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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub: - Audit report on the Accounts of ICDS, Nabi Karim Delhi for the period 2014-15 to 2017-2018.

INTRODUCTION

Test Audit on the accounts of ICDS Nabi Karim Delhi for the period 2014-15 to 2017-2018 w.e.f. 17/12/2018 was conducted by field Audit Party No. 16 comprising of Sh..Sanjay Kumar, Sr. A.O. Smt. Pooja Sehgal, AAO & Sh. Sandeep Kumar, LDC w.e.f. 17/12/18 to 07/01/2019 (10 working days). The AGCR has conducted the audit upto 2003

AIMS AND OBJECTIVES

The ICD Programme aim to deliver an integrated package of basic services to the children under six year of age, to pregnant women and to nursing mothers right in their own villages or locations. Objective of the ICDS Scheme are:-

1. To Improve the nutritional and health status of children under six
2. To lay the foundations for the proper psychological, physical and social development of the child.
3. To reduce the incidence of mortality, morality , malnutrition and school drop-out
4. To achieve effective coordination of policy and implementation among the various departments promotion child development.
5. To enhance the capability of the mother to look after the normqal health and nutritional needs of the child through proper nutrition and health education.

The following services are provided to children and pregnant and nursing months in ICDS Project areas are Supplementary nutrition, Immunization, Health Check-up, Referral services, Nutrition and Health Education, Non-formal pre-school education



CDPOs/D.D.O/ CASHIER

The following officials have served as HOS/DDO/Cashier for the period 2014-15 to 2017-18:-

S.NO.	NAME & DESIGNATION (Ms./Smt.)	PERIOD
1	Sunita Kundra (CDPO/DDO)	April-14 to Nov-14
2	Harvinder Kaur (CDPO/DDO)	Dec-14 to Nov-15
3	Chanchal Satija (CDPO/DDO)	Dec-15 to Sept-17
4	Shalni Puri (CDPO/DDO)	Oct-2017 to April -18

CASHIER

S.NO.	NAME (Ms./Sh./Smt.)	PERIOD
1	Kamlesh	April-14 to March-15
2	Nil	April-15 to Nov-15
3	Adhish	Dec-15 to Till Date.

2014-15 to 2017-2018

(IN RUPEES)

S.No.	Year	Budget Allotted (Rs. In Thousands)	Actual Expenditure (Rs. In Thousands)	Balance
1	2014-15	29690000	27031118	2658882
2	2015-16	48580000	45995673	2584327
3	2016-17	32034877	27902556	4132321
4	2017-18	15658579	11882918	3775661

VACANCY STATEMENT

S.No.	Name Of Post	No. Of Posts Sanctioned	Physically Filled	Vacant
1	CDPO	01	00	01
2	SUPERVISOR	06	02 (Contractual)	04
3	STORE KEEPER	0	0	0
4	STENO-III	0	0	0
5	DRIVER	0	0	0
6	U.D.C.	0	0	0
7	PEON	01	01	0

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MAINTENANCE OF RECORDS

The maintenance of records of ICDS Nabi Karim, Delhi for the period 2014-15 to 2017-2018 was found to be satisfactory subject to observations made in Current audit report and in Test Audit Notes.

OLD AUDIT REPORT

Out of total 28 number of old outstanding Audit Paras, Out of which 06 Para fully settled containing recovery 14602/- and remaining 22 outstanding Para containing recovery 6285/- taken in Current Audit Report as Part-I.

DETAILS OF OLD PARAS SETTLED

(A)

S.No.	Year	Total Paras	Para Settled	Para no. of Settled Para's	Outstanding Paras's with para No.
1	1995-97	8	2	1,7	6 (2,3,4,5,6 &8)
2	2003-08	4	1	2	3 (1,3 &4)
3	2008-14	4	3	1,2 &3	1 (4)

(B)

S.No.	Year	Total old outstanding Recovery	Amount Recovered		Balance Recovery against paras (Amount in Rs. Parawise)
			Para	Amount	
1.	2003-08	5222/-	2	5222	Nil
2.	2008-14	9380/-	1,2 &3	9380	Nil
	Total	14602/-	-	14602/-	Nil

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22-23/c

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Old Report PART-I PARA-I
1983-08 ~~1983-85~~ ~~1990-91~~ ~~1983-97~~

(47) (37) 4016

Page I Inspection Report on the Accounts of I.C. Co. Haveli Karim, Delhi for the year 1983-85.

Page 1

PARA-NO. 2 (4) 83-85

Subject: Comparative statements of quality for sign B cards January 84-85.

PARA-NO. 1 07/08

During the course of audit of comparative statements of quality - January wide - No. P 1(0)/81-82/ICDS 358 to 363 of 20/1/84 the following observations have been noted.

(a) The drafting of the quality is not in accordance with Rule 12 of GER and is such the term and conditions are not clear. For example make of the article has not been shown.

(b) The rates have not been quoted both in words and figures.

(c) Sample of each item has not been inspected before making comparative statement as per item and condition.

(d) Levant article have been considered as M/S Excellent trades 1497, Kurcha Seth Pariba Kalan but no quotation has been sent to him and also not understood as to him the same has been entertained.

(e) Additional quality of two firm i.e. M/S Super trading Co. 48, Mall Road and Excellent trader, Darcabakala Delhi have been entertained where as only five quality have been issued to the various firm and no indication of about two firms have been given.

(f) All the member of purchasing committee have not been given their recommendation on the comparative statement of quality for the supply order has been given to the firm duly approved by them.

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ANNUAL REPORT (5)

Health Ministry
1985-86 to 1990-91
Subject: Rate Contracts

7/1/87
Page 2
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The following cases, the purchases have been made from Super Bazar, Doll Consumer Coop Store, National Federation for the Coop. Societies and other sources. The expenditure incurred in each case the limit prescribed exceeds the powers of Head of Office / Head of Deptt. No rate contract is available in the record in respect of the following items:-

Item	Source of purchase	Year	Amount
1. Ground Nut	D.C.C. Store	85-87	7,47,775/-
2. Phenyl	N.F.C.I.	86-87	32,100/-
3. Lub.	D.C.C. Store	86-87	38,150/-
4. Dettol	Do	86-87	30,500/-

In the similar ways items such as Mopkins, Duster, Floor Dusters have also been purchased without ensuring any tender quotations and Costal Formatics have also been avoided and instructions contained in the Fin Deptt Circular of 24.11.84.

(ii) The following items have been purchased for the agencies and rates prescribed by the Govt. but it is not known whether the same have been approved by the Finance Deptt. D.D. / Mem. of Social Welfare. The case may be as provided in Delegation of Financial Power, 1975 which has been attached from time to time.

8/2/87

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PARD NO 3
M.A. NO
3

PARA NO 1
Dated 03.07.92

Office of Under D.A.D.

Subject: F.A Allowance Para 3
F.A Claims in op Supervisors

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On perusal of the following Nos. it is revealed that the Supervisors' expenses are being paid Conveyance to visit various organized centres which is not admissible as per rules. Further the organized centres it is the duty and part of their duties. It is unavoidable that the expenses incurred under the provision of 2A-2B may exceed F.A allowance. All such expenditure till date need to be submitted for the competent authority to audit. This expenditure to be stopped immediately and unless necessary approved by the higher/competent authority obtained/ received

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1015 N. Karim

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PARANO-4
 (1) 75 97
 Date: 09.07.92
 Subject: Stock Register, Pocham
 Para 4

1. Page 1000 certificates have not been recorded in stock register

(2) Items have not been attested by C.D.P.O. as students of the registrant are not available on the record.

(3) Pocham are being made in piecemeal mode to avoid credit formalities. The same such expenditure be got regularised from the competent authority under estimation to audit.

S.No	Item	Date	Purchase	Amount
1	Minor Capex (10)	5.3.87	6.3.87	Rs 1337/50
		5.3.87	10.3.87	
2	Phenyl (500 ltr)	31.3.87	30.3.87	} Rs 2100/-
	-d-	8.9.86	9.9.86	
	-d-	7.4.86	8.11.86	
	-d-	5.3.87	6.3.87	
	-d-	5.3.87	10.3.87	

3. Kitchen Dishes (2000) 18.1.86 22.1.86 Rs 5900/-
 4. Kitchen Dishes (1000) 22.1.86 - Rs 7200/-
 5. Dishes (400) 22.1.86 - Rs 4300/-

Such purchases being made during the year 87-88, 88-89. All such items should be traced and get regularised under estimation to audit.

6. Pocham beyond the norms of the instructions have been issued by C.D.P.O. She has not consulted the competent authority for the same.

Signature

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The C.D.P.O. I.C.D.S. Naloi Kalan & Dec
may please see discuss and receive two
copies of the I.A.R. for the year 1985-1991.

(~~RAJIV SHARMA~~)
I.A.O.

Received two copies of the I.A.R. for
1985-91 after discussion.

P. Prakash
5/12/91
(RUSHNA PANDAY)
C.D.P.O.
I.C.D.S. Naloi Kalan
Dec.

Jan

Dated: 28.11.1994

SUB : CASH BOOK

A test check of Govt. Cash Book was conducted and the following irregularities were noticed:

1. The following two contingent bills were fully paid on 31/3/92 as shown in the Cash book but the receipt of two vouches issued by the concerned parties on 18.4.92. The full particulars of contingent bills are as under:-

CE/178 for Rs. 1759/- full paid on 31.3.92 but T.C. P.C. Lajpat Nagar issued receipt No. 61 dt. 18.4.92 for Rs. 492/- of Bill No. 812 dt. 24.8.92.

CB/192 for Rs. 1785/- fully paid on 31.8.92 but Delhi Consumers Coop. wholesale store Ltd. received payment on 18.4.1992 vide R. No. 1993 dt. 18.4.92 for Rs. 247/- in respect of Bill 68321 dt. 26.3.92, V. No. 1451.

It is a temporary misappropriation of Govt. money. Reasons be intimated to Audit under which circumstances the Bills were fully paid on 31.3.92 instead of the actual date of payment.

2. Each and every contingent Bills/ vouchers should be passed for payment duly attested by the D.D.O. before submitting the bills to the concerned P.A.O. but in the following cases the bills/ vouchers payorder was not recorded by the D.D.O. and payment was made without completing the formalities.

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BILL NO.	AMOUNT	PAID ON
1. CB/179	Rs. 639/-	28.8.92
2. CB/179	Rs. 487/-	31.8.92
3. CB/182	Rs. 607/-	31.8.92
4. CB/121	Rs. 11520/-	27.2.93
5. CB/141	Rs. 869/-	-do-
6. CB/142	Rs. 979/-	-do-
7. CB/143	Rs. 584/-	-do-
8. CB/144	Rs. 536/-	-do-
9. CB/147	Rs. 500/-	-do-
10. CB/148	RS. 8829/-	-do-
11. CB/149	Rs. 1102/-	-do-

It appears from the above that the rules and instructions on the subject were not strictly followed by the O.D.O. Reasons be intimated to audit under which circumstances the pay order on bills/vouchers were not recorded. Needful now maybe done under intimation to Audit. All other such vouchers may also be reviewed.

3. On scrutiny of contingent Bill No. CB/168 for Rs. 413/- paid on 31.3.92 it was found that the amount drawn and actually paid does not tally with the amount of the bill submitted by the official in the following cases.

S.NO.	VR.NO.	A.WARI NAME NO.	AMOUNT OF THE BILL	AMOUNT DRAWN & PAID
1.	164	79 Manju Jain	Rs. 17/-	Rs. 18.00
2.	165	80 Raj Kumari	Rs. 17/-	Rs. 18.00
3.	166	81 Uma Sharma	Rs. 16/-	Rs. 18.00

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4.	169	84	Sunita Sen Gupta	Rs. 17/-	Rs. 18.00
5.	172	88	Sheela Devi	Rs. 16/-	Rs. 18.00
6.	174	90	Kishori Devi	Rs. 14/-	Rs. 18.00
7.	175	92	Anita Rani	Rs. 17/-	Rs. 18.00
8.	176	93	Suman	Rs. 16/-	Rs. 18.00
9.	177	95	Sita Rani	Rs. 18/-	Rs. 17.00
10.	178	96	Saroj Bala	Rs. 16/-	Rs. 18.00
11.	179	97	Darshan Kumari	Rs. 15/-	Rs. 18.00
				<u>Rs. 179/-</u>	<u>Rs. 197.00</u>

Recovery of Rs. 19/- maybe effected from the above officials except Sita Rani after due verification. It shows lack of supervision and proper checking of vouchers. Reasons be intimated to audit under which circumstances it happened.

4. The following bills were shown as paid in the Cash Book but were not produced for inspection to Audit. Thus the payment of these bills could not be verified. These bills maybe got traced out and be shown to Audit.

<u>S.NO.</u>	<u>BILL NO & DATE</u>	<u>AMOUNT</u>	<u>PAID ON</u>
1.	CB/154	Rs. 1685/-	28.3.92
2.	PB/161	Rs. 732/-	23.3.92
3.	CB/169	Rs. 2976.00	31.3.92
4.	CB/170	Rs. 1695.00	31.3.92
5.	CB/177	Rs. 943.00	18.4.92
6.	CB/185	Rs. 26981.00	3.4.92
7.	CB/186	Rs. 910.00	8.4.92
8.	CB/183	Rs. 643.00	28.3.92
9.	CB/188	Rs. 995.00	31.3.92
10.	CB/193	Rs. 542.00	-do-
11.	CB/197	Rs. 997.00	-do-
12.	CB/199	Rs. 289.00	-do-
13.	CB/145	Rs. 178.00	27.2.93
			..4/-

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5. Entries made in the cash book were cancelled without proper attestation by the D.D.O. Such as cash book page No. 79, 90, 100 & 103. Cancelled entries should be duly attested by the D.D.O. with proper remarks. A large number of cuttings/ overwritings were found in the Cash Book which 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 office should initial every such correction and invariably date his initials. The instructions should strictly be followed and compliance be shown to Audit.

6. Daily totals of the Cash Book should be checked by a responsible officer other than the writer of the Cash Book and initial it as correct but it was not done. Needful may now be done under intimation to Audit.

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PARA 6
Para No 6
P. No 2

(1)
 Audit Memo No. 10
 Dated 6.12.94.

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Sub:- PURCHASE OF GENERAL ARTICLES AT HIGHER RATES

On ~~security~~ ^{Scrutiny} of Contingent Vouchers/bills of general articles it was found that the following general articles were purchased at high rate:-

1. PHEONYL

Pheonyl was being supplied by Delhi Consumers Co-operative wholes sale store Ltd. Moti Nagar and during the period 14/9/93 to 26/3/94 on hundred tin of 5 Kg each @ Rs. 75/- per tin were purchased for the cleanliness of Anganwadies but 106 liters of 5 Kg each @ Rs.115/- per liters on 31/3/94 were purchased from M/s Hemant Store, ^{Shakti} Sadar ~~Nagar~~ at high rates without any justification or N.O.C from any Govt. Agency/Coop: stores and paid Rs. 40/- per liters in excess. The purchases were not made according to instructions issued by finance Deptt. (E-II) Delhi Adm. Delhi letter No. F.22/1/84-A/c Dt. 24.11.84 and Circulated vide DSW letter No. F.15/18/84-85 / DSW/ Acctts dated 4-1-85. sanction for purchase of Pheonyl of the Competent Authority was not made available to Audit for inspection.

Over payment of Rs. 4290/- in excess of the rates of Delhi Con. Coop wholesale store Ltd. Moti Nagar may be recovered from the following firms.

DATE OF PURCHASE	NAME OF THE FIRM	QTY	RATE	RATE OF	OVERPAYMENT
				D Com Coop	to be recovered
				STORES	
22-2-94	New Super Con. Coop Store, Shakti Nagar	Item	Rs.125/-	Rs.75/-	Rs. 50.00
31-3-94	Hemant Store Sadar Pazar as entered in stock Register but correct address 39/25 Shakti Nagar Delhi -7.	106 Item	Rs.115/-	-do-	Rs.4240.00
				(40x106)	<u>Rs.4290.00</u>
				TOTAL RECOVERY	<u>Rs.4290.00</u>

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(2) REGISTERS (2Qr.)

455 Registers of 2Qrs were purchased during the period 27/10/93 to 21/3/94 from M/s New Super Con. Coop Stores, Shakti Nagar on the basis of quotations (Called by I.C.D.C Jama Masjid) @ Rs. 11.50 per Register but on checking of bills it was noticed that the firm charged higher rate instead of approved rates in the following bills:-

S.NO	DATE OF PURCHASE	NAME OF THE FIRM	QTY	RATES	APPROVED RATES	OVERPAYMENT TO BE RECOVERED
1.	27/X/93	New Super Con. Coop Store Shakti Nagar	35	Rs.14.10P	Rs. 11.50	
2.	29/X/93	-do-	35	-do-		
3.	4/11/93	-do-	30	-do-		
4.	19/X/93	-do-	35	-do-		
5.	30/12/93	-do-		135x14.10 = Rs.1903.50		
6.	16/3/94	-do-		70x11.50 = Rs. 805.00 100. Rs.18		
7.	21/3/94	-do-	150	-do-	Rs.4500.00	Rs.1976
				250x18 = Rs.7200.50		
				(-) 5232.50		
				1976.00		

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Over payment of Rs. 1976/- was made to the firm in excess of approved rates which may be recovered after due verification.

These are the serious financial irregularities which may be brought to the notice of Higher Authorities for necessary action.

All other such cases may be also reviewed and net result be intimated to Audit.

TOTAL RECOVERIES

Pheonyl	Rs. 4290/-
Register	Rs. 1976/-
	<hr/>
	Rs. 6266.00
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Part 7
PARA NO 7

P. No 3

Audit Memo No.9

Date : 5-12-94

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Subt Split up of the Purchase

A test check of the store stock Register was conducted under the period of audit 91-92 to 93-94. The following irregularities were noted:-

1. As per rules 104 of the GFR, the purchase order shall not be split up to avoid the necessity for obtaining the sanction of the higher authority required with reference to the total amount of the order but this office did not avail the benefit of the comparative rates and purchase in peace meals to avoid the sanction of the Competant authority. The purchase should be made as per instructions issued by the fin Deptt. (E-II), Delhi Admn Delhi vide letter No. F.22/1/84 A/c/ Dt 24-11-84. Circulated by DSW vide letter No F.15/18/84-85/DSW/ Acctcs/ Dt 4-1-85. This was not strictly followed by the Office and purchases were made without obtaining the sanction of the Competante authority, and without Completing the codel formalities. A few instances were given below.

92-93

DATE OF THE PURCHASE	NAME OF THE ARTICLES	QTY	AMOUNT	NAME OF THE SUPPLIER
12-1-93, 14-1, 16-1-93	Broom Phool	198	1482/-	New
13-1-93, 15-1-93	Broom Nariyal	200	984	Super
15-2, 17.2 30-3-93	Chart (Printed)	120	1440	Cons
19-3- & 20-3-93	Mug	100	900	Co-operate
11-3-, 20-3, 22-3-93	Copy (Note Book)	215	1290	Store Ltd.
15-2, 30-3, 16-3-93	Plastics Salets	144	1029	Shakti
25, 26, & 27-3-93	Rat trap case	100	1451	Nagar
7-1, 11-1-93.	Glass.	216	972	

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93-94

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S.NO.	DATE OF THE PURCHASE	NAME OF THE ARTICALS	QTY	AMOUNT	NAME OF THE SUPPLIER
1.	6.11.13,16,21,22,26-X-93	Stock Registers	202	8078	
	17.11. 23-12, 24-12-94 & 22.2.94	200 Pcs @ 39.504 2 Pcs @ 66/-			
2.	2/9,3/9, 4/9, 6/9, 3/9, 3/9 20/9, 16/12, 20/12	total (H.Size) 68 @ 28.50 100 @ 51/-	168	1936 5100	
3.	21-5, 22-5 25-5,25-5.93	Mayur Jug	4	1460	
4.	15,16,17,18 20,22,23. 25-11-93, 21-3-94, 22-3-94	Salates @ 8/- BOX	872	6976	
5.	27-12, 28-12 & 30-12-93	Riffils @ 5/Rlif	200	1200	
6.	25,27,29-11-93, 1-12, 2-12-93	Building Blocks @ 130	100	13,000	
7.	6-12, 8-12, 9-12,94	-do- (Small size) @ 80/-	100	8,000	
8.	27-11,29-11,1-12,2-12,26-2 28-2, 13-94	Survey Register @ 64	260	16,640	
9.	11-1,10-1,14-1,15-1,19-1 24-1-94	Building Blocks @ 130	100	13,000	
	24-1-,25-1,27-1,28-1-94	Education Chart @ 22	500	11,000	
	24-1-94,25-1, 3-2, 4-2-94	Printed Chart @ 14	500	7000	

All such type of other purchase were made by the office for the period of audit who required the sanction of the higher authorities be examined and all the expenditure occurred during the different financials year wise. brought to the noticed of the higher authority and got regularised. Reasons & Circumstances for this laps may be intimated to audit.

Signature

~~PARA 8~~
~~PARA NO 8~~
~~P.N. 4~~

Audit Memo No. 13
Date : 6.12.1994

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SUB : STOCK REGISTER NON-CONSUMABLE

A test check of stock register non-consumable was conducted for the audit period 91-92 to 93-94, the following irregularities were noticed.

1. It was noticed that non-consumables articles (properly articles) are ~~lay~~ lying in the stock, but are not being used by the office, for the purpose for which these were purchased, the articles/ items are loosing their value day by day and it is fit case in the interest of the Govt. that a list of all such articles may be got prepared and be transferred to some other institutions where they can be used properly after taking the approval of the competent authority. A few instances ^{are} were given below.

<u>S.NO.</u>	<u>NAME OF THE ARTICLES</u>	<u>QTY.</u>
1.	Stove	80
2.	Pateela (Big Size) with lid)	106
3.	Pateela (Medium size)	97
4.	Iron Buckets	98
5.	Service spoon	97
6.	Aluminium Glass	2000
7.	Katori Al.	4000
8.	Aluminium for 1, 2, & 4 Kg.	298
9.	Table Spoon	4800
10.	Kerosin Oil Pump	100 Nos
11.	Plastics Cane	100 Nos.

Action taken in the matter may be shown at the time of next audit.

2. It was noticed that the articles issued to the Officer/ Officials, but not taken back after transferred from to the office, the articles should be taken back from the officer/officials and their L.P.C.O. should be issued after taking no dues certificates. but it was not done in the following cases.

S.NO.	NAME OF THE ARTICLES TO WHOM ISSUED	QTY	CAST OF THE ARTICLE
1.	Brief Case @ 490/- Sh. R.N. Kanojia	2	980/-
2.	Umbrella @ 137/- -do-	1	137/-
3.	Table lamp @ Rs. 196 7 300/- Sh. Narain Singh	2	526
4.	Umbrella -do-	1	137
5.	Hand Book of the DDO Powers -do-	1	120
6.	Leather Bag Smt. Farida Khan	1	350
7.	Umbrella -do-	1	85

The above mentioned articles may be taken back from the officer/officials, failing which recovery maybe effected and further all such type of case maybe reviewed under intimation to audit.

3. It was noticed that the following articles were found entered in General consumable register which in irregular. Now these articles maybe transferred from Gen. Consumable Register to non- consumable register.

- | | |
|---------------------|-------------------------------|
| 1. Spoon | 6. Umbrella |
| 2. Table lamp | 7. Spray Pump |
| 3. Tub | 8. Mayur Jug |
| 4. plastics cane | 9. Mug (Plastics) |
| 5. Rate traps cases | 10. Dust been (Hard plastics) |

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11. Plastic Saletes
12. Medical Kit
13. Electricity Articles

All such type of articles maybe transferred from Gen. Consumable Register to Non consumable register under intimation to audit.

4. Page counting certificate from the officer in charge of the store yet not found recorded in the stock registers. Now needful be done under intimation to audit.

5. As per rules balances of the stock registers should be carry forwarded at the end of the register and same figures should be brought forwarded in the new registers but in this office balances (except in some cases) were not CIF & B/F, Now needful be done under intimations to audit and compliance shown at the time of next audit.

6. Physical verification of the stores by the officer in-charge of the store and other officers who have not below status of the store in charge, yet not found conducted/ complited by this office. As per GFR rules 116, 117, 118 & 119, it should be completed periodically ~~by store in charge~~ and once in a year other than the store in charge. Now needful be done, and result their off also be intimated to audit.

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Page 9
PARA NO 9
P. No 85

(23) 13
 (25) 26
 (27) 30
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Audit Memo No. 8
 Dated: 1.12.1994

SUB: S.N.P. STOCK REGISTER

A test check of S.N.P. stock Register under the period of audit (1991-94) was conducted and the following irregularities were found:

1) The following food articles were purchased for distribution among the children/ women of Anganwaries but as per Stock Register (Consumable) these were not issued to them and are lying in stock.

DATE	NAME OF ARTICLE	PAGE NO	STOCK	ISSUED	BALANCE
6.2.93	Rusks	185	1970	520	1450
31.3.93	-do-	186	1990	520	1470
-do-	-do-	-do-	1990	520	1470
14.12.92	Moonghali	94	1980	NIL	1980
18.3.93	-do-	106	1000	500	500
20.3.93	-do-	106	1000	NIL	1000
30.3.93	-do-	106	1000	NIL	500
19.10.92	Wheat Puff	21	1980	NIL	1980
1.1.93	Bread	102	4065	NIL	4065
21.1.93	-do-	103	3194	NIL	3194
1.2.93	-do-	104	1664	NIL	1664
13.3.93	-do-	-do-	5824	NIL	5824
16.3.93	-do-	-do-	3328	NIL	3328
28.3.93	-do-	-do-	2162	NIL	2162
31.3.94	-do-	20	7252	3871	3381

Reasons be intimated to Audit under which circumstances the above food articles were not issued to inmates for which these were purchased. It shows lack of supervision and instructions regarding stock were not followed.

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2) A large number of stock entries made in the stock register were not duly attested by the competent Authority. Each and every entry made in the stock Register should be duly attested by the H.O.O./ DDa or by the Officer authorised for the purpose giving full particulars of the bill. A few instances are given as under:-

STOCK REGISTER PAGE NO.	NAME OF THE ARTICLES
20	Wheat Puff
18 & 19	Sweet Biscuits
69,70,71	Bread
73,98 & 102,	
104 & 105	
106	Moongphali
87	Dal Moong
154, 155 & 156	Black Chana
182	Rusk

Needful may be got done and compliance be shown to Audit. All such other type of cases may also be reviewed.

3. It was found that 2480 Kg. Moongphali was purchased on 14.1.1993 but 2500 Kg. moongphali was issued to four supervisors for their anganwaries i.e. 20 Kg. more in excess of stock. Signature of supervisors were also not obtained in stock register. Reasons be intimated to Audit from which source 20 Kg. of Moongphali was issued without taking into stock.

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Handwritten marks in the top right corner, including a circled '25', a circled '27', and a circled '28', with some scribbles and the number '96' written below them.

4. It was noticed that 9600 Kg. of Black Chana was issued on 8.2.1992 to four Supervisors for their Anganwari but there was no stock on that date as per stock register. The source from which it was procured may be intimated to Audit. Signature of the Supervisors were also not taken against the quantity of Black Chana issued to them. It appears that the instructions, for maintenance of stock register are not being followed properly.

5. Physical verification of stock should be carried out at the end of financial year but it was not done under the period of audit. Physical verification of stock may be got done and net result be intimated to audit.

6. Generally signatures of the Supervisors were not taken in stock Register against the articles issued to them such as page Nos. 20, 21, 69, 70, 71, 72, 73, 77, 87, 96 & 98 to 102.

Signature of the recipient should be taken in the stock Register against the articles issued to as certain in the actual quantity. Needful may be done under intimation to Audit. Instructions on the subject should be strictly followed.

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Form-10
PARA NO 10
P.N.O.

(24) (27) (28) (29)
 15 23/10
 75

Audit Memo No. 11
 Date: 6.12.1994

SUB : ISSUE OF STORE

As per rules 107 of the GPR, when materials are issued from stock for departmental use, the officer-in-charge of the store shall see that an indent in the prescribed form has been made, by a duly authorised (indenting) officer examine it carefully with reference to the orders or instructions for the issue of stores and order the issue of stores "but in this office maximum stores were issued supervisor/ Aganwadi worker/ helpers. Without obtaining their signature and indents. Which is serious lapse from the part of the Officer-in-charge of the stores, Now needfull may be done and matter also be brought to the noticed of the higher authorities. Under intimation to the audit. A few instances were given below:

S.NO.	NAME OF THE ARTICLES	YEAR OF PURCHASE	QTY ISSUED WITHOUT INDENTS/SIGN.
1.	Rifills	91-92	40 Pkts.
2.	Broom Phool	-do-	130 Pcs
3.	Broom Nariyalo	-do-	50 Pcs.
4.	Gum Bottle	-do-	38 Pcs.
5.	Glass	-do-	72 Pcs
6.	Bath Soap	-do-	30 Pcs
		<u>92-93</u>	100 Pcs
1.	Broom Nariyal		
2.	Cup Plates	-do-	100 Pcs
3.	Soap (Bath)	-do-	57 Pcs

Stock registers may be reviewed at their own table,

for removing the defects as mentioned above.

[Signature]

PARA-11
PARA NO 11

P. Nos

Audit Memo No. 5

Dated : 25.11.1994

(21) (24)

77
22/C

(10) (8)

SUB: Reimbursement of Pay & Allowances to Medical Staff of M.C.D.

During the course of audit it was noticed that the full pay & allowances to the following medical staff of M.C.D. is being reimbursed by the I.C.D.S. Nabi Karim except contribution towards pension but no terms and conditions were shown to Audit for inspection on which basis the pay and allowances being reimbursed.

1. Doctor - One
2. Lady Health Visitors - Six
3. Driver - one

The full pay and allowances are being reimbursed regularly but their service record was not available with I.C.D.S. Nabi Karim from which it could be verified what is their duty, how much time is devoted to anganwaries for medical checkup and what are the duties of driver. Whether Lady Health Visitors visit the Anganwaries for medical check up of children according to their own or any programme has been approved by the competent Authority.

The medical staff is full time staff and their duties should be approved by the competent authority. A copy of the terms and conditions of medical staff taken from the M.C.D. may be sent to Audit for verification.

B. It was also noticed that Bill No. B/167 for Rs. 91932/- drawn for the period 1.6.91 to 31.8.91 but the bills submitted by M.C.D. pertain from 12/91 to 2/92 for Rs. 88753/- which does not tally with actual amount drawn and paid on 9.4.92. The pay and allowances for

10/11
i.e.
(25) (28) (70) 73

the period 12/91 to 2/92 were drawn vide Bill No. 05/196 for Rs. 88753/- on 31.3.92 and paid on 9.4.92 vide M.C.D. Receipt No. 263007 dt. 19.4.92. The position maybe clarified to Audit.

the period 12/91 to 2/92 were drawn vide Bill No. 05/196 for Rs. 88753/- on 31.3.92 and paid on 9.4.92 vide M.C.D. Receipt No. 263007 dt. 19.4.92. The position maybe clarified to Audit.

9/2

Audit Memo No. 1
Dated : 15.11.1994

PARA 12
PARA NO 12
P.N. B
SUB: G.P.F. A/c OF GROUP 'D' STAFF

During the course of audit of G.P.F. A/c of Class IV Staff for the period 1991-94 the following irregularities were noticed.

1. (a) Shri Kailash Chand Sharma, Peon, was transferred to I.C.D.S. Shahdra on 12.1.93 from this office but his G.P.F. A/c statement has not been sent to his placing of posting so far.

(b) Shri Kailash Sharma was granted G.P.F. Advance of Rs. 2400/- in Feb. 1992 but the interest was allowed in the whole credit without deducting advance. It is wrong. Interest should be calculated on the credit amount after deducting the G.P.F. Advance. G.P.F. A/c statement of Shri Kailash Chand Sharma peon may be sent immediately to I.C. Ds Shahdra after making necessary correction under intimation to Audit.

2. (a) Shri Bhagirath Peon was posted in the I-C-Ds. Nabi Karim w.e.f. 1.4.93 in diverted capacity vide D.D. (Admn) order No. F 82 (13)/81-DSW/Estt/ 31147 dt. 6.8.93 but his G.P.F. A/c was started from 4/93 (March 93 payable April 93) without obtaining his G.P.F. A/c statement from his previous office. Thus the correctness of opening balance could not be verified. The G.P.F. A/c statement of Shri Bhagirath Peon may be obtained from his previous office immediately for verification.

(b) Sh. Bhagirath Peon was granted G.P.F. Advance of Rs. 2600/- in Feb. 94, but the same was not deducted from his total credit amount G.P.F. His total credits in G.P.F. were shown Rs. 21218/- instead of Rs. 18618/- Necessary correction be made under intimation to Audit.

AUDIT REPORT FOR THE
YEAR 10/95 TO 3/97
PART II

By
Audit memo No 3
of 17/9/97

(23)
13

PARA No 13

Subject : Regarding ^{PAY} Bill Register

During sanctioning of pay bill register for the period 1995 to 97, the following irregularities were noticed :-

1. Neither the register contains Index nor page counting certificate was recorded at the beginning of the register.
2. No signature is available in col. No. 36 i.e. Checker's initial.
3. Grand total of all the Columns were not worked out as the same is required for income tax purpose.
4. Pay bill abstract was omitted during the audit period.
5. Column provided in the upper part of pay bill register are not complete e.g. Date of Joining, Marital Status, Govt. residence, Occupied, Previous P.B.R. page number, position of advances with recovery during the current year & carried over to the next year duly authenticated by the D.D.O. in respect of Short/Long terms advances.

Authd

*Added & taken as fresh
TR No. 3 in the Current
Audit Report
7/11/97
1-10-10*

Para No. 14
Memo No. 4

Para No - 13

Ref memo no. 4
Date : 17-09-1997

Subject : Verification of qualifying service after 25 years before retirement

According to rule 32(1) of C.C.S. (Pension) rules 1972 provides that a Govt.

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15-87

servant on completing 25 years of service or his being left within 5 years of service before the date of retirement whichever is earlier. The head of office in consultation with the accounts officers shall in accordance with the rules verify the service rendered by such a Govt. servant determine the qualifying service and communicate of him in form no. 24 the period of qualifying service so determined.

It has however been observed that Sh. Ravinder Kumar, U.D.C. has completed 25 years of service but the qualifying service in form No. 24 has not been communicated to him. Immediate steps may be taken and compliance shown to audit. The particulars of the official are given as under :-

Name & Designation	Date of Birth	Date of Appointment
Sh. Ravinder Kumar	13-04-51	28-08-71

During secretary of the rent charges bill, during the audit period the following discrepancies were noticed.

PARANO 15 *14* *Ref Mem. No 5 dt 17/10/15*

The Anganwaries can not run in the Govt. Qtrs. Community Centre and Dharamshala Offices but such procedure was not followed and the following Anganwaries are running in these institution.

The detail of few cases were noticed as below :-

S.No.	Anganwaries No.	Address where running
1.	34	2227, Railway Qtrs.
2.	11	6670, Balmiki Mandir, Nabi Karim

Please review all the cases if such may please be shifted to the other private

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INU.FMS-88

PARA 15

address & the compliance may please be shown to audit.

~~PARA NO 16~~ (Handwritten scribble)

Audit of Cartage Charges

By Audit Memo No. 11

Date : 17/09/97

During scrutiny of the contingency bills it has been obscured the cartage charges were claimed whole shifting the SNP/Directory & Stores from the one point to the different anganwaries i.e. 110 anganwaries.

The cartridge register was not maintained at all to verify the amount paid as cartridge charges as per each anganwaries within the prescribe limit if any or not. As per circular No. F-76/110/DSW/88-89/5484-602 dated 5/2/91, the revised limit of the amount as under :

1. Rural Projects @ Rs. 45/- per month per anganwaries centre.
2. Scattered Urban Project @ Rs. 30/- per month per anganwaries centre.
3. Compact Urban Projects @ Rs. 25/- per month per anaganwaries centre.

The In future please maintained the cartrige register as per claim according to each anganwaries if found excess paid, the recovery of the said amount may be made & the compliance of such may please be shown to next audit.

~~PARA NO 17~~ (Handwritten scribbles)
PARA 16

Ref: Memo No. 12

Date : 18-09-1997

Subject :- Service Books

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During the course of test audit of the service books for the year 1995-96, & 96-97, the following discrepancies were noticed :-

1. Nomination forms for G.P.F. family pension CGEIS, Gratuity etc. should be enclosed with the service book. Nomination forms of the under mentioned officials have not been found in the Service Book. The same may be obtained from the officials and posted in their service books.

- (i) Sh. Ravinder Kumar _ U.D.C.
- (ii) Smt. Savitri Kiran Kesari _ Supervisor
- (iii) Smt. Chanchal Satija _ Supervisor
- (iv) Smt. Prem Wati _ Supervisor
- (v) Smt. Nilofar _ Supervisor
- (vi) Smt. Veena _ Steno

2. The first page of the service book should be renewal/reattested atleast after five years. The requirement was not found in the following cases :-

1. Smt. Savitri Kiran Kesari, Supervisor
2. Smt. Chanchal Satija, Supervisor
3. Sh. Ravinder Kumar, U.D.C.

Service Book of Smt. Savitri Kiran, Supervisor was found incomplete. the entry regarding Police Verification has not been reduced in the Service Book. Needful may now be done & compliance shown in audit.

4. The Service of the under mentioned official has not been verified from the date given against the name of each official :-

ASST. (9) (19)
 (15)

1. Smt. Prem Vati w.e.f. 01-04-96
2. Smt. Veena, Steno w.e.f. 01-04-96

5. Leave Account :-

Leave Account of Smt. Prem Vati, Supervisor, Ravinder Kumar, U.D.C. and Smt. Veena, Steno are incomplete. The same may now be completed and shown to audit.

In the leave of Smt. Nilofar, Supervisor the earned balance in her account on 6/96 total 30 days. She has availed 6 days E/L w.e.f. 26/2/96 to 2/3/96 balance comes to 24 days but service book shows 39 days. The excess credit of 15 days may now be reduced from her leave account and compliance shown to audit.

6. The entry regarding Medical fitness and Police Verification has not been recorded in the Service Book of Smt. Veena, Steno.

PARA NO 18 PARA 17

By
Memo No. 13

Date : 18-09-97

Subject :- Fidelity Bond

On scrutiny of records it has been observed that Fidelity Bond as required by rule 274 Gen. Fin. rules 1963 has not been deposited by the Cashier as well as by the Store Keeper. The Fidelity Bond is necessary requirement for handing the cash transaction in each institution.

It is, therefore, advised that necessary security may be deposited by the

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14/06/96

DNJ.PM5-91

Cashier & Store Keeper immediately as a security measure of Govt. Money.

~~Page No. 19~~ (Handwritten)

Memo No. 14

Date : 18-09-97

Subject :- Non production of Records

The following records were not produced before audit on the plea of non traceability/maintainence of records. The same may be traced out and shown at the time of next audit.

1. ~~Liveries Register~~
2. ~~Attendance Register~~
3. L.T.C. & O.T.A. Register
4. Register of Loans & Advances
5. Register of Undesbursement pay & allowances
6. Medical bills & Register
7. Log Books & History Sheet
8. Master Register of Aganwari Workers & Helpers
9. Expenditure Control Register
10. ~~Property Register~~
11. ~~Telephone A/c Register~~
12. Stamp A/c Register

Settled & taken as
 fresh fact - I is the
 current Audit Report
 Jc
 7.11.19
 1/10-16

Addl Memo No. 15

Date :- 19/09/97

~~PARANO 20~~

Audit of Stock Registers

PARA 18

Ref. Memo No 15
dt- 19/9/9713/6
17

During scrutiny of Consumable Stock Register to audit the period 1995-96 & 96-97, the following observation were notice :-

1. The two Consumable Stock Registers pertain to 95-96 & 96-987 was produced to Audit, in where the non-consumable nature items as well as consumable nature (General Items) items along with Stationery Items were included without referring the previous balance. More over all these items i.e. Stationery consumer & non consumable, general items should be entered in the separate register according to nature wise. The New Register should be opened only when the previous Stock Register has been filled, with duly linked up the entries, instead of Opening the New Stock Register every years.
 - (ii) The progressive total and balances were not worked out at all.
 - (iii) The I.C. of the Store or Completent authority has not signed/verified the each entries of the issuing the Qty.
 - (iv) The Qty were shown issued by the Store Keeper at his own like without showing any issue voucher number as well as the requisition from the receiver, duly order/ approval from the competent authority.
 - (v) The non consumable items were shown issued/consumed and balances of su have been reduced from the Stock Register. Such items can not be reduced until or unless these have been declared condemned by the Competent Authority. The issue should be shown on the Distribution Register. The same issuelarties w noticed in the Stock Register maintained at the Supervisor level.

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The non consumable nature items may be transfer to the non consumable Stock Register from the consumable Stock Register duly linked up all the entries as well as quantity if found short/loss the recovery of the same may please be made from the concerned defaulter, under intimation to audit the few instances were noticed of non consumer nature, which entered in consumer Stock Register and Qty. reduced.

For the year 1995-96

P/12 Bell

P/18 Plastic Buckets

P/17 & 26 Cloths

P/33 Ladies Bag

P/58 Paper Cutting

P/92 Ladies Purse

P/93 Mudey & P/125 Mudey

P/94 Umbrella

P/99 Plastic Jug

P/104 Dustbin

P/115 Dustbin

For the Period 1996-97

P/10 Steplurs

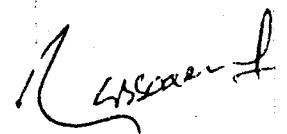
P/78 Plastic Bucket

P/79 Plastic Mug

P/107 Dapli

P/167 Dholak

Please review all the similar nature and rectify all the discrepancies under the intimation to audit.


(K. S. SAXENA)
I A O
AUDIT PARTY No XII
DR of Audit

HC (13)

PART - II
CURRENT AUDIT REPORT OF I.C.D.S., NABI KARIM, NEW DELHI (2003 - 2008)

Ref. Memo No.8

Dated : 15-5-08

PARA - No. 2

PARA 19

Sub:- Depriving of benefits of S.N.P. Scheme

In terms of provisions contained in Para 4.7 of Chapter IV of the Manual also in terms of the judgment of Hon'ble Supreme Court of India the supplementary nutrition items were to be provided to the beneficiaries of various Anganwadies through the officers of I.C.D.S. under the administrative control of Directorate of Social Welfare for 300 days in a year.

There are 129 Anganwadies under the control of the C.D.P.O., I.C.D.S., Nabi Karim, N.D. During the test check of stock registers of dietary items with reference to attendance registers of beneficiaries for the audit period 2003 - 08 revealed that the dietary items were far in short supply as items like Murmure, Biscuits, Roasted chana, Daliya, Bread, etc were not distributed to the beneficiaries as per guidelines up to June 2006, i.e., before starting the distribution of cooked food (distribution of cooked food started w.e.f. 27-6-06).

As per guidelines dietary items should be provided to the beneficiaries for 300 days in a year. But it has been noticed that nothing was distributed to them in several months during the audit period as detailed below:-

2003-04	- May 2003, June 2003 (2 months)
2004-05	- May 2004, June 04, July 04, Nov. 04, Jan.05, Feb.05, Mar.05 (7 months)
2005-06	- Apr. 05, May 05, July 05 and Aug. 05 (4 months)

During the year 2006-07 dietary items were distributed to the beneficiaries only for 16 days in April out of 23 working days, 04 days in May out of 26 working days and 17 days in June out of 22 working days. With effect from 27-6-06 continuous distribution of cooked food started.

From the above details it was evident that the beneficiaries were deprived of the benefits they were supposed to get from the Scheme.

Reasons for the under utilization of the Scheme may be investigated and reported to audit.

R

Ref. Memo No.06
Dated: 8-5-08

PARA NO. 22

Sub:- Income Tax

During the scrutiny of Income Tax assessment sheets and connected records of I.C.D.S. Nabi Karim for the audit period 2003-08 following discrepancies were noticed:-
2004-05

1. Smt. Nilofar, Supervisor

Gross Income	-	148782
(-) u/s 80 G	-	281
(-) HRA u/s 10 (13A)-		24661
		<u>123840</u>
(-) (S.D.)	-	30000
		<u>93840</u>

Income Tax	-	7768
(-) Rebate	-	2472
(-) Rebate u/s 88C-		<u>5000</u>

Income Tax to be recovered - $296 + 6 = 302/-$

H.R.A.

1. Actual HRA received - 29323/-
2. Expnd. on rent in excess of 10% of salary
 $36000 - 11339 = 24661/-$
3. 50% of salary - 56696/-

Due to wrong calculation of HRA exemption u/s 10 (13 A)

As per record

*basis of reply & copy of ch. no. of R. 5222/- provided
14/7/19*

2006-07

1. Sh. Bhagirath, Peon

Gross Income	-	163121
(-) u/s 80 C	-	24180
		<u>138941</u>
Income tax to be recovered	-	$3894 + 78 = 3972/-$

As per record income tax not deducted.

2007-08

1. Smt. Nilofar, Supervisor

H.R.A.

Gross Income	-	185713
(-) (HRA)	-	21253
(-) u/s 80 C	-	12360
		<u>152100</u>

Income tax to be Recovered - $920 + 28 = 948/-$

1. Actual HRA received - 32176/-
2. Expnd. on rent in excess of 10% of salary (incl. DA)
 $36000 - 14747 = 21253$
3. 50% of salary - 73735/-

Due to wrong calculation of HRA exemption u/s 10 (13A)

Necessary recoveries as detailed above may be effected from the officials concerned after due verification and under intimation to audit. Income tax calculation sheets and connected records for the year 2005-06 were not produced to audit, which may be traced out and produced at the time of next audit

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PARA NO. 23

PARA 20

Ref. Memo No.05
Dated : 7-5-08

(10) (11) (13)
g/k

Subject :- undisbursed amount on account of balika samridhi yojana

During the scrutiny of Cash Book for the audit period 2003-08 it has been seen that closing balance reflected amounting to Rs.17500/- as on 30-11-07. The details of the undisbursed amount shown as Rs.17500/- on account of BALIKA SAMRIDHI YOJANA (BSY).

Further scrutiny of Cash Book prior to the audit period reveals that ICDS Nabi Karim has received Rs. 27500/- from FAS Branch (H.Qrs.) on account of post birth grants under BALIKA SAMRIDHI YOJANA (BSY) to be deposited in a joint Saving account. But only Rs.10000/- has been deposited in the joint account @ 500/- each to 20 beneficiaries. Remaining amount Rs.17500/- has neither been deposited into joint account nor refunded to the Govt. Account even after a lapse of more than five years.

The reasons be elucidated to audit for such serious lapse. Either the amount be deposited into joint account of the genuine beneficiaries or refunded to Govt. Account immediately under intimation to audit

g/k

(6) (12)
SLC

PARA NO: 21 P.M.A 21

Ref. Memo No. 07
Dated : 12-05-08.

Subject :- Non utilization of Budget

The scrutiny of Budget statements for the audit period 2003-08 reveals that the budget allotment in the following heads has not been utilized. No reasons in respect there of has been furnished to audit:-

Head of Account	Budget allotted	Expenditure
<u>2003-04</u> A3(1)(1)(12) PMGY	140000/-	Nil
<u>2004-05</u> A3(1)(1)(12) PMGY	160000/-	Nil
<u>2005-06</u>		
<u>2007-08</u> A2(1)(4)(16) Financial Assistance to LACT.Mothers	30000/-	Nil

The reasons for the non utilization of funds may be elucidated to audit.

① 18/11

PART - III
TEST AUDIT NOTES

TAN No 1
TAN No. 01

Ref. Audit Memo No.4
Dated :-7-5-08.

Subject:- Liveries Record

During the scrutiny of liveries record for the audit period 2003-08 following discrepancies have been noticed:-

Sh. Bhagirath, Peon is working for the last so many years in this office. But as per entries recorded in the liveries register he has not been issued any livery item after March 2002. Since liveries for summer and winter due after 2 and 3 years respectively the reasons for not issuing the livery items to the official for the last 6 years may be elucidated to audit.

TAN NO. 2
TAN NO. 02

Subject:- Spouse information of staff.

Spouse information of the staff of the unit were not produced to audit. The same may be collected and submitted to Audit Department.

Mona
21/05/08
(*Mona Singh*)
IAO

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PART -II
CURRENT REPORT
(2008-14)

PARA 1: Recovery of Transport Allowance amounting to Rs. 6080/- (Memo No 4 dated 25/11/14)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/training/tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During the test check of service book of Sh. Bhagirath, Peon, it has been observed that he was on leave on medical grounds from 28-06-2013 to 12-09-2013. Hence, he was not entitled for Transport Allowance for the month of July'13 and August'13. But scrutiny of PBR revealed that the department had made the payment of Transport Allowance even for the months of July'13 and August'13 which is irregular as per detail given below:-

S.No.	Name of the employee / Designation	TPT Allowance(per month)	Period of Medical Leave	Total Months	Amount recoverable (Rs)
1	Sh. Bhagirath, Peon	3040/-	July 2013 & August 2013	02 Months	6080/-

Necessary steps should be taken to recover the above mentioned amount from the concerned official at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

basis settled on the basis of reply & copy of the challan of Rs. 6080/- provided C/D of 22-23/14
7/11/14
140-16

5/10/14

PARA 02: Less deduction of DGEHS Contribution from the salary. (Memo No. 06 dt. 27th 14)

As per Directorate of Health Services' clarification dated 20.08.2010, the subscription of DGEHS has been revised w.e.f. 01.08.2010. The monthly rate of subscription to the beneficiaries with Grade Pay of Rs. 1800/- is Rs. 125/- per month.

But scrutiny of Pay Bill Register revealed that the department have made less deduction of DGEHS contribution during a certain period in respect of the following employee:-

Name & Designation	Grade Pay (in Rs.)	Due w.e.f. August 2010(p.m.) (in Rs.)	Deducted w.e.f. August 2010 to February 2011; (p.m) (in Rs.)	Difference (Per Month) (in Rs.)	No. of months from 08/10 to 07/13 and 12/13 to 02/14	Amount recoverable (in Rs.)
Sh. Bhagirath, Peon	1800/- (Group 'C')	125	50	75	39	2925/-

Necessary steps should be taken by the department to recover the arrears of DGEHS contribution amounting to **Rs.2925/-** from the concerned employee after due verification of records under intimation to audit. Other similar cases may also be checked at your own level.

Settled on basis of reply & copy of ched an of Rs 2925/- provided (KDS 22-27/10) 27/11/14 14/02/16

IAO

PARA 03:

Less deduction of UTGEIS Contribution from the salary.

(Memo No. 2 dt. 24/2/14)

As per GIO(1) below Para 5.4 of Group Insurance Scheme, 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30/- per month from January, 2011 onwards.

But scrutiny of Pay Bill Register revealed that the department has made less deduction of UTGEIS contribution during a certain period in respect of the following employee :-

Name & Designation	Grade Pay and Group	Due w.e.f. January 2011(p.m.) (in Rs.)	Deducted w.e.f. January 2011(p.m.) (in Rs.)	Difference (Per Month) (in Rs.)	No. of months up to January 2013	Amount recoverable (in Rs.)
Sh. Bhagirath, Peon	1800 (Group 'C')	30	15	15	25	375/-
TOTAL						375/-

The department is required to recover the arrears of UTGEIS contribution amounting to Rs. 375/- from the concerned official after due verification of records under intimation to audit.

As per
checked on the basis of
copy of challan of
Rs. 375/- provided. (KOF 22/2/14)

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PARA 04 :

Incorrect fixation of Pay

(Memo No. 03 dt. 24/11/14)

On scrutiny of Service Book of Ms. Nilofer, Supervisor, it has been observed that the pay of the official under Sixth Pay Commission has been fixed incorrectly w.e.f. 01.01.2006 by taking the basic pay of Rs. 5750/- as on 01.01.2006 instead of Rs. 5625/- as per details given below:-

Ms. Nilofer, Supervisor - PAY BAND -I Rs. 5200-20,200 GRADE PAY-Rs. 2800/-

Basic pay as on 01.01.2006

Rs.5625/-

DATE	PAY + GP FIXED BY THE DEPARTMENT (In Rupees)	PAY + GP TO BE FIXED (In Rupees)
01.01.2006	10700+2800	10470+2800
01.07.2006	11110+2800	10870+2800
01.07.2007	11530+2800	11280+2800
05.07.2007 (Granting of ACP)	11960+4200	11710+4200
01.07.2008	12450+4200	12190+4200
01.07.2009	12950+4200	12690+4200
01.07.2010	13470+4200	13200+4200
01.07.2011	14000+4200	13730+4200
01.07.2012	14550+4200	14270+4200
01.07.2013	15120+4200	14830+4200
01.07.2014	15700+4200	15400+4200

Necessary steps should be taken by the department to recover the excess amount paid from the concerned official due to wrong fixation of pay after due verification of records under intimation to Audit.

(S.S. Grover)

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CURRENT AUDIT REPORT

During the course of current audit, 7 audit memos including record memos highlighting various irregularities/short comings were issued. Based on the replies submitted by the unit, 02 memos have been dropped. rest of the 05 Memo are incorporated in the current report as 01 Para (NPR) and 04 TAN remaining recovery of Rs NIL /-.

Details of Current Recovery (2014-15 to 2017-2018)

SNo.	Memo No /Para No.	Subject	Total Recoveries (in Rs)	Amount Recovered (in Rs.)	Balance (in Rs.)
1.	02 Dated 19.12.2018	DGEHS	3725	3725	NIL
2.	03 Dated 19.12.2018	Washing allowance	120	120	NIL
TOTAL			3845	3845	NIL

The Internal Audit Report has been prepared on the basis of information furnished and made available by the ICDS Nabi Karim, Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/Non-information on the part of auditee.


(SANJAY KUMAR)
Sr. A.O./IAO Party No. 16

**PART - II
CURRENT REPORT
(2014-15 to 2017-2018)**

**Para 1: SUB: - NON PRODUCTION OF RECORD
(Ref: - Memo No. 01 Dated. 17/12/2018)**

1. LTC advance Register, Conveyance Register, Medical Reimbursement Register, Children Education Allowance Register.

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1. Register of Un-disbursement pay and allowances
2. Log Books and History sheet
3. Expenditure control Register
4. Stamp A/c register

The same items may be produced/ furnished at the time of next audit



**SANJAY KUMAR
IAO, AUDIT PARTY NO-16**

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TEST AUDIT NOTE

TAN 01: Improper Maintenance of Cash Book

(Ref: - Memo No. 04 Dated. 24/12/2018)

The test check of Cash Book for the period 2014-15 to 2017-18 revealed the following short comings:

1. As per rule 13(vi) - Use of white fluid or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the following cutting/overwriting made the cash book in so many pages some of the instances are shown has not been attested by the HOS/DDO at page No.38, 40 & 42 of the audit period
2. DDO require to attest each and every entry made in the cash Book but entries for the period 22/11/2014 to 31/3/2018 has not been attested by the DDO. Needful be done under intimation to audit.
3. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. That cash Balance in the chest has been physically checked and found correct. The physical verification of cash certificate has not been recorded in the proper format for the Audit period. Needful be done under intimation to Audit.

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TAN 2:- Stock Register and Physical verification of Non-consumable and consumable stock
(Ref: - Memo No. 7 Dated. 01/01/2019)

Physical verification was not done: Rule 213(1) and 213(3) of GFR 2017 stipulates that physical verification of fixed assets (Non-consumable items) and consumable goods and material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the registers produced to Audit Party, it has been observed that no physical verification of Non-consumable, Consumable items. Discrepancies including shortage, damage and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action.

The following discrepancies have been found:-

1. No such physical verification has been conducted during 2014-15 to 2017-18 (Non-consumable and consumable) as per stock register produced to Audit.
2. Mandatorily page counting certificate has not been recorded in the Stock Register.
3. Single Stock Register has been maintained for both consumable and non consumable item which is irregular. Some of instances are electric kettle (page No. 18), Hot case (Page No. 19), Curtain rod (Page no. 87). Needful be done to transfer these entries into non-consumable register.
4. Multiple entries has been done on different pages of the property register which is not in order some of the instances are Bio-matric machine (page number 43 and 222), Weighing Scale (Page no. 215 and Page no. 225). Needful be done to transfer multiple entries into single page.
5. Balance of non consumable items has been reduced to nil which is incorrect. For example items like Weighing Scale (Page no. 215 and Page no. 225), Kettle (Aluminum Page no. 207) have been shown as nil. Quantities of non consumable items are reduced only in case that item is condemned.

Needful be done under intimation to audit



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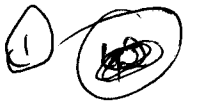
TAN 3:- Irregular maintenance of Pay Bill Register
(Ref: - Memo No. 6 Dated.31/12/2018)

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 2014-15 to 2017-18 were not found checked.
2. Upper columns i.e. previous Date of joining, 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 during the audit period.
3. Abstract of Pay Bills (GAR-18) in the PBRs has not been maintained during the period 2014-15 to 2017-18
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the DDO in any of the PBRs maintained by the school. Some of the instances are page no. 02, 05 FY (2015-16), page no 06, 08, 09 (2016-17), page no. 10 (2017-18).
5. Gross Totaling for income tax purposes not carried out in PBR during (FY 2014-18)

Needful to be done under intimation to audit.

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TAN 4:- Improper maintenance of Bill Registers

(Ref: - Memo No. 5 Dated. 31/12/2018)

On scrutiny of Bill Registers for the years from 2014-15 to 2017-18 following shortcomings have been observed:

1. **Blank Col-4, 5, 6, 7 and 8** - Col. 4, 5, 6, 7 and 8 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, but the same has never been completed/ signed by the DDO.
2. **Cutting, Overwriting in the Bill Amount** - There were number of cutting, overwriting in the amount of bill in the Bill register, which are irregular. These cuttings and over-writings must be attested by the DDO, Bill no 48, 50, 71, 82 (FY 2016-17) and Bill No. 10, 13, 45, 48 (FY 2017-18)
3. **Paging and Page Counting Certificate-** There was no paging and page counting certificate found recorded in Bill Register.

Necessary steps should be taken to remove these irregularities under intimation to audit.


IAO
(AUDIT PARTY NO-16)
(SANJAY KUMAR)