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DIRECTORATE OF AUDIT
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
4TH LEVEL, 'C' WING, DELHI SECRETARIAT, I P ESTATE,
NEW DELHI-110002

Sub.: **Internal audit report on accounts of I.C.D.S. Project Okhla, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024 for the audit period 2018-19 to 2021-22.**

INTRODUCTION


The Internal Audit of the accounts of **I.C.D.S. Project Okhla, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024** for the period 2018-19 to 2021-22 was conducted by the field Audit Party No.31 comprising of Sh. Rajesh Kumar, A.O./IAO and Sh. Rishabh Kumar, ASO . The audit was conducted w.e.f. 03.01.2023 to 13.01.2023 (09 working days).

GENERAL SETUP AND ACTIVITIES

I.C.D.S. Project Okhla, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024 is functioning under the administrative control of Department of women & child Development, GNCT of Delhi with a motive to provide SNP to beneficiaries i.e. to 0 to 06 years of children and pregnant ladies of total 102 Anganwadi centers functioning under this ICDS project. Further, Health Check-up and pre-school Education is also being provided to beneficiaries of this project.

HEAD OF DEPARTMENT

S.No.	Name	Designation	Period
1.	S.B. Shashank	Director	25/01/2018 to 01/09/2020
2.	Rashmi Singh	Director	01/09/2020 to 17/09/2021
3.	Anil Agarwal	Director	17/09/2021 to 15/03/2022
4.	Kishan Kumar	Director	15/03/2022 to till date



DDO

S.No.	Name	Designation	Period
1.	Archana Kaushik	DDO	27/09/2017 to 02/07/2019
2.	Manjula Kathuria	DDO	02/07/2019 to 01/12/2021
3.	Neeru Gahlot	DDO	01/12/2021 to 16/12/2022
4.	Vinod Kumar Meena	DDO	16/12/2022 to till date

Cashier:-

Sl. No.	Name of the Cashier	Period
1	Radha Krishan (ASO)	21/12/2010 to 31/03/2022

BUDGET ALLOCATION AND EXPENDITURE

Period	Budget Allocated	Expenditure
2018-19	22041000	18342842
2019-20	24862200	20835232
2020-21	21073339	20672593
2021-22	32474000	19800717

VACANCY POSITION OF STAFF

Group	Sanctioned	Filled	Vacant
A	0	0	0
B	1	1	0
C	7	5	2
Total	8	6	2

STATUTORY AUDIT


It is informed by the office that the audit of AGCR/DACR was not conducted till date.

MAINTENANCE OF RECORDS

During the course of current audit, ICDS office for the period 2018-2022 was found satisfactory subject of observations made in current audit report and in test audit note.

OLD AUDIT REPORT

There were total 20 old paras were outstanding paras with the recovery of Rs. 15,24,476/-. Since No reply have been given from the office and only 01 para has been taken as Fresh. No para settled on the spot. Hence all the remaining 19 Paras have been incorporated in the current audit report as Part-IA.



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PART - I A

There were total 20 old paras were outstanding paras with the recovery of Rs. 15,24,476/-. Since No reply has been given from the office and only 01 para has been taken as Fresh. No para settled on the spot. Hence all the remaining 19 Paras have been incorporated in the current audit report as Part-IA.

S.No.	Period of Audit	Total Paras	Paras settled	PARA No. Settled	Outstanding Paras
1.	1992-94	2	NIL	NIL	02
2.	1996-97	3	NIL	NIL	03
3.	1997-98	5	NIL	NIL	05
4.	1998-05	7	NIL	NIL	07
5.	2005-14	1	NIL	NIL	01
6.	2014-18	2	1	2	01
	TOTAL	20	1	1	19

Details of Old Recovery:-

S.No.	Period of Audit	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1.	2005-14	1	Non deduction of TDS amounting to Rs.	1524476	NIL	1524476
			TOTAL	1524476	NIL	1524476

✓

PART-II
CURRENT AUDIT REPORT
(2018-19 to 2021-22)

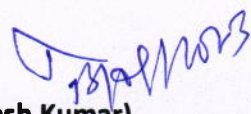
During the course of current audit, 20 audit memos (including records memos) involve recovery of Rs. 420/- were issued, no memo were settled on the spot hence 20 audit memos (including records memos) converted in to 3 Paras and 7 Tans.

There were total 20 old paras were outstanding paras with the recovery of Rs. 15,24,476/-. Since No reply have been given from the office and only 01 para has been taken as Fresh. No para settled on the spot. Hence all the remaining 19 Paras have been incorporated in the current audit report as Part-IA.

Details of Current Recovery (Audit period 2018-19 to 2021-22)

MEMO NO.	Subject	Converted into	Total Recovery (In Rs.)	Amount Recovered (in Rs.)	Balance (In Rs.)
19	Less Deduction of UTGEIS subscription from the salary amounting to Rs.420/-	PARA 2	420	NIL	420

The internal audit report has been prepared on the basis of the information furnished and made available by **CDPO/HOO, I.C.D.S. Project Okhla** for the period 2019-22. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Auditee.


(Rajesh Kumar)
A.O./IAO

(1982-84)

37.

SUB: ...

PARA - I

During the scrutiny of the records i.e. Cash Book, central vouchers, stock registers and Expenditure statement etc., it has been observed that allocation of the budget under I.C.S. Scheme and S.P.F. Scheme has been received from the Directorate of Social Welfare as a separate scheme and the DDO's power has been allocated in the name of CPO Okhla. It is noted that the DDO's S.P.F. has not been appointed in the S.P.F. Scheme or not shown to audit.

As per manual of social welfare these are two separate scheme. The S.P.F. Scheme has to be run with the help of private social welfare organization by appointing a special officer (Nutrition) clause No. 430 (as per manual) and clause No 437, the special officer (Nutrition) will be work as DA and exercise control over financial matter.

It is therefore requested that the CPO may please be clarify to know what circumstances the two scheme has been cluded as one and the records i.e. cash book, stock registe. etc has been maintained jointly.

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The CM may please show any proof
or specific instruction/order issued from
the DTE. of Social Welfare to club the scheme
jointly and the DDO's has also been declared
for SNP Scheme failing which the records to be
maintained separately under intimation to audit
or compliance shown to next audit.

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PARA -

EXHIBIT B JEEP NO. DDY-1411

PAPA-3

During the course of audit it has been observed that this office has incurred the following expenditure on Jeep No. DDY-1411 for P.O.L & repair etc.

<u>V.No</u>	<u>Date</u>	<u>Firm</u>	<u>Item</u>	<u>Amount</u>
8/14.12.92		M/s All India Transport Agency	Transportation Charges	2615.00
50/27.5.93		M/s Singh Motors	P.O.L.	145.00
64/31.5.93		M/s Kailash Services Station.	P.O.L.	217.00
		M/s Anan Motor Works.	Repair	450.00
		- do -	-do-	450.00
		M/s Capital Electric Works.	-do-	121.00
				<u>3998.00</u>

But no record of Vehicle like Log Book, History Sheet etc were produced to audit for verification of Expenditure made. The record may be produced to ^{audit} ~~audit~~ immediately to verify the expenditure.

CARTAGE BILL

It was noticed during the course of audit that lot of variations found in the bills and also noticed that expenditure incurred in 1995 was released in January 1997 as no bills was submitted by the official in the office. No diary number was available shows that the bills was not produced in the office well before the time. No remarks was available as to why this bill was delayed for more than an year. This type of practice not only pressurising the budget allocation from the administrative point of view and also that amount was not properly utilised during that financial year. This practice immediately be stopped and monthwise billing from the respective subordinate office may be obtained.

The following errors noticed:

1. Signature of the DDO not found in any of the bill on office copy.
2. As per claim form wherein column of signature of Anganwari worker but was signed by the labour, and claim, it seems that bill was produced by the labour instead of the employees of the institution. But on the left side, it was mentioned that amount was paid by me by the supervisor without putting any date and in some of the cases signature, which is gross negligence on the part of the supervisor/incharge. Whereas that form should be filled by the concerned incharge or worker who made the payment for cartage etc. instead of signing by the labour.
3. It was also noticed that lot of variations on cartage payment found. It was mentioned only for distribution of Diet item to 15 centres or 18 centres but no radius was mentioned for the distribution of the materials. As per CB No. 161 dated 22.1.97 at Vr. No. 927 1500 kg material were loaded and cartage was paid Rs. 225/- but in Vr. No. 931 1200 kg material was loaded and cartage was paid only Rs. 125/- In Vr. No. 932 where Rs. 125/- was paid for 900 kg material shows the variation without considering the facts of the case. Similar irregularities have been found in most of the cases in previous bills.

However, in the following bill which was of more than one year old either he recovered from the concerned incharge or regularise from the competent authority under intimation to audit.

B.No.	Vr. No.	Admissible	Amount	Month of Bill claimed	Difference
161/22.1.97	926 to 949	865	3470	7/95 to 3/96	2605
172/21.1.97	1290-1317	N.A.	988	8/95 to 12/95	988
167/22.1.97	1067-1142	-do-	651	(1/96)	651
166/22.1.97	998 -1066	-do-	676	(12/95)	676
170/22.1.97	1264-1277	1085	2599	12/95. 1/96 to 3/96	1514
163/22.1.97	960-972	785	1575	-do-	790

The other bills for the preceding years of audited period was not found available. It is suggested that the same may be shown to audit or review the same and recovered or

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regularise the same if any such discrepancies arised under intimation to audit.

As per statement above, Rs 7224/- was excess drawn for the lapse of the period as per details given above. either be recovered from the concerned official or regularise the same from the competent authority under intimation to audit.

It is also noticed that one time lum-sum bill was submitted by the concerned supervisors or incharge which is wrong and try to avoid it and submit the bills to the office month wise. The money paid to them on vouchers but no signature of the recipient was found available in the vouchers. The same may be obtained while making the payment to the concerned incharge or to whom the payment was made. DDO should watch and try to avoid these lapses found in the bills.

In CB No. 188/SNP (Plan)/Okhla/96-97 dated 27.3 1997 the sub vouchers submitted by the concerned supervisors wherein it seems lot of manipulation on figures by way of cutting and over writing but no signature on cutting found available and in the absence of stock registers. the same could not be ascertained the correctness of the figures.

After checking of the records. it was found that entire cartage bill form from 7/96 to 3/97 was prepared in one lum-sum and not in regular manner. Whereas in most of the cases bill number and date was found missing, and in some of the cases the claimant signature was not found and supervisors signature left blank but the bill was passed. It create a doubt whether the recipient of the materials was may be on leave and on the same date they have received the material. The entire irregularities creates a doubt about the genuinity of the bill. The reasons and under what circumstances these irregularities were made and not checked by the DDO may be elucidated to audit.

REFERENCE MEMO NO. 13
PARA NO. 4

CONVEYANCE BILL

It was noticed that conveyance bill was claimed on the form of Freight Bill, which is wrong. The proper proforma be used in future in accordance with the movement register, as per rule FRSR, Part-II. It was also seen that neither the bill was sanctioned and passed for payment nor, the DDO has signed over there.

Settled
(Sum Am)
AP

These irregularities may not occur in future.

REFERENCE MEMO NO. 10
PARA NO. 5

DA FOR EX SERVICEMEN

It came to the notice that Sh. Leela Ram appointed as Class IV was an ex-servicemen. As per rule, he can draw DA from one side which is beneficial to him. A certificate from his previous employer may please he shown to audit whether he is drawing DA from both the side. If so, the same may immediately be stopped and recover in case he is drawing DA from both the sides under intimation to audit.

Para 4

REFERENCE MEMO NO. 8
PARA NO. 6

Para-5

CONTINGENT BILLS

The following observations are made.

1. It was observed that the DDO has not passed for payment of Rs. 67.20 paid to M/s Kendriya Bhandar against Vr. No. 25819 vide bill no. CB15/ICDS dated 12.5.94.
2. Signature of the DDO was not found available on sanction No. F.3(1)/ICDS/93-94/238-239 dated 22.3.94 drawn vide bill no. CB 14/SNP dated 12.5.94.
3. Similarly, DDO has not signed 4 sanctions attached with the bill no. CB 15/SNP dated 12.5.94 for Rs. 239276/-.
4. The DDO has not passed for payment of Rs. 45900 and Rs. 22140 against Vr. No. 228, 1079 and 1653 drawn vide bill no. CB/ 125/SNP dated 30.3.95. Other similar cases may also be reviewed under intimation to audit.

The compliance may please be shown to audit.

REFERENCE MEMO NO. 4
PARA NO. 3

NON MAINTENANCE OF IMPORTANT REGISTERS

It was observed that the following registers have not been maintained by the office. These are:

1. Contingent charges register
2. GPF ledger of Class IV employees
3. Long/Short term advances register.

In view of the above, it is apparent that the office work is being carried out without these registers which is in contravention of GFR and Receipt and payment Rules, 1983. The compliance may be shown to audit.

Sailed & Taken as per (Summan Lal's Annex)

REFERENCE MEMO NO. 6
PARA NO. 6

SERVICE BOOKS

The following irregularities have been noticed:

- i) Character and antecedent and Medical fitness report of Sh. Leela Ram was not found available in the service book.
- ii) Nomination forms form GPF, DCRG, CGEIS, was not found available in the below mentioned officials appeared at S.No. 1, 2, 6 and 7.

Sent back (Summan Lal's Annex)

- iii) Family declaration form has not been found in Sr. No. 1, 2, 5 and 7. 31.
- iv) The service book is required to be shown to the concerned officer/official preferably at the time of granting annual increment. This was not done in case of Sr No. 2, 4 to 7.
- v) The first of bio-data in respect of Sh. Leela Ram was incomplete.
- vi) Photo of the officials were not passed on first page of the service book in respect of (a) Smt. Varsha Rani, Supervisor and (b) Ms. Renu Sinha, Supervisor.
- vii) Leave account of all the service books were not complete and also service were not verified upto 31.3.97 in all the cases.

The details of the cases are as under.

1. Ms. Rakesh Bala, Supervisor
2. Ms. Varsha Rani -do-
3. Ms. Hoor Jahan -do-
4. Ms. Nalini Khandelwal -do-
5. Ms. Renu Sinha -do-
6. Sh. Leela Ram, Peon
7. Sh. B.S. Varda Raju, Stat. Invigilator.

The other similar cases may also be reviewed, and needful be done and shown to the audit.

**REFERENCE MEMO NO. 2
PARA NO. 9**

PAY BILL REGISTER

The following irregularities were noticed.

1. Total of the PBR was not worked out vertically.
2. Copy of LPC of those officials transferred from the unit was not found pasted in the PBR
3. The details of pay and allowances of the officials joined from other offices have not been noted down in the PBR on the basis of LPC..
4. Abstract of Pay bills has not been prepared at the end of PBR for 1995 to 1997. The compliance of the above irregularities may be got corrected and shown to audit.

PARA No 10

NON-PRODUCTION OF RECORDS:

1. Extra Control Register
2. Distribution list Stock Register

Subscribed & taken as from audit

*4/5/97
IAO*

(O.P. ARORA)

IAO

(CURRENT AUDIT 1997--98)

✓ PARA NO. 11
REF. MEMO NO. 2 DATED 20.8.98
GOVERNMENT ACCOMMODATION - HRA

*Copy of Varsha
Record
Smt. Varsha Kani Sagar*

As per service record of Smt. Varsha Kani Sagar, Supervisor, the residential address was given by her as 626 Type-II, sector-II, Condiq Nagar, New Delhi which is a government accomodation, but as per PBR, she is drawing the HRA regularly. The position of her residential address may be clarified to audit, and it is also suggested, if any change of address may be applied by her may be elucidated to audit, and also suggested if she had not given her clarification to this residential address, recovery of HRA may be made from the date of her appointment, till the vacation of the government accommodation under intimation to audit.

XXXXXXXXXX

✓ PARA NO. 12 *Para 6*
REF. MEMO NO. 4 DATED 10.1.98

VERIFICATION OF CERTIFICATES SUBMITTED BY ANGANWARI WORKERS AT THE TIME OF APPOINTMENT

It was noticed that appointment are being made by the Head Str. in respect of Anganwari workers as per qualification prescribed for. After scrutiny of the records, it was revealed that the most of the cases, the mark statement or certificates submitted by the anganwari workers are of Uttar Pradesh or Bihar states. But verification of these certificates to find out the genuinity was not made by the S.T. as per record available. In some of the cases, in the personal file maintained by the C.O.P.O. of respective areas where nothing was obtained from the workers and file still lying empty. The certificate as required in the appointment letter may be obtained from the individuals concerned. The following observations have been made in detail given below:

1. Smt. Parvati Devi, Mother

2. ...
3. ...
4. ...

wherein it was mentioned that at the time of leaving the school she was studying in 10th class but not passed as per minimum qualification for the post of worker. But on the school leaving certificate a word "PASS" written by another hand writing adjacent to studying in class X was mentioned. It is suggested that position of the case may be elucidated to audit and also show the attested copy of tenth 10th class pass certificate to addit, so that her case may be decided.

2. Smt. Sunita Gandhi, Worker

copy of

She had submitted the matriculation certificate of Haryana State wherein marks in English seems to be over-written as per photo copy of the certificate submitted by her. The attested photocopy of the same may be elucidated to audit.

3. Smt. Sunita Verma, Worker

copy of certificate

The aforesaid official was working in Anganwari No. 14, Okhla Railway Station wherein official had asked for submission of certificate from 3.96 but she fails to comply the orders till-date. As per complaint of Ms. Vafsha Saqar, Supervisor issued a memo vide letter number F.7(b) Misc. 108 dated 23.6.96 wherein it was clearly mentioned that at the time of her visit she never found on duty. If the aforesaid worker does not want to continue her job, why not her services may be discharged with the approval of D.O. Necessary steps immediately be taken and also shown her certificate to audit.

It is also suggested that matric certificate submitted by the Anganwari workers may be got verified from the concerned school, or Board, - as the case may be, so that it may be ensured that the certificate submitted by them are genuine or not. Entire case may be reviewed under intimation to audit.

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REF. NO. 5 DATED 21.12.96
DIET STOCK REGION

The following information have been received from the school...

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by the Anganwari workers and the supervisor concerned. On the basis of these challans (consolidated fortnightly) entries in the main stock registers are made. It has been noticed that vide challan No. 9807 dated 12.6.97 and Challan No. 10007 dated 17.6.97 132 loafs of bread per challans were received which have been duly acknowledged by the Anganwari worker but not verified by supervisor. These were taken into stock at page number 2 of the stock register. Similarly on page 3 of the stock register 14397 were received and entered in the stock register, the payment of which was made vide bill number 65- dated 12.8.97. 120 loafs have been shown in balance but the same have not been taken into account on the next day. However, on 10.9.97 i.e. after a period of 3 months a letter was sent by Ms. Rakesh Kala, Supervisor to the CDPO that the following cases are the discrepancies in the supply.

DATE	RECEIPT	SHOWN IN CHALLAN
12.6.97	150	132
19.6.97	59	132
17.7.97		120

(156 was shown excess in challan)

It is not understood that the supervisor came to know after three months about short supply. On the other hand the relevant challans show the above quantity duly received by the Anganwari worker. It is not understood how excess supply was received on 12.6.97 and no mention was made on challan. Similarly why no mention was made on 19.6.97 on the challan itself. No doubt the recovery of short supply of 156 loafs has been made from bill number 110 dated 3.11.97 but this goes to show that the system of verification of goods received is not healthy and the possibility of short supply and clearing the amount on the basis of challan cannot be ruled out.

2. Challan number 27255 has neither been signed by the Anganwari workers nor the concerned supervisor but the same has been taken in the stock register. The following challans have not been signed by the supervisor.

- 24949- to 51, 24949, 24954, 24955, 26000, 26001, 26002, 26003, 26004, 26005, 26006, 26007, 26008, 26009, 26010, 26011, 26012, 26013, 26014, 26015, 26016, 26017, 26018, 26019, 26020, 26021, 26022, 26023, 26024, 26025, 26026, 26027, 26028, 26029, 26030, 26031, 26032, 26033, 26034, 26035, 26036, 26037, 26038, 26039, 26040, 26041, 26042, 26043, 26044, 26045, 26046, 26047, 26048, 26049, 26050, 26051, 26052, 26053, 26054, 26055, 26056, 26057, 26058, 26059, 26060, 26061, 26062, 26063, 26064, 26065, 26066, 26067, 26068, 26069, 26070, 26071, 26072, 26073, 26074, 26075, 26076, 26077, 26078, 26079, 26080, 26081, 26082, 26083, 26084, 26085, 26086, 26087, 26088, 26089, 26090, 26091, 26092, 26093, 26094, 26095, 26096, 26097, 26098, 26099, 26100, 26101, 26102, 26103, 26104, 26105, 26106, 26107, 26108, 26109, 26110, 26111, 26112, 26113, 26114, 26115, 26116, 26117, 26118, 26119, 26120, 26121, 26122, 26123, 26124, 26125, 26126, 26127, 26128, 26129, 26130, 26131, 26132, 26133, 26134, 26135, 26136, 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26.

The aforesaid purchases may be regularized from the competitive authority under intimation audit to audit.

PARA NO. 16

BUDGET ALLOTMENT

Para 10

As per statement of budget and expenditure submitted by the office wherein expenditure for 1997-98 was exceeded in SS Plan from the allotted budget. As per budget allotment Rs. 2200 (lakhs) was allotted but expenditure was made for Rs. 2552 (Rs. in lakhs). The reasons may elucidated to audit for expenditure made beyond the allotted budget.

PARA NO. 17

NON SUBMISSION OF RECORDS

1. Expenditure control register
2. Diet distribution stock register, alongwith attendance register of inmates of all anganwadis.
3. Spouse information in respect of following officials have not received.
 - a. Mr. Rakesh Bala, Supervisor
 - b. Sh. Sudeek Kumar, Driver
 - c. Sh. Lila Ram, Peon.
4. A certificate from the employer of their spouse who have allotted govt. accommodation, that they are not drawing MA from their office. These are:
 - a. Smt. Renu Sinha, Supervisor

Satisfied & Answered as per the audit
As per the information

The aforesaid information may directly sent to Sr.A.O.(HQ) Directorate of Audit, Bala Road, New Delhi.

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ICDS (Okhla)

(1998-99 to 2004-05)

PART - II

Para No.1

Para 11

Audit Memo No.9

Sub: Excess/Saving in expenditure over allocated budget

Review of the information provided in respect of Budget allocation and expenditure incurred by the Project during the period under audit, it has been observed that excess expenditure amounting to Rs.9802 have been incurred against the budget allocated under Non-Plan for the year 2002-03 and huge shortfalls in expenditure during the period under audit were noticed as per details given below for which no explanation has been given by the project.

Year	Scheme	Bud. Alloc.	Expdtr.	Excess	Saving
1998-99	Plan	4440000	4398420	--	41580
	Non-Plan	5100000	4408715	--	691285
1999-2000	Non-Plan	3689000	2788360	--	900640
2001-02	Plan	3322000	3207671	--	14329
2002-03	Plan	4729000	4440560	--	288440
	Non-Plan	340080	34982	9802	--

Audit Memo No.2

Sub: Non-submission of fidelity/indemnity bond by cashier.

During the course of audit ICDS, Okhla, New Delhi was observed that Fidelity/Indemnity Bond has not been obtained by the cashier. As per Rule 270 - 274 of GFR, subject to any general or special instructions presented by the Govt. in that behalf, every Govt. servant whether Gazetted or Non-Gazetted

Settled with Govt. (2002)

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shall be required to furnish Fidelity/Indemnity Bond for such and amount a Department of the Central Govt. or Administrator may prescribe accordance to circumstances or local conditions, in each case. This has not been done. CDPO, ICDS Okhla may obtain the above securities from the employee who is dealing with Govt. cash for appropriate amount.

Para No. 3

Audit Memo No.5

Sub: Property Register

During scrutiny of property stock register of ICDS, Okhla Project, the following irregularities were noticed:

1. As per GFR Provision 116, the physical verification of the stock should be conducted every year but this has not been done since 1995.
2. As per stock register entry dated 15.9.1999 at page 4 & 6, 4 steel chairs and 4 steel tables were transferred District Office (South) but no proper receipt for the above two items from District Office has been found obtained in support of the reduced balances of these items in the stock register.
3. In most of the cases, property items have been shown as issued or placement shown in the stock register which is a wrong practice. For example items shown at page 4,6,7 and 78 of the stock register. It is suggested that placement register be made separately as per rule and the progressive total of each item be shown in the stock register.

*Subscribed
Do
(Signature) Late Approved*

Para No.4

Audit Memo No.7

Sub: Income Tax

1. The following officials were found allowed rebate on saving on computation of Income Tax for the financial year 2004-05 as per calculation sheets provided to audit but proof of the savings on which rebates were allowed. The department failed to obtain the required documents from the officials concerned and produce before audit despite of audit memo and verbal requests. The Income of the following officials be re-calculated and recovery, if any, detected be effected from the officials concerned under intimation to audit.

*Rechn
As
(Calculation Sheet)*

1.	Smt. Hoor Jahan, Sup.	Details LIC Policy Proposal Deposit Receipt of Rs.21240/- for which rebate allowed.
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2. Income tax calculation sheets along with proof of savings on which rebates were allowed in respect of the following officials were not produced to audit. The same may be produced to the next audit.

1.	Smt. Anita Gaur, SA	1998-99 and 1999-2000
2.	Smt. Raj Bala, Sup.	2001-02
3.	Smt. Rajesh Meena, SA	2002-03 and 2004-05

Para No.5

Audit Memo No.3

Sub: Service Book.

On test check of the Service Books provided to audit the following irregularities were noticed as mentioned against each official:

1	Smt. Gursharan Kaur, Supervisor.	As per entry in the service book, the official was found appointed on purely ad-hoc basis for three months from 7.6.83 but no order regarding regularization found recorded .
2	Smt. Raj Bala Sharma, Supervisor.	GPF nomination not pasted in the service book.
3	Smt. Khurshida, Sup.	Leave account not competed after 1.1.2001 to till date.
4	Smt. Kamlesh Kumari, supervisor.	Leave account not completed from 1.7.2002 and the entries made in the leave account from 1.1.02 needs recasting.
5	Sh. Rajesh Meena, Statt. Assistant.	(1) One day's Earned Leave excess credited for the period 11.5.1992 to 30.6.1992. (2) 5 days E/L excess credited during the period 1.7.97 to 30.7.98
6	Sh. Sudesh Kr, Driver	(1) Commuted leave taken during the period from 28.10.03 to 5.11.03 and Earned leave for the period 27.6.02 to 29.6.02 and 20.10.01

Retd.

Retd. transferred.

Signature
Asst. Commr. (A.S.)

since book is complete as shown in Audit party



		to 11.11.01 were not debited in the leave account.
		(2) Leave account not completed after 31.12.2000.
7	Sh. Ram Milan, Peon.	Completed 25 years of service but service not verified from PAO concerned.

noted

(2) (PAO)

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

Para No.6

Page 12

Audit Memo No.4



Test checks of cash book and acquittance rolls the following irregularities were noticed.

(1) (a) It has been observed that for making payments of Honorarium to Anganwadi workers and helpers, separate acquittance rolls according to the Anganwadis under the control of each Supervisor are maintained by the project. As there are 5 Supervisors, 5 separate acquittance rolls are being maintained instead of one consolidated Acquittance Roll showing the details such as Bill No., date, amount drawn and date of encashment. After the disbursement of each amount drawn through a particular Bill, DDO/HO should authenticate the payments made and the undisbursed balance to ensure proper entry of payments made and balance in hand can be made in the cash book. DDO/HO, ICDS, OKhla may ensure to start one consolidated acquittance register for the payments to be made to the Anganwadi Workers and Helpers from the financial year 2005-06 and to authenticate all the payments made to them.

The discrepancies are being noted by DDO/HO & payment to Anganwadi workers here and through ECS w.e.f. 2003

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It has also been observed that no Page counting certificates are recorded on the Acquittance Roll of Staff as well as Anganwadi Workers and helpers.

(2) During the test check of payments side of cash book for selected months, the following Contingent Bills/Vouchers were not found in the respective folders and has not been provided to audit for verification.

Year	Contingent Bill No.
1998-1999	CB.No.139
1999-2000	CB.No.11,58,45 & 35
2000-2001	CB No.78,80,82,85,96,94 & 95
2001-2002	CBNo.15,16,24,25,30,31,47,48,105,106,107, 109,122,135,121,119,120,133 &134
2002-2003	CB No.126,119,83,106,107,116,108,109, 115 & 150
2003-2004	111,112,98,121,122,131,132,133,134,135, 136 & 100
2004-2005	87,88,89,90,92,93,94,95, 101 & 102

(3) Anganwadi workers were found paid honorarium amounting to [REDACTED] through the five point/supervisor area wise acquittance rolls for the month of September 2000 against the amount [REDACTED] drawn vide bill No.95 dt [REDACTED] as per detail given below.

Register No. 1	Rs.18115/-
Register No. 2	Rs.18229/-
Register No.3	Rs.18132/-
Register No.4	Rs.17575/-
Register No.5	Rs.16754/-
	Rs.88805/-

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As per payment entry made in the Cash Book against CB No.95 at page 132 amounting to Rs.89900/-, short payment of Rs.1095/- (~~89900-88805~~ = 1095) was detected. The Project failed to produce the acquittance rolls through which this payment was made. The same may be shown to next audit.

Para No. 7

Page 13

Audit Memo No.10

Sub: Irregular re-imbusement of Pay & allowances to Medical and Para-Medical staff of MCD.

ICDS Okhla was found paid an amount of Rs.11,38,566 to Municipal Corporation of Delhi vide CB No.54 dated 31.3.99 on account of re-imbusement of pay and allowances to Medical and Para-Medical staff of MCD for the period from March, 1996 to November, 1998. It was found that in token of this payment a receipt for Rs. ~~11,38,566~~ (G-8 No.266081 dt ~~31.3.99~~) attached with the C. Bill but the receipt does not show as to which Zone on MCD the payment was made to and of the authority who received the payment.

The department was requested to provide the details of the Project, such as write-up the scheme, Terms & Conditions/instructions from GOI for the engagement of Medical/Para-Medical staff of MCD and their re-imbusement of Pay & allowances, sanctioned strength of Medical/Para-Medical staff to be deployed from MCD alongwith a certificate to the effect that these officers/officials of MCD were actually performed their duties during the period for which re-imbusement has been made.

The department has not provided with the details as requisitioned above.

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Para No.8

Para 14

Audit Memo No.8

Sub: In fractious expenditure

One post of Driver is sanctioned to ICDS, Okhla and against which a Driver is found drawing Salary, OTA and other allowances during the audit period from the budget of ICDS whereas, the vehicle allotted to the Project was found retained in the Head Quarters. The department failed to produce the log book and history sheet of the vehicle to audit. Non-utilization of vehicle indicates that the project can run without a vehicle smoothly. As such, audit is of the opinion that the services of the driver who is drawing salary from ICDS, Okhla may be transferred to where the incumbent is physically performing his duties or where it is required which will help to reduce the overall expenditure of the project on salary and other allowances.

Para No.9

Para 15

Audit Memo No.13

During the scrutiny of Bill Register it has been observed that Postage Stamp worth Rs.200 vide CB.No.143 dated 12.1.1999 and for Rs.800/- vide CBNo.97 dated 9.10.2000 were purchased by the CDPO, ICDS Okhla. The project has failed to provide the relevant records of Postage Stamp Account to audit for scrutiny. Either the same may be produced to next audit or recovery of the amount given above, from the official responsible for maintaining the Postage Stamp Account, be effected under intimation to audit.

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Sub: Irregular payment of Special Pay on account of Sterilization (Small Family Norms)

Test check of Pay Bill Register revealed that two officials, (1) Smt. Gursharan Kaur, Supervisor and (2) Sh.Sudesh Kumar, Driver, of ICDS, Okhla are being paid Special Pay on account of Small Family Norms. Scrutiny of the Service Book of these officials revealed that neither any entry regarding sanction of Personal Pay on account of small family norms nor the rates at which it is to be paid are never recorded in their respective service books either at the initial stage or while regulating pay by granting annual increments and at the time of revision of pay scales due to promotion or up gradation.

1. Smt. Gursharan Kaur, Supervisor.

The official joined ICDS, Okhla w.e.f. 7/98 and drawn Personal Pay @ Rs.40/- while drawing basic pay Rs.6000/- in the pay scale of 4500-125-7000 which has been raised to Rs.175/- on up gradation of pay scale to 5500-175-9000 w.e.f. 7/2000. No entry found recorded in the service book. As such, the payment made on this account is irregular and to be recovered from the official. Overpayment of Rs.10980/- for the period 7/98 to 6/2005 (7/98 to 6/2000 @ Rs.40/- and 7/2000 to 6/2005 @ Rs.175/-) has been worked out and this may be recovered from the official. Payment made prior to the period of 7/98 may also be verified from the previous office of the official and recovery be effected from the date of its initial payment on account of p.p. under intimation to audit.

2. Sh. Sudesh Kumar, Driver

- (a) Joined ICDS, Okhla in 7/97 and drawing p.p @ Rs.20/- on account of Small Family Norms which has been enhanced to Rs.75/- w.e.f. 8/99. No entry

regarding sanction of p.p to the official found recorded in the service book or found regulated while on revision of pay scales. As such payment made to the official on account of this is irregular and to be recovered. Overpayment amounting to Rs.6100/- for the period from 7/97 to 6/2005 (7/97 to 2/99 @ Rs.20/-and 3/99 to 6/2005 @ Rs.75/-) has been worked out and recovery be made under intimation to audit.

- (b) It has also been revealed that the P.P. @ Rs.75/- allowed to the official w.e.f. 3/99 to 6/2005. is in violation to the existing rules. As per the L P C submitted by the official at the time of Joining ICDS, Okhla on 7/97 as driver in the pay scale of 950-20-1500, was drawing P P @ Rs.12/- only in the pay scale of 750-12-870-14-940. As such, the entitle P P as on 7/97 was only Rs.12/- had it been duly sanctioned by the competent authority and entered in the service of the official. Further, from 3/99, instead of Rs.75/- paid the entitlement was for 60/- only according to the corresponding scale/stage of 750-12-870-14-940 revised to 2610-60-3150-65-3540. A clear cut recovery of Rs.1300/- has been worked out for this period from 7/97 to 2/99 @ Rs.8/- and 3/99 to 6/05 @ Rs.15/-.

*Subst
As
(Summ
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However a consolidated recovery of Rs.6100/- be effected from the pay of the official for the period from 7/97 to 6/2005 as explained at (a) above. Further, prior to the period 7/97 may also be reviewed in consultation with his previous office and recovery be effected from the date of initial drawl of P.P under intimation to audit.

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Sub: Main SNP Stock Register, Supervisors and Anganwadi Workers Stock Register.

I. Main SNP Stock Register

Test Check of Main SNP register maintained by the Project to keep proper account of diet materials received from the suppliers and its further distribution to Supervisors, the following irregularities were noticed.

1. Page counting certificate has not recorded on the register.
2. Unit price/cost of materials purchased is not recorded while entering receipt of diet.
3. C B No. and amount paid to the suppliers against the supply received are not entered in the stock register.

II. Supervisors Stock Register

Supervisors are maintaining their own stock registers for accounting receipt of diet materials from main SNP register for further issue to Anganwadi Workers for further distribution amongst the beneficiaries of their respect area.

Test check of Supervisors stock register revealed the following irregularities.

1. Page counting certificate has not been recorded
2. CDPO/competent authority has not checked the stock register to ascertain the correctness of the entries made for receipt and issue of stock.
3. While issuing the diet materials to Anganwadi Workers, the Anganwadi No. to which the diet is issued are never found entered in the stock register.

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Apart from the above, the following irregularities were also noticed in the following cases.

(a) Stock Register of Smt. Raj Bala, Supervisor.

Smt. Raj Bala , Supervisor has never been found bothered to maintain the diet stock register in accordance with the prescribed rules. Instead of keeping the account of receipts and issue of diet materials from main SNP stock in a consolidated register, the official is maintaining 7 stock registers according to the delivery points of stock. As such checking of the correctness of entries made in the stock register regarding receipt and issue of materials to anganwadi workers for further distribution make next to impossible. To check the correctness of issue of even one item of diet, one has to go through 7 supervisor stock registers first and then all the stock registers of the recipients.

To make the accounting proper and easy to counter check, it is suggested that, the supervisor may be directed to maintain one consolidated Stock Register instead of 7 separate registers for recording all the receipt of diet materials from main SNP Stock and its further issue to anganwadi workers from the financial year 2005-06.

Test checks of the stock register maintained by the above official, the following irregularities were noticed.

- (a) As per entry at page No.77 of main SNP stock register the official received 1470 kg sweet biscuits on 24.10.03 whereas at page No.6 of supervisor stock register 2100kg biscuits was found taken into account as receipt and further issued to anganwadi workers for distribution i.e., 630kg biscuits in excess of actual receipts from main SNP Stock. Source of this excess receipt of 630 kg biscuits and its further distribution be elucidated to audit.

13. 61

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(b) The official received 920kg roasted Chana from main SNP stock (280kg vide Challan No.24123 and 640kg vide challan No.15583) on 13.7.04 but entered in the supervisor stock register and distribution shown as 960 kg at page No.160 i.e, 40kg chana in excess of actual receipt. Source of excess receipt and its further distribution be elucidated to audit.

Para No.12

Audit Memo No.12-A

Sub: SNP (Diet) purchase.

During the test check of SNP (diet materials) purchase bills, it has been revealed that delivery challans of the materials, on the basis of supplies are made by the supplier and quantity supplied is recorded, are not found attached with the contingent bills against which payments are made to the supplier. The project has failed to provide delivery challans of the following contingent bills for verification of the correctness of payment made despite of repeated verbal requests and audit memo No.11 dated 6.7.05.

Year	CB No.& date	Amount	Name of the supplier
1998-99	20 dt. 2.5.98	2295065	M/s.Chand Fabricators Ltd.
	203 dt.31.3.99	124627	Modern Food Industries
	93 dt. 15.10.98	209502	Melrose Co. Pvt .Ltd
	94 dt.15.10.98	201754	-do-
	116 dt.16.11.98	185400	-do-
	130 dt. 10.12.98	148320	-do-
	148 dt.3.2.99	370800	-do-
	181 dt. 16.3.99	370800	-do-
	204 dt.31.3.99	778680	-do-

2000	26 dt.3.6.99	353120	Maya Food Products
	59 dt.13.8.99	181280	Maya Food Products
	60 dt.13.8.99	181700	Maya Food Products
	151 dt.31.3.2000	392205	Abhinav Enterprises
	154 dt.30.3.2000	518988	Garg Dal Oil Mills
	155 dt.31.3.2000	539987	-do-
2000-01	149 dt.15.2.01	803404	Bakewell Agro Ltd
	113 dt.3.11.2000	941220	-do-
	124 dt.12.2000	1220890	-do-
	82 dt.12.9.2000	265605	Maya Food Products
	58 dt.20.7.2000	351959	-do-
	114 dt.9.11.2000	206917	-do-
	132 dt.6.1.2000	175867	-do-
	149 dt.15.2.2001	803404	Bakewell Agro Ltd
	125 dt.26.12.2000	420365	Garg Dal & Oil Mills
	131 dt.6.1.01	270342	Garg Dal & Oil Mills
2001-02	45 dt.9.8.01	1179744	Bakewell Agro Ltd
	85 dt.16.10.01	829404	Bakewell Agro Ltd
	21 dt.21.5.01	443718	Bakewell Agro Ltd
	35 dt.9.7.01	719305	Bakewell Agro Ltd
	36 dt.9.7.01	317922	Garg Dal & Oil Mills
	132 dt.5.3.02	859680	Maya Food Products
	138 dt.5.3.02	987916	Maya Food Products
	149 dt.4.3.02	407520	Maya Food Products
2002-03	124 dt.15.1.03	1731718	Maya Food Products
	69 dt.5.9.02	908039	Maya Food Products
	45 dt.27.7.02	628650	Maya Food Products
	25 dt.15.1.03	341023	Maya Food Products
	85 dt.30.9.02	1075140	Maya Food Products
	70 dt.9.9.02	170726	Maya Food Products
	25 dt.21.5.02	712008	Maya Food Products
	24 dt.21.5.02	170726	Maya Food Products
2003-04	93 dt.14.11.03	161100	Gaurav Food Products
	106 dt.15.12.03	161100	Gaurav Food Products
	138 dt.31.3.04	80613	Gaurav Food Products

2004-05	97 dt.3.3.05	1635884	Gaurav Food Products
	98 dt.4.3.05	231452	Gaurav Food Products
	99 dt.4.3.05	277103	Superior Agro
	111 dt.28.3.05	343980	B. Dayal, Ram Niwas Gu

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Para No.13

Audit Memo No.1

Sub: Non-Production of Records

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The Project has not produced the following records to audit for verification.

1. Contingent Register
2. OTA Register
3. Expenditure Control Register.

N.P. Gaur
(N.P. GAUR)
I.A.O.

PART - II
CURRENT AUDIT
(2005 - 14)Page 18
PARA - 1**Non deduction of T.D.S. amounting to Rs. 15,24,478.**

(Audit Memo. No.6 dated 15.01.2015)

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

During scrutiny of the records of CDPO Project, Okhla provided to audit, it has been noticed that the T.D.S. amounting to Rs.15,24,478/- has not been deducted while releasing the payments to SHG's/NPO for providing supplementary nutrition material to Anganwaris as per the details given below :

S.No.	Agency - M/s	TDS - Rs.
1	Kashish	90,409
2	Anpurna	1,08,928
3	Ekta	87,875
4	Surbhi	1,08,192
5	Sanyukta	91,473
6	Sparsh	1,07,018
7	Jagriti	1,06,862
8	Kalyani	1,29,483
9	Sanrachna	1,08,831
10	Chetna	75,889
11	Shape India	6,12,138
	Total	15,24,478

The full detail of the case ~~is~~ may be seen in the annexure enclosed. The CDPO, Okhla may now recover a sum of Rs.15,24,478/- from the 11 defaulting agencies and deposit in the Income Tax account under intimation to Audit.

All the above shortcomings need to reviewed, suitable remedial action need to be taken and where ever T.D.S. has not been deducted need to be recovered and deposited in the relevant account under intimation to Audit.

1-1-
No. Details of the object

No.	Date	Kashish	Anpurna	Ekta	Surabhi	Sanyukta	Sparsih	Jagriti	Kalyani	Samracha	Chetna	Shree India
9	25-06-2007	0	0	0	0	0	0	0	0	0	0	1852932
16	17-07-2007	0	0	0	0	0	0	0	0	0	0	493560
25	01-10-2007	0	0	0	0	0	0	0	0	0	0	23000
26	01-10-2007	0	0	0	0	0	0	0	0	0	0	1170810
27	01-10-2007	0	0	0	0	0	0	0	0	0	0	75000
49	21-01-2008	0	0	0	0	0	0	0	0	0	0	162000
50	22-01-2008	0	0	0	0	0	0	0	0	0	0	1248140
55	25-01-2008	0	0	0	0	0	0	0	0	0	0	195000
58	25-01-2008	0	0	0	0	0	0	0	0	0	0	785400
64	23-02-2008	0	0	0	0	0	0	0	0	0	0	34100
65	23-02-2008	0	0	0	0	0	0	0	0	0	0	47416
67	01-03-2008	0	0	0	0	0	0	0	0	0	0	1874330
83	20-03-2008	0	0	0	0	0	0	0	0	0	0	1504536
84	20-03-2008	0	0	0	0	0	0	0	0	0	0	35990
21	14-08-2008	0	0	0	0	0	0	0	0	0	0	1277650
23	19-08-2008	0	0	0	0	0	0	0	0	0	0	1153000
25	20-08-2008	0	0	0	0	0	0	0	0	0	0	2094640
13	08-06-2010	0	0	0	0	0	0	0	0	0	0	13500
14	08-06-2010	0	0	0	0	0	0	0	0	0	0	1712542
15	08-06-2010	0	0	0	0	0	202666	0	226353	0	0	226353
16	08-06-2010	0	0	0	0	0	0	196426	0	0	0	202666
22	01-07-2010	0	0	0	0	0	0	0	0	0	0	196426
24	01-07-2010	0	0	0	0	0	0	0	176774	0	0	1249250
25	01-07-2010	0	0	0	0	0	0	147247	0	0	0	1249250
38	20-07-2010	0	0	0	0	0	0	0	0	0	0	176774
39	20-07-2010	0	0	0	0	0	5148	0	0	0	0	147247
40	20-07-2010	0	0	0	0	0	0	5148	0	0	0	45608
41	20-07-2010	0	0	0	0	0	0	0	6337	0	0	5148
44	13-08-2010	0	0	0	0	0	0	0	0	0	0	6337
45	13-08-2010	0	0	0	0	0	0	0	178920	0	0	1142760
46	13-08-2010	0	0	0	0	0	159872	0	0	0	0	1142760
47	13-08-2010	0	0	0	0	0	0	150545	0	0	0	178920
48	13-08-2010	0	0	0	0	0	0	0	0	0	0	159872
												193829

1852932
493560
23000
1170810
75000
162000
1248140
195000
785400
34100
47416
1874330
1504536
35990
1277650
1153000
2094640
13500
1712542
226353
202666
196426
1249250
176774
147247
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17	12-03-2012	150257	180338	143189	177826	150322	143365	142662	176774	176774	121636	173683	1736826
18	12-03-2012	3375	3600	3150	3825	3150	2925	2925	3600	3600	2475	3625	36250
125	27-03-2012	140994	169404	133659	165169	141462	143334	134980	165989	165989	113711	162844	1628435
126	27-03-2012	6345	6768	5972	7191	5922	5499	5499	6768	6768	4653	6815	68150
132	31-12-2012	78277	92543	74174	94148	78971	74920	73989	92693	92693	76784	92157	921349
133	31-03-2012	1755	1872	1638	1969	1638	1521	1521	1872	1872	1287	1885	18850
22	26-06-2012	211342	254715	200006	250719	214127	203453	203702	248454	250070	171647	245359	2453594
23	26-06-2012	4590	4896	4284	5202	4284	3978	3978	4896	4896	3366	4930	49300
31	31-07-2012	156467	188843	149120	185392	155517	149302	149377	182153	182961	126839	1625971	1625971
32	31-07-2012	3510	3735	3276	3978	3222	3042	3042	3672	3690	2574	33741	33741
38	13-08-2012	150127	182632	144038	179452	152035	144673	145228	178920	178920	122463	1578488	1578488
46	07-09-2012	143464	186952	148855	185350	156229	148534	149272	183240	183240	125730	1610866	1610866
47	07-09-2012	6435	7191	6300	7650	6291	5832	5832	7200	7200	4941	64872	64872
54	25-09-2012	139834	169404	134391	166730	141462	133526	133668	165989	159523	113711	1458238	1458238
55	25-09-2012	3105	3312	2898	3519	2898	2673	2664	3312	3168	2277	29826	29826
62	07-11-2012	146034	176018	140119	172816	146147	139504	138842	172454	165989	118087	1516010	1516010
72	19-12-2012	139743	167110	132749	165151	157022	133026	133675	163843	163843	112603	1468765	1468765
73	19-12-2012	6210	6624	5796	7038	5688	5382	5385	6624	6450	4554	59751	59751
75	31-12-2012	143007	169404	132829	166527	158317	133526	134880	162352	165989	113711	1480542	1480542
90	01-01-2013	6327	6768	5922	7191	5895	5481	5499	6687	6768	4653	61191	61191
95	16-02-2013	147823	180338	142105	177861	161234	143365	144023	176774	176774	121354	1571651	1571651
11	19-06-2013	208774	248505	202104	246924	199634	197609	198578	243605	243605	167270	2156558	2156558
12	19-06-2013	6210	6624	5796	7038	5796	5382	5382	6624	6624	4554	60030	60030
17	04-07-2013	152546	182633	145483	180576	152449	144673	145229	178920	178920	122463	1583892	1583892
18	04-07-2013	3366	3600	3150	3825	3150	2925	2925	3600	3600	2475	32616	32616
23	25-07-2013	3366	3600	3150	3825	3150	2925	2925	3600	3600	2475	32616	32616
24	25-07-2013	154040	182633	147355	180576	152449	144673	145229	178920	178920	122463	1583892	1583892
TOTAL		4520473	5446280	4393732	5409604	4573648	5350907	5333089	6473135	5331567	3784432	25606921	76223788
TDS @2%		90409	108926	87875	108192	91473	107018	106662	129463	106631	75689	512138	1524476

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**DIRECTORATE OF AUDIT : GOVT. OF NCT OF DELHI
DELHI SECRETARIAT: NEW DELHI - 110002**

Audit Memo: No.7

Dated: 15.01.2015

Sub: Non-Production of Record.

The department has not provided following records for verification:

1. Copies of all agreements for the period 2005-14 entered amongst the Director, Deptt. of Women and Child Development and SNPs/SHGs to supply and distribute the supplementary nutrition to the ICDS beneficiaries.
2. AC Bill Register
3. LTC Control Register.
4. Register for Children Education Allowance/Telephone/Electricity/Income Calculation.
5. Vouchers for the period 2005-06, 2006-07, 2008-09 (Partly) and 2009-10.

Sectd & taken as such
(Sectd. Secy)

AW
**Inspecting Audit Officer
Audit Party No. V**

**CDPO
ICDS Project Okhla,
Lajpat Nagar-II
New Delhi.**

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Part-II

Current Audit Report

(01/04/2014 to 31/03/2018)

During the course of current audit, 12 audit memo (including 03 record memo) highlighting various irregularities & recoveries to the tune of Rs.12,765/- were issued. On the basis of compliance shown by the HOO, 05 audit memos were settled on the spot and remaining 04 audit memo have been converted into 02 Paras and 02 TANs in the current audit report.

Details of Current Recovery :

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	02/Nil	Rs.3150/-	Rs.3150/-	NIL
2.	05/Nil	Rs.9476/-	Rs.9476/-	NIL
3.	07/Nil	Rs.139/-	Rs.139/-	NIL
Total Amount to be recovered		Rs.12,765/-	Rs.12,765/-recovered	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the ICDS Okhla, New Delhi. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

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

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

PARA NO.1

Audit Memo No.4
Dated:-26/11/2018

Sub:- Irregularities in grant of Annual Increment to Sh. Sudesh Kumar, Driver.

During the scrutiny of Service Book of Sh. Sudesh Kumar, Driver, it has been observed that he was granted 1st MACP in the Grade Pay Rs. 2000/- w.e.f. 01/09/2008 and his pay was fixed accordingly. Annual Increments were given upto 01/07/2012 correctly, but from 01/07/2013 annual increments were given on pre revised pay i.e. in G.P Rs. 1900/- as per details given below:-

Period	Pay fixed by the Department.	Pay to be fixed as per AUDIT(Rs.)	Remarks
01/07/2012	9340+2000	9340+2000	
01/07/2013	9500+2000	9680+2000	
01/07/2014	9850+2000	10030+2000	
01/07/2015	10210+2000	10390+2000	
01/01/2016	32000	32000	
01/07/2016	33000	33000	Pay fixed as per 7 th Pay Commission
01/07/2017	34000	34000	
01/07/2018	35000	35000	

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

PARA NO. 2

Audit Memo. No. 08
Dated: 29/11/2018

Sub:- Non Production of Records.

The under mentioned records not produced to Audit, hence it may be produced to next audit:

(1996-1997)

1. Distribution Diet stock register of Anganyaris supervisors

Para Number 1
12-03
18/04/2018

(1997-98)

- 2. Diet distribution stock register, alongwith attendance register of inmates of all anganwaris.
- 3. A certificate from the employer of their spouse who have allotted govt. accommodation, that they are not drawing HRA from their office i.e. Smt. Renu Sinha, Supervisor.

(1998-2005)

- 4. Contingent Register
- 5. OTA Register

(2005-2014)

- 6. Copies of all agreements for the period 2005-14 entered amongst the Director, Deptt. of Women and Child Development and SNPs/SHGs to supply and distribute the supplementary nutrition to the ICDS beneficiaries.
- 7. Vouchers for the period 2005-06, 2006-07, 2008-09 (Partly) and 2009-10

Handwritten signature and scribbles in blue ink, possibly reading 'Smt. Renu Sinha'.

Handwritten signature in black ink.
L.A.O. - XXXI

Test Audit Notes

TAN No. 1

Audit Memo. No. 6
Dated 27/11/2018

Sub:-Improper maintenance of Stock Registers.

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

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

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

TAN No.2

Audit Memo No.9
Dated : 29/11/2018

Sub:-Shortcomings in maintenance of Cash Book.

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

- A) As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by a person other than the writer of the cash book who initials it as correct. On perusal of the cash book of ICDS Okhla New Delhi, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book during audit period.
- B) As per Rule 13(iv) of CGA(R&P) Rule 1983, the DDO should physically check the monthly closing balance in hand and record a certificate to this effect in figure and words under his seal and signature at the close of every month in the form "Certified that cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and



CURRENT AUDIT REPORT

2018-19 TO 2021-22

PARA-01

Ref Memo. 18 dated 11.01.2023

Subject: Purchases without following GeM module.

As per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatorily for all those goods or services which are available on GeM

On Scrutiny of bills/vouchers provided by the ICDS, it has been observed that the office has continued to make purchases regularly from the local dealers in total violation of Govt. guidelines referred above till date as per the details given as under:-

S.No.	Bill No. & Date	Items Names	Items purchased M/s	Total Amount with gst
1	55/15.01.2019	Awe use items	Delhi Consumer's Co-Op Wholesale Store Ltd.	90610/-
2	60/19.02.2019	Stationery items	Delhi Consumer's Co-Op Wholesale Store Ltd.	55765/-
3	61/06.03.2019	Awe use items	Delhi Consumer's Co-Op Wholesale Store Ltd.	60330/-
4	65/16.03.2019	Printing banners	Priya printing	1180/-
5	66/18.03.2019	Awe use items	Delhi Consumer's Co-Op Wholesale Store Ltd.	49539/-
6	72/27.03.2019	Awe use items	Yash traders	2825/-
7	78/29.03.2019	banners	Yash traders	40550/-
8	54/15.01.2019	Hub cnt. Inauguration itmes	Om rubber stamps	19970/-
9	109/28.03.2020	Stationery items	Delhi Consumer's Co-Op Wholesale Store Ltd.	24981/-
10	99/21.03.2020	Awe use items	Yash traders	9975/-
11	63/24.12.2020	Stationery items	Delhi Consumer's Co-Op Wholesale Store Ltd.	14243/-
12	68/13.01.2020	Awe use items	Delhi Consumer's Co-Op Wholesale Store Ltd.	121907/-
13	85/05.03.2020	Stationery items	Delhi Consumer's Co-Op Wholesale Store Ltd.	32221/-
14	84A/15.02.2020	Awe use items	Delhi Consumer's Co-Op Wholesale Store Ltd.	21901/-
15	28.03.2022	banners	Kamlesh Kumar	1800/-
16	92/26.03.2022	Stationery items	Yash traders	9815/-
17	81/05.03.2022	Stationery items	Superior Enterprises	10769/-
18	78/04.02.2022	Stationery items	Yash traders	3743/-

PARA-02

Ref Memo. 19 dated 12.01.2023

Sub: -Less Deduction of UTGEIS subscription from the salary amounting to Rs.420/-

As per Department of Expenditure's OM No. F. 7(5)-E V/89 dated 15.05.1989 and its further clarification issued from time to time, the rate of subscription of UTEGIS in r/o group 'B' employees is Rs.60/- per month, but during test check of records, it is observed that UTGEIS subscription @ Rs.30/- p.m. is being deducted from the salary of following employees: -

Sr. No	Name & Designation	Level /Group	Period		No. of months	Amount deducted (@ Rs. 30/-)	Amount to be deducted (@ Rs. 60/-)	Amount of recovery
			From	To				
1	Ms. Geeta Gulati, CDPO	Level -7 (Group-B)	01.01.2021	28.02.2022	14	420	840	420

An amount of **Rs.420/-** may be recovered from the above said employees and deposited in govt. account after due verification of records under intimation to audit. Other similar cases may also be reviewed accordingly.

10

19	46/05.10.2021	Awe use items	Yash traders	24784/-
			Total :	596908/-

It has also been noticed that the ICDS has not registered itself with the GeM portal till date.

Reasons for not adhering to guidelines referred above may please be elucidated to audit.

2

Sub.: Non Production Records.

The Following records were not made available to the audit.

Period 1996-97

- (1) Distribution diet stock register of anganwadi supervisor.

Period 1996-97

- (1) Distribution diet stock register alongwith attendance registers of inmate of all anganwadi .
- (2) A certificate of employer of spouse who have allotted govt. Accommodation, that they are not drawing HRA from their office i.e. Renu Sinha, Supervisor.

Period 1998-05


- (1) Contingent register.
- (2) OTA Register.

Period 2005-14

- (1) Copy of all agreement for the period 2005-14 entered amongst the Director, Department of women & Child welfare and SNPs/SHGs to supply and distribute the supplementary nutrition to the ICDS beneficiary.
- (2) Vouchers for the period 2005-06, 2006-07, 2008-09 (Party), 2009-10.

Period 2018-22

- (1) Contingent register.
- (2) Expenditure control register.
- (3) Children education allowance Register.
- (4) LTC/Leave Encashment register.
- (5) Rent/electricity/telephone/water bill register.
- (6) Spouse information.
- (7) Income tax calculation sheet.
- (8) Postage stamp account.
- (9) Conveyance register.
- (10) List of unserviceable items.


(Rajesh Kumar)
A.O./IAO

TEST AUDIT NOTE

2018-19 TO 2021-22

TAN-1:


(Audit Memo No.05 dated: 05.01.2023)

Subject: Discrepancies in pay bill register (PBR)

During the test check of P.B.Rs for the audit period **01.04.2018 to 31.03.2022** the following irregularities were noticed:-

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Pay Band, Grade Pay, Address, Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in the PBR, which is incorrect. Needful may be done now and shown to audit.
2. **Yearly totals of Pay and Allowances worked out-** At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
3. DDO has not signed in all the PBRs against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
6. Entry of Superannuation of employees has also not been made in the PBR which is irregular.
7. Abstract of Pay Bills (GAR-18) has not been maintained in any financial year during 2018-19 to 2021-22
8. Numerous cuttings & over-writings were noticed in the PBR, which were not attested by the Competent Authority in the PBR maintained by the above Unit.

Reasons for above irregularities may be explained to audit.



TAN-2

(Audit Memo No.06 dated: 05.01.2023)

Subject: Discrepancies in maintaining Cash Book

During scrutiny of Cash Book for the F.Y. 2018-19 to 2021-22, the following discrepancies have been noticed:

(i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates and months which is against Receipt & Payment Rules. In most of the cases it was not closed even on closing date of that particular financial year which is against Receipt & Payment Rules.

(ii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

(iii) Proper handing over/taking over of charge has also not been incorporated.

Reason for above irregularities may be elucidated to audit.

TAN-3

(Audit Memo No.08 dated: 06.01.2023)

Subject: - Shortcomings in Bill register.

On test check of bill register for the period 2018-19 to 2020-22 maintained by I.C.D.S. Project Okhla, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024, the following deficiencies have been noticed:-

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

Reasons for aforesaid discrepancies may be elucidated to audit.

TAN-4

(Audit Memo No.09 dated: 06.01.2023)

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

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

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

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

S.NO	NAME OF EMPLOYEE (Sh/Smt)	DATE OF JOINING
1	Ms. Rashmi , Supervisor Gr.II	10/10/2017
2	Sh. C.H. Kazhiiso, Jr. Asstt.	30/03/2021

It is therefore, suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004. Similar cases may also be checked and compliance be shown to the audit.

TAN-5

(Audit Memo No.13 dated: 09.01.2023)

Sub: Discrepancies in stock registers

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the ICDS Project, Okhla near jal vihar road, New Delhi following discrepancies have been observed:

(1) Non Maintenance of different Consumable and Non-consumable Stock Register

(2) No Physical verification of Fixed Assets/Non-consumable/consumables items: it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.

(3) Non recording of proper entries in stock register: - Proper care has not been taken while incorporating entries in stock registers. And amount of goods purchased has not been mentioned against stock entries.

(4) Index not maintained properly. Further, Columns of progressive total not maintained properly of left blank in stock registers.

Reasons for above irregularities may be intimated and necessary steps to update the stock registers may be initiated under intimation to audit.

TAN-6

(Audit Memo No.15 dated: 10.01.2023)

Subject: - Shortcomings in service books.

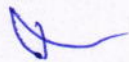
During the test check of Service books maintained by the I.C.P.S. Project Okhla, New Delhi the Service Books of following employees have been test check by the audit.: -

Sr. No.	Name & Designation
1	Ms. Rashmi, Supervisor- Gr.II
2	Sh. C.H. Kazhiiso, Jr. Asstt.
3	Sh. Sudesh Kr., Driver

1. Service Book to be shown to the official every year – As per SR 202, the Service Book is required to be shown to the official every year but the service book has not been shown to above official once in a year as token of check.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above official.
3. **Service Verification from PAO-**
As per Rule 32 of CSS Pension Rules, the service of those govt. employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book, it was found that services of Sh. Sudesh Kumar, Driver have not been got verified from the concerned PAO, while he has already completed 18 years of service.
4. **Inspection of 10% of Service Book by the Head of Office-**
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them as a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
5. **Nomination for different purposes-**
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in case of above official.
6. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in case of Sh. Sudesh Kr., Driver.

7. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible
8. Entry of AADHAAR No. has not been made in the Service Book of Sh. Sudesh Kr., Driver, which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi, vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
9. The entries regarding service verification in r/o Sh. Sudesh Kr., Driver w.e.f.01/07/2020 to 31/12/2021 have not been attested by the competent authority.
10. The credit in Half Pay Leave Account in r/o Sh. C.H. Kazhiso, Jr. Asstt. at the time of appointment is incorrect.

Reasons for the above irregularities may please be elucidated to audit and necessary may be taken to rectify the same under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.



TAN-7

(Audit Memo No.20 dated: 12.01,2023)


Subject: Undue favour to MNPO by violating clauses of agreement.

To ensure uninterrupted supply of the supplementary nutrition in 152 anganwaris under jurisdiction of ICDS, Okhla, a Tripartite agreement was made between (A) Director, DWCD and (B) STRI SHAKTI, MNPO and (C) SHGs (Self help group). Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement:-

Clause 03: clause 03 of said agreement envisages that as per orders of The Hon'ble Supreme Court of India in its order dated 7th October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001, supply of SNP (as per menu) in all State Government/Union Territories should be for **300 days in a year** but it has been observed that SNP has been supplies for less than 300 days as detailed below:

year	No. of days SNP supplied by MNPO/SHG
2018-19	286
2019-20	292
2020-21	281

Reason for above irregularities and action taken in this regard may please be elucidated to audit.


(Rajesh Kumar)
A.O./IAO