

**DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DLEHI
4TH LEVEL, 'C' WING, DELHI SECRETARIAT
I.P. ESTATE, NEW DELHI 110002**

Sub - Audit report on the accounts of **ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052** for the period 2020-23.

INTRODUCTION

The I.A.R. on the accounts of **ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052**(1328/11) for the period 2020-23 was conducted by audit party no. XXIV comprising of Mrs. Geeta Girdhar, Sr. AO/IAO and Sh. Vinay Kumar, Sr. Assistant w.e.f. 27.10.2023 to 06.11.2023(Total 07 working days). Statutory Audit of **ICDS Project Wajirpur** has been conducted up to financial year 2019-20.

AIMS & OBJECTIVES

The main objectives of ICDS project Wajirpur as under:-

1. To improve the nutrition and health status of Children in age group of upto 06 years.
2. To lay foundation for proper psychological physical and social development of children
3. To enhance the capacity of mother through proper nutrition and health education for looking after the normal health and nutrition needs of the children of the area.

To achieve the above objectives, ICDS Project Wajirpur is engaged in providing services of supplementary nutrition immunization, health check up and referral services for the children up to 06 years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area of project.

HOD/H.O.S/D.D.Os/CASHIERS

The following officers have served as HOS/DDO/Cashier during 2020 to2023

S.No	Name and Designation of Officer Sh./Smt.	Period
HOO/DDO		
1	Ms.ChanchalSatija	01.04.2020 to 30.06.2021
2	Sh. M K Chandra	05.07.2021 to 18.01.2022
3	Sh. SubhashGautam	19.01.2022 to 10.03.2022
4	Smt. PushpaLataShokinda	11.03.2022 to 06.03.2022
5	Sh. Karam Chand Gautam	06.03.2022 to 28.02.2023
6	Sh. SandeepBhardwaj	28.02.2023 to 31.03.2023
CASHIER		
1	Sh. Rahul Kumar	01.04.2020 to till date

[Handwritten signature and date]
06/11/2023

Budget & Expenditure of the unit for the period 2020-2023

YEAR	BUDGET ALLOTTED (Rupees in Lacs)	EXPENDITURE (Rupees in Lacs)	Balance (Rupees in Lacs)
2020-21	19710000	17932779	1777221
2021-22	21930000	19955293	1974707
2022-23	7605000	7046144	558856

Statutory Audit: -

Statutory audit of the ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052 has been conducted by AG (Audit) Delhi upto 2019-20 as information provided by Department.

Vacancy Position:

Sl.No.	Group	Sanctioned Post	Filled Post	Vacant Post
1	A	NIL	NIL	NIL
2	B	06	03	03
3	C	01	00	01
4	D	01	00	01
Total		08	03	05

Maintenance of Records:-

The maintenance of record of ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052 for the period 2020-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

Old Audit Reports & Recoveries –

There were 35 audit paras outstanding in the previous Audit Report.

Period	Details of outstanding paras			Outstanding Para Numbers
	Opening balance	Paras Settled	Para Settled Nos.	
1988-1992	02	00	-	02
1997-1998	03	00	-	03
1998-1999	05	00	-	05
1999-2003	06	00	-	06
2004-2006	07	00	-	07
2006-2014	01	00	-	01
2014-2018	03	01	01	02
2018-2020	08	02	05 & 08	06
TOTAL	35	03		32



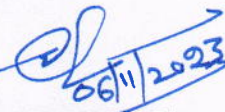
Current Audit Report:

During the course of current audit, 19 memos (15 Record Memos, 04 observation memos) & Two letters (one for sitting arrangement and one for reply for old paras) have been issued to **ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052**. Out of which nil memos settled on the spot hence remaining 04 Observation Audit Memos have been converted into 05 Paras.

Details of Current Audit Recovery:-

Memo No.	Para No.	Subject	Total Recoveries in Rs.	Amount Recovered in Rs.	Balance Outstanding in Rs.
1	Para - 1	DGHS Recovery	1000	00	1000
2	Para- 2	Irregularities in hiring of premises of Anganwadi Centres(AWCs)	--	--	--
3	Para- 3	Procurement made outside GeM-Violation of GFR & Govt. guidelines.	--	--	--
4	Para-4	Shortfall in numbers of registration of beneficiaries.	--	--	--
Record memo no. 11,12,14 & 15	Para-5	Non-production of Records	--	--	--
Total			1000	00	1000

Internal audit report has been prepared on the basis of information furnished and made available by of **ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Ashok Vihar, Delhi 110052** for the Audit Period 2020-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


 (GEETA GIRDHAR)
 IAO/Audit Party-XXIV

(Part-I) Old Report


06/11/2023

Para-1

7

PARA - I

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A
B

93

Theft of 2 Patti's containing 210 cakes of Life-Boy Soap

It is seen from file No. F-3(1)/ICDS/WB/09-90 that 2 patti's containing 210 cakes of Life Boy Soap were found missing on 26/3/90. This Soap was purchased from Super Bazar, Kamla Nagar on 22/3/90 the cost of which was Rs. 026/-. The matter was reported to the Incharge, Police Post Wazirpur, J.S. Colony vide letter No. F.3(1)/Misc./09-90/772-73 dated 26/3/90 and also to Jt. Director (ICDS) Dto. of Social Welfare.

The out-come of the investigation Report is yet to be received. The matter may be pursued with the police authorities and outcome of the report may be intimated to audit.

It is also noted that the balance was not tallied in the Stock Register. This may be noted now in the Stock Register and consequential intimation to audit.

06/11/2023

~~Para 8~~

Para 8: Non-disposal of Baggans

(82)

(92)

During the course of Audit it is noticed that Empty Bags, biscuit container, Ghee tins and other such item were last disposed off in 1988 and thereafter they have not been disposed off. Reasons for their non disposal every year may be elucidated to audit. Immediate steps may be taken to dispose off these items and other such items in the best interest of the Govt. as with the passage of time their value would decrease. Steps taken in this regard may be intimated to audit.

Para settled in view of the replies submitted by The H.O.

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1 AD-XI

~~OG 11/26/23~~

Para-2

Para 5 : Property account :-

12-172 (81)

PARA - 2

12/19

91

a) According to Rule 210(1) of G.F.R.'s Physical verification of Property account is required to be carried out atleast once in a year in r/o Non-perishable items and after six months in r/o perishable items by other than store incharge. It has however been observed that last physical verification was done on 23.3.88. This irregularity has repeatedly been pointed out in the Inspection Reports but no action has been taken to complete this item of work. As such it could not be verified whether stores are available as per stock register or not.

The circumstances under which the same could be completed so far may be elucidated to audit. Immediate steps may be taken to complete this long pending item of work and compliance intimated to audit.

b) Entries made in the property register maintained by the office has not been attested by any responsible officer. This needs immediate compliance as property A/c is an important record.

c) It has further been noticed that broken chairs, old bags, old broken stoves, Tat, Durries and utensils etc are lying in the stores.

By the passage of time, their value would reduce. It is therefore suggested that immediate steps may be taken to dispose off these items and other such items lying in the stores in the best interest of Govt. and compliance intimated to audit.

This is brought to the notice of the higher authorities for Director General of Public Health.

06/11/2023

3/11/10

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✓ Para 10 Livoiros A/c of Group C & D. Staff.

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While going through the Livoiros A/c in r/o Group 'D' Staff mentioned by the office, the following Short-comings have been noticed:-

- i) As per rule a stock register of liveries purchased is required to be maintained. All purchases are required to be noted therein as soon as they are purchased.
- ii) A separate issue register (individual) name wise is also required to be maintained to check which of the liveries items have been issued to a particular individual. Whether liveries issued to the staff are in order or not.
- iii) It is therefore suggested that a separate stock and issued register may be maintained indicated therein the periods for which liveries have been issued to the staff.
- iv) It is therefore suggested that a separate liveries register may be maintained and all items of liveries noted in the consumable register may be transferred to liveries register and compliance intimated to audit.

Para settled in view of the replies submitted by the H/O

66/11/2023

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180-21

(79)

(41)

(80)

(81)

(89)

(12)

Para 12

(11)

Contingent Charge Register

According to Rule, a register known as contingent charges register is required to be maintained in each office to know how much amount has been incurred on each item. It is seen that a large amount has been incurred on purchase of stationery items. Head of office is competent to incur expenditure on Stationery upto a Monetary limit of Rs. 2,000/- in a year. The expenditure incurred on purchase of Stationery items may be worked out and Ex-post facto sanction of the competent authority may be obtained and compliance intimated to audit. *The Contingent register should be opened immediately w.e.f. 1/1 and compliance intimated to audit.*

Para settled in view of the replies submitted by the H.O.

[Signature]
06/11/2023

[Signature]
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Relief (Case No. 100/97-98)

MEMO NO. 100/97-98

PARA-3

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Case No. 100/97-98

Calculation of income tax
for the year 1997-98
on the basis of the following
details:

~~Para 3~~

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Para 3

1. Salary, Superannuation

Rs. 1,08,600
Less: 20% (21,720)
1,28,320

2. Dividend received

Rs. 10,860
Less: 10% (1,180)
9,680

LIC → 4000

TOTAL 1,08,600 -
4000 -

1,04,600 x 30% = 31,380

= 33,500
- 31,380

TR-5 33,500 -
deposited

06/11/2023

(2) ... R. 4000, C.D.F.O.
 G.D. — Rs. 1,56,817
 (-) SD — 1,000
 (-) ... — 1,800
 1,54,017

(18)
 72
 76
 86

Ex. 157 - 2000-01 ... Rs 16,804
 G.P.F. — 16,000
 ... — 200
 ... — 20,000
 ... — 10,836

112856	Reliable	Rs	7511
100	tax deductible	Rs	1293
(-)	tax deductible	Rs	8360
100	tax deductible	Rs	1933

132 Modern Apart
 Reliabil-15
 near Mann
 Kothari

... will be allowed ...
 ... will be ...
 ... will be ...

(3) Sh. Jankajoshi, Dnyanesh

G.D. — 83,425
 (-) SD — 20,000
 (-) ... — 700
 62,725

Ex. 158 - 2000-01 ... Rs 25,116

G.P.F. — 25,000
 ... — 100

...	...	Rs	982
...	...	Rs	1094

... will be allowed ...
 ... will be ...

06/11/2023

Contd.

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PARA 4

During the course of audit of contingent bills for the period under audit i.e. 1997-98 following irregularities/observations were noticed:-

(i) Unit has purchased stocks, from & through Mrs. Delhi Consumer Wholesale Store Ltd. as per details given below:-

CB. No/Date	Amount.	Particulars
(i) CB-216 dt 26-2-98	Rs 3651-	1 Steel Almirah 110 stools
(ii) CB-217 dt 28-2-98	Rs 4320-	
(iii) CB-218 dt 28-2-98	Rs 32956-	55 D-frames 55 D-cups
(iv) CB-219 dt 30-2-98	Rs 32956-	55 D-cups 110 stools
(v) CB-220 dt 30-2-98	Rs 4320-	
Total: Rs 1,55,803-		

On scrutiny of above mentioned bills following irregularities/observations were noticed:-

- (i) Expts. sanction/administrative approval was not obtained from the competent authority;
- (ii) Contingent purchases were made against Contingent bill;
- (iii) No quotations/tenders were called for same.
- (iv) No accounts functionary was involved.
- (v) Stocks are lying out of billable in office premises.

Keeping in view of the above irregularities following observations were made during audit:-

As per delegation of financial powers, it was empowered to convey A/C to the purchase of furniture items. The requirement was not made.

(i) As per procedure issued from time to time, purchase of furniture items can only be made against billable of old stocks, whereas this facility was not being used.

CGT/11/2023

1) Functional use was made in the rural community (Rs. 1,55,803/-) for the purpose of creating a fund for education. The way procedure of above was the procedure of Open tender system which is adopted by giving wide publicity through leading news papers. This report was also checked;

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ii) As per Dy. Secy. Finance (Accounts) orders: "In every purchase of Rs. 20,000 above accounts functioning associated Finance should be involved & a purchase committee should be formed with the prior approval of competent authority. No such procedure was adopted;

iii) Stock entry of above property nature items were not recorded in property stock register.

iv) Dams & stools are being unused in the store, resulting in blockade of hard money.

Keeping in view of the above irregularities & irregularities suggested that in this way please be brought under notice of higher authorities and expenditure to get regularised from the competent authority with a recommendation to audit.

v) Non recording of stock entries in Main office stock register in the country of Central bills for the subject matter it has been noticed that stock entries were not recorded in stock register. All the bills relating to stock entries are being recorded in the stock register as per usual.


Guided →

06/11/2023

Date	Amount bill	Nomenclature
CB-190/17- $\frac{3}{98}$	Rs. 2670/-	General article
CB-191/17- $\frac{3}{98}$	Rs. 31934/-	do
CB-192/17- $\frac{3}{98}$	Rs. 11920/-	do
CB-223/31- $\frac{3}{98}$	Rs. 652/-	Bills not traceable
CB-216/21- $\frac{3}{98}$	Rs. 365/-	Steel Almirah (Proved by)
CB-217/21- $\frac{3}{98}$	Rs. 43120/-	Stools (")
CB-218/28- $\frac{3}{98}$	Rs. 32956/-	Dooms (")
CB-219/30- $\frac{3}{98}$	Rs. 32956/-	Dooms (")
CB-224/30- $\frac{3}{98}$	Rs. 43120/-	Stools (")

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21
83

Keeping in view of the irregularities observed above, it is suggested that other similar cases for the previous period may also be viewed and details of bills for which stock entries are missing be prepared and matter may please be brought under notice of higher authorities at an early date and necessary action may please be initiated to audit.


06/11/2023

Para No 16 (Para Para 3 of 97-98)

Ref: Memo No 10 dated: 25/06/97

(82)

sub: Excess Expenditure incurred in the Estimated Budget for 1997-98

As per the information provided by the EDPO, this unit has incurred an expenditure of Rs. 42,26,464/- against the budget provision of Rs. 41,49,000/- under plan schemes and an expenditure of Rs. 13,92,119/- against a provision of Rs. 10,00,000/- under non plan heads during the financial year 1997-98. The reasons for excess expenditure budget provision may be elucidated in detail to the Audit. The irregularities may also be brought to the notice of the High Authority in order to get the expenditure incurred in sectors regulated by the Competent Authority. The compliance on this account may be shown to the Audit.

42,26,464
 41,49,000
 1,87,464

13,92,119
 10,00,000
 3,92,119

Para settled in view of the replies submitted by the HAO.

42,26,464
 41,49,000
 1,87,464

OG 11/2/23

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(91) (70) (21) (24) (25)

Stock Reg. Book Entries Mr. Pappan (Supervised) Malkajgiri.

- (i) Page Count Certificate not signed by A.D.O.
- (ii) Annual Physical Verification was not done ever.
- (iii) Contingent assets not collected by A.D.O. few instances are Rs 10, 11, 14, 24, 69, 102, 119 etc.
- (iv) Dallah issue not entered in stock reg. genl. item such as: page No. 117, 124, 127, 135, etc.
- (v) Non-Consumable items were not entered in Consumable Stock Reg. & their balances were reduced to nil, which is irregular. A separate Non-Cons. reg. be constituted and all items for issue be entered & if consumed be reduced after construction by board. In this case items are in Pot Cup, Bucket, Stock Reg., Fruit Karp, Mug, Tub, Slate, Nail-Cutter, Black Board, Jug, Dabli, etc.
- (vi) Property items were not entered in Consumable Stock Reg. & their balances were reduced to nil, which is irregular. It is therefore suggested that items may also be transferred to property register if their balances be reduced to nil. Such items are: 3 Weight Machine, Moulding, Sign Board, etc. Compliance may please be directed to audit.

Director, Staff Register of Mr. Pappan (Supervised) (Malikajgiri)

- (i) Page Count Certificate not signed by A.D.O.
- (ii) Annual Physical Verification was not done ever.

D. Genl. Item Stock Reg. of Mr. Pappan (Supervised) Malkajgiri

- (i) Page Count Certificate not signed by A.D.O.
- (ii) Annual Physical Verification was not done ever.
- (iii) Non-Cons. items not entered in Consumable reg. as per instructions above. Action as proposed above be taken with immediate effect.
- (iv) Property items like Dallah, etc. transferred to property reg. as suggested above. Construction should be done.


06/11/2023

(II) Check items of stock register of the Supervisors (continued)

- (i) Page and date of stock register by 11/00.
- (ii) Annual Physical Inventory was done ever.
- (iii) Non-Consumable items got entered in Consumable Stock reg. & their balance were entered in Nil. Their balances were only got reduced only after Consumption of same. Non-Consum. Stock reg. be maintained with a balance way please be maintained. Few non-Consum. items are as follows: Plastic, Soap, Soap cases, Rain pump, matches, slate, tub, black board, Nail cutter, etc.

(85)
(79)

(iv) Similarly Property items got entered in Genl. item stock reg. Actions as suggested above be taken immediately to avoid. Few Property items are as follows: Screens, weight Machine, etc.

(VIII) Destroy Stock Register of Consumable items:

- (i) Page and date of stock register by 11/00.
- (ii) Annual Physical Inventory was done ever.
- (iii) Entries were not got deleted by the concerned officers. 29/11/63, etc.

Similar discrepancies were noticed in other Supervisors & various stock registers. It is therefore suggested that action be suggested to be taken & compliance be shown to audit.

66/11/2023

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Senior Service Books

1. General M.C. is issued to be updated details in respect of the following Officers

2. 1. Sh. Raj Kumar, Pooni, Bawal 30-6-98.

2. Sh. Raj Kumar, Pooni	30-6-98
3. Sh. S.C. Saini, Udaipur	31-12-98
4. Sh. S.C. Saini, Udaipur	31-12-98
5. Sh. S.C. Saini, Udaipur	31-12-98-2L
	30-5-85-HPL
6. Sh. S.C. Saini, Udaipur	30-6-98

Serial 2

7. Sh. S.C. Saini, Udaipur 31-12-98-FL
11-4-88-11PL

2. Home recd declaration is not available for the service book of the following Officers

- a) Sh. Raj Kumar, Pooni, Bawal, 2, DC.
- b) Sh. S.C. Saini, Udaipur, Sh. S.C. Saini, Udaipur
- c) Sh. S.C. Saini, Udaipur

3. Details of Family is not available in the cases of (a) Sh. Raj Kumar, Pooni (b) Sh. S.C. Saini, Udaipur

compliance with the above queries is made and no return to the Audit.

Case settled in view of the replies furnished by HQ.

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Through

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(27) (68) (77)

3) The pay fixation w.e.f. 1-1-96. While the revised pay scales is done in respect of 8th Karm Class, and etc, no entry in this regard is available in the service book.

4) The pay of the ... reason, there have been fixed w.e.f. 1-1-96. ... his pay ... same with effect from 1-1-92 till 1-1-96. But DNI is not mentioned in the pay fixation proposal. The reason for the same is given as ... some departmental enquiry is pending against the official. Since the said Dept enquiry is over, his pay may now be regulated w.e.f. 1-1-92 onwards in the basis of ... the enquiry report commission which is posted in slh (Bale no. F-29(13)5/18/11, slh, dt-17-7-95). and necessary entries may be recorded in the service book.

5) Whether ... is taken on the strength of ... necessary entries in this regard may be recorded in the slh.

Settle

66/11/2023

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Para 18 (18) (18)

Sub Quality Service

66 (66) 67 (67)

Sub Rule 1 of Rule 18 of CCS (Pension) Rules-1972 provides that a Govt servant on completion of 25 yrs of service or on his leaving being left with less than 25 yrs service before the date of retirement, whichever is earlier, in consultation with the P.O. shall send the service record to the Govt servant, who shall determine the qualifying service and communicate to him, in Form - 24, the period of qualifying service so determined.

The service record has not been followed in the case of Sh. S.C. Sarin, who whose date of appointment is 17.07.68 and date of retirement is 31.03.2007.

Necessary steps may be taken to get his service record corrected & compliance on this account may be shown to the audit.

Para settled in view of the replies submitted by the H.O.

06/11/23

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Page 200 P. 11

(930)

MEMO NO. 11
Dated 24-05-2023

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(75)

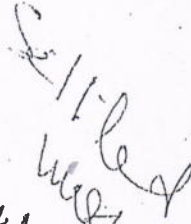
Filing of Income Tax Returns.

Under Section 201 of the IT Act read with Rule - 35 of IT Rules, the person has to prepare the annual return of salaries paid and tax deducted thereon, in Form - 24 and deliver the same to the concerned Income Tax Officer. Further the person has to obtain Tax Deduction Account Number (TAN) from ITO (TD's) in accordance with Section 205A of IT Act.

On going through the record of the unit it has been observed that this requirement is not being followed despite having been pointed out by the previous audit vide their audit memo No 8, dated 24-05-22, which is highly objectionable and needs due elucidation.

Case should also be taken to adhere to the provisions of Govt. notifications in para No-1 under the introduction to the Audit party.


06/11/2023


14/11/23



Para 4 (14)

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Date: 06/11/2023

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W.B. PAY BILL REGISTER

On the scrutiny of W.B. PR but the years 1998-99 the following discrepancies have been noticed:-

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settled

- 1) Although under the proposed page nos are not recorded in the index.
- 2) Previous PR page nos are not contained in any of the, Cases
- 3) Details like when sanctioned to, from which date whether L.P.C issued, whether there is any other payment are not found recorded in respect of the officials transferred out. In some cases entries in this regard, are incomplete and are not attested by the DDO.

Sd/- Smt. Kousha K. Kant, C.DPO

Sd/- Smt. (a), Supervisor

Sd/- (a), Supervisor

- 4) Abstract of paybills are not found recorded at the year end of the PR.

Compliance in respect of the above may be made under intimation to the Audit.

Para settled in view of the replies submitted by the Ho.

06/11/2023

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Para (20) (37) (63) (73)
Subj: GPF account of class-IV employees.

During the scrutiny of GPF ledgers of class-IV employees, the following irregularities have been noticed:

1) Sh. Ram Das, Peon

Sh. Das has been promoted as L.D.C. with effect from 20-04-98. But his account is balance amount has not been transferred, till date, to GPF cell B- Govt. D-Well. His account may be transferred to GPF cell immediately in the prescribed program under intimation to the credit. Sh. Das may be allowed interest on his balance upto the last working day of the month in which the balance is being transferred and thereafter his account may be closed in accordance with the

2) Sh. Raj Kumar, Peon

Sh. Raj Kumar, peon is joined this unit on his transferred but his GPF balance has not been received. He has been his previous H.O. But GPF A/c has been prepared in GPF ledgers on the basis of GPF pass book which is irregular. Errors may be made to obtain the GPF account of Sh. Raj Kumar, peon from his previous office and necessary rectification, if any, may be done in the ledgers under intimation to the credit.

3) GPF Board sheet has not been produced before the credit.

Para settled in view of the replies submitted by the H.O.

06/11/2023

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D. Proposing contribution is not bound referred on page 1 of the Register.
 2) All callings / assignments are to be attached

For 27 on 15-11-98, 23-11-98 & 20-10-98.

Scut 3) Signature of the P.A. is not bound in Col No - 3 & 11 of the Register.
 Sec 3 with No - 81, 85

4) Summary of the outstanding bill is not required at the end of the each month. The same may be prepared in the following format:

A) No. of bills pending with the P.A. at the end of the previous month.

(+B) No. of bills presented during the month.

(C) Total

(-) A) No. of bills paid by the P.A. during the month.

B) No. of bills pending with the P.A. at the end of present month.

2) Separate accounts have been given to represent the bills to be paid. At this procedure may be followed with immediacy and all nature of bills to be paid have the same serial & at the end of the month.

Para settled in view of the replies submitted by the H.O.

66/11/2023

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 10/19

Accountants Bill

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(34)

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(71)

1) Progress of work done is not recorded in the accounts of the office & staff as well as of Angamwadi workers.

Settled 2) on the 4th of Angamwadi workers & helpers staff of payment has not been found received.

Necessary compliance in respect of the above may be conveyed under intimation to the Audit.

MAY 22

Para 8 (24) (22)

Page MEMO NO-13
Dated 06-10-99

SUB: TELEPHONE BILLS & REGISTER.

On going through the record, it has been found that two bills amounting to Rs. 742/- & Rs. 397/- for bill cycle 1-2-96 and 3-3-96 but the cycle of 1-6-96 have been shown outstanding in all the bills including the latest bill of August 1999. But the bill has not been necessarily taken to settle these bills in fact despite having been presented and by the previous Audit which may prove to be unintentional to the Audit to avoid the discrepancy in the telephone.

Para settled in view of the replies submitted by The HO.

06/11/99

19
AD-XI


During the last part of construction 24th Nov 1998
the following items have been
noted:

~~Para 6~~
~~Para - 6~~

- 1) Monthly summary of work done & very
allowance has not been prepared.
- 2) Certificate of 100/100 to the effect that
cash has been physically verified & found
to be correct in accordance with the closing
balance shown in the Cash Book, has not
been found recorded.
- 3) Total calculated at the end of 10/98
appears to be incorrect. The same
may be checked and action taken
may be informed to the Audit.
- 4) Payment drawn against Bill No - 16, dt - 8-6-98
for Rs. 5725/-. A sum of Rs. 226/- was
shown as work done as per the summary
of the work done and was paid to
Smt. Manita Devi (Rs. 150) & to Smt. Shanti Devi
Rs. 52/- on 30-10-98 after a lapse of more
than 3 months which is in violation of CCA
(RFP) Rules - 1981 which states that no
contract amount can be kept more than
3 months. The contractor has not returned
the contract amount within 3 months
and is reported to the Audit.

Contd.

70


06/11/2023

Contd.

- 1. All callings, the notes on page 47 are to be attached by the H.O.
- 2. Detail of payments and closing Balance use and credited on 4/2/98 (page-50)
- 3. D/O has not called the entry. It's closing p. balance on 4/2/98
- 4. The Summary prepared at the end of 4/98 appears to be incorrect.
- 5. Summary of undischarged amount has not been prepared at the end of May '98.

(25)
(69)

compliance to be made & be shown to

the Audit Page 24

Para 10 (24)

(Refer MEMO NO-14 DATED: 06-10-99)

SUB: Non execution of Fidelity Bond by cashier.

On perusal of record it is noticed that on 4th Nov 98, the H.O. was posting the duties of cashier without furnishing both the Fidelity Bond & security bond in the Form of GFR-31. It was Rule - 270 of GFR, no official can handle cash without furnishing these Bonds. Hence H.O. is advised to take appropriate action immediately as pointed out by the previous audit and to ensure responsibility in this regard. H.O. is directed to audit file.

Para settled in view of the replies submitted by the H.O.

4/2/99

100-X1

06/11/23

Sub: - Contingency Bills & Purchase procedure

an analysis of various contingency bills following responses were received which may be noted & compliance shown to Audit.

Para-87

68

1. In the following cases cartage has been paid to different suppliers without sanctioning the amount for payment. Subscribers attached have not been verified Register. Needful may be made and compliance shown to Audit: -

- (i) Bill no. 70 2073/98 R. 4693/-
- (ii) Bill no. 74 2412/98 R. 5160/-
- (iii) Bill no. 76 2614/98 R. 5207/-
- (iv) Bill no. 61 931/98 R. 5207/-

In Bill no. 116 payment has been made to various helpers @ R. 120/- each. Neither the amount has been sanctioned nor passed for payment. The amount of 1200/- has not been made in the Register. Needful may be done.

2. In the following cases conveyance charges paid to various officials without sanction & amount has not been passed for payment on the vouchers attached with the Bills:

- (i) Bill no. 24 211/98 R. 355/-
- (ii) Bill no. 62 2415/98 R. 360/-
- (iii) Bill no. 11 261/98 R. 1184/-

06/11/2023

Contd. P/2

Following certificates may be recorded in case of emergency till after the conveyance charges are sanctioned by the Govt servant. Sign of the Govt servant and other required documents certificates to be filled in: -

- (i) The bill is valid for the said purpose.
- (ii) The conveyance charges does not exceed Rs. 100/-
- (iii) The journey was actually performed by the Govt servant concerned.
- (iv) Prior permission was obtained from the person to perform the journey.

Provision may be done & compliance sign of Govt. servant to be shown to Audit.

3. In the following bills payment more than Rs. 500/- have been made but revenue stamp of Rs. 1/- was not found affixed on the receipt while making payment to the supplier. Needful may be done & compliance shown to Audit: -

Bill No	Date	Amount
CB 72	20-11-88	Rs. 331.05/-
71	20-11-88	Rs. 181280/-
68	18-11-88	Rs. 1559/-
67	18-11-88	Rs. 36322/-
66	18-11-88	Rs. 206538/-
65	17-11-88	Rs. 32943/-

Sealed

Other bills may be reviewed at your level and compliance may be shown to Audit.

4. Bill no. 6188 dated 28/11/88 for Rs. 56734/-
 Bill no. 6189 dated 20/11/88 for Rs. 53856/-

Bill no. 6188 has been prepared & it was sent for payment of bill at least it has not been recorded in the books of account. It may be ensured that the bill is paid or not. If it has been paid, whether sanction for the bill is given or not. If not, then it may be cancelled. If it is not cancelled, then it may be cancelled. If it is not cancelled, then it may be cancelled. If it is not cancelled, then it may be cancelled.

66/11/2088 contd. P/S

Spouse Insurance

Para

(64)

... the ... of the ...

Para 9

(a) ... spouse ... medical facility ...

... whether spouse is available ... medical facility ...

... (M) Rules.

(b) ... spouse ... employed ...

... private organization ... medical services ...

... the ...

- (A) ...
- (B) ...

06/11/2023

FILE NO. ~~43~~ (29) (43) (62)
Order Ref: Memo No-1, dated 04-10-99

SUB: NON-PRODUCTION OF RECORDS.

The following records are either not produced before the Audit or not being maintained by the units:-

1. Contingency Register in GAR-27.
2. GPF Bond sheet of C-IV employees.
3. Conveyance Register & Contract Register.
4. Tution Fee Reimbursement Register.
5. Rent Register of Anganwadis.
6. TR-5 Stock Register.
7. Long Term Advances Register.
8. Register of undischarged pay & allowances.
9. Typewriter Register.
10. Log book & History Sheet & Bond Stock Register of vehicle no. DMH -- 9395.
11. Service postage stamp Account Register.
12. O.T. A Register.
13. Annual store Return showing capital locked up in the store.
14. Attendance Register of Anganwadi workers & helpers.
15. Attendance Registers of Medical Staff deputed by the M.C.D.

Taken afresh

(GAMESAN M)
DAO-3A

(O.P. SACHDEVA)
INTERNAL AUDIT OFFICER.

06/11/2023

Para No. 29

32

30

Old Report (52) (72)

Previous Report

Audit memo No. 6
 Dated 8-10-03

61

Income Tax

During the course of audit regarding income tax, the undermentioned irregularities have been noticed which needs to be rectified and also noted for future compliance under intimation to audit:-

1. Tax deduction account number (TAN) has not been obtained from Income Tax department which is essential as per Income Tax Rules. TAN number may be obtained from I.T.O. Under intimation to audit.

2. During 1999-2000
Smt. Vinay Keshab, CDPo

She has been availed rebate of Rs. 6000/- on account of HBA interest but as per PBR it comes to Rs. 5,000/- hence tax be revised as under as recovered Rs. 330/- from her:-

Tax	300
Surcharge	30
<u>Total recovery</u>	<u>330</u>

(in 12722) 8/10/03

The CDPo
 ICAS Kirti Park
 22 Colony

Para 1
 H.K. 110

Para settled in view of the replies submitted by The HoD.

06/11/2023

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 01/9
 1AO

Para No. 30

Page No. 2

33

31

Audit Memo No. 4
Dated 7-10-03

Page-11

PARA-11

Contingency vouchers

During the course of audit regarding Contingency vouchers, the under mentioned irregularities have been noticed during test check which needs to be rectified and also noted for future compliance under intimation to audit :-

1. Codal formalities

The undermentioned ~~irregularities~~ purchases have been made but their quotations not shown to audit. All quotations may be shown to audit if called for otherwise these purchases may be got regularised from the competent authority under intimation to audit :-

S.No.	Sl. No. & Date	V. No.	Amount	Name of Dealer	Remarks
<u>1999-2000</u>					
1.	37 dt. 14-2-99	1155	R. 440/=	M/s V.P. Gupta	Repair of chairs & others.
		1156	R. 420/=	-do-	-do-
2.	41 dt. 12-1-2000	1277	R. 434/=	2039/- do -	-do-
		1278	R. 495/=	-do-	-do-
		1279	R. 250/=	-do-	-do-
3.	48 dt. 4-3-2000	1502	R. 9,326/-	DCCW State	Registers.
4.	55 dt. Mar/2000	1552-69	R. 8,679/-	M/s New Super G.D.P. State	Misc. items.
5.	56 dt. Mar/2000	1570-80	R. 5,404/-	-do-	-do-
6.	57 dt. Mar/2000	1581	R. 4,986/-	M/s SMART Formas	Printing of Cards
7.	58 dt. Mar/2000	1582	R. 3,262/-	M/s Global Stationery	Registers.
8.	59 dt. Mar/2000	1583	R. 5,260/-	M/s Arishtant offset	Registers.
<u>2000-01</u>					
1.	61 dt. Feb/01	1466-71	R. 2,320/-	M/s New Super State	Misc. items.
2.	66 dt. Mar/01	1480	R. 1,367/-	-do-	-do-
3.	68 dt. Mar/01	1493, 93 + 95	R. 4,748/-	-do-	-do-
4.	69 dt. Mar/01	1466 to 99	R. 3,715/-	-do-	-do-

Contd. - 2/-
contd. - 01

06/11/2023

2001-02

1.	59 dt. 10-9-01	716/2017	Rs. 4,631/=	M/S New Super State	Misc. items.
2.	64 dt. Sep. '01	722/2028	Rs. 2,453/=	M/S V.P. Gupta	Chair repairs.

2. Overpayment of reimbursement of Newspapers

The undermentioned payments regarding reimbursement of Newspaper charges in respect of Smt. Vinay Kashyap, CDO have been made vide Bill No. mentioned against each which are in excess of ceiling made by the competent authority. She has been allowed for reimbursement of one Indian news paper maximum to Rs. 100/= only but she had claimed for magazines alongwith news paper, which is irregular. Audit has restricted these payments as under and overpayment may be recovered from her as mentioned hereunder under intimation to audit :-

S.No.	Bill No. & Date	Reimbursement Amount claimed	Restricted Amount	Amount to be recovered
(a)	50 dt. Mar. 2000	Rs. 1,200/=	Rs. 578/=	Rs. 622/=
(b)	53 dt. Jan. 2000	Rs. 1,375/=	Rs. 644/=	Rs. 731/=
Total Rs.				<u>Rs. 1,078/=</u>

Expenditure sanction of competent authority

Rs. 742/= has been paid to M.T.N.L. vide Bill No. 50 dt. Jul-01 for the period Feb. '96 to May '96 with surcharge. Reasons for this payment without statutory approval of competent authority be elucidated to audit. Telephone Register has not been maintained so the genuineness of ~~the~~ payment could not be verified. Approval of competent authority for payment of surcharge has not been obtained, which is irregular. Clarification in this regard be made to audit.

Contingent Register

Contingent Register has not been maintained for the period of audit, which is irregular. Register may be maintained and shown to next audit.

Stock Entries

During ~~next~~ check of vouchers it has been noticed, the undermentioned ~~branches~~ purchases have been made but Stock Entry has not been recorded on the bills which is irregular. Contd. ... b/

06/11/2023

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. 1210

Form No. 3
Stock Register :-
Para No. 31

32

64
48
12
Audit Memo No. 5
Date: 7-10-03
PARA-12

During the course of test check reg. Consumable & Non-Consumable, S.N.P, Stock Register the under mention irregularity have been noticed which needs to be rectified and also noted for future compliance under intimation to audit.

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12
13
Page

(A) Consumable General Stock Register :-

(a) Page Counting Certificate has not been recorded on the front page of the said Stock Register.

(b) Alphabetically index has not been maintained.

(c) It is also come into notice that Physical Verification as required under Rule 116 of CIPR has not been carried out. In the absence of which possibility of mis-appropriation in stock articles could not be ruled out.

(d) It is further observed that an article of non-Consumable nature has also been accounted for in the Consumable register. It is suggested that all such may be transferred to non-Consumable Register under intimation to audit. Other similar cases may also be reviewed.

S. No.	Page No.	Item	Year
1	24	Brief Case	1999
2	28 & 30	Calculator	00-
3	13	Plastic Jug	00-
4	90	Punching machine	00-
5	40	Bucket Plastic	14.3.2000 to 31.3.2002
6	49	Brief Case	00-
7	42	Mayer Jug	00-
8	12	Bucket Plastic	1/4/2002 to till date
9	13	Duplicator Plastic	00-
10	17	Stapler machine	00-

Signature of H.O. not found in register. Verify the entries of register.

06/11/2023

Comptroller

Bal./Prognative total of the items have not been shown in
front of the Cases.

- (a) It has ^{also} been observed that brief case have been shown
issued to under mention official but not returned back by
them on their transfer from this office which is irregular.
They may be asked to return brief case otherwise
Recovery may be made as mentioned against each.

S.No.	Name	Item	P.No.	Amnt.	Year
1	Sh. Rakesh Kr. Mishra, Officer	Brief Case	25	RS. 85/-	99
2	Sh. Rakesh Kr. Mishra, Officer	Brief Case	49	RS. 85/-	2000-01

Total = RS. 1655/-

- (b) Bal. of Stock Register have not been carried forward to New
Register in all cases which is irregular. Reasons for not taking
the old bal. in new register may be explain to audit.

2) S.N.P. Register :-

- (a) Page Counting Certificate has not been recorded on the front
page of the said Stock Register.

- (b) Alphabetically index has not been maintained.

- (c) Physically verification has not been carried out by the
Competent Authority.

- (d) Signature of H.O.C. not found in register verify the entries
of register.

3) Stock Register maintained by Supervisors.

- (a) Page Counting Certificate has not been recorded on the front
page of the said Stock Register.

- (b) Alphabetically index has not been maintained.

- (c) Physically verification has not been carried out by the
Competent Authority.

66/11/2023

Count

Para No. 52

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

(61)

(42)

(3)

(46)

(56)

Para No. 41

1/11/11

Audit Memo No. 2
Dated 6-10-03

(55)

(33)

Bill Register

During the course of audit regarding Bill Register, the undermentioned irregularities have been noticed which needs to be rectified and also noted for future compliance under intimation to audit:-

1. There are so many entries & overwriting which are not attested by the DDO.
2. Paying of the register has not been carried out properly and certificate to that effect has also not been recorded in register under attestation of DDO.
3. Bill Serial No. in respect of pay and contingency has been shown separately which is irregular. All bills must be entered in one serial.
4. Bill No. 77 dt. 17-1-2000 of R. 182/- and Bill No. 78 dt. 17-1-2000 of R. 14,179/- recorded in bill register but details regarding submission to PAO and cheques received from PAO have not been recorded. Clarification in this regard be elucidated to audit.

R. Laxmi
6/10/03
Chk. with Ans. 200
P. No.

The CDO
ICDS Wazirpur JJ Colony
New Delhi

Para settled in view
of the replies submitted
by the HQ.

6/10/03

06/11/2023

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21/9
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Para No-35

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

(66)
(46)
(35)
(45)

In No. 5

P.B.R.

(36)
(34)

Audit memo No. 3
Dated 6-10-03

(55)

During the course of audit regarding P.B.R. the undermentioned irregularities have been noticed which needs to be verified and also noted for future compliance under intimation to audit :-

1. Entries and overwrites have ^{not} been attested by the DDO.
2. Balance of advances have not been carried forward in next year under attestation of DDO.
3. Abstract of Pay Bill has not been maintained. It must be maintained under attestation of DDO.
4. During 1999-2000 interest on scooter advance in respect of Sh. S.C. Saini, UDC and interest on HBA in /o Smt. Vinay Kashyap, CDPO have been recovered without verifying the interest from PAO. Register of advances has also not been maintained. It may be clarified to audit under which circumstances interest calculation has not been got reconciled with PAO. In absence of Advance register recoveries could not be verified.

Qu. Anwar
(6/10/03)
(R. K. SHARMA)
D.A.

The CDPO
WDS nagindra
J.T. Colony

Para settled in view the
deficiencies submitted by
The HO.

SR
6/10/03

06/11/2023

46
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PARA 3: Para 110
DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

(45) (44) (44)

Para No. 6

(39)

Audit Memo No 7
Date: 13/10/2003

Property Stock Register :-

PARA-13

During the course of test check of Property Stock Register it has been found that a New Property Register has been started w.e.f 16.1.2001 on the basis of list of articles present in Anganwadis & H.B. as provided by the Supervisors after physical verification. This is not the correct procedure. It is suggested that proper physical verification of the stock may be done on the basis of three Stock Registers already available in the office & discrepancies made to know to Audit along with remedial measures taken. Physical verification of all the stock items in the current year & result communicated to Audit.

~~Para 13~~
Para 13

(54)

(13)

The CPO,
ICDS,
Wazirpur, Delhi.

Re: Sharma
13/10/2003
(2.L. BHAWANI)
D.A.O.

06/11/2003

13/11/03

Para No. 7
Directorate of Audit
PARTY NO. 21

54
56
43
14
1

Para No. 7

38
36

Audit Memo No 8
Dt. 13.10.2023

Subject: Service Books

PARA-14

on the check of service books, it is found that
many discrepancies have been found which need to be
rectified under intimation to Audit.

Para-19
14

(i) Leave account is not complete for the following

1. Mr. G. K. G. - Suspension
2. Mr. K. S. Choudhary - Retirement
3. Mr. N. S. Dabhi - Retirement
4. Mr. R. K. P. - Retirement

53

14

(ii) Home Town declaration is not filed for registration, which is not available in the service book.

(iii) Service Register has not been done up to date i.e. 31/1/2023

Needful has been intimated to Audit.

The C.A.P.O
ICOS
Mysirpur
Cebu

Signature
C.R.H. DHAWAN
I.A.O.

06/11/2023

73/10/03

Para 1

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. XIV

Para No. 8

37

Para-15

43

42

Audit memo No. 9
Dated 13-10-03

Loss of Govt. Property

PARA-1

It has been pointed out that one ceiling fan was stolen from this office on dt 16-2-02 and cash chest was broken on dt. 13 to 16. Dec. 02 [Copy of FIR & Police report attached] as per certificate given by office. Progress report in respect of both cases have not been provided to audit. Matter may be taken with Police authorities and findings may also be communicated to audit.

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Para-15

(with xv)

The CDPO
ICDS
Nazi Puri

Rem 1
Hpy

06/11/2023

DIRECTORATE OF AUDIT
GNCT OF DELHI

W-
41
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PARTY NO. 200
PART 10

Trans. 9

Audit Memo No 91(A)

Dated: 13/10/2003

Subj: Non-Production of Records.

The following records are either not produced before the audit or not being maintained by the unit:-

1. Contingency Register in GAR-27.
2. CIPF Broad Sheet of C-IV employees.
3. Conveyance Register & Garage Register.
4. Tuition Fee Reimbursement Register.
5. Rent Register of Anganwadis.
6. TR-5 Stock Register.
7. Long Term Advances Register.
8. Register of Undisbursed pay & allowances.
9. Typewriter Register.
10. Log book & History sheet & Dead stock Register of Vehicle No SNH-9391.
11. Service Package Stamp Account Register.
12. O.T. A. Register.
13. Annual Store Return showing Capital locked up in the store.
14. Attendance Register of Anganwad. assistants & Helpers.
15. Attendance Register of medical staff deputed by the M.C.D.
16. Livery Register.
17. Spouse information in 40 Sind. Kamla Chandhary, Supervisor.

The CPO
JCS,
Wazir Pur, Delhi.

Taken about 13/10/03
GAMESAN M

13/10/03

06/11/2003

IAO - 38

No. 10

DECLARATION OF REMITTANCES

Form 10

47 39

PARA-16

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The undermentioned remittances have not been certified from the PAO concerned which is not in order. These may be got verified from PAO immediately and audit also be intimated.

S.No.	Date	Amount
1	18-5-99	R. 757/-
2	26-9-99	R. 965/-
3	19-1-01	R. 1,500/-
4	7-6-01	R. 1,800/-
5	16-8-02	R. 369/-
6	16-8-02	R. 2,113/-
7	18-9-02	R. 74/-
8	4-10-02	R. 360/-

Para-16/16
16

R. K. DHAWAN
(R. K. DHAWAN)
I. A. O.
Audit Party No. XIV

66/11/2023

Directorate of Audit,
Govt. of NCT of Delhi
4th Level, Delhi, India
110011

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Para No 38

Audit Party No 81

Audit Memo No. 2
Dated: 27.4.2006

PART-17

Para 1

40

Shortcomings/irregularities in Cash Books

Para-17

49

i) Cuttings/over-writings
During the course of audit it has been noticed that Cash Book has not been properly been maintained. Several cutting/overwriting and white flag done but extra attestation have not been done. White flag has been used frequently which is not permissible. Reasons for these lapses may be stated and all the cuttings/overwritings and white flag entries be attested and compliance shown to audit.

ii) Closing of Cash Books
It has further been noticed that at the close of each month or neither physical verification certificate is being recorded nor details of undischarged amount (billwise) are being recorded which is against the rules. ~~Respective~~ Totals of Cash Book are not being checked by a responsible person other than the cashier.

Reasons for these lapses may be stated to audit and compliance shown to audit.

~~Respective compliance~~ Compliance

Jr. C.D. PO,
I.C.D.S., Wazirpur
Delhi

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No 81

06/11/2023

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Directorate of Audit,
Govt of NCT of Delhi
4th Level, Sector 11, Connaught Place
New Delhi

Para No.

Audit Party No. 21

Audit Memo No-3
Dated 27.4.2006

Para 2

Irregularities in Acquittance Roll Register.

While going through Acquittance Roll Register maintained by ICDS, Nazimpur, Delhi, it has been noticed that date of receipt of amounts have nowhere been recorded either by the recipient or by the Cashier. Further, datewise disbursement certificates have also not been recorded at the end of each bill in the absence of actual date of receipt and disbursement certified at the end of each bill, it is not possible to verify a corresponding payment entry in the Cash Book. Even after vigorous efforts made by audit the payment entries of Honorarium paid to helpers/workers can not be traced. The present DDO and Cashier could not explain this and they have stated that previous former DDO and Cashier can explain and tally the relevant entries.

Reasons for above lapses may be stated and all the dates / certificates for the period of audit be reflected / recorded in the Acquittance Roll Register and Cash Book shown to audit

The C.D. PO,
ICDS, Nazimpur,
Delhi

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No. 21

Para settled in view
of the replies furnished
by the H.O.

06/11/2023

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1/9

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Directorate of Audit,
Govt of NCT of Delhi
4th Floor, Delhi Sachivalaya,
New Delhi.

Para No. 40

Audit Party No X

18

37

47

Audit Memo No 4
dated 27.4.2006

PARA-18

Para 18

Para No 3

Delay in deposit of resources.

i) An amount of Rs 63/- was received vide
GAR 6 No 6858/92 dated 29.1.2005. This amount was
deposited in the bank in the concerned head on
30.5.2005 i.e. after lapse of 04 months whereas
the amount of resources should be deposited either
on the same date or next working day.
Reasons for keeping money for 04 months is
stated to audit.

ii) Deposit of Rs 5/-

It has further been noticed that an
amount of Rs 5/- was deposited through cheques
on 30.5.2005. The reason recorded on the cheques
was excess drawn from the P.A.O. with bill
No CB/122/04-05. On verification of this bill it
has been noticed that this bill was prepared
for Rs 3963/- and cheque for this amount was
issued. It is not understood as to how this
amount of Rs 5/- have been drawn excess
drawal and subsequently deposited.

Reasons for this may be stated to
audit and correct picture on this account be
recorded under intimation to audit.

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No XI

The C.D.P.O.,
I.C.S., Nagarpur,
Delhi

06/11/2023

Para No. 4

Directorate of Audit,
Govt of NCT of Delhi
4th Floor, Bahai Chaudhry
Road, Delhi
Audit Party No. 81

35
46

Audit Memo No 5
Dated: 27.4.2024

4

Para no 4

Shortcomings/irregularities in Service Books.

1) Entries of A.C.P. in Service Book.

a) Ms. Maya Devi, Sweeper was granted A.C.P. and under this the scheme of updation of pay in the pay scale of B 2750-70-3800-75-4400 was granted w.e.f. 1.4.2000 and her pay fixed at Rs. 3300/- but the increments w.e.f. 1.4.2001 onwards have not been made in the service book although she has been paid arrears of the increased pay.

Compliance seen & settled
Date: 05/11/23

b) Ms. Kamla Chaudhary, Supervisor was granted increment on 1.12.2003 and her pay as on that date was Rs. 5875/- in the service book. Thereafter, the entries of increments have not been made in the service book. On checking from the P.B.R. it has been noted that she is being paid salary @ Rs. 6000/-

As per rule each event of service of a Govt servant must be recorded in service book and annual increment is granted only after making an entry in service book. Granting increments without making entry in service book is a serious lapse on the part of Head of office/O.S.O. Reasons for this may be stated in audit and the entries in the service books may be made and compliance shown in audit.

Settled
14/11/24

06/11/2023

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US

ii) Non-verification of service

The service of the following employees has not been verified for the period shown against their names:-

- a) Ms. Maya Devi, Sweeper 1.4.2004 onwards.
- b) Ms. Nirmal Dahiya, Supervisor 1.4.2004 onwards.
- c) Ms. Sumita Kundra, Supervisor 1.4.2004 onwards.
- d) Ms. Gita Gudha, Supervisor 1.4.2004 onwards.
- e) Ms. Kamla Chaudhary, Supervisor 1.4.2004 onwards.

Seen & Settled
01/5/06

Reasons for non-verification of service may be stated to audit and needful be done and compliance shown to audit.

iii) Non-completion of leave Accounts

Leave accounts of undermentioned employees have not been completed for the period shown against their names:-

- a) Ms. Maya Devi, Sweeper 1.1.2005 onwards.
- b) Ms. Nirmal Dahiya, Supervisor 1.1.2005 onwards.
- c) Ms. Sumita Kundra, Supervisor 1.1.2005 onwards.
- d) Ms. Kamla Chaudhary, Supervisor 1.1.2005 onwards.

Compliance seen & settled
01/5/06

Reasons for non-completion of leave accounts may be stated to audit and needful be done and compliance shown to audit.

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No. 82

JK C.D. PO,
I.C.D.S., Wagriapur
Delhi:

06/11/2023

Audit Party No. 21

Audit Party No. 6
Date: 27.4.2006

Para No 42

Para 5

Short Comings / Irregularities in Income Tax Calculations for the year 2005-06.

a) Ms. Gula Gulati, Supervisor was allowed a deduction of Rs 50,000/- towards the investment in LIC bonds but the proof of investment i.e. photocopy of bonds not placed in the record to verify the correctness of the investment.

Compliance to be called
Hand
01/5/06

Similarly, Ms. Shanti Kundra, Supervisor was also allowed a deduction of Rs 3196/- towards the premium of LIC policy for the name of her daughter Ms. Monika Kundra but a certificate on the body of the proof has not been recorded that no other person shall avail the rebate on this amount.

Reasons for the above shortcomings may be stated and remedial be done and compliance shown to audit.

b) Irregular grant of rebate on Tuition fee.

Ms. Shanti Kundra, Supervisor was allowed rebate on of Rs 12000/- towards the tuition fee paid by her son Master Suraj Kundra. This rebate has been allowed on the basis of photocopies of fee receipts which have not even signed & counter signed by Teacher / Principal of the school. In fact such rebates are allowed on submission of a certificate from the Headmaster which should be obtained on original. Even if, the rebate on the basis of fee receipt is allowed, original receipts duly counter signed by Principal / Headmaster have to be kept in record.

Certificate from school part of file
Hand
01/5/06

Received

06/11/2023

Reasons for allowing rebates on the basis of photocopies of fee receipts be asked to audit and either a certificate from the school authorities be obtained from the beneficiary or tax on Rs 12000/- be calculated and deposited in Income Tax account under intimation to audit.

(54)

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for

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party NOXI

to C.D.P.O.,
ICDS, Nagpur,
Delhi

06/11/2023

Para No. 4

Directorate of Audit,
Govt of NCT of Delhi,
4th Level, Bala Sahib,
New Delhi

Audit Party No. 1

Para 19

PARA-19

43

Audit Memo No 7
dated 27.4.2006

42

19

Para 6

Irregularities in Contingency Vouchers/Bills

i) late payment

An amount of Rs 4707/- was drawn against Contingency Bill No CB/36/2004-05 on 27.7.2004. This amount was conveyed through the staff. This amount was paid on 5.10.2004 & 6.10.2004. As to why the amount kept unpaid is not understood. Reasons for keeping the amount unpaid, especially when the payment pertains to conveyance of employees, be stated to audit.

ii) CB/74/2004-05 for ASOT

On going through the above bill the following discrepancies have been noticed:-

- a) Receipt for payment certificate not signed by DDO
- b) office copy of the bill has not been returned by DDO
- c) Items purchased through this bill have not been entered in the stock register
- d) as the vouchers have not been cancelled after payment by the DDO. Further, most of the bills/vouchers for the year 2004-05 have not been cancelled by DDO after making payment.

Reasons for above lapses be stated to audit and remedial be done and compliance shown to audit.

The C.D.O,
ICSS, Nazimpur,
Delhi.

06/11/2023

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No. 1

(N)

Directorate of Audit
Govt. of N.C.T. of Delhi
Delhi Sectt. New Delhi

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(S)

(B)

Para No. ~~11~~ 9

Audit Memo No 9

PARA-

Para 8

(48)

(4)

DT. 28.04.06

(4)

Physical verification of stock

Para- 20

As per provisions of GFRs Physical verification of consumable & non consumable stock has to be conducted by a team nominated by Head of Deptt. During the course of audit it has been noticed that the rule/provision of GFR are not being observed as physical verification has not been conducted for the period of audit.

Non observation of Rules/provision is serious lapse in part of H.O.D./H.O.D.

Reasons for this may be stated and needful be done under intimation to audit

Handwritten signature

(RAMESH CHANDER)

EDPO ICDS
(Wazirpur)

I. A. O.

06/11/2023

Directorate of Audit
Govt of NCT of Delhi
4th Level, Secretariat,
1, Park Road, New Delhi

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Para No. 45

Audit Party No. 1
PART I

Audit No. 8
dated 27.4.2006

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Para 7

Bill Register - Improper maintenance.

✓ During the course of audit it has been noticed that Bill Register has not been properly maintained by the D.D.O. In some cases the cheque nos & dates have not been recorded during the year 2004-05. D.D.O. has not attested the entries recorded in the Bill Register during the audit-2004-05.

Reasons for not maintaining the Bill Register properly and not attesting the entries by the D.D.O. may be stated in audit and the bill register be attested and shown to audit.

(Signature)

(RAMESH CHANDER)
Inspecting Audit Officer
Audit Party No. 1

The C.D.P.O.,
I.C.S., Wazirpur,
Delhi

06/11/2023

Para settled in view
of the replies submitted
by the HAO.

48
01/9
1A0-XT

Directorate of Audit
Govt. of N.C.T. of Delhi
Delhi Sectt, New Delhi.

Para No. 44

Para 9

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Audit Memo No 10

Dated: - 28.04.08

PARA-2

Non-maintenance of date-wise record

Page 21

39

Test check of distribution of dietary items revealed that in SNP register the distribution has not found date-wise. Some examples of such lapses where the distribution was done without keeping the dates in chronological order, are given hereunder:-

21

- Distribution of Paushtik Panchiri shown on 26.07.04 after the entry of distribution on 27.07.04 - Pg. No 50 Bill No 3.
- Distribution of Gurdas shown on 02.08.04 after entry of distribution of Gurdas on 31.08.04 - Pg. No 59 Bill No 175.
- Distribution made on 05.08.04 after distribution shown on 06.08.04
- After entry of distribution on 18.08.04 distribution shown as on 17.08.04.

From the above examples it is ample clear that the register has not been maintained date-wise and entries made after lapse of some time because such types of anomalies occurs only when cut.

06/11/2008

from pg. No 1

The entries are not made on the same date. Reasons for such blunders may be stated and necessary steps be taken for their ^{non} repetition of such mistakes in future under intimation to audit.

[Signature]

(RAMESH CHANDER)

I A O

C O P O (I E D S)
Wazirpur

[Signature]
06/11/2023

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Directorate of Audit

Govt. of N.C.T. of Delhi

Delhi Sect. New Delhi

29 NO-45
Para 10

Audit Memo NO 11

Dated 28.04.06

Improper maintenance of records

Challans through which dietary items were
received in various centres have been checked
with reference to entries made in stock registers.
It has been noticed that proper cross-referencing
has not been done for future checking.

A few of such examples are hereunder: -

Challans attached with Bill NO 146, 167, 224, 240
251, 269, 301, 247 (Vol. I) Challan with Bill NO
51631 dt. (II), Bill NO 52202, 53046 (Vol. II)

Dietary items received by supervisors
through challans. Receiving certificates given in
challans do not reflect's correspondance entry
of items in stock register by supervisors.

Bill NO 53046 dt. 25.11.05 Challan NO 242

Dietary items shown distributed
to supervisor Mrs. Gupta on 10.12.05 of 22 of 100kg.
but in challan no receiving certificate was
given by the supervisor.

In the absence of cross-referencing
checking by a person other than the record
keeper is very difficult. Reasons for this may be
stated and proper cross-referencing in above cases
may be done and necessary instructions for future
may be issued under intimation to audit.

S.D. ISDS (Wazirpur)

(L. R. M. S. H. CHANDER)
A. O.
06/11/2023

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PARA-22
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22

Director of Audit,
Government of India,
New Delhi

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26
PARA-23

Para 11

5 42

Audit Memorandum
dated 01-5-2006

Para No-46

Para-23

Receipts of Rs. 1000/-
The following conditions were laid by the ICAI.
The following conditions were laid by the ICAI.
The following conditions were laid by the ICAI.

26

S. No.	Date of deposit	Amount
1.	30/04/05	Rs. 1000/-
2.	01/05/05	Rs. 1000/-

23

The above information may be for your
and compliance shown in the audit

The C.A.P.R.
10/5/06, 11/5/06,
12/5/06

(RAMESH CHANDER)
Inspector Audit

Received
11/5/06

06/11/2023

PARA 49

Production of the records - (Ref - memo No. 1)

Para 12

The following records are to be produced in accordance with the provisions of the Act:-

1. ✓ Income Tax calculations for 2004 as.
2. ✓ Special Information
3. ✓ G.P.F. Board Staff & Group's employees.
4. ✓ T.R. - Stock Register
5. ✓ Long Term Advance Register
6. ✓ Log Book, history, list & other relevant records of 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.
7. ✓ Live's Stock Register
8. ✓ Contingency Register
9. ✓ Income Tax Return (Annual) in form 24.
10. ✓ L.T.C. / T.A. / Conveyance Register
11. ✓ ~~Income Register~~

Ramesh

(RAMESH CHANDER)
Inspecting Audit Officer

Taken abresh.

Ganesan M
(GANESAN.M)
IAO-38

06/11/2023

Para No. 47

Para-25

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PART II
CURRENT AUDIT REPORT

(2006-07 to 2013-14) PARA-24

Para 01

(Ref. Audit Memo No. 10 dated 31/10/2014)

Sub: Recovery for Non-deduction of Tax at source from payments made to the NPO, STRI SHAKTI for the FY 2011-12, 2012-13 & 2013-14 amounting to Rs.590569/- under Section 194 C of Income Tax Act, 1961.

28

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.

24

During scrutiny of records of CDPO Project, Wazirpur, it has been noticed that TDS has been deducted @ .2% instead of 2% from the payments made to SHG's/NPO for providing supplementary nutrition material to the anganwaris under the scheme. The calculation of TDS to be deducted for the payments made to the NPO, STRI SHAKTI for the FY 2011-12, 2012-13 & 2013-14 is as under:

FY 2011-2012 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS DEDUCTED(IN RS.)	TDS TO BE DEDUCTED(IN RS.)	BALANCE TO BE RECOVERED(IN RS.)
CB-73	16-01-12	1108138	2287	22163	19881
CB-74	16-01-12	1120191	2307	22404	20097
CB-75	16-01-12	88156	174	1169	1048
CB-88	17-07-12	1207702	2487	24154	21667
TOTAL		3494191	7197	69890	62693

FY 2012-13 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS DEDUCTED(IN RS.)	TDS TO BE DEDUCTED(IN RS.)	BALANCE TO BE RECOVERED(IN RS.)
CB-7	18-06-12	1835091	3781	36702	32921
CB-8	18-06-12	46800	96	936	840
CB-11	05-07-12	1254970	2585	25099	22514
CB-15	05-07-12	33800	70	676	606
CB-19	30-07-12	1218469	2510	24369	21859
CB-20	30-07-12	32500	67	650	583
CB-29	07-09-12	1210044	2521	24801	22247
CB-31	01-10-12	111212	2289	22275	19936

06/11/2023

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CB-48	09-03-12	1166795	2404	23336	20932
CB-45	11-12-12	1097617	561	21957	19691
CB-61	11-01-13	1171587	2310	22151	20121
CB-73	11-03-12	1161589	2399	23297	20893
CB-83	02-03-13	1151271	2380	23095	20715
CB-97	30-03-13	1708574	3520	34171	30651
TOTAL		11186811	29276	283735	254509

FY 2013-14 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS DEDUCTED(IN RS.)	TDS TO BE DEDUCTED(IN RS.)	BALANCE TO BE RECOVERED(IN RS.)
CB-13	17-06-13	1741405	3587	34828	31241
CB-16	11-07-13	1176840	2425	23537	21112
CB-29	16-08-13	1160702	2391	23214	20823
CB-30	16-08-13	32500	67	650	583
CB-37	06-09-13	1227031	2523	24541	22013
CB-48	08-10-13	1048378	2160	20968	18808
CB-49	08-10-13	11860	87	837	750
CB-61	18-11-13	1344770	2771	26895	24124
CB-67	18-11-13	13660	90	873	783
CB-68	12-12-13	1299137	2676	25983	23307
CB-69	12-12-13	11860	87	837	750
CB-71	17-12-13	1325920	2732	26518	23786
CB-72	27-12-13	43660	90	873	783
CB-81	12-02-14	1298799	2676	25976	23300
CB-87	31-07-14	11860	87	837	750
CB-103	13-03-14	1340153	2760	26803	24043
CB-104	13-03-14	15500	94	910	816
CB-111	31-03-14	1258363	2593	25167	22574
CB-115	31-03-14	11860	87	837	750
CB-116	31-03-14	661168	1361	13243	11879
CB-117	31-03-14	21840	45	437	392
TOTAL		15238268	31397	304764	273367
GRAND TOTAL					590569/-

Since an amount of Rs. 590569/- may be recovered from the concerned NPO and deposited into Govt. Account after due verification of records under intimation to the audit.

[Signature]
06/11/2023

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(Ref. Audit Memo No. 1 dated 05/11/2014)

Sub Non-production of records.

During test check of the records of the CGS viz. rpur for the audit period 2006-14, the following records have not been made available to the audit:

1. TIC records
2. Spouse Information
3. Contingency Register
4. Medical re-imbursment register
5. Service Book in respect of Smt. Geeta Gulati Supervisor and Smt. Usha Supervisor.
6. Budget Allotment/expenditure for the period 2006-07, 2007-08 and 2010-11.
7. Postage Stamps Register.
8. Tuition Fee re-imbursment Register.

Taken a fresh

Mohinder Kumar
(MOHINDER KUMAR)
Inspecting Audit Officer
Audit Party No XI

G. ANESAN.M.
IAO-38.

[Signature]
06/11/2023

Tan 01

Ref. Audit Memo No. 5 dated 07/11/2014

Sub. Cash Security deposit / Fidelity Bond of Cashier ₹-

As per Rule 225 of GFR Every government servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 225(3) of GFR in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR 30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR 31.

But during the course of audit of ICDS Project, wazirpur Delhi, it was found that the cashier of the Project who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

H.O.O may get the security bond executed by the cashier immediately to safeguard the Govt. money under intimation to the audit.

Tan 02

(Ref. Audit Memo No.6 dated 07/11/2014)

Sub : Irregularities in maintaining Pay Bill Register under the audit period 2006-07 to 2013-14.

During the test check of pay bill register the following shortcomings have been noticed which may be rectified and compliance shown to Audit:

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 the entries in the PBR not checked,
2. Abstract of Pay Bills (GAR-18) in the PBR of the audit period have not been signed by the DDO.
4. Totalling for income tax purposes not carried out in PBR.
5. Numerous cutting & over writing noticed in the PBR during the audit period were not attested by the Competent Authority
6. The mandatory page counting certificate not recorded in the PBRs under the audit period.

Hence, rectification of the above irregularities may be made and shown to the next audit.

06/11/2023

Tan 03

Ref. Audit Memo No. 7 dated 07/11/2014

Sub.: Shortcomings in cash book.

During the course of audit & scrutiny of cash book for the period 2006-14, the following shortcomings have been noticed:

1. Year wise certificate not available in the cash book during the audit period.
2. As per Receipt & Payment Rule 13, all Govt. money received through TR-5 should be remitted into the bank within three days of receipt, but during the scrutiny of cash book, it has been observed that the amount of Rs.3600/- received towards medical card on 23/11/2007 was deposited into bank as per challan number 02 dated 20/12/2007
3. Cuttings at page no. 14,15,17,29,71,75,76 and 77 for the audit period not attested by the DDO of the unit.
4. Cancellation entry at page no. 31,32,33,34,35,36 and 72 not attested by the DDO of the Project.

The Head of office may ensure that such types of lapses are not repeated in future and rectification of the above irregularities may be made and shown to the next audit.

Tan 04

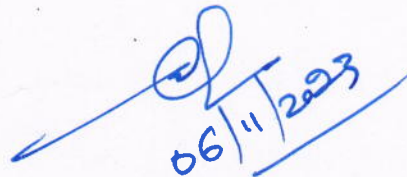
Ref. Audit Memo No. 8 dated 10/11/2014

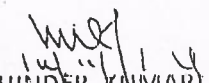
Sub.: Shortcomings in Property Register.

During the course of audit & scrutiny of Property Register for the period 2006-14, the following shortcomings have been noticed:

1. Annual physical verification of stock has not been undertaken ever in the past. The same may now be done and shown to audit.
2. Year wise carry forwarding of balances of the property items have not been done, which is irregular.
3. Cutting and overwriting was not attested by the in charge of the stock.

The Head of office may ensure that such types of lapses are not repeated in future and rectification of the above irregularities may be made and shown to the next audit.


06/11/2014


(MOHINDER KUMAR)
Inspecting Audit Officer
Audit Party No XI

**CURRENT AUDIT REPORT
PART II (2014-18)**

PARA NO.01:- Recovery of TDS from payment made to the NPO, STRI SHAKTI for the FY 2014-15, 2015-16, 2016-17 & 2017-18 under section 194 C of income tax Act, 1961.

(Ref. Memo No. 05 Dated: 10-10-2018)

As per sanction 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 records of CDPO Project. Wazirpur, it has been noticed that TDS has been deducted @ 0.2% instead of 2% from the payments made to SHG's/NPO for providing supplementary nutrition material to the anganwaris under the SNP scheme. The calculation of TDS to be deducted for the payments made to the NPO, STRI SHAKTI for the FY 2014-15, 2015-16, 2016-17 & 2017-18 is as under:

FY 2014-15 SUPPLEMENTARY NUTRITION PROGRAMME BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
CB-86 Feb 2015	21/03/2015	1227932	2456	24559	22103
CB/19 March, April 2014	18/07/2014	1836429	3673	36729	33056
CB/29 May, June, 2014	26/08/2014	2588670	5177	51774	46597
CB-37 July 2017	01/10/2014	4500	91	910	819
CB-36 July 2014	01/10/2014	424571	8491	24915	22424
CB-106 Feb, Mar, 2015	31/03/2015	1602268	3205	32046	28841
				Total	1,53,840/-

FY 2015-16 SNP BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
CB-94 Nov, Dec, 2015, Jan, 2016	04/03/2016	2576579	5153	51532	46379

(Handwritten signature and date)
06/11/2013

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CB-125 March 2016	31/03/2016	456240	912	9125	8213
CB-64 Oct, Nov. 2014	30/01/2015	2132610	4265	42653	38388
CB-06 Mar, April. 2015	27/07/2015	1750883	3502	35018	31516
CB-53 July, 2015	15/10/2015	1151625	2303	23033	20730
CB-35 May, June, 2015	10/09/2015	2392679	4785	47854	43069
				Total	1,88,295/-

FY 2016-17 SNP BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted(Rs.)	Balance to be recovered (Rs.)
CB-103 Feb, 2016	29/03/2016	901296	1803	18026	16223
CB-37 Mar, April, May 2016	05/08/2016	2238188	4476	44764	40288
CB-55 June 2016	20/10/2016	854886	Nil	17098	17098
CB-66 July, 2016	24/11/2016	1045059	3800	20902	17102
CB-86 Aug. Sep. 2016	24/12/2016	1901632	3803	38053	34230
CB-124 Oct, to Dec, 2017	18/03/2017	2895778	5792	57916	52124
				Total	1,77,065/-

FY 2017-18 SNP BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted(Rs.)	Balance to be recovered (Rs.)
CB-15 March 2017	24/07/2017	25480	51	510	459
CB-20 April, May & June, 2017	15/09/2017	3001977	6004	60040	54036

06/11/2023

4. Oct to Dec. 2017	23/02/2018	2659272	5319	53186	47867
70 Jan. Feb. 2018	26/03/2018	1528679	3080	30574	27494
CB-16 March 2017	25/07/2017	585536	1171	11711	10540
24. July. to Aug. 2017	01/12/2017	91000	182	1820	1638
35. Sep. 2017	02/02/2017	910429	1821	18209	16388
				Total	1,58,422/-
				GRAND TOTAL	1,53,840+1,88,295+1,77,065+1,58,422= 6,77,622/-

In this connection, it is pertinent to mention that the previous audit party for the audit period (2006-14) had also made a para on the same issue i.e. Audit Para No. 01 regarding Recovery for Non-deduction of tax at source from payment made to the NPO, M/S STRI SHAKTI for the FY 2011-12, 2012-13 & 2013-14 under section 194 C of income tax Act, 1961 and pointed out a recovery of Rs. 5,90,569/-. However, till date, the department has neither made the said recovery nor started TDS deduction @ 2% from the payments made to NPO for providing supplementary nutrition material to the anganwaris under the SNP scheme. Therefore, the department is hereby advised to recover an amount of Rs. 12,68,191/- (Rs.5,90,569/- pertaining to previous Audit Para No. 01 plus current recovery raised by the Audit Party amounting to Rs.6,77,622/- thus, totalling an amount of Rs. 12,68,191/-) from the NPO i.e. M/s Stri Shakti.

It is also advised that for the subsequent bills the department should deduct TDS @ 2% from the payments made to NPO under intimation to the audit.

[Handwritten signature]
06/11/2023

PARA-26

16
Para-26

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PARA NO. 02:- Recovery of TDS from payment made to the NPO, STRI SHAKTI for the FY 2014-15, 2015-16, 2016-17 & 2017-18 under section 194 C of income tax Act, 1961.

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(Ref. Memo No.06 Dated: 10-10-2018)

As per sanction 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 records of CDPO Project, Wazirpur, it has been noticed that TDS has been deducted @ 0.2% instead of 2% from the payments made to SHG's/NPO for providing cooked & weaning food items to the anganwaris under the KSY scheme. The calculation of TDS to be deducted for the payments made to the NPO, STRI SHAKTI for the FY 2014-15, 2015-16, 2016-17 & 2017-18 is as under:

FY 2014-15 KISHORI SWASTHYA YOJNA BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
CB-87 Feb, March, 2015	21/03/2014	91000	182	1820	1638
CB/30 May, June. 2014	26/08/2014	89180	178	1784	1606
CB-65 Oct, Nov, 2014	30/01/2015	76433	153	1529	1376
				Total	4.620/-

FY 2015-16 KSY BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
CB-126 March 2016	31/03/2016	21840	43	437	394
CB-36 Mar, April May 2016	05/08/2015	105560	211	2112	1901
CB-81 Aug, Sep, Oct, 2015	23/01/2016	125580	251	2512	2261

06/11/2023

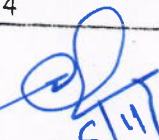
CB-107 Feb, March, 2015	30/01/2015	58240	117	1165	1048
B-82	23/01/2016	2059450	4119	41189	37070
CB-83 Oct, 2015	23/01/2016	842395	1685	16488	14803
CB-85 Feb, 2015	21/03/2015	1272622	2545	25453	22908
CB-104 Feb, 2016	29/03/2016	43680	87	874	787
CB-93 Nov, Dec 15, Jan 2016	01/03/2016	125580	251	2512	2261
CB-36 May, June, 2015	10/09/2015	89180	178	1784	1606
CB-54 July, 2015	15/10/2015	45500	91	910	819
CB-07 Mar, April 2015	22/07/2015	63700	127	1274	1147
				Total	87,005/-

FY 2016-17 KSY BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
CB-56 Jun, July, 2016	20/10/2016	89180	178	1784	1606
CB-87 Aug, Sep, 2016	24/12/2016	87360	175	1748	1573
CB-123 Oct. to Dec. 2016	18/03/2017	131040	262	2621	2359
				Total	5,538/-

FY 2017-18 KSY BILL DETAIL

Bill No.	Date	Amount	TDS deducted (Rs.)	TDS to be Deducted (Rs.)	Balance to be recovered (Rs.)
69. Jan, to Feb. 2018	26/03/2018	34482	70	690	620
CB-19 April, May, Jun. 2017	15/09/2017	129220	259	2585	2326
CB-20 April to June 2017	15/09/2017	3001977	6004	60040	54036
36, Sep, 2017	02/02/2017	41860	84	838	754


 06/11/2017

Oct. to	23/02/2018	123760	247	2476	2229
Dec. 2017				Total	59965/-
				GRAND TOTAL	4,620+87,005+ 5,538+59,965= 1,57,128/-

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The recovery of Rs.1,57,128/- may be made from the future payment bills to be paid to the NPO i.e. M/s Stri Shakti under intimation to the audit.

It is also advised that for the subsequent bills the department should deduct TDS @ 2% from the payments made to NPO under intimation to the audit.

[Signature]
06/11/2023

[Signature]

~~Para-28~~

PARA-27

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PARA No.03: NON PRODUCTION OF RECORDS.

The following records were not provided by the I.C.D.S Wazirpur Project, JJ Colony Community Center, Near Nimri Colony Delhi -52 the audit;

1. Income tax Record
2. Contingency register
3. LTC/Medical/CEA/Short Term Advance/Long Term Advance/O.T.A./Budget Control/Imprest Register.
4. Annual store return showing capital locked up in the store.
5. Attendance registers of anganwadi workers & helpers.
6. Attendance registers of medical staff deputed by the M.C.D
7. Purchase Files.
8. Log Book & history sheet & Dead Stock register
9. Budget Allotment/expenditure for the period 2006-07, 2007-08 and 2010-11

The above mentioned record may be produced before the next audit.

06/11/2023

(GANESAN M.)
Sr.A.O/IAO Party No.XXXVIII

Sealed & taken as fresh
06/11/2023
Geeta Girdhar
IAO/Audit Party-24

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PART-III(2014-18)

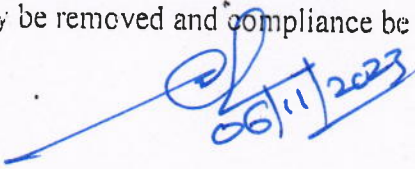
TAN 01: Shortcomings in Pay Bill Register


(Ref. Memo No.02 Dated: 28-09-2018)

During test-check of PBR, the following discrepancies were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs for the period 2005-18. Apart from the name, DoI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, DOS, details of loan/advances/ refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs, but not attested by the HOO/DDO.
4. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
5. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO in some cases.
6. Abstract of Pay Bills (GAR-18) not filled up..

The above shortcomings may be removed and compliance be shown to the next audit.





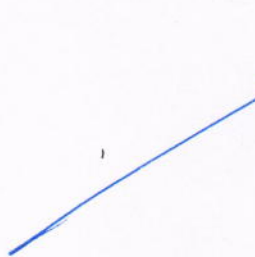
AN 02: Discrepancies in Service Books.

(Ref. Memo No.04 Dated. 09-10-2018)

During the test check of Service Records of the employees maintained by the I.C.D.S Wazirpur Project, JJ Colony, the following discrepancies have been observed:

1. Latest Family Details and Nomination Forms for the retirement benefits have not been furnished in all the service books of the employees
2. Common Nomination Form to be furnished for the combined retirement benefits in the place of separate forms have not been found attached in the Service Books of the employees.
3. Certificate regarding Verification and communication of qualifying service has not been issued as applicable as per Rule 32 of CCS (Pension) Rules to Smt. Geeta Gulati, Supervisor whereas she has completed more than 18 years. of service with less than 5 years before retirement

The above formalities may be completed and compliance be shown to the next audit.


06/11/2023


(GANESAN M.)
Sr.A.O/IAO Party No. XXXVIII

PART II
CURRENT AUDIT REPORT
(2018-20)

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Para 27

Audit Para No :-1. Irregularities in maintaining of Cash Book.
(Reference Audit Memo No.02 dated 26.08.2020)

During the test audit of Cash book of ICDS Project- Wazirpur, located at Super Bazzar Complex, Gulabi Bagh, Delhi-7 for the audit period from 2018-19 to 2019-20, the following discrepancies have been noticed:-

1. As per Rule 68 of GFR 2005, "The transaction of Govt. Accounts shall represent the actual Cash receipt and disbursement," In contrary to the Rule, the money / receipt collected through TR-V and deposited in Govt. Account through challan on different dates not found entered in the Receipt and payment side of the Cash Book which is irregular and invites scope of manipulations. Hence, the procedure adopted by the office in maintenance of Cash Book is irregular and needs clarifications.
2. As per Rule 13 (4) of Receipt & Payment Rules, 1983 envisage that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated Certificate to that effect with summary of balances which has not been done in the Cash Book.
3. The closing balance shown in the Cash Book since long does not specify whether the same is permanent imprest or any other outstanding amount as no documentary evidence found on record. If the balance of Rs.500- shown in the Cash Book pertains to Imprest Money why the same not utilized since last so many years which requires clarification of DDO/HOO.
4. Either the Imprest money may be utilized or surrendered if the imprest money is un-sufficient, the same may be got revised/enhanced in reference to guidelines on the subject.
5. The Cash Book found written up to 12/2019, even having balance of Rs.500- the Cash Book must be updated till date which details of balance as per provision.
6. No stock register for TR-V has been found maintained in the Office. TR-V found blank in between the used one not cancelled by the DDO which is serious lapse.

Necessary action to remove above shortcomings be taken at the earliest after due verification and compliance may be shown to audit.

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Para-28

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Audit Para No : 2 Shortcomings in maintenance of Stock registers.
(Audit Memo No.03 dated 27.08.2020)

During test check of stock registers of ICDS Project- Wazirpur, Super Bazaar Complex, Gulabi Bagh, Delhi-110007, the following irregularities were noticed:-

Stock Register (Consumable) 2018-19

1. The mandatory page count certificate on first page of the stock register not found recorded in the said stock Register.
2. No indexing of items have been found done in the stock Register.
3. The balance brought forward (B/F) not found in any of the items which shows there was no previous stock which is next to impossible and no previous year stock Register provided to audit thus requires clarification.
4. Stock Register not found maintained as per prescribed format as signature of store keeper in Column No. and as taken in item in the stock Register and balance verification found in the stock Register.
5. Date of issue of item not found recorded in any of the items. No indent file provided to audit for scrutiny.
6. Signature of recipient not found taken in Stock Register at page No.28 to 36.
7. Signature of HOO not found in any of the entry recorded in the Stock Register as verification of entries and correctness thereof.

Stock Register : SNP/SABLA (2019-20)

1. The mandatory page count certificate on first page of the stock Register not found recorded in Supplementary Nutrition Programme (SNP) Stock Register (consumable).
2. No indexing of items has been found done in the stock Register.
3. The balance brought forward (B/F) not found in any of the items which shows there was no previous stock which is next to impossible and no previous year stock Register provided to audit thus requires clarification.
4. Neither the Signature of recipient in Column No.13 nor the signature of Supervisor/CDPO in remarks column No.15 as verification/correctness of entries found in the Stock Register.
5. Stock Register found maintained up to 11/2019 which is serious lapse on the part of Store Keeper and HOO.

Non Physical verification of stock registers

As per Rule 213 of GFR 2017, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

The scrutiny of stock registers revealed that no physical verification has been carried out during the audit period from 2018-19 and 2019-20 by the office which is irregular and serious lapse on the part of HOO.

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06/11/2023

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Issuance of Material without obtaining the indent

Under Rule 188(2) of the GFR 2005 & Rule 209(2) of GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. During the scrutiny, it was noticed that the office is issuing material without obtaining indent from the recipient of the material.

The HOO may get the above shortcomings removed with completion of stock register with annual verification thereof and strict compliance of audit observations. The compliance report of the same may be shown to next audit.

Para-29

29 Audit Para No.: - 03 Lack of Monitoring and Supervision visits by CDPO.
(Audit Memo No.04 dated 28.08.2020).

The Scheme has an in-built monitoring system which requires periodic field visits to ICDS blocks / AWCs by Officials at various levels and review of the programme implementation at different levels as part of the regular monitoring of the programme. The department prescribed guidelines for monitoring and supervision visits by Programme officials at different levels for taking appropriate corrective actions in the delivery of services in ICDS as per schedule given below:-

S.No	Category of officials	Schedule / proposed requirement
1	Supervisors	A minimum of 50% of AWCs under the Supervisors jurisdiction every month
2	CDPOs / ACDPOs	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100% AWCs in a year.

During the test check of monitoring and supervision visit records of AWCs during audit period, it was found that the CDPOs were not adhering to the Schedule / proposed requirement stipulated by the department due to which effectiveness in the delivery of services in ICDS is being compromised.

The HOO may ensure proper and effective monitoring by supervisory visits to all the AWCs of ICDS Block by CDPO and Supervisors from time to time as per guidelines with maintenance of proper official record duly signed/counter witnessed by the AWCs staff and vice versa etc.

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Audit Para No:-04 Improper mechanism of verification of bills.
(Audit Memo No.05 dated 28.08.2020).

30 On scrutiny of the record maintained in the office of ICDS Project for the audit period 2018-19 and 2019-20, it has been observed that Supplementary food stock register has been maintained for keeping watch on date wise stock of each commodity supplied and received for use. The food quantity should be indented by estimating the number of beneficiaries likely to come on the particular date by taking an average of the attendance of the previous three days as per ICDS Manual. However, the department is in practice of issue of monthly indents by taking the average of previous month's attendance of beneficiaries to vendors for procuring Meals, which is irregular.

Further, it has been observed that the Bills are being verified on the basis of indents issued whereas it should be on the basis of challans of items received from vendors on day to day basis. No record of challans provided by the Office for inspection and scrutiny.

It has also been noticed that monthly indent has been found to be issued to the vendor for supply of commodities instead of day or week wise and on the basis of the same intend the supply bills have been found verified which is serious lapse being the commodities should be collected on chalian basis which will supplement as documents for verification of bills.

The Head of Department may review the practice followed in view of the ICDS Manual and issue necessary guideline for adopting prescribed practice while indenting the food items/diets and verification of bills as per provision of ICDS Manual.

06/11/2023

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**Audit Para No.05 :- Shortfall in numbers of Registration of beneficiaries.
(Audit Memo No.06 dated 28.08.2020).**

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the office of ICDS, Project-Wazirpur, Delhi regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2018-19 to 2019-20 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Average population	Number of beneficiaries identified	Number of beneficiaries registered	Shortfall in coverage
2018-19	128256	92899	74089	18810
2019-20	130304	91753	69996	21757

It is clear from the above table that, there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may take effective steps to cover the short fall of registration through wide survey etc from the targeted population of the Project in order to achieve the aim and objective of creation of ICDS.

[Signature]
06/11/2023

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Para 31

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Audit Para No.06 :-Short deduction of TDS of Rs.95872- from payment made to contractor. (Audit Memo No.07 dated 31.08.2020).

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.

Section 197 of the Income Tax Act 1961 provides for the facility of NIL deduction of tax or deduction at a lower rate of tax. To avail of this benefits, the assesses whose TDS to be deducted on certain receipts should make an application before the TDS Assessing Officer who has a jurisdiction over his/her/its cases. The deductee concerned may apply for a certificate for Nil or lower rate of deduction of TDS on their receipts in Form No.13. However, copy of any Exemption certificate was not found attached with the bills.

During test check of the record of CDPO, ICDS Project- Wazirpur, Delhi, it has been observed that the department is in practice of deducting TDS @0.2% instead of prescribed rate of @2% from the payment made to NPO (M/s Stri Shakti) for supply of supplementary nutrition material to the anganwadis under the scheme. The details of short deductions are given below:-

S. No	Bill No. & Date	Month of supply	TDS rate %	Amount Paid	TDS recovered	TDS to be deducted	Short Recovery
1	CB-35 02.11.18	04/18 to 05/18	2%	2776921	5554	55538	49984
2	CB-116 28.03.19	01/19	2%	1244112	2488	24882	22394
3	CB-45 14.11.19	07/19	2%	1305213	2610	26104	23494
Total Short recovered amount (in Rs.)							95872

Further, it has also been observed that the NPO had submitted Form 12 AA issued from CIT Bombay dated 08.01.2020 but no administrative decision regarding Income tax deduction found taken on record by the HOO/DDO whereas no TDS found deducted in bill No.CB-111 dt.28.03.2020 for Rs.984840- for supply of 12/2019 and CB-117 dt.31.03.2020 for Rs.1048368- for supply of 02/2020 which requires clarification regarding date of submission of Form 12AA in the Office as well as decision taken on the issue.

The HOO may arrange to work out the short recovered of amount of TDS during the audit period and arrange to get it deposited into Govt. Account under intimation to audit

06/11/2023

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Para-32

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Audit Para No.07 : - Irregularities in process of making Govt. purchases.
(Audit Memo No.08 dated 31.08.2020).

During the test check and scrutiny of Contingent vouchers of office of ICDS Project-Wazirpur, Delhi for the audit period 2018-19 and 2019-20, the following irregularities have been noticed:-

A) As per provision in Rule 154 of GFR, 2017, purchase of goods up to the value of Rs.25,000/- (Rupees Twenty five thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:

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

B) Further, as per provision given in Rule-155 of GFR, 2017, purchase of goods costing above Rs.25,000/- and up to the estimated value of Rs.2,50,000/- on each occasion may be made on the basis of the recommendations made by the Local Purchase committee on the basis of survey of the market. In such cases, the purchase committee shall record the certificate in the following format:-

"Certified that we _____ members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase of the requisite specification and quality, priced at the prevailing market and the supplier recommended is reliable and competent to supply the goods in question".

During the test check of vouchers, it has been observed that neither the requisite certificate as envisaged under Rule 154 of GFR nor certificate as envisaged under Rule 155 of GFR for purchases during the period of audit has been found recorded on any of the following vouchers:-

S.No	Bill No.	Date	Name of Agency	Amount (in Rs.)	Item purchased
1.	CB-75	12.03.19	M/s DCCWS Ltd.	23411	Weight Card
2.	CB-76	-do-	-do-	23411	-do-
3.	CB-79	13.03.19	-do-	21759	Stationery items
4.	CB-39	18.10.19	M/s DCCWS Ltd.	52626	Weight chart/Lunch Box
5.	CB-40	-do-	-do-	40978	Weight chart & Misc.items
6.	CB-58	13.12.19	M/s DCCWS Ltd.	15377	Stationery items
7.	CB-59	-do-	-do-	15377	-do-
8.	CB-75	10.01.20	-do-	18937	-do-
9.	CB-77	-do-	-do-	24640	Misc. items

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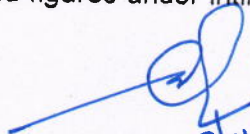
10.	CB-28	25.09.19	M/s Sheetal Trading Co.	23961	Stationery items
11.	CB-29	-do-	-do-	21692	Misc. items
12.	CB-30	-do-	-do-	22739	Stationery items
13.	CB- 67	09.01.20	-do-	22639	Misc. items
14.	CB-68	-do-	- do-	22560	-do-
15.	CB-69	-do-	-do-	24554	-do-
16.	CB- 70	-do-	-do-	23018	-do-
17.	CB-71	-do-	-do-	23883	White Board
18.	CB-72	-do-	-do-	23883	-do-
19.	CB-73	-do-	-do-	22689	-do-

It has also been observed that the purchases have been found split up to avoid sanction of higher authorities and / or observance of Codal formalities of General financial Rules. The item wise consolidated demand not worked out before the purchase which is irregular and attracts avoiding of observing codal formalities involved and not sufficient for getting competitive rates. All the purchases from M/s Sheetal trading Co. found irregular being split up of demand to avoid sanction of higher authority/codal formalities which attracts loss to Govt. exchequer.

In spite of discontinuation of special dispensation by the DOPT, Ministry of Government of India in respect of Kendriya Bhandar, NCCF and other multistate co-operative societies having majority share-holding by the Central Government after 31.03.2015, the office of ICDS Wazirpur Project continues to purchase the material like stationary, Flexi Board, White Board and Stationery/Misc. Items etc, without going through or fulfilling the codal formalities and also procured the material under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against applicable Rule of GFR, 2017.

In context to above, it has been observed that neither the purchase committee formed during the audit period nor the market survey conducted before purchase through the above referred bills. Further, even after registering the office in Gem portal in the month of 10/2018, the option to purchase through Gem not found explored after 12/2018 which is irregular and in contravention of Govt. guidelines on purchase.

The HOO may get the above said purchase regularized from the Competent Authority after verification of facts and figures under intimation to audit and compliance may be shown to next audit.


06/11/2023



Audit Para No :-8 Non-Production of Records
(Reference Audit Memo No. 9 dated 01.09.2020).

The department has not provided following records for verification.-

1. Budget Control Register/Contingent Register.
2. Property Register
3. AMC files (Photocopier Machiner/Computer, printer etc.)
4. Income Tax Calculation record.

The HOO may arrange to trace out the above record or maintain the same and produce before next audit for compliance.

Set up of system as
06/11/2023
Gesta Chaudhary
IAO / Audit Party - 24

(Signature)
(DEWAN CHAND)

INTERNAL AUDIT OFFICER
AUDIT PARTY NO.XI

(Signature)
06/11/2023

11


TEST AUDIT NOTE
(2018-2020)

TAN:-01 Shortcomings in maintenance of Bill Register.
(Audit Memo No.01 dated 25.08.2020).

On scrutiny of Bill Registers maintained by the office of ICDS Project-Wazirpur, Super Bazaar Complex, Gulabi Bagh, Delhi-110007 for the audit period 2018-19 and 2019-20, the following shortcomings have been observed:-

- 1 Both the Bill Register have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Registers.
- 2 Particulars of every bill presented to PAO needs to be entered in Column No. 2 of the bill register and its net amount in Col.3. Further, these entries attestation figures of the bills presented to PAO can be changed at any stage and must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that all entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper possibility of error cannot be ruled out.
- 3 Further, the Column No. 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 to ascertain the timely receipt of cheques, 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.
- 4 Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for non compliance thereof may be furnished to audit.
- 5 Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up. It is further observed that only column No. 1 to 3 or 4 found used/filled up instead of using complete prescribed format which is also irregular.
- 6 There are number of cuttings and overwriting in the Bill Register which has also not been attested by the DDO and some of the bills shown as not submitted to PAO, such entries required to be cancelled under attestation of DDO..
- 7 Further, the ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

The HOO may get the above shortcoming removed and compliance be shown to next audit.


(DEWAN CHAND)
I.A.O.Audit Party No.XI

(PART-II)
Current Report (2020-23)


06/11/2023

9

ICDS Project Wajirpur, G-Block, Community Center Wajirpur, Delhi 110052

Name of the IAO :GeetaGirdhar, Audit Party No. XXIV

File No. 1328/11

S. No.	Audit Memo	Subject	Remarks
1.	1	DGHS Recovery	PARA No. -1
2.	2	Irregularities in hiring of premises of Anganwadi Centres(AWCs)	PARA No.-2
3	3	Procurement made outside GeM-Violation of GFR & Govt. guidelines.	PARA No.3
4	4	Shortfall in numbers of registration of beneficiaries.	PARA No.-4
5	11,12,14 & 15	Non production of records	Para No. -5
Records Audit Memos			
1.	1	Record Memos	
2.	2	Record/information reg. Govt. Accommodation &	
3.	3	Family details	
4.	4	LTC	
5.	5	Information reg. Abstract contingent advances	
6.	6	Details of Govt employees retiring with in 5 years.	
7.	7	Records for Unserviceable /condemned vehicles	
8.	8	Information regarding record & certificates	
9.	9	Information reg. News paper&Magzines	
10.	10	Information reg. Court cases	
11.	11	TDS deducted on Contingent Bills	
12.	12	Record related to norms of opening of anganwadi, data of population and its ratio	
13.	13	Record related to average population, no. Of beneficiaries identified and no. Of beneficiaries registered	
14.	14	Record related to kitchen inspection/monthly report	
15.	15	Record memo	
Letters			
1.	1.	Letters for sitting	
2.	2	Letter for compliance of old paras	

Total Memo issued - 19 (04Audit Memos + 15 Record Memos)

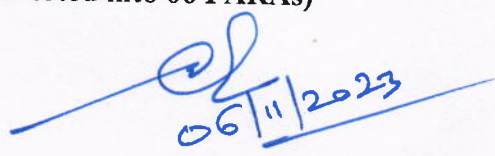
Settled- 00

Balance Observation Memos - 07 (converted into 06 PARAs)

Total Recovery - Rs.1000 /-

Amt. Recovered/Adjusted- NIL

Balance to be recovered- Rs. 1000/-



2

Part-II

Current Audit Report (2020-23)

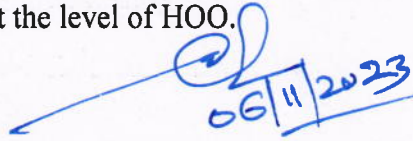
PARA No. 01

Audit Memo No. 01
Dated: 31.10.2023

Sub: Sub: DGHS Recovery amounting to Rs. 1000/-.

During the test check of the P.B.R. maintained by the **ICDS Project Wajirpur, JJ Colony Community Center, Near Nimri Colony, Delhi** for the Audit period 2020-23, it has been noticed that the DGHS contribution for the period July 2022 to August 2022 was not deducted from Ms. Soni Mallik, Supervisor Grade-II whereas Rs. 500 has been sanctioned and paid as DGHS arrear.

Recovery amounting to Rs.1000/-(250+250(DGHS contribution for July-Aug 2022 + 500 paid as arrear) may be made from the official concerned after due verification of facts and figures and deposit the same in Government account under intimation to audit. Further, all similar cases may also be reviewed at the level of HOO.

A handwritten signature in blue ink is written over a rectangular date stamp. The date stamp contains the text '06/11/2023'.

Sub: Irregularities in hiring of premises of Anganwadi Centres(AWCs)

As per office order no. 76(525)/DWCD/ICDS/Hub. Center/2017-18/21915-27 dated 24.12.2019 issued by Dy. Director (ICDS) regarding enhancement of rent of AWCs under the ICDS scheme. There are different rental rates for shifting of AWCs, which shifting range from Rs. 2500/- to Rs. 6000/- P/M for the area 18-25 sq. yards to 26-66 sq. yards respectively. there are few standards must be followed, while shifting of AWCs in the ICDS project by the CDPO concerned :

- AWC should be on the ground floor.
- Basis amenities like-toilet, water & Electricity are mandatory in the anganwadi.
- AWC be accessible for the ICDS beneficiary.
- Safety of Children form fire, traffic, water tank etc. must be ensured.

Further a committee vide order no. F.76(525)/DWCD/ICDS/Hub-Centre/2017-18/1403 08 dated 15.06.2020 comprising of concerned:

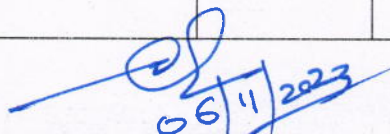
- Distt. Officer (Chairperson)
- CDPO of concerned project (Member Secretary)
- CDPO/Superintendent of concerned District (Member)
- External member to be opted by the chairperson from any other Govt. Department preferably form PWD.
- Area Supervisor(Member)

Shall inspect the location for the assessment of rent of AWC in accordance with the manual laid down by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

Scrutiny of the record made available to Audit, various discrepancies have been noticed:-

1. **Running of AWCs below the minimum prescribed Area:** scrutiny of records related to shifting of AWCs reveals that some of AWCs are running below the minimum prescribed area without the approval of competent Authority. The details are as under:

AWC No.	AWCs No. & Address	Area in Sq. Yards	Rent Paid (Per month)	Remarks
92	77/B-585 T-Huts, Sawan Park, Extn. Ashok vihar, Delhi 52	12.5 sq yards	2500/-	Area certified by A.E. PWD vide letter dated 13.05.2022 is 12.5 sq. mtr. However certificate issued by members is 19.42 sq. mtrs.
103	T-500, Kabir Basti, Malka Ganj, Subji Mandi, Delhi 110007	15 Sq. Yards	Rs. 2000/-	


 06/11/2023

2. **Payment without vital documents:** all payments of monthly rent are being made without any proper documentary evidence in r/o proof of ownership of are with physical measurement of the premises rented to the centre not any rent agreement found to have to ever been entered at any level in any of the case, which may lead to legal problems in future e.g.:-

Sr. No.	AWCs No.	Name of owners as per certificates	Address	Name of owner as per ownership
1	100	Sharda	H. No. 79 Nehru Kutia, Malka Ganj	Sukhbir Singh
2	10	Jagbir & Nitish	53/71- A Block Wajirpur JJ Colony	Surendra

- 3. Rent register maintained at Anganwadi Centers are also not authenticated by any authority.
- 4. PFMS of rent is being done by WCD, but no proper check to verify the payment credited is owner's account
- 5. If there is incorrect payment of rent noted in any month, no mudus operandi is being adopted to verify it's correctness

The entire rent paid towards AWCs running below the prescribed area & payment made without vital documents is irregular and needs to be regularized from competent authority after due verification of facts & figures under intimation to the audit. Further, all similar cases may also be reviewed at the level of HOO.


06/11/2023

Sub: Procurement made outside GeM-Violation of GFR & Govt. guidelines.

Rule 149 of GFR 2017 & subsequent direction issued by Finance Department, GNCT of Delhi vide O.M. No. F.20/08/2017/866-873 dated 24.06.2017 read with O.M. dated 24.08.2017 – it is mandatory for all Govt. buyers to make purchase of Goods & Services through GeM. If they are not available on GeM, a certificate to this effect that the particular Goods/Services are not available on GeM should be recorded.

Test check of the Contingent-Bills/paid vouchers reveals that ICDS project has continued to make purchases outside GeM without any justification, which is a violation of GFR & Govt. guidelines. A few instances are as under:


Sr. No.	Bill No. & Date		Bill/invoice No. of Supplies		Item purchased	Amount(in Rs.)
	CB No.	Date	Bill No.	Date		
1	46	10.03.2021	RT/20-21/240	06.11.20	Leaflet	499/-
2	47	24.02.2021	20-21/M/1018	25.01.2021	Stationery Items	17769/-
3	48	10.03.2021	20-21/M/1019	27.01.2021	Stationery Items	11516/-
4	62	26.03.2021	20-21/M/1239	18.03.2021	Stock Register	24851/-
5	63	26.03.2021	20-21/M/1253	19.03.2021	Mic. Item	19884/-
6	64	26.03.2021	20-21/M/1262	22.03.2021	Misc. items	20190/-
7	65	26.03.2021	20-21/M/1252	19.03.2021	Register rulled	20060/-
8	47	21.02.2022	DCF/21-22/GR- 360	05.02.2022	Stock Consumable Register	3746.81/-
9	52	21.02.2022	DCF/21-22/GR- 367	11.02.2022	Misc. Items	1705/-

[Handwritten Signature]
06/11/2023

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10	48	21.02.2022	DCF/2021- 22/GR-363	07.02.2022	Survey Register	21240/-
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The HOO may get regularize all the procurement made outside GeM Portal from Competent Authority i.e. Finance Department after due verification of facts and figures under intimation to Audit. It may also ensure that above instruction given in O.M. dated 24.06.2017 & 24.08.2027 are properly adhered in future. Similar cases may also be reviewed at the level of HOO.


06/11/2023

Sub: Shortfall in numbers of registration of beneficiaries.

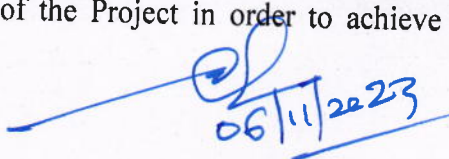
As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check-up and referral services to children below 6 years, pregnant women and nursing mothers, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Anganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the office of ICDS, Project-Wajirpur, Delhi regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors of the audit period 2020-23 revealed that the number of beneficiaries registered with Anganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Average population	No. of beneficiaries identified	No. of beneficiaries registered	Shortfall in coverage
2018-19	128256	92899	74089	18810
2019-20	130304	91753	69996	21757
2020-21	1605954	128817	100991	27826
2021-22	2500885	101846	92231	9615
2022-23	1502470	73812	62096	11716

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized. Similar type of observation had already made by previous audit.

The department may take effective steps to cover the short fall of registration through wide survey etc from the targeted population of the Project in order to achieve the aim and objective of ICDS.


06/11/2023

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PARA No. 05

**(Audit Memo No. 11, 12, 14 & 15 Dated: 30.10.2023 & 31.10.2023)
(Ref. Audit para 3 of 2014-18 & 8 of 2018-20)**

Sub: Non-production of Records

The department has not provided following records for verification

A. For the period 2014-18:-

1. Income tax Record
2. Contingent register
3. LTC/Medical/CEA/Short Term Advance/Long Term Advance/O.T.A Budget Control/imprest Register.
4. Annual store return showing capital locked up in the store.
5. Attendance registers of anganwadi workers & helpers.
6. Attendance registers of medical staff deputed by the MCD
7. Purchase Files.
8. Log Book & history Sheet & Dead Stock Register.
9. Budget allotment/expenditure for the period 2006-07, 2007-28 and 2010-11


B. For the period 2018-20:-

1. Budget Control Registration/Contingent Register
2. Property Register.
3. AMC files (Photocopier Machine/Computer, Printer etc.)
4. Income Tax Calculation record.

C. For the period 2020-23

1. Record memo no. 11 dated 30.10.2023
2. Record memo No. 12 (Sr. No. 1-3) dated 30.10.2023
3. Record memo no. 14 dated 30.10.2023
4. Record memo no. 15 dated 31.10.2023

Non production of records is a serious lapse on the part of Department and same may be traced out and shown to the next audit.



06/11/2023

**(GEETA GIRDHAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV**

P-1

LIST OF SERVICE BOOKS CHECKED

Sr. No.	Name & Designation
1.	Soni Malik, Supervisor
2.	Faraj Naz, Supervisor
3.	Nectu Pal, Supervisor


06/11/2023
(GEETA GIRDHAR)
IAO/Audit Party-XXIV