/-

During the audit of ICDS Nayotpur, MD for the period 1997-98 to 2004-05, while checking the service book/PAB and other related records, it has been found that the Transport allowance to Mrs Archana (Sgt) was paid during her leave period

- ① 23/10/02 to 4/3/2003 = 135 days - Maternity leave
- ② 7/3/2003 to 7/5/2003 = 62 days E.L.

Transport allowance paid

@ Rs 1000/- for the period

1/11/02 to 3/04/03 = Rs. 600/-

- ② 15/03/04 to 28/7/04 = 135 days - Maternity leave
- 29/7/04 to 11/1/05 = 155 days - Medical leave
- 12/1/05 to 20/1/05 = 74 days E.L.

Transport allowance paid

@ Rs 1000/- for the period

01/4/04 to 31/10/04 = 7 months = Rs 700/-

The recovery may be made from the official and deposit in the Govt. account under the intimation to Audit



Sub - Service Book & Leave Record

m/c

During the last check of service books /  
leave accounts for the audit period  
1987-88 the number of 100s, 1000s, 10000s  
which may be rectified and compliance  
shown to Audit

① Re-attestation

The particulars of the govt. servants  
at first page of service book should  
be re-attested after every five  
years, but the same has not been  
found in any of the service book

② Photo

Photograph of the employee should  
be pasted at the first page of the  
service book, which attached by letter  
but same has not found in the  
following service books

- ① Smt. Ramesh Chand, Driver
- ② Smt. Abhishek Mehta, Supt.
- ③ Smt. Rangina Devi, Supt.

③ Service Verification

Service verification of Smt. Rangina  
Devi, Supt. for the period 27-5-88 to  
31-10-88 is not recorded in the  
Service book



~~PARAGRAPH~~

Para no 4

~~Para no 20~~  
~~PARAGRAPH~~

Sub: Fidelity Bond.

While auditing the records for the period 1997-98 to 2004-05 of ICDS, Mayapuri New Delhi. It is noticed that Sh. S.P. Singh, who is working as a cashier has not submitted the fidelity bond, as required under GFR-276.

It is requested that the fidelity/guarantee bond may be obtained from any insurance company in the public interest, to avoid any risk of govt money.

Form of Security Bond in form GFR.31 may also be obtained from the Govt. Servant handling cash under GFR. 276.



~~Page No 5~~

~~Page No 5~~

(88)

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24k

Page 21

### Property Register

During the audit of ICS Mangalore, records for the audit period 1997-98 to 2004-05, while checking the property register the following irregularities have been noticed-

- ① Pricing certificate received on the first page has not been duly signed by HOD
- ② Annual Physical verification of property items has never been done so far by the HOD.
- ③ Sign. of HOD. are required in the prescribed col. of property register
- ④ Progressive Total has not been calculated
- ⑤ There are three property registers being maintained but the balances of the items were not accounted for in the new register
- ⑥ Similar type/matrix-wise items have been entered in separate pages for example 94 weight machine at page ④ and again 138 weight machines are entered at page 75. These type of cases may be reviewed and exact progressive balance should be calculated.

(21)

⑦ It has been observed that the following store items are lying unutilized since very long time and some of the items are getting unserviceable due to passage of time. So it is suggested that these items might be transferred to some other Home Aids of local welfare for the best utilization of these items, and unserviceable items may be got condemned as per rule

S.No.	Name of Articles	No. of articles
1.	Stone	272.
2.	Tar Handlens (cup)	634-
3.	Aluminium plate	1675-
4.	Almirah (small)	100.
5.	Patila	220.
6.	Balti (Iron)	100
7.	Duplicators	01
8.	Projector	01
9.	Hike	02 sets
10.	Sewing machine	133

⑧ As per the state register - Page no. 94 weight machines were in the store even than 138 new machines were purchased on 30-3-03



206

Sub: Spouse Information

During the scrutiny of spouse information of the officials of IAS, Mangalore New Delhi, it has been observed that the spouse information of the following officials have not been provided to the Audit till now. The same may be collected from the officials and provided to the Audit.

- ① Mr. Gopal Singh - PCAR
- ② Sh. R.C. Sharma - Driver
- ③ Sh. Suoja Prakash, UDC

Sd/- Sub for 08/02/22  
Mr. Sh. Gopal Singh  
Principal Driver  
Mangalore  
28/8/06

Para no 22  
Para no 23

Para No 30

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Sub: - Recovery of DGHS

During the scrutiny of P.A.R./Pay bills on other connected records of ICDS, F. Block (Barwa) Mangolpuri, New Delhi; for the audit period 1997-98 to 2004-05. The rates of contribution towards DGHS was revised w.e.f 01-04-2005 but it has been found that the recovery of the same has not been made from the following officials during the period.

Name/desig.	Rate of Recy.	Recovery 2004-05	Recovery 2005-06	Total
1. Sh. V.S. Anandhi, udc Rs 100/-	Rs 100/-	475-	300-	775-
2. Sh. R.K. Bhadliya, udc Rs 70/-	Rs 70/-	245-	-	245-
3. Sh. Gopal Singh, Poon Rs 40/-	Rs 40/-	170-	120-	290-
4. Sh. Smt. Tripathi Smt, Smt Rs 100/-	Rs 100/-	655-	475-	1130-
5. Sh. Smt. Veena Tripathi, Smt Rs 100/-	Rs 100/-	655-	250-	905-
6. Sh. P.C. Sharma, Driver Rs 70/-	Rs 70/-	500-	380-	880-
7. Sh. Kanwar Blam, udc Rs 70/-	Rs 70/-	500-	340-	840-
				<u>Rs 5015-</u>

Settled  
28/11/12  
of account  
39.30 By Sakshi  
Chatter

The recovery of the same may be made from the officials and deposit in to Govt account under the estimation in the field.

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~~Para No 8~~  
~~Para No 31~~

(63)

Sub - Recovery of Pay Allowances - Rs 9760/-

During the audit of ICDS Mangalpur, for the period 1997-98 to 2004-05. It has been observed that during the year 2000-2001, the salary of Sh. Rajesh Sharma UDC, for the period of 3/2000 to 6/2000 was drawn, as per the detail given below

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S.No	Month	Gross Amount	Deductions	Net Payable	Balance Date
1.	03/2000	Rs 7982	2400-	5582	4, 3/3
2.	04/2000	Rs 7982	2440-	5542	4, 19/4
3.	05/2000	Rs 8078	2440-	5558	15, 16/5
4.	06/2000	Rs 8078	2440-	5558	2, 28/6
	Total	<u>32120</u>	<u>9760-</u>	<u>22360</u>	

The Net Payable amt. of Rs 22,360/- was deposited in bank vide TR6 dt 21/08/2000. L/C from the previous dept and L/C issued by this Dept (ICDS Mangalpur) orders for taken on through were not provided before the audit. It is observed that the pay of Sh. Rajesh Sharma was drawn in excess of the sanctioned post which was drawn in excess of the sanctioned post. Also the difference between the gross amt. and net payable which came out is Rs 9760/- may also be recovered from the official and deposited to Govt account under continuation to audit.



24

Sub: - Recovery of Medical bill on account of excess payment amounting to Rs 2607.

During last audit of 1997-98, Mangotgi, it has been found that during the year 2004-05 a medical bill amounting to Rs 4585/- was incurred to Mr. R.K. Bhadaniya, UDC, on account of some diagnostic tests for self and his son Mr. Nikhil Bhadaniya. While issuing the bill it has been found that

- ① No OPD card / referral slip from a Govt. Disp/Hospital is attached
- ② No permission letter from H.O.D., to whom he was permitted to get these tests from the private diagnostic centre.
- ③ The bill amount is not verified as per the Medical All: Rules and the order issued by Govt. of Govt of Delhi from time to time.
- ④ A bill amounting to Rs 74420 dt 24/11/04 amounting to Rs 1607 on a/c of STDE, Chet PA has been paid to him two times. So Rs 1607 may be recovered from him and adjust the Govt a/c
- ⑤ For the I/P (LWS) test from National CT scan & Diagnostic centre for his son he only paid Rs 2000/- vide



Receipt No 563 dt 11/7/2004 but Rs 2200/-  
 has been reimbursed to him. The excess  
 amount of Rs 200/- may be recovered.

After settling the bill the  
 balance amount can may also be recovered  
 from him under the estimation in Audit.

Other such type of cases may be  
 reviewed at your own level.

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Para No 10 ~~Para No 33~~  
Sub: - Cash book

During the last audit of ICDS, Mangalgi, RJ for the period of 1997-98 to 2004-05. While checking the cash book the following short coming were noticed

- ① It has been found that most of the entries/journals in the cash book are not attested by the DDO (for example - cash B.O. of 1-2-2000, page no 7, 15, 89, 90, 183, etc)
- ② Physical Verification Certificate at the end of the month should be given by the DDO, in his own writing but it is not formal, even DDO has not sign the certificate in some of the cases (for ex. cash book B.O. of 1-2-2000 at page no 152 and 156)
- ③ As per the rule the unspent money should be deposited in bank within three months from the date of closure. But it has been found that this rule is not followed by the Cashier/DDO and the unspent balance has been kept in the office for more than six months (for ex. - the unspent balance of Rs 30033 at 24/12/2000 amount to Rs 186 deposited on 31/3/01)
- ④ In many cases cash book has not been checked by the Cashier/DDO.

It is requested that the Cashier/DDO review all the cash books and ensure that all the irregularities as shown above may be rectified under the intimation to audit. Other bank type of Cash may be reviewed at your own level.



5/11/97

Sub: State Register (Dictary)

26

It has been observed, during the last audit of 10th F State Bar & Hon. Majordom for the period of 1997-98. The state register of Dictary items are not maintained and the following irregularities were noticed

- ① Page certificate has not been signed by the DDP/ADDO
- ② The state register of Dictary items are not properly maintained by the supervisors - closing balance / progressive total has not been calculated
- ③ State entries have not been checked/sign by the ADDO
- ④ While issuing the state to Angamudi workers, sign of the Angamudi workers has not been taken by the supervisor in their state register
- ⑤ The detail register of items consumed by the Angamudi workers has not been maintained by the supervisors, without which they are calculating the actual consumption of dictary items and how the credit is being given to the Angamudi may please be clarified to Audit.



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Sub: - Purchase of Toys/Educational Games

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During the audit of ICDS F Block, Barot Ghuw. Mangalpur, for the audit period 1997-98 to 2004-05 it has been found that during the year 1997-98 various Educational Games/Toys for 138 Anganwadis were purchased. During the test check of these purchases, it has been noticed that around 15 lots were found on these games/toys and all the purchases were made in the last quarter of the year.

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Purchase procedure

As per Gft Rule 128(26) - "The open Tender system, that is, invitation to tender by public advertisement, should be used as a general rule and must be adopted in which the estimated value of the demand is Rs 50,000 and above."

Rule 128 (36) - "The limited Tender system may, however, be adopted instead of open tender system when the estimated value of the demand is not less than Rs 5,000, in the following circumstances.

- i) When sufficient reasons exist which indicate that it is not in the public interest to call for tenders by advertisement. In every such case the reasons must be recorded by the procurement officer.
- ii) When the indent officer certifies that the demand is urgent and any additional expenditure involved by the elimination of open tender competition must be incurred.



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In all such cases the industry officer must place on record the nature of the urgency and why the demand could not be anticipated.

No 'open tender' system was adopted for the purchase of Toys/Educational games even when the purchases were more than Rs 15 lacs, and 'Limited Tender System' was also not followed. As for record no sufficient reasons were found. As for the record it has been found that the rates were collected by the CDO, ICDS Gobindpur, Kalkaji, and on the basis of the comparative statement of ICDS, Kalkaji, the CDO ICDS, Mayapuri has also made the purchases from the same dealers. As for record no valid sanction/permission was shown to audit from the Complaint authority to purchase these items from the same dealers.

(2) Splitting of order

Before the purchase of any store a definite requirement should be calculated to avoid the small purchases. During 1997-98 the purchases of Toys/Educational games were made but the CDO has not calculated the requirement of Toys/Educational Games for 138 Anganwadis in line and the CDO, Mayapuri, purchased



T Toys/Educational Games by splitting up of purchases as detailed below (for example)

Item	Date of purchase	Quantity	Amount (Rs)
1. Bat 2 Ball	02/2/98	230	4830 -
2. Ludoo	2/2/98	108	4908 -
3. Fairy Doll	2/2/98	70	4900 -
4. Bat 2 Ball	5/2/98	230	4830 -
5. Ludoo	5/2/98	108	4968 -
6. Fairy Doll	5/2/98	70	4900 -
7. Bat 2 Ball	9/2/98	230	4830 -
8. Ludoo	9/2/98	108	4968 -
9. Fairy Doll	9/2/98	70	4900 -

Similarly purchases for other game/toys have been split up as per GFR rule (104) "Purchase order shall not be split up to avoid the necessity for obtaining the sanction of higher authority required for obtaining the sanction of higher authority required with reference to the total amount of the order." Splitting up of purchase order is the violation of GFR (rule 104).

3) Diversion of Fund

It has been observed that the purchase of these Toys/Games, ~~is~~ the Budget



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was allocated for the purchase of these  
 Total Educational Expenditure and the following Contingency  
 Expenditure were also made from the head  
 which were meant for the Nutrition Programme  
 of Anganwadi.

- ① Sign Board
- ② Daily Diary
- ③ Canvas bags
- ④ Matka, Surali etc.

The CDO, KDS Hajipur may please  
 clarify regarding the responsibilities as  
 mentioned above.

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PARA No 24  
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NON - Production of records

The following records were not produced to Audit for verification

- ① Register of un-disbursed pay and allowances
- ② Service postage stamp register
- ③ File of Rent agreement with 'Anjanwadi'
- ④ Contingency contract register
- ⑤ Rent/Water/Electricity/Telephone bill reg
- ⑥ TR-5 claim register
- ⑦ Medical Re-embursement register
- ⑧ Agreement file with the Dealer for supply of Dining items for the period - 97-98 and 99-2000 to 2004-05
- ⑨ Contingency bill no. for 97-98
  - i) CB/142 dt 27/1/98
  - ii) CB/148 dt 27/1/98
  - iii) CB/149 dt 27/1/98
  - iv) CB/180 dt 31/3/98

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Davinder  
1970-10



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~~PARA 30~~

PART II  
CURRENT AUDIT REPORT

(Ref. Audit Memo No. 01 dated 02/09/2015)

Para-01

Sub : Non deduction of Tax at Source from payment made to contractors/sub-contractors under section 194 C of Income Tax Act, 1961.

As per section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work in purchase of a contract between the contractor and "a specified person" will be liable to deduct tax at a source at the prescribed rates.

During scrutiny of records of ICDS Project, Mangol puri project it has been noticed that no TDS has been deducted from the payments made to SHG's/NPO for providing supplementary nutrition to the Anganwaris under the scheme. The details are given below.

F.Y & BILL NO	NAME OF AGENCY	AMOUNT	TDS 2%
2012-13			
CB/06 31.05.12	INDCARE TRUST	202613	4052
CB/09 SABLA	INDCARE TRUST	540590	10812
CB/18,14.06.12	INDCARE TRUST	143657	2873
CB/26 05.09.12	INDCARE TRUST	141736	2835
CB/48 30.11.12	INDCARE TRUST	121847	2437
CB/55 10.12.12	INDCARE TRUST	143696	2874
CB/64 28.12.12	INDCARE TRUST	125772	2515
CB/65 28.12.12	INDCARE TRUST	342315	6846
CB/81 4.02.13	INDCARE TRUST	364799	7296
CB/82 05.02.13	INDCARE TRUST	132139	2643
CB/91 01.03.13	INDCARE TRUST	131571	2631
CB/104 14.03.13	INDCARE TRUST	126256	2525
CB/105 14.03.13	INDCARE TRUST	344284	6886
2013-14			
CB/4	INDCARE TRUST	186128	3723

*P. Kumar*

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DS

CB/5 SABLA	INDCARE TRUST	542795	10856
CB/16	INDCARE TRUST	138914	2778
CB/17 SABLA	INDCARE TRUST	403436	8069
CB/21	INDCARE TRUST	138413	2768
CB/22 SABLA	INDCARE TRUST	408629	8173
CB/30 SABLA	INDCARE TRUST	179790	3596
CB/31 SABLA	INDCARE TRUST	441611	8832
CB/46	INDCARE TRUST	145546	2911
CB/47 SABLA	INDCARE TRUST	357346	7147
CB/68	INDCARE TRUST	146243	2925
CB/69 SABLA	INDCARE TRUST	362280	7246
CB/94	INDCARE TRUST	303752	6075
CB/105	INDCARE TRUST	164293	3286
CB/109	INDCARE TRUST	228910	4578
CB/116 SABLA	INDCARE TRUST	536261	10725
TOTAL		7545622	150913

Hence Amount of Rs. 150913/-. May be recovered from the concerned agency and deposited in Govt. A/C under intimation to Audit after due verification of record. If the agency has already deposited the TDS or obtained any exemption from Income Tax Department, copy of the same may be submitted to Department for verification.

*[Handwritten signature]*



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Para 02

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(Ref. Audit Memo No. 05 dated 08/09/2015)

Sub: Short recovery of monthly subscription and insurance cover under CGEGIS-1984 for eligible Group 'D' employees placed in PB-1 Grade Pay Rs. 1800/- and classified as Group 'C'

The rate of CGEGIS 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 CGEGIS in r/o of officials as per details mentioned below.

S.No.	Name & Designation	Month/period of short recovery	CGEGIS Deducted per month	CGEGIS Subscription to be deducted	Difference to be recovered
1.	Sh. Gopal Singh Peon	01/01/2011 To 31/08/15 (56 months)	Rs. 15/-	Rs. 30/-	840/- (56x15)
		TOTAL			840/-

Hence, the above said amount of Rs. 840/- may be recovered from the concerned officials and intimated to the audit after due verification.

*Sd/-*  
31/7/15

*Received*

*[Signature]*

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**PART-II**  
**CURRENT REPORT**  
**2014-15 to 2018-19**

*Rs 1929*

**Para No.1: - Recovery of Family Planning Allowance.**  
**(Memo No.07 dated 07.07.2019)**

As per the 7<sup>th</sup> CPC the Family Planning Allowance has been abolished w.e.f. July 2017, but the office had paid Family Planning Allowance.

On test of the PBR of the concerned employees it has been noticed that the following official was drawing Family Planning Allowance, but FPA was discontinued wef July 2017.

SN	Name & Designation Smt.	Period	Total Number of month	FPA Due	FPA Drawn	Excess	Total Amount
1.	Sh. Gopal Singh Peon	07/2017 to 02/2018	08	Nil	210	210	210*08 =1680
						<b>Total</b>	<b>1680/-</b>

The Excess payment of **Rs. 1680/-** may be recovered from the official concerned and deposited into the Govt. account after due verification of record under intimation to Audit. Other similar cases may also be reviewed.

**Para No.02:- Non production of Records(Memo No 09 dated 18.07.2019)**

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

1. Property Register.
2. Consumable and Non consumable stock register.
3. Stock register dietary.
4. Register of Un-disbursed pay and allowances.
5. Service postage stamp register.
6. File of rent agreement with Anganwadi.
7. Contingency control registers.
8. Rent/water/Electricity/Telephone bill register.
9. Tr-5 stock register.

*Para No 2 Settled and taken as Fresh in current audit report*  
*18-07-19*  
*(Davinder K)*

*[Signature]*



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10. Medical reimbursement Records.

The above records may be shown to next audit

*Accepted &*  
*W.A.*  
*24/10/10*

*Satish*  
31/7/09

(SATISH)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXVIII

**CURRENT AUDIT REPORT****((ICDS, Porject Mangolpuri, F Block, Siali Centre, Mangolpuri, Delhi-110083)****2019-22**

**PARA 01 : Short deduction of Rs.795/- towards UTGEIS.**  
(Ref. audit memo no.11 dated 10.10.2022)

As per Central Govt. Employees Group Insurance Scheme(CGEGIS)/Union Territories Employees Group Insurance Scheme(UTEGIS) the rates of monthly subscription to the employees classified as Group "A", "B" and "C" is required to deducted as per details given below to get the appropriate insurance cover:-

Group to which the employee belongs	Rate of subscription (in Rs.)	Amount of Insurance Cover (in Rs.)
A	120	120000
B	60	60000
C	30	30000

During the test check of Pay Bill Register I.C.D.S., Project Mangolpuri, F-Block, Silai Centre, Mangolpuri, Delhi-110083 for the audit period 2019-2022, it has been observed that the unit has not been deducting the UTEGIS contribution in r/o the following Group "C" official as per the above mentioned subscription, as per details given below:-

S.No	Name & Designation of Officer Sh./Smt.			Differ	Period / Month	Months	Amount Short Deducted to be recovered
		Amt. Deducted	To be deducted				
1	Sh.Gopal Singh, Peon	15	30	15	05/18 to 09/22	53	Rs.795/- (53 months @Rs.15/-)
<b>Total</b>							<b>Rs.795/-</b>

Necessary step should be taken by the HOO/DDO, ICDS, Project Mangolpuri, Delhi-110083 to recover Rs.795/- from the above mentioned official after due verification of facts and figures under intimation to audit and all other similar cases may also be reviewed by the unit for similar action.



**PARA 02 : Short- deduction of DGEHS subscription of Rs.200/-.**  
(Ref. audit memo no.14 dated 11.10.2022)

Vide Office Memorandum No. No.S.11011/11/2016-CGHS(P)/EHS dated 13.01.2017 Govt. of India, Ministry of Health and Family Welfare, the subscription of CGHS has been revised w.e.f. February 2017 due to revision of pay & allowances of Central Govt. Employees. DGHS vide OM No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02/05/2017 have also adopted the revision of DGEHS subscription w.e.f. 01.02.17. The rates of revised monthly CGHS/DGHS subscription w.e.f. 01.02.17 are as under:-

Sl. No.	Grade pay in 6th CPC	Pay matrix as per 7 <sup>th</sup> CPC	Subscription per month
1	1800 to 2800	Level 1 to 5	250
2	4200	Level 6	450
3	4600 to 6600	Level 7 to 11	650
4	7600 & above	Level 12 & above	1000

During the test check of PBR of I.C.D.S., Project Mangolpuri, F-Block, Silai Centre, Mangolpuri, Delhi-110083 for the audit period 2019-2022, it has been observed that DGEHS subscription in respect of following officer has not been deducted as per the above OM. The detail of such officer is as under:-

S. No.	Name & Designation (Dr./Ms./Sh.)	Level as per 7 <sup>th</sup> Pay Commission	Rate of monthly DGEHS subscription due	Monthly DGHS subscription actually recovered by School	Amount to be recovered
1	Ms. Usha Singh, CDPO	06	450/- (only for the month of March,2020)	250/- (only for the month of March,2020)	Rs.200/-x 01 Month =Rs.200/-
	<b>Total</b>				<b>Rs. 200/-</b>

Necessary steps should be taken to recover DGEHS subscription from above mentioned officer, after due verification of facts and figures, under intimation to audit. Other similar type of cases may also be reviewed by the unit itself for similar action under intimation to audit.

**PARA 03 : Non deduction of Tax at Source amounting to Rs.2,72,429/- from payment made to contractors/sub-contractors.**  
(Ref. audit memo no.16 dated 13.10.2022)

As per Section 194 C of Inome Tax 1961 any person responsible for paying any sum to any resident for carrying out any work in pursuance of a contract between the Contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.



Section 197 of the Income Tax Act 1961 provides for the facility of Nil deduction of tax at deduction at lower rate of tax. To avail of this benefits the assesses whose TDS to be deducted on certain receipts should make an application before the TDS Assessing Officer who has a jurisdiction over his/her/its cases. The deductee concerned may apply for a certificate for nil or lower deduction of TDS on their receipts in Form No.13.

As per the notification, all the transactions liable to TDS will have tax deduction at a higher percent 20% if the Permanent Account Number of the payee is not available. Test check scrutiny of record of ICDS, Project Mangolpuri, Delhi-110083 it has been noticed that no TDS has been deducted from the payment made to SHGs/NPO for supplementary nutrition material to the Aganwari's under the scheme on contract basis. The details are given below:-

Name of the Agency:- INDCARE TRUST (MNPO & 08 Eight SHGs)

S. No	Bill No. & Date	Month & Period of Supply	Gross Amount	TDS to be deducted	TDS deducted	Balance TDS
1	CB-47 dated 21.11.2020	March,2020 to April,2020	1832037	36641	3664	32977
2	CB-77 dated 28.03.2021	Nov.2020	2126072	42521	4252	38269
3	CB-78 dated 28.03.2021	Dec.-2020 to Jan.-2021	4347174	86943	8694	78249
4	CB-07 dated 03.06.2021	Feb.-2021	2244970	44899	4490	40409
5	CB-18 dated 05.07.2021	March,2021 to April,2021	4584710	91694	9169	82525
	<b>Total</b>		<b>15134963</b>	<b>302698</b>	<b>30269</b>	<b>272429</b>

Necessary steps should be taken by the HOO/DDO/CDPO, ICDS, Project Mangolpuri to recover the non deduction of TDS of Rs.2,72,429/- from the above said agencies (MNPO and SHGs) after due verifications of facts and figures.

Other similar cases may also be reviewed for the audit period March, 2019 to Feb., 2020 and May, 2020 to October, 2020 for similar action at your own level for which no record was provided to the Audit in spite record memo no.15 issued on 11.10.2022.

The audit had also raised the similar observations during the internal audit for the period 2012-2015 vide para No.1 but the unit has not been recovered/settled the recovery amount of Rs.150913/- after a laps of 03 years. The DDO/HOO may also recovered this amount as well as current recovery of Rs.272429/- after due verification of facts and figures under intimation to audit.



Further, if the agencies have already deposited the TDS or obtained any exemption certificate from Income Tax Department during the above said period, the copies of the same may be submitted to the Audit for verification.

**PARA 04 : Improper Maintenance of Cash Books and non reflection of entries of cash received through TR 5 in the Cash Book.**  
(Ref. audit memo no.20 dated 17.10.2022)

As per rule 13 (ii) of Receipts & Payment Rules, All monetary transactions should be entered in the cash book as soon as they occur and attested by Head of Office in token of check.

As per rule 13(iii) of Receipts & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totaling of the Cash Book or have this done by some responsible officers other than the writer of Cash Book and initial it as correct.

As per Rule 13(iv) – At the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect “Certified that Cash amounting to Rs. \_\_\_\_\_ (Rupees..... only) has been physically verified and found correct as per the balance recorded in the Cash Book”

As per Rule No.13 (vi) - An eraser or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO/HOS should initial every such correction and date his initials invariably.

During the test check of Cash Book of I the ICDS, Project Mangolpuri, Delhi-110083 for the financial year 2019-22, the following discrepancies have been noticed:-

1. The Cash received vide TR No. 03 dated 18.07.2019 Rs.840/- , TR No.04 dated 18.07.2019 Rs.1300/-, T.R.No.05 dated 18.07.2019 Rs.2088/, TR No.06 dated 18.07.2019 of Rs.1130/-, TR No.07 dated 18.07.2019 of Rs.905/-, TR No.8 dated 18.07.2019 of Rs.290/- and amount received through cheque vide TR No.09 dated 18.11.2021 of Rs.30000/- , TR No.10 dated 05.03.2022 of Rs.78000/-, these entries of t receipts (08 Nos.) have not been reflected in the Cash Book on 18.07.2019 as well as 18.11.2021, 05.03.2022, which is highly irregular. The HOO/DDO, ICDS, Project Mangolpuri should take necessary steps in this regard and produced the copies of Challans duly verified by the PAO-VII to audit on urgent basis except two challans which have already been verified by the PAO VII in respect of TR 09 and 10 on 07.10.2022).

2. Each and Every entry on the receipts side as well as on the payment side of the Cash Book should be initialled by the DDO which has not been done during the entire period 2019-22 and even entries for NIL amounts should also be initialled by the DDO.
3. Cutting and Overwriting has not been authenticated/attested by the DDO concerned e.g. Page- 79, 80 etc.
4. The entries & month end certificate in the Cash Book for the month of March, 2020 and January, 2021 at page 79,80 has not been signed by the DDO.
5. Cash Book for the period 01.10.2019 to 31.03.2020 and 01.04.2020 to 31.03.2022 has not been written, which is also highly irregular and against the rules.

Necessary steps should be taken by the HOO/DDO to rectify the above mentioned discrepancies under intimation to audit.

**PARA 05: Overpayment of Medical Reimbursement Claim in r/o Ms. Vineeta Gupta, Supervisor amounting to Rs.2000/-**  
(Ref. audit memo no.21 dated 17.10.2021)

During test check of Bill No.B-79 dated 17/03/2020 and Bill No. MB-73 dated 21.02.2022 of ICDS-Mangoalpuri Project for the audit period 2019-2022, it has come to notice that Ms. Vineeta Gupta, Supervisor has submitted the two Medical Reimbursement Claims of Rs.8814/- and Rs.12358/- for self treatment in Delhi Govt. empanelled Hospitals.

The ICDS, Mangolpuri project has been reimbursed the following payments in the above said bills to Ms. Vineeta Gupta, Supervisor which are not admissible for reimbursement under DGEH Scheme. The detail is as under:

S.No.	Bill No. & Dt.	Name of items	Amount reimbursed	Amount to be recovered
1	MB-79 dated 17.03.2020	Booking Advance(Advance payment made to Hospital )	Rs.1000/-	Rs.1000/-
		One Time Hospital Registration Charges	Rs. 100/-	Rs. 100/-
2	MB-73 dated 21.02.2022	Immunization MMR(Tresivac) PFS Master Yash Gupta	Rs.900/-	Rs.900/-
	<b>Total</b>			<b>Rs.2000/-</b>



Reasons for reimbursement of above mentioned items may please be elucidated to audit and necessary steps should be taken to recover the overpayment of Rs.2000/-, after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

**PARA 06: Non Production of Record.**

**Para No.13 for the period 1997-2005**

1. Register of un-disbursed pay and allowances
2. Service Postage stamp register
3. File of Rent Agreement with Anganwadi's.
4. Contingency Control Register.
5. Rent/Water/Electricity/Telephone Registers.
6. TR-05 Stock Register
7. Medical Reimbursement Register.
8. Agreement with the dealer for supply of Dietary items for the period 1997-98 and 1999-2000 to 2004-05.
9. Contingency Bills for the period 1997-98
  - i) CB/147 dated 27.1.98
  - ii) CB/148 dated 27.1.98
  - iii) CB/149 dated 27.1.98
  - iv) CB/180 dated 31.3.98

**Para No.02 for the period 2015-2019**

1. Property Register.
2. Consumable and Non -Consumable Stock Register.
3. Stock Register Dietary.
4. Register of un-disbursed pay and allowances.
5. Service Postage Stamp Register.
6. File of Rent Agreement with Anganwadi's.
7. Contingency Control Register.
8. Rent/Water/Electricity/Telephone Bill Register.
9. TR-5 Stock Register.
10. Medical Reimbursement Records.

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1. Property Register /Non Consumable Stock Register.
2. Rent Register/File of Rent Agreement.
3. Expenditure Control Register.
4. Honorarium Register of AWC's and Helpers.
5. TA Register/Conveyance Register.

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6. TR-5 Stock Register
7. Medical Reimbursement Register
8. Dietary Bills/records for the month of March,2019 to Feb.2020 and May,2020 to October,2020.

**(Davinder Kumar)**  
**Inspecting Audit Officer**  
**Audit Party No. 10**



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## TEST AUDIT NOTES

(ICDS, Project Mangolpuri, F Block, Silai Centre, Mangolpuri, Delhi-110083)  
2019-22

**TAN 01: Improper maintenance of Pay Bill Register.**  
(Ref. audit memo No. 10 dated 10.10.2022)

During the test check of Pay Bill Registers of I.C.D.S., Project Mangolpuri, F-Block, Silai Centre, Mangolpuri, Delhi-110083 for the audit period 2019-2022, the following shortcomings have been noticed:-

1. Alphabetical Index has not been prepared in the PBR 2019-2022.
2. Page Count Certificate has not been recorded in the PBR 2021-22.
3. A number of cutting/overwriting/use of fluid in the PBRs have not been authenticated/ attested by the HOO/DDO e.g. at page 03(PBR 2021-22), page 94 & 96 (PBR 2019-2021).
4. Each and every entry made in the PBR has not been initialled by the HOO/DDO for the period 2020-2021 and 2021-2022.
5. GAR-18/Abstract at the end of PBR has not been filled up during the audit period 2019-2022.
6. At the close of every financial year vertical totals should be squared up for income tax purpose. But on scrutiny of PBRs it was noticed that same were not done from 2019-2022.
7. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail if any, DNI, D.O.B, PAN, Date of Joining, Residential Address etc. have not been filled up properly.
8. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR page No.090 (PBR 2019-2020), which is irregular.

Necessary steps should be taken by the HOO/DDO to update the PBRs under intimation to audit.

**TAN 02: Shortcomings in maintenance of Service Books**  
(Ref audit memo No.12 dated 10.10.2022)

During the Test Check of One Service Book & Leave Account shown/provided to audit by the I.C.D.S., Project Mangolpuri, F-Block, Silai Centre, Mangolpuri, Delhi-110083 for the audit period 2019-2022, the following discrepancies have been noticed:-

**(A) Discrepancies in maintenance of Leave Account: -**

(a) Earned Leave though availed by the Govt. Servant for 20 days w.e.f. 30.05.22 to 18.06.22 but the same has not been sanctioned /granted under relevant rules on the initial pages of the Service Book by the HOO, which is irregular. The details are as under:-

i. Sh. Gopal Singh, Peon

(b) Leave account has not been signed by the HOO for the period 01.01.2021 to 30.06.2022 in respect of Sh. Gopal Singh, Peon.

**(B) Misc./ Other discrepancies :-**

i. The Latest Photo of the Govt. Servant has not been pasted on the first page of the Service Book. The details is as under:-

(a) Sh. Gopal Singh, Peon

ii. Entry regarding grant of annual periodical increment have not been signed by the HOO:-

(a) Sh.Gopal Singh, Peon (w.e.f. 01.01.2021 and 01.01.2022)

iii. Common Nomination Form and Family Details Form has not been found pasted in the Service Book of Sh. Gopal Singh, Peon

iv. First page of Service Book Vol-II has not been filled up in respect of Sh. Gopal Singh, Peon.

v. Signature of the Govt. employee has not been done on the first page/prescribed column of the Service Book(Vol-II) in respect of Sh. Gopal Singh, Peon.

vi. Signature of the Govt. Servant has not been got done against entries of annual increments in the service book of Sh. Gopal Singh, Peon.



vii Service Verification entries in respect of Sh. Gopal Singh, Peon for the period 01.07.2020. to 21.12.2020 (Page 20) 01.01.2021 to 31.12.2022(page 21) have not been signed by the DDO/HOO.

Necessary steps should be taken for proper maintenance of Service Books under intimation to audit.

**TAN 03: Non adherence of Rule 59 of Receipts & Payment Rules.**  
(Ref. audit memo No. 13 dated 11.10.2022)

The Rule 59 of Receipt and Payment Rules stipulates as follows:-

- (i) Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (ii) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

On scrutiny of the Bills/Vouchers of I.C.D.S., Project Mangolpuri, F-Block, Silai Centre, Mangolpuri, Delhi-110083 for the audit period 2019-2022, it has come to the notice of the audit that :-

- a. All the vouchers for the audit period 2019-2022 have not been cancelled after payment.
- b. Passed for Payment order has not been recorded specifying the amount payable in words and figures in so many cases.

Necessary steps should be taken to adherence of Rule 59 in letter and spirits.

**TAN 04: Non- Compliance of Order of Hon'ble Supreme Court of India.**  
(Ref. audit memo no.17 dated 13.10.2022)

As per clause 3 of the agreement dated 11.07.2011 between Department of Women & Child Development, Govt. of NCT of Delhi and INDCARE TRUST, a Mother non profit organisation with 08 SHGs(Self Help Group), in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 07<sup>th</sup> October,2004 in the case titled PUCL Vs. Union of India and Others in writ petition(civil) number 196 of 2001 had issued directions to all State Governments/UTs for supply of Supplementary Nutrition/Supplment to the children, adolescent girls, pregnant and lactating women under ICDS Scheme for **three hundred days in a year**"

As per information provided to audit by the ICDS, Project Mangolpuri, Delhi-110083 for the period 2019-2022, it has been noticed that the Nutrition Food items

have been provided for less than 300 days in a year to the children, adolescent girls, pregnant and lactating women under ICDS Schemes. The detail is given below:-

S.No.	Years	No. Of days Nutrition Food Provided to the beneficiaries under ICDS Scheme, Project Mangolpuri .
1	2019-2020	282
3	2021-2022	286

The Department should take necessary steps/action to fulfill the objectives of the scheme and compliance of order/directions of Hon'ble Supreme Court of India.

**TAN 05 : Improper maintenance of various Supplementary Nutrition Programme (SNP) Stock Registers.**  
(Ref. audit memo No. 18 (dated 14.10.2022))

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the SNP Stock Registers provided to the Audit Party by the the ICDS, Project Mangolpuri, Delhi-110083 for the audit period 2019-22, the following discrepancies have been noticed:-

**SNPs(Supplementary Nutrition Programme) Registers**

- (a) It has been observed that Annual Physical Verification of the stock has not been done and certificate to this effect has not been recorded during the entire audit period 2019-2022.
- (b) Page Count Certificate has not been recorded in almost all the SNP stock registers maintained by the Supervisors during the audit period.
- (c) SNP Registers maintained by the Supervisors are incomplete; the signatures of the receiptants i.e. AWW's has not been taken/obtained on the SNP Register in so many cases.
- (d) Further, some of the stock registers maintained at the Aganwari Centres also do not reflect the Page Count Certificate which is mandatory and also the Page Count Certificate in some stock registers do not bear the signatures of the Supervisors as well as the Officer In charge .
- (e) Stock entries made in the SNP stock registers of all the supervisor during the audit period have not been signed by the supervisor and countersigned by Officer Incharge/CDPO as well.

Necessary steps should be taken by the HOO/CDPO/Supervisors for proper maintenance of various SNPs Stock Registers under intimation to audit.



**TAN 06: Improper maintenance of various Stock Register (Consumable).**  
(Ref. audit memo no.19 dated 14.10.2022)

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On Test Check of the Various Stock Registers(Consumable) maintained by Supervisors provided to the Audit Party ICDS, Project Mangolpuri, Delhi-110083 for the audit period 2019-2022, the following discrepancies have been noticed:-

1. It has been observed that Annual Physical Verification Certificate has not been recorded in the Consumable Register during the audit period 2019-2022.
2. Index has not been prepared alphabetically in all the consumable stock registers.
3. Page Count Certificate has not been recorded in all the Consumable Stock Registers for the audit period 2019-2022 provided to audit.
4. Relevant columns such as Bill no. & dated of receipt, source of receipt, value of the item, quantity received, total price, Bill no. , Date, Date of Issue, Balance of items, Initials of recipient etc. have not been filled up in the most of the Consumable Stock Registers, which is irregular.
5. Further, it has also been observed that all the Non-Consumable items have been wrongly entered in Consumable Stock Register. Since, no separate stock registers have been maintained for Non-Consumable/Property items, which is highly irregular. Previous audit has also observed regarding Non Production of Property Registers vide audit Para no.2 (Audit Memo.9) for the year 2015-2019.
6. Balance of Non-Consumable/Property items have been wrongly shown as Nil without adopting the process of condemnation/written off.
7. Cutting/Overwriting/Use of fluid have not been attested by the Officer In charge at page no.01,02 ,03 ,09 ,21 & 22,62 etc..
8. The various consumable items have been entered on a single page e.g. Phynyl, Pochha, Duster( page no.34), Chalk, Jhadu, Detol (page No.36),

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Soap, Slate, Nail Cutter(Page-40) etc and also issued to AWW's on the same page without any details such as source, rate, bill no. date of issue etc.

Necessary steps should be taken for proper maintenance of various Stock Registers under intimation to audit.

**(Davinder Kumar)**  
**Inspecting Audit Officer**  
**Audit Party No. 10**