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

Sub:-Internal Audit Report on accounts of the I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi, L- Block, Pratap Nagar, Delhi for the period 2015-16 to 2019-20.

INTRODUCTION

The accounts of **I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi, L Block, Pratap Nagar Delhi** for the period 2015-16 to 2019-20 were test audited by the Audit Party No- 01 during the period 22.06.2020 to 30.06.2020 (07 working days), comprising of Sh. Sanjay Kumar Bhargava, (AO/ I.A.O) and Smt. Manju Rani Pal, A.A.O.

Aims and Objectives:-

The CDPO, ICDS Project Anand Parbat, L Block, Pratap Nagar, Delhi is functioning under the Administrative Control of Department of Women & Child Development, GNCT of Delhi. Total 124 Anganwari are functioning under this ICDS Project. The aims and objectives of the project are as under:

- 1 Supplementary Nutrition to Children aged 0 to 6 years and Ladies.
- 2 Immunization, Health Checkup, Referral Services & Non-Formal Pre School Education.
- 3 Celebration of ECCE Day (Early Child Care Education 3-6 years) participant of Community people like as parents of the child.
- 4 De-worming programme with coordination of Health Department.
- 5 Supplementary of Iron Folic Acid Tablets to Adolescent Girls
- 6 Vitamin A tablets supplementary age group 3-6 years.
- 7 Verification/Inspection of widow, old age and handicapped pension cases with co-ordination of Social Welfare Department.
- 8 Referral & follow up of Malnutrition cases
- 9 Coordination with MCD for Swachata Abhiyaan.
- 10 Anganwadi Workers give Polio drops in areas
- 11 Coordination of AWW in organizing Baby Show Programme by Health Staff.
- 12 Admission of Drop out cases of 11-14 years.

Name of the HOO/DDO/Cashier during the period of Audit 01-04-2015 to 31-03-2020

Head of the office

Sl No.	Designation	Name of the Officer/official	Period
1.	CDOP/ DDO	MS. PREMWATI	01.04.2015 TO 30.06.2015
2.	CDOP/ DDO	MS. SUNITA VERMA	24.07.2015 TO 30.09.2017
3.	CDPO	MS. RAGINI SETHI	01.10.2017 TO TILL DATE
4.	DDO / HOO	MS. NEERU NAGPAL	01.10.2017 TO TILL DATE

Man.

B/c

Cashier

Sl No.	Designation	Name of the Officer/official	Period
1.	SA	MS. ZABBAR ALI	01.04.2015 TO 30.04.2015
2.	SA	MS. KUSUM LATA	01.05.2015 TO TILL DATE

The current vacancy position is mentioned below:-

S.No.	Group	No. of Posts Sanctioned	Filled	Vacant
1	A	-	-	-
2	B	1	0	1
3	C	7	3	4
	Total	8	3	5

BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR

2015-2016 to 2019-2020

(Fig in Rs.)

Scheme (Plan)	Fin. Year	Budget Allotment	Actual Expenditure	Balance
2015-16	2015-16	2,68,24,877/-	2,58,31,758/-	9,93,119/-
2016-17	2016-17	2,44,59,877/-	2,14,84,216/-	29,75,661/-
2017-18	2017-18	1,51,80,577/-	94,55,830/-	5724747/-
2018-19	2018-19	1,30,05,430/-	1,16,07,085/-	13,98,345/-
2019-20	2019-20	1,46,40,305/-	1,41,94,459/-	4,45,846/-

Statutory Audit

Statutory Audit of this **I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi** has been conducted by the AGCR up to 31.03.2018. Report of the audit is still awaited.

Maintenance of Records

The maintenance of records of the **I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi, L-Block, Pratap Nagar, Gulabi Bagh, Delhi for the period 2015-16 to 2019-20** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.



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PART-I

Old Audit Report

There were 41 Old Audit Para's involving recoveries of Rs.52,800/- outstanding. The I.C.D.S, Anand Parbat has submitted reply of 03 old audit paras with recovery of Rs.Nil and 02 paras has been taken as fresh. The recovery of Rs.52,800/- is still outstanding and has been included in the current audit report as Part-I (Old Audit Report).

S.No.	Year	Total Para's	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1982-86	04	1228/-	0	0	04	1228/-
2	1986-88	04	360/-	0	0	04	360/-
3	1988-92	12	0	1	11	11	0
4	1992-94	02	0	0	0	02	0
5	1994-96	05	0	1	26	04	0
6	1997-98	05	0	1	31	04	0
7	2001-2005	07	0	2	33,34	05	0
8	2012-15	02	51212/-	0	0	02	51212/-
	Total	41	52800/-	05		36	52800/-

Current Audit Report

During the course of current audit, 07 Observation memos & 01 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.96051/- was pointed out by the Audit. The Department has not submitted replies of any Audit Memos, therefore all the 07 Observation memos have been converted into 02 Audit Para with recovery of Rs. Rs.96051/- & 05 number of TAN.

Detail of Current Recoveries

S. No.	Memo No.	Converted into Para No.	Subject	Recovery proposed	Amount recovered on the spot	Balance yet to be recovered
1	06	02	Overpayment of salary amounting to Rs.96051/- due to grant of wrong increment.	96,051	0	96,051
			Total	96,051	0	96,051

[Signature]

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The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi, L-Block, Pratap Nagar, Delhi for the period 2015-16 to 2019-20. The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi. The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi. The Dte.of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.


I.A.O.

Audit Party No 01

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22/6/01

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**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL 'C' WING
DELHI SACHIVALAYA
NEW DELHI.**

**INTERNAL AUDIT ON THE ACCOUNTS OF I.C.D.S., ANAND PARBAT, NEW
DELHI FOR THE PERIOD W.E.F. 12-01 TO 31-03-05**

INTRODUCTION

The Internal Audit on the account of I.C.D.S., Anand Parbat, New Delhi for the period w.e.f. 12/01 to 31-03-05 was conducted by the audit party No. XIX consisting of Sh. Krishnankutty J.A.O. and Smt. Shakuntla Bhutani, Sr. Accts, headed by Sh. Harsh Talwar, I.A.O. w.e.f. 11-05-05 to 24-05-05 (9 working days).

The following officers / officials were holding the charge of I.C.D.S., Anand Parbat:-

<u>Period</u>	<u>DDO/H.O.O.</u>	<u>Cashier</u>
2001-02	Sh. D.P. Bharat upto 7-8-02	Sh. A.K. Mahajan
2002-03	Sh. Balbir Singh w.e.f. 7-8-02 onwards	Sh. A.K. Mahajan upto 8/03
2003-04	Sh. Balbir Singh w.e.f. 7-8-02 onwards	Sh. Ravinder Rajdan upto 8/03
2004-05	Sh. Balbir Singh w.e.f. 7-8-02 onwards	Sh. Ravinder Rajdan upto 8/03

General Set-up and activities:

The project is supervising 132 Anganwadis located in the area of Anand Parbat and giving the food, nutrients and medical care to the beneficiaries at the age group of 0 to 6 years and pregnant ladies under the office of Directorate of Social Welfare, Govt. of NCT of Delhi.

The position of Budget and Expenditure for the Audit period has been attached with the report at Annexure 'A'.

Receipts and Expenditure has been reconciled with P.A.O. upto 3/05 from PAO XI.

Contd...2..

M.S.

Part I

and Report (1982-86)

68/C

1982-86

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Inspection Report in respect of I.C.D.S. Anand Parbhat
(Galabi Begh) Delhi for the year 1982-83, 1983-84, 1984-85
and 1985-86.

Para: F I
ICDS 2/04

PARANO!

As per bill register the amount of Bill No. 47
was Rs. 313/80 whereas amount of the above Bill has been
entered in the Cash Book as Rs. 213/80 i.e., Rs. 100/= less has been
shown in the Cash Book. No retainerment Memo issued by the
PAO concerned was produced due to which the correctness of
the amount entered in the Cash Book can not be verified.
Hence in order to find the correct position of the amount
received the correctness of the Bill passed may be got
verified from the PAO concerned and the final report be
intimated to audit.

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PARA 2 PART I
PART 2
67/c
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Para 2: Cont. Charges & Irregular Payment,

Para No. 2

Bill No. 23/LCDS of 1983-84 for Rs. 655/65p.

- (6)
- a) Shifting charges of office were paid vide Vr. No. 1012 to 1017 Rs. 25/- each i.e. Rs. 150/- Lab. shifting orders issued by the Directorate of Social Welfare were shown in the absence of which the requisite payment can not be admitted to Audit. Hence necessary orders for shifting issued by the Dte. may be sent to audit otherwise the Payment may be got regularised from the competent authority.
- b) CB No. 22/LCDS of 8384.
Payment of Vr. No. 1006 has been shown in the Cash Book but no acquittance to their issue has been made available due which they above payment cannot be admitted audit. Either the acquittance may be shown at the time of Audit or it may be got regularised from the Competent Authority.
- c) CB No. 23/LCDS of 83-84.
Payment of Rs. 90/- against Vr. No. 1007 on a/c of refreshment charges was made but no sanction of the Competent Authority was shown due to which payment has not been admitted to Audit. Hence the above said may be regularised by obtaining sanction of the competent authority and the compliances be sent to Audit.
- d) Payment of Taxi Charges for Rs. 100/- and Rs. 15/- against Vr. No. 10200, 1006 has been shown in the Cash Book but no essentiality certificate has been got recorded by the supervisor due to which payment cannot be admitted to Audit. Hence requisite certificate may

PARA NO 3 3

Para 3 Pay Bill Register.

Page 2

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The Pay Bill register has been scrutinized/checked and the following shortcomings have been found:-

- a) As per Pay Bill register the following officials were granted their annual increments and their G.P.F. was also required to be deducted on completion of year service but the orders were not complied with in the following cases:-

S.No.	Name & Month of completion of one year Service.	Month from which G.P.F. File dated.	Month from which required to be deducted	Gap of Survey
1.	Mrs. Nabeed Arafouri Nov. 83	9/85	Nov. 83	Nov. 83 to Aug. 85.
2.	Sh. Ram Balak 4/83	8/83	4/83	4/83 to 7/83.
3.	Miss. Aruna Devi 6/83	9/85	6/83	6/83 to 8/85
4.	Smt. Radha Rani June 84.	6/85	6/84	6/84 to 5/85

As per GPF rules the GPF deductions of above officials were ~~required~~ required to be made after completion of one year Govt. Service but in their case it has not been done hence the GPF rules have been violated. Since it is loss to the Garh revenue and the recovery of GPF is essential thus the recovery of GPF is essential thus the recovery of GPF for the period shown against each in the Last Col. May please be made and amount deducted paid for which deduction made and particulars of those bills in which recovery made may please be intimated to audit.

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Para 1 Stock Register (FLAN).

Para No 4.

It is observed from the stock Register at page No. 23 of N/C that 95 tailoring Machines 'Make Reco' were purchased on 26/3/83 But only 53 Machines have been entered in the stock register. The Balance of 42 machines have not been entered in the Stock Register so far. It reveals that only 43 machines were purchased from the firms. But the payment has been made for 95 Machines. Hence the incorrect payment may be got regularised by the competent authority under intimation to audit.

Further, it is seen that 89 Machines were issued to the various Anganwaris from time to time. But the number of the Machine & date of issue have not been shown then. And it is not clear as to how the physical verification was carried out when the particulars Machines No has not yet been entered in the stock registers. This may please be elucidated to audit.

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 (55) (42) (107)
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 (5) ~~(1)~~
 Page 4 Page 4

Para 11: Recovery of overpayment Liveries o/c.

Para No 5

It is observed from the livery register for the period from 82 to 86, that the following materials have been purchased in excess of the prescribed rate as mentioned in Hand Book of Uniform & Dte. of Social Welfare letter No. F.71(12) 22478-547 dt. 4.4.81 and Deptt of FIN A/cs letter No. F22/s/72 AC dt. 30/4/83. The full details of the material purchased are as under:-

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1. For Class IVth Employees :-

Year	Page No.	Material Purchased	Qty	Cost of articles purchased	Prescribed rates	Diff.	
2-83	1/3	Coat & Pants	3 Mtr	75.45	60/=	15.45	46.00
2-83	1/3	Aster (Less Cloth)	2 "	12.00	4/50	8.30	16.00
2-83	5	Jarssy	2 "	56.50	35.81	20.69	41.30
2-83	7	Socks	2 "	14.75	8.42	6.33	12.60
2-83	9	Shoes	1 Pair	51.75	27.95	23.30	23.30
3-34	11	Suti Crits	20 Mtr	13.00	7.03	5.97	119.40
						Total Rs.	<u>259.60</u>

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For Drivers :

Pages	Material Purchased	Qty	Cost of the Articals.	Prescribed rate	Diff.	Net Rs.
1/3	Cloth for Coat & Pants.	3Mtr	96.10	60.00	36.10	108.30
"	Aster	2 "	12.80	6.43	6.37	12.74
5	Jarssay	2 "	56.50	35.81	20.69	41.38
7	Socks	2 "	14.75	8.42	6.33	12.66
9	Shoes	1 pair	60.00	48.80	11.20	11.20
11	Cloth for suti Suits	9.6 mtr (4 Suits)	508.73 @ Rs. 53/-	147.32 @ 7.33	361.41	361.41
11	-do-	3.20 Mtr	86.40	*	276.48	276.48
(* Not due But paid in 83-84)						
13	Turner	22 Mtr	7.02	4.03	2.99	65.78
17	Chappel	1 Pair	79.35	60.00	19.35	19.35
21	Gloves (Woolen)	1 "	25.00	20.00	5.00	5.00
26	Blue Surge	3 Mtr	90.00	80.00	10.00	30.00
29	Long Cloth	4 "	12.50	6.43	6.07	24.28
Total						<u>968.58</u>

Grand Total Rs. 259.69

968.58

(i) 1228.27

Hence a sum of Rs. 1228.27 may please be recovered from the individual concurred & deposited in Govt. accounts under intimation to audit.

W.S.P.

Part I (Cold Report)
1986-88

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1986-88
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AUDIT INSPECTION REPORT PART II IN R/O I.C.D.S. ANAND PARBAT
SITUATED AT GULABI BAGH DELHI.

(Ref. Memo No.2)

PARANDE 5 P-5
Audit Para No. 26

Subject: Service book & leave Account
On the scrutiny of service book and leave
account following irregularities have been
noticed.

A sum of Rs. 3/- and Rs. 1/- respectively may please be recov-
ered from them under intimation to audit.

II. Due to IV the pay commission anomolies an excess CCA
was paid to the following official in the year 1989 for the
period of 15.1.86 to 30.9.86 which is still to be recoverable
from the official concerned.

1. Sh. G.L. Lamba, UIC Rs. 180/=
2. " Bhagwant Singh, Driver, Rs. 180/=

A sum of Rs. 360/= may please be recovered from them
under intimation to audit.

IV. The income tax proforma of Smt. Kaanchan Kataria for
the year 1986-87 and Sh. P.C. Sharma for the year 1987-88 have
not been produced to audit. Please trace it and produce to
next audit.

Proforma of above mentioned
officials. Please check &
so will pay at IV chapter.

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Audit Para 27 6/12/86
 Subject: - S.P.F. et classik

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6/12/86
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1. As per II pay Commission order, the arrears of pay w.e.f. 1/8/86 to 31/3/86 was required to be transferred to S.P.Fund and bill was to be submitted to P.A.O. The amount of arrears will accrue the interest from Oct, 1986 irrespective of the date of submission of bill to P.A.O. But as per S.P.F. ledger the interest on arrears amount of Rs 239/- have been credited w.e.f. 2/87 in respect of Sh. Ram Dalak.

The interest of GPF for the year 1986-87 may be recalculated w.e.f. Oct. 86 under intimation to audit. However the interest have been calculated wrong for the year 1986-87 and 1987-88.

Year	Actual interest	Interest credited	Difference
1986-87	197	149	48
1987-88	351	293	58

Necessary correction may be carried out under intimation to audit. Sh. Ram Dalak was transferred from this office in May 88 but his account has not been transferred so far and the GPF contribution in respect of Sh. Karan Singh, have not been entered in the ledger. Needful may be done shown to the next audit.

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12. Para No 7
Para: 8 Para 7 P-7
Sub: Stock Register of supervisor.

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On the scrutiny of stock register of supervisor for the year 1986-87 following short-comes have been noticed.

- I. On 26.3.1987 1049 KG rice were issued to the supervisor as per SNP dirtry stock register page No.3 but the balance of 400Kg rice (Rs. 4/- per Kg) have not been accounted for the next entry. The same may be elucidate and the amount of the short stock may be worked out and recovered from the default employee.
- II. As per dirtry SNP register Page 22 a sugar was issued to Smt. Neeru Mohita on 26.3.87 for Rs. 2124/- but the same have not been taken in the stock register of supervisor. Please elucidate and recovered a sum of Rs. 2124/- from Smt. Neeru Mohita.
- ✓ III. On 27.3.87, 27 Ghce tin @ Rs. 329/- per tin was issued to Smt. Binia Chaudhary and she issued to the Anganwari concerned. But due to disband of scheme the ghee was taken back from the Anganwari by the supervisor on 25.6.87. As per stock register 24.3 tin were issued to other institution with the balance left off two tin and 12 KG. whereas in the stock register balance have been shown all a sum of Rs. 921/- may pl. be recovered from her under intimation to audit on account of the above shortage.
- IV. As per the direction of the III. the scheme of cooked meal served to infant was disband in June 87 but in March, 87 a huge quantity of raw material were issued to supervisor and Anganwari but except ghee none of the other items have been taken back in the stock. This may pl. be investigate and all the items which were not used may please be worked

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information and necessary action.

V. The Ghee which was taken back from the supervisor was issued to the other offices as detailed below but neither the indent from the said institution was produced nor any acknowledgement was shown to audit. In its absence the correctness of the quantity is not could not be verified whether the said material have been entered in the stock register there or not. Certificate from the concerned institution may please be obtained and forwarded to the A.O. Hy. (Audit

25.6.87

R.C.	5 Tins
Poor House	5 Tins
M.D. House	5 Tins
Sanskar Ashram	3 Tins

26.6.87

Sanskar Ashram	3 Tins
Nari Niketan	10 Tins
Tihar Jail	5 Tins
Bal Niketan	5 Tins

27.7.87

Stay Home for woman 1 Tin

11.9.87

Home for Mentally Retarded 1 Tin 3 KG

21.7.87

Short Stay Home 15 Kg.

3.9.87

Sanskar Ashram 06 Kg.

11.9.87

M.D. House 97.5 Kg.

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if any shortage of stock amount may be worked out and recover from the default employee.

1. Smt. Neeru Mehta 18 Tins
2. Smt. Suraksha 24 Tins

found to have been taken into stock on 10.9.86 and distributed to Anganwari workers. 11/9/86 among Anganwari staff settled

On 10.9.86 RTE seized food quantity 720 Kg were taken into stock on 10.9.86 and distributed to Anganwari workers. 11/9/86 among Anganwari staff settled. The same may be inventoried in the stock register of supervisor. The same may be investigated and if any entry made in the stock register may be shown to the audit otherwise a sum of Rs. 5755/- may pl. be recovered from the concerned employee.

VI. On 20.3.87 Malka Massor 720 Kg was issued to the supervisor Suraksha Puri and she had distributed this item among the 24 Anganwari do 30 Kg each with the balance nil as per stock register Page No. 102. But on the page 103 the CRO have given a note that a quantity of 10 Kg Malka Massor issued to Bal Niketan, Tihar and 30 Kg issued to children home for Girls I Nari Niketan. It is surprising to note that when the balance is nil in the stock register of supervisor how the above quantity have been issued to above offices. Please elucidate.

VII. On 20.3.87 Abong Sabat was issued to Smt. Suraksha as per SNP dirty register page 40 for Rs. 4968/- but the same stock have not been entered in the stock register of Smt. Suraksha Puri. Please investigate and a sum of Rs. 4968/- may please be recovered from the concerned employee.

VIII. On 27.3.87, 18 Tin Amul Milk Spray for Rs. 763/20P was issued to Smt. Neeru Mehta but have not been entered in the stock register of supervisor. Please investigate and a sum of Rs. 763/- may please be recovered from the concerned employee.

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to the Anganwari concerned. Please elucidate to audit from which source these 40 bread have come. It is shown that the record maintained by the supervisor is not authenticated and relied upon. The record of stock register of Anganwari could not be verified as the same was not produced to audit.

x. Physically verification of stock does not appear have been done for year 1986-88 and in case it has been done the same may be shown to the audit.

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PARA No. 9 of 8 Part 8 of 8
Para 9 Surplus material in the store.

Certain non consumable material as per list attached was purchased from 1981 onward for use in Angamwari centre. But later on due to the disband of the scheme of cooked food supply to infants pregnant women etc. all these material was taken back from the centre and are lying surplus/unused since 1987 in this connection following points are submitting:-

- I. All the items are in good condition. Hence sincere efforts may be made to issued/transferred these items to the other unit/institution of Delhi Admn. for their better use.
 - II. The total cost of these material worked out Rs.366362/- which is lying block since 1987. The matter may also be brought to the notice of Joint Director, Directorate of Social Welfare, In case these items could not be used in other Deptt. as the same may be disposed off by way of public auction as most of these items are lying in the open space and will become useless after some time. The space occupied by these item could also be utilized for betterment of office.
 3. The physical verification of stock have been so done after 3/86 which is required after every year as per G.P.R. Needful may be done under intimation for audit.
- msd

Part I Short - Recovery of Income Tax.

(i) while going through the Arrear bill of Cont. Profeshwari Choudhan, Subordinate it was seen that a sum of Rs 128,304/- was submitted by DDO for payment and she was paid a sum of Rs 108281/- It has been observed that income amounting to Rs 183/- only was only recovered from her. Thus a sum of Rs 43979/- was recovered less from her. The amount may please be recovered from her. In case intimations to audit.

(ii) It is also seen that no income tax calculation sheet was found attached with the bill of Feb, 1992.

(iii) There is no request letter from the employees in form 10E for bifurcation of their salary income to the related income.

IV There are no orders on the records from the Head of office/DDO that the salary income has been bifurcated. As such salary income cannot be bifurcated during the years. Revised Income tax calculation sheet for the years 1987-88, 1988-89, 1989-90 and 1990-91 are not found enclosed in the absence of that income received on the date of appeal bill during the year 1991-92 cannot be bifurcated for the purpose of bifurcation.

V From the above it is revealed that DDO has allowed un-due favour in allowing financial contribution

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exist in the records.

It is also seen from the office copy of the file that DDO has not received any certificate to the effect that employee has made a formal request for the bifurcation of the salary arrears to the concerned financial year and also that necessary sanction accepted by the competent authority for allowing bifurcation of salary arrears. In view of absence of the such certificate, it is also not understood as to how the P.A. has passed the arrears bill.

The whole matter is required to be pointed into by the higher authorities and unrecovered amount of income of Rs 43,974/- should be recovered and the responsibility for lapse may be fixed.

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Income Tax Calculation Sheet in No
Smt. Rajeswari Choudhary, Supervisor
for the financial year 1991-92

Total taxable Income = Rs. 1,42,867-
less Standard Deduction = 12,000-

1,30,867-

Income Tax on Rs. 1,30,870- (Rounded off)
Rs. 1,00,001 & above — Rs. 27,600 plus
50% of the amount by which total
income exceeds Rs. 1,00,000.

So, Income Tax on 1,30,870 = Rs. 27,600
+ 15,435

Tax relief for savings

4,3035-

GPF Contribution = 16,650-

UTEGIS = 1,350-

18,000-

Tax rebate @ 20% of 18,000- → 3,600-

Total Income Tax

39,435-

Add: Surcharge on Income Tax @ 12%

4,732-

Income Tax deducted

Balance I. Tax to be received

44,167
193
<hr/> 43,974-

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Aug-10
PARA No 10 Para No. 10

1-10

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(54) 55L

Para 2 Property Account

i. According to Rule iii(i) of G.F.R's items of Dead Stock are required to be verified at least once in a year and result of such verification to be reported to the Competent authority. It has however been observed that physical verification of property a/c was last done on 31/3/86 and thereafter no physical verification has been done. Immediate steps may be taken if not already taken to complete this item of work and compliance intimated to audit.

ii. It has further been noticed from the stock register that the under mentioned items have been shown short as per entry noted in the pages. The circumstances under mentioned items have been shown short as per entry noted in the pages. The circumstances under which these items have been found short may be explained to audit. The responsibility may also be fixed who are responsible for the above shortages and recovery action may be initiated. Steps taken by the office in this direction may be intimated to audit.

iii. It is also noticed that items like Steel Trunks, Atta Drums, Mugs, Usha Machine, Old Chairs, Daris, brief cases and other items of property are lying in the store which are required to be disposed off. As with the passage of time, their value will decrease.

It is therefore, suggested that these items and other such items may be disposed off in the best interest of Govt. and Compliance of higher authority. This is brought to notice of higher authority i.e. Directorate of Social Welfare for taking suitable action in the matter.

[Signature]

S. No	Description of article	Quantity	Value	Rate
1.	Iron Batti	15 nos.	4.50	30
2.	Locks	127 nos	6.00	4.72
3.	Karchi (Bl affs.)	32 nos	8.00	250
4.	Spoon Steel & Handlum.	2166 nos	10.00	4.64
5.	Mug	297 nos	12.00	40.32
6.	Plate	345 nos	31.00	89.85
7.	Tamka	4 nos	15.00	37.50
8.	Palatta	18 nos	18.00	1000
9.	Bhigron	10 nos	23.00	2300
10.	Stove	15 nos	28.00	420.00
11.	Steel Rack	3 nos	26.00	78.00
12.	Atta Drum	9 nos	36.00	4000
13.	Fry Pan	21 nos	29.00	609.00
14.	Black Board	16 nos	32.00	512.00
15.	Burner	9 nos	31.00	279.00
16.	Atta Drum	3 nos	24.00	72.00
18.	Uthra machine	16 nos	7.00	112.00
17.	SCC for	27 nos	22.00	594.00
18.	Steel Chair	2 nos	22.00	44.00
19.	weighing machine	33 nos	30.00	990.00
20.	Darsi	1 no	31.00	31.00
21.	Punching machine	26 nos	4.10	106.60
22.	Dholak			

WSP

PARANOT

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Para ¹³ Log Books :-

While going through the log book in r/o vehicle No. DEU 4353 the following short comings have been noticed:-

- i. According to Staff Car Rules : The full purpose of visit should be noted in the Log Book in Col. No.9. It has been observed that purpose of visit has been noted in one word as official instead of full. It is suggested that Full purpose of visit may be noted now and this requirement may be noted for future.
- ii. According to staff car Rules, the end of each month officer I/C should review the ^{journeys} following noted in the Log Book and certify that All these journeys performed are for official purposes. This has not been done. This may be done now.
- iii. At the end of each month, Summary of the Journeys performed, i.e. O.B. Diesel drawn during the month consumed during the month Average per litre K.M. etc. should be shown to know whether Average of vehicle is in order or it is below average. This has not been done. This may be done now.
- iv. It is seen that in the under mentioned journeys the purpose of visits have not been noted in the journeys. Even journeys are not signed. All these journeys and other such journeys may be reviewed and the journeys which are found to be private, recovery action may be intimated.

6/5

S.No.	Date	Time From	to	Name of the office who has performed	Places visited
.	6.9.90	9 AM	5 PM	Smt. Shanta Ratna C.D.P.O.	Sasa Kutir Gulabi Bagh, T.V. Tower, Moti Nagar, &
	7.9.90	-dd-	-do-	-do-	-do-
	10.9.90	-do-	-do-	-do-	Kendriya Bhandar Ludhiana Harding Cantt

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5.	12.9.90	9.00 to 3.20	P.m.	Smt. Shanta Ratna	Kendriya Bhandar, Lady Harding Gulabi Bagh, Rohgar Pura, Bandon Pura, I.C.D.S. Noida.
6.	17.9.90	-do-		-do-	Gulabi Bagh, Tilak Vihar,
7.	18.9.90	-do-		-do-	Gulabi Bagh, Jail Road,
8.	19.9.90	-do-		-do-	Rohgarpura.
9.	20.9.90	-do-		-do-	-do-
10.	21.9.90	-do-		-do-	-do-
11.	22.9.90	-do-		-do-	-do-
12.	23.9.90	-do-		-do-	-do-
13.	26.9.90	-do-	5.30	Azud Shanta Ratna	-do- Gulabi Bagh, P.O Old.
14.	27.9.90	-do-		-do-	-do-

So. Hk. Azud

V. It is noticed that meter of the vehicle was out of order from 26.5.90 to 17.10.90 i.e. last day upto which above vehicle was used. As such it could not be verified how much K.M. the vehicle was used each day. The circumstances under which the meter. Itax could not repaired be explained to audit.

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PARA NO 12
12/14
Part 11
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Para 8: Payment of Rent Form from Contingency.

On Scrutiny of Contingency Voucher No. CB/97/91-92/
I.C.D.S. dated 9/10/1991 that 10,000 Rent Form amounting
to Rs. 990/= have been purchased from Training Cum
Production Centre (M) Punjab Bagh, New Delhi for the
use of Rent like in r/o Aganwari's for which Rent
@ Rs.120/= is being paid by the office. Rent receipts
bills are required to be submitted by the owners and not
by the tenants. As such amount of Rs.990/= may be got
regularised from the competent authority. In future
future owners may be requested to submit the rent bill
at their own expenses.

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The liability of the Social Welfare
is to forward the rent receipts to the
owner of the center in respect of rent bills. To
keep the record is the liability of the
Social Welfare and during this period - 14
to 20 required original rent receipts
above voucher covering Rs. nine hundred
and hundred.

[Signature]

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[Signature]

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PARA No 14 13 Page 12 - 13 u/c

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Para 15 Condemnation of Old Bags, Sheeting etc:-

It is seen from file on a 3/8/1985 I.C.D.S. that Empty bags (RFT Food) Ghee Tins 16 kg. Dibba's 6 Kg, 4 kgs and 2 kgs were sold in auction on 4/2/89, 14/2/89 and 13/3/90. A sum of Rs. 447/=, 2065/= + Rs. 1408/= were only received.

In this connection the following observations are made:-

- 15
1. There is no record in the file whether any inquiry was issued to the bidder's or not.
 2. List of items and quantity in No sold in auction is not available.
 3. No sealed quotations were issued in all these cases to the bidders.
 4. On all the three occasions, it has been noted in the file that Empty bags are in torn condition and Ghee tins are rusted condition and no bidder is prepared to accept these items.
 5. No Reserve price was fixed.

It is not understood why the auction was done so late when the material was spoiled. The responsibility of the officer responsible for the delay may be fixed. It is also suggested that in future all such items may be sold atleast twice in one year. So that it may fetch reasonable value and Govt. does not suffer loss on this account.

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PARA No 14. Ins. 13 of 14. 46/c
 16 Split up of Sanctions.

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Para 8 Nature of Objection/observation

During the course of audit of contingent expenditure in 1988 to 1992 in General and particular months of Nov. 1988, Jan, 1992, Feb, 1992, and March, 1992 the following irregularities have been noticed:-

i. In accordance with provision contained in note below Rule 2 of the Appendix read with Rule 102(1) GFR tender should be invited for purchase of articles or group of articles costing more than Rs. 500/- on each occasion. In this office rule was violated in many cases for example following purchases from M/s V.P. Gupta Cane Contractor.

Year	Bill No.	Date	V.No.	Date	Amount	Nature of Work
88-89	26	88-89	-	29.11.88	454.00	No Chair reclining, Seat Replacement.
"	26	"	-	26.11.88	488.00	"
"	36	"	253	5.3.90	252.00	"
91-92	157	91-92	762	12.2.92	51.00	"
"	157	"	838	19.1.92	49.40	"
"	157	"	761	12.2.92	496.00	"
"	187	"	729	3.3.92	489.20	"
"	157	"	765	13.2.92	366.40	"
"	171	"	506	14.1.92	490.00	"
"	169	"	831	16.1.92	262.20	"
"	169	"	780	3.3.92	139.20	"
"	121	"	821	91-92	499.00	"
"	129	"	822	10.1.92	497.00	"
"	134	"	766	14.2.92	498.00	"
"	213	"	392	24.3.92	420.00	"

All these purchases may be got regularised by the competent authority.

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Para No 15

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Para 17 Irregular Retention of Departmental receipts.

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While conducting the audit for the period 1988-92, it was observed that the Govt. receipts an a/c of Sale of auctioned stores were retained for very long time in the following cases.

<u>Date of Receipt</u>	<u>Amount Received</u>	<u>Date of Depositing the receipt into Govt. A/c.</u>
1. 4.2.89	Rs. 647/-	Ch. No. 69 dt. 30/3/89
2. 12.2.89	Rs. 1925/-	
3. "	Rs. 80/-	
4. 13.3.90	Rs. 605/-	Ch. No. 80 dt. 20/3/90
5. 30.1.91	Rs. 5/-	Ch. No. 90 dt. 29/4/91

Under the rules, the Govt. receipts are required to be deposited into Govt. A/c i.e. SB I within 2-3 within 2-3 days. But in the above cases, the money has been returned for more than a month and in some cases for 3 months. This is highly irregular. The reasons for not depositing the amount in the prescribed time may be explained to audit. In future the receipts should be promptly deposited in to Bank. The instruction should be strictly followed in future.

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PARA NO ~~18~~ 16 Cont-14

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Para 12 Contingent Purchases.

During the course of audit, it has observed that the items have purchased but as per annexure 'A' attached but there is no certificate on the vouchers that necessary entry has been made at such & ^{each page} ~~ought to~~ the Stock register. As such it could not be reverified whether necessary entry has been made or not. Either entries made in the stock registers may be shown to audit party or amount may be recovered from the officials who are responsible for in these cases.

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New list of items in the Black Register
N.S.E.

Ball	Date	V. No	Date	Amount	Name of the Item
883	3/92	9142	3/3/99	410.00	L. H. Bag
174	3/92	766	12-2-99	495.00	New Gas seat re
		769	12-2-92	100.00	ob
171	1/92	506	10-1-92	400.00	10 ob
167	3/92	831	7/1/92	910.00	6 New Seat Cases
196	1/99	1507	14/1/99	115.00	Jack
90	12/90	8151	11/9/90	18.00	Stehung
90	12/90	8152	5/11/90	29.00	Swimming Hand Book
90	12/90	8331	26/11/90	15.00	Brust (Tänzel)
96	2/9/90	10687	15/11/88	57.13	Wool in der
				2296.00	

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PARA NO 17

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(27) (78) (33) 3 (25) 454

Para 13 Irregular repair of locks and construction of duplicate keys of Almirah.

It is seen from the contingent bills that repairs of Almirah locks etc has been got done by the office at Anganwari but the works have not been verified by the CDEO in the absence of that it could not be verified. Whether the repair was for official purposes or otherwise.

In all these cases it has been apprised that due to loss of the key by the Anganwaris ^{whether} the claim have been made for the repair of locks and making of duplicate keys of Almirahs.

The repair of locks and making duplicate keys in such circumstances is irregular. The responsibility may be fixed for the loss of original keys and amount recovered from official concerned and deposited in Govt. A/c. All similar cases of payment on account of duplicate keys, during the period 1988-92 may be reviewed and action to recover the amount initiated under intimation to Audit.

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at 1st list of the repair work in the office

A. W. ...

Bill No.	Date	V. No.	Date	Amount	Nature of work	work done in ...
990	3/52	2054	15/3/52	90.00	Repair the ...	-
990	3/52	2100	16/3/52	95.00	do	-
990	3/52	2101	14/3/52	25.00	do	-
95	12/52	1066	27/12/52	25.00	do	-
95	12/52	-	20/12/52	30.00	do	-
95	12/52	-	20/12/52	30.00	do	110
95	12/52	1065	21/12/52	35.00	do	95
118	30/9/51	-	20/9/51	30.00	do	office
33	10/58	1203	5/10/58	38.00	do	61
33	10/58	1206	18/10/58	38.00	do	-
55	31/1/58	1172	6/2/58	30.00	do	55/6/74
20	12/50	1195	21/11/50	25.00	do	-
37	9/55	-	4/9/55	35.00	do	+
37	9/55	-	15/11/55	25.00	do	+
37	9/55	-	21/1/55	18.00	do	11/11/52
37	9/55	-	22/1/55	35.00	do	ph. No. 5.1
37	9/55	-	26/5/55	-	do	-

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PARA No. 18

para. 16

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Para No. 21

(Ref - audit memo No. 25 dt. 29.7.92)

21) Sub: - Stock Registers

During the course of Audit it was observed that the items ^{were} issued to the Officials / Officer, but the signatures not obtained from the receiver as per annexure attached. The reasons for not obtaining the signatures may be explained to audit. Immediate steps may be taken either to obtain the signatures from the Officials / Officer to whom the items were issued or the cost of items be recovered from the defaulters.

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From 1st Oct to 31st Nov but the signal not available

Date	Name	Initials	Signature	Date	Amount
16/5/88	Leop. J. J. J.		16/5/88	12. J. J. J.	
30/5/88	Rafiq		30/5/88	60	
16/5/88	P. J. J.		16/5/88	9. J. J. J.	
21/11/88	Allen J. J.		21/11/88	2	
30/5/88	Pan. J. J.		30/5/88	1	
1/5/88	Ty. J. J.		30/5/88	1. J. J. J.	
16/5/88	T. J. J.		16/5/88	2. J. J. J.	
1/5/88	J. J. J.		16/5/88	2. J. J. J.	
20/5/88	Capt. J. J.		30/5/88	0	
21/11/88	J. J. J.		21/11/88	0	
5/5/88	P. J. J.		5/5/88	9	
16/5/88	J. J. J.		9/6/88	18	
21/5/88	Dark Book		21/6/88	1	
21/11/88	Chalk		21/11/88	107	
	Ty. J. J.		24/8/88	1	
	J. J. J.		21/9/88	1	
	J. J. J.		2/11/88	1	
	J. J. J.		2/88	1	
21/11/88	Pay. J. J.		21/11/88	1	
1/11/88	Cell		1/11/88	2	
21/11/88	Pay. J. J.			1	
16/5/88	T. J. J.		16/5/88	2	
	J. J. J.		11/9/88	18	
	J. J. J.		11/88	27	
	J. J. J.		11/5/88	2	
	J. J. J.		11/5/88	2	
	J. J. J.		11/10/88	2	

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PARA No ~~22~~ 19 ~~17~~ 18

Palgat
Subj Cartage charges/scooter charges
Bills.

A test check of Cartage charges bills has revealed that cartage charges have been paid to the officials as detailed in Annexure attached although the bills of the Cartage charges have not been verified by the Supervisors. As such it could not be verified whether all these cartage charges bills are official or otherwise. All these bills may be reviewed and in case they are found to be otherwise. The recovery may be effected from the concerned officials/Staff.

Other similar cases, if any may also be ~~reviewed~~ ^{reviewed} and action taken accordingly. The out come of these claims may be intimated to audit. In order to ~~have a check on~~ ^{watch the limit} expenditure @ Rs. 25/- each wagonwaris, it is suggested that a register for this purpose may be opened w.e.f. 1.4.1992.

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A List of Contingency Charges
with reference to the Contingency Charges

Sl. No.	Date	V. No.	Particulars	Amount	Particulars	Amount
11	4/58	565	27/4/58 Tempo	125/-		
11	27/4	566	24/4/58	25.00	Prayag Bf	Gravel Bf
11	"	567	5/6/58	29.00	"	"
11	"	568	19/4/58	35.00	G. Bofh	Kard Bofh
11	"	573	30/7/58	20.00	"	"
11	"	574	16/9/58	15.00	"	Nav. Nibhatan
11	"	575	16/5/58 Patkha	40.00	"	Bep. Nagan
11	"	550	21/5/58 Scorby	28.00	K. Blatay	G. Bofh
11	"	588	23/7/58	20.00	G. B.	How office
916	3/92	2074 to 2077	3/92 Patkha	166.00		
76	11/92	1724 to 1727	1/92	451.00		
139	3/92	1944 to 1952	3/92	399.00		
138	28/1/92		28/1/92 Scorby	1150.00	G. Bofh	How label
98	27/2/92					
98	24/1/92		ob	28.00	SRI	G. B
138	18/2/92		ob	211.00	alofal	G. B
98	20/1/92	1456	ob	28.00	G. B.	A Parbat
98	31/1/92	1457	Tan	28.00	alofal	G. B
198	20/1/92	1460	Scorby	25.00	G. B.	How Nagan
126	17/1/92	1330	ob	28.00	G. B.	S. B. I
138	31/12/91	1331	ob	28.00	alofal	I. C. D. S
96	24/12/91	1332	ob	17.00	G. B.	How Parbat
126	7/1/92		ob	25.00	G. B.	ob
45	23/2/92		ob	27.00	K. Nagan	G. B.
165	2/1/92		ob	136.00		
126	14/1/92		ob	29.00		
				1891.00		

PARANO 20 Aug-18

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Para 26 Conveyance Vouchers.

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A test check of conveyance charges bills has ~~been rendered~~ ^{revealed} that conveyance charges have been paid to the official as detailed in Annexure attached although the journeys have not been verified by the C.D.P.O. It appears that these Journeys have been performed by Scooter ^{without} prior permission of the C.D.P.O. In most of the cases the purpose of visit has also not been given. As such it could not be verified whether all these journeys are official or ~~private~~ ^{of the kind} private. All these journeys may ^{be reviewed and} revealed. In case they are found to be private, recovery may be effected. As such the payment of scooter charges is not correct. The claim may be restricted to Bus charges instead of ~~the~~ ^{Scooter} school fare.

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Handwritten signature

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Compliance charges claimed by the official.

Name of the official	Date	Date	Amount	From	To	Purpose
St. B. D. Ram	45	2/18/90	20.00	F.C.D.S.	P.A.O. R	re cancellation
- do -	28/1/77	18/1/90	20.00	-	-	of the the the
St. Virend Singh	220	2/1/92	98.00	Gulab	advt.	
Sh. K. S. Singh	186	10/1/91	44.50	-	-	
Karan Singh	126	30/1/91	35.00	-	-	
L. K. Kumbhar	46	29/1/89	80.00	-	-	
"	44	3/1/89	150.00	-	-	
"	44	3/1/89	165.00	-	-	
"	44	3/1/89	22.00	-	-	
Karan Singh	37	2-88	93.00	-	-	
- do -	37	2-88	108.00	-	-	
P. P. Kapoor	5	4-88	145.00	-	-	
B. D. Ram	108	10-91	149.00	-	-	
- do -	108	7-91/1/92	128.00	-	-	
Nesim	218	12-91	45.00	-	-	
- do -	218	2-92	82.00	-	-	
Virend Singh	45	2-91	20.00	-	-	
B. D. Ram	45	8-80	40.00	-	-	
"	45	9-80	30.00	-	-	
"	45	11-80	24.00	-	-	
"	45	10-80	60.00	-	-	
"	45	12-80	80.00	-	-	
"	45	1-91	36.00	-	-	
"	45	2-91	36.00	-	-	
St. Virend Singh	220	3-92	148.00	-	-	
Karan Singh	202	3-82	102.00	-	-	
P. Kapoor	5	4-88	145.00	-	-	

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Para No 21
Page 19

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Para 28 Acquittance Register.

(28) While scrutinizing the Acquittance Registers, the following shortcomings have been noticed.

a) In the end of each bill D.D.O should record a certificate of date wise payment in order to verify the total payment made from time to time. Also the detail of the amounts refunded to the Govt. remaining unpaid out of each bill. In the absence of such details it could not be verified as how much amount is actually paid to the employees and how much is refunded to Govt.

Attention is drawn to the following payable bills in the regard:-

- i. PB 59 for 12/89.
- ii. PB 46 for 11/88.
- iii. PB 123 for 3/91.
- iv. PB 125 for 2/92

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It is therefore desired that DDO should review all such ~~cases~~ ^{cases} and indicate the details of total amounts paid to the employees and also that of refunded to Govt. so that it may be verified that total amount of the bill received follow in the that of amount paid plus refund to Govt. A/c. The needful may now please in done and compliance intimated to Audit. The needful may now please be done and compliance intimated to Audit.

b) It is observed that in most of Cases proper acquittance of employees are not being taken in the A.R. Registrar. Signatures of employees are taken on Revenue Stamp Only. Impression of signatures/thumb do not exist on A.R Registrar. Such practice is prevailing excessively wherein making payment to Anganwari's Helpers. May refer the following bills.

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- 67
- 14
- 36/2
- 22
- 20
- i) PB 60 for 11/88
 - ii) PB 60 for 12/89
 - iii) PB 120 }
PB 122 } for 3/91
PB 118 }
 - iv) PB 624 for 2/92

On enquiry it was revealed that payment of helpers is generally paid to AW workers who bring signed stamps of helpers and as such that impression of signatures do not appear on the A.R. register.

Such practice is highly irregular and it should be ensured that payment is made to the employees when he signs in their presence only. It is also seen that no date is put below the signatures by the employees while receiving the payment. It is emphasized that dated signatures should be obtained from each employees.

c) Irregular drawl of money from Govt. Exchanger.

It has been observed while scrutinizing the A.R. Register, that the monthly salary of A.W. workers is being drawn from the Govt. without deducting the recovery of the absence period of A.W. workers. As a result of which a good amount of money is drawn in excess from the Govt.

As per the prevailing practice by the D.D.O, they deduct the recovery of absence period in the A.R. Registrar. In this connection attention is drawn to PB 59 dt. 12/89 in which recovery of Rs. 3426/- was made from 30 A.W. Workers in Bill No. 125 dt. 2/92 recovery of Rs. 1384/= was made from 32 A.W. Workers.

Further, it was also observed that the period of total absence was also not indicated on A.R. Register. As a result of recovery, ^{has much} paid amount was paid whereas the remaining ^{undisbursed} undistributed amount was

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not indicated by the receiving pension as to how much amount he is be actually received.

The above practice is highly irregular and should be stopped forthwith. The instructions should be issued to Supervisors to submit the Absentee statement of AW workers/Helpers by 15th of each month and on the basis of the report, the amount of salary of Absent employees should be less claimed in the bill of that month and overdrawn of last month recovered in the current bill.

The strict compliance of the instructions of receipt & payment Rules be observed in this regard and compliance intimated to Audit.

d) Cuttings & over writings in A.R. Register.

In PB 55 dt. 2.12.1989 in r/o payment to Usha Goyal the amount was originally the amount was originally indicated as Rs. 825/= which was later on corrected as Rs. 150/= without any attestation by DDO. The employee also did not indicate as to how much amount she actually received.

The above case and such other cases may be reviewed in the A.R. register and cuttings in the amounts attested under proper attestation of D.D.O.

WSD

31/01/92
(G. K. ARORA)
AO
Party in. XIII
Dt. 31/01/92
DAD

while scrutinizing the bill register, it is observed that this is not being maintained properly. The following deficiencies have been noticed:-

1. ^{Series} services of cheques such as A, B, or C as received from the Pay and Accounts Office has not been indicated in the bill register.
2. In some cases the amount of cheques received from PAO have not been indicated in the appropriate columns of the bill register. May refer bill No. 119 of 9.12.92, CB-47 (date not indicated in register P-90) CB-49 to CB-62 (Page-91 of register) PB-117418 of 16.11.1993.
3. The bill register has not been reviewed monthly at the close of the month. The bill register should be reviewed to ascertain the bills passed by PAO and those remaining outstanding during each month.
4. Dated initials of Gazetted Officer signing the bills are required in Col. 4 of the bill register but it is seen that the date have not been put by the gazetted Officer in this column in many cases. Moreover in many cases, the bill register does not contain the signatures in this column.
5. ^{has not been shown in serial} The date of presentation of bill in the PAO ~~has not been shown in serial~~ ⁵ ~~is~~ ^{is} not shown in many cases viz CB-54 of 8/92, CB-93 (Page 74 of bill register) CB -104, AB-111 (Page 75) 112 onwards, to mention a few.
6. DDO/incharge of cash book is required to put his initials in Col 4 and 12 of the bill register. This has not been done in the Bill register which is a violation of the standing instructions.
7. There are a ^{number} of bills whose position (whether passed by PAO or not) cannot be ascertained from the Bill Register. To mention a few, please refer to Bill Nos CB-54 (Page-70), Bill No. 168 dated 21.3.93, Bill Nos 240 to 242 of 31.3.93. The position of these bills may be explained to the Audit.

In all, the bill register it is observed is being maintained in a casual way despite of the observations made by the previous Audit Part. D.D.O.

30/c

33/2/92

(57) 47

(64)
(73)

should r-view th- bill register and complete all the necessary columns given therein for the whole period under audit i. . 1992-93 (1993-94 under proper attestation and compliance sh. wn to audit.

1000 No 30

Fidelity Bond

(Ref. Audit Memo No.10 dated 20.12.94)

It has been told to the Audit that Fidelity Bond has not been filled by Smt. Santosh Arora, UDC who is handling cash in the office.

C.D.P.O. is advised to get the needful done under intimation to Audit.

Now Fidelity Bond has been obtained.

my

Para No 2 Part-2
Para-31 Contingent bills

29/c
22/5/93
24/5/93
25/5/93
61
82
19

The Certificate about entry of purchased terms have not been given on the Body of the Bill in respect of following bills Bills of M/s New Super Con. Coop. Store Ltd.

- i) Bill NO. 0020 dt. 5/6/93 for Rs. 238/-
- ii) Bill NO. 2365 dt. 18/5/93 for Rs. 1625/-
- iii) Bill NO. 2385 dt. 24/5/93 for Rs. 1625/-
- iv) Bill NO. 2389 dt. 25/5/93 for Rs. 106/-

Requisite certificate may now be given on the Bills and entries of these articles in stock register shown to the audit.

While going through the Bills of 1993-94 it was observed that Biscuits, Bhuna chana etc. were received from Super Bazar, & Laxmi Trading Co. the articles were received in card-Board cartons, Bages etc. But no record is available with the office absent the empty containers and no auction of these terms have been conducted during 1992-93 & 1993-94. An inventory of such empty containers be prepared and the auction of these items may be done and result shown to next audit.

Payment of Bill NO. 025153 dt. 4-11-93 for Rs. 443/- & 015345 dt. 8-9-93 for Rs. 309/- for purchase of Diesel have been entered in the Vehicle register under repair of vehicle. A/cct.

No register is maintained by the office for the payments made to d of MCD, LHVs & Driners.

Reference Para -2 on prepose, the following Bills have also not shown entered in the stock register:- (Bills of New Super Coors. Coop. store Ltds.)

- a) Bill NO. 2344 dt. 11/5/93 for Rs. 423/-
- b) Bill NO. 2347 dt. 12/5/93 for Rs. 715/-
- c) Bill NO. 2346 dt. 11/5/93 for Rs. 385/-

Action advised in para-2 may also be taken in w/o the above bills

No receipt for payment of Rs. 20/- on cash memo NO. 17086 dt. 5/10/93 of supertore Radios is available on the cash memo, although the payment is shown to have been made to sh. Bhagath.

The Cash memo NO. 079 dt. 19/6/93 is for Rs. 50/- passed for payment is also made for Rs. 50/- But the amount drawn from P.O. is only Rs. 25/-

[Handwritten signature]

28/c

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16
31/11

: 3 :

1. Although no excess has been drawn, the vouchers have been passed for payment in excess of the amount of the vouchers..

- a) Voucher from chander Pal, Rickshaw Puller for rs. 32/- passed for payment of rs. 34/-
- b) Voucher from Rickshaw puller for rs. 3/- passed for payment of 32/-

The above vouchers are attached in Bill NO. 199 of Nov. 93.

(MODHU BALA SHARMA)
I.A.O.
Party NO. VII

The C.D.P.O.
Anand Parbat

PARA NO. 28

1994-96

(66)

(59) (15)

PARA NO. 32

PARA 28

1-24/93

24/1

Ref; Memo No. 14 Dated 4.2.97.

Subject: Contingency Purchases.

Reply by Unit.	Remarks of IAO

On scrutiny of the contingency vouchers for the years 1994 to 1996 on cash check basis, the following discrepancies were observed:-

Rule 110 of CGA Receipt and Payment Rules, 1983 requires that a register of Contingent expenditure shall be kept in each office and the initials of the Head of the office or of a gazetted officer to whom this duty has been assigned by the Head of the office shall be entered against the date of payment of each item. The standard form of the contingent register will be in form GAR-27. The sub heads and detailed heads for the purpose of control over the contingent purchases. As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. This register in the proper format is required to be maintained to enable the Disbursing officer to watch the progress of the expenditure under each detailed head, a progressive totals of the columns must be made monthly. But the requirement of the rule was not being met by this office. Contingency Budget control register be maintained and shown to audit.

Waq.

PARA NO. 38

Ref: Memo No. 12 Dated 4.2.97

Sub: Verification of qualifying service after 25 years of continuous service or 5 years left before retirement on superannuation.

It was revealed from the records that Sh. Dharampal Dawar, UDC has completed the 25 years of continuous service. Rule 32(1) of CCS Pension Rules, 1972 required that a Govt. servant completing 25 years of service or on his being left with 5 years of service before the date of retirement on superannuation, whichever is earlier, The Head of office in consultation with the Accounts officer of the PAO concerned shall in accordance with the rules for the time being in force verify the service rendered by such Govt. servant, determine the qualifying service and communicate to him in Form 24 the period of Qualifying service so determined. Needful be done under intimation to the audit.

26/c
29/1/65
(14)
Settled since the individual was transferred to Dtd of Edm on Nov-97.
/4

PARA NO 24

PARA NO. 39

para 23

Ref: Memo No. 1 Dated 28.1.97.

1-28/24

Sub: Non-Production of records.

The following records/registers were not produced before audit. Same be maintained/produce to the next audit:

1. Vehicle Records including History sheet.
2. Medical Register.

[Signature]
10/1/97

25/c
gob (13) (12)
Dropped
A separate register may be maintained for this purpose and acknowledgment of such cheques may be watched through this register.

Needful may be done under intimation to audit.

PARA No 3
PARA No. 3

Liveries Register of group 'D' employees

During the course of audit for the year 1996-97 the following observations have been made the same may be rectified under intimation to audit.

(i) Only one register is being maintained for stock entries and issuance of liveries items. It is suggested that separate issue register may be maintained under intimation to audit.

(ii) Lining cloth has been discontinued by the government from 1990 but it was issued to Mr. Ramesh Rang after discontinuation by the Government. It is therefore suggested that the cost of lining cloth so issued which was Rs. 72/- may be recovered from the concerned group 'D' employees under intimation to audit.

PARA No 39
PARA No. 4

Pay Bill Register

During the course of audit for the year 96-97 following observations have been made the same may be rectified under intimation to audit.

(i) Abstract at the end of the PBR have not be completed

(ii) The entries made in the PBR have not been attested by the LDO

(iii) Space provided at the top of the PBR for advances have not completed and attested

Needful may be done under intimation to audit.

24/c
271
(52)
(11)

suggested that cutting in the amount should be avoided in future and should be attested by the DDO under proper attestation.

PARA No 33
PARA No. 7
Contingent paid. vouchers

While scrutinising the contingent vouchers for the selected months i.e 96-97 following observations have been made the same may be rectified under intimation to audit.
CB-220 dated 31-3-97 for Rs. 1436/-

The purchases made vide CB220 dated 31-3-97 as per details given below was split up knowingly to avoid the usual formalities. The same may be regularised by the competent authority under intimation to audit.

B.No. 713 dated 31-3-97	for Rs. 660	New super store
" 714 dated "	Rs. 775	-do-
	<u>Rs. 1436-00</u>	

Needfull may be done under intimation to audit.

msd

23/c

20/11

(10/10)

1997-98

PARA No. I

Audit of Dietary Stock Register and Contingency vouchers

PART-II(b)

Para 25

Para-26

(Ref. Memo No.2 dt. 15.9.98)

1-28

During scrutiny of Dietary stock Register alongwith contingency vouchers as a test check pertaining to the period 1997-98, the following irregularities were noticed:-

- 1) The Dietary Stock Register was not properly maintained by the office of M.C.D.S Anand Pharbat. The quantity were received shown in later date, but the issue of the same quantity was shown earlier in all most all the cases.
2. The balance and progress issue total at all was not worked out during the period 1997-98.
3. There were lot of cutting in the quantity issued, without any attestation of the competent authority.
4. The goods were received not shown as per actual receipt through challan from the dealer/firm concerned.
5. Physical verification of the stock was not found done.
6. As per CB/127, M/s Chand Fabricator Pvt. Ltd. had supplied the fruity Bread of 548 nos vide challan No. 21184 as on 12.12.97, but as per the remarks/information given by the supervisor 130 nos Bread were supplied less, similarly vide CB/184 & challan No. 21772, the Bread supply shown 350 on 20.3.1998 but actual the 15 Nos supplied less. The stock Entry shown issued the full quantity without any remarks but the payment was made less after reducing the amount of less quantity. In such type of lapses, should be avoided in the stock entries and the decision should be taken by the competent authority instead of taking by the dealing hand, as the case refer above.

The compliance of the same may please be shown to the next audit party.

Para 27

PARA-II
No 2

Audit of P.B.R. He

Para

35

1-29

(Ref. memo No.5 dt. 15.8.98)

During test check of PBR the following irregularities/ discrepancies here been noticed:-

1. Sh. Hayat Singh, Peen is occupying Govt. Accomodation at 756, Gulabi Bagh, Licence fee on the above quarter was deducted @ Rs. 45/- upto June 1997 and thereafter @ Rs.47/-. Land & Building

MSD

has revised the rate of licence fee 45/- to 47/- w.e.f. 1.7.93.
No recovery of arrears of licence fee appears in the PBR.
The recovery of arrears may be made after verification of date
of allotment etc.

PARA-III Audit of stock Register

(Ref. memo No. 3
dated 15.9.97)

During the scrutiny of test audit on the accounts of
stock register pertaining to the period 1997-98 the following
irregularities were noticed:-

1. The only one stock register was produced in which the non consumable nature of items, consumable nature items, stationery items were found entired. As per norms all the stock register should maintained seprately according nuan-culture nature of items.
2. These previous balances of the each items were not found carried out in the new stock register nor any link up of each items.
3. There were lots of cutting was found in the quantity shown issued without any attestation by the competent authority.
4. The non consumable nature of items were shown issued from the stock register and there balances have been reduced. As per norms such type of items can reduced from the stock only when these items were condonned or writ off.
5. The purpose/reason were not shown any where which issuing the quantity to the official concerned.
6. Issue vouchers were also not mentioned nor shown to audit.
7. The property articals were found dump in the officand stock register was not produced to audit to verify the quantity lying the office of I.C.D.S. Anand Parbat for un accounting for etc.
8. The physical verification of the stock was not found done during the audit period.
9. Please review all the stock register and seprate register may be maintained as per norms with due & proper care of taking all the premious balance under intimation to audit.

PARA-4: Service Book

(Ref No.8
dt: 15.9.98)

2/c
24/6

During scrutiny of service book the following irregularities/ discrepancies have been noticed:-

Verification of character and antecedent not recorded in the service book in the following cases:-

1. Sh. Azad Singh, Driver
2. Smt. Krishna Kumari, Supd

Enrolment year of employees group insurance scheme not recorded in the service book in the following cases:-

- a) Smt. Santosh Arora, U.D.C.
- b) Smt. Neeru Mehta, Supd
- c) Smt. Kukhvinder Kaur, SUP.
- d) Sh. Azad Singh, Driver
- e) Smt. Manevar Sultana, Supd

Satisfied
Don't
D.V.I

3. Smt. Krishna Kumari, Supd:- As per entry made on page 15 of service book the official was on 42 days H.L. from 18.1.92 to 28.2.1992 but the same was not debited in the leave accounts.

Compliance to above irregularities may be shown to audit and similar cases may be reviewed.

Para 28 (38) (33) (32)

Para-5:

Audit of spouse information/ Medical facilities (Ref. memo No. 13 dt. 17.9.98)

Para 28

During scrutiny of spouse information submitted by the individuals duly countersigned by the C.D.P.O. during the audit period 1997-98, the following irregularities were noticed:-

As per Medical attendance rule, where husband & wife (both) working in Govt. Office, facilities, but in the following case the individual ~~married~~ and his/her spouse are also getting the medical allowance/facilities.

1. Mrs. Veda Rana, Supd.

The husband working as teacher in Govt. School.

2. Mrs. Prabha Srivastava, Supd.

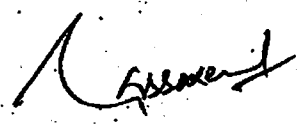
Her husband also working in the office of Delhi Admn. (Govt. of N.C.T.) i.e. in C.M. Office.

It is therefore, advised, if any Medical claim was obtained during the period of service after marriage or since Sept., 1983

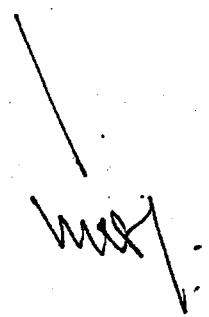
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20/c
23/3 58

which ever is later the recovery may please be made from the concerned defaulties or the joint declaration if any given duly counter signed by their respective office/DDO/HOO my please be produced to audit, if not available in future no Medical allowance/facilities may please be provide to the above mentioned official, under intimation to audit.



(K.S. SAXENA)
I.A.O. AUDIT PARTY No. XI
Directorat of Audit, Delhi.



PART-II

The current Audit Report contains 8 paras.

PARA NO. 1

Income Tax

2002-03

Smt. Kamlesh Gulshan, Supervisor

Tuition fee and other fees paid to Educational Institution amounting to Rs. 40,425/- have been taken into account for I. Tax rebate. As per Income Tax Rule, tuition fee upto to Rs. 12,000/- per child limited to 2 children is admissible for I. Tax rebate. On verification it has been observed that tuition fee for two children amounting to Rs. 10,200/- only has been paid during the year. Hence, Rs. 10,200/- only is admissible for I. Tax rebate. Income Tax is recalculated as under:-

Rs.		
Gross Income		205040
Tpt. allow		1200

		203840
Deduction under Sec. 80C/C		10000

		193840
S.D.		30000

		163840
Tax		23152
<u>Rebate:</u>		
CGEGIS	360	
GRF	36000	
Tuition Fee	10200	
PPF	10000	
IDBI	30000	

	86560	
Rebate @ 15%		12984

		10168
Less Rs. 5000/- for women assessee		5000

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19/C (6) 22/

Contd...2..

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Superscharge 2%

5168

103

5271

4000

Less: Already paid

Balance Payable

1271

Income Tax for the financial year 2001-02 has not shown to Audit.

PARA NO. 2

As per Income Tax Rule, every employer should deduct Income Tax at source in monthly instalments on the salaries disbursed by him final adjustment being made from the last salary payable before the end of March. The provision of the above rule is not followed in this office. In future, Income Tax should be deducted from the salary of the employees as per provisions of the above rule.

PARA NO. 3

Pay Bill Register and Bill Register

Most column of PBRs are not entered such as date of joining, date of increments etc., Token No. and amount passed by PAO are not mentioned in the Bill Register for the year 2002-03.

PARA NO. 4

S.N.P. Bills

While scrutiny of S.N.P. Bills, it is noted that the quantity stated to be supplied by the supplier does not tally with the receipt challans attached with the bills as detailed hereunder:-

Bill No. & Date	Amount (Rs.)	Qty. as Per Bill	Total Qty. Received as per Challan	Shortage
CB114 dt. 15-1-03	150480	760 Pkts. of Biscuits	240 Pkts.	520 Pkts.
CH146 dt. 11-3-03	622910	5080 Bags Chana Murmura	2935 Bags	2125 Bags

17/c
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It is noted that there are many such cases where total quantity received as per receipt challans attached with the Bill do not tally with the quantity shown in the Bill. Somewhere the receipt challans are mixed up and while items supplied is Biscuits, Receipt Challans are for Biscuits and fruity breads.

Hence, it is not possible for the Audit to verify the exact quantity actually received by the A.W. Collection point.

The matter needs to be looked into and explained.

PARA NO. 5

(28) (31) Para-31

While scrutinizing vouchers for 3/02, the following observation are made:

Items as detailed hereunder were purchased vide Bill No. indicated against each.

<u>Bill No. & Date</u>	<u>Amount</u>	<u>(Rs.) Items purchased</u>	<u>Quantity</u>
CB139 dt. 31-3-02	154182	Bread Rusk 26-3-02	6650 Pkts.
		Fruity Bread 26-3-02	1830 Pkts.
CB138 dt. 31-3-02	357305	Fruity Bread Gram & Murmura 26-3-02	3362 Pkts. 19950 Kg.
CB 130 dt. 22-3-02	602982	Gram & Murmura 6-2-02 Ground Nuts 6-2-02	13900 Kg. @ Rs. 17.91 per Kg. 13900 Kg. @ Rs. 25.47 per Kg.

From above it is not clear as to why huge quantities were intended and purchased for one day. Its further distribution in details giving No. of beneficiaries covered be given to see the justification of such huge purchases.

PARA NO. 6

Shortage of Articles in Stock

(29) (37) Para-32

While scrutinizing stock register of non-consumable item, it was noted that while taking over charge of non-consumable items, Receiving Officer noted following shortage of items. Handling over / taking over was done on 7-12-1992.

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19/1/23

S. No.	Items	Stock Register No. 3 Page No.	Shortage	Rate per	Total loss
1.	Iron Bucket	3	15	28.75	431.25
2.	Lock	6	127	-	-
3.	Kanchhi	8	32	20.00	640.00
4.	Spoon	10	1668	1.50	2502.00
5.	Trunk	15	4	268.90	1075.60
6.	Palta	18	18	12.65	228.00
7.	Bhagona	23	10	148.00	1480.00
8.	Bhagona lid	23	16	-	-
9.	Steel Rack	26	3	135.00	405.00
10.	Stove	28	15	-	-
11.	Fry Pan	29	21	14.00	294.00
12.	Mug	31	297	14.70	4366.00
13.	Plate	31	345	14.70	5072.00
14.	Black Board	32	16	100.00	1600.00
15.	Basco Burner	34	98	40.00	3920.00
16.	Atta Drum	36	9	66.00	594.00

The above noted loss of property needs to be explained and the loss be recovered from concerned official.

PARA NO. 7
Stock Registers

40
28
19/1/23

- 1) While scrutinizing stock register it was noted that physical verification of non-consumable stock which is required to be done annually has not been done. Verification is done only at the time of handing over / taking over of charge and that too in casual manner. This needs to be looked into and explained.
- 2) Consumable stock register of S.N.P. items is maintained at I.C.D.S. Office. Similar Register is maintained at 5 centres headed by Supervisors. Delivery of S.N.P. items is made at these centres and therefrom distributed to different Anganwadis. Entry in this Stock Register is made on the same day, however, the entry in stock register at I.C.D.S. office is made only when the bill is received. Then receipt challans are called for from supervisor and the entry made in this Stock Register and signatures are taken of supervisor in token of receiving. The system is not foolproof and needs to be reviewed by the authorities. Since

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②
18/2

payment is made against stock received the same should be entered on same day when the stock is received and verified.

Para No. 8
Acquittance Roll

(Handwritten initials) 1929-34

During test check of acquittance roll for the Audit period, it has been observed that wages has been paid to Anganwadis workers / helpers appointed on leave vacancy. However, no authority for appointment of Anganwadi Workers / Helpers on leave vacancy has been shown to Audit. On enquiry, it is revealed that these workers/ helpers were appointed by the supervisors themselves. However, no authority has been shown to Audit.

This needs to be explained and proper authority from competent authority may be shown to Audit as to how A.W.W./ A.W.H. are appointed against vacant post / leave arrangement.

(Handwritten signature)
(Harish Talwar)
I.A.O.

Copy to:
The C.D.P.O.
I.C.D.S., Anand Parbat

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(55) 112
 (Rs. IN THOUSANDS) 141
 172

--Contd

(A) Budget & Expenditure:

2002-03	Budget	Expenditure
Plan		
Salary A-2(i)(i)(3)(4) Sep	1162	1161
Mon. of A.W.W.	2222	2221
Mon. of A.W.H.		189
Rent of A.W.C		2
Water/Elect.	3	40
Contingency	110	
non-Plan.		4631
A-3(i)(i)(2) SNP N.P	4900	
Plan.		799
A-3(i)(i)(6) SNP Plan	1844	1513
A-3(i)(i)(7) SNP (SEP)	1601	474
A-2(i)(3)(22) Salary	476	349
A-3(i)(i)(12) PMAY	340	

2003-04

Salary A-2(i)(3)(17) Sep	3529	3529
Mon. of A.W. workers.		
Mon. of A.W. free/pen		
Rent & A.W.C		
Water		
Cont.		
A-3(i)(i)(6) SNP Plan	1356	1484
A-3(i)(i)(7) SNP sep	3000	1356
A-3(i)(i)(22) Loan.	130	1408
A-3(i)(i)(12) PMAY	1053	1052
A-3(i)(i)(2) SNP N-Plan.	3000	1484

2004-05 Plan

Salary	4254	4199
Mon. of A.W.W		50
Mon. of A.W.H	50	1742
Rent	2273	
O.E		
A-3(i)(i)(6) SNP		1014
A-3(i)(i)(7) sep	759	

D.D.O/ & H.O.
 and Parbat

16/12/15

CURRENT AUDIT REPORT (PART-II 2012-13 to 2014-15)

PARA NO. 1

Audit Memo No.18

Dated:-16/07/2015

Subject :- Non Deduction of TDS on Contingent Bill of S.N.P./KSY of Self Help Groups.

During the test check of the contingent Bills of SNPs/KSYs in respect of the payment made to 8 associated Self Help Groups (SHG) of M/S Stri Shakti, (Mother Non Profit Organization-MNPO), it has been observed that payments have been made to the associated Self Help Groups without deducting TDS which is a violation of Income Tax Rule 194-C of Income Tax Act, 1961.

As per Rule 194-C, TDS should be deducted from the contractor. Any person responsible for paying any sum to any resident for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to—

- (i) one per cent where the payment is being made or credit is being given to an individual or a Hindu undivided family;
 - (ii) two per cent where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family,
- of such sum as income-tax on income comprised therein.

To support this following bills are summarized:-

A. 2012-13 (01.03.13 TO 15.03.13)

CB NO.	CB/ DATE	NAME OF THE SHG	PAYMENT MADE IN RS. (SNP)	PAYMENT MADE IN RS. (KSY)	TOTAL PAYMENT	TDS @ 2%
157 & 158	26.03.13	ANNAPURNA	59438	1620	61058	1221
		JAGRITI	58892	1620	60512	1210
		JAN CHETNA	62354	1728	64082	1282
		SHAKTI	58779	1620	60399	1208
		PRAGATI	62937	1728	64665	1293
		SAVERA	61857	1728	63585	1272
		SAI	61117	1728	62845	1257
		SAI RAM	59805	1620	61425	1229
		TOTAL (A)	485179	13392	498571	9971

M/S

12/c

B. 2013-14 (01.03.14 TO 15.03.14)

CB NO.	CB/ DATE	NAME OF THE SHG	PAYMENT MADE IN RS. (SNP)	PAYMENT MADE IN RS. (KSY)	TOTAL PAYMENT	TDS @ 2%
109&111	29.03.14	ANNAPURNA	73699	2419	76118	1522
		JAGRITI	74542	2419	76961	1539
		JAN CHETNA	70492	2268	72760	1455
		SHAKTI	70146	2268	72414	1448
		PRAGATI	69595	2268	71863	1437
		SAVERA	69131	2268	71399	1428
		SAI	71042	2419	73461	1469
		SAI RAM	76356	2419	78775	1576
		TOTAL (B)	575003	18748	593751	11875

C. 2014-15 (01.01.15 TO 31.01.15)

CB NO.	CB/ DATE	NAME OF THE SHG	PAYMENT MADE IN RS. (SNP)	PAYMENT MADE IN RS. (KSY)	TOTAL PAYMENT	TDS @ 2%
79&80	30.3.15	ANNAPURNA	176823	11491	188314	3766
		JAGRITI	181112	11491	192603	3852
		JAN CHETNA	163114	10773	173887	3478
		SHAKTI	171112	10773	181885	3638
		PRAGATI	162148	10773	172921	3458
		SAVERA	166144	10773	176917	3538
		SAI	176472	11491	187963	3759
		SAI RAM	182326	11491	193817	3876
		TOTAL (C)	1379251	89056	1468307	29366

TOTAL (A+B+C) 9971+11875+29366 = Rs. 51,212/-

msj-

H/C

In view of above, recovery of Rs. 51,212/- may be effected from the Contractor after due verification of facts and figures at the level of HOO/DDO, if the contractor fails to submit the exemption certificate issued by the Income Tax Department. Amount towards TDS may also be worked out for the remaining months of audit period on the similar lines and TDS of an appropriate amount may be recovered from the Contractor after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

MSJ -
(140 hinda kumar)
I.A.O.

18/0
10/c

PARA NO.2

Para. 36

Sub: Non Production of Record.

The following records have not been produced to audit:-

1. Dead stock/unserviceable store (Stock).
2. Liveries stock Register.
3. Medical Re-imbusement charges Register.
4. L.T.C. / T.A / O.T.A. /CEA Registers.
5. Contingent Register.
6. Rent/Electricity/Water/Telephone Charges & Telephone Bill Register.
7. GAR-6 Book/Register
8. Income Tax Files for F.Y 2013-2014 & 2014-2015 .
9. AC bills (GAR 30) and adjustment Bills (GAR 29)
10. Long Term/Short Term Advance Registers
11. Service Postage Stamp Account Register.
12. Certificate from PAO 11 that the amounts drawn on AC bills (GAR 30) during the period of audit has since been stand adjusted as per PAO's record.

The above records may be produced/shown to the next audit.

MK
(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI

9/c

PART-II

CURRENT AUDIT REPORT (2015-16 to 2019-20)

PARA No.01: Discrepancies in the rent paid to Anganwadi.

(Reference Audit Memo No.05 Dated 29.06.2020)

During the audit, the following discrepancies have been noticed in the record of rent paid to Anganwadis:

(A) Difference in the rate of rent paid to Anganwadi.

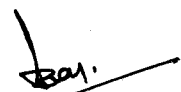
As per Department of Women & Child Development, Govt. of NCT of Delhi Office Order No.F.76(13)/(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015, rate of rent of AWCS under the ICDS Scheme were enhanced as per details given below:

Area	Facilities	Rental Norms
18-25 sq. yards	Without toilet, drinking water and electricity facilities	Rs.1000/-
18-25 sq. yards	With toilet, drinking water and electricity facilities	
26-35 sq. yards	Without toilet, drinking water and electricity facilities	Rs.1500/-
26-35 sq. yards	With toilet, drinking water and electricity facilities	
36-45 sq. yards	Without toilet, drinking water and electricity facilities	Rs.2000/-
36-45 sq. yards	With toilet, drinking water and electricity facilities	
46-55 sq. yards	Without toilet, drinking water and electricity facilities	Rs.3000/-
46-55 sq. yards	With toilet, drinking water and electricity facilities	
56-65 sq. yards	Without toilet, drinking water and electricity facilities	Rs.4000/-
56-65 sq. yards	With toilet, drinking water and electricity facilities	Rs.5000/-

During the audit, it has been observed from the bill no.75 dated 03.03.2016 (rent for the m/o Jan 2016) and bill no. 78 (rent for the m/o Feb 2017) that there is difference in the rate of rent whereas the owner and the address of the premises are same. The details are as under:

Number of Anganwadi	Name of Owner	Address	Jan 16 Bill No. 75 03/03/2016	Feb 16 Bill No. 78 02/03/2017
1	Brij Mohan	241, Gali No. 12, T.S. Nagar	1500	2000
5	Rajinder Prasad	271/10, Gali No.13, T. S. Nagar	750	1500
21	Chander Kanta	3/75, Gali No.3, Punjabi Basti	750	1000
37	Jaswant	16/386 H, Bapa Nagar	750	1000
46	Raj Kumari	16/4721, Bapa Nagar	2000	1500
56	Gyan Devi	16/1012, Khalsa Wgr., Tank Road	750	1500
58	Meenakshi	16/597, Bapa Nagar	1500	1000
88	Rekha	WZ-72/120, Gali No.10, Teliwala Basti	1000	750
103	Kalawati	J-72, Gali No.12, Chetan Basti	1000	750

The reasons for decrease & Increase in the rate of rent for the same premises be explained to audit.



(B) Certificate not signed by Nodal Officer

In the order refer above, it has also been mentioned that a committee comprising of the concerned Nodal Officer, concerned CDPO and concerned supervisor is to inspect the location and submit a certificate in respect of every AWC on the prescribed format.

It has been observed from the file of following AWC that Nodal Officer has not signed the certificate. There is no documentary evidence regarding the area available in the file. In the absence of documentary evidence, the correctness of rent paid to AWCS could not be verified.

S.No.	Number of AWC	Name of Owner	Date of Shifting of AWC
1	5	Mohan Savroop	01.01.2017
2	21	Prem Lata	01.01.2018
3	88	Manju	01.02.2018
4	46	Monica	01.10.2018
5	103	Rajni	01.11.2019
6	65	Ganga Devi	23.03.2018

(C) Area of the house not mentioned in certificate.

It has also been observed from the certificate that the exact area has not been mentioned on the certificate signed by CDPO & Supervisor.

Reasons for the above discrepancies are explained to audit.

PARA No.02: Overpayment of salary amounting to Rs.96051/- due to grant of wrong increment.

(Reference Audit Memo No. 06 Dated 29.06.2020)

During the audit, it has been observed from the Service Book of Smt. Gurmeet Kaur, Supervisor that her pay under 7th CPC was fixed at Rs.62,200/- on 01.01.2016 and 64,100/- as on 01.7.2016 vide order No. F.No.3(36)/ICDS/NZ/2013-14/553 dated 29.08.2016 issued by CDPO ICDS Nizamuddin Project. According to this pay fixation order, her next increment should be as follows:

01.07.2017	-	66,000/-
01.07.2018	-	68,000/-
01.07.2019	-	70,000/-

Smt. Gurmeet Kaur, Supervisor has been transferred from ICDS, Nizamuddin to ICDS Bagh Kare Khan w.e.f. 30.10.2017. In the L.P.C. issued by DDO ICDS Nizamuddin, her basic pay has shown as Rs.68,000/- instead of Rs.66,000/-. She was transferred from ICDS Bagh Kare Khan to ICDS, Anand Parbat w.e.f. 31.10.2019. In the LPC issued by DDO Bagh Kare Khan, her basic pay has shown as Rs.72,100/- instead of Rs.70,000/-. No entry regarding grant of increment on 01.07.2017, 01.07.2018 and 01.07.2019 has been recorded in the service book.

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7/c

This department has overpaid an amount of **Rs. 96051/- (Rs. Ninety Six Thousand Fifty One Only)** to Smt. Gurmeet Kaur, Supervisor due to grant of wrong increment. The recovery has been calculated vide **Annexure-A** attached.

DDO may take necessary action to recover an amount of **Rs. 96051/- (Rs. Ninety Six Thousand Fifty One Only)** from Smt. Gurmeet Kaur, Supervisor after due verification under intimation to audit.



AAO
Audit Party No 1



IAO
Audit Party No.01

6/c

TEST AUDIT NOTES

TAN NO.01: Discrepancies in maintenance of Service Books.

(Reference Audit Memo No. 02 Dated 24/06/2020)

During the audit, following shortcomings have been noticed in Service Books:

1. Ms. Neelam (Supervisor)

- (a) First page of Service Book has not been attested by the Competent Authority.
- (b) Signature of official has not been obtained on first page of service book.
- (c) Signature of official has not been obtained in Service Book once in a year as a token of check.
- (d) Service has not been verified in the Service Book after 31.7.2018.
- (e) Detail of family has not been attached in the Service Book.
- (f) Photograph of the official has not been pasted on the first page of Service Book.
- (g) Aadhar number of the official has not been recorded in the Service Book.

2. Ms Mansi Chhabra (Supervisor)

- (a) First page of Service Book has not been attested by the Competent Authority.
- (b) Signature of official has not been obtained on first page of service book.
- (c) Signature of official has not been obtained in Service Book once in a year as a token of check.
- (d) Service has not verified in the service book since 11.10.2017 i.e. date of joining in service.
- (e) Detail of family has not been attached in the Service Book.
- (f) Entries regarding sanction of leave recorded in service book have not been attested by competent authority.
- (g) Leave Account has not been completed after 30.06.2018.
- (h) Aadhar number of the official has not been recorded in the Service Book.

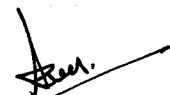
Needful may be done and compliance be shown to audit.

TAN NO.02: Improper maintenance of Pay Bill Registers.

(Reference Audit Memo No. 03 Dated 24/06/2020)

During the test check of the PBRs maintained by the I.C.D.S, Anand Parbat, Department of Women & Child Development, Govt. of NCT of Delhi, L-Block, Pratap Nagar, Delhi for the Audit period 2015-16 to 2019-20, following irregularities have been noticed:-

1. The mandatory page counting certificate has not been recorded and countersigned by the DDO in the PBR's on the first page



5/0

2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in the PBR's. Apart from name, other important details like pay (Basic + Grade Pay) / Pay Matrix Level, details of loan /advances/ refunds, installment Number, PAN Number, Details of Govt. Accommodation etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
5. Total of all the columns of Pay & Allowances not recorded in the P.B.R. for the purpose of Tax Calculation.

Reasons for above discrepancies may be elucidated to Audit.

TAN NO.03: Non-Consumable Stock Register.

(Reference Audit Memo No.04 Dated 25.06.2020)

During the audit, following discrepancies have been noticed in the Non-Consumable Stock Register.

1. No page counting certificate has been recorded on the first page of register.
2. In the stock register, items shown issued and their balances have been shown 'Nil'. Department may maintain a separate placement register of the items and restore their balances in the stock register. A few examples are given below:

S.No	Name of the items	Quantity
1	Sign Board	174
2	Spoon	1500
3	Steel Bowl	1116
4	Glass Sheet	372
5	Stool	124
6	Mobile Phone	123
7	Weighing Scale	25
8	Steel Almirah	124

3. Department has purchased 15 number of weighing scale on 27.01.2017 and 10 number on 05.09.2019. But their cost has not been recorded in the Stock Register.
4. Signature of the controlling officer has not been obtained in the register.
5. As per G.F.R., physical verification of stores is required once in a year but no physical verification has been conducted during the audit period.

Needful may be done and compliance be shown to audit.



4/c

TAN NO.04: Purchase of Miscellaneous Items without following instructions contained in G.F.R.

(Reference Audit Memo No. 07 Dated 29.06.2020)

As Per General Financial Rules 2017, Rule-154 Purchase of Goods upto the value of Rs.25,000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the Competent Authority in the following format:

“I _____, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.

During the audit, it has been observed that :

- 1 Office has made purchases of various items under Contingency Head but certificate as per rule mentioned above not recorded on the body of the bill. A few examples are given below:

S.No.	Bill No. and Date	Amount	Name of the firm
1	09 dated 04.07.2019	24898/-	M/s Delhi Consumer Co-operative wholesale St
2	21 dated 23.08.2019	17358/-	M/s Delhi Consumer Co-operative wholesale St
3	28 dated 13.09.2019	21559/-	M/s Sheetal Trading Co.
4	34 dated 27.09.2019	24662/-	M/s Delhi Consumer Co-operative wholesale St
5	37 dated 03.10.2019	14830/-	M/s Delhi Consumer Co-operative wholesale St
6	45 dated 16.10.2019	24675/-	M/s Delhi Consumer Co-operative wholesale St
7	64 dated 04.01.2020	21400/-	M/s Delhi State Consumer Co-Operat Federation
8	82 dated 01.02.2020	24674/-	M/s Delhi Consumer Co-operative wholesale St

- 2 No Vouchers/Bills marked “paid & cancelled” after making the payment to the supplier.
- 3 Office has not purchased goods from Govt. E-Market place under the rule 149 of G.F.R. which is mandatory as per orders issued by Finance Department, Govt. of NCT of Delhi.

Reasons and compliance of the above may be shown to audit.

TAN NO.05: Rush of Expenditure in the closing months of Financial Year.

(Reference Audit Memo No. 08 Dated 30.06.2020)

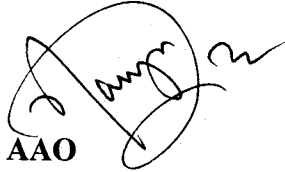
As per General Financial Rule No.62(3) of GFR , 2017, stipulates in unambiguous terms that rush of expenditure particularly in the closing months of the financial year shall be regarded as a breach of financial propriety and shall be avoided.

The Budget & Expenditure Statement provided by the office of the ICDS, Anand Parbat for the period 2015-16 to 2019-20 shows that major expenditure was incurred in the last month (i.e. March) of the respective year ranging from 36% to 100% of the total expenditure of the year which is the violation of the above rule. The year wise detail is as follows:

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Year	Major Head	Budget (In Rs.)	Expenditure upto Feb of Respective year (In Rs.)	Expenditure during the m/o March (In Rs.)	Percentage
2015-16	MH-2235 02 102-36 0042	10000	0	8500	100%
	MH-2235 02 102-82 0042 SNP	3220000	0	3205629	100%
	MH-2235 02 101-83 0042 KSY	89877	0	55400	100%
2016-17	MH-2236 02 101-90 0042 SNP	4550000	0	3758676	100%
	MH-2236 02 101-83 0042 Kishori Shakti Yojana	89877	0	55400	100%
2017-18	MH-2236 02 101-90 0050 SNP	3200000	1257400	1162177	36.35%
2018-19	MH-2236 02 101-82 0050 SNP	5402000	1547227	3559097	65.88%
	MH-2236 02 101-72 0013 Poshan Abhiyan	100000	0	67992	100%
2019-20	MH-2236 02 789-94 0050 SNP CSS	950000	0	927120	100%

Efforts may be made to comply with the provisions mentioned in GFR in true spirit.


AAO

Audit Party No 1


IAO

Audit Party No.01

3/c

Due - Drawn Statement in r/o Gurmeet Kaur, Supervisor
From the period of 01.07.2017 to 31.05.2020

Annexure 'A'

MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jul-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Aug-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Sep-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Oct-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Nov-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Dec-17	66000	3300	15840	85140	68000	3400	16320	87720	-2000	-100	-480	-2580
Jan-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
Feb-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
Mar-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
Apr-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
May-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
Jun-18	66000	4620	15840	86460	68000	4760	16320	89080	-2000	-140	-480	-2620
Jul-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Aug-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Sep-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Oct-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Nov-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Dec-18	68000	6120	16320	90440	70000	6300	16800	93100	-2000	-180	-480	-2660
Jan-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
Feb-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
Mar-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
Apr-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
May-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
Jun-19	68000	8160	16320	92480	70000	8400	16800	95200	-2000	-240	-480	-2720
Jul-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Aug-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Sep-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Oct-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Nov-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Dec-19	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961

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MONTH	DUE				DRAWN				DIFFERENCE			
	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL	BP	DA	HRA	TOTAL
Jan-20	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Feb-20	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Mar-20	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
Apr-20	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
May-20	70000	11900	16800	98700	72100	12257	17304	101661	-2100	-357	-504	-2961
TOTAL	2378000	264100	570720	3212820	2449100	271987	587784	3308871	-71100	-7887	-17064	-96051

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1/c