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**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 Office of ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi for the period 2016-2020.**

**INTRODUCTION:-**

The I.A.R. on the accounts of ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi for the period 2018-2020 was conducted by field audit party no.-II comprising of Sh. Varun Rahal, Sr.AO/IAO and Sh. Dharmendra Sharma, ASO. The audit was conducted w.e.f. 07/09/2020 to 15/09/2020(7 working days).

**AIMS AND OBJECTIVES**

The aims and objectives of the ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi are :-

1. To improve the nutritional and health status of children in the age group of 0-6 years.
2. To lay the foundation for proper psychological, physical and social development of the child.
3. To reduce the death rate, malnutrition and school dropout.
4. To enhance the child development through coordination with different departments.
5. To enhance the empowerment of ladies in Nutrition and health through nutrition and health education.

**H.O.D/H.O.O/D.D.O's / CASHIERS**

The following officials have served as HOD/HOO/DDO/Cashier during 2016-20.

**HOD**

S.N o.	Name of the officer	POST	Period
	Information not provided by the department		

**HOO/DDO**

S.N o.	Name of the officer	POST	Period
1	Ms. Harvinder Kaur	CDPO	01.04.2016 to 09.08.2016
2	Ms. Chanchal Satija	CDPO	09.08.2016 to 27.09.2017
3	Ms. Shalini Puri	CDPO	27.09.2017 to 17.04.2018
4.	Ms. Poonam Kakoria	CDPO	17.04.2018 to 19.06.2019
5.	Ms. Archana Kaushik	CDPO	07.07.2019 to 31.03.2020

A

Cashier

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S.N o.	Name of the officer	POST	Period
1	Sh. Samrat	Contractual employee	01.04.2016 to 19.02.2019
2	Sh. Adhish	Contractual employee	20.02.2019 to till date

Budget Allocation and Expenditure for the year 2018-2020

S.No	Year	Budget allotted (in thousands)	Expenditure	Balance
1	2016-2017	28832877	24366032	4466845
2	2017-2018	13934579	9919986	4014593
3	2018-2019	15544430	13968609	1575821
4	2019-2020	17360905	14898940	2461965

Statutory Audit:-

Statutory audit of ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi has been conducted by AG (Audit) Delhi upto 2012-13.

Vacancy Statement

S.No.	Name of Post	No. of Posts		
		Sanctioned	Filled	Vacant
1	Group A	--	--	--
2	Group B	1	--	1
3	Group C	8	4	4
	<b>TOTAL</b>	<b>9</b>	<b>4</b>	<b>5</b>

Maintenance of Records:-

The maintenance of records of ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi for the period 2016-2020 was found satisfactory subject to observations made in Current audit report.

Old Audit Report

There were 42 audit para's involving recoveries of Rs.68964/- outstanding. On the basis of reply submitted by the Office authorities 5 Para have been settled with the recovery of Rs Nil/-in r/o old Para's. All the remaining 37 paras involving recoveries of Rs. 68964/-have been incorporated in the current audit report.

S.N o.	Year	Total Para's + TAN	Total Recovery	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery
1	1976-1977	2	---	---	---	2	----
2.	1979-1981	3	---	---	---	3	---
3	1981-1983	4	---	---	---	4	---
4	1983-1985	1	---	---	---	1	---
5	1985-1992	11	---	1	13	10	---
6	1992-1995	12	32564	2	24,26	10	32564
7	1995-1997	4	---	2	37, 38	2	---
8	2004-2009	3	---	---	---	3	---
9	2013-2016	2	36400	---	---	2	36400
	<b>Total</b>	<b>42</b>	<b>68964</b>	<b>5</b>	<b>---</b>	<b>37</b>	<b>68964</b>

Current Audit Report (2018 - 2020)

During the course of current audit, 8 audit memo's highlighting various irregularities/recovery to the tune of Rs. 37337/- were issued. After consideration of the replies submitted by the office authorities, 03 memo with the recovery of Rs Nil/- has been settled and 5 Memos with the recovery of Rs 37337/- have been converted into 04 Para and 01 TAN which are incorporated in current audit.

Details of Current Recovery (Audit Period 2018-20)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
5	1625	---	1625	2
6	19260	---	19260	3
7	16452	---	16452	4
<b>Total</b>	<b>37337</b>	<b>---</b>	<b>37337</b>	

The internal audit report has been prepared on the basis of information furnished and made available by ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.

  
**(VARUN RAHAL)**  
**(IAO Party -II)**

PART - I

Part-I (Old Report)

Para 1

(Outstanding paras of the previous audit reports)

Para No I (Reference Para No. 3 of IAR 1976-77)

IRREGULARITIES ETC. in the utilization of grants-in-aid

It was noticed during the course of audit that three grants-in-aid amounting to Rs.49,275/-, Rs.46,650/- and Rs.21,825/- were sanctioned vide letter Nos. F.73(43)/76-DSN/3733 dated 24.1.1977, F.73(43)/76 DSN/12990 dated 24.3.77 and F.73(43)/76-DSN/12883 dated 24.3.1977 copies of annexure A, B and C respectively issued by the Department of social Welfare, Delhi Administration. The dates of drawal of the amounts by cheques by the grantees and the purposes for which the grant-in-aid were sanctioned are shown in annexure 'D' to this inspection report. It will be seen therefrom that the amounts were drawn towards the fig end of the financial year 1976-77 and in case of Sl. No. 2 and 3 Annexure 'D' the amounts were be drawn on the last day of the financial year i.e. 31.3.77. In view of this, it was apparently not possible practically for the grantee to spend the amount within the financial year 1976-77. The utilisation certificates connected with the Grant-in-aid were were not made available during the course of audit, but a copy each of the Receipt and payment Account, Income & Expenditure Accounts and Balance sheets sent by the Chairman, Delhi Social Welfare Advisory

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Board is placed at Annexure 'B', 'C', 'D' to this inspection report. It appears from the Income & Expenditure Accounts of the Board (Annexure 'F') that out of the total amount of Rs.1,17,750/- in respect of the three grants, an amount of Rs 84,561.74 P. was lying unspent at the close of the year which means in another words that only an amount of Rs33,189.26 was spent during the financial year i.e. about 28%. In this connection attention is invited to condition (i) and (vii) of the Delhi Administration's letters placed at Annexure 'A', 'B' and 'C' which require that (i) the grants should be spent before 31.3.1977. If a part of the amount is left unspent it shall be refunded to the Delhi Administration unless the Delhi Administration approved of its being carried over to the following year. (vii) Also the Delhi Administration reserves the rights to recover the whole amount as arrears of land revenue.

It is obvious from the Income & Expenditure Account (copy placed at Annexure 'G' to this inspection report) that a major portion of the amount is lying un-utilised and no efforts have been made by the Department either to demand the refund from the grantee or to get the matter regularised by allowing the grantee to carry over the unspent balance to the following years. As the Utilisation Certificate etc had not been made available, it could not be said with certainty whether in the year 1977-78 or not. In the circumstances it is requested that either steps may be taken immediately

(4) (6) (11) (2) (8) 62/c (6) (7) (8)

to get the amount refunded or the matter be not regularised with the approval of the Govt. with the concurrence of the Finance Deptt.

It is also added here that according to condition

o. (iv) of Delhi Administration's letter copies at Annexure 'A', 'B' and 'C' "Statement of accounts duly audited by a Chartered Accountant of Govt. Auditor together with Utilisation Certificate was required to be furnished to the Delhi Administration in no case later than 30th June, 1977. Apparently no such certificate has so far been furnished and the accounts have also not been audited by the chartered Accountant. Necessary steps may please be taken to get the accounts audited as laid down in the conditions attaching to grant-in-aid elucidated.

As regards the purposes for which the grant-in-aids were sanctioned the perusal of Govt. sanction placed at Annexure 'C' to the Inspection Report and the Income & Expenditure Accounts placed at Annexure 'D' indicates that the expenditure out of the grant-in-aid was not incurred strictly for the purposes for which the sanction was accorded. For instance, against the non-recurring expenditure of Rs. 1500/- sanctioned for Teachers Kits at the rate of Rs. 50/- per cent the expenditure incurred as shown in the Income & Expenditure Account is Rs. 2400/- indicating the excess of 60%. Similarly,

Rs 990/- was approved vide Annexure 'I' attached to Delhi Administration's sanction of Rs 24.3.77. But against that the expenditure shown in the Income & Expenditure Account (Annexure 'B') is Rs.2480/- (to books etc.). It is not clear whether the entire amount of Rs 2480.25 has been spent on books or some of other items have been purchased. The matter needs to be investigated in detail and in case the grant-in aid has not been spent for the purpose for which it was sanctioned, the matter would need to be regularised with the concurrence of the Delhi Administration in the Finance Department. Needful may please be done under advice & to audit.

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 60/c  
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Para 2  
 PARA No. 2  
 para .5.  
 (20.1.1976-77)

Incurring of expenditure twice against the same sanction for the purpose of tables -- irregular expenditure of Rs.646/-

Para No.2

Vide letter No.P. Accts/DSW/1665 dated 26.2.77 the Directorate of Social Welfare Delhi Administration accorded a sanction for an amount of Rs.7,700/- (Rs. Seven thousand seven hundred only) for the purpose of 140 chairs at the cost of Rs.7000/- and two tables at a cost of Rs. 700/-. The sanction was accorded with the concurrence of the Finance Department (Exp. II) vide U.O. No. 145-10 dated 15.2.77 a copy of the sanction dated 26.2.77 is attached as Annexure H to this inspection report.

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During the course of audit it was, further, noticed that two steel tables were purchased on 23.3.77 from M/s. Balwant Singh vide Vr. No. 2196 included in bill No. CE/ICDS/97 dated 23.3.77 for ~~Rs.1413.50~~ Rs.1413.50 and the amount included for the purchase of two tables in this figure was Rs.656/- Again on 25.3.77 two more steel tables included in bill No. CE/ICDS/98 dated 26.3.77 paid on 30.3.77 for Rs.1210/- and the amount included in this figure in respect of the two tables was Rs.690/-.

From the above it was apparent that the expenditure of Rs.656/- again of Rs.690/- was incurred on two occasions against one and same sanction dated 26.2.77 referred to above and a copy attached at Annexure H. In the circumstances an expenditure of Rs.1346/- was incurred against the sanction of Rs.700/- indicating an excess of expenditure of Rs.646/- The matter needs to be investigated and the reasons for irregular expenditure of Rs.646/- elucidated under advice to audit. As the original sanction was incurred with the concurrence of the Finance Deptt. of Delhi Administration the irregular expenditure of Rs.646/- will need to be get regularised with the approval of the Finance Deptt. The matter

...contd..6



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is, therefore, brought to the notice of the Govt. in the Social Welfare Directorate/Finance Deptt. for necessary investigation and further action.

It may be added here that while offering quotations M/s. Balwant had offered tables of size 110 cm x 60 cm at the price of Rs.328/- each. However while Vr. No. 2197 for Rs.328/- shows size of table as 110 cm x 60 cm, the other Vr. No. 2196 for the same amount (Rs.328/-) shows the size as 4x2. In the relevant stock Register the entry in respect of both the tables has been made on 22.3.77 although one voucher No. 2197 is dated 22.3.77 and another No.2196. The position is quite vague and it is also needs to be investigated as to what size the two tables at the rate of Rs.328/- were purchased. The result of the investigation may please be intimated to audit.

Outstanding paras of the previous audit reports Reference paras No. 2. of IAR 1979-81.

Para No 3

PARA-3 Para 3

Para 2 Purchases without sanctions (Ref 79-81)

CDPO had issued sanctions for Rs.33,300/- in 1979-80. Rs. 15,000/- & Rs. 10,000/- for 1980-81 (Sanction No.F 1(6)/78-79/ICDS/1037 dt.11.03.80 F7/80-81 /FLAM/1975 dt. 25.3.81 & F 7/80-81/FLAM/

(60)  
(92)  
(88)  
(7)  
(56) (68)  
(4)

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1965 dt. 23.3.81 respectively. quotations  
nowar delegated to her by Finance Deptt. letter  
No.F 10(7)/76-Fin B dt. 29.6.77. The items  
purchased was equipment material for Anganwadi.  
No such Delegation has been given to Head of  
offices for such amounts (i.e. Rs. 10000/- or more)  
The expenditure is curred against there sanction  
to not regularised from competent authorised.

Also copy of all sanction issued by  
the office be endorsed to Dte. of audit old  
Sectt. Delhi 54 so that there be scrutinised  
will in time.

Para 4

Para 5 HRA (Ref. 49-81)

Para no 4

While scrutinising the bill is noticed  
that HRA has been paid to Pn. Saroj Sairi  
Supervisor w.c.f. 9.9.80. She has not been  
paid any HRA afterwards and no reason for  
discontinuance has been recorded. The  
Audit may be informed the reasons for  
not drawing HRA after 11/80 or if the  
incident was not entitled to HRA. The  
amount paid be recovered.

Para 5

Para 6(11) (Ref 49-81)

Para no 5

CR/PLW /24 dt. 30.3.81 BO 150 for RA.96.22  
CR/PLW /20 dt. 30.3.81 BV 201 for 96.22.

The above payment were made for the  
purchase of tried but firms/suppliers  
bill had not been found enclosed with

(12) (59) (21) (8) (5) (55) (65) 5674

the voucher. In the absence of supplier bill genuineness of stores purchased and amount paid could not be ascertained. The circumstances under which payment had been made without obtaining the firms/suppliers bill may please be explained to audit.

(58)

OUTSTANDING PARAS OF THE PREVIOUS AUDIT REPORTS  
Reference paras No. 3 of IAR 1981-83

PARA 6 Para 4 (Ref 1981-83)

Deposit of the amount through Challan

Para No 6

A) The perusal of the challans has revealed that the repand of pay and allowance of the staff was made through the following challans under the head " 858 Suspense "

<u>Sr.No.</u>	<u>Date</u>	<u>Amount</u>
1.	22.2.82	Rs. 353.55
2.	26.2.83	Rs. 78.00
3.	30.3.83	Rs. 78.00

These amounts should have been refunded under head of the pay & allowances of the department instead of '858 Suspense'. There is further no confirmation available of the RAO has cleared this suspense. The Department should take immediate action to clear the suspense, ~~XXXXXXXXXXXX~~ is not done so far.

B) Further the following receipt deposited in the Bank through under the head " 858 suspense" instead the receipt

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head of the department. Immediate action in this regard may also be taken to clear the suspense. If not done so far.

1. 22.2.82 Rs. 70.00 Sale of candles
2. 25.3.82 Rs. 1115.80 on a/c of sale
3. 26.2.83 Rs. 533.95 Sale of Readymade Garments.

Similar other cases may also be examined and necessary action should also be taken in these cases.

Necessary confirmation in this regard may be sent to audit at the earliest.

Para 10.6 :- Contingent Vouchers (Ref 1183)

Para 7

Para 10.7

The office purchased the items beyond the limit of the process of the Head of office in the following cases. These purchases may be got regularised by obtaining the sanction of the competent authority and placed on the record:-

- |                           |              |  |
|---------------------------|--------------|--|
| 1. CB/Flaw/1 dt. 27.7.81  | Rs. 2014.00  | Plastic goods  |
| 2. CB/Flaw/2 dt. 4.12.81  | Rs. 358.00   | Repair charges of Saving Machine.                      |
| 3. CB/Flaw/3 dt. 4.12.81  | Rs. 1067.55  | Misc. Items  |
| 4. CB/Flaw/4 dt. 25.1.82  | Rs. 3613.67  | Purchase of stationary items, Repair of Saving Machine |
| 5. C/D/Flaw/5 dt. 22.2.82 | Rs. 3749.72  | Misc. Items  |
| 6. CB/Flaw/9 dt. 15.3.82  | Rs. 693.00   | Stationary items                                       |
| 7. CB/Flaw/11 dt. 16.3.82 | Rs. 762.90   | -do-   |
| CE/Flaw/23 dt. 20.3.82    | Rs. 13946.00 | -do-   |
| 8. C:/Flaw/14 dt. 29.3.82 | Rs. 1861.65  | Repair of Machine Stationary item and Misc.item.       |

(12) (57) (24) (10) (5) (5) (5) 54/c

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9. CB/Flaw/15 dt.29.3.82	Rs.4600.00	Repair of Machine Stationary item & Misc. item.
10. CB/Flaw/5 Dt. 27.1.83	Rs. 609.45	Stationary item
11. CB/Flaw/7 Dt.22.1.83	Rs.4947.45	-do-
12. CB/Flaw/8 Dt.15.2.83	Rs.8445.00	Misc. Items
13. CB/Flaw/9 dt.15.2.83	Rs.1217.60	Purchase of Dairy.
14. CB/Flaw/11 dt.8.3.83	Rs.3771.75	Misc. Items
15. CB/Flaw/13 Dt.21.3.83	Rs.9425.00	-do-
16. CB/Flaw/12 dt.8.3.83	Rs.15602.00	-do-
17. CB/Flaw/66 dt.30.3.82 CDS	Rs. 3880.00	-do-
18. CB/CDS/74 dt.31.3.82	Rs. 995.80	-do-

Similar other cases may also be examined and get regularised by obtaining the sanction of the competent authority.

It two cases the competent authority issued the sanction to purchase the item from the Super Bazar even then the item had been purchased from the open market. These may be get regularised by obtaining revised sanction necessary confirmation in this regard may be sent to audit.

B) The office is running the following schemes :-

1. Integrated Child Development Services.
2. Special nutrition Programme
3. F.L.A.W.

The Government had sanctioned the budget separately for three schemes . The accidental charges work also to be defited to the seprate head under which the expunditure had been made it was seen that the

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Nutrition items these purchase under the head SNP. but the cartage charges for the same have been debited to the head ICDS There was no record verify that the ~~charges~~ cartage under the S.M.P. had not been claimed against the items for which the same was claimed under the head ICDS A few instances are as under:-

- 1. Cf/ICDS/24 dt. 20.8.61
- 2. Cn/ICDS/23 dt. 17.8.61 Rs.691.41
- 3. CB/ICDS/27 dt. 14.9.61 Rs.649.90  
36 dt. 12.11.61
- 4. CB/ICDS/~~REXXXXXXXXXX~~ Rs.451.35
- 5. Cn/ICDR/60 dt. 27.3.62 Rs.1193.85
- 6. Cn/ICDS/HK62 dt.27.3.62 Rs.9735.80
- 7. Cn/ICDS/63 dt.27.3.62 Rs.1640-95
- 8. Cn/ICDS/65 dt.29.3.62 Rs.1526-90.

These cartage may be verified and if it is found to be no addition to the payment under SNP necessary recovery should be made immediately

Confirmation in this regard may be sent to audit after examining the similar other cases.

PARA-8

Para No.7 Purchases/Repairs without quotation. (Ref 81-85) Para No.8

In the following cases the office had purchased the items i.e. chairs, curries, etc without providing quotation as required under the rule 1 Similarly the office had also not repaired the sewing machines without providing the quotation. instances are as under:-

- 1. CR/ICDS/62 dt. 27.3.82      Rs. 9735.80
- 2. CR/ICDS/9 dated 13.2.83      Rs. 11217-60
- 3. CR/Flaw/2 dt. 11.9.82      Rs. 1205.53
- 4. CR/Flaw/14 dt. 29.3.82      Rs. 1061.05
- 5. CR/Flaw/2 dt. 11.12.81      Rs. 350.00
- 6. CR/Flaw/4 dt. 25.1.82      Rs. 3093.67

Those irregularities may be not regularised by obtaining the sanction of the competent authority similar other cases may also be examined and get regularised.

Necessary Confirmation in this regard may be sent to this office.

PARA-9

PARA NO.9 Spouse information (Ref 81-83)

Para No. 9

a) The perusal of the information supplied by the office records that the spouse of Shri P.C. Jhamb, U.D.C. is working in a Ministry of the Govt. of India and is entitled to the C.G.M.S. Facility. The employees of the Delhi Administration are entitled for the reimbursement of Medical charges.

In order to safeguard the Govt. money it is necessary to obtain a certificate from the office of the spouse of the UDC that she will not be allowed the facility of medical under the C.M.S. and was not also allowed the same. The said certificate should be placed on the service book of the official.

(45) (54) (85) (13) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49) (50) (51) (52) (53) (54) (55) (56) (57) (58) (59) (60) (61) (62) (63) (64) (65) (66) (67) (68) (69) (70) (71) (72) (73) (74) (75) (76) (77) (78) (79) (80) (81) (82) (83) (84) (85) (86) (87) (88) (89) (90) (91) (92) (93) (94) (95) (96) (97) (98) (99) (100)

PART II (CONTINGENT EXPENDITURE) (1983-85)

Reference Memo No. 2

Dated 12.7.88

Para No. 1 Contingent Expenditure (ii) (Ref. 83-85)

Para No. 10

Para No. 10

Expenditure in Petrol

During the course of audit it was observed that the institution has incurred expenditure for the purchase of Petrol/Mobil oil from the local (Pvt. Petrol Pump) instead of Govt. Petrol Pumps. Further scrutiny revealed that the entries of the Petrol/Mobil Oil, so purchased has not been made in the log book, The certificate has not been appended on the voucher nor any certificate regarding non-availability of petrol with the Govt.

Petrol pumps were shown to audit. In the absence of the non-accounting of the same in the log book and non-production of non-availability certificate, the purchase in this account can not be treated as justified and hence irregular. Further the expenditure was incurred under the sanction of the DDO which the same was to be sanctioned by the Head of office. This needs regularisation by the competent authority.

S.No.	Bill No. and Date	Name & Quantity of the articles	Amount
1.	CB/ICDS/5 dt. 15.6.83	Petrol	12.50
2.	CB/ICDS/5 dt. 15.6.83	15 Lt.	84.85
3.	CB/ICDS/5 dt. 15.6.83	10 Lt.	58.80
4.	CB/ICDS/15 dt. 5.9.83	2 Lt.	26.88
5.	CB/ICDS/18 dt. 24.9.83 Vr.No.634	Petrol	91.35
6.	CB/ICDS/24 dt. 5.1.84 Vr.No.621	-do- 2 1/2 Lt.	33.75
7.	CB/ICDS/24 dt. 5.1.84 Vr.No.922	-do-	33.75
8.	CB/ICDS/24 dt. 5.1.84 Vr.No.925	-do-	16.85
9.	CB/ICDS/34 dt. 24.2.84 Vr.No.1194	15 Lt.	91.35
10.	CB/ICDS/34 dt. 24.2.84 Vr.No.1201	15 Lt.	91.35
11.	CB/ICDS/28 dt. 20.10.84 Vr.No. 776	-do-	91.80
12.	CB/ICDS/46 dt. 20.3.85 Vr.No.1209	-do-	61.20



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(ii) (Ref. 83-85) In the following cases it was observed that the expenditure which were not within the competency of DDO/HOO has been incurred under the expenditure sanction of the C.D.P.O. as per provision of the GFR. The expenditure hence cannot be treated as regular. The same may please be get regularised by obtaining the ex-post facto sanction of the competent authority.

Sr.No.	Bill No. and date	Amount	Name of the article
1.	CB/ICDS/40 dt. 26.3.85	252.00	Stationary goods
2.	CB/ICDS/11 dt. 5.9.83	496.60	-do-
3.	CB/ICDS/11 dt. 5.8.83	470.80	-do-
4.	CB/ICDS/11 dt. 5.8.83	762	Battery for the staff car.

(v) (XIX) (Ref. 83-85) During the course of checking, it was found that the following conveyance charges had been paid for undertaking the journeys by scooter for both ways as detailed below. Bus charges for one way and scooter charges on return after getting money (exceeding Rs.5000/-) from Bank are admissible under rules. All cases may please be reviewed and take action accordingly.

Sr.No.	Bill No. and date	Amount	Purpose
1.	CB/ICDS/17 dt. 24.9.83 Vr.No.620	45.00	Paid to Mohan Singh for deliver the cheque at Pirti Nagar & Back.
2.	CB/ICDS/34 dt.24.2.84 Vr.No.1195	25.00	Paid to Mohan Singh at P. Block and back.

(vi) (Ref. 83-85) Penalty of Rs.50/- for disconnection of telephone was paid vide bill no. CB/ICDS/15 dt. 10.10.84. Please investigate as to why the payment was not made in time. Recovery from the person responsible for this lapse may please be made and credited to Govt. Account under intimation to Audit.

(vii) (Ref. 83-85) Non Production of Records.

The following records were not made available for audit verification. The same may please be shown at the time of next audit.

- (1) Log Book
- (2) House information.

Fidelity Bond Para 11

Para No. 11  
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49/C

During the period under audit the following individuals have worked as cashier in the project during the period noted against each:

- 1. Tej Pal 4/85 to 5/8/85
- 2. D.P. Chonker 6/6/85 to 21/9/86
- 3. Ved Prakash 4/2/92 till date.

Fidelity Bond and security bond in terms of clause-31 in respect of non of the cashier is available on record of the project. Since Fidelity Bond and security bond indemnifying the Govt. against any future loss were not executed Govt. interests were not fully protected.

Para 12  
G.R. Fund - G.P. employees  
(Ref. Memo No. 3)

Para No. 12

While auditing G.R. Fund A/c. of Ch. Nehan Singh the following observations are made:-

- 1) As per extant orders on the subject separate Broad sheets are required to be maintained separately which have not been maintained.

Para 12  
Para 5  
(Ref. Memo No. 5)

Para No. 13

While auditing the PFRs & relevant documents the following observations are made.

- 1) Checkers initials under the colm. No. 36 on the PFR have never been made. It should be signed by every month. Needful may be ensured in future.
- ii) It is also noticed that the totals in the PFRs have never been made. Needful may be ensured in future.

Para No. 14  
13

Para 14  
Verification of Service  
(Ref. Memo No. 6)

While auditing the service books and relevant documents the below noted objections is noticed.

- 1) Under rules the official who has attain the ... or completed 25 years of service

be verified by the PAO concerned. On the scrutiny of service book of Smt. Raj Sood, Supervisor ; It is found that she has completed 50 years of age but her service period has so far not been verified by the concerned PAO. Similar other cases may also be reviewed.

PARA-15

7. Cash Book  
(Ref. Memo No.)

During the course of audit of cash book (ICDS) for the period 85-92 the following observation are made :-

- i) Physiole verification certificate not given on 31.1.86 & 28.2.86.
- ii) Cheque No. A 652506 dated 6.10.86 for Rs.46000/- and No. A 652507 dt. 6.10.86 for Rs.2511/- pertaining to SWP were entered in ICDS cash book on 10.10.86. Cheque for Rs.46000/- was paid on the same day and a remark given as reflected in SWP cash book but the same has not been found reflected in SWP cash book.
- iii) 200 Nos. of Surahi and Matkas for Rs.1500/- were purchased on 24.3.88, 25.3.88 and 28.3.88 vide CB No.53 dt.28.3.88. This is a case of spilling up of powers and it was done to avoid calling for quotations.

....Contd.,5

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PARA-16  
PARA-8. LogBook (Ref. Memo No.6)

Para No. 16

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47/c

While auditing the log book of vehicle No. DHA-8101 and DEP-3737 and relevant documents the following observations are made :-

i) Officer Incharge of the vehicle has never been signed under column No. 12 in Log Book. Needful may be ensured in future.

ii) It is also observed that the purpose of ~~tax~~ journey under col. 9 in log book of vehicle No. DEP-3737 has not given in full . Only word written as official work. Full details of journey performed should be given infuture course. Some instance are as under:-

- Dt. 3.9.90
- Dt. 14.9.90
- Dt. 13.5.90
- Dt. 28.5.90

iii) It is noticed that the user of vehicle No. DHA-8101 under coln. No. 10 of Log Book has not been signed. Some examples are as under:-

- Dt.
- 6/6/85
- 3/3/85
- 11/3/85
- 16/3/85

Similar other cases may also be reviewed.

20 49 81 49 67 18  
 55 45  
 Para No 17 46/C

PARA-17  
PARA-9 2. UN-USED / UNSERVICABLE , NON-CONSUMABLE ARTICLES  
 (Ref. Memo No. 9)

During the course of audit, it was observed that the following articles were found lying unused/unservicable in the office store for the period 1976-77.

It is suggested that list of such article may be prepared immediately and action also be taken to get these articles to be condemned under intimation to audit.

	Qty.
1. Patila (Aluminium)	101
2. Patila (Brass)	140
3. Patila (Iron )	42
4. Karahi (Brass)	150
5. Patila	28
6. Kniting Machine	07
7. Chiars (Chairs)	189
8. Chalk Making Moulds	69
9. Candle Making Moulds	32
10. Almirahs	129

...Contd..

~~DIRECTORATE OF AUDIT~~  
~~DELHI ADMIN. DEPT.~~

Form No. 10  
of 19.5.62

Para-18

Contingent Expenditure

Para No. 18

45/c

While scrutinised of the contingent Bills/

vouchers alongwith relevant records, the following irregularities were observed

(1) Stock Entry of the articles was not made in the relevant registers. It is very essential to record in the stock register. In the absence of which correctness of the Balance held in the stock register could not be ascertained. Reason may please be explained to the audit, Few examples given as under:-

CD-4 dt. 24/5/85 V.No. 186 dt. 12/4/85	M/s. Universal Book Traders	Rs. 3/-
CD-4 dt. 24/5/85 V.No. 194 dt. 22/5/85	M/s. Jyoti Elect. Works (Repairing charges)	Rs. 60/-
CD-68 dt. March 86 V.No. 1390	M/s. Auto Emig. Works	Rs. 98/-
V.No. 1391	M/s. Capital Elect. Works	Rs. 99/-
CD-67 dt. March 86 V.No. 1382	M/s. V.P. Gupta for (Rs. 88/-)	Rs. 88/-
V.No. 1383	M/s. V.P. Gupta	Rs. 88/-
CD-66 dt. March 86 V.No. 1374	M/s. Lithra Motors	Rs. 13/20
V.No. 1375	M/s. Auto Emig. Works	Rs. 98/-
V.No. 1376	M/s. V.P. Gupta	Rs. 44/-
V.No. 1377	M/s. V.P. Gupta	Rs. 88/-
V.No. 1378	M/s. V.P. Gupta	Rs. 88/-

It is not clear how the DDO/IO was approved the cases of such type without completing the required basic

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conditions. Useful may be done now, under advice. to audit.

In view of the above observation all other similar cases may also be reviewed, under intimation to audit.

(i) A good number of journeys were performed by the officer/officials during 1985-91 and the expenditure was debited to the contingent funds. It was observed the applications/conveyance claims were not examine properly. Hence the payment was made to the official without observing the basic conditions. Which is highly objectionable.

(ii) Details of Journey was not given on the voucher in absence of which it is very impossible to verify the correctness of the amount claimed, for instances:-

V. No. 1389 Rs.98/- for the month of 2/86  
CB 67 dt. March 86

V.No.1267 (Paid to Sh.O.P.Chonker (Conveyance claimed by Sh.O.P. CHONKER)  
CB -60 dt. 85-86 (Feb. 86) Rs.72/- For month 1/86) Chonker

(ii) It may further noticed that the journeys were not verified by DDO/ID in majority cases.

CB-69  
V.No.1402 - Smt. Krishna Soni for the month of 12/85 for Rs.75/-

V.No.1403 - In this V. She had claimed for 1st Jan.86 for Rs. 04/- in advance.

CB-61 Feb 86  
1191 & 1192 Conveyance claimed by Sh. P.C.Jhumb UDC (Rs.74/30) Journey not verified.

Conveyance claimed by Sh. Mohan Singh (Rs.72/10)

46  
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46  
42  
43/L

It is mentioned that the recovery of the amount of Rs. 72/- by recovery from the official under intimating to audit.

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PARA-15  
Reference memo No.12 of 28/5/92

Para No 19

Irregular maintenance of issue Reg/Stock Reg.

In scrutiny of stock register/issue register of Supervisor /Aangan wari Works, the following irregularities were noticed.

(i) While scrutinizing the main stock -Register of Supervisor (Ajmeri rate) it was seen that the signature of "Sankar Vati (Worker)" are not on record in token of having received the breads 11 Nos (11kg) per day for the period 11.4.89 to 3.6.89 (Approx. 2 months). As such the authenticity of issue could not be ascertained.

(ii) Consumption of the consumable article/materials was not shown in proper manner. As such same Qty of Ghee/Dhuna Chana /Salt/Mongra were continue to be used during the period 1986 to 89 and the reducing the numbers of beneficiaries were not taking into account.

Aangan Wari No. 50 (Ajmeri rate)  
Salt/Mongra.

P/43 132+ 18+ 3 = 15 kg.  
3/6/88

...Contd..



33  
 45  
 92  
 41  
 421c

(a) 200 Gm Ghee is stated to have been used in the preparation of Dhana Chana at Page No.26. on 28/7/87. Whereas Dhana Chana was not issued and not prepared on that day.

(b). There is a variation in the qty. of Ghee used on

9.4.86 = 400 Gm.  
 11.5.86 = 500 Gm.  
 9.6.87 )  
 to ) = 600 Gm. per day  
 12.6.87 )

Since as the number of beneficiaries were same.

19

~~PARA-20~~

Para No 12 ( Ref. Memo No.14 dated 28.5.92)

~~Para No 20~~

SOURCE INFORMATION

It is seen for the source information in r/o Sh. Buller Pal Driver that his wife is employed in Sales Tax Department Delhi. A Certificate is received from her employer that she has not availed of LTC, IRA of medical facilities during the period 1985-92.

.....Contd..

~~Para-21~~

Para-13 (Ref. Memo No:13 dated 28.5.92)

Verification of Remittances

The following remittances have not been verified from the PAO No. XI. The same may be verified from the PAO concerned under intimation to Audit.

Sr. No.	Amount	H/Ac.	Challan No.	Dt.	Subject
1.	Rs.160-70	-	-	31.8.85	Undisbursed Pay.
2.	Rs.2703-10	-	11	1-1-86	-
3.	Rs.639-00	-	-	18.3.86	Undisbursed pay
4.	Rs.699-40	-	-	31.3.86	-do-

*(Mond. Sabir)*

IAO.  
Dto. of Audit  
Delhi Admn. Delhi.

*Please discuss  
& receive two  
copies of the audit report*

*28/5/92*

*Received and retained  
two copies of the Audit  
Report.*

*(Signature)  
28/5/92*  
D.D.O. & H.O.  
Integrated Child Development  
Services Scheme (Jama Masjid)  
DELHI-110005

*Handwritten notes and circled numbers: 20, 44, 76, 44, 23, 50, 40, 41/2, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50.*

PARA No. 22  
(Ret. Form. No. 2)

Para 22

20 25  
Para No. 22  
40/L  
439

Observation Reply by the unit Comment of I.A.O (H.O.)

Sub: Income Tax - 91-92.

On scrutiny of Income Tax statement of Sh. P.C. Sharma, it has been seen that an amount of Rs. 196/- has not been taken into account while calculating Income Tax. He has received arrears of pay in 8/93. The Income Tax is calculated as under.

Gross Income	Rs. 48,628
Less H.R.A exempt	Rs. 6,000
	<u>Rs. 42,628</u>
Less std deduction	Rs. 12,000
Total taxable income	Rs. 30,628
Rounded off to	Rs. 30,630/-
Total Tax	
upto Rs. 22,000 - Nil	} Rs. 1789
balance Rs. 8,000 - 22%	
Rs. 630/- @ 30%	
Rebate on saving	} Rs. 144
Rs. 720/- CGEUS @ 20%	
Tax payable	<u>Rs. 1645</u>
Tax already paid	Rs. 1586
Balance tax to be paid	<u>Rs. 59.</u>

Income Tax of Rs. 59/- may be recovered for the period 91-92 after verification.

Income Tax - 94-95

On scrutiny of Income Tax statement of Sh. P.C. Sharma for the period 94-95 it has been revealed that deduction on account of contribution to PNB N.F for Rs. 10000/- has been claimed. But no supporting document have been attached with the statement. The proof of investment may be obtained by filing which an Income Tax of Rs. 562/- may be recovered from the official.

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34/c

1) Service Books.

On last checking of service books the following irregularities were noticed.

1) Nomination Forms.

In the following cases nominations in respect of GPF/C.G.P.S. / XRA and Details of Family etc are not found.

1. Sh. Ved Prakash, U.D.C.
2. Ms. Renuka Saxena, Supervisor.
3. Ms. Sajida Khan, "
4. Ms. Farida Khan, " → (Nomination not accepted by H.O.)
5. Sh. Mohan Singh, Peon (Nomination not accepted by H.O.)

ii) Service Verification

In the following cases service verification not done against period mentioned.

1. Sh. Ved Prakash, U.D.C. w/e 1/4/92.
2. Ms. Nahed Arifeen, w/e 2/93.

iii) Character and antecedent verification entry has not been found in the service Book in respect of Mrs. Nahed Arifeen, Supervisor.

iv) Annual Increment

In the following cases annual increment has not been allowed against date noted.

S.No.	Name & Designation	Date from which not given.
1.	Sh. Ved Prakash, U.D.C.	1-4-94.
2.	Ms. Renuka Saxena, Sup.	1-10-92
3.	" Sajida Khan, "	1-7-94
4.	" Farida Khan, "	1-10-93.

v) Leave Account.

On last checking of leave account the following discrepancies were noticed.

S.No.	Name & Designation	Credit of leave not given w/e	
		SL	H.PL.
1.	Sh. Ved Prakash, U.D.C.	1-1-94	1-7-93
2.	Ms. Sajida Khan, Sup.	1-1-94	1-1-94
3.	" Nahed Arifeen	1-7-92	1-1-94
4.	Sh. Mohan Singh Peon	1-9-91	1-9-91

1. I.A.R.A No. 3 (24)  
(1. Cf. Memo No. 4)

Para 24

Para No. 24

25

37/c

Observation	Reply by the unit	Comment of I.A.O (H.Q.)
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Sub: Bill Register

During the last check of Bill Register, following observations have been made.

- i) That the paying certificate has not been given at the very first page. Moreover no page numbers have been found marked.
- ii) The D.D.O. has not signed in the register against following bills no being presentation in the P.A.O and when the cheque received from the P.A.O.

Bill Nos. for 91-92.

147, 150, 155, 158, 160, 162, 166, 172, 173 and 190 to 219.

- iii) following bills were cancelled, but the cancellation entries not been signed by the D.D.O. All such entries should be attested by the D.D.O.

92-93 :- Bill No. 186 for Rs. 450/-  
Bill No. 187 for Rs. 405/-

93-94 :- Cancelled Bills.

Bill Nos.	Amount Rs.
CB - 202	600
" 207	96300
" 208	26,802
" 211	2079
" 212	1123

Contd. P/2.

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Reply by  
1/2/01

Signature of  
P.A.O (H.O.)

1994-95 - Cancelled Bills.

Bill Nos - 222, 231, 232 and 66 to 72.

On scrutiny of the Register, there were so many cutting and over writings in the Register which require proper attestations of the D.D.O. Some instances are given below:-

Bill Nos.	Amount Rs.	Remarks.
96	10,590	cutting
118	58,365	"
109	4946	overwriting.
104	4,192	"
101	4,462	"

iv) Bill No. 192 for Rs. 11,040/- marked as (R) in the bill Register, but on office copy produced to audit for verification, whether the bill is in objection and kept pending.

The bill Register was required to be reviewed by the D.D.O. at the close of each month, but the same was never found reviewed during the period under audit. The summaries of the bills may now be recorded at the month after having reviewed the bill Register in the following forms.

1. No. of bills presented in the P.A.O
2. No. of bills outstanding from previous month in the P.A.O
3. Total bills in P.A.O (1+2)
4. Bills passed during the month
5. No. of bill still to be passed

35 36/4

PARA No. 4 (25)  
(Ref. memo No-5)

Page 25

23

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Para No 25

144

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Observation	Reply by the Unit	Comment of I.A.O (H.O.)
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Sub: Non-utilisation of Permanent Advance (Imprest money)

During the course of audit it was observed that the C.D.P.O., Larni Masjid has been allotted Rs. 500/- as permanent advance to meet out the day to day requirement of the office. But for the last 13 years, the D.D.O has not utilised it even a single time. As per provisions laid down in G.F.R., the advance should be recouped at least twice a month so that the amount sanctioned does not exceeds half the amount of the average monthly contingent expenditure for the preceding twelve months. H.O.O./D.D.O may please look into the matter and take appropriate action for its utilisation for day to day use and recoup the same at least twice in a month.

35/4



PARA No. 526  
et. memo No. 6)

Para 26

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Para No 26

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Observation

Reply by  
15/2/95

Comment of  
I.A.O. (H.O.)

34/4

Sub: Pay Bill Register.

- During the course of audit,
- i) Review of P.B.R. revealed that the PBR was not being maintained in proper perspective. Most of the columns of the upper portion of the Register lying blank in almost all the employees, such as Designation, Date of increment, Accommodation No., Date of joining the present office etc.
  - ii) All transactions relating to monthly salary, O.T.A, Tuition fees, Advance of pay and allowances should be made in the PBR under proper attestation by DDO.
  - iii) Any advance such as H.B.A, M.G.A, G.P.F, LTC, Festival etc. should be entered in the PBR of the official which should also be attested by the DDO whenever the balances of advances taken in the next year from the previous PBR to a new Register. Such entries requires proper attestation of the DDO.
  - iv) That the abstract of the PBR has been maintained by the office but the entries made therein were not attested by the DDO in almost all the bills pertaining to the period 92 to 95. DDO may kindly look into and take appropriate action for attestation of all such entries made in the abstract under advice to audit.

Sl. No. 627  
Map No. 7)

24 25 26 27 28 29 30 31 32 33  
Param 27  
33/c

Observation

Reply by  
1st edit

Comments of  
I.A.O (H.O.)

Govt. Account, Cash Book.

During the course of audit of Cash Book for the period 1992-93 to 1994-95 following observations were made.

1. That the Account payee cheque is 'A' category cheques have been entered in the Govt. A/c Cash Book by the unit. For example the entries are given below:-

- 1. A/c payee cheque for Rs. 3650/- paid in M/s Super Bazar against CB-149/92-93.
- 2. do - for Rs. 1809/- against CB-150.

As per R & P Rules 1988, an account payee cheque or Bank draft drawn in the personal name of a recipient or to a third party, the delivery of such cheques should be made through a separate Register and need not be entered in the Cash Book. DDO may please note the same and follow the Rule in future.

2. Payments against the following bills made but not found entered in the Cash Book of 92-93.

Bill No.	Amount	Date of Cheque.
2B-202	75,150	31-3-93
2B-206	34,240	-do-
2B-208	21,465	-do-

DDO may please look into the matter and clarify the position; why the above bills were not entered in the Cash Book/Cheque delivery Register.

cash - - - - -

Observations

Reply by  
 the Unit Comment of  
I.A.O.

31  
 32/c

1) Entries at page No. 54 and 55 of the Cash Book not found attested by the DDO. DDO may pl see and take appropriate steps for their attestation.

2) That the payments were made against following bills but no receipts in token of payment were found attached with the bill and the payment so made could not be verified in the absence of receipts.

Bill No.	Amnt. Rs.	Name of the Party
CP-213 12/93	350.00	M/s New Super Con. Corporation
	350.00	do

DDO may pl. clarify the position and put up the same before the next audit for verification.

1) On 26-3-93 an amount of Rs. 9575/- was received vide TR-5 No. 64 50136 on account of sale of prophylactic items through auction but the same was remitted in the P.R. after one month i.e. on 27-4-93. As per Rule 6 all money received on account of Revenue or receipts or dues of the Govt. shall, without delay, be paid into the accredited bank but here DDO failed to deposit the remittance in time. DDO may pl. instruct his cashier to make deposit such receipt within next working day in future.

2) That vide Bill No. 184 and 185 Rs. 11040/- each was drawn from the P.A.O. but on 18/4/93 only Rs. 5520/- in each case was made to the parties. But the payment of Rs. 5540/- each from above bills could not be verified by the audit party. DDO may pl. clarify the position to the audit.

3) That the payments against the following bills were shown in the Cash Book, but the bills/acquittance were not made available to the audit party for verification of payments.

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Observations

Reply by  
the unit

Comment of  
I.A.O (H.O.)

31/2

1992-93.

Bill Nos 160, 162, 181, 159 and 198.

1993-94

Bill Nos 181, 189, 175, 176, 74, 89, 109, 125,  
175, 195, 197 and 184.

1994-95

Bill Nos

98 for Rs. 450/-

150 for Rs. 200/-

203 for Rs. 12000/-

193

198

DDO may please trace out the above bills for verifying the payments and put up before the audit.

(b) On page 24 of the Cash Book, there were cuttings and overwritings which require proper attestation by the DDO.

(c) Certificate of cash verification not given by the DDO at the close of following months: 7/93 to 8/94. As per R & P Rules 1983, at the end of each month, H.O. should verify the cash balance in the cash book and record a signed and dated certificate to that effect. DDO may please do the needful and note it for future compliance also.

I.A.A No. 7-28  
(Ret. Memo No. 8)

Para-28

Para No. 28

30/4

Observation

Reply by  
the Audit

Comment of  
I.A.A (H.A.)

Sub: Contingency Vouchers - Regularity thereof

During the course of audit, following observations were made while going through the contingent vouchers.

i) That during the year 1993-94, stationary items were purchased more than the power of H.O.O. without obtaining the sanction of the competent authority.

Bill No.	S.V. No.	Name of the firm.	Firm Bill No.	Amount Rs.
193	667	M/s News Super Co. Corp. Stores Ltd.	178 4/12/93	703.00
"	668	—do—	085 25/2/94	260.00
219	784	—do—	178 24/3/94	2060.00
177/92-93	-	-	-	800.00
188/93-94	-	-	-	1300.00
"	-	-	-	1900.00

H.O.O./DDO may kindly regularise the expenditure incurred on purchase of stationary by obtaining ex-post-facto sanction of the competent authority.

ii) That the following contingent vouchers / Bills for the period 3/93 and 3/94 were not made available to the audit party for verification of purchase items. In the absence of purchase payments could not be verified. DDO may kindly trace them and place before the next audit party for verification.

29/c

Bill No. & Date	Amount Rs.	Sheet Page
337/24-3-93	34,248	P-93
2433/13-3-93	46570	P-327
2452/16-3-93	28,620	P-229
2002/28-3-93	21,465	P-229
2557/31-3-93	1,35,400	P-230
<u>13-94</u>		
257/25-3-94	1926	-
? / ?	96800	-
1306/15-3-94	43424	P-25
1337/31-3-94	60795	P-252

38  
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i) That the cartage charges have been paid frequently for loading/unloading Bread/Biscuits etc. during the period under audit but no such sanction of H.O./H.O.D. found attached with the bill nor any sanction file placed before audit. Purchases so made were irregular and to regularise the expenditure on ex-post-facto sanction of the competent authority required. Bill wise detail of such expd. is given below

Bill No.	Sub Vn.	Month	Appt.	Items supplied.
CB-108	8	1/94	250	Biscuits - 1250 kg
CB-108	9	"	250	" 1250 kg
CB-194	-	2, 3/94	240	" 1400 kg
CB-198	9	11/94	1678	" 2040 kg
CB-199	12/94	12/94	1882	" 3700 kg
CB-200	15/94	1/94	1295	" 2450 kg
CB-201	18/94	2/94	1771	" 4600 kg
CB-213	28/94	3/94	2040	" 8700 kg

ii) That the undermentioned purchases have been split up to avoid the necessity for obtaining the sanction of higher authorities or H.O.

(31) 27 28/2 27 27

Observation

Reply by  
M's Unit  
Comment  
of IRO.

With reference to the <sup>total</sup> amount of the order, DDO may please obtain necessary ex-post-facto sanction of the authority competent.

Bill No	S.Vs.	Amount	Items
214/93-94	755	450	Phynile
		150	"
		450	"
216/93-94	774	2875	"
	775	2875	"
	776	940	"
218/93-94	-	1260	240 Pcs Glass from R.H. Slore
		490	T-Set
		250	Table glass.

Bill No.	Name of M's firm	Part.	Items
C.B-59	M/s R.H. Slore	$\frac{818}{11744}$	4950 Steel stand.
"	"	$\frac{824}{1317}$	"
C.B-57	-do-	$\frac{806}{417}$	4950 "
"	"	$\frac{807}{717}$	4950 "
"	"	$\frac{811}{617}$	4950 "
C.B-48	-do-	$\frac{715}{117}$	4550 Phynile
"	"	$\frac{710}{217}$	4550 "
C.B-175	-do	$\frac{1002}{11215}$	4864 Puzzle game.
"	"	$\frac{1003}{212}$	4864 "
C.B-163	-do-	$\frac{946}{1512144}$	4750 moulding clay.
"	"	$\frac{950}{2112}$	4750 "
"	"	$\frac{990}{2712}$	4750 "
C.B-40	-do-	$\frac{749}{1616}$	4500 mix toys
C.B-45	-do-	$\frac{757}{2816}$	4800 "
		$\frac{766}{2816}$	4800 "

A.C.II. 2000/1000

Repl. by  
1st class  
Cromwell  
J.A.O. (H.S.)

Bill No.	Name of the firm	Amount	Items
CB-43	M/s R.H. Slore	755 22/6/44	4800 min logs
"	"	762 24/6	4800 "
"	"	764 24/6	4800 "
CB-47	do	781 24/6	4550 Phyllis
CB-63	do	826 14/7	4950 steel glass
CB-97	do	829 15/7	550 "
"	"	881 20/8	1975 Black
"	"	883 11/9	4861 "
"	M/s Rajinder Ent.	696 25/9	480 Vim
"	"	700 7/9	480 "
"	"	707 7/9	480 "
"	"	716 14/9	480 "
CB-96	M/s R.H. Slore	896 8/9	4864 "
"	"	879 24/8	4864 "
CB-86	M/s G.K. Pruders	681 14/2/95	3564 Starch (m)
"	"	687 15/2	4692 Starch (m)
"	"	686 16/2	2332 Toilet Soap
"	"	687 11/2	4840 Ripod Soap
"	"	690 18/2	4840 Plain Paper
CB-183	M/s R.H. Slore	1025 5/2	4700 Face Mask
"	"	1027 6/2	4700 "
"	"	943 15/12/94	360 Table Glass
CB-167	do	944 15/12	450 "
"	"	989 22/12	4720 Plast tubes
"	"	948 17/12	4800 "

27/4



Observations

Bill No. Name of the firm

Amount

Remarks  
Date of bill

25  
25

CB-160 M/s New Super Cons. Co-op. Store Ltd.

798  
311/95

300

Forms

" " " "

1731  
27/12

4620

Flour Dush

" " " "

1732  
28/12

4400

500

CB-217 - do -

4  
31/5/94

3200

Malca

600

Rent

1800

Sulai

CB-218 M/s R.H. Store

1860

2400 Glass

490

Tea set

250

Table glass

CB-230 M/s Rajindra Ent.

1008  
30/2/95

3564

Mayer Jug

952  
13/3

3250

Plate

1006  
30/3

3900

Chalk

1010  
31/3

2400

Plate

-

4500

Plate

960  
20/3

3900

Plate

CB-181 M/s New Super Cons. Co-op. Store Ltd.

31/2/95

4520

Skilch Pen

1769  
2/2

3630

Forms

M/s Wala Art Printers

27-1-95

1580

Forms

CB-187 M/s R.H. Store

1-2-95

1750

Plate

1030  
7/2/95

4864

Black wire

1036  
9/2

4864

"

1044  
10/2

4864

"

1051  
11/2

4864

"

CB-188 M/s New Super Cons. Co-op. Store Ltd.

1786  
9/2/95

1496

Kettle

1792  
16/2/95

3219

Cup plate

1785  
17/2

3545

Plate

Observation Reply by                       
the date                      Comments to  
I.A.O (H.O.)

Bill No.	Name of the firm	Amnt.	Items
189	M/s Rajindra Ent.	929/3-2-95 2750	Toys
"	"	934/6-2 3663	Ball pen
"	"	935/9-2 3850	Jumping rop
"	"	936/13-2 3850	"
190	M/s R.H. Slore	1022/7-2 4700	Callon
"	"	1035/8-2 4700	Camping Frames
191	M/s Harmeet Trad.	649/31-1-95 4985	Ring
"	"	654/13-2 3385	Stationery
192	M/s Rajindra Ent.	938/16-2 2680	do

234  
234  
234  
234

Sanction of the competent authority required to regularise the above purchases which was made by avoiding all usual formalities. Above purchase was also not within the competency of H.O.

All other similar cases may also be reviewed and regularise the purchase from the competent authority.

v) That the sanction of the competent authority neither found attached with the following contingent vrs. nor any purchase/sanction file made available to audit to last check the purchase with reference to sanction amount. DDO may please look into the matter.

Bill No.	Sls.	Name of firm	Items	Qty	Amount
189/93-94	25	M/s Chand Fabrics	Loaf 100g	4760	42240
205/93-94	23	do	"	4825	43425
208/93-94	17	do	"	2978	26802
220/93-94	21	do	"	3777	33993
190/93-94	9	M/s Super Bazar	Biscuit	2080 kg	40060
191/93-94	12	do	"	2060	39675
196/93-94	27	do	"	860	16567

(10) (59) (13)  
(24) (10)  
(33)  
(23)

Observation Reply by Comment of  
As Audit I.A.O. (H.O.)

(vi) During 92-93 following stationary  
articles were purchased by splitting  
up the order just to avoid quotation.  
In these cases sanction of the com-  
petent authority are required.

24/c

Bill No.	Name of the firm	Items	Amount
149	Mr. S. New Super Cons. Co-op Store Ltd.	Stationery	1811-00
150	- do -	- do -	2763-00



(24)    (10)    (50)    (24)    (43)

Observation

Reply by  
the unit    Summary  
of I.A.O.H.

Date	Name of Item	Qty	To whom Issued	Remarks
1-1-92	Bread/Fruity	255	Ms. Sanjida	Signet obtained in slab register
11-1-92	"	"	"	
22-1-92	"	"	"	
24-1-92	"	"	"	
26-1-92	"	"	"	
10-3-93	-do-	800 Pki	Ms. Farida	-do-
1-3-93	-do-	1400 "	-do-	-do-
1-12-93	-do-	780 "	Ms. Renuka	-do-
April-93	-do-	800 "	" Sanjida	-do-
May-93	-do-	1000 "	-do-	-do-
June-93	-do-	1000 "	Ms. Naheed	-do-
		1000 "	Ms. Sanjida	-do-
June-93	-do-	1000 "	" Naheed	-do-
		1250 "	Ms. Sanjida	-do-
		1250 "	" Naheed	
		1350 "	" Renuka	
July-93	-do-	675 "	Ms. Naheed	-do-
		900 "	" Sanjida	
		825 "	Ms. Sanjida	-do-
		900 "	" Naheed	
Aug-93	-do-	400 "	Ms. Sanjida	-do-
		900 "	" Naheed	
25-9-93	Biscuits	500 kg.	" Farida	-do-
20-9-93	-do-	1250 kg	Ms. Sanjida	-do-
		1250 kg	" Farida	
11-10-93	-do-	1000 kg.	Ms. Naheed	-do-
		1250 kg.	" Sanjida	
		1250 kg.	" Farida	-do-
7-11-93	-do-	1000 kg	Ms. Farida	
		500 kg.	" Naheed	
		500 kg.	" Sanjida	-do-
31-12-93	-do-	1250 kg	Ms. Farida	
		1250 kg.	" Sanjida	
		1250 kg.	" Naheed	-do-

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Observations

Reply by the audit comments of I.A.O.

Date	Item	Qty	To whom Issued	Remarks
8/93	Bread/Fruity	800 Pkts	Ms. Sajida	Sig. of the Receipt not obtained on his stock register.
		1000 "	do	
		900 "	" Nahed	
		4000 "	" Sajida	
		900 "	" Nahed	
11/93	do	600 "	Ms Nahed	do

11/93	Rusk	1000 kg	Ms. Sajida	do
	do	1000 kg	" Renu	do
	do	600 kg + 600 kg	" Farida	do
		500 kg	" Renuka	
		500 kg	" Sajida	

That the following articles have been found in the stock. No. issue but no distribution of these articles were found issued to the supervisors. C.D.P. may please look into the matter and its distribution made to the supervisors be made available to the audit for verification.

Name of the firm	Firm's Bill No.	Name of the article	Qty	Amount Rs.
M/s Super Bazar	787 24/3/95	Nankin Biscuit	770 kg	14245
do	3377 31/5/94	do	3210 kg @ 18.50	59385
do	387 30/6/94	do	4280 kg	79180
do	075 1/7/93	Biscuit	6000 kg	115560
M/s Chand Fabrics		Bread	2350 Pkts	21150
M/s Super Bazar	333 25/5/94	Sweet Biscuit	3000 kg	54540
do	411 21/7/94	do	4200 kg	76356
do	483	do	3270 kg	58355
do	534 5/10/94	do	6490 kg	117988
do	630 27/2/95	do	6740 kg	122553
do	785 24/3/95	do	8800 kg	159984

iv) That the nankin Biscuits were purchased from M/s Super Bazar vide Bill No. 787 dated 21-3-95, 4350 kg for a total sum of Rs 80475/-

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Observation

Reply by  
Mr. A. Bilal

Comments  
of I.A.O (I.C.)

19/4

While on going through the distribution it has been noted that 4350 Kg. biscuits were issued more against the available stock of 4350 Kg. Distribution detail is given as under.

- 1620 Kg. issued to Mrs. Sarjida.
- 1620 Kg. issued to Mrs. Noheed.
- 1620 Kg. issued to Mrs. Farida
- 1620 Kg. issued to Mrs. Ramika.

6480 Kg.

C.D.P.O may please see and explain the correct position for audit.

(1) On 17-4-93, 2400 Kg Biscuits were purchased from Super Bazar vide bill no. 015 dt. 17-4-93 for Rs. 46,224/- As per distribution, 2500 kg. biscuits were issued to the following supervisors.

- 1000 kg. issued to Mrs. Sarjida.
- 600 kg. issued to Mrs. Ramika
- 700 kg. issued to Mrs. Noheed
- 1000 kg. issued to Mrs. Ramika.

C.D.P.O may please clarify the position from where 100 kg. Biscuits came when stock in hand was 2400 kg.

PARA No. 9 (30)  
(Ref Memo No. 10)

Para 30

Para No 30

15/1

Observation

Reply by  
the unit

Comment of  
I.A.O. (H.O.)

Sub: Fidelity Bond / Security Bond  
from Cashier for the period 92-93 to 94-95.

During last audit of the project it was observed that fidelity Bond / Security Bond from Cashier who handled cash during the financial year 92-93, 93-94 and 94-95 not obtained in form of C/P R-31.

DDO/HOO may take immediate steps in this regards and fidelity Bond from Cashier may be obtained and placed in the office records. Compliance of the above may also be shown to the next audit.



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PARA No. 31  
(Conf. Memo No. 11)

Para 31

Para No. 31

17/1

Observation

Reply by  
the unit

Comments of  
I.A.O (H.O).

Sub: Overcharging by the firms.

During the course of audit of stock registers, challans of suppliers and bills it has been revealed that in the following cases the suppliers/dealers had overcharged amounting to Rs. 31943/- for which detail is given as under.

- 1) As per stock Register Page No. 242 bill of 5330 packets of Bread (Family) were supplied by M/s Chond Gobari - vide No. 792 dt. 30.9.93 for a total sum of Rs. 48,150/- @ Rs. 9/- per packet. But on scrutiny of challan and stock only 5150 pkts were actually supplied by the dealer and was bill prepared for 200 pkts more. Hence, the recovery of 200 pkts @ Rs. 9/- which comes to Rs. 1300/- may be recovered from the dealer under intimation to audit.
- 2) Detail of such other bills in which the dealer had overcharged the amount are given in the Annexure 'A'. Recovery to this effect may also be made from the dealer.

ANNEXURE - A

Name of the Firm/Dealer/Supplier.	Firm's Bill No & Date.	Name of the item	Qty Recd/Supplied as per bill.	Amount	To whom issued	Qty actually Recd as per challan/stock of Dealer/Stock of Qty.	Over charged	Rate	Amount Receivable.
				Rs				Rs	Rs
-do-	1810 21-1-94	Bread	5790 PKG	52110	Superintd of ICDS	5540 PKG	250 PKG	9	2250
-do-	1247 15/2/94	-do-	5190 PKG	52110	Jama Masjid	5225 PKG	465 PKG	9	4185
-do-	2268 15/2/95	-do-	8017 PKG	60122	-do-	7905 PKG	112 PKG	7.50	840
-do-	2172 15/12/94	-do-	8355 PKG	62663	-do-	8255 PKG	100 PKG	7.50	750
-do-	1904 15/9/94	-do-	7614 PKG	57105	-do-	6790 PKG	824 PKG	7.50	6180
-do-	1843 1/6/94	-do-	6327 PKG	47453	-do-	6224 PKG	103 PKG	7.50	773
-do-	1190 15/1/94	-do-	5790 PKG	52110	-do-	5225 PKG	465 PKG	9	4185
-do-	1337 31/3/94	-do-	6725 PKG	66795	-do-	5505 PKG	1220 PKG	9	10980

Total Rs = 301431

79

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15/11

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(52)      (49)      (23)      (13)      (50)

(19)

(29)      (17)

Page 33      Photo B2

MPA No. ~~18-33~~  
(23-11-14)

Para 33

Photo B2

17/4

Observation

Reply by  
the audit

Comment of  
I.A.O (HQ.)

Sub: Theft of Store items.

During the course of audit of I.O.S, Jama Masjid, it has been come to the notice from scrutiny of certificates produced by C.D.P.O. that the following items had been stolen from the store of I.O.S Jama Masjid, located at Delhi Gate on 31-10-92.

The C.D.P.O., Jama Masjid had informed the Incharge of Police Station, Indra Vastu, New Delhi on 31-10-92 vide letter dt. 31/10/92 about the theft took place in their store and again on 8-3-95 after about 2 1/2 years duration. Between the period 31-10-92 to 8-3-95 no action was taken neither by the C.D.P.O. nor by the Police and the theft case remained lying unsolved till to date.

H.O./C.D.P.O. may seek help from higher authorities of Directorate of Social Welfare to pursue the case with police authorities and progress of investigation etc. may please be shown to next audit.

The details of lost items are given under:-

S.No.	Name of the items	Qty.
1.	Bass Patila with cover	140 Nos.
2.	Iron Patla	70 Nos
3.	Karahi Brass	150 Nos
4.	Aluminium cover of Patla	85 Nos
	Small steel spoons	6504 Nos.
	'Sanche' for making candles	32 Nos.
	'Sanche' for making chet	69 Nos.

PARA No. 13 (34)  
(Sub Memo No. 52)

Para 34

Page 33

14/L

Observation

Reply by  
the unit

Comments of  
I.A.O (H.O.)

Sub. Verification of Remittance.

On scrutiny of Cash Book and Chalon it was seen that an amount of Rs 213/- was deposited on 1/6/82 into the Bank through GAR-7 (Chalon) while sending the above Remittance for verification from PAO it has been seen that the above Remittance did not verify from PAO.

The C.D.P.O / H.O.O may please take necessary steps to verify / Reasons for non-verification with the PAO-II and intimate the result to audit.

Part - II (Comment Report)

13/12  
47  
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Para No: 34

Para 35

1995-97

Para No. .... Ref. Memor No. 92... dt. 20.8.97

(31)

(17)

Subject : Cash Book

A test check of Cash Book revealed following irregularities.

a) There were number of mistakes in carrying of totals or showing of payments. Though these were reconciled at a belated stage but all this shows poor maintenance of Cash Book or non checking of Cash Book by the DDO/HOO at frequent intervals. Even surprise check of Cash was not being conducted. Care should be taken to maintain and check the cash book as per instructions laid down in Rule 13 of Central Govt. Accounts (Receipt and Payment) Rules 1983.

b) There is another Cash Book in the form of Cheque Transit Register for 'A' Category cheques. But it was noticed that all third party cheques i.e. 'A' category cheques were not having routed through this Register. In future all cheques of 'A' category may it be of salary or contingency, should be routed through this Cash Book/Register and at the end of each month a detail of undisbursed amount should be prepared with proper attestation.

Needful of all above may now be done and compliance reported to Audit.

c) Retention of undisbursed Pay & Allowances for more than three months is contrary to Rules but it was seen that in the following cases amount of undisbursed pay was kept for more than three months and was disbursed/deposited after eight months to one year.

Contd....

(175)  
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12/4

S.No.	Bill No. & Date & encashed on	Amount involved & whose	Date of disbursement deposit
1.	184/2/96 28.2.96	Rs.425/- (Saleema Sl.No.69)	4.6.96
		Rs.450/-(Vijay Jain " 81)	5.10.96
		Rs.450/-(Vijay Laxmi " 94)	16.5.97
2.	176/1/96 2.2.96	Rs.50/-(Rama Khanna " 94)	16.5.97
		Rs.450/-(Vijay Laxmi " 104)	16.5.97

All the amount claimed/withdrawn should have been disbursed within three months and thereafter should have been deposited back in accredited bank without fail. This aspect should be kept in mind full all future payments.

Certificate of physical verification of cash not found recorded at the end of 4/95, 5/95, 6/95 & 7/95. This needs elucidation.

Para No.....

(Ref. Memor No.....07.....dt.20.8.97)

Subject : Service Books

During the course of test check of various service books the following observations were made.

(a) Service verification has not been made in respect of following officials for the period mentioned against their names.

- (1) Sh. Raj Kumar, Driver : 1.3.85 to 31/12/85
- (2) Sh. S.D. Narasimha, UDC : 16.9.89 to 31/3/97
- (3) Smt. Sanjida Begum, Sup.: 1.1.91 to 31.12.91

(b) Nominations in regard to GPF/DCRH/CGGIS & list of family members were not pasted in the service book of following officials. The same be obtained and pasted in service books under intimation to audit.

- (1) Sh. Raj Kumar, Driver
- (2) Sh. Mohan Singh, Peon
- (3) Smt. Renuka Saxena, Sup
- (4) Smt. Nahid Arafsen, Sup
- (5) Smt. Farida Khan, Sup
- (6) Smt. Sanjida Begum, Sup

(c) ~~to~~ Annual increment due on 1.9.96 was not granted to Sh. S.D. Narasimha, UDC, clarification be made to audit.

(d) ~~to~~ Service books was not shown to the officials annually for their checking the entries made therein.

Compliance of all above observations be made under intimation to audit.

Para 37

Para No. .... 53

(Ref. Memo No. .... 04 dt. 20.8.97)

Subject : P.B.R.

A scrutiny of P.B.R. revealed following irregularities:-

- (a) Abstract of Pay Bill in form GAR 18 was not being filled. These may now be filled under proper attestation. On enquiry it was told that office copies of Pay Bills are being maintained and from this entries are being copied in the P.B.R.

In terms of Rule 66 of Receipt & Payment Rules P.B.R. is an important document and if maintained properly there is no need for office copies of pay Bills.

Para 38

Para No. .... 04

(Ref. Memo No. .... 05 dt. 25.8.97)

Subject : Bill Register

- (a) Bill Register is not being properly maintained certain columns e.g. 13, 14, 15 etc. were left blank. These may please be filled.
- (b) DDO signature are undated and DDO has not signed while preparing authority and at the time of signing the Cash Book for cheques received. Headful may now be done.
- (c) Summary of bills presented in PAO passed by PAO & remaining in PAO is not being prepared. This may be prepared now.



~~W. O. 213/2008~~

Part - 2 (Current Account Report)

Para

Para - 1 (Memo No. 4)

Subject :- Balika Samridhi Yojana

During the course of audit of ICDS, (Jamia Masjid) Dte. Social Welfare  
NCT of Delhi and Scrutiny of Cash book for the financial year 2008-2009, it has been  
noticed that an amount of Rs. 1250/- is being standing in the cash book of the department  
w.e.f. 2004 on a/c of Balika Samridhi Yojana. Further this amount which is lying  
pending for more than five year either may be disposed in the concerned or may be  
deposited in the Government a/c under intimation of the audit.

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Para No 38

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Para No: 39

Para-2 (Memo No. 10)

Sub: One post of Driver.

On scrutiny of record, it has been observed that one post of driver is sanctioned in ICDS, Jarna Masjid whereas the office has no vehicle. It has been informed that Driver is working on diverted capacity and only drawing pay from the office for quite a long time since 2000. Since this office has no vehicle, as intimated to the audit and driver is working in diverted capacity, this post may be transferred where the driver is actually working.

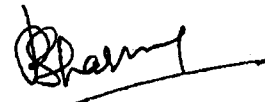
Para - 3 (Memo No. 3)

Sub :- Wrong Pay fixation on A/C of VIth Pay Commission

During the course of scrutiny of Pay fixation on a/c of implementation of VIth pay Commission following discrepancies have been noticed :-

- 1) Mrs. Karuna Chaudhary, Supervisor :- The official has joined the Deptt on initial apptt as on 12-4-06, her pay was to be fixed of Rs 2800/- but the pay is fixed @ 8370/-. It should be refixed @ 8560/- on 12-4-06 onwards.  
+ 2800 G.P.
- 2) Mrs. Rajwati, Peon Mrs. Rajwati, has joined the Deptt. On 17-11-06 as peon in the pre-revised scale of Rs. 2550-320. her pay is fixed @ 4750/- + 1300/- grade pay. The pay of group D employee is to be fixed in grade pay of Rs. 1800/- in pay band of Rs. 5200-20200, who already posses the revised minimum qualification or the employee should be given training by the Deptt within six months and his/her pay to be fixed in the pay band of Rs. 5200-20200 + 1800 grade pay.

The pay of above said employees be refixed under intimation to Audit.



(R. K. SHARMA)  
L.A.O. AUDIT PARTY NO. 18

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Para No 40 25

TAN

TAN - 1 (Memo No. 2)

Sub : Irregularities in Service Books

During the course of scrutiny of S/Books it is observed that most of the S/Books are incomplete & following discrepancies have been noticed:-

- 1) Mrs. Karuna Choudhary, Supervisor :- Character affidavit and medical fitness certificate is not entered in S/Book. Entries at Page no. 4 and 5 not signed. Annual increment entry of 1-7-09 not made in S/Books. Leave record is incomplete (i.e. no leave is indicated). Nomination forms and form no. 5 not provided.
- 2) Mrs. Bimla, Supervisor : Entries at page no. 5 and 7 of service verifications not signed by the H.O.D. Pay fixation entry on A/c of VIth pay commission not made in S/Books. Annual increment entry of 1-7-09 not made. Nominations and list of family members not submitted. Leave record is incomplete. Leave case is to be recorded.
- 3) Sh. Ranbir, Driver :Nominations list of family members not submitted service verifications is unverified.
- 4) Mrs. Raiwati, Peon : Initial entry of appointment is incomplete. Pay fixation entry date at page no. 6 does not tally with the date of joining. Nominations and list of family members not submitted.

Above irregularities may be rectified & needful be done under intimation to Audit

AN - 2 (Memo No. 6)

Sub: Pay Fixation

During the course of scrutiny of pay fixation it is observed that pay fixed in r/o Sh. Ranbir Singh, Driver for the financial year 2007-2009 is incorrect. As per notification Dt. - Paise from 10 to 90 had to be ignored while allowing annual increment. Details are as under :-

	Pay of Sh. Ranbir Singh fixed	Pay to be fixed
1-7-07	Rs. 12030/-	12120/-
1-7-08	Rs. 12390/-	12180/-
1-7-09	Rs. 12770/-	12750/-

Pay of above official may be revised and recovery to be made under intimation to audit



(R. K. SHARMA)

I.A.O. AUDIT PARTY NO. 18

(4)  
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**PART - II**  
**CURRENT AUDIT REPORT**  
Directorate of Audit,  
4<sup>th</sup> Level, 'C' Wing,  
Delhi Sachivalaya, New Delhi

36

**PARA No.01**  
(Ref. to memo no.8 dated 27.9.16)

**Sub:- Recovery of Tax Deduction at Source amounting to Rs.36400/-**

During the test audit of ICDS Project of Jama Masjid, for the year 2013-16, it has been found that Payment of KSY and SNP has been made to Indcare Trust, NPO & 8 others Self Help Groups.

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

Where as it has been found that no Income Tax (TDS) has been deducted from the payment made to Self Help Groups for the financial year 2014-2015. The details of payment and recovery of Income Tax thereon is given below:

**Details of payment made**

**Details of Tax non deducted**

S.No	Name of vendor	2014-2015(Amount)	2014-2015(TDS)
1	Mini Bachat Samuh	248323	4966
2	Kuber Bachat Samuh	234256	4685
3	Ganga Bachat Samuh	221457	4429
4	Dhruv Bachat Samuh	234276	4686
5	Rajo Bachat Samuh	235263	4705
6	Neha Bachat Samuh	206271	4125
7	Krishna Bachat Samuh	216758	4335
8	Gauri Bachat Samuh	223473	4469
Grand Total		1820077	36400

Necessary steps should be taken to recover the TDS amount for RS.36,400/- from the above mentioned vendors after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action. .

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PARA NO, 2

(Ref. Audit Memo Nos.01a, dt.19/09/2016 )

**SUB:Non Production of Records**

The under mentioned records have not been produced to audit. This record may be traced out and produced to next audit:

1. Telephone Register.
2. Expenditure Control Register.
3. Stock Register of Receipt/GR6.
4. Spouse Information 1992-93 to 1994-95
5. Purchase File for the year 1992-93 to 1994-95
6. Sanction File of Contingent Expenditure 1992-93 to 1994-95
7. Non-consumable Stock Register.
8. Income Tax Calculation Sheet(2013-2016)
9. OTA Register.
10. Liveries Account.
11. Rent/ Electricity/Water Register.
12. Contingent Bill Register.
13. Non production of Bill No.68,69,70,72 for the financial year 2014-2015

  
(URMILA KAPOOR)  
IAO

Audit Party NO.XII

TAN No.01  
(Ref.Audit Memo No.4 Dated: 21-09-2016)

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(B)

**Subject : Improper maintenance of Pay Bill Registers (2013-2014 to 2015-2016)**

During the test check of pay bill registers the following shortcomings have been noticed :-

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2013-2016 were not found checked.
  2. Upper columns i.e. previous PBR No., Service verified, GPF details etc. have not been filled, Balance of advances was not shown/forwarded to the current year with its no. of installments in many cases.
  3. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR which is irregular.
  4. Page counting certificate has not been recorded in PBR.
- Necessary steps should be taken to rectify the above observations under intimation to audit.

TAN No.02  
(Ref.Audit Memo No.05 Dated: 21-09-2016)

**Sub:- Irregularities in maintaining of Cash Book.**

As per Rule 13 (ii) of Receipt & Payment Rules, 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.

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

As per rule 13(iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect."Certified that Cash amounting to Rs.—— (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of for the audit period from April 2013 to March 2016 the following discrepancies has been noticed:

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- ①
- ①
- ⑤
1. Cash book are not properly signed at many occasion by the DDO.
  2. The Cash Book has not been closed on regular basis.
  3. Register of Cheque issued for 'A' category cheque not provided to audit.
  4. Entry of cash receipts are not made in both side of Cash-Book.

Necessary steps should be taken to rectify the above observations under intimation to audit.

**TAN NO.3**

(Ref.Memo No. 9 Dated. 27.09.2016)

**Sub:- Non-Compliance of provision of Clause of Agreement.**

As per clause 3 of the agreement dated 11.07.2011 between Department of Women & Child Development, GNCT and Indcare Trust a Mother Non Profit Organisation and 08 Self Help Groups in which it has been mentioned that "The Hon,ble Supreme court of India in its order dated 07<sup>th</sup> October 2004 in the Case titled PUCL Vs Union of India and Others in writ petition(Civil) number 196 of 2001 had issued directions to all state Government /UT for supply of Supplementary Nutrition/Supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days in a year"

As per information provided, it has been examined that the nutrition food items has been provided for less than 300 days in a year as per details given below:

S.No	Year	No of days for which Nutrition food provided
1	2013-14	287
2	2014-15	284
3	2015-16	280

The Department should take efforts for supply of food for 300 days as per the provision of above said clause of the agreement.

  
(URMILA KAPOOR)  
IAO  
Audit Party NO.XII

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2016-2020)**

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**PARA No. 1:- Non-implementation of GeM.**

(Ref. Audit Memo No. 3 dated 09/09/2020)

As per GFR 2017 Rule 149, "DGS&D or any other authorized by Government e-marketplace (GeM) for common use Goods & Services. DGS&D will ensure adequate publicity including periodic advertisement of the items to be procured through GeM for the prospective suppliers. The procurement of Goods and Services by the Ministries of Departments will be mandatory for Goods and Services available on GeM." And the same was endorsed by the Finance Accounts Department, Govt. of NCT of Delhi "stating that All Pr. Secretaries/ Secretaries are hereby requested to strictly comply with the provisions of GFR 2017, vide office Memorandum No. F.20/8/2017/AC/JSFINA/1324-1431 dated 25.10.2017. Further Department of Women & Child development also issued the circular, directing to observe the guidelines for use of GeM vide O/o No. F.No.76(1)/DWCD/Accts./Misc/2017-18/508-518 dated 27/08/18.

Office of ICDS (Jama Masjid) is still not following the instructions of the Government and regularly making purchase of common goods and services from the open market. Which is a violation of instruction of GOI and Finance Department, GNCTD. It is hereby by advised that CDPO /HOO may take necessary steps to adhere the instruction of Rule 149 of GFR 2017.

**PARA No. 2:- Short recovery of subscription towards DGHS amounting to Rs 1625/-.**

(Ref:-Audit Memo No.5 dt 10/09/2020)

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay/Level that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Level as per 7<sup>th</sup> CPC. The rates of subscription has been revised vide O/o No. S.11011/11/2016-CGHS(P)/EHS dated 09/01/2017 as per the table given below.

Grade Pay As per 6 <sup>th</sup> CPC	Subscription (in Rs.)	Levels in Pay Matrix As per 7 <sup>th</sup> CPC	Subscription (in Rs.)
Rs.1800,1900,2000,2400,2800	125	Level 1 to 5	-do-
Rs.4200	225	Level 6	450
Rs.4600,4800,5400,6600	325	Level 7 to 11	650
Rs.7600 and above	500	Level 12 & above	1000

During the test check of records ICDS, Jama Masjid, 10615, Community Centre, Motia Khan, Nabi Karim, Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from official for the period mentioned. The details are given below:-

S.No	Name of the Official	DESIGNATION	Level as per 7 <sup>th</sup> CPC	Period	Deduction Made	Deduction Due	Difference
1	Smt. Chanchal Satija	CDPO	6	Feb 2017 to Jun 2017	325x5=1625	650x5=3250	1625

The DDO may undertake recovery from the official mentioned above after due verification of facts and figure. Similar other cases may be reviewed. Needful may be done and shown to audit.



**PARA No. 3:- Over Payment of Transport Allowance amounting to Rs 19260/-** (2)  
(Ref:-Audit Memo No.6 dt 10/09/2020)

As per Min. of Finance Office Memorandum No. 21(1)/97-E-II(B) dated 3/10/97, Transport Allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22/02/2002 this allowance will not be admissible if the Govt. employee is absent from the duty full Calendar Month(s) due to leave training, tour etc. vide Min. of Fin. O.M. No 21(1)/97/E-II(B) dated 22/02/2002.

On scrutiny of Attendance Registers, Pay Bill Registers & Service Books of officer/officials for the audit Period, it revealed that the following officer/officials have been paid Transport Allowance during absence from duty for the period of leave exceeding full month for which they were not entitled for, as per detail given below:

S. No.	Name of Designation	Leave Period (Full Month)	TA x Months	Total Transport Allowance Paid (Rs.)
1	Smt. Pooja Jain, Supervisor(Gr-II)	16/01/18 to 14/07/18 Medical Leave Feb-18, Mar-18, Apr-18, May-18, Jun-18	3852x5	19260
<b>Total</b>				<b>19260</b>

Overpayment made on a/c of transport allowance as mentioned above may be got recovered & deposited into Govt. A/c after due verification under intimation to audit. Other similar case may also be verified at your level and action be taken accordingly.



**PARA No. 4:- Short recovery in Income Tax amounting to Rs 16452/-.**  
(Ref:-Audit Memo No.7 dt 14/09/2020)

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During test check of Income Tax records, it is noticed that DDO has taken less amount of Gross salary for the calculation of Income tax, resulting in short deduction of Income Tax. A Few cases are as under:-

**1. Calculation sheet in r/o Smt. Chanchal Satija, CDPO (2016-17)**

S.No.	Description	Amount as per Form No.16/Calculation sheet	Amount as per actual
	Gross Total Salary	885378	965234
	(-) Transport Allowance (-) Medical	19200 3900	19200 3900
	Gross Salary	862278	942134
	Gross Taxable Income	862278	942134
	Rebate for deductions under 80-C	(-)150000	(-)150000
	Taxable Income	712278	792134
	First 250000 ----- Nil (250000-500000) ---- 10 % (500000-1000000) ..... 20 % (Above 1000000) ..... 30 %		
	Calculation of Tax ( form-16)  500000-250000 = 10 % of 250000 = 25000/- 712278-500000= 20% of 212278 = 42456/-	Calculation of Tax (as per actual)  500000-250000 = 10 % of 250000 = 25000/- 792134-500000= 20% of 292134 = 58427/-	
	Income Tax = Rs.67456/- Education cess Tax = 2022/-	Income Tax = Rs.83427/- Education cess = Rs.2503/-	
	Balance Tax to be recovered now	Rs. 83427-67456=15971/- (I.Tax) Rs. 2503-2022=481/- (E.Cess) TOTAL = Rs 16452	

  
(VARUN RAHAL)  
(IAO/Party No.-II)

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**PART III**  
**TEST AUDIT NOTE**


**TAN No. 1:- Non- adherence of the guidelines issued by the Department.**  
**(Ref:-Audit Memo No.8 dt 14/09/2020)**

As per Office order No. F.76(Revised rate of rent)/DWCD/ICDS/2014-15/17651-748 dated 21.08.2014, No. F.76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 and Office order No. F.76(525)/DWCD/ICDS/Hub Centre /2017-18/21915-17 dated 24.12.2019, it is clearly mentioned that **the Aangan Wadi Centres Should be on the Ground Floor.**

As per the information given the ICDS (Jama Masjid), there are 04 Aangan Wadi Centres which are not functioning from the Ground floor, The details are as under:-

<b>S.No.</b>	<b>AWC NO.</b>	<b>ADDRESS</b>	<b>FLOOR</b>
1	10	4016, Gali Khankhana, Jama Masjid, Delhi-110006	1 <sup>st</sup> Floor
2	14	1464, Katra Mallah, Kala Mahal, Jama Masjid, Delhi-110006.	1 <sup>st</sup> Floor
3	63	Q-8, DDA Flats, Turkman Gate, Delhi-110006	1 <sup>st</sup> Floor
4	121	988, Gali Madarse Wali, Jama Masjid, Delhi-110006	1 <sup>st</sup> Floor

The functioning of above mentioned Aangan Wadi Centres are the violations of the guidelines issued by the Department of Women & Child Development, Govt. of NCT of Delhi. Efforts may be made to hire the Aangan Wadi Centres at ground floor.

  
**(VARUN RAHAL)**  
**(IAO/Party No.-II)**