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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit Report of I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019.**

### **INTRODUCTION**

The I.A.R. on the accounts of **I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019** for the period from 2020-21 to 2022-23 was conducted by field Audit Party No- XXXI headed by Sh. Rajesh Kumar, Accounts Officer/IAO & Ms. Priyanka Mudila, DEO(Contract terminate on 03/09/2023). The audit was conducted during 07 working days w.e.f. 28/08/2023 to 05/09/2023.

### **AIMS AND OBJECTIVE OF THE DEPARTMENT**

ICDS Project Govindpuri, B- Block, PWD Barrack, Kalkaji, New Delhi-19 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total 102 Anganwadicentre's are functioning under this ICDS Project at presently. The Aim and Objectives of the project are as under:-

- a. Supplementary Nutrition to Children's ages 0 to 6 years & Ladies (Pregnant ladies and Nursing Mothers)
- b. Immunization, Health Checkup, Referral Services & Non formal Pre-School Education.
- c. Celebration of ECCE day (Early Child Care Education 3-6 Years) participant of community people like as parents of the child.
- d. De-worming programme with co-ordination of Health Department.
- e. Supplementary of Iron Folic Acid Tablets to Adolescent Girls with co-ordination of Health Department.
- f. Verification/inspection of widows and old age & handicapped Pension Cases with coordination of Social Welfare Department /WCD.
- g. Referral & follow up of Malnutrition cases with co-ordination of Health Department.
- h. Co-ordination with MCD for Swachh Bharat Abhiyan.

Organization of Pulse Polio Programme, Save the Girl Child, Diarrhea Management in co-ordination with Health Department

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

23. The following officials have served as HOS/HOO/DDO/Cashier during 2020-21 to 2022-

**H.O.O/DDO/CDPO**

**Head of Office/DDO/CDPO**

Sl. No.	Name	Designation	Period	
			From	To
1	Shalini Puri	CDPO/DDO	01/04/2020	18/12/2020
2	Neeru Gehlot	CDPO/DDO	19/12/2021	18/12/2022
3	V.K Meena	CDPO/DDO	19/12/2022	20/01/2023
4	Neeru Gehlot	CDPO/DDO	21/01/2023	20/02/2023
5	Amit Kumar Pandey	CDPO/DDO	21/02/2023	31/03/2023

**CASHIER**

Sl. No.	Name	Designation	Period	
			From	To
1	Nil			

**Budget Allocation and Expenditure for the audit period 2020-2023**

Year	Plan / Non Plan	Budget Allocated	Expenditure	Excess/Savings
2020-21	Non Plan / Plan	Not provided	Not provided	Not provided
2021-22	Non Plan / Plan	Not provided	Not provided	Not provided
2022-23	Non Plan / Plan	Not provided	Not provided	Not provided

**Statutory Audit**

Statutory audit has not been conducted by AG (Audit) of I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019 till date.

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**Vacancy Statement**

Post	Sanctioned	Filled	Vacant	Remarks
Group – A	NIL	NIL	NIL	-
Group – B	1	1	-	Posted for salary purpose.
Group – C	8	3	5	02 employees posted for salary Purpose only.
<b>Total</b>	<b>9</b>	<b>4</b>	<b>5</b>	-

**Maintenance of Records**

The maintenance of records of I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019 for the period from 2020-21 to 2022-23 was found satisfactory subject to the observations made in current audit report.

✓  
25/09/2023

PART-I

OLD AUDIT REPORT

There were 14 old outstanding paras with recovery of **Rs.14,532/-** out of which 02 para were **settled** with a recovery of **Rs.Nil/-** and 01 para was settled by taken as fresh. Remaining 11 paras along with recovery of **Rs.14,532/-** has been incorporated in the current report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. Of Settled Para	Outstanding Para with No.
1.	1991-94	06	Nil	Nil	06 (2,3,7,8,9 & 10)
2.	1994-97	02	Nil	Nil	02 (11,13)
3.	2001-06	02	Nil	Nil	02 (3 & 5)
4.	2014-18	01	01	1	Nil
5.	2018-20	03	02	1 & 3 (Taken as fresh)	01 (2)

Details of Old Recoveries:

Sl. No.	Year	Total Old Recoveries	Amount Recovered/ Settled	Balance recovery against paras
1.	1991-94	Nil	Nil	Nil
2.	1994-97	Rs.3,294/-	Nil	Rs.3,294/-
3.	2001-06	Nil	Nil	Nil
4.	2014-18	Nil	Nil	Nil
5.	2018-20	Rs.11,238/-	Nil	Rs.11,238/-

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

View Detailed Audit Report

Department : Department of Women and Child Development							
Sub department: I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi(2719/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1991	1994	2		Irregularities in Stock Registers	O	0
2	1991	1994	3		Irregularities in Property Register	O	0
3	1991	1994	7		Recovery of excess payment of Conveyance charges	O	0
4	1991	1994	8		Irregularities in Dietary Register	O	0
5	1991	1994	9		Discrepancies in Contingent Voucher	O	0
6	1991	1994	10		Irregularities in Log Books	O	0
7	1994	1997	11		Contingent Bills	O	3294
8	1994	1997	13		Stock Register	O	0
9	2001	2006	3		Non Condemnation of articles worth Rs. 116809	O	0
10	2001	2006	5		Underutilization of Budget Resulting in Excess saving	O	0
<del>11</del>	<del>2014</del>	<del>2018</del>	<del>1</del>		<del>Irregularities in grant in Annual Increment of Smt. Magdalini Puri, Supervisor</del>	<del>O</del>	<del>0</del>
<del>12</del>	<del>2018</del>	<del>2020</del>	<del>1</del>		<del>Wrong pay fixation</del>	<del>O</del>	<del>0</del>
13	2018	2020	2		Short deduction of Income Tax	O	11238
<del>14</del>	<del>2018</del>	<del>2020</del>	<del>3</del>		<del>Non utilization of imprest money</del>	<del>O</del>	<del>0</del>

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

Total = 14,532/-

Back

Settled  
Settled  
settled & taken as free on

14532/-

as per  
BAS AB3

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019**  
**(2020-21 to 2022-23)**

**Current Audit Report**

During the course of the current audit of I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019, 26 audit memos (including 13 record memos) highlighting various irregularities have been issued along with a recovery of Rs.9,526/- out of these two memos were settled on the spot with the recovery Amounting Rs.9,526/- . The remaining all 24 Memos (including 13 record Memos) have been converted into 03 Paras and 09 TANs with recovery of Rs.NIL/-.

There were 14 old outstanding paras with recovery of Rs.14,532/- out of which 02 para were settled with a recovery of Rs.Nil/- and 01 para was settled by taken as fresh. Remaining 11 paras along with recovery of Rs.14,532/- has been incorporated in the current report.

**Details of Current Recovery (Audit period 2020-21 to 2022-23)**

MEMO NO.	SUBJECT	PARA/ TAN/ SETTLED	RECOVERY POINTED OUT (Amt. in Rs.)	AMOUNT RECOVERED (Amt. in Rs.)	BALANCE (In Rs.)
13	Non-Maintenance of LTC claims Register	TAN-01	NIL	NIL	NIL
14	Improper maintenance of Pay Bill Register.	TAN-02	NIL	NIL	NIL
15	Recovery of TA from the employees amounting to Rs.8,925/-	Settled	Rs.8,925/-	Rs.8,925/-	NIL
16	Overpayment of Pay & Allowances to Ms. Kavita, Supervisor amounting to Rs.601/-	Settled	Rs.601/-	Rs.601/-	NIL
17	Shortcomings in Bill register.	TAN-03	NIL	NIL	NIL
18	Various shortcomings in Cash Book	TAN-04	NIL	NIL	NIL
19	Shortcomings in service books	TAN-05	NIL	NIL	NIL

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*Page No 25/26 of KO file*

**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

20	Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004 (Under New Pension Scheme)	TAN-06	NIL	NIL	NIL
21	18 Years' Service Verification.	TAN-07	NIL	NIL	NIL
23	Shortcomings in maintenance of stock registers (Non-Consumable and consumable both)	TAN-08	NIL	NIL	NIL
24	Purchases made outside GeM.	PARA-01	NIL	NIL	NIL
25	Non Utilization of Imprest Money	PARA-02	NIL	NIL	NIL
26	Income Tax (Deduction of Income Tax on monthly average basis)	TAN-09	NIL	NIL	NIL
01 (Record Memo)	Non Production of Records	PARA-03	NIL	NIL	NIL
		<b>TOTAL</b>	<b>Rs.9,526/-</b>	<b>Rs.9,526/-</b>	<b>Nil</b>

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the of **I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the Unit/Office.

  
**Signature of I.A.O.**

PARA No: 2

GENERAL STOCK REGISTER

*Para 2*

*Para-01*

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During the course of audit of general items stock register it has been observed that one register is being used by this office for both non consumable and consumable items which is irregular seprate register should be used for consumable and non-consumable store items on scrutiny of this register the following discrepencien irregularitiess have also been observed

- 1) The physical stock verification was not made during the audir period 1991-94
- 11) The following non-consumble items entered in this register were shown is used and reduced the balance has been NIL, which highly irrqular. The non consumable items should be reduce from the balance only after proper condemnation order of comptent authority these items should be taken back on the stock and seprate issue register be maintained. These non-consumable ~~xxxx~~ items should be transfered to a seprate non-consumable items register and progressive total be work out under intimation to audit.

<u>Page No.</u>	<u>Name of Items</u>	<u>Page No.</u>	<u>Name of Items</u>
13	Counting slates	76	Dust Bin
14	Bucket Plastic	86	Dhapli
64	-do-	87	Fancy Dolls
32	Building Blocks	88	Door Maps
74	Plactic Toys	89	Rubber Toys
90	Mask toys	91	Educational Games
94	Magic Toys	95	Decorative Scny
108	Counting Beeds	110	Bucket Plastic
112	Plastic Toys	113	Building Blocks
118	Mayur Jug	120	Staipler
134	Plastic Jug	135	Mudha

Needful may please be done under intimation to audit.

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PARA NO: (3)

SUB: AUDIT OF PROPERTY STOCK REGISTER AND I.S PLACEMENT REGISTER.

(2) During the scrutiny of test audit of Property Stock Register and its placement register during the period 91-92 to 93-94, the following observation were noticed:-

- i) The physical verification should have been done every years of Non-consumable (Property) items and the result if shortage or the balance total quantity if found correct should be maintained clearly in the register but no physical verification done by the authority of I.C.D.S. Govind Puri for the period of 1991-92 to till date. It is therefore requested the same may please be done now and intimated the result after physical verification to audit for compliance.
- ii) The progressive total and their balance of the test check of following items was not accounted for. Please review all the items and enlisted in the proper stock register with counting of actual balance lying in the I.C.D.S. projects.

S.No.	Page No.	Name of item
1	P-1	Locks
2	P-3	Pocket Calculators
3	P-9	Brief Case
4	P-10	Leather Bags
5.	P-13	Dari
6.	P-19	Leather purse.
7.	P-38	Bhigona.
8.	P-39	Umbrella
9.	P-40	Tea spoons
10.	P-41	Stove
11.	P-42	Patila (Handolium)

iii) Leather purse was found purchase 8 Nos as per stock entry of the property stock register at page No-19 and issued to the following supervisor.

i) Office use (Name not given)	1 No.	on 23.3.89
ii) Raj Bala, Supervisor	3 Nos	as on 23.3.89 & 26.3.92 & 29.3.93
iii) Mrs Urmil -do-	3 Nos	-do-
iv) Miss Lanli. -do-	2 Nos	as on 23.3.89, 26.3.92
v) Alka -do-	1 No.	23.3.89
vi) Lovely Sharma -do-	2 Nos.	as on 26.3.92 & 29.3.93
vii) Mrs. S. Oberai -do-	1 No.	on 29.3.93

Koush

27 (A) 36  
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Keeping in view the facts above, the under mentioned supervisor (who left) has transferred from the I.C.D.S. project Govind Puri and has not returned the purse bag. It is therefore advised/request that the leather purse may please get back from the official name mentioned below or the recovery may please be made from the officials under intimation to audit.

- i) Officer (who was posted on 23.3.89) = 1 No. or Rs. 294/-
- ii) Miss ~~Nalini~~ Nalini = 2 Nos or Rs. 684/-
- iii) Miss Alka = 1 No. or Rs. 360/-
- iv) S. Oberai = 1 No. or Rs. 508.80

iv) It is not understood, why the leather purse was issued to the undermentioned supervisor (presently) posted in Govind Puri more than one purse. It is therefore requested that the leather purse may please be taken back from the supervisor falling which an amount mentioned against each name may please be recovered from them and deposited to government account under intimation to audit.

- 1) Mrs. Raj Bala Supervisor 2 Nos or Rs. 342+508.80 = 850.80
- 2) Mrs. Umila -do- 2 Nos or Rs. 342+508.80 = 850.80
- 3) Mrs. Lovely Sharma -do- 1 Nos or Rs. 508.80

Similarly 2 Nos umbrella was issued to each above mentioned 3 Nos supervisor please take one umbrella each back falling which the recovery may be effected.

v) During the audit period it has been found that the diet articles were issued to all beneficiaries i.e. ready to eat No any preparation was done in the anganwadies like, Khiri, Rice etc. It is not understood why the following items were issued to the supervisor for anganwadies while no meal was prepared. It is therefore requested that the undermentioned articles may please be withdrawn from the anganwadies and kept in the main store of I.C.D.S. project Govind Puri if not use, these may please be transferred to some other Govt. officials (under Delhi Administration) with the prior approval from the date of social welfare under intimation to audit.

- 1) Stove = 100 Nos Purchase on 31.3.92 No use till date.
- ii) Patila (Handelium) = 100 Nos -do-
- iii) Bhigona = 100 Nos -do-
- iv) Tea spoon = 400 Nos -do-

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vi. During the scrutiny of placement register, it has been found that the under mentioned officials who have been transferred from the this institute but still there was lot of items were found stand in their names

A) Miss Nalni Supervisor

- i) P-6 weighing machine = 25 Nos.
- ii) P-22 Steel almirah = 1 No.
- iii) P-23 Office tables = 2 Nos
- iv) P-27 Chair with arms = 1 No.
- v) P-28 Steel Almirah = 23+6 = 29 Nos.
- vi) P-29 Steel chairs = 25 Nos.
- vii) P-30 Hindulium Plates = 265 Nos.
- viii) P-31 " " Glass = 50 Nos.
- ix) P-35 Whigone = 25 Nos.
- x) P-36 Umbrella = 1 No.
- xi) P-37 Tea spoons = 100 Nos.
- xiii) P-38 stove (iron) = 25 Nos.
- xiv) P-39 Patila = 25 Nos
- xv)

B) Sh. Subash Chander U.D.C

- i) P-3 Calculator = 2 Nos.
- ii) P-9 Brief Case = 1 No.

C) Sh. R.N. Singal (Ex-Chas.ier)

- i) P-3 Calculators = 1 No.
- ii) P-9 Brief Case = 1 No.

D) Mis. Alka Supervisor (Resigned)

- i) P-6 Weighing Machine = 25 Nos.
- ii) P-29 Steel chairs = 25 Nos.
- iii) P-22 Steel Almirah = 1 No.
- iv) P-23 Office Table = 1 No.
- v) P-27 Chair with arms = 1 No.

\* All the officials may please be asked to return the articles. If not the recovery of the items issued may be made from the concerned defaulters the complience may please be shown to audit and also review and rectify all the discrepancies/regularities pointed out under intimation to audit.

*K. K. K.*

PARA NO: 1

SUBJECT: RECOVERY OF EXCESS PAYMENT OF  
CONVEYANCE CHARGES.

During the course of audit, it has been observed that the cashier of this office has drawn conveyance charges in the form of road milage for his visit to P.A.O. and S.B.I. R.K. Puram etc. in the connection of bills drawn and cash transection. The journey was performed by his own scooter But the total limit amounting Rs. 150/- P.M. of conveyance reimbursement were not observed by the D.D.O. These journey was performed under the normal duty of cashier for a short period

No order was found on record for temporary duty place The prior permission of comptent authority was also not found on record.

As per delegation of financial powers rules, for conveyance charges for Local Journey state that " Actual conveyance charges for journey performed in public intrest is reimbursable for non gazetted employee when dispatched to a place at some distance from his office within the municipal limit of the city in which his office is situated. The charge reimbursable will be the fare by bus, Local Train or a combination of them if the placed visited or connected by any or a combination of the public conveyance .If own conveyance used reimbursement is admissible @ at the rate notified by the concern, Dt. Transport .

The total amount of conveyance hire reimbursed in any one month should not exceed Rs. 150/- per individual"

THE DETAIL OF SUCH OVER PAYMENT ARE AS UNDER:

Bill No &  
Date

Name of cashier

Period

Amount  
Drawn

Entitlement

Over  
payment

53 8.8.91	Sh. R.N. Singhal UDC/Cashier	April-91	Rs. 154.00	150.00	Rs. 4.00
54 8.8.91	-do-	May-91	Rs. 260.00	150.00	Rs. 110.00
56 17.8.91	-do-	June-91	Rs. 277.00	150.00	Rs. 127.00
57 17.8.91	-do-	July-91	Rs. 246.00	150.00	Rs. 96.00
80 25.9.91	-do-	Aug.91	Rs. 425.00	150.00	Rs. 275.00
81 30.9.91	-do-	Sept.91	Rs. 324.00	150.00	Rs. 174.00
102	-do-	Oct.91	Rs. 399.00	150.00	Rs. 249.00
Total (A)					Rs. 1035.00

169 18.2.93	Sh. Subash Chander U.D.C./cashier	May-92	Rs. 302.00	150.00	Rs. 152.00
170 18.2.93	-do-	June-92	Rs. 515.00	150.00	Rs. 365.00
171 18.2.93	-do-	July-92	Rs. 508.00	150.00	Rs. 358.00
178 4.3.93	-do-	Aug.-92	Rs. 637.00	150.00	Rs. 487.00
179 4.3.93	-do-	Sept.92	Rs. 580.00	150.00	Rs. 430.00
187 18.3.93	-do-	Oct.92	Rs. 569.00	150.00	Rs. 419.00
188 18.3.93	-do-	Nov.92	Rs. 587.00	150.00	Rs. 437.00
210 31.3.93	-do-	Dec.92	Rs. 436.00	150.00	Rs. 286.00
211 31.3.93	-do-	Jan-93	Rs. 504.00	150.00	Rs. 354.00
212 31.3.93	-do-	Feb-93	Rs. 847.00	150.00	Rs. 697.00
213 31.3.93	-do-	March-93	Rs. 761.00	150.00	Rs. 611.00
140 5.3.94	-do-	April-93	Rs. 713.00	150.00	Rs. 563.00
141 5.3.94	-do-	May-93	Rs. 576.00	150.00	Rs. 426.00
142 5.3.94	-do-	June-93	Rs. 601.00	150.00	Rs. 451.00

149  
 15.3.94  
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 17.3.94  
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 30.3.94  
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 162  
 30.3.94  
 169  
 31.3.94  
 173  
 31.3.94

Sh. Subash Chander  
 UDC, cashier

Aug-93	Rs. 630.00	150.00	Rs. 480.00
Sept-93	Rs. 630.00	150.00	Rs. 480.00
Oct. 93	Rs. 646.00	150.00	Rs. 496.00
Nov. 93	Rs. 590.00	150.00	Rs. 440.00
Dec. 93	Rs. 731.00	150.00	Rs. 581.00
Jan-94	Rs. 209.00	150.00	Rs. 59.00
Feb. 94	Rs. 702.00	150.00	Rs. 552.00
March. 94	Rs. 1238.00	150.00	Rs. 1088.00
Total (B)			Rs. 10,760.00

23  
 12  
 90  
 32

Total (A+B) = 1035.00 + 10,760.00 = 11,795.00

The above over payment amounting Rs. 11,795/- were made irregular which may be recovered from person concern immediately after due verification.  
 Complience of the above may please be made under intimation of audit.

PARA NO: *8*

*Paras*  
*2004-04*  
*22*  
*31*

SUBJECT: AUDIT OF SUPERVISOR STOCK REGISTER  
(DIETRY ITEMS) ALONG WITH CONSUMPTION  
AGANWADI WORKER STOCK REGISTER.

During the scrutiny of the stock register, maintained by the supervisor and aganwadi worker during the period 91-92 to 93-94, the following irregularities were noticed:-

- 1) Physical verification has not been done till date by the compitant authorities i.e aganwadi register should have <sup>been</sup> physically <sup>done</sup> periodically to verify the actual consumption and balances in hand by the supervisor duly counter-signed by the C.D.P.O.
2. The dietary item issued by name to the worker instead of showing the aganwadi No. The authenticity of item issued to worker for dietary item can not be confirmed because there is no specific aganwadi No. given, <sup>more</sup> over <sup>some</sup> time agawandi worker changed from one agawandi to other or left the service. It is, therefore, advised the agawandi number should have been mentioned so that the items issued can be verify accordingly whether the item issued <sup>is</sup> in order or not.
3. The paging certificate <sup>was</sup> not given while <sup>starting</sup> stacking the stock register and also page numbers were also not mentioned in each stock register.
4. The quantity taken in receipt sides <sup>was</sup> ~~XXXXXXXX~~ written in pencil which <sup>is</sup> highly objectionable and not in order. The stock register <sup>was</sup> not maintained properly by the supervisor showing stock register volume No. and period of stock register.
5. After verification of all the bills of dietary items, its endorsement was not recorded in the main stock register to avoid any <sup>duplication</sup> ~~duplication~~ of the said bill.

Please rectify all the irregularities pointed out ~~may please be rectify~~ under intimation to audit.

PARA NO: 10

SUBJECT: CONTINGENT VOUCHERS

During the test check of contingent vouchers for the year of 1991-94, the following discrepancies/irregularities have been observed:-

1. The contingent charge register was not maintained in the absence which total sub-head wise expenditure could not be verified.
2. Cartage for dietary items were found to aganwadi worker from time to time but no cartage register was maintained during audit period.
3. No records were maintained for empty bags and container during period of audit. Efforts should be made to disposed off all empty and amount may be deposited in Govt. account as per rule.
4. Vide V.No.66 dated 7.9.91 towels and floor duster were purchased amounting to Rs. 876.00 from super Bazar but no stock entry was found on voucher.
5. It has been found that the rent paid to aganwadi for the period May-93 to August-93 Rs. 145/- P.M. instead of Rs. 120/- P.M. On verbal enquiry it was told Rs. 25/- P.M. each aganwadi was paid on account of electricity and water charge, but neither certificate for providing electricity and water were given by land-lord, while claiming the rent nor such certificate was given by D.D.C. on the bill in the absence of which the payment could not be verified.
6. ~~Vide V.No. 139 dt. 4.3.94 rent were paid to~~



as per the last entry appears in the log book as on 10.2.93  
and covered kilometer reading 44070 to 55920 i.e. just  
11850 kms only covered after get repaired and found condemned.

please explain the reason under what circum-  
stances these irregularities were made and before the  
vehicle is condemned, this needs thorough investigation.

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78  
1/6

PARA No. 11

AUDIT OF LOG BOOK  
REPAIR & MAINTAINANCE REGISTER  
CORRESPONDENCE FILE OF VEH. No. DED-5253

During the scrutiny records of vehicle No. DED-5253

the following observations were noticed :

(i) The total milage was not shown at the end of each month and the petrol drawn and its average consumption was not also shown at the end of each month in the Log Book. It is very difficult to verify as the vehicle run according to the norms prescribed for non-maintenance of the log book properly.

(ii) Vide CP No. 80 dated 5.9.92 it was found a heavy expenditure i.e. Rs. 50,981/- was incurred on repair denting and painting from M/S Associated Service Station, Alipur Road, Delhi without taking the prior administrative approval from the competent authority.

(iii) Before repairing the vehicle no estimate budget was prepared by the Authority of I.C.D.S. Govindpuri and also not shown as how much repair and what items should be repaired, to Chief Technical Officer, Transport authority, was not shown to Audit.

(iv) The repair was not get done from the authorised dealer as time to time approved by the Govt. of Delhi.

(v) It has been reflected in the letter placed in the file that the vehicle was an ~~accident~~ accidental. ~~SHIKHA~~ vide letter No. F.2(18)/ICDS/88-89/860 dated 16.7.92 before its repair, the responsibility should have been fixed to the concerned person when the vehicle get accident. and the F.I.R. should have been lodged in the police station before the vehicle to be get repaired.

(vi) The approximate 100 items have been get repaired by the firm as per bill No. 1424 dt. 29.2.92, no entry has been found in the repair register for replacement of old parts. However, 14 items old parts found replaced as per entry found in the property register at page No. 85 instead of approximate 100 parts replaced.

(vii) After such heavy repair on vehicle No. DED-5253 i.e. 50981/- on 29.2.92, the vehicle is still found not in running condition since 10.2.93 (just within one year)

REFERENCE MEMO NO. 11

PARA NO. 1

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11 Large  
PARA 07 ✓  
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CONTRIBUTORY BILLS

A. CARTAGE CHARGES

It was observed that several irregularities have been made and even usual formalities were not made while passing the bills. In most of the cases it was found that no sub-vouchers no numbers was placed and no signature of the recipient was found in the sub-vouchers. It is a gross negligency found on the part of DDO as well as Head of office. It is suggested that he/she may take care before passing these bills. The irregularities noted are mentioned below.

It was noticed that concerned supervisors sending the entire cartage bills for a year in one lump-sum. This practice immediately be stopped and monthwise billing be sent to the office for its disposal. It was also noted that one year old bill was sent to the office and no diary number and date as well as no date was mentioned in the vouchers. The one year old bills are:

<u>CR NO.</u>	<u>VR. NO.</u>	<u>AMT. GIVEN</u>	<u>ADMISSIBLE</u>	<u>NOT ADMISSIBLE</u>
1/96	1799 to 1845	8448	5154	3294

The claim for Rs. 3294/- was more than one year old and the same was rejected. It is suggested either the amount may be recovered from the concerned official or regularize the same from the competent authority. In the same bill no. 117 wherein cartage for 11.9.96 was paid for Rs. 150/- but the amount was sanctioned and passed for Rs. 400/-. Moreover on 4.3.1996 the cartage payment of Rs. 100/- was manipulated by enhancing an amount by Rs. 100/- and the bill was made for Rs. 200/- whereas the bill was sanctioned and passed for Rs. 150/- by the DDO. The official had received Rs. 200/- instead of Rs. 150/-. The position of Rs. 100/- excess paid may elucidated to audit and also recover the same from the concerned official, and also elucidate to Audit as to why the amount of Rs. 400/- was sanctioned as the bill was placed for Rs. 150/-

CR-119/ d.t. 17.1.1996

In this bill yr. no. 1185 to 1191, there no date of cartage payment made was mentioned, only month and year was given which is wrong and against the rules. In the absence of exact date, the material

Handwritten marks and signatures in the top right corner, including a box with '11' and several scribbled-out numbers.

The material cannot be cross checked from the stock register. The position may be clarified to audit as to why the actual date was not mentioned in the vouchers. In the same bill Vr. No. 1176 to 1177 amounting to Rs. 300 + 75 = 375 paid to Ms. Raj B supervisor, as to show since she had not paid the cartage as the same was paid by Sh. Ram Singh and Govind Singh respectively, as per voucher shows. The position may be clarified to audit.

CB-105 dated 4.1.96

It was a rent bill wherein is fully vouched contingent bill Vr. No. shows from 1051 to 1150 whereas as per list submitted by the respective supervisors are for 100 centres and claim was made for 110 centres @ Rs. 120/- p.m. for no. 13200. Rs. 120/- excess drain may be recovered from the concerned official under intimation to audit.

In this bill Vr. No. 1051 to 1084 wherein the supervisor has not signed the bills, then as to how the bill was passed without verification and no proscript was taken and also no signature of land lord was found available in the vouchers, from 1087 to 1089. The position may be clarified to audit.

CB - 148 dated 27.3.1996

In the following vouchers no signature of recipient was found on the respective vouchers placed with the bill. These are:

CB-148 dated 27.3.1996

CB-99 dated NIL

CB-136 dated 12.1.1996

CB-123 dated 5.1.96

B. CONVEYANCE CHARGES

It was seen that conveyance charges was claimed on plain paper by writing over there in one rupee for one month journey without giving date wise journey performed and also journey was not verified by the competent authority. In bill no. CB-149 & 15 dated 27.3.96 Vr. 1543 to 1544 and 1707 to 1710 and 1719, 1720 respectively where conveyance are charged on cartage bill which is wrong for withdrawing money from bank where class IV employees claimed the auto charges. It is suggested that class IV employees not entitle to claim auto charges for such work as this was the responsibility of cashier as well as MCO and they can accompany class IV employees, but not to be given an independent charge to it is suggested that do not repeat such acts in future.

16. 19 20 21 22 23 25

C. CHAIR CANNING

It was found that several chair canning work was done from private organisation. It is a social welfare department, where technical education is being given to the students to earn their lively- hood. In the same programme, Chair canning education is being given to the blind student as a part of study and several organisation was recognised by the social welfare department to get it things done if the requirement made by the office of Govt. of NCT Delhi. But the same was not done here. It is suggested to avoid private chair canning work and priority be given to these social organisation in future.

The compliance of the aforesaid points be made and shown to audit.

REFERENCE NUMBER NO. 10

PARA NO. 2 (12)

FIDELITY BOND

(12)  
(12)

It has been observed that the cashier of this unit is handling cash with the execution of fidelity bond, which is mandatory for a person handling cash as per the provisions of GFA and Receipt & Payment Rules, 1983.

Sd/- Lata Arora  
TPO XXX

It is an a safeguard against any loss due to any mishaps on the way in the transaction of cash. In view of above, it is advised that fidelity bond by the cashier may please be executed immediately and informed to audit team accordingly.

TO THE CASH OF THE UNIT...  
THE RESPONSIBILITY OF THE...  
OF THE...  
THE...  
THE...  
THE...

PARANO. 5

STOCK REGISTERS

(13) It was noticed that consumable register is not being maintained properly. It could not be assessed whether it is a consumable item register or non consumable item register. Most of the non consumable items were entered into the consumable register maintained by the respective supervisors of the Anganwadis. The balances of non consumable items shown nil which is wrong. As per nature, non consumable items shall not come to nil until or unless it was condemned by the condemnation board and auction the material. No periodical check was made on consumable register as per rule and also no yearly verification of stock was made in the non consumable registers. No page certificate on the first page of the register was found available in most of the cases.

In dietary register, in most of the cases it was found that supervisors are not putting their initials on on supply of day to day distribution of dietary items to the respective centres. These types of irregularities be avoided and periodically checked the records, to avoid any discrepancies.

The compliance of the same be shown to the audit.

Para No. 8

Subject: Non condemnation of articles worth Rs.1,16,809/-

18

Scrutiny of Stock/Property register of ICDS, Govindpurit revealed that unserviceable articles amounting to Rs.1,16,809/- are lying in store for want of condemnation. The same are occupying valuable space of institution and are health hazards. Moreover, this delay in condemnation is also reducing the Sale Price as their condition is likely to be worse with the passage of time and is a loss of revenue to Govt. because amount realised from condemnation of said articles is to be deposited in Govt. A/C.

Efforts in this regard may be initiated by C.D.P.O at the earliest and amount so realised be deposited in Govt. A/C under intimation to audit.

(ii) Subject: Utensils amounting to Rs.32,452/- (approx) lying idle in the Store.

During the course of audit it was observed that utensils amounting to Rs.32,452/- (approx) + S.T. were lying idle in the store since 1992.

Efforts may be taken to transfer these utensils to another place of its requirement under intimation to audit.

Para No. 2

Subject:-

Under utilization of budget resulting in excess savings.

Scrutiny of Budget files during audit period 2001-02 to 2005-06 and also certified by CDPO of concerned unit revealed that in certain financial years budget allotted was not utilized which resulted in excess savings ranging from 41% to 89% as detailed below:-

Head of A/C	2003-04			2004-05			2005-06		
	BE	Exp	Saving	BE	Exp	Saving	BE	Exp	Saving
A.2(I)(3)(22) "2236" Plan	8.88	8.72							
A.3(I)(1)(2) SNP-NP	24.88	14.64	41%	2.22	0.24	89%	15.00	4.45	70%

Reasons of excess savings not surrendering surplus budget in time to concerned authorities be intimated to audit as this surplus budget could have <sup>been</sup> utilized somewhere where it was needed badly to get the maximum benefit from other schemes sponsored by the Deptt.

It appears from the above paras that Budgets are not demanded as per requirement of the scheme. This lapse may be intimated to the Audit.

MSB  
MOHAN SINGH BORA,  
Accounts officer  
Dte of Audit Delhi Sectt  
Govt of N.C.T Delhi



**PART-II**  
**CURRENT AUDIT REPORT**  
**(01/04/ 2014 to 31/03/2018)**

PARA NO.1

Audit Memo No.3  
Dated:-1/10/2018

**Sub:- Irregularities in grant of Annual Increment to Smt. Magdalini Purti, Supervisor.**

During the scrutiny of Service Book of Smt. Magdalini Purti, Supervisor, it has been observed that she was granted 1st MACP in the Grade Pay Rs. 4200/- w.e.f. 01/09/2008 and her pay was fixed accordingly. Annual Increments were given upto 01/07/2010 correctly, but from 01/07/2011 annual increments were given on pre revised pay i.e. in G.P Rs. 2800/- as per details given below:-

Period	Pay fixed by the Department.	Pay to be fixed as per AUDIT(Rs.)	Remarks
01/07/2010	13150+4200	13150+4200	
01/07/2011	13110+ 4200	13670+ 4200	
01/07/2012	13630+ 4200	14210+4200	
01/07/2013	14170+ 4200	14770 + 4200	
01/07/2014	14730+ 4200	15340 + 4200	
01/07/2015	15300 + 4200	15930+ 4200	
01/01/2016	50500	52000	Pay fixed as per 7 <sup>th</sup> Pay Commission
01/07/2016	52000	53600	
04/12/2016	53600	55200	Granted 2 <sup>nd</sup> MACP in level 7
01/07/2017	55200	56900	
01/07/2018	56900	58600	

Pay of the official may be got revised after due verification of record under intimation to Audit.

*Signature*

TAN No.2

Audit Memo. No. 8  
Dated 04/10/2018

Sub:-Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers (consumable/ non-consumables) and Property Register of ICDS, Govindpuri, New Delhi for the audit period, the following short comings revealed:-

- i. Index not maintained properly.
- ii. Paging Certificate not recorded.
- iii. Columns such as progressive total, manner of disposal, How consumed, balance quantity etc. are not maintained properly.
- iv. Entries recorded in the Stock Register not attested by the HOO/DDO.
- v. Further physical verification of consumable and Non consumable goods (Items wise) had not done by the Office. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.

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Alloresaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.

TAN No. 3

Audit Memo No.9  
Dated 04/10/2018

Sub:-Shortcomings in maintenance of Cash Book.

During the course of test audit of ICDS Govindpuri New Delhi, on scrutiny of the cash book for the audit period 2014-2018, the following discrepancies have been observed:-

- A) As per Rule 13(ii) of CGA(R&P) Rule 1983, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. But cash book is written on monthly basis.
- B) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of ICDS Govindpuri New Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during audit period.
- C) As per Rule 13(iv) of CGA(R&P) Rule 1983, the DDO should physically check the monthly closing balance in hand and record a certificate to this effect in figure and words under his seal and signature at the close of every month in the form "Certified that cash

Sd/-

6. 18  
amounting to Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ only) has been physically verified and found correct as per the balances recorded in the cash book", which is not recorded in the cash book.

1) As per Rule 13(vi) of CGA(R&P) Rule 1983, "An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials". On perusal of the cash book of ICDS Govindpuri New Delhi, it has been seen that cutting made at page no 28, 31, not attested by DDO.

Aforesaid discrepancies may be rectified under intimation to the audit. Further Head of Office may ensure that such types of lapses are not repeated in future.

TAN No. 4

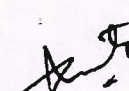
Audit Memo. No. 10  
Dated 04/10/2018

Subject: - 18 Years Service Verification

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that Service Book of the following employee who has attained 18 years qualifying services has not been verified from PAO concerned.

Sr. No	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Ms. Magdalani Purti, Supervisor	28/10/1967	04/12/1996	31/10/2027

The verification of qualifying services may be got done from P.A.O. and compliance be shown to the audit. Other similar cases, if any, may also be taken into account for similar action.

  
(SUMAN LATA ARORA)  
I. A.O. - XXXI

**PART-II**  
**CURRENT AUDIT REPORT**  
**(01/04/ 2018 to 31/03/2020)**

**PARA-01**

**Audit Memo No.03**  
**Dated: 03/12/2020**

**Sub :-Wrong fixation of Pay.**

During the test check of pay fixation cases in respect of the employees of ICDS, Govindpuri, New Delhi, for the audit period, following discrepancies were noticed:-

- Ashok Kumar Bhardwaj, LDC:-**He was initially appointed as Peon in the pay scale of Rs.750-940 on dated 08/12/1992. First MACP in the Pay Band I 5200-20200 Grade Pay 1900 was granted w.e.f 01/09/2008 but his pay was not fixed correctly at that time as per the details given below: -

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
01/07/2008	7030+1800	7030+1800	Annual Increment
01/09/2008	7030+1900	7300+1900	MACP granted in Pay Band I 5200-20200 Grade Pay 1900
01/07/2009	7300+1900	7580+1900	Annual Increment
01/07/2010	7580+1900	7870+1900	Annual Increment
01/07/2011	7870+1900	8170+1900	Annual Increment
01/07/2012	8170+1900	8480+1900	Annual Increment
08/12/2012	8480+2000	8800+2000	2 <sup>nd</sup> MACP granted in Pay Band 5200-20200 Grade Pay 2000
01/07/2013	8800+2000	9130+2000	Annual Increment
01/07/2014	9130+2000	9470+2000	Annual Increment
01/07/2015	9470+2000	9820+2000	Annual Increment
01/01/2016	30200	31100	Pay fixed as per 7th CPC
01/07/2016	31100	32000	Annual Increment
01/07/2017	32000	33000	Annual Increment
01/07/2018	33000	34000	Annual Increment
01/07/2019	34000	35000	Annual Increment
01/07/2020	35000	36100	Annual Increment

Pay of the official may be got revised after due verification of record under intimation to Audit.

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05/09/2025  
CRAJESH KESARI  
DPO-AB-31

~~PARA-02~~

Para-11

Audit Memo No. 05  
Dated: 04/12/2020

Sub: - Short deduction of income tax amounting to Rs.11,238/-

During test check of Income Tax calculation sheet and Form 16 for the audit period 4/2018 to 03/2020 of employees of ICDS, Govindpuri, New Delhi, following discrepancies have been found:-

1. Ms. MagdaliniPurti, Supervisor

2019-2020	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	1027796	1027796	
Standard Deduction	50000	50000	* HRA Rebate:-
Less HRA	69568	15535	1. HRA received - Rs. 67,133
Total	908228	962261	2.50% of salary (Rs. 8,04,648) Rs. 4,02,324/-
Deduction under 80C	150000	150000	3. Rent paid in excess of 10% of salary: (Rs. 96,000 - 80,465) = 15,535/-
Under 80D	5400	5400	Rent paid @ Rs. 8,000/- p.m.
Taxable Income	752828	806861	HRA Rebate admissible (least of above 3): Rs. 15,535/-
IT upto 2,50,000	NIL	NIL	
IT @ 5% on 2,50,000	12500	12500	
IT @ 20% on bal 252828	50566	61372	
Total Income Tax	63066	73872	
Education Cess 4%	2523	2955	
Total	65589	76827	
Tax Deducted at Source		65589	IT Rs. 10,806/- and E.Cess 432/-
Short Recovery		11238	

The amount of Rs.11,238/- may be recovered from the official after due verification and deposited in govt. account, under intimation to the audit.

The facts & figures may kindly be confirmed. Factual inaccuracy, if any, may please be brought to the notice of the Audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.



PARA-03

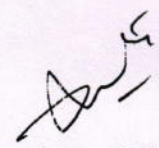
Audit Memo No.06  
Dated: 07/12/2020

Sub: - Non Utilization of Imprest money

During the scrutiny of Cash Book of ICDS, Govindpuri, New Delhi it has been observed that Imprest money amounting to Rs.500/- had not been found utilized even once during the audit period. As per rule the imprest money should be recouped twice in a month. If the imprest money is no longer needed the same may be deposited in government account after approval of competent authority and under intimation to audit.

*para 03*  
*Taken as Fresh*  
*para no 02*

*(ARJESH KUMAR)*  
*200-AP-31*



I.A.O. - XXXI

**Test Audit Notes**

Audit Memo. No. 07  
Dated: 09/12/2020

TAN No. 1

**Sub:-Improper maintenance of Stock Registers.**

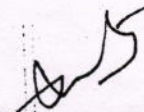
During the scrutiny of Stock Registers and Property Register of ICDS, Govindpur, New Delhi for the audit period, the following short comings revealed:-

- i. Paging certificate recorded on 1st page of stock registers not signed by HOO.
- ii. The cutting and over writing noticed in the Consumable Register has not attested by the Competent Authority at Page no. 01, 06, 13, 15, 17, 19, 20, 21, 22, etc.
- iii. Initial of receiptant not taken in consumable register maintained by supervisors.
- iv. Entries recorded in the Stock Register not attested by the HOO.
- v. Separate register for non-consumable items not maintained by supervisors.
- vi. Entries of 412 weighing machine received from department on 22/02/2020 not recorded in property register.
- vii. Entry of following property items not recorded in property register :-

S.no	Description of Items	Quantity	Bill no. and date	Name of Agencies	Amount
1	Steel Utensils	222	CB-90 dt.08/03/2019	Delhi Consumers Co-operative Wholesale store Ltd.	Rs.24,864/-
2	Steel Utensils	223	CB-169 dt.25/03/2020	Superior Enterprises	Rs.24,976/-

viii. Further physical verification of consumable and Non consumable goods (Items wise) had not done by the Office. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.

  
(SUMAN LATA ARORA)  
I. A.O. - XXXI

Rs. 24,864/-
Rs. 24,976/-
Rs. 49,840/-

14

**PART -II,**  
**CURRENT AUDIT REPORT**  
**(01/04/2020 TO 31/03/2023)**

PARA No.01

Audit Memo No.24  
Dated: 04/09/2023

**Subject: Purchases made outside GeM**

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the I.C.D.S. Project Govindpuri, it has been observed that the office has continued to make purchases from the local dealers in total violation of Govt. Guidelines as per the details given below:-

Sl. No	Bill No. & Date	Invoice No. & Date	Dealer/Vender	Items purchased	Amount (In Rs.)
1.	91 dt. 26/02/2021	418 dt. 21/11/2020 273 dt.03/12/2020	Yash Traders Rahul Traders	Leaf Let Water Dispenser	499/- 7,882/-
2.	92 dt. 26/02/2021	724 dt. 27/11/2020 728 dt. 01/12/2020	Delhi Consumer's Co- Op Wholesale Store Ltd	Stationery items	31,934/-
3.	93 dt. 30/03/2022	720 dt. 26/11/2020 751 dt. 07/12/2022	Delhi Consumer's Co- Op Wholesale Store Ltd.	Stationery and Cleaning items	29,491/-
4.	113 dt. 23/03/2021	397 dt. 05/11/2020	Yash Traders	Leaf Let	499/-
5.	48 dt.13/10/2020	427 dt.28/08/2020 448 dt.01/09/2020	Delhi Consumer's Co-	Sanitization items	57,239/-

✓



**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

		454 dt.03/12/2020	Op Wholesale Store Ltd.		
6.	49 dt.13/10/2020	425 dt.28/08/2020 449 dt.01/09/2020	Delhi Consumer's Co-Op Wholesale Store Ltd.	Sanitization items	44,367/-
7.	22 dt.16/07/2020	216 dt.07/07/2020 219 dt.08/07/2020	Yash Traders	Face Mask & Hand Sanitizer	30,387/-
8.	23 dt.16/07/2020	217 dt.07/07/2020 222 dt.08/07/2020	Yash Traders	Face Mask & Hand Sanitizer	25,133/-
9.	26 dt.10/08/2020	239 dt.13/07/2020 289 dt.14/07/2020	Yash Traders	Stationery items	19,258/-
10.	27 dt.10/08/2020	290 dt.14/07/2020	Yash Traders	Stationery items	6,266/-

Reasons of the above lapses may please be elucidated to the audit.



I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)

PARA No.02

Audit Memo No.25  
Dated: 04/09/2023

Subject: Non Utilization of Imprest Money

During the scrutiny of Cash Book of ICDS Govindpuri, New Delhi-110019 it has been observed that Imprest money amounting to Rs.500/- has not been found utilized even once during the period 01/04/2010 to 31/08/2023. As per rule the imprest money should be recouped twice in a month. If the imprest money is no longer needed, the same may be deposited in government account after approval of competent authority and under intimation to audit.

Reasons for non -submission of Imprest money into govt. accounts may please be elucidated to the audit.

(11)

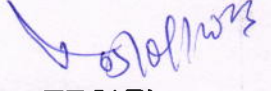
**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**PARA No.03**

**Subject: Non Production of Records**

Following records has not been produced to audit for scrutiny, the same may be shown to next audit.

1. Sanctioned Budget and Expenditure details during the audit period (2020-21, 2021-22 & 2022-23)
2. Monthly reconciliation statements with PAO for the audit period (March 2021, March 2022 & March 2023)

  
**(RAJESH KUMAR)**  
**A.O. /I.A.O.**  
**AUDIT PARTY NO.XXXI**

10

**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**TEST AUDIT NOTES**

TAN No.01

**Audit Memo No.13  
Dated: 31/08/2023**

**Subject: Non-Maintenance of LTC claims Register**

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remark's column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed LTC Claim register was not maintained in **I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019** as per the following format: -

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net Amt.	Remark
1	2	3	4	5	6	7	8	9	10	11	12

**II. Recording date of receipt of claim: -**

Since time limit of one month where advance has been drawn and three months in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

*[Handwritten Signature]*

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

TAN No.02

**Audit Memo No.14**

**Dated: 31/08/2023**

**Subject: Improper maintenance of Pay Bill Register.**

During the test check of PBRs for the audit period 2020-21 to 2022-23 maintained by I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019, the following shortcomings have been noticed: -

- (i) During the audit period it has been seen that entries in the Pay Bill Registers have not been checked and initialed by the DDO/HOO.
- (ii) Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
- (iii) All mandatory information/details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
- (iv) Alphabetically Index of employees has not been maintained in the PBRs.
- (v) Abstract of Pay Bills (GAR-18/TR-22(B)) have not been recorded in the PBRs for audit period.
- (vi) Page counting certificate has not been mentioned at the first page of PBRs. It should be mentioned and signed by DDO.

The PBRs may be maintained as advised above & compliance of the same may be shown.

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

TAN No.03

**Audit Memo No.17  
Dated: 01/09/2023**

**Subject: Shortcomings in Bill register.**

On test check of bill register for the period 2020-21 to 2022-23 maintained by I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024, the following deficiencies have been noticed:-

1. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
2. **Col. 5, 6, 7, 8 and 9 not filled:** Col. 5, 6, 7, 8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
4. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

The Bill Register may be maintained as advised above & compliance of the same may be shown to next audit.

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I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)

TAN No.04

Audit Memo No.18  
Dated: 01/09/2023

**Subject: Various shortcomings in Cash Book**

During scrutiny of Cash Book for the F.Y. 2020-21 to 2022-23, the following shortcomings have been noticed:

- (i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules.
- (ii) It has been noticed that the cash book has not been signed by the DDO from June 2019 to October 2019.
- (iii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
- (iv) As per Rule 6 of Receipt and Payment rules, all money received by or tendered to Govt. department/office on account of revenue or receipts or dues of Govt. should be immediately brought to the account and remitted into the bank. During the test check of the cash Book and challan for the audit period, it has been noticed that amount of recovery of overpayment/Govt. money received have been remitted into bank, but the entry have not been recorded in the cash book as per details given below:-

Month of receipt	Amount deposited through challan	Detail of challan	Remarks
December 2020	Rs.6,600/-	No.01 dated 03/12/2020	Entry not recorded in Cash Book
December 2020	Rs.17,864/-	No. 02 dated 03/12/2023	do

- (v) Numerous cuttings & over-writings were noticed in cash book of above unit, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019**  
**(2020-21 to 2022-23)**

**TAN No.05**

**Audit Memo No.19**  
**Dated: 01/09/2023**

**Subject: Shortcomings in service books.**

During the test check of Service books maintained by the **I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019**, the Service Books of following employees have been test check by the audit:

Sl. No.	Name & Designation
1.	Ms. Magdalani Purti, CDPO
2.	Ms. Meena, Supervisor
3.	Ms. Bharti Kumari Meena, Supervisor
4.	Ms. Kavita, Supervisor

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above officials once in a year as token of check.
  2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above officials.
  3. **Inspection of 10% of Service Book by the Head of Office-**  
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
  4. **Nomination for different purposes-**  
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
  5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in some cases of above official.
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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.
7. Entry of AADHAAR No. has not been made in the Service Book of above officials, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
8. The cutting on the service verification entries in r/o 1) Ms. Magdalani Purti, CDPO w.e.f. 01/04/2020 to 30/11/2021 & 2) Ms. Meena, Supervisor w.e.f. 01/04/2019 to 30/04/2022 have not been attested by the competent authority.

The HOO/DDO may get the service books of all the employees be updated as per above observation and compliance may be shown to audit.

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**TAN No.06**

**Audit Memo No.20**

**Dated: - 01/09/2023**

**Subject: Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004 (Under New Pension Scheme)**

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been notices that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.: -

<b>Sr. No.</b>	<b>Name &amp; Designation</b>
1.	<b>Ms. Meena, Supervisor</b>
2.	<b>Ms. Bharti Kumari Meena, Supervisor</b>
3.	<b>Ms. Kavita, Supervisor</b>

HOO/DDO may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004.

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I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)

9

TAN No.07

Audit Memo No.21  
Dated: 01/09/2023

**Subject: 18 Years' Service Verification.**

As per rule 32(1) of CCS Pension Rules, the school is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that the following employee who has attained 18 years of qualifying services has not been verified from PAO concerned.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Ms. Magdalani Purti, CDPO	28/10/1967	04/12/1996	31/10/2027

The verification of qualifying services may be got done from PAO and compliance be shown to the audit. Other similar cases, if any may also be taken into account for similar action.

**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**TAN No.08**

**Audit Memo No.23**

**Dated: 04/09/2023**

**Subject: Shortcomings in maintenance of stock registers (Non-Consumable and consumable both)**

On scrutiny/ test check of records of above for the audit period 2020-21 to 2022-23, the following shortcomings have been noticed:-

1. Page counting certificate has not been given on first page in stock registers.
2. Non Maintenance of different Consumable and Non-consumable Stock Register.
3. Multiple items shown on the same page. Hence, closing stock verification cannot be ascertained.
4. Balance was also not mentioned against some articles.
5. Signature of receiving authority is not obtained in the stock register.
6. Non Consumable items have been shown in Consumable Stock Register e.g. Dustbin, Pen Drive, Calculator, Bio-Metric Machine, Electric Kettle, Water Dispenser, Extension Board, Chair Plastic and Wall Clock.
7. It is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
8. There are number of cutting in stock registers which are not attested by the competent authority.
9. White fluid used for making correction which is not acceptable.

CDPO/HOO may take necessary steps to rectify the above shortcomings in stock registers and recast the stock register if required.

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**I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019  
(2020-21 to 2022-23)**

**TAN No.09**

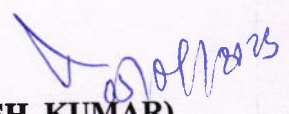
**Audit Memo No.26  
Dated: 04/09/2023**

**Subject: Income Tax (Deduction of Income Tax on monthly average basis)**

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the **I.C.D.S. Project Govindpuri, PWD Barracks, B-Block, Kalkaji, New Delhi-110019** that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The HOO/DDO may look into the above shortcomings and take necessary steps to remove the same under intimation to audit.

  
**(RAJESH KUMAR)  
A.O./I.A.O.  
AUDIT PARTY NO.XXXI**