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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P.ESTATE, NEW DELHI**

**Sub. Internal Audit Report on accounts of ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi, for the period 01-04-2018 to 31-03-2022.**

**INTRODUCTION**

The accounts of ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi for the period 01-04-2018 to 31-03-2022 was test audited by audit Party No. 16 consisting of Smt. Kavita Saxena, Sr. AO/IAO and Smt. Mithilesh Pandey, A. A.O. w.e.f 27.06.2023 to 13-07-2023. (07 working days)

**AIMS AND OBJECTIVES**

The ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi, is functioning under the administrative control of Department of Women & Child Development GNCT of Delhi. Total Anganwadi are functioning under this ICDS Project. The aims and objectives of the project are as under

1. Functions/aims/objective of the ICDS are as under :-
  - (a) To improve the nutritional and health status of children in the age group of 0-6 years.
  - (b) To lay the foundation for proper psychological, physical and social development of the child.
  - (c) To reduce the incidence of morbidity, Malnutrition and school dropout.
  - (d) To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development
  - (e) To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.
2. 110 numbers of Anganwadi Center.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**Head of Office/DDO**

S.NO.	Name & Designation	Period
1.	Ms. Sukhvinder Kaur, C.D.P.O./DDO/HOO	01.04.2018 to 30.09.2018
2.	Ms. Anjela Singh, C.D.P.O./DDO/HOO	01.10.2018 to 17.10.2019
2.	Ms. Pomilla Chhibber, C.D.P.O./DDO/HOO	18.10.2019 to 31.03.2022

**Cashier**

S.NO.	Name & Designation	Period
1.	Ms. Khushboo (Statistical Asstt. Outsource)	01.04.2018 to 31.03.2019
2.	Shri Deepak, Jr. Assistant	01.04.2019 to 30.09.2019

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3.	Ms. Khushboo(Statistical Asstt. Outsource)	01.10.2019 to 31.03.2022
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### BUDGET ALLOTMENT AND EXPENDITURE

The details of Allotment of budget and Expenditure incurred for the financial years 2018-2019 to 2021-2022 are as under:-

Year	Budget Allocated (Rs. In Thousand)	Expenditure (Rs. in thousand)	Balance
2018-2019	21425	19671	1754
2019-2020	20964	19238	1726
2020-2021	14797	14557	140
2021-2022	15810	15054	756

### VACANCY POSITION

SI No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	CDPO/ B	01	0	01
02	S.A./C	01	0	01
03	Supervisor/C	04	01	03
04	Jr. Assistant (LDC)	01	0	01
05	Peon	01	0	01
	<b>Total</b>	<b>09</b>	<b>01</b>	<b>07</b>
06	Block Co-ordinator (Contract)(POSHAN) (Contract	01	0	01
07	Anganwadi Worker(Contract	110	95	15 (Terminated)
08	Anganwadi Helper(Contract	110	97	13 (Terminated)
	<b>Total</b>	<b>121</b>	<b>192</b>	<b>29</b>

(Only one supervisor is working against the four sanctioned posts of supervisor and looking after the work of 110 Aaganwaries. Beside this out of 08 permanent posts only 01 post is filled. Due to shortage of staff the work of the office is not being carried out in full swing)

### Statutory Audit

Statutory audit of ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi, has not been conducted by AGCR(Delhi).

### Maintenance of Record :-

The maintenance of record ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi, for the period 01-04-2018 to 31-03-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

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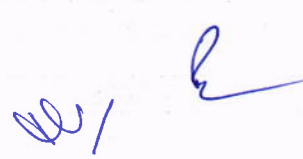
**PART-I A****OLD AUDIT REPORT**

There were 32 audit paras outstanding with the recovery of Rs. 949504/- in the ICDS, Project Shakurpur, NirmalChhaya Complex, Jail Road, New Delhi, for the period 1979 to 2018. Department has submitted reply of old Paras (Sl.No. 29 of 2004-2014( para no 04) and recovered Rs. 18720/-. Rest of the paras have been incorporated with current audit report in Part 1.

S.NO	Year	Total Para	Para Settled	Para No. of Settled	Outstanding Para with No.	Total outstanding para
1.	1979-1993	24	-	-	01 to 24 (all)	24
2.	1993-2004	03	-	-	01,02,03	03
3.	2004-2014	03	01	04	01, 06	02
4.	2014-2018	02	-	-	01, 02	02
	<b>Total</b>	<b>32</b>	<b>01</b>			<b>31</b>

**(B) RECOVERY OF OLD AUDIT REPORT**

S.NO	Year/para no.	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs.)Parawise
08	1979-1993/08	1364	0	1364
09	1979-1993/09	2152	0	2152
11	1979-1993/11	2770	0	2770
29.	2004-2014/04	18720/-	18720-	0
31.	2014-2018/01	924498/-	0	924498/-
	<b>Total</b>	<b>949504/-</b>	<b>18720/-</b>	<b>930784/-</b>







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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development						
Sub department : I.C.D.S. Project Shakurpur, Work Centre for Women, Madipur, Delhi (2285/20)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	1979	1993	1		Defacement of Cash Book with Interior motives	0
2	1979	1993	2		Cash Book found unwritten	0
3	1979	1993	3		Mis-appropriation in cash	0
4	1979	1993	4		Pay Bill Register	0
5	1979	1993	5		Tempering with paid vouchers	0
6	1979	1993	6		Cash Chest sealed	0
7	1979	1993	7		Cartage Account	0
8	1979	1993	8		Irregularities in Stock for 91-92	1364
9	1979	1993	9		Discrepancies in stock for 92-93	2152
10	1979	1993	10		Record of empty bags and Containers	0
11	1979	1993	11		Dietary Register	2770
12	1979	1993	12		Cash Book	0
13	1979	1993	13		Log Book	0
14	1979	1993	14		Paid vouchers (General)	0
15	1979	1993	15		Service Book	0
16	1979	1993	16		Non Conducting of Physical verification	0
17	1979	1993	17		Non Payment Certificate in view of Missing Bills	0
18	1979	1993	18		Non-verification of Remittances.	0
19	1979	1993	19		List of Non production of documents	0
20	1993	1997	20		Pay Bill Register	0
21	1993	1997	21		Theft Case	0
22	1993	1997	22		Contingencies	0
23	1993	1997	23		Stock Registers	0
24	1993	1997	24		Non production of records	0
25	1997	2004	1		P B R	0
26	1997	2004	2		Staff Car Driver	0
27	1997	2004	3		Non-production of Records.	0
28	2004	2014	1		Incorrect Pay Fixation	0
29	2004	2014	4		Recovery of Rs. 18720/- on account of LTC	18720
30	2004	2014	6		Non production of records	0
31	2014	2018	1		Non deduction of TDS of Rs. 9,24,498/- from SNP (Supplementary Nutrition Programme) Charges	924498
32	2014	2018	2		Undue payment on account of LTC Claim	0

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 Account  
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 (-) 18720  
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NOTE:  
 (1) Outstanding Paras.  
 (2) Reply submitted by the Department/Units.  
 (3) Comment by the Directorate of Audit on reply submitted.

*Current new  
 11 - 5 bottles  
 4 TAP  
 2 Page (110)*



①  
PARA NO. ①  
(Ref. Memo No.5 of 16.6.93)

② PART I - I

34/C 48/C  
④  
④  
PREVIOUS AUDIT

DEFACEMENT OF CASH BOOK WITH ULTERIOR MOTIVES

During the test check of records of IGDS, Shakurpur, it was found that cash book pertains to 25.5.92 and 30.5.92 at page 116 was badly defaced. On 30.5.92 after close of the cash book and after furnishing cash verification certificate by the C.B.P.O., all entries were cancelled with the remarks that 'due to calculation mistake'.

On scrutiny, it was observed that there was no calculation mistake on that page of the cash book.

Also observed that entries in the cash book for 25.5.92 were also overlapped with white fluid.

On going through the next cash book it was seen that this unwarranted action done by the office bearers of IGDS, Shakurpur, might be only to change the name of the firms whom the payment was made vide voucher numbers 1606 and 1607. During the discussion, no satisfactory reply was supplied to audit.

Viewing the seriousness of the case, the matter may be brought into the notice of D.S.W. for detailed enquiry so that the motive behind the above action be known. Audit be apprised of the position of the case.

PARA No.

(Ref. Memo No.9 dated 18.6.93)

CASH BOOK FOUND UNWRITTEN

Cash book is the most important document of a office and is to be maintained regularly and properly. Here in IEDS office on 10.6.1993, audit found the cash book written upto 25.4.93. Between 26.4.93 to 10.6.93 transactions of lacs of rupees were taken place without entries in the said cash book. It is also mentioned here that an approx. expenditure of 4 lacs P.M. is made on monthly basis and without maintaining the cash book properly on day to day basis may lead to any untoward incident. The lapse on the part of responsible officers was very serious and the matter be brought into the notice of Director of Social Welfare for deemed action and fixation of responsibility. Audit may be appraised of the position.



PARA NO. (3) *Meena*  
(Ref. Memo No. 2 of 16/6/93) *Page - 3* *05*

*42* *32/C* *6* *66/C*

MIS-APPROPRIATION IN CASH: On scrutiny of Aquittance Roll it was noticed that there was misappropriation in cash as follows:-

1. A.R. of April, 92: As per A.R. of 4/92 P-333 there was honorarium distribution to Aaganwadi helpers for the month of 3/92. At page 333 there was distribution from S.No.71 to 81 i.e. 11 persons but in front of these names there were 10 stamps which were duly signed by receiptants. At Sr.No.79 the name of Mrs. Raj Raji appeared but the signature of Mrs. Raj Rani were missing when Supervisor of Khyala Choukhandi was contacted it was also revealed that Mrs. Raj Rani had not received the payment so far. But as per A.R. and cash book amount of Rs.110/- had been paid. It was not clear that how cash was reconciled with cash book. Who got the payment of Rs.110/-. It was very serious how cash ~~book~~ was shown as paid without giving the payment to person concerned. This was a case of embezzlement. Cashier/DDO concerned should explain the circumstances to Audit how this happened.
  
2. P-322 and 323 of A.R. of 3/92: At Sr. No.62 the name of Mrs. Saranjeet appeared and at Sr.No.75 name of Mrs. Surjeet Kaur appeared. Against both the name signatures were of same person of Mrs. Saranjeet. When Mrs. Surjeet Kaur was contacted it was revealed that she had not got the payment of Rs.300/- so far. The fact was also confirmed by the Supervisor Mrs. Krishna Chugh. This was also very serious. How cash was shown as paid without giving it to person concerned. This needs investigation. What kind of affairs are going in this office. It was not known how cash was tallied with cash book. This was embezzlement of Rs.300/-. These were just two examples. Disciplinary action be taken against the official concerned, results there of be intimated to audit.
  
3. Cash Paid less as per Cash Book: At page 323 Sr. No.74 Mrs. Meena was paid Rs.281/- honorarium for the month of 3/92 but as per cash book it was shown as Rs.300/-. As per cash book Rs.19/- were misappropriated. Matter be taken with higher authorities and action taken.

PARA NO. 4  
(Audit Memo No.10 of 21.6.93)

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PAY BILL REGISTER: On scrutiny of P.B.R. following irregularities detected:-

1. P.B.R. not written: It was noticed that PBR from 11/92 to 6/93 had been left blank. It was understood how the salary was paid to the officials. It was very serious. How things were going on; it had been a total mistake. D.D.O. while signing pay bills never tries to see the pay bill register. Matter should be brought to the notice of higher authorities. Result there of be intimated to audit.
2. DEDUCTION OF GROUP INSURANCE WAS NOT MADE: Mrs. Saroj Rawat, Supervisor, was appointed on 3.5.88. No deduction account of group insurance was made from 5/88 to 2/89. Why deduction on a/c of group insurance was not made.
3. UPPER COLUMN OF PBR LEFT BLANK: It was noticed that upper column of PBR were left blank, marital status, govt. residence occupied, GPF A/c No., date of increment, all were left blank. These columns be filled and shown to next audit.
4. P.B.Rs WERE NOT CHECKED: No official other than writer of PBR had checked the PBRs should have been checked by official other than writer of PBR and in token of that he should sign under the column of checkers initials.
5. LPC NOT SHOWN TO AUDIT: Many officials were transferred under the audit period. But the LPC's issued were not shown to audit. LPC's be traced and should shown to next audit.
6. FESTIVAL ADVANCE NOT ENTERED: It was noticed that Mrs. Abhilasha Mehta draw festival advance in 1992-93 as in 11/92 Rs.60/- were shown as recovery on account of festival advance. But in PBR bill of festival advance no. & date of bill, amount etc. were left blank. It was very serious. How affairs were going in the office. It might be possible many other bills of festival advance or cycle advance bills would have not been entered. The recovery of these bills can't be watched. Moreover register of festival advance/cycle advance was not maintained.
7. P.B.R. not shown to audit: P.B.Rs prior to 1982-83 were not shown to audit. These be traced and should be shown to next audit.



⑤  
Para No..... TEMPERING WITH PAID VOUCHERS *Page 4 5* 02 ✓  
( Ref. Memo No.21 dt.6.7.93) *8* 20/c *6* 44/c

During 91-92 voucher no.1620 for Rs.35/- and voucher no.1622 for Rs.30/- was drawn and paid by bill no.CB-173 on scrutiny of voucher mention above it was revealed that voucher No 1620 was ~~initially~~ initially prepared for Rs.25/- & receipt was also of Rs.25/- but it appeared that the same was changed to Rs.35/-.

Another voucher ~~bearing~~ bearing no.1622 was also amended (as appeared) to Rs.30/- from Rs.20/-.

In view of above tempering with the record, matter may be investigated and action taken in ~~respect~~ this respect be intimated the audit.

⑥ *6* *Receipt*  
Para No..... CASH CHEST SEALED *Page - 6*  
( Ref.Memo No.19 dt.6.7.93)

During the audit period it was noticed that on 17.6.93 the cash chest of ICDS Shakur Pur was sealed by the Departmental Officers of Social Welfare. Till date the same was not unsealed and actual position could not be known. Outcome of the case is cash in hand, cash as per cash Book alongwith any shortage/excess if any, be intimated to Audit.

⑦ *Page No. 7*  
Para No. 7 CARTAGE ACCOUNT

( Ref. Memo No.13 dt.2.7.93)

On scrutiny records it was revealed that during 1992-93 a sum of Rs.24,923/- was spent on cartage charges but no proper account unitwise was maintained. Separate register month/unitwise be furnish and shown to Audit.

8  
PARA NO. 8

(Audit Memo No.7 dated 18.6.93) Page-8

IRREGULARITIES IN STOCK FOR 1991-92

On 28.12.91, 100 meter 'Markin cloth' was purchased for Rs.2550/- as per entries in stock register. As per issue entries, whole the 100 meter cloth has been shown as issued to different Supervisors in the same date i.e. 28.12.91 and balance was worked out as 'NIL'. On scrutiny it was revealed that the receipt given by the Supervisors and corresponding entries in their stock registers was something different. The position was as ~~was~~ follows:-

S.No.	Name of Supervisors	Total Cloth	As per issue entry	As per receipt
1.	Smt. Saroj Rawat	100 Mtrs.	30 M	10 M
2.	Smt. Krishna Chugh	-	25 "	9 1/2 M
3.	Smt. Anbilasha Mehta	-	19 "	19 M
4.	Smt. Veena	-	26 "	8 M
Total:		100 Mtrs.	100 M	46 1/2 M

From the statement above, it was observed that a balance of markin cloth of 53 1/2 meter should have been there in stock.

As the balance worked out by the IGCS office bearers was 'NIL' what about the balance of 53 1/2 meters cloth. Where it was taken away and by whom. The matter needs detailed investigation and fixing of responsibility.

Cost of 53 1/2 meter markin @ Rs.25.50 i.e. Rs.1364/- may also be recovered from the defaulter and deposited into Govt. account.

B. During March, 1992, plastic canes were found entered in the stocks of Supervisors but no entry to this effect was there in the main stock register. It could not be understood as to how the bill was passed by PAO without stock entry certificate or the false certificate was furnished on the bill. Irregularity done by the office be got corrected.

C. Following items were found entered and issued on the undermentioned pages but no signature was obtained from the recipient of the items:



<u>Page</u>	<u>Item</u>
137	Mug Plastic
136	Tube Plastic
133	Pencil
131	Books
125	Building Block
124	Black Board
123	Pictorial Chart
122	Chalk
108	Pump Finit
103	Jug
94	Sketch
93	Cleaner
92	Physial
91	Photo Frome Cloth
52	Soap
29	Duster
20	Pen (Pilot)
16	Beagon spray.

Signatures of, the receiptants may be obtained on the cost of items mentioned above be deposited into the govt. account.

On scrutiny, it was also revealed that some non-consumable items such as locks were found in the stock register of consumable items which was irregular. This type of deficiencies may be corrected and shown to Audit.

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Para No- 9 DEFICIENCIES IN STOCK FOR 1992-93

(Ref. Mem. No. 8 dt. 18.6.93)

On ~~Scrutiny~~ scrutiny of stock register for 92-93 following deficiencies were noticed.

A. SOAP CAKES

As per page 80 of the said register 60 soap cakes were shown to Shakur pur Supervisor whereas she had taken only 52 cakes in the stock. No account of 8 soap cakes was found recurring of Rs. 42/- be made against the responsible official and deposited into Govt. Account.

B. GLASSES

As per page No. 35 of the register 25 glasses were purchased for Rs. 150/- and no glass was issued to anybody and nil balance has been worked out. A sum of Rs. 150/- be recovered and deposited into Govt. Account.

C. LADY HAND BAG/BRIEF CASE

During 92-93 following bags/brief cases were purchased and issued to the following officials:-

<u>DATE</u>	<u>NAME OF THE OFFICIAL</u>	<u>COST</u>
12.1.93	Mrs. Abhilasha	Rs. 490/-
18.1.93	Mrs. Veena Kapur	Rs. 490/-
27.2.93	Mrs. Rajani	Rs. 490/-
<del>10.3</del> 10.3.93	Mrs. Saroj Rawat	Rs. 490/-
Total Cost Rs.		<u>1960/-</u>

As per stock Register (page No. 47) no signatures were found in support of receipts of the above bags. Above supervisors were also contacted and it was confirmed by them that they had not received any bag from the office till date. Being a very serious matter, it needs detailed inquiry. A sum of Rs. 1960/-, say deposited into Govt. account as no bag was issued to anybody and no bag was there in the stocks.

In view of above total amount as under be recovered and deposited into Govt. account.

AXXX  
A-----Rs. 42/-  
B-----Rs. 150/-  
C-----Rs. 1960/-  
Total Rs. 2152/-



10  
Para No. # 10

(Audit memo No.18 dt. 6.7.93)

Record of empty bags & containers:- It was noticed that since 1979-80 to 1992-93 nutrition of about 3,00,00,000/- (Three Crores) was purchased which include roasted gram, tins of ghee, pulse, sugar, salt etc. 1% of this amount becomes 3,00,000/- and 0.1% come to Rs.30,000/- . Empty bags and containers should be at least of Rs.30,000/-. But no record was shown to audit. The file be traced and shown to next audit.

11  
Para No. 11

(Ref.memo No.3 dated 16.6.93)

Dietry Register:- On scrutiny of dietry stock register following irregularities were noticed:-

Purchase of Chana Masala: 200 Pkts. of Chana Masala were purchased @Rs.8.90 totalling Rs.1780/- vide bill No.74857 dated 17.6.92 and 100 Pkts. of Chana Masala were purchased @ Rs.9.90 vide bill No.3433 dated 4.1.92 totalling Rs.990/- from D.G.S. & D.C, Jeevan Tasa Bldg.. Compliance of following observation be made to audit:-

- (i) By whose orders Chana Masala were purchased.
- (ii) Sanction for purchase of Chana Masala be submitted.
- (iii) Wether ohana masala has any nutrition value ?
- (iv) As per aim of I.C.D.S. it was set upto supplement the nutrition, wether it is supplement to the nutrition ?

I.C.D.S. is meant for help the children of economical and social backward areas and not for luxurious expenditure. Rs.2770/- cost of 300 Pkts. of Chana Masala be recovered from concerned official with compliance of above observation under intimation of audit.

Para No. ~~12~~ 12 (12) *para H-12*

(Memo No. 16 dated 5.7.93) *base-12*

CASH BOOK

On scrutiny of Cash Books following discrepancies/irregularities were noted.

A. The following amount remained with the office more than 3 months:

Bill No.	Amount of the Bill	Date of encashment.	Date & amount deposited in the bank.
1. PB-53	25725	29.7.87	14.1.88 1224/-
PB-109	24632	29.10.87	22.2.88 272/-
2. PB-5	28738	31.3.91	4.3.92 250/-
PB-58	28707	28.8.91	13.3.92 80/-
3. PB-50	11000	26.6.89	30.12.89 40/-
PB-72	28396	20.7.89	30.12.89 300/-
PB-79	90	28.8.89	13.3.90 90/-
PB-85	28342	28.8.89	30.12.89 358/-
4. PB-129	29034	20.11.90	21.2.91 158/-
	-10-	-10-	21.1.91 296/-
	-10-	-10-	31.5.91 275/-
5. PB-76	24434	4.9.87	13.4.88 275/-
6. PB-93	23622	8.10.87	13.4.88 300/-

The circumstances to keeping the amount for more than 3 months may be explained to the Audit.

D. Cutting/ overwriting not attested on page Nos 16, 17, 18, 19, 35, 38, 47, 54, 71, 72, etc. (Approx enough each page of cash book) by the DDO. It may please be done.

C. Cheques in R/o Bill No. 169 to 180 were ~~unrecorded~~ were entered in cash Book but these were not found entered in Bill Registers. Kindly explain.

D. Totals found incorrect on page Nos 116 dt. ~~3.5.81~~ 3.5.81 (630 instead 580) It may be corrected now.

E. As per A/Roll page no 56 payment of Rs. 110 was drawn in favour of Ramwati vide Bill No. 2 dt. 1.4.92 but this payment was received by Premwati. The actual position be explained to audit.

F. Record of the following years yet not produced for Audit (Cash Book, Bill Registers & Supporting Voucher) 79-80, 81-85, 85-86 & 91-92.



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PARA NO. 13  
(Memo No.4 dated 16.6.93)

Page 11-13

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LOG BOOKS- On scrutiny of logbook following irregularities were noticed:-

1. Purpose of Journey not noted in the Log Book In following dates purpose of journey not given in the log book. The purpose official is vague term. The full detail of purpose of journey should be given:-

24.11.86  
1.9.87  
2.9.87  
3.9.87  
25.8.88  
7.3.89  
10.3.89  
12.3.89  
25.9.89  
26.9.89  
27.9.89  
4.10.89  
8.11.89  
5.12.89  
22.12.89  
10.1.90  
15.2.90  
24.2.90  
26.2.90  
7.6.90  
24.7.90

2. Journey not verified Following dates journey was not verified by any officer:-

6.12.86  
17.12.86  
5.1.87  
6.1.87  
7.1.87  
12.8.88

The genuiness of journey performed was not certified. The circumstances be explained to audit.

3. Entry of diesel not made in log book-

The following dates the entry of diesel was not made:-

6.11.87 - 33 Ltrs. Diesel  
- 2 " H.Oil.  
16.11.87 - 33 Ltrs. Diesel  
1 1/2 Ltrs. H.Oil.  
2.2.88 - 34 Ltrs. Diesel

18.2.88	-	30 Ltrs. Diesel 5 Ltrs. M.Oil
29.2.88	-	2 Ltrs. M.Oil
3.3.88	-	28 Ltrs. Diesel
9.3.88	-	25 Ltrs. Diesel 2 " M.Oil
15.3.88	-	33 Ltrs. Diesel 2 " M.Oil
21.3.88	-	35 Ltrs. Diesel 4 " M.Oil
29.3.88	-	34 Ltrs. Diesel 1 1/2 " M.Oil
28.8.89	-	30 Ltrs. Diesel
30.11.89	-	30 Ltrs. Diesel
13.12.89	-	30 Ltrs. Diesel
28.12.89	-	30 Ltrs. Diesel
12.1.90	-	30 Ltrs. Diesel
28.2.90	-	32 Ltrs. Diesel 2 Ltrs. M.Oil

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4. Oil entered short in Log Book. On 31.8.87, 31 Ltrs. of diesel was purchased from the petrol pump but in log book only 30 liters of diesel was entered in log book.

5. Diesel purchased when the vehicle was not on road:- On 17.7.90 31 Litres of diesel was purchased but as per log book vehicle No. DVD-101 was not on the road. There was no movement of vehicle on that day. How diesel was purchased? The recovery of 31 litres of diesel be made under intimation to audit.



14

PARA No. 15/14

15  
para 11.14

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(Ref. Memo No.11 dated 22.6.93).

PAID VOUCHERS (GENERAL).

On scrutiny of vouchers it was observed that undermentioned purchases made by the ICDS, Shakurpur, were not in accordance with the Delhi Administration orders on the subject.

1980-81

Following purchases were made from the local market without obtaining non-availability certificate from the authorised stores:-

CB - 5 for Rs. 393/-  
Voucher No.47 to 66

CB-8 for Rs.360.65  
Voucher No.79 to 87

CB-57 for Rs.742.10  
Vouchers No.546 to 549, 552 to 553, 560 to 560.

CB-58 for Rs.671-40  
Vouchers No.563,564,567 to 569, 571 to 573.

No quotations/tenders were not shown to Audit in respect of following purchases:-

CB-1 for Rs.5755.10  
Voucher No.2 for Rs.1925.10

CB-5 for Rs.39610/-  
Voucher No.78 for Rs.11610/-  
79 for Rs. 8500/-  
80 for Rs.19500/-

CB-17 for Rs.17500/-  
Voucher No.95 for Rs.12000/-

CB-84 for Rs.13104.80  
Voucher No.847 for Rs.5397.60  
848 for Rs.5996.00  
849 for Rs.6700.00  
850 for Rs. 757.60

CB - 85 for Rs.5161.50  
Voucher No.853 for Rs. 2265/-  
854 for Rs.1365.60  
855 for Rs.1530.00

CB - 86 for Rs.7800/-  
Voucher No.856 for Rs.3712/-  
857 for Rs.2528/-  
858 for Rs.1560/-

CB-92 for Rs.12850.47  
Voucher No.1007 for Rs. 2600/-  
1008 for Rs. 1280/-  
1009 for Rs. 6470/-

(16) ✓

(17)

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21/c

(31)

CB-98 for Rs.25178.50  
Voucher No.1025 for Rs.2045/-  
1027 for Rs.4000/-  
1029 for Rs.1600/-  
1031 for Rs.1350/-  
1032 for Rs.5820/-  
1033 for Rs.2630/-  
1060 for Rs.3909/-

1981-82

Non availability in respect of following payment were not taken from the authorised stores:-

CB-48 for Rs.3080-21  
Voucher No.850 to 862

CB-46 for Rs.6606.70  
Voucher No.822 to 840

CB-44 for Rs.20526-50  
Voucher No.689 to 717

CB-71 for Rs.8890.60  
Voucher No.1814 to 1837

In respect following purchases, quotations were not shown to audit:

CB-71 for Rs.8890-50  
Voucher No.1814 to 1837

1992-93

During 1992-93, following amount was spent vide bill Nos. mentioned against each without inviting quotations and purchase was made from NEW SUPER CONS. CO.-OPERATIVE STORES LTD.:

CB-177 for Rs.3070/-  
Voucher No.1423 for Rs.490/-  
1424 for Rs.300/-  
1425 for Rs.490/-  
1426 for Rs.490/-  
1427 for Rs.1300/-

CB - 183 for Rs. 10091/-.

Contigent vouchers for Rs.1990-91 and 1991-92 were not submitted to the audit for scrutiny.

In view of above, all the above purchases made in contravention to Delhi Administration rules/instructions be got regularised from the Competent authority under intimation to audit.



Para No..... SERVICE BOOKS:-  
( Ref. Memo No.17 dt.6.7.93)

On scrutiny of service books following irregularities were detected:-

1. NOMINATIONS NOT ENCLOSED:-

As per requirement nominations of D.C.M.G., G.P.F. and group insurance of all the officials should be enclosed with the service books. But it was noticed that no nominations were enclosed in the service books of the following officials:-

- |                         |            |
|-------------------------|------------|
| 1) Sh. Daya Shankar     | Steno      |
| 2) Sh. Babu Ram         | Peon       |
| 3) SBI Mrs. Saroj Rewat | Supervisor |
| 4) Sh. Mahesh Kumar     | UDO        |

Nominations of all the officials be taken and posted in service and should be shown to next audit.

2. SERVICE NOT VERIFIED:-

In following cases service of following officials was not verified:-

- |                        |                             |
|------------------------|-----------------------------|
| i) Mrs. Krishna Chugh- | Not verified after 31.12.90 |
| ii) Mrs. Veena Kapoor  | -do-                        |
| iii) Sh. Daya Shankar  | -do-                        |

Service of above officials be verified up to date and be shown to next audit.

3. LEAVE A/C NOT COMPLETED:-

Leave A/C of following officials were not completed upto date

- |                             |                |
|-----------------------------|----------------|
| i) Sh. Daya Shankar---      | After 31.12.91 |
| ii) Mrs. Krishna Chugh..... | -do-           |

Leave A/C of all the officials be completed and should be shown to next audit.

4. LEAVES NOT DEBITED:-

In following cases leave was not debited in their leave A/C:-  
Mrs. Veena Kapoor:- EL of 37 days w.e.f. 26.12.89 to 31.1.90 was not debited. This spell of leave be debited in her leave A/C if leave is due otherwise recovery of pay for 37 days be made under intimation of Audit.

5. ANNUAL INCREMENT NOT RECORDED:- It was noted the annual increment was allowed without recording it in service book. This was irregular annual increment can't be drawn without noting in the service book

- i) Mrs. Veena Kapoor:- Annual increment drawn w.e.f 1.2.91, 1.2.92 & 1.2.93 not recorded.
- ii) Mrs. Krishna Chugh:- Annual increment drawn w.e.f. 1.7.92 not noted in S.B.
- iii) Mrs. Saroj Kavati:- Annual increment due w.e.f 1.5.92 and 1.5.93 not noted.
- iv) Sh. Mahesh Kumar:- -do-

The circumstances be explained audit under which annual increment were drawn without making entry in service book.

5. FRONT PAGE NOT ATTESTED.

Front page of service book of Sh. Mahesh Kumar UDC was incomplete and not attested.

Compliance of above be completed and shown to next audit.



16  
Para No. ~~17~~ 16

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32/c  
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Para No. 16  
(Ref. Memo No.12 dated 28.6.1993)

Sub: Non-Conducting of Physical Verification.

1. According Rule 116 of GFR Physical verification of store/stock is required to be completed every year at the close of the financial year verification of the stock register had revealed that no such physical verification was conducted so far, hence the correctness of the balances in the stock register could not be ascertained. The needful may be done now and results intimated to the audit.
2. Following items of non-consumable nature were found entered in consumable register which may be corrected:-

<u>S.No.</u>	<u>Page No.</u>	<u>Items</u>
1.	10	Locks
2.	47	Leather Bags
3.	67	Mayur Jug
4.	72	Black Board
5.	74	Darri Patti
6.	98	Tea Flask

3. In the following cases items has been shown as issued but no signature in support of that were obtained.

Page No.: 1, 13, 64 stationery stock register for the year 1984-85.

17  
Para No. ~~18~~ 17

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32/c  
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Para No. 17  
(Ref. Memo No.14 dated 2.7.93)

Non Payment Certificate in lieu of Missing Bills:-

On perusal of Bill Register it was found that bill Nos. 59, 60 and 61 for Rs.886/-, Rs.716/- and Rs.2107/- were shown as missing in PAO's office and in lieu following bills were furnished:-

<u>Bill No.</u>	<u>Amount</u>
92	886/-
94	2107/-
93	716/-

Under the rules (R&P Rules) duplicate bills can be furnished only after getting non-payment certificate from the concerned PAO. On demand, the said certificate was not made available to audit and it was also not understood how the duplicate bills were not passed from

⑧  
19-18-28  
Para No. 18 ✓  
EM 17/C 27 14  
PARA NO. \_\_\_\_\_  
(Ref. Memo No. 20 of 6.7.93).

Non-verification of remittances

During the test audit of ICDS, Shakurpur, PAO XI was requested vide letter dated 17.6.93 to verify the ~~stms~~ following remittances but the same was not get done during the audit period:-

<u>Date</u>	<u>Amount</u>	<u>Challan No.</u>
7.3.81	473.40	-
4.1.83	1611.85	07
29.1.85	1710.20	09
13.3.90	1452.00	32
21.2.91	4752.00	-
13.3.93	361.00	04

Necessary verification of above remittance be got done from PAO and shown to audit.



19

PARA NO. 19

Para 19 (2)

16/c

MEMO NO. 20  
26 31/c

LIST OF NON-PRODUCTION OF DOCUMENTS

Ref: Audit Memo No. 1 dated 3.6.93 and Memo No. 5 dated 16.6.93.

Following records was asked by the audit from C.D.P.O., I.C.D.S., Shakurpur, but inspite of written memos as well as verbal requests the ~~the~~ following record was not supplied for checking:

1. Condonation file 1979-93.
2. Cash Book 1979-80, 84-85 and 92-93.
3. Services postage stamp a/o.
4. Contengent Vouchers & File 1990 to 92.
5. Contengent registers 1979-93.
6. Income Tax File 1979-93.
7. PBR 79 to 84 and 1992-93.
8. Challan File 1979-93.
9. Arrear bill of CCA/HRA.
10. LTC Bill/Bonus bill.
11. Broad sheet GPF Group 'D' Staff.
12. Register of undisburshed pay and allowances.
13. Liveries A/o.
14. Budget/Expt. Position 1979-93.
15. Particulars of office bearers 1979-93.
16. Verification of remittances 1979-93.
17. Circular containing orders of supply of 'moongphly' from the Dte. of D.S.W.
18. Circular containing orders of supply of ~~Shana~~ Channa and others from the D.S.W.
19. Increment Register.
20. Conveyance Register.
21. Vouchers relating to S.H.P.
22. Sanction for drawing Handicaps Allowance
23. Sanction for drawing P.T. Allowance
24. Water & Electricity Charges Register

X (JAI PRAKASH SHARMA)  
I.A.O.

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Parent. 20  
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Para No. 20 Ref. Memo. no. 3)

(Dated 16.7.1997)

Subject: P.B.R.

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

- a) As per PBR p/87 for the year 1993-94 in r/o Mrs Kamla Khurana, UDC it was noticed that in August 1993 her basic pay was shown as Rs. 1175/- and D.A. as Rs. 1297/- but in sept, 1993 her pay has been shown as Rs. 1260/- and D.A. as ~~1297~~ Rs. 1159/- thereafter no entry has been made in the PBR.

The reason for a sudden jump of Rs. 85/- in basic pay and reduction in DA needs elucidation.

- b) P.B.R. in r/o following officials was not complete for the period mentioned against each:-

S.No.	Name & Designation	Period	
		From	To
1.	Ms Kanchan Katira CDPO	3/93	7/93
2.	Ms Veena Kapoor Supervisor	3/93	2/94
3.	Ms Abhilasha Mehta Supervisor	3/93	2/94
4.	Ms Krishana Chugh Supervisor	3/93	6/94
5.	Ms Saroj Rawat Supervisor	3/93	5/93
6.	Sh. Mahesh Kumar UDC	3/93	1/94
7.	Ms Kamla Khurana UDC	{ 3/93 10/93	{ 5/93 2/94
8.	Ms Ragini Seth Supervisor	{ 3/93 10/93	{ 5/93 11/93
9.	Ms Sheela Kerdam Supervisor	{ 3/93 10/93	{ 5/93 11/93

In the absence of entries the correctness of the salary claimed etc, cannot be ascertained. Moreover the PBR was not initialed by DDO in the column provided in token of having checked the P.B.R.

Condt....



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(24) (25)

241C

- c) Top columns of P.B.R. Showing scale of Pay, Marital Status date of Joining detail of Govt. Accomodation etc. were not found filled in the P.B.R. for the years 1993-94 to 1995-96,
- d) T.R. 22 B which contains details of Bill wise amount claimed and deducted was not being filled after December 1989,
- e) The needful for (b) to (d) above may now be done and compliances shown to Audit,

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Page - 21

Page No. 21

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(23)

28/c

Para No. 3 (Ref. Memo No. 1 Dated - 11/7/97)

Sub:- theft case

As per certificate produced to audit by HOOa case of minor theft was occurred on 23/12/94 at Anganveri Khyala, Delhi in which following items (cost not mentioned) were taken away by thieves.

<u>Item</u>	<u>Quantity</u>
(1) Mug	44
(2) Plates	68
(3) Dibbas	02
(4) Patila	02

A report was registered with the SHO police post Khyala on 23/12/94 by "M. S. Jasbir Kaur worker, (photocopy of report attached).

Since then no action / progress has been reported by the CDPC Shakur Pur as well as police.

Immediate steps be taken to get the case settled by pursuing the police authorities. In case police gives non-traceable report, the matter may be taken with the social Welfare Department to writ off the losses.



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Para-5 (Ref. Memo No-6 Dated- 21/7/37)

Page No. 22 (25)

121C

(28) (22) 276

Sub: Contingencies

On scrutinising the various contingent bills of selected months the following contingencies were found.

(A) It was found that payments have been made for the rent of Anganwadi's but the receipt of the same have not attached with the bills. The same be attached under intimation to audit.

(B) Rule 104 of GFR requires that purchase should not split up for avoiding the sanction of higher authority. It was found that the purchase was split up vide CB-218/23-3-37 and CB-219/23-3-37. The said purchase was made on quotation/comparative statement basis. So it is advised not to split up the purchase in future.

Compliance of all above be made under intimation to audit.

(C) CB-215/31-3-35 A cooler has been purchased amounting to Rs 300/- from R.H. Store which was not within the financial power of H.O. So this be get regularised from the competent authority under intimation to audit.

(D) CB-197/23-1-37 Purchase has been made of nail cutters amounting Rs 7,000/- by split up of the purchases in three bills amounting Rs 1050/-, 3250/-, 2100/- respectively. Further this item was not prescribed for ICDS projects, so this be get regularised under intimation to audit.

Compliance be made under intimation to audit.

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-1  
-1- Page No. 23  
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Para No. 7 (Ref. Memo No. 7 dated 22.7.1997)

subject:- Stock Registers

A scrutiny of General Articles stock register revealed following irregularities:-

- a) Stock has not been physically verified till date as such correctness of the balances is not certified. This may now be get done and results intimated to Audit.
- b) Following articles which are of non-consumable nature have been entered in the consumable stock Register and have been reduced to NIL after issue.

<u>Register No.</u>	<u>Articles &amp; Quantity</u>	<u>Page No.</u>	
I	1 Stapler	29	
	1 Table lamp	30	
	4 Plastic Jug	53	
	1 Calculator	58	
	154 Locks	76	
	102 Finit Pump	77	
	6 Bucket	80	
	1 Revolving chair	75	
	10 Chairs	34	
	102 Rat Trap	94	
	4 Ladies Bags	100	
	200 Weighing Jhula	99	
	II	100 Stool	1
		100 Sign Boards	27
		1 Tea Kettle insulated	33
100 Carrom Boards		36	
2 Brief Case		45	
102 Plastic Mug		46	
500 Counting Frame		49	
101 Buckets	51		



✓ (27) (27)

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(20)

III

6	Chairs	63
1	Calculator	39
1	Cooler Stand	64
2	Table Glass	84
4	Umbrella	72
1	Stappler	87
276	Dari Patti	73
102	Dust Bin	76
300	Moodna	5
5	Mayur Jug	22
1	Wall Clock	23
6	Locks	24
1	Table Glass	30
304	Plastic Mug	38/136
521	Buckets	51
10	Curtain	56
490	Counting frame	62
100	Finite Pump	101
860	Counting Slates	105
860	Slates	106
100	Black Board Rolling	115
116	Plastic Tube	138
99	Door Mats	143
100	Dust Bin	144
104	Carron Board	159
1	Heater	170
200	Nail Cutter	171
200	Darri Patti	176
4	Ladies Purse	187
4	Umbrella	189

All the above articles may be transferred to Non-consumable Stock Register having proper columns and articles shown as NIL OR reduced after issue may be restored and compliance shown to Audit.

..Contd..

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(C) GENERAL:-

Articles for Office Use i.e. being used for running the Office and for running the Project should be entered in separate registers and compliance shown to Audit.



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Page No 24

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Para 2 (Ref. Memo No. 1. Dated -11/7/57)

Sub: Non production of records

The following records have not been produced to audit, same be produced to next audit.

- (1) ~~GPF class IV ledger board sheet.~~
- (2) Log books and history sheet.
- (3) Contingent register.
- (4) Register of undisbursed pay and allowances.
- (5) L.T.C. Advance register.
- (6) Advance register ( short term and long term)
- (7) Service postage stamp.
- (8) Register of unservicable stores.
- (9) Account of employees).

(25)  
Audit Para No. I

Para No 25  
Parent-25 7/c  
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232c  
P.B.R. (Ref memo No 6 dt 30-06-2004)

It has also been observed that the contribution of the following officials has been changed with effect from the date mentioned against each:-

Name & Designation	CGEGIS Contribution	Changed of Contribution	Effective Date
a) Smt. Chanchal Arora, Sup	30/-	60/-	3-2003
b) Smt. Veena Kapoor, Sup	30/-	60/-	3-2000
c) Smt. Pratima Sharma, Sup	30/-	60/-	3-2003
d) Smt Baby Rao, Sup	30/-	60/-	4-2004
e) Sh. Sanjay Ralhan, UDC	30/-	60/-	4-2004
f) Sh. Vinod Kumar, PEON	15/-	30/-	4-2004
g) Sh. A. P. Khajur, Driver	30/-	60/-	4-2004

The reason for such enhancement may be intimated to audit. The contribution of CGEGIS can be changed on regular promotion to a higher group that too from the 1st of January of the next year in which the official has been promoted. If there is no regular promotion of the official mentioned above, their contribution be deducted at the rate applicable to the grade held.

(26)  
Necessary action may be taken to remove the above short coming / irregularities and compliance be shown to the audit.

Para No 26  
Parent-26  
Audit Para No 2:-Staff Car Driver (Ref. Audit memo No. 7 dt. 30-06-04)

During the test check of records pertaining to the project (ICDS) for the years 1997-2004, it was observed that Shri A. P. Khajur, Driver has been Drawing salary from the office.

It may be intimated to the audit that with whom the driver is attached along with the details of vehicle. The log book and history sheet of the vehicle may also be produced to the audit for the period of audit.



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Para No 27

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Audit Para No. 3:- (Ref. Memo No. 1 dt. 16-06-04)

Sub. :- Non Production of records

The following record have not been produced to audit, same be produced to next audit

1. Contingent Register.
2. Register of Undisbursed pay and allowances
3. Register of Unservicable stores.

*T. S. Sethi*

(T. S. Sethi)

I.A.O-15

Directorate of Audit

Govt. of N.C.T. Of Delhi

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DIRECTORATE OF AUDIT  
GOVT. OF N.C.T. OF DELHI  
AUDIT PARTY NO.III

28

PART-II CURRENT AUDIT REPORT(2004-14)

Para No. 01(Memo No. 09 dated 18.11.2014)  
Sub :- incorrect pay fixation

Page-28

During the test check of pay fixation cases, it was observed that the pay of Smt. Anita Kaushal, Supervisor on grant of IInd Financial Upgradation under MACP was wrongly fixed. Smt. Anita Kaushal was granted IInd Financial Upgradation in the pay scale of 9300-34800 with a grade pay of Rs. 4600 w.e.f 29.11.08 vide order number 9(86)/Admn/WCD/MACP/2010/910608-632 dated 22.07.11. However, the pay of official was fixed w.e.f 01.09.08 instead of 29.11.08, apart from this the fixation of pay also found to be incorrect as per the following details :-

Particular	Pay Fixed by the Deptt	Pay to be fixed as per Audit
Pay in the lower grade as on 29.11.08	Rs. 14440+4200	Rs 14440+4200
Pay fixed on 01.09.08	15020+4600	
Pay to be fixed on 29.11.08		Not required to be fixed here
Pay as on 01.07.09		Rs. 15000+4600
Pay as on 01.07.10	15610+4600	Rs. 15590+4600
Pay as on 01.07.11	16220+4600	16200+4600
Pay as on 01.07.12	16850+4600	16830+4600
Pay as on 01.07.13	17500+4600	17480+4600
Pay as on 01.07.14	18170+4600	18150+4600
	18860+4600	18840+4600

Necessary action may be taken to re-fix the pay and overpayment made to the official may be recovered and credited to Govt. Account after due verification under intimation to audit.

Para No. 02 (Ref. Memo No. 03 dated 17.11.2014)  
Sub :- Recovery on account of Transport allowance of Rs. 14880

As per Leave Rules no Transport Allowance will be paid to official in salary in case he/she is on leave for full calendar month. During the audit for the period 2004-14 it was observed that the following officials were on leave for whole of the month but Transport Allowance was not deducted from their salary

Name of the official	Period of leave	Nature of leave	Rate of Transport Allowance per month	Amount(Rs)
Smt Kaushal Supervisor	Anita 12.05.13 to 17.08.13	CCL	2880 per month	2880X2=5760
Smt Ragini Seth, Supervisor	15.01.14 to 30.05.14	CCL	3040 per month	3040X3=9120
Total				14880/-

The above amount may be recovered from the above officials under intimation to audit

Reviewed & Jilled  
M/s  
Anil Sainya  
IA



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Para No. 03 (Ref. Memo No. 06 dated 17.11.14)  
 Sub :- Recovery on A/c of Income Tax

During the test audit of ICDS, Shakur Pur (Madipur), the recovery to the tune of Rs. 14654/- as per the following detail is outstanding which may be recovered from the official concerned under intimation to audit :-

2009-10			
Name of the official,(Sh./Ms/)	Shanti Sagar,CDPO	Pratima Sharma, Supervisor	Baby Rani Supervisor
Gross Income(1)	534918	470548	340530
Less TPT(2)	9600	9600	9600
Savings(3)	100000	100000	100000
Taxable income(1-2-3)	425318	292500	230930
Income Tax (4)	36064	10250	4093
Add Cess 3%(5)	1082	307	123
Total Tax(6)= (4+5)	37146	10557	4216
Less deducted from salary as per PBR(7)	16126	7224	4193
Deposited vide challan by individual(8)	20604	0	0
Tax yet due(6-7-8)in Rs.	416	3333	23

settled  
 deposited  
 Mr. Anil Sagar IA

Name of the official,(Sh./Ms/)	Baby Rani Supervisor 2011-12	Pratima Sharma 2012-13	Ragini Sethi 2012-13
Gross Income(1)	385866	567906	564606
Less TPT(2)+DGEHS+HRA	9600+1500=11100	9600+3900+63206=76706	9600+3900=13500
Savings(3)	100000	100000	100000
Taxable income(1-2-3)	274466	391200	451106
Income Tax (4)	8447	19120	25111
Add Cess 3%(5)	254	574	754
Total Tax(6)= (4+5)	8701	19694	25865
Less deducted from salary as per PBR(7)	6434	18125	18819
Deposited vide challan by individual(8)	0	0	0
Tax yet due(6-7-8)in Rs.	2267	1569	7046

settled  
 deposited  
 Mr. Anil Sagar IA  
 deposited  
 Mr. Anil Sagar IA  
 deposited  
 Mr. Anil Sagar IA

Para No.04 (Ref. Memo No. 04 dated 11.11.2014)  
 Sub :- Recovery of Rs. 18720/- on account of LTC

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The office of the ICDS, Shakur Pur (Madipur) paid Rs. 36200/- (air fare) to Smt. Anita Kaushal, Supervisor as LTC for self and her family to visit Mumbai & back for the block year 2010-13 vide contingent bill No. 127/21.03.14) Sh. Anita Kaushal has the grade pay of Rs. 4200/- and is not entitled for air fare, as such the claim would have been restricted by AC-2 tier fare, the AC-2 tier fare from Delhi to Mumbai was Rs. 2185, her claim would have been restricted to Rs. 17480 (2185X2X4), hence an amount of Rs. 18720/- may now be recovered from her after due verification under intimation to audit.

settled  
 Anand



*Para 05* (34)

13 SIC AIC

Para No. 05 (Ref. Memo no.12 dated 19.11.14)

Sub :- Non deduction of TDS of Rs. 12139/- from Supplementary Nutrition Programme charges

During the test check of contingent bills of the o/o the CDPO, ICDS, Shakurpur (Madipur), it was observed that the office had made the payment to various contractors (SHG) under supplementary Nutrition programme without deducting the TDS of 2% Self Help Groups supplying nutrition diet in anganwadi. Few of the instances are as under :-

CB No.	Firm	Amount	TDS amount
65/14.12.12	Bhoomi i Mohala Samooh	135746	2715
	Shanti Mohala Samooh	92566	1852
	Nav Prayas	25367	508
78/14.02.14	Jagriti	6955	140
	Kalyani	6665	134
	Kashish	4347	87
	Umang	4847	97
	Vishal	5796	116
	Vijay Laxmi	4347	87
	Indcare Trust	3607	73
73/25.01.14	Bhoomi i Mohala Samooh	168268	3366
	Shanti Mohala Samooh	107730	2155
	Nav Prayas	30666	614
74/25.01.14	Bhoomi i Mohala Samooh	4637	93
	Shanti Mohala Samooh	4058	82
	Nav Prayas	965	20
	Total		12139

*Take from*

*Ind*

*Anil Saitan*

*IAO*

The reasons for non deducting the TDS from the above amount was asked vide office memo number 12 dated 19.11.14 but no reply was given by the office. The HOO is requested to take necessary action and intimated the audit accordingly.

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Para No. 06 (Ref. Memo No. 02)  
Sub :- Non Production of Records

*Para 31*

The following records are not produced to audit

1. Records from 2004-05 to 2008-09
2. Budget & expenditure from 2004-05 to 2008-09

*[Signature]*  
19/11/14  
(KRISHNAN KUTTY)  
IAO



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### TEST AUDIT NOTES

**Test Audit Note No. 01 (Ref. Audit Memo No.10 dated 18.11.2014)**

**Sub :- Rush of Expenditure in the last month of the year**

As per General Financial Rule No. 56(3) Rush of expenditure, particularly in the closing months of the Financial Year, shall be regarded as a breach of financial propriety and shall be avoided. The Budget & Expenditure statements provided by the office of the ICDS, Shakur Pur (Madipur) shows that major expenditure was incurred in the last month of the year i.e. March of the respective year ranging up to 81 % of the total expenditure of the year which is the violation of the above rule. The year wise detail is as follow :-

(Rupees in thousand)				
Year	Budget	Exp. During March	Total Expenditure of the year	% of exp. of March over the total exp of the year
2009-10	22675	9031	22675	45
2011-12	31315	23065	28677	81
2012-13	36174	7459	31537	24
2013-14	40327	9406	36151	26

The reasons of the same may be elucidated to audit and action are required in future so that above lapse may be avoided.

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**Test Audit Note No. 02 (Ref. Memo No. 13 dated 19.11.14)**  
**Sub :- Electronics equipment lying idle**

The o/o the CDPO, ICDS Shakur pur (Madipur) is functioning in work center for women, F-Block, Madipur where there is no supply of electricity. The office has told to audit at spot that the office has applied for electricity meter but still it is not installed, as a result the computer and other electrical appliances become idle. Efforts are required at the earliest to install the meter so that computers and other electronics appliances can be made operative so that the work of the office can be done smoothly.

  
**(KRISHNAN KUTTY)**  
IAO



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PART - II  
CURRENT REPORT  
(2014-15 TO 2017-18)

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**PARA - 01 : Non-deduction of TDS of Rs.9,24,498/- from SNP(Supplementary Nutrition Programme) Charges**

**(Ref. Audit Memo No.09 dated 24/09/2018)**

As per Income Tax Rule 194(c), the TDS should be deducted from the Contractor Bills. During the test check of SNP bills of the O/o the CDPO, ICDS, Shakurpur Project, Delhi, it has been observed that TDS @ 2% plus cess deducted only from the NPO i.e. M/s Indcare Trust and NavPrayas whereas no TDS+cess has been deducted from its subordinate agencies which is called SHG (Self Help Group) during the Audit period.

Audit Para 2 of previous Audit has been reproduced and also included in this. Amt. paid to SHG during the audit period is Rs. 4,80,21,752/- and due TDS plus cess is Rs.9,12,359/- as per the detail given below and year and Billwise report appended in the Annexure 'A'.

**(A) NPO - INDCARE TRUST**

Sl. No.	Name of SHG	Amt. as per previous Audit	Amt. paid during the Audit period	Total Amount	TDS as per previous Audit	TDS+cess as per current Audit period	Total Amount recoverable (TDS +cess)
1	JAGRITI	6955	7619761	7626716	140	156967	157107
2	KALAYANI	6665	7399146	7405811	134	152422	152556
3	KOSHISH	4347	5073293	5077640	87	104510	104597
4	UMANG	4847	6822498	6827345	97	140544	140641
5	VISHAL	5796	2583318	2589114	116	53216	53332
6	VIJAY LAXMI	4347	4595043	4599390	87	94658	94745
<b>TOTAL OF SHG</b>		<b>32957</b>	<b>34093059</b>	<b>34126016</b>	<b>661</b>	<b>702317</b>	<b>702978</b>
7	INDCARE TRUST	3607	3788113	3791720	73	78035 (-) 60314 (already deducted)	17794
<b>TOTAL</b>		<b>36564</b>	<b>37881172</b>	<b>37917736</b>	<b>734</b>	<b>720038</b>	<b>720772</b>

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(B) NAV PRAYAS

Sl. No.	Name of SHG	Amt. as per previous Audit	Amt. paid during the Audit period	Total Amount	TDS as per previous Audit	TDS+cess as per current Audit period	Total Amount recoverable (TDS +cess)
1	BHOOMI	308651	5048032	5356683	6174	103990	110164
2	SHANTI	204354	4002856	4207210	4089	82459	86548
TOTAL OF SHG		513005	9050888	9563893	10263	186449	196712
3	NAV PRAYAS	56998	1089692	1146690	1142	22448 (-) 16576 (already deducted)	7014
TOTAL		750003	10140580	10710583	11405	192321	203726

Reasons for non-deductions of TDS may please be elucidated to audit and necessary steps should be taken to recover the amount of Rs. 9,24,498/- after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

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**PARA - 02 : Undue Payment on account of LTC Claim  
(Ref. Audit Memo No. 12 dated 28/09/2018)**

As per the guidelines issued by the Finance (Accounts) Department of Delhi Govt. vide their order no. F.20/10/2016-AC/104-28 dated 25/2/2016 regarding travel by air while on tour/LTC. As per para (c) of above order : No reimbursement of air fare shall be allowed more than that of Air-India. While submitting the reimbursement claim of travel by private airlines, all officers are required to attach a printout of rate chart of air fare of Air-India taken from their official web-site, i.e., the air fare applicable on the date of booking of ticket of private airlines. And as per para (d) Officers not entitled to travel by air may travel by any airlines however, reimbursement in such cases shall be restricted to the fare of their entitled class of train or actual expense, whichever is less.

During the test check of LTC Bills, it has been observed that the following official claimed LTC for the Block year 2014-17 for visiting from Delhi to Port Blair and back along with their family members. In this instant case the official traveled by air from Delhi to Port Blair whereas she was allowed to travel by train from Delhi to Kolkata and by Air from Kolkata to Port Blair and back which is not as per the guidelines of above order but the claim of the official was settled as under :

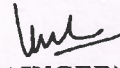
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LTC Claim of Smt. Anita Kaushal Supervisor having grade pay of Rs.4600/- vide Bill No. 93 dated 3/12/2016 for Rs.1,141,260/- from Delhi to Port Blair and back by Private Airlines i.e. Go Airline for self and three family members on dated 18/5/2016 from Delhi to Port Blair and back on dated 22/5/2016. Claim passed without restricting the claim as per the above order of Delhi Govt. and also not as per the eligibility i.e. from Delhi to Kolkata by train and from Kolkata to Port Blair by air.

The HOS is requested to restrict the claim accordingly after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

  
**(ANIL SAINGER)**  
**IAO**  
**Audit Party No.XIV**

(3) 1312

**TEST AUDIT NOTES**

**TAN 1 : Verification of Qualifying Service**  
**(Ref.Audit Memo No.04 Dated: 17.09.2018)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

CDPO HOS is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

**Necessary steps may be taken to rectify the above observations under intimation to Audit.**

**TAN 2 : Shortcomings in Stock Register (Consumable and Non-consumables)**  
**(Ref.Audit Memo No.07 Dated: 18.09.2018)**

During the test check of the Stock Registers (Consumables and Non-consumables) for the audit period 2014-15 to 2017-18, the following discrepancies have been noticed :

1. As per rule 192(1) and 192(2) of GFR stipulates that physical verification of the fixed assets (non-consumable) and consumables items should be undertaken at least once in a year and the outcome of the verification recorded in the register.  
During the test check of stock registers for the audit period, it has been observed that the physical verification of Non-consumables and Consumables stock/goods has not been undertaken.
2. Non-consumables items were shown issued/consumed and balance of such items reduced from the stock register. Such items cannot be reduced until or unless these items have been declared condemn by the competent authority otherwise it should be entered in distribution column.

**Necessary steps to be taken to rectify the same under intimation to audit.**

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**TAN 3 : Budget & Expenditure**

**(Ref. Audit Memo No. 11 dated 26/09/2018)**

During the course of audit regarding Budget & Expenditure Statement/certificates furnished by the office, it has been observed that there is a saving in budget more than 10% of the allocated budget in all the years of current Audit period. This shows that either the budget has not been prepared on realistic basis or the schemes were not being implemented to the full extent which has resulted in depriving the benefit of the schemes to a large number of beneficiaries :-

S. No.	Year	Plan Budget allotted	Plan Expenditure	Saving
1.	2016-17	4,10,36,877	3,68,33,999	10.24%
2.	2017-18	2,36,24,579	1,96,25,877	16%

Reasons of huge savings as well as partial implementation of schemes needs to be investigated and result thereof may please be elucidated to audit. Necessary compliance on the aforesaid discrepancies and necessary steps should be taken to under intimation to audit.

(ANIL SAINGER)  
IAO  
Audit Party No.XIV

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**ICDS Shakurpur NPO Indicare Trust SNP BILL DETAILS F.Y. 2017-2018**

PARTY NAME	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	TOTAL
	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.
JAGRITI	23 DT 15.9.17 114647	26 DT 15.9.17 596574	43 DT 10.11.17 411908	63 DT 27.02.18 183236	72 DT 09.03.18 168550	73 DT 09.03.18 372770	90 DT 22.03.18 314492			2162177
KALAYANI	113488	590762	401288	183754	170818	377149	322879			2160138
KOSHISH	81131	429800	276345	125732	115385	254003	202016			1484412
UMANG	109746	559533	368213	164275	150406	322894	244100			1919167
VISHAL	42701	224008	138826	62825	57248	125105	104257			754970
VUAY LAXMI	71316	377640	236476	106853	95313	209118	167448			1264164
<b>TOTAL OF SHG</b>	<b>533029</b>	<b>2778317</b>	<b>1833056</b>	<b>826675</b>	<b>757720</b>	<b>1661039</b>	<b>1355192</b>			<b>9745028</b>
INDICARE TRUST	59227	308702	203669	91853	84191	184561	150578			1082781
TDS @2%	1185	6174	4073	1837	1684	3691	3012			21656
EDUCATION CESS@3%	0	0	0	0	0	0	0			0
<b>TOTAL</b>	<b>58042</b>	<b>302528</b>	<b>199596</b>	<b>90016</b>	<b>82507</b>	<b>180870</b>	<b>147566</b>			<b>1061125</b>
<b>ACTUAL BILL AMT.</b>	<b>591071</b>	<b>3080845</b>	<b>2032652</b>	<b>916691</b>	<b>840227</b>	<b>1841909</b>	<b>1502758</b>			<b>10806153</b>

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ICDS Shakurpur NPO Indicare Trust SNP BILL DETAILS F.Y. 2016-2017

PARTY NAME	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	TOTAL PAID AMT.
	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	
JAGRITHI	37.DT.26/8/16 495752	85.DT.24/11/16 412480	111.DT.28/12/16 391371	143.DT.18/3/17 400781	144.DT.18/3/17 212130	354.DT.30/3/17 460171	135.DT.28/3/16 194767	136.DT.28/3/16 202824	2274524
KALAYANI	469934	393662	380484	387955	206055	449890	186214	194832	2199092
KOSHISH	334968	281273	270605	274364	144360	320973	130658	133250	1555483
UMANG	456181	386035	375322	369554	198022	435379	181267	190512	2136091
VISHAL	169931	144646	138802	136426	72090	168998	65686	68170	794818
VUJAY LAXMI	307008	257526	242871	239274	126765	284976	119448	121457	1392317
<b>TOTAL OF SHC</b>	<b>2233774</b>	<b>1875622</b>	<b>1799455</b>	<b>1808354</b>	<b>959422</b>	<b>2120387</b>	<b>878040</b>	<b>911045</b>	<b>10352325</b>
INDICARE TRUST	248196	208402	199937	200926	106603	235600	97560	101227	1150255
TDS @2%	4964	4168	3999	4019	2132	4712	1951	2025	23006
EDUCATION CESS@3%	149	125	120	121	64	141	59	61	691
<b>TOTAL</b>	<b>243083</b>	<b>204109</b>	<b>195818</b>	<b>196786</b>	<b>104407</b>	<b>230747</b>	<b>95550</b>	<b>99141</b>	<b>1126558</b>
ACTUAL BILL AMT.	2476857	2079731	1995273	2005140	1063829	2351134	973590	1010186	11478883

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ICDS SHAKURPUR PROJECT SNP BILL DETAILS F.Y. 2015-2016

PARTY NAME	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	TOTAL
	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.
JAGRITI	557651	471915	181829	347958	172009	194292	102589	2028243
KALAVANI	542760	450608	170899	339091	162068	185026	98237	1948689
KOSHISH	354308	302737	125561	230576	112814	129254	69412	1324662
UMIANG	501795	418320	184097	290732	155150	180295	95148	1825537
VISHAL	181938	147937	58558	108677	59667	65621	35467	657865
VIVAY LAXMI	343822	286469	109166	202666	107371	119707	63947	1233148
<b>TOTAL OF SHG</b>	<b>2482274</b>	<b>2077986</b>	<b>830110</b>	<b>1519700</b>	<b>769079</b>	<b>874195</b>	<b>464800</b>	<b>9018144</b>
INDCARE TRUST	275808	230889	92234	168855	85453	97133	51643	1002015
TDS @2%	0	4618	1845	3378	1709	1943	1033	14526
EDUCATION CESS@3%	0	139	55	101	51	58	31	435
TOTAL	275808	226132	90334	165376	83693	95132	50579	987054
ACTUAL BILL AMT.	2758082	2304118	920444	1685076	852772	969327	515379	10005198

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**ICDS SHAKURPUR PROJECT SNP BILL DETAILS F. Y. 2014-2015**

PARTY NAME	BILL NO. & DATE	BILL NO. & DATE	BILL NO. & DATE	TOTAL PAID AMT.
	55.DT.13/2/15	50.DT.6/1/15	51.DT.6/1/15	
JAGRITI	660717	479585	14515	1154817
KALAYANI	640265	437052	13910	1091227
KOSHISH	408181	288459	12096	708736
UMANG	538277	390725	12701	941703
VISHAL	212407	157815	5443	375665
VILAVLAXMI	403537	292805	9072	705414
<b>TOTAL OF SHG</b>	<b>2863384</b>	<b>2046441</b>	<b>67737</b>	<b>4977562</b>
INDICARE TRUST	318154	227381	7527	553062
TDS @2%	0	0	0	0
EDUCATION CESS@3%	0	0	0	0
TOTAL	318154	227381	7527	553062
<b>ACTUAL BILL AMT.</b>	<b>3181538</b>	<b>2273822</b>	<b>75264</b>	<b>5530624</b>

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ICDS SHAKURPUR PROJECT (NPO INDICARE TRUST)							TOTAL	
OF SNP BILLS FOR THE YEAR 2014-15 TO 2017-2018								
Name of SHG	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	total
	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.	PAID AMT.
JAGRITHI	1154817	2028243	2274524	2162177	2160138	1484412	5073293	7619761
KALAYANI	1091227	1948689	2199092	1555483	1919167	754970	2583318	7399146
KOSHISH	708736	1324662	1825537	657865	1233148	1392317	1264164	5073293
UMANG	941703	1825537	794818	1392317	10352325	1150255	1082781	6822498
VISHAL	375665	657865	794818	754970	1264164	4595043	34093059	2583318
VIJAY LAXMI	705414	1233148	1392317	1264164	9745028	1082781	3788113	4595043
<b>TOTAL OF SHG</b>	<b>4977562</b>	<b>9018144</b>	<b>10352325</b>	<b>9745028</b>	<b>1082781</b>	<b>21656</b>	<b>59188</b>	<b>34093059</b>
INDICARE TRUST	553062	1002015	1150255	1082781	21656	0	1126	3788113
TDS @2%	0	14526	23006	21656	0	0	1126	59188
EDUCATION CESS@3%	0	435	691	0	0	0	1126	59188
TOTAL	553062	987054	1126558	1061125	3727799	1126	1126	3727799
<b>ACTUAL BILL AMT.</b>	<b>5530624</b>	<b>10005198</b>	<b>11478883</b>	<b>10806153</b>	<b>37820858</b>	<b>1126</b>	<b>1126</b>	<b>37820858</b>

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**PART-II****CURRENT AUDIT REPORT**

During the course of audit, 11 preliminary audit memos excluding 06 Record Memos were issued, out of which 05 memos have been fully settled and balance 06 memos have been converted into 02 paras and 04 TANS, and incorporated in current audit report as part-II.

During the course of current audit, recovery amounting to Rs.12737/- has been pointed out in three memos and deposited by the office fully. Hence no balance recovery remained against the current memos issued. The detail of the same are given below :-

Memo No.	Date	DETAILS OF MEMO	DETAILS OF Recovery	Recovered on Spot	Balance to be Recovered	WHETHER PARA /TAN
3.	28.06.2023	Recovery of LTC in respect of Ms. Kavita , Supervisor	12000	12000	0	Settled
7.	03.07.2023	Excess payment of TA Claim	697	697	0	Settled
10.	12.07.2023	Excess payment of office bag Claim	40	40	0	Settled
		TOTAL	12737	12737	0	

The remaining 06 memos are converted into 02 paras and 04 TANS and incorporated in the current report/

*Jasraj*  
Sr. AO/IAO  
Party no.16

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**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P.ESTATE, NEW DELHI**

**PART II- CURRENT REPORT FOR THE PERIOD 01-04-2018 to 31-03-2022**

**Para 01:- Non compliance of Hon'ble Supreme Court Directions.(Memo No.08 dated: 11.07.2023**

To ensure uninterrupted supply of the supplementary nutrition in 110 anganwaris under jurisdiction of I.C.D.S. Project I.C.D.S. Project Shakurpur, Nirmal Chhaya Complex, Jail Road New Delhi for the period -2018-19 to 2021-2022, a Tripartite agreement was made between (A) **Director, DWCD** and (B) **MNPO** and (C) **07 SHGs** ( Self help group). Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement :-

**Clause 03:** clause 03 of said agreement envisages that as per orders of The Hon'ble Supreme Court of India in its order dated 7<sup>th</sup> October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001, supply of SNP (as per menu) in all State Government/Union Territories should be for **300 days in a year** but it has been observed that SNP has been supplies for less than 300 days in the financial year 2018-2019, 2019-20 & 2021-22 as detailed below:

year	No. of days SNP supplied by MNPO/SHG
2018-19	282
2019-20	280
2021-22	286

Necessary steps should be taken in future to adapt the agreement as per clause under intimation to audit.

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**Para no. 02:- Under Registration of beneficiaries. (Memo No.09 dated: 11.07.2023)**

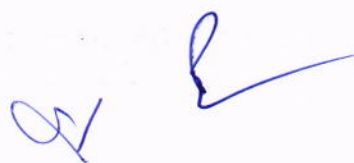
As per chapter IV of the manual of ICDS, the main aim of the department is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health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

On scrutiny of the records and information provided by the ICDS, Shakurpur Project regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors for the audit period 2018-19 to 2021-2022 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

YEAR	No. of beneficiaries surveyed/identified	No. of beneficiaries registered	Actual Beneficiaries	Shortfall in coverage (Difference Col no.(3) -(4)
(1)	(2)	(3)	(4)	(5)
2018-19	145650	107666	90516	17150
2019-20	105567	90768	75570	15198
2020-21	90248	74884	62763	12121
2021-22	89128	74078	61968	12110

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 look into the reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result.



**TAN No.01:- Shortcomings in maintenance of Pay Bill Registers/Bill Registers (Memo No.02 dated 28.06.2023)**

During the test check of P.B.Rs for the audit period 04/2018 to 03/2022, the following irregularities were noticed:-

1. Paging certificate is not recorded on the first page on any PBR.
2. Alphabetical Index has not been maintained.
3. Cutting and overwriting at page no. 43, 46 and 52 is not attested by the competent authority.

Abstract of Pay Bills (GAR-18) / TR-22 B has not been maintained in any financial year same is to be maintained

Necessary steps may be taken to rectify the above mentioned shortcomings under intimation to audit.

**TAN No.02:- Improper maintenance of Service Book. ( Memo No.04 dated: 28.06.2023 )**

During the test check of Service Books, the following shortcomings have been observed:

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

- (1) The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years.
- (2) *The leave account in the service book of Ms. Kavita, Supervisor is not maintained in the format.*
- (3) Common nomination form for Gratuity, General Provident Fund and CGEGIS (FORM 1) attached in the service book of Mrs. Kavita, Supervisor is not attested by the competent authority.
- (4) The Special cash Package in lieu of LTC availed for the block year 2018-2021 by Mrs. Kavita, Supervisor recorded at page No.13 is entered without mentioned the amount of LTC & 10 days Leave encashment .
- (5) Cuttings made in the Leave Account of Mrs. Kavita, Supervisor at page no. 189 is not attested by the competent authority.

Necessary steps may be taken to rectify the above mentioned shortcomings under intimation to audit.





**TAN No.03 :-Improper maintenance of Cash Book (Memo.No.06 dated 03.07.2023 )**

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

- (i) Page counting certificate is not recorded on the first page of the Cashbook.
- (ii) Stock register of Receipts Book of TR-V/GAR-6 and receipt books of TR-V/GAR-6 of ICDS, Project has not been maintained/ provided to the audit for scrutiny. The challans were also deposited without TR-V/GAR- 6.
- (iii) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules.
- (iv) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling 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." No name is mentioned under the signature. This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
- (v) GAR VI NO. 03 dated 03.08..2019 amounting to Rs. 180/- is neither issued nor deposited through challan. Cashbook entry also not found.

Necessary steps may be taken to rectify the above mentioned shortcomings under intimation to audit.

**TAN No.04 :- Non-Surrender of savings. (Memo No.11 dated: 12.07.2023)**

As per **Rule 62(2) of GFR 2017** that the saving as well as provisions that cannot be profitably utilized shall be surrendered to Government immediately they are foreseen without waiting till the end of the year. **No savings shall be held in reserve for possible future expenses.**

During test check of record it was observed that there was huge savings but not surrendered to the government up to the end of the relevant financial year as detailed below:-

Financial Year	Budget Allotted	Expenditure	Balance	% Age of Savings
<b>2018-2019</b>				
223602789920050 (SAG/BALA)	20000	7600	12400	62
223602789910050 (SAG/BALA)	20000	5680	14320	71.06
<b>2019-2020</b>				
223502102290011 ( (Medical)	11000	0	11000	100

223602789920050 (SAG/BALA)	20000	0	20000	100
223602789910050 (SAG/BALA)	20000	0	20000	100
2236012101730013	29000	22652	267348	92.18
<b>2020-2021</b>				
2223502102550006 (Medical )	10000	0	10000	100%
223602102290006r(Medical)	45000	18087	26913	59.80
<b>2021-2022</b>				
2223502102179813 (OE)	135000	76105	58895	43.62
2223502102179613 (Poshan )	60000	29790	30210	50.35

It is advised that the savings should be anticipated well before closing the financial year and surrendered to the HQ/ District Office, so that, proper utilization of the fund could be done by the HQ/ District Office level.

*P. Panty*  
AAO.

*Jawang*  
IAO Party No. 16