

c/60

**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF OFFICE OF INTEGRATED CHILD DEVELOPMENT SCHEME  
(KANJHAWLA PROJECT), Y-BLOCK, MAHILA SILAI KENDRA, NANGLOI, NEW DELHI-  
41 FOR THE PERIOD 2016-17 TO 2019-20**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Integrated Child Development Scheme (Kanjhawla Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41, **for the period 2016-17 to 2019-20** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO, and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 07 working days between 17.06.2020 to 25.06.2020.

**AIMS AND OBJECTIVES**

ICDS Kanjhawla Project is functioning since 1982 and presently there is total no. of 135 AWC's running under ICDS Kanjhawla Project. Services under ICDS Kanjhawla Project are :

1. Supplementary Nutrition
2. Pre-school non-formal education
3. Nutrition & health education
4. Immunization
5. Health check up and
6. Referral services.

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2016-17 to 2019-20 :

S. No.	Name of the Officer	Period	
		From	To
<b>HOD/HOO/DDO</b>			
1.	Mrs. Shashi Sarna	01.04.2017	31.07.2017
2.	Mrs. Kamlesh Gulshan	01.08.2017	26.09.2017
3.	Mrs. Krishna Chugh	27.09.2017	31.07.2018
4.	Mrs. Kamlesh Gulshan	01.08.2018	22.09.2018
5.	Mrs. Kusum Lata Rastogi	23.09.2018	31.12.2018
6.	Mrs. Gita Rana	01.01.2019	Till date
<b>Cashier</b>			
1.	Mr. Pawan	01.04.2017	20.12.2017
2.	Vacant	21.12.2017	Till date

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**Expenditure of the Department for the period**  
**2016-17 to 2019-20**

**(Amount in Rs.)**

<b>Period</b>	<b>Budget Allotted</b>	<b>Expenditure</b>
2016-17	Not provided	Not provided
2017-18	24987511	20150314
2018-19	23657000	22255234
2019-20	25301600	23450446

**Vacancy Statement of regular staff as on 31.03.2020 :**

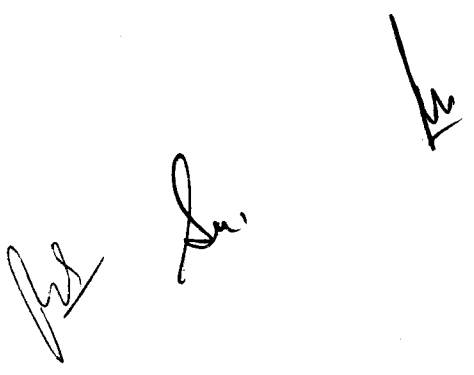
<b>S. No.</b>	<b>Name of the post</b>	<b>No. of Sanctioned posts</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	0	0	0
2.	Group-B	01	0	01
3.	Group-C	07	06	01
	<b>Total</b>	<b>08</b>	<b>06</b>	<b>02</b>

**Statutory Audit:**

The Statutory audit of the Office of Integrated Child Development Scheme (Kanjhawla Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41, has been conducted upto 2016-17 by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of the Office of Integrated Child Development Scheme (Kanjhawla Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-20 was found satisfactory subject to the observations made in the Current Audit Report.



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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	1982-93	15	0	-	15
2.	1993-96	05	0	-	05
3.	1996-97	06	04	03, 05, 06 & 08	02
4.	2003-07	03	0	-	03
5.	2013-16	01	0	-	01
	<b>TOTAL</b>	<b>30</b>	<b>04</b>	<b>-</b>	<b>26</b>

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1982-93	02	1022	-	1022
2.	1982-93	05	695	-	695
3.	1982-93	10	358	-	358
4.	1982-93	15	805	-	805
5.	1982-93	17	984	-	984
6.	1982-93	22	565	-	565
7.	1996-97	02	1670	-	1670
8.	1996-97	03	85	85	0
9.	2013-16	01	390363	-	390363
<b>Balance recovery to be made</b>			<b>396547</b>	<b>85</b>	<b>396462</b>

*S. M. An*

PART - I OLD REPORT

PARA NO. 1

MEMO NO. 22

DATED 13.8.92

Para - I

PARA - I

PURCHASE OF BLACK CHANA BY M.O. EXPRESS :-

On scrutiny it was pointed out that black chana was purchased by the office from Jan 92 to Aug. 92 as under :-

S.No.	Date of purchase	Qty of black chana (kgs.)	Cost
1.	13.1.92	16950	Rs. 183060
2.	30.1.92	16950	Rs. 183060
3.	19.2.92	16950	Rs. 183060
4.	12.3.92	33900	Rs. 366120
5.	27.7.92	16950	Rs. 183060

Above purchase were further crossed from the record maintained by the agencies and for instance the postion of Ag. No. 19 of village Neelwal is given under as under.

S.No.	Date of purchase by the Office.	Date of issue to AN	Qty of black chana which the purchase (2) was taken upto use	Date from pur. (2) was taken upto use	pur (2) remained to use.
1.	13.1.92	15.1.92	150kg	25.1.92	7.3.92
2.	30.1.92	1.2.92	150kg	11.3.92	18.6.92
3.	19.2.92	28.2.92	150kg	25.6.92	18.8.92
4.	12.3.92	18.3.92	300kg	20.8.92	24.10.92
5.	27.7.92	4.8.92	150kg	26.10.92	9.12.92

Cont'd..2.

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From the position above, it was not known as to why the above purchases were made without its immediate requirement. Such bulky purchases of nutritions like Chana may result in spoilage and that may affect the beneficiary badly.

Viewing the above, the <sup>matter</sup> may be referred to higher authorities for further action under intimation to audit.

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Serial No. 2  
Date 16/8/93  
Page No. 24

Para-2  
PARA-2

NUTRITION STOCK REGISTERS :-

On scrutiny of stock registers of nutrition following irregularities were detected :-

AGANWADI NO-19 UNDER NHILLVAL :

As per stock register of above worker 40 kg of groundnut was taken by the C.D.P.O. on 19.2.93 and transferred to Kanhawala. But stock register of Kanhawala to which 40 kg of groundnut was transferred was not shown to audit. No detail of aganwadi No. to whom it was issued was given in the register. The concerned register of aganwadi whom it was issued was given in the register. The concerned register of aganwadi to whom it was issued by shown to audit falling which recovery of Rs. 40 x 34 = 1360/- be made from concerned official.

NUTRITION NOT DISTRIBUTED :

It was noticed that as for stock register of aganwadi for stock No.73 of sultanpur area, no nutrition was distributed during following spells of period :-

- a) 11.10.90 to 29.10.90 19 days
- b) 2.11.90 to 19.11.90
- c) 19.12.90 to 27.12.90
- d) 5.2.91 to 14.2.91
- e) 20.5.91 to 25.5.91
- f) 15.9.91 to 21.9.91
- g) 6.12.91 to 4.1.92
- h) 15.1.92 to 16.1.92

Contd..2/-

44/c  
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Why nutrition was not distributed during above periods ?  
 Why no action was taken by then C.P.O. to issue nutrition  
 above Aaganwadi ? Whether nutrition was available in Head Qrt.  
 If nutrition was not distributed for such a long period. The main  
 purpose of I.C.D.S. gets defeated. It was very serious. The  
 main function of I.C.D.S. is to distribute the  
 nutrition to supplement the diet of poor children. Action  
 taken in this regard may be intimated to Audit.

4. STOCK TRANSFERRED TO HQ. :

As per stock register of aaganwadi No-19 dated 2.11.90  
 20 kg of RTE was handed over to HQ but it was not confirmed by  
 the stock register of HQ.

ii) Similarly 56 kgs of biscuits were also given but no  
 details were furnished to audit to whom it were issued.

Complete investigation be made and action taken in this  
 regards be intimated to Audit.

EXCESS DISTRIBUTION OF NUTRITION :-

As per aaganwadi No-72 of kutubgarh area nutrition was  
 distributed in excess as follow :-

10/92	Rs. 133/-
11/92	Rs. 76/-
12/92	Rs. 91/-
1/93	Rs. 15/-
2/93	Rs. 164/-
3/93	Rs. 87/-
	<u>699/-</u>

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(4) Aganwadi No.59 under Nizampur :-

Similarly nutrition was distributed in excess in following months :-

2/93	Rs. 141
3/93	Rs. 182
	323

Circumstances be explained to audit under which nutrition was distributed in excess? Recovery of Rs. 699+123=1022 be made from concerned official under intimation of audit.

NO OF BENEFICIARIES DIFFER AS PER ATTENDANCE REGISTER AND STOCK REGISTER :

It was noticed that as per attendance registers of Aganwadi No.36 of Karla no of beneficiaries differ with no of beneficiaries as per stock register. The number differ almost every date. How this happened? If number of beneficiaries in both registers differ what is use of maintaining these registers? Stock registers of Aganwadi No.36 be corrected accordingly and shown to next audit.

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MEMO NO. 20

DATED 6/3/93

PARA 3

65 66 42/C 452 57

Scrutiny of stock register of General items following irregularities were deducted :-

PHYSICAL VERIFICATION NOT MADE.

As per G.F.R. 116 items entered in stock register should be verified at the close of financial year and in token of this a certificate should be recorded in the stock register by the Head of office. But it was noticed that items entered in stock register were never physically verified. An explanation of this A/c be given to audit. Now onward stock <sup>be</sup> physically verified yearly under intimation to audit.

STOCK NOT ENTERED IN THE STOCK REGISTER :

3  
Clot for three banners was purchased for Rs. 80/- vide bill No CB/ICDS/85-86/45 dt. 30/3/86 vr No. 368 dt. 11/10/85 but in the stock register it was not entered, for what purpose it was purchased and to whom it was issued, Full explanation be given to audit. It was further noticed that bill No. CB-190/vrs no. 811 & 812 for the year 191-92, stationary items for Rs. 2750/- were purchased from M/s Gautam book depot RZ-2 Kavita colony nagloi Delhi, But no stock entry of the items was found in the stock register meant for the purpose. Moreover certificate <sup>received</sup> of goods received in good condition entered at Page No. 2 was also not found on any vouchers. Needful may be done and shown to next auditor.

2750/-  
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PARA NO 4  
MEMO NO. 23,  
DATED 13/8/93

PARA 4

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SUB: LOG BOOK JEEP NO DBD-5999

C.D.P.O. Kanjhawale was having one Jeep No DBD-5999.  
On scrutiny of log book of this vehicle following irregularities were detected :-

Purchase of Diesel not entered in Log Book.

On <sup>checking</sup> the diesel <sup>comp.</sup> book it was noticed that on following dates diesel was purchased but no entry in this regard was made in the prescribed column of the log book.

<u>Date</u>	<u>Qty of Diesel purchased.</u>	<u>Qty of M.O. Lt</u>
1.9.86	28 ltr	
4.9.86	27 ltr	1 ltr.
18.9.86	20 ltr	2 ltr.
22.9.86	25 ltr	-
21.11.86	27 ltr	-
24.1.86	19 ltr	-
5.1.87	22 ltr	1 ltr
16.1.87	26 ltr	-

JOURNEY NOT SHOWN IN LOG BOOK

As per diesel <sup>comp.</sup> book on following date diesel was purchased but as per log book no journey was made by the jeep to carry the diesel on different petrol pumps

8.9.86	20 ltr	-
11.9.86	29 ltr	-
15.9.86	20 ltr	-
24.9.86	26 ltr	-
29.9.86	29 ltr	-
3.10.86	33 ltr	-
3.10.86	24 ltr	-

(G) (H) 40/c  
 (I) (J) 450  
 (K) (L)

10.10.86	23ltr	-
15.10.86	18ltr	-
17.10.86	30ltr	-
27.10.86	24ltr	-
5.11.86	30ltr	-
14.11.86	31ltr	-
18.11.86	20ltr	-
1.12.86	29ltr	-
4.12.86	22ltr	1ltr
1.1.87	26ltr	-
8.1.87	22ltr	-
13.1.87	30ltr	+ 1'r
20-1.87	27ltr	1ltr
28.1.87	22ltr	-
2.2.87	29ltr	-
11.2.87	32ltr	-
17.2.87	32ltr	-
20.12.87	29ltr	-

It was not understood how the diesel was brought without going the jeep to petrol pump. It creates doubt whether log book was filled properly. The correct position may be clarified to audit.

2. DIESEL PUMPED BUT JEEP DID NOT MOVE

20.10.86	33 ltr	-
22.10.86	27 ltr	-
30.10.86	25 ltr	-
22.12.86	30 ltr	-
27.12.86	34 ltr	-

It was observed that with ut moving the jeep from the garage diesel was purchased from different petrol pumps on above date. It appears that entries made in log book were not genuine detail explanation for such lapses may be given to audit.

4. JOURNEY NOT VERIFIED

As per log book journey performed by the Jeep on 6/2/87 was to Hid meters, Moha Rani Bagh for repair but the Journey was not verified.

5. SUMMARY NOT PREPARED :-

As per govt staff car Rules at the end of the month summary should be prepared in the log book that how much Km. vehicle moved in particular month, what was the quantity of fuel consumed, the average of the fuel consumed. But it was noticed that no such summary was prepared since the inception in this office. Now onward every month summary to be prepared and should be shown to next audit.

6. KMTR NOT SHOWN IN THE LOG BOOK :-

It was noticed that the log book in a particular journey <sup>initial and reading</sup> arrival/final reading of the meter was not shown. The very purpose of maintsing the log book was <sup>displayed</sup> distorted. The reason may be explained to audit for such laps.

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PAPA NO. 5  
 (REG. MEMO NO. 21/88)

PARA 5

DATED 15/4/83 and 16/7/93

PURCHASE VOUCHERS (1982-83) :-

On scrutiny of purchase vouchers following irregularities were noticed :-

a) CB/66/83 dated 31.3.83 (31.3.83)

A bill no. CB.66/83 dated 31.3.83 for Rs. 1852.50  
 Rs. 778.60/- were paid for triping and sticking charges.  
 for Rs. 50 pieces and again as our Vr. No. 78 Rs. 600/- were paid  
 for triping and sticking charges for 50 pieces. It was double  
 payment. To make investigation recovery of Rs. 600/- be made  
 from concerned. [Under intimation of audit.]

On scrutiny of the bills it was noticed that a double  
 payment of Rs. 95/- was drawn cartilage bill No. 41 of 27.3.86  
 contained the following vouchers :-

Vr. No	Amount	DATE
266	90	15.3.86
267	95	17.3.86
268	95	18.3.86
269	95	18.3.86

On going through the vouchers it was observed that both the vouchers contained the same date and amount and also for the same quantity. It was understood as how the same voucher was made twice and also the voucher was paid twice and also how the voucher was marked

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separate. Detailed inquiry in this regard be carried out.

The case may be brought into the notice of Director to the effect  
of welfare and also recovery of Rs.95/- be made. Audit be  
apprised up the position.

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~~Para No. 2~~

part - 6

PARA-6

36/c

MEMO NO-17

DATED 3/8/93

EXPENDITURE ON PHOTOCOPIES

It was observed that during 2/92 following expenditure on photoco for was made by the IGUS Kanjinhole vide CB-10.196 etc.

Sl. No.	Date	Amount
697	20/1/92	400
679	27/2/92	400
690	29/2/92	400
701	22/2/92	400
702	24/2/92	400
Total Rs.		2100/-

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During the discussion no satisfactory justification for the above expenditure was given. Particulars of the expenditure giving full justification be send to higher authorities for regularisation of expenditure.

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Para 9

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MEMO NO. 16

Para - 7

DATED 3/4/93

PARA-7

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IRREGULARITIES IN PURCHASES OF GENERAL ITEMS

On scrutiny of paid vouchers of general items, following irregularities were noticed :-

Non-availability certificates from authorised items not obtained

Vr. No.	Date	Amount
85-86		
35-45 of	30.3.85	90
	21/10/85	90
360	24/10/85	90
358	25/10/85	90
362	10/10/85	90
364	11/10/85	90
<u>88-89</u>		
200	7/11/88	34/-
201	7/11/88	34/-
202	10/11/88	8/-
CE-134-491	-	150/-
498	-	148/-
<u>89-90</u>		
C-8-7 B	20/1/89	95/-
9	29/3/89	85/-

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(5) (58) ~~23~~ 34/c  
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1991-92

CB-191 Rs. 65/-  
 & Rs. 85/-  
 CB-188 Rs. 255/-  
 & Rs. 170/-  
 CB-183 Rs. 125/-

CB-160 Vr No. 1243

1244  
 1245  
 1246  
 1247

Rs. 494/-  
 Rs. 446/- for repair of chairs  
 Rs. 401/-  
 Rs. 456/-  
 Rs. 494/-

No. Quotations/tenders were shown in r/c following purchases

1986-87

Vr. No.	Description	Amount
995	Steel chairs	Rs. 10651.50
996	Nylon toys	Rs. 1441.83
997	-do-	Rs. 1144.85
1000	-do-	Rs. 1062.00
1001	-do-	Rs. 2632.10

1989-90

CB-245 1989 31.5.90 Rs. 4500/-

Bill 116 furnished only to avoid ...

CB-190

RE

(ST) (ST)

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(ST)

(ST)

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CB-190

Stationary 1 unit	Rs. 400/-
5.3.92	Rs. 400/-
9.3.92	Rs. 400/-
27.1.92	Rs. 400/-
25.7.92	Rs. 400/-
12.3.92	Rs. 150/-
20.3.92	Rs. 400/-
25.3.92	Rs. 200/-

All the above items are  
 regularised from the competent authority and r intimation  
 to audit.

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Para No ~~12~~

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DATE OF AUDIT

DELHI - BKN. DELHI

MEMO NO. 27

Para 8

PARA 8

DATED 16/8/93

SUB CONVEYANCE CHARGES.

It was pointed out that thousand of Rupees were being spent in the office of CDPO Kanjehwala but no proper account was maintained.

Also

also pointed out that there is a practice of making expt of ~~the~~ Conveyance charges on amount pay to deforent three wheiler drivers directly without mentioning the particulars of office bears. The name of officials performing these journeys be furnished. Some instances are given below under :-

1991-91	Vr No.697	Rs.40/-
	698	Rs.40/-
	699	Rs.40/-
	700	Rs.47/-
	703	Rs.35/-
	695/	Rs.47/-
	694	Rs.27/-
CR-102 dt.2.12.92	524	Rs.27/-
CR-160 dt. Nil	1111	Rs.27/-
-do-	Nil	Rs.70/-

All the likewise cases be reviewed and full particulars of the official <sup>clear</sup> cleared conveyance charges more than Rs.150/- be intimated to audit immediately.

In some cases the officials were allowed conveyance reimbursement more than the prescribed limit of Rs.150/- details of some bills are given as under :-



(57) (57) 30/c (22) (15)  
(28) (27) d/40

Para No ~~4~~

AUDIT MEMO NO. 15  
DATED 29.7.93

Para-9 PAR-9

~~Fidelity~~  
FIDELITY/INDEMNITY BOND :

It was noticed that fidelity bond in respect of cashies (w.e.f. Oct.82 to Oct.92) were not found. It was not understood how the cash allowance, was drawn without Fidelity Bond. The period for which no fidelity bond was taken has got to be regularised by the competent authority. Under intimation to audit.

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Para-10

Res No. 15

PARA-10

MEMO NO. 6.

DATE 16/7/93

NO. ACCOUNT OF UMBRELLA :

On scrutiny of said vouchers It was observed that

following umbrellas were purchased but they were not found

in any stock register :-

Date	Qty.	Amount
31.3.92	2	170
30.3.92	3	225
23.3.92	1	125
26.3.92	1	85
25.3.89	1	85
27.3.89	1	85

Total Rs. 805

As the above items were purchased and not taken into stock and also not issued to the employees, detailed enquiry may be carried out and a sum of Rs. 805/- may be secured & returned from the responsible official and remitted into Govt. A/C.

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Para No. 16

MEMO NO. 10.  
DATE 28/7.93

PARA 11

Para - 17

CASH BOOK

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On the scrutiny of the cash book following irregularities were found during the Audit.

a) Summary of <sup>credit balances</sup> ~~un-distributed~~ cash balances at the closing of the month were not found under the R & P rules 13(1) & Certificate of Physically cash verification should be at the closing of the month of Next day of the following month before opening. As per rules R & P Rule 13 (iv).

b) On 17.9.92 payment were made vide v.no.374 to 386. but this payment/entry yet not verified by the DDO. CB-273 for Rs.287/-

c) On 31.3.93 v.No.1360 for Rs.40/- paid from imprest but such payment was not yet verified by the DDO and supporting voucher of payment yet not submitted to Audit. *Shown to audit Raj 28/19/93*

d) Duplicate <sup>key</sup> ~~keep~~ register of cash chest was not prepared by the office. It should be prepared as per R & P Rules 13 note 4.

e) Cutting in the cash book denoted at page No.172, 193-200 cash book No.7 ~~ACB/20/84-85/37~~ enclosed on 28.2.85. As per rules the accounts of the advance bill should be rendered <sup>in distributed</sup> ~~in distributed~~ in the month but ~~un-distributed~~ Balance amount remained in ~~Rs. 75.20~~ <sup>Rs. 75.20</sup> circumstances may be explain to audit for violation of said rule.

f) Certified OF ph of all cash entry at the end of the month on 31.3.85 was not given. *MC*

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(20) (42)  
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Para No. 17

MEMO NO-5  
Dated 14.7.93

Para 12

PARA 12

(18)

RECOVERY OF RS.984/-  
ON ACCOUNT LADIES PURSE.

On scrutiny of stock <sup>450</sup> 10-92 it was revealed that ladies purse were issued to supervisors out of which two of them had not received any purse. Moreover there was no purse in stock. This fact was also confirmed by the present store-keeper. In view of this, cost of two purses i.e. Rs.984/- may be recovered from the responsible official and departmental action may also be initiated. Action taken in this regard may be intimated to Audit.

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AUDIT MEMO NO. 12  
DATED 28/7/93

Para-13

PART 13

IRREGULAR PAYMENT OF TRANSPORT :-

Ref. bill No C.B. I.C.D.S. Plan/191 dt. 31.3.92 for Rs.2267/-  
the following articles were purchased from National Federation  
Industrial co-operative bankhead Marg on 31.3.92

- i) 1130 slates
- ii) 365 stall box
- iii) 113 roller blades
- iv) 452 educational chart
- v) 452 plastic building block
- vi) 115 bag rotors
- vii) 11 dozen floor coat
- viii) 226 pcs of plastic rods

1. Items from Sr. No (i) to (v) were brought in the  
tempo (number not given) and items from Sr.No.(vi) to (viii)  
in another tempo of the same transport firm same day from  
same place. It was not understood why the items from Sr.No.  
(vi) to (viii) were not brought in the same tempo. As in  
these articles were sent to different points by the same  
transport twice on same day costing I.C.D.S. Rs.1600/-  
when all the suppliers are supplying goods at the points free  
of cost why this supplier was not asked to supply the goods  
at different points ? Rs.1200/- were incurred for this very  
items in excess as instead of Rs.400/- Rs.1600/- were  
incurred. A thorough investigation be made by Deptt and  
responsibility be fixed for excess export of Rs.1200/-  
and audit may be informed accordingly.

2. As per Vr.No1 713 and bill No.377 of Satbir transport  
co for Rs.200/- dated 13.3.92 and again bill No 376 of same  
transport i.e. Satbir transport co. for Rs.200/-  
dated 13.3.92. How bill No. on subsequent dated

Para 19  
para 14

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Ref: Memo-11

PARA-14

(Stamp)

18-7-93

Sub: Cash Book.

On scrutiny of cash book it is found that following amounts drawn/credited by I.C.D.C. Kanjhwala was deposited in to bank after retaining it for more than three months. In some cases the amount in question was disbursed after three month by cashier/B.O. of the institution.

S.No.	Bill No.	Date of Incashment	Amount	Date of depositing payments
1.	PB - 8	3-4-84	Rs. 150/-	25-2-85
2.	" -15	31-5-84	Rs. 50/-	24-2-85
3.	" -19	31-5-84	Rs. 150/-	25-2-85
4.	CB - 189	19-2-90	Rs. 200/-	31-5-90

Keeping the amount over and above the prescribed limit was serious and the same is required to be regularised by the competent authority. Action taken in this regard be intimated to audit.

HC

PARA NO 20  
(REF MEMO NO 2 A)  
Dated 13.7.93.

~~Para 15~~

PARA 15

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VERIFICATION OF REMITTANCES :

Following remittances were required to be verified from PAU XI, PAU XI was requested vide audit report dt. 13.7.93 but inspite of several visits, the said remittances were not verified. <sup>Some may</sup> Some may be shown at next audit.

DATE	AMOUNT
2.12.83	Rs. 357. -
14.3.83	Rs. 185 - 65
14.3.83	Rs. 95 - 15
31.3.86	Rs. 299 - 25
31.3.86	Rs. 134 - 00
12.11.80	Rs. 267.00

MC

PARA 1

Ref: Memo No. 8 Dated 5.3.97.

Sub: Liveries (Group 'D').

While going through the records of liveries (Group 'D') staff, the following observations were made.

1. Lining cloth were purchased on different dates as follows:

<u>Date</u>	<u>Qty.</u>	<u>Amount.</u>
15.1.91	3 Mts.	45-00
24.12.92	2.75 "	89.50
22.1.94	3 "	63.75
2.3.94	4.10 "	82.00
10.11.94	3 "	75.00
20.12.95	3 "	76.00
2.12.96	2.75 "	<u>85.50</u>
	Total	476.75

As per orders of Finance Ministry vide U.O. No. 7(3)-T-II(A/90) dated the 2nd April, 1990 have approved the revised stitching charges.

Previously, the stitching charges did not include the cost of lining cloth. However, when recently revised the rates in May, 1990, included the cost of lining cloth also over and above the proposed stitching charges, in order to streamline the system. Hence, the cost of lining cloth now forms part of the consolidated stitching charges.

So, the above mentioned purchase of lining cloth was not admissible as per rule. Rs. 477/- be recovered from the concern defaulter after due verification under intimation to the audit.

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Page 22

~~PARA 16~~

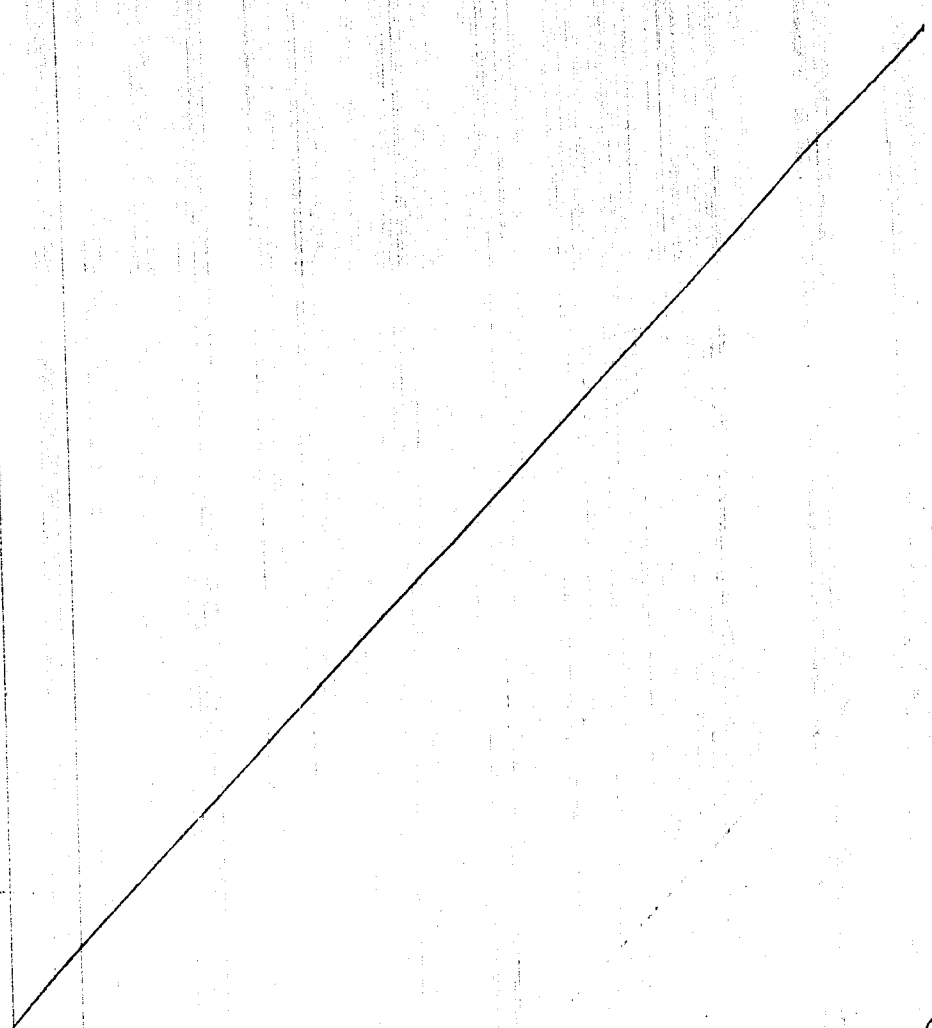
PARA-16

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pagri cloth was purchased on 2.7.94 for  
Rs. 660/- @ Rs. 15/- Per Mt. Prescribed  
rate was Rs. 13/- P.M. at that time. So  
difference of Rs. 2x44 = Rs. 88/- be recovered  
from the concerned defaulter after due  
verification under intization to the audit.

Total recovery of Rs. 474 + 88 = Rs. 565/-

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PARA NO. 4/25

PARA-17

PARA-17

Ref: Memo No. 11 dated 10.3.87.

Subject: Contingency.

On scrutiny of the contingency vouchers for the period 1983-86, the following discrepancies were observed:

Rule 110 of the CGA Receipt and Payments Rules 1983, requires that a register of contingent expenditure shall be kept in each office and the initials of the Head of the office or of a Gazetted officer to whom this duty has been assigned by Head of the office shall be entered against the date of payment of each item. The standard form of contingent register will be in Form GAN-87. The sub heads and detailed heads for the purpose of control over the contingent purchases. As a general rule, the most common sub heads and detailed heads may have separate cols. with appropriation noted at the top. This register in the proper format is required to be maintained to enable the Disbursing officer to watch the progress of the expenditure under each detailed head, a progressive totals of the cols. must be made monthly. But the requirement of the rule was not being met by this office. Contingency budget control register be maintained and shown to the audit.

ME

PASA NO. 7

Ref : Memo No. 10 Dated 10-3-97

Sub : Stores

While checking the various stock registers, the following short-comings and irregularities were observed :

1. As per Rule 116 (1) of G.F.R., a physical verification of all stores shall be made at least once in every year but this requirement was never met by the HOO/DOO under audit period i.e. 1993-96. physical verification of all stores shall be done every years under the rules and result of the same should also be recorded in the Stock registered.
2. Rule 124 (2) of General Financial Rules says that subject to any special rules or orders applicable to any particulars department stores which are reported to be obsolete/surplus as unserviceable may be declared as such in accordance with the procedure laid down in Rule 124 (1) and ordered to be disposed off by the authorities, who are competent. But no action was taken for write-off the unserviceable/surplus/obsolete articles under the audit period. All the stock registers be reviewed and list be prepared off. Unserviceable/surplus/obsolete items be written off. Action taken in the matter.

Para-18

Para-18

Page-28

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be intimated to the audit.

3. Non consumable items were found entered in the consumable register. A few examples are given below:

SNo.	Name of the article	Name of Stock register.	Page No.
1.	Locks	General Stock register(94-95)	51
2.	Heater	"	39
3.	Tub Plastic	"	67
4.	Tat Patti	"	75
6.	Dholak	"	80
7.	Leather bag	"	80
8.	Plates	"	97
9.	Moyur Jug	"(95-96)	13

The above mentioned items should be transferred to their respective non-consumable registers. All other stock registers to be checked thoroughly and similar action be taken. The balances of non-consumable items so reduced should be restored to the original numbers till they are get written off under the rules, failing which recovery will be made from the concern defaulter, if shortage was found of non-consumable articles. Compliance be made under intimation to the audit.

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Para 19

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PARA-19

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PARA

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Ref: Memo No. 3 Dated: 3.2.94.

Sub: Bill register.

On scrutiny of Bill register, the following discrepancies were observed:

1. The Bill register has not been reviewed monthly at the close of the month. The Bill register should be reviewed to ascertain the bills passed by P.A.O. and that of outstanding during each month.
2. The date of presentation of bill in the P.A.O. has not been shown in Col. 5 of the Bill register.
3. Col. No. 13, 14 & 15 of the Bill Register were not filled in. This is irregular. In the absence of the same it could be ascertained as to whether the payment had been made within the stipulated period of 90 days or not. All these columns be filled in and compliance intimated to audit.
4. In Col. No. 1 of the Bill register only Bill number had been recorded, date had not been mentioned. The requirement may be noted for compliance.
5. Page counting certificate was not recorded in the register. Certificate now be endorsed and shown to the audit.

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PARA NO. 10 Para-3/

Para-20

PARA-20

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Reference Memo No. 12 Dated 11.3.97.

Subject: Acquittance Roll register.

On scrutiny of Acquittance Roll Register during the audit period on test check basis, the following discrepancy was found:

It is obligatory on the part of D.D.O. to ensure that all the payments had been made/disbursed and a certificate recorded by him to this effect. This has not been done. The omission on the part of DDO may now be rectified and compliance shown to audit.

Para 11

Sub: Non-verification of remittances.

The undernoted remittances was not got verified from the PAO concerned. Same be now got verified afterwards and shown to next audit:

S.No.	Challan No. & date	Amount
1.	02.9.94	Rs. 594/-
2.	19.11.93	Rs. 80/-
3.	23.12.93	Rs. 98/-
4.	2.7.1994	Rs. 120/-
5.	27.9.94	Rs. 105/-
6.	23.3.95	Rs. 168/-

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Para-21

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PARA-21

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Para. No. 2 (Ref: Memo No. 12 dt. 1-9-97)

Sub: Property Stock Register.

Scrutiny of property stock & placement register revealed the following discrepancies, which may please be looked into, rectified & noted for future guidance:-

- (a) Property stock reg. & placement reg. needs binding.
- (b) Last annual Physical Verification was conducted in 1990. It means the requirement of GFR was not being complied with. Needful be got done w/o undue intimation to audit.
- (c) It was also observed that Placement register is un-maintained Supervisor-wise. There is no further details of ~~placement~~ placement by the Supervisor. All the Supervisors be advised to maintain their placement record of property items & compliance sheet to next Audit.
- (d) Following officers/officials were issued briefcases, but the same were not returned back & all of them have been transferred. Either the briefcase be received back from them or recovery made under intimation to audit:-

Date of Issue	Issued to	Qty.	Cost.
3-2-83	Sh. Leela Krishna Cashier	1	142-00
7-6-84	" Rom Koon, Cashier	1	234-00
8-10-84	Smt. S.V. Nankhade CDP	1	482-00
29-3-88	Sh. Umed Singh Stockkeeper	1	406-00
23-5-88	" Daya Chand, Cashier	1	406-00
Total =			<u>1670-00</u>

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Para 22

PARA No. 3

(Ref. Mem. No. 10  
Dt. 29-8-97)

Subject: Liv. rics

On scrutiny of delivery stock issue register for the period under audit (96??), following irregularities were noticed:-

- ① As per Govt. of India OM No. 42/95-JCA dt. 22-5-95 regarding sticking charges states that sticking charges include ~~not inclusive~~ of all sticking material, like thread, buckles, buttons, buttons pads, zipper & leaving cloth. But on scrutiny of records it revealed that leaving cloth was issued to S.P.R.C. Sharma ~~Driver~~ <sup>Driver</sup> getting Rs. 85.25 on 2-12-96 and sticking charges were also paid for uniform, which is irregular. It is therefore suggested to recover Rs. 85.25 rounded off to Rs. 85/- from the concerned official with intimation to audit.

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Sub-Memo No. 11

Dated: 29-3-97

PARA No. 4

~~Para-23~~

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~~Para-22~~

Sub - Stock Registers

Scrutiny of main stock register supervisors stock registers and regular stock registers revealed the following discrepancies which may please be looked into, rectified and noted for future guidance: -

(1) A common stock register for consumable and non-consumable items is being maintained, which is irregular. Items of non-consumable items are required to be maintained in a separate stock register. As per provisions of GFR, items of non-consumable nature are to be reduced from stock on their expiry, obsolescence and auction when they become surplus. For instance -

- (i) Bucket Plastic
- (ii) Taster Keti
- (iii) Lock
- (iv) Pen stand
- (v) Dust bin
- (vi) Plastic Tray Table
- (vii) Punch Machine
- (viii) Custom cloth
- (ix) Urnicella
- (x) Leather bag
- (xi) Leather purse

for

Needful may please be get done now & quantities restored. Compliance of this may be shown to ~~the~~

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Similar discrepancies were also observed in the stock registers of supervisors. Necessary compliance may please be done now under intimation to Audit.

(2) Condemnation and auction of Toys :-

The Unit is using Toys (Plastic/Metal) to Aganbadis for recreational activities of the children of low socio-economic class coming to these aganbadis. However, it was seen that these items are not being received back after utilization. In the absence of their return, it could not be verified whether these items were actually utilized in the Aganbadis or not. Reasons may please be explained to Audit as to why Toys are not being received back from Aganbadis on their being declared unserviceable as these items fall under Non-consumable category. Needful to be got done now under compliance to Audit.

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Para No. 5 (Ref: Memo. 9 dt 29-8-97)

Sub: Telephone

On scrutiny of the telephone bills/registered for the period 1-3-96 to 30-4-96, 1-7-96 to 31-8-96 & 1-11-96 to 31-12-96, it has been observed that Telephone Dept. had informed the outstanding payment for the ~~up~~ <sup>reply</sup> May 1995 (16-05-95) & it appears that no action for the payment of outstanding bill amounting to Rs 533/- has been taken by ~~the~~ <sup>30/6/20</sup> resulting disconnection of the telephone w.e.f. July 97 till date. Reasons may please be elucidated to audit as to why the outstanding payment was not made to M.T.N.L. within a stipulated time.

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Para No. 6 (Ref: Memo No. 8 dt 28/8/97)

Subject: G.P.F. (Up. D) officials.

Scrutiny of G.P.F. ledger of Up. D' officials revealed that Sh. Jai Bhagwan, peon joined this Unit on transfer in August '92, but his G.P.F. transfer advice has not yet been obtained from the previous department. In the absence of previous balance, updation of his account is incomplete. Transfer advice of his G.P.F. a/c may now be obtained & his account be updated & compliance shown to Audit.

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~~PARA 26~~

PARA NO. 8

(Ref Memo No. 28/7)

Sub: Entry of A/c Payee Cheques issued in favour of third parties & Gazetted Officer in the Cash Book

According to O.M.N. V/2011/4000/CTR/66 dt. 10.5.79 G.I. Ministry (Dept. of Exp.) the A/c Payee Cheques issued in favour of Gazetted Officer, third being payable only to the concerned by the P.A.O. after check of relevant bills of the entered in the Cash Book maintained by DDO. The delivery and acknowledgment of A/c Payee Cheque drawn in favour of Gazetted Officer may continue to be watched through a separate register prescribed for the purpose. Similar provision may also be taken in favour of A/c Payee Cheques issued in favour of third parties and separate register in the same may be maintained. The said instructions are not being followed. Action please be taken accordingly in intimation to audit.

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DINESH KUMAR  
P.A.O.

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PARA No. 2

PARA-27

PARA-27

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SUB: CASH BOOK

During the test check of cashbook for the year 2003-04 to 2006-07. The following discrepancies have been noticed which may be clarified

1. On 31-12-2004. Sh. Krishan Kumar, CDPO/ DDO has handed over the charge of cash book, ICDS Kanjhawala, having Rs. 4,69,383/- (Rs. 4,37,646/- in bank and Rs. 31,737 in cash chest) to Smt. Asha Gandhi, C.D.P.O./D.D.O. along with keys of chest by putting his signature in cash book without date. Where as Smt. Asha Gandhi, CDPO / DDO /HOO has taken over the charge on 1/1/2005 of Rs. 4, 37,896/- (4, 37,646/- in bank and Rs. 250/- in cash chest). The Cash was short by Rs. 31,487/-. Keys of Cash Chest have also not been received by Smt. Gandhi. On 02-03-2005 Sh. Krishan Kumar, the then CDPO handed over Rs. 31,487/- and keys of chest to Smt. Asha Gandhi i.e. after two months. It shows that Govt. Money amounting to Rs. 31,487 was lying with Sh. Krishan Kumar, CDPO/HOO and utilized by him for more than two months.

This may please be clarified to audit that why the Govt. money amounting to Rs. 31,487/- was not handed over along with the keys for more than two months.

M.L.

2. On 21/6/06, salary of one Angarwari worker amounting to Rs. 1400/- has been returned in the D.D.O.s account by the bank due to death of Anganwari worker but the same was not deposited in the Govt. Account till date.
3. The Cash Book is not being checked by some official/officer other than the writer and not closed regularly. The cash book has not being checked/singed by the D.D.O. in the month of June and July 2004.
4. Cash of Rs. 475/- was wrongly entered in the miscellaneous 21/12/98 but it was noticed on 31/12/98. correction was made after making so many cuttings; cuttings are not attested by the DDO/HOO. Entries of March 2005 were cancelled without any attestation of D.D.O. or Cashiers. All such over writing and cuttings may be got attested by the D.D.O.

Reasons for irregularities may be intimated to audit.

PARA No 3

~~Para No 28~~  
Para 24

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Subject: Discrepancies in stock register (dietary)

During the test audit of ICDS, Kanjhawala for the audit period of 2003-04 to 2006-07 while checking of the dietary stock register of CDPO office it has been noticed that during 2006-07 following dietary items under SNP scheme were purchased from NCCF/DCCWS for the distribution to the beneficiary of 124 Anganwaris working under CDPO Kanjhawala.

Sl.No	From where purchased	Bill No and date	Roasted chana (Kg)	Roasted dalia (Kg)	Murmura (Kg)
1.	NCCF	992,993 and 1001 dt 27/3/2006	7440	6200	-
2.	NCCF	1104 29/4/2006	8680	6200	-
3.	DCCWS	60187 28/4/2006	-	-	3720
4.	DCCWS	61431 6/6/2006	-	-	3720
5.	NCCF	1208 4/6/2006	8680	6200	-

From the above month wise statement it can be easily evaluated that the above quantity of food was sufficient for the distribution of beneficiary of 124 anganwaris.

But while checking the stock register of supervisors it came to notice that a large quantity of following dietary items were transferred/taken from Jahangirpuri

Sl.No.	Dietary Item	Quantity (Kg)	Amount (Rs.)
1.	Roasted Bengal Gram	1860	26468/-
2.	Roasted Dalia	3100	91748/-
3.	Murmura (Rice puffed)	620	9424/-
			127640/-

From July, 2006 a new scheme distribution of cooked food was started. It is not clear to audit when a sufficient quantity of food (channa, murmura, dalia) was already purchased on 4.6.06 and 6.6.06 from NCCF/DCCW for the month of June,06 and during the month number of anangwaris/ beneficiaries were also same than why a huge quantity of dietary items amounting to Rs.1,27640/- were taken from ICDS Jahangirpuri. It has also been found that all these items are not entered in the dietary Stock register of ICDS Kanjhawala.

As the CDPO of both the projects was same so this may please be clarified why a huge quantity was purchased in excess at Jahangirpuri, which was later on transferred to ICDS Kanjhawala.

PARA No 5

~~Para 29~~ ~~PARA 29~~ ~~PARA 29~~  
Sub: Kishori Shakti Yojna

The main objectives of the scheme is to promote self-development, awareness of health, hygiene, nutrition, family welfare management and decision making capabilities and to improve the nutritional and health status of the girls in the age group of 11-18 years through the non-formal stream of education. The year wise budget provision and expenditure of the scheme is as under:-

	Year	Budget	Expenditure
<u>M.H.2236</u>			
A3(1)(1)(5)	2004-05	Rs.1,75000/-	Rs.1,72000/-
A3(1)(1)(5)	2005-06	Rs.2,75,000/-	Rs. 39,600/-
A3(1)(1)(15)(Plan)	2005-06	Rs. 55,000/-	Rs. 19,634/-
A3(1)(1)(3)	2006-07	Rs.1,20,000/-	Rs.1,13,018/-

While checking the record, it has been noticed that during the year 2004-05 purchases of Rs.1, 18,667/- were made (Rs.74, 771/-and Rs.43, 896/-) from Hari Trading Company vide bill No.1700 and 1701 dated 1.9.2004 respectively. The stock entry has been made in the stock register at page No.34 to 47 but neither the stock entry has been signed by the competent authority nor were the articles issued to any official. Vouchers of above purchase/sanction files have not been produced to audit for verification. The balance amount of Rs.53684/-(Rs.172351-Rs.118667) was spent in other schemes without taking permission from the competent authority.

It has also been noticed that during 2005-06 only 14.4% and 35.7%(Plan) was utilized under the scheme which is very less and due to that the aim of the scheme was not achieved.

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**TEST AUDIT NOTES**

TAN No 1

SUB- **BALIKA SAMIRIDHI YOJANA**

During the test audit of ICDS-Kanjhwala it has been notice that a Balika Samiridhi Yojana was introduced in the Year 1997-98 in which a joint saving accounts were opened in favour of girl child and C.D.P.O. by granting Rs. 500/- to each beneficiaries. Rs. 4,85,000/- was received under the scheme during 2001 to 2003, and 722 saving bank accounts were opened and only 3,61,000 has been utilized, balance unutilized amount of Rs. 1,24,000/- were deposited in the Govt. Account in month of May 2005 i.e. after two years. Reasons for non utilization of the amount and why the balance amount was kept for two years.

It has been noticed that no proper record has been maintained in the office. In the absence of proper record, accounts cannot be verified at the time of its maturity i.e. when the girl child will be at the age of 18 years. Till date no action has been taken by the C.D.P.O. to check/verification of these accounts after opening the account, as the CDPO is the custodian of these accounts.

TAN No. 2

SUB : **SERVICE BOOK/LEAVE ACCOUNT**

During the test audit of ICDS-Kanjhwala for the audit period 2003-04 to 2006-07. while checking the services books of the following staff some discrepancies were noticed which may be rectified under intimation to audit.

- 1 Mrs. Usha Rani, Supervisor
- 2 Mrs. Murti Devi, Supervisor
- 3 Sh. Jai Bhagwan, Peon
- 4 Mr. Phool Kanwar Sharma, UDC
- 5 Mrs. Sangita Dorgra, UDC
- 6 Mrs. Pratima Devi, Supervisor

Smt. Pratima Devi. Supervisor joined her services on 24/10/1997 F/N, No increment was granted to her in Oct, 1998 and 1999 but she has been granted increment on 1/05/2000 by the C.D.P.O./H.O Mehrauli. This may please be clarified to audit when her increment was due in Oct. 1998 and 1999, why two increments were not given to her and how the increment was granted to her in the month of May 2000.

**NOMINATION-** Nomination of GPF/Insurance/Gratuity was not found in the service Book of the following officials.

- 1 Mrs. Murti Devi, Supervisor
- 2 Mrs. Sangita Dogra, Supervisor

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TAN No. 03

SUB - LIVERY RECORD

During the test check of livery register it has been noticed that the Jersey was issued to Sh. Jai Bhagwan, Peon on 9/1/2006. Where as the winter uniform should be issued in the month October, before winter season. In future the livery should be issued in due time.

Pagri should only be issued to those employees who are wearing the Pagri regularly or Sikh person. Before issuing the Pagri to Sh. Jai Bhagwan, Peon may please insure the facts.

TAN No.4

SUB- UN UTILIZED OF UTENSIL/STORE

During the test audit of ICDS-Kanjhawala while checking the stock register of angarwaries it has been noticed that the large no. of utensils which were purchased between 1989 to 1992 for preparing the cooked food for the beneficiaries of 124 angarwaries working under CDPO, ICDS-Kanjhawala.

As the scheme providing the cooked food to the beneficiaries has been stopped since long. Now the ready to eat food like Sweet Dalia, Namkin Pulav, Khichri etc. has been provided to angarwaries by the Stri Shakti, NPO and the utensil which were purchased and provided to the angarwaries are no longer in use.

As the property register has not been provided to audit without that the total number of following Utensil and the value can not be determined.

S.No.	Items
1	Aluminum Patila with Led
2	Stove
3	Karchi Steel
4	Pawa Steel
5	Spoon
6	Steel Drum
7	Patila Steel etc

C.D.P.O. ICDS-Kanjhawala is suggested to take a proper action for condemnation of the store/utensil as per rule, or the utensil may be transfer to some other Office/Home for the best utilization of these utensils.

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TAN 5

Sub. Non Production of Record

The following records were not produced to audit

1. Contingency Bills for the year 2003-04 and 2004-05
2. GPF Broad sheet
3. Telephone/TA/LTC/Conveyance register
4. Purchase/sanction files for the audit period
5. Income tax Calculation Sheet of all the employees for the year 2003-04

*S. Joshi*  
(Mrs. Sangeta Joshi)  
AAO QAO  
Party no 06

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## PART II

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## CURRENT AUDIT REPORT

(2013-14 to 2015-16)

Para-26  
PARA-1

(Ref. Audit Memo No. 3 Dated. 07/11/16)

Sub. Recovery of Value Added Tax amounting to Rs. Rs.3,90,363/- (Three Lakh Ninety Thousand three Hundred sixty three Only )

As per section 36 A of Delhi value added tax (DVAT) act 2004, deduction of tax at source (TDS) on account of VAT liability on execution of works contract and its timely deposition in appropriate Government treasury by every person, including central/ state governments, union territory administrations, government Department including PWD, CPWD etc., Govt. undertaking, Govt. Authorities/ Boards, Local Bodies, railways, Cantonment Boards, Hospitals etc., who is responsible for making any payment to any contractor/ operator for execution of works contract. In case the amount of contract is more than 20000/- the contracts awarding Department or agencies (contractees) are also liable to deduct TDS at the prescribed rates while making payment to contractor. The rate amended by the department from time to time is given below:-

Period	Rate of TDS from registered contractor	From un registered contractor
01.04.2005 to 31.01.2011	2%	2%
01.02.2011 to 15.01.2013	2%	4%
16.01.2013 on wards	4%	6%

The rate of TDS was revised @ 4% uniformly w.e.f. 16.01.13, for all type of contractors, vide circular no. F.3(9)/Fin(Rev-1)/2012-13/ds-VI/34-39 dt. 15.01.2013.

While test scrutiny of the bills/ vouchers it has been found that while making the payment to the contractors for execution of various works, the VAT-TDS has been deducted by the department is less than 4% as per detail given below:

*MK*



## SUMMARY

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Sl. No.	Name of Contractor	Year	Amount Paid	Vat Due @ 4% (Rs.)	Vat Deducted @ 2%	Balance of Recovery of VAT made in (Rs.)
1	Nav Prayas	2013-14	2603890	104156	52078	52078
2		2014-15	3355941	134238	67119	67119
3		2015-16	2259552	90382	45191	45191
		<b>Total</b>	<b>8219383</b>	<b>328776</b>	<b>164388</b>	<b>164388</b>
Sl. No.	Name of Contractor	Year	Amount Paid	Vat Due @ 4% (Rs.)	Vat Deducted @ 2%	Balance of Recovery of VAT made in (Rs.)
1	Stri Shakti	2013-14	4502439	180098	90049	90049
2		2014-15	3730070	149203	74601	74602
3		2015-16	3066166	122647	61323	61324
		<b>Total</b>	<b>11298675</b>	<b>451948</b>	<b>225973</b>	<b>225975</b>

Nav Prayas	<b>164388</b>
Stri Shakti	225975
<b>Total TDS Recovery</b>	<b>390363</b>

Department may please recover the VAT (TDS) amounting to Rs. 390363/- (Three Lakh Ninety Thousand three Hundred and sixty three Only ) from contactors (List Enclosed ) as mentioned above and deposit in Govt. account,. Further department is requested to securitize other such type of the cases during the audit period also at their own level.

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TEST AUDIT NOTES

TAN NO. 1 (Ref to memo no 1 & 1(a)(b) dated 19/10/16)

Sub. Non Production of Record.

During audit the following record has not been provided to audit, the same may be provided to next audit

- 1 LTC advance register
- 2 Long Term Advance Register.
- 3 Medical bill Register.
- 4 Concemnation record.
- 5 Postal stamp register.
- 6 Liability register

TAN NO.2 (Ref. Audit Memo No.4 Dated. 08/11/16)

Subject : Verification of deposition of govt. money in Government Account:

As per Receipts & Payment Rules 1983, "all money received by or tendered to Government officers on account of revenues of receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. It has been observed that Govt receipt are remitted into the bank after delay of more than 2 months the details are as under : ---

Sl.No.	TR No	Date of receipt	Amount	Date of deposit into the Bank as per challan	Period of Delay
1.	01	30/5/14	Rs. 416/-	15/10/16	4 and a half month
2.	02	13/08/2014	Rs. 10/-	15/10/16	More than months
3	3	26.10.2015	Rs. 39,481-	29.10.2015	

Further , reconciliation of the aforesaid amount at S.No1 to 3 also need to be got verified from PAO concerned and Audit be accordingly informed.

Rajpal Singh)

AS/16)

Party No. 841

AAO

- 1. Poojesh
- 2. Anand

discuss the report with Audit party.

esb  
(Shashi Kumar)

C.D.P.O.  
I.C.D.B. Project Kanjhawla  
Dept. of Women & Child Development  
Govt of H.P.  
10/11/16

**Current Audit Report**

During the course of current audit, 11 observation Memos were issued to the Office of Integrated Child Development Scheme (Kanjhawla Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-2020. One audit memo was settled on the basis of reply submitted by Deptt. Remaining audit Memos have been converted into 03 Audit Paras and 07 TANs.

**Details of Current Recovery:**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	11	345332	0	345332	PARA-01
	<b>Total</b>	<b>345332</b>	<b>0</b>	<b>345332</b>	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Kanjhawla Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-2020. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

  
 (DINESH KUMAR)  
 INSPECTING AUDIT OFFICER  
 AUDIT PARTY NO. XIX

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**PART-II**  
**CURRENT AUDIT REPORT (2016-17 to 2019-20)**

**PARA-01 Short recovery of TDS amounting to Rs. 345332/- from MNPOs.**  
(Audit Memo No. 11 Dated: 24.06.2020)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of MNPO for the Audit period, it has been observed that two MNPOs were supplying the SNP (Supplementary Nutrition Program) to the AWCs under Kanjhawla Project. It has been further observed that short recovery of TDS has been made by ICDS (Kanjhawla Project). The detail of short recovery made by ICDS and recovery to be made as observed by Audit during F.Y. 2019-20 is as under:

**M/s Nav Prayas**

Sr. No.	Bill No. & Date	Period	Amount paid	TDS deducted	TDS to be deducted	TDS recoverable
1.	18, 09.08.19	Mar'19	603485	1207	12070	10863
2.	19, 09.08.19	Apr'19	591422	1183	11828	10645
3.	40, 22.10.19	May & Jun, 19	1202184	2404	24044	21640
4.	41, 22.10.19	Jul'19	646893	1294	12938	11644
5.	48, 21.12.19	Aug'19	572263	1145	11445	10300
6.	49, 21.12.19	Sept'19	559946	1120	11199	10079
7.	56, 23.01.20	Oct'19	557484	1115	11150	10035
8.	57, 23.01.20	Nov'19	534681	1069	10694	9625
9.	73, 20.03.20	Dec'19	557136	1114	11143	10029
10.	79, 28.03.20	Jan,20	603031	1206	12061	10855
11.	80, 28.03.20	Feb'20	546456	1093	10929	9836
<b>Recovery to be made for 2019-2020</b>						<b>125551</b>

**M/s Stri Shakti**

Sr. No.	Bill No. & Date	Period	Amount paid	TDS deducted	TDS to be deducted	TDS recoverable
1.	24, 19.08.19	Mar'19	1026386	2053	20528	18475
2.	25, 19.08.19	Apr'19	1016600	2033	20332	18299
3.	50, 21.12.19	May & June'19	2096273	4193	41925	37732
4.	51, 21.12.19	Jul & Aug, '19	2160957	4322	43219	38897
5.	61, 11.02.20	Sept. & Oct, 19	1988413	3977	39768	35791
6.	61, 11.02.20	Nov.'19	937744	1875	18755	16880

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7.	72, 18.03.20	Dec'19 & Jan,20	2022204	4044	40444	36400
8.	81, 30.03.20	Feb'20	961524	1923	19230	17307
<b>Recovery to be made for 2019-2020</b>						<b>219781</b>

Total recovery for the period 2019-20 is Rs. 345332/- (125551+219781).

The above recovery may be made from the concerned MNPOs alongwith recovery for the previous period i.e. upto 2018-19 may also be calculated and recovered from the MNPOs after due verification of facts and figures under intimation to Audit.

**PARA-02 Non-procurement through GeM.** (Audit Memo No. 07 Dated: 24.06.2020)

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

However during test check /scrutiny of Bills/ records of ICDS (Kanjhawla Project), it has been observed that all the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Invoice No. & Date	Amount	Name of agency
1.	637A, 01.02.2019	21315	R.K. Traders
2.	670A, 01.02.2019	21315	-do-
3.	826, 15.03.2019	24013	-do-
4.	827, 16.03.2019	11624	-do-
5.	833, 25.03.2019	6608	-do-
6.	828, 18.03.2019	22597	-do-
7.	829, 19.03.2019	19874	-do-
8.	830, 20.03.2019	18116	-do-
9.	831, 21.03.2019	18844	-do-
10.	832, 22.03.2019	18009	-do-
11.	141, 25.02.2019	9354	The Delhi State Co-operative Marketing & Supply Federation
12.	1464, 20.03.2019	24518	DCCWS
13.	880, 23.03.2019	23128	Yash Traders
14.	953, 25.03.2019	22930	-do-

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The HOO may regularize all the purchases outside GeM from the competent authority i.e. Finance Department and ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

**PARA-03 Non-production of records.** (Audit Memo No. 09 Dated: 24.06.2020)

Following records has not been produced for scrutiny of Audit:

1. Reconciliation statement for the Financial year 2016-17.
2. Stock Registers Consumable and non-consumables of ICDS (Kanjhawla Project)
3. Rent agreement / payment file / records of Anganwadi Centres for the Audit Period.
4. Income Tax calculation sheets along with saving documents/ instruments for the audit period.
5. Rent/Electricity/Water/Telephone Register and bills.
6. All Purchase files, hiring of contract staff/employees file and their records
7. Honorarium Payment Records of Anganwadi workers and helpers

The above record may be produced before the next Audit.



  
(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XIX

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**PART-III  
(TEST AUDIT NOTE)**

**TAN-01** **Improper maintenance of Pay Bill Registers.** (Audit Memo No. 02  
Dated: 17.06.2020)

During the test check of the PBRs maintained by the ICDS (Kanjhawla Project), Nangloi, for the Audit period 2016-17 to 2019-20 following irregularities have been noticed:-



1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. 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. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and are not signed by the DDO.
5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
6. GAR-18 have also not been maintained.
7. Index of employees has not been maintained in the PBR.
8. Pay fixation order of newly appointed official have not been available in PBR.

Necessary steps may be take to remove the above discrepancies under intimation to Audit.

**TAN-02** **Delay in deposit of Govt. Money into Govt. Account.** (Audit Memo  
No. 04 Dated: 18.06.2020)

As per rule 6(1) of Receipt and Payments Rule, "All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account.."

During scrutiny of records of ICDS (Kanjhawla Project), it has been observed that following amounts were received by ICDS and deposited in the Govt. Account after lapse of considerable period of time:

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Sr. No.	Amount received	Date of receipt as per TR-5/Cash Book	Date of Deposit into Govt. Account	Delay in days
1.	15000	13.10.2016	24.10.2016	11 days
2.	78000	31.12.2018	14.01.2019	14 days

Further as per Rule 31- Permanent Advances of Receipt & Payments Rules, "Government officers may make such payments as are authorized to be paid out of permanent advances or imprests which they are permitted to hold under orders of competent authority issued in terms of rule 90 of the General Financial Rules, 1963 subject to recoupment on presentation of bills."

In this regard it has been observed that Rs. 500/- are lying un-utilized since 01.04.2016 in the cash balance as recorded in the Cash book. ICDS authorities may deposit the above unutilized imprest into the Govt. account, if not required.

ICDS Authorities may take necessary steps to remove the above discrepancies and comply the due procedure in future under intimation to Audit.

**TAN-03 Irregularities in maintenance of Cash Book. (Audit Memo No. 03**  
Dated: 18.06.2020)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

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However, on scrutiny of Cash book of ICDS (Kanjhawla Project), it has been observed that the above mandatory observations have not been followed during the Audit Period. Some of the observations noticed by Audit are as under:

1. The Head of the Office has not verified, signed the cash balance in the cash book and also not recorded a signed and dated certificate to that effect w.e.f. 01.04.2018.
2. The Head of the Office has also not recorded a signed and dated certificate regarding correctness of balance available at the end of each month.
3. Entries made in the cash book regarding remittance of receipts has also not been attested by the Head of Office after verifying them with reference to the bank's receipt.

Necessary action may be taken to rectify the above irregularities/update the cash book accordingly after due verification of facts and figure under intimation to audit.

**TAN-04 Irregularities in hiring of premises of AWCs. (Audit Memo No. 05 Dated: 17.06.2020)**

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15 issued by Dy. Director ICDS-II, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On test check of certificates available in the file, it has been noticed that record/file is not maintained properly. Certificate have not been signed by the Committee Members as directed vide above letter dated 07.05.2015. Applications related to hiring of AWCs have not been maintained which are running under the Project Kanjhawla during the audit period. However the ICDS authorities have made the payment of rent to the landlords of AWCs without completing the due process, which is irregular. Example of the some of the cases are as under :

S. No.	AWC No.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property
1	102	C-13, Prem Nagar 1 <sup>st</sup> , Kirari	18 Sq. Yd.	1500/-	1.07.2016
2	114	P-109, Rajdhni Park, Delhi	20 Sq. Yd.	1500/-	02.01.2017
3	104	20, Prem Nagar, Delhi	46 Sq. Yd.	4000/-	01.04.2017
4	97	H-52, Prem Nagar-1 <sup>st</sup>	20 Sq. Yd.	1500/-	16.01.2017
5	103	A-30, Harsukh Block, Prem Nagar	26 sq. yd.	1500/-	01.02.2018
6.	89	226, Vill. Nizampur	40 sq. yd.	3000/-	01.02.2018
7.	80	445/1, Ghevra Delhi	36 sq. yd.	3000/-	01.04.2018
8.	94	B-61, Prem Nagar-I	26 sq. yd.	1500/-	01.03.2018
9.	93	G-50, Prem Nagar-I	26 sq. yd.	1500/-	01.02.2018
10.	83	392, Ghevra	100 sq. yd.	5000/-	01.03.2018

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HOO may take necessary step to regularize all the rent certificates according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

**TAN-05 Shortcomings in maintenance of Service Books.** (Audit Memo No. 6 Dated: 22.06.2020)

During the test check of Service books maintained by the I.C.D.S. Project Kanjhawla, Y-Block, Mahila Silai Kendra, Nangloi No. 3, New Delhi, the following short coming has been noticed:-

**1. Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

It is observed that the service books of the employees mentioned were not shown to the officials. Some of the cases are as under :-

S. No.	Name and Designation of the official	Date of appointment
1.	Ms. Khushrang Heena, Supervisor	11.10.2017
2	Sh. Ruchi, Supervisor	10.10.2017

2. Nomination papers of the above mentioned employees have not been pasted in the Service Book
3. First page of service of have not been signed by the HOO.
4. Form-3 of Family details has also not been maintained.
5. Annual increment recorded in the service book has also not been signed by the HOO/DDO.
6. Annual Service Verification entry has not been attested by HOO.
7. Recent Photograph has not been pasted in the Service Book.
8. Leave Account has not been signed by HOO.

The HOO may get the service books of the employees competed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

**TAN-06 Rush of expenditure.** (Audit Memo No. 08 Dated: 24.06.2020)

During the test Audit of reconciliation for the month of March, 2017 to March, 2020, the budget allocation & Actual expenditure for: the above period in the following heads is as under:







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Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
<b>March, 2018</b>				
2235-02-102-55-00-13 OE	500000	255828	294344	86.91%
2235-02-102-29-00-13 OE	600000	135228	266293	50.78%
2235-02-102-30-00-42 OE	8000	7000	7000	100%
2236-02-101-82-00-50 SNP	10100000	3112451	7660629	40.62%
2236-02-789-94-00-50 SNP	2100000	1606462	1606462	100%
2236-02-101-78-00-50 - SABLA	320000	287689	287689	100%
2236-02-101-78-00-50 RGSEAG Non-Nutrition	43511	10000	10000	100%
<b>March, 2019</b>				
2235-02-102-55-00-13 OE	336000	174569	248221	70.32%
2235-02-102-29-00-13 OE	464000	196309	266259	73.72%
2236-02-101-82-00-50 SNP	9290000	4456018	9280558	48.01%
2236-02-789-94-00-50 SNP	1744000	1213011	1213011	100%
2236-02-101-73-00-13 POSHAN	410000	154943	154943	100%
2236-02-101-72-00-13 POSHAN	105000	25737	25737	100%
<b>March, 2020</b>				
2235-02-102-55-00-13 OE	350000	178880	224856	79.65%
2235-02-102-29-00-13 OE	270000	94536	191315	49.41%
2236-02-789-94-00-50 SNP	1800000	1518660	1518660	100%
2236-02-101-72-00-13 POSHAN	120000	61509	72009	85.42%

It has been observed that heavy expenditure was booked during the month of March of above financial years in the above head of accounts. HOO/DDO is advised to incur the budget in proportionate in a financial year under intimation to Audit.

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**TAN-07      Deficiency in paid Bills/vouchers. (Audit Memo No. 10 Dated: 24.06.2020)**

According to the Instructions contained under rule 59 of the R & P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers —

- (1) Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO is therefore requested to follow the instructions as per R & P Rules cited above.

  
(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

