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Directorate of Audit
4th Level, 'C' Wing
Delhi Secretariat, New Delhi

Sub:- Audit report of ICDS project Tilak Vihar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the period 2019-2023.

INTRODUCTION:-

The I.A.R on the account of ICDS project Tilak Vihar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2022 with reference to the Office Order No. F.2/Audit/Programme/2023-24/3737-3741 dated 25/07/2023 was conducted by field Audit Party No. 32, comprising Sh. Anand Kumar Gupta, Sr. A.O. and Sh. B.M Gupta, AAO . The audit was conducted during 21/08/2023 to 29/08/2023 (07 Working days).

1. AIMS AND OBJECTIVES:

The C.D.P.O., ICDS Project, TILAK VIHAR, Niramal Chhaya residential complex, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2023 is functioning under the administrative control of Department of Women & Child Development , GNCT of Delhi. Total 144 Anganwadi are functioning under this ICDS Project as on 31.03.2023. The aims and objectives of the project are as under :-

Function/aims/objectives 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 mortality, morbidity, malnutrition and school dropout.
- d) to achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- 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. Name of HOD, HOO, DDO and Cashier during the period of Audit (Date-to date).

i) DDO/H.O.O

S. No.	Name of Officials	Designation	Period
1	Mrs. Lovely Sharma	C.D.P.O./D.D.O./H.O.O.	01 April 2019 to 30 September 2019
2	Mrs. Durgesh Nandini	C.D.P.O./D.D.O./H.O.O.	01 October 2019 to 16 October 2019
3	Mrs. Kuldeep Singh	C.D.P.O./D.D.O./H.O.O.	17 October 2019 to 25 September 2020
4	Mrs. Durgesh Nandini	C.D.P.O./D.D.O./H.O.O.	26 September 2020 to 30 November 2020
5	Mrs. Pomilla Chhibber	C.D.P.O./D.D.O./H.O.O.	01 December 2020 to 20 January 2023
6	Mrs. Kavita Yadav	C.D.P.O./D.D.O./H.O.O.	21 January 2023 to 12 July 2023

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ii) Cashier:

S.No.	Name	Designation	Period
1	Satender Kumar	L.D.C.(Outsourced)	01 April 2019 to Till Date

03. Vacany position

S.No.	Name of Post	No. of Post Sanctioned	Filled	Vacant	Remarks
1	C.D.P.O.	1	1	0	Group-B
2	Supervisor	6	5	1	Group-C
3	L.D.C.	1	1 (Outsourced)	0	Group-C
4	Peon	1	0	1	Group-C
5	Driver	1	0	1	Group-C
6	Anganwadi Worker	144	144	0	HON.
7	Anganwadi Helper	144	144	0	HON.

4. Budget and expenditure incurred in respect of Plan and Non-Plan Schemes during the period of Audit as under:-

FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	BALANCE
2019-2020	20261000	16763096	3497904
2020-2021	17401660	16766904	634756
2021-2022	20420000	20277539	142461
2022-2023	11756000	11310233	445767

Maintenance of Records:-

The maintenance of records of ICDS project Tilak Vihar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi for the period 01.04.2019 to 31.03.2023 was found satisfactory subject of observations made in current audit report and in test audit note.

The statutory audit for the ICDS project Tilak Vihar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi has not been conducted for the period up to 2003-04 by the AG (Audit).

(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32

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Part-I
Old Audit Report

There are 22 audit para's outstanding with recovery of Rs. 1089233/- for which no compliance was submitted by the office ICDS project Tilak Vihar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi. So, 22 para's with recovery of Rs. 1089233/- are still outstanding, which is placed in the file as part-I of the report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1.	1988-2003	10	NIL	NIL	10(1,2,3,5,6,7,8,9,11,12)
2.	2004-2007	06	NIL	NIL	06(1,2,3,4,5,6)
3.	2012-2015	03	NIL	NIL	05(2,3,4,)
4.	2016-2019	03	NIL	NIL	03(1,2,3)
	Total	22	NIL	NIL	22

Details of old recoveries:

Sl. No.	Year	Para. No.	Total old Recoveries	Amount Recovered	Balance recovery against paras
1.	1988-2003	01	1371/-	NIL	1371/-
2.	1988-2003	02	900/-	NIL	900/-
3.	1988-2003	03	1144/-	NIL	1144/-
4.	1988-2003	05	468/-	NIL	468/-
5.	1988-2003	06	1144/-	NIL	1144/-
6.	1988-2003	07	4264/-	NIL	4264/-
7.	2012-2015	02	1069055/-	NIL	1069055/-
8.	2016-2019	02	10887/-	NIL	10887/-
	Total		1089233/-	NIL	1089233/-


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32

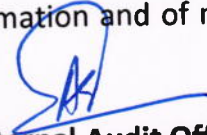
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PART II
Current Audit Report
(01/04/2019 to 31/03/2023)

During the course of current audit 06 audit memos and 02 records memo were issued highlighting various irregularities recoveries to the tune of Rs. NIL. Out of 08 audit memo's (including record memo), Hence, remaining memo's with the recovery of Rs. **72,868/-** have been incorporated as 03 paras and 03 TANs in current audit report.

Details of Current Recovery			
Memo No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
06	72,868	NIL	72,868
Total	72,868	NIL	72,868

Internal Audit Report has been prepared on the basis of information furnished and made available by the Administration ICDS project Tilak Vihar, Niramal Chhaya residential Complex, Hari Nagar, Jail Road Delhi for the period 2019-23. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

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PART -I

Sub: - Non-accounting of Consumable stores

(a) It is also seen that 4 Bags amounting to Rs. 484.20 P. were purchased from the Super Bazar during the year 1990-91. was issued to Supervisors. The issue of bags to the Supervisor was irregular. Either expenditure sanction may be obtained from the competent authority or recovery may be made from the supervisor concerned.

Rs. 484.20

(b) It is seen from Bill no. 259 dt. 25.3.88 of Rehabilitation Service, Lajpat Nagar, N. Delhi that 424 litres of Phenyle amounting to Rs. 4897/- @ Rs. 11/- per litre + 5% Sales Tax was purchased from the above supplier.

Rs 605/-

The cost of 78 times (380 litres of Phenyle + Sales tax @ 5% comes to Rs. 4505/-. The reasons for its non-accountal may be investigated and responsibility fixed and amount may be recovered from the defaulter.

(c) It is further seen that diaries were purchased during the years 1988-80 and 1990-91 and issued to Supervisors and other staff. The issue of Diaries to the staff has been stopped as per instructions of Delhi Govt. (under the economy drive). As such a sum of Rs. 279/- may be recovered from the staff and credited to Govt. A/c or alternatively this may be got regularised by the competent authority.

Rs. 279/-

Auth

1020 (PAPA-2)

(Refer memo no. 19 dt. 16-1-92)

5/76

3/3

Subject: Purchase of Ladies Purse and bags issued to Supervisors & other staff

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March

(i) On review of Contingent Vr. no. 1522 of 1992 it has been observed that 2 ladies purse amounting to ~~Rs. 899.80~~ ^{Rs. 474.40} were purchased for the use of Supervisors. Supervisors are not entitled for issue of ladies purse. It is therefore suggested that the above amount may be recovered from the Supervisors and deposited into Govt. A/c. or be opt regularised from the competent authority.

Rs. 474.40P.

(ii) It was also noticed that one brief case was purchased in 3/92 and issued to Sh. S. R. Sharma C.D. P.O. On his transfer he has not deposited returned to the office. This may either be taken back from him or action may be taken to recover the cost of Rs. 425.40P. from him.

Rs. 425.40

(06) Para No. 4 (Ref. Memo No. 22 dt. 19.7.93)
Subject :- Contingent Voucher 1987-93.

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On Test Check of Contingency Vouchers for the years 87-93, following irregularities/discriminations have been observed. These may please be rectified under intimation to audit:-

(a) Contingency charges register is not being maintained properly. The details of Sub Vouchers is not being written in the absence of which, it becomes difficult to differentiate the bills (S-Vrs). In future needful to be done without fail and compliance to be shown to next audit.

(b) Contingency Bills in r/e Conveyance Charges.

Conveyance/Carriage Bills paid during 87-93 have not been checked properly before payment. Tax 1 charges have been paid where as Taxi cannot be hired as per instructions on the subject. Supervisors have been paid conveyance whereas it is not allowed. T.S.R. have been hired where the journeys could have been performed by Bus as no cash/classified document was taken while hiring T.S.R.

(i) Vide CB 19 dt. 19.6.87 (S.V.No. 236) Conveyance charges to the tune of Rs. 1480/20 have been paid to claimant other than cashier. This claim includes Taxi charges to the tune of Rs. 99/- (Ninety Nine). This claim is restricted to Scooter charges and overpayment be recovered from the defaulter & credited in the Govt. A/C.

(ii) C/B 23 dt. 20.6.87

Conveyance to the tune of Rs. 211/- and Rs. 166/- have been paid to Mrs. Verna Tondon & Ravinder Sareen, Supervisors respectively. This amount is also recovered and credited in Govt. A/C.

settled by 28/10/03

Recovered vide
TR-5 dt. 22/8/87
dt. 14/6/2011

(iii) CB/76/81-AS dt. 30.9.87

Carriage amounting to Rs. 320/- has been paid to one Tempe owner for supply of Soya Bean, Roasted Chana & Murruma to different Anganwadis. This will be reviewed as to why the Tempe was hired & correct position explained to Audit.

(iv) CB/87-93/93 dt. 27.10.87

An amount of Rs. 21/- has been paid as scooter fare to one Nishant Kumar, Stationer, for visiting N.Y. Station to enquire about Typewriter. The hiring of Scooter (TSR) for the aforesaid is not justified and it should be restricted to Bus hire.

(v) CB/67-88/94 dt. 27.10.97

The amount of Rs. 25/- was paid to Sh. N. Kumar, ...
papers. Hiring of scooter in this case is also not justified. This claim be restricted to bus fare and overpayment be recovered from the defaulter and credited in the Govt. A/C.

(vi) CB-56/dt 11.3.93(S.V. H11)

An amount of Rs. 350/- has been paid to Driver for Technan of defective vehicle. No date of payment is indicated, no receipt obtained for the person who towed the vehicle and no detail of such person including short entered 17 Leaves of bread @ Rs. 12/30 (Total Rs. 204/10) address etc. In the absence of these details the claim could not be vouched. This may be reviewed and correct position explained to audit.

Similarly amount of Rs. 130/- was paid to Mrs. Vesna Gupta, A/W for shifting the Anganwadi but no receipt etc was obtained from Tempo owner. This also requires review.

(c) Proper receipt of Payment not obtained.

Proper receipt was not obtained for the following Contingent Bills :-

CB-125 dt. 4.3.92 for Rs. 492/- Reasons be explained.

(D) SNP-48 challan No. 042126 dt 22.3.93 for Rs. 36200/-
paid on 23.3.93 but taken out of Cash Book on 22.3.93, a day earlier, needs explanation.

(E) SNP-30 dt. 4.1.93 For Rs 57723/-

Fruity Bread challan No. 20446 dt 15.12.92 158 loaves of bread have been entered in the stack instead of 170, a short entered 17 Leaves of bread @ Rs. 12/30 (Total Rs. 204/10) be recovered from the defaulter and credited in the Govt. A/C.

(g) The Dietry register is incomplete as no signatures of Supervisors have been taken on issues of Rusk, Groundnut. The register is not signed by the Project Officer. The present issue register be completed and compliance shown to audit. In future utmost care be taken to

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(a) Cash Memos No. 24/-, 30/-, 37/- and 48/- have not been properly receipted as the cash memos were paid, originally by some person and later on paid through D.D.C., this needs explanation and such lapses should be avoided in future.

(1) No dates are obtained from the receipts and BDO/Cashier also does not indicate any date of payment and cancellation. Date of payment be mentioned in the body of every Contigent Bill relating to all sub-vecher.

As mentioned in the beginning of this memo, all compliance have to be shown to audit and Contigent Bill for the period 1987-93 have to be reviewed in the light of audit observations and action as suggested, if required have to be taken and compliance has to be shown to next audit.

A detailed recovery Memo in Annexure 'A' in r/o recoveries pointed out in various sub-saras has been consolidated for guidance and affecting the recovery from the concerned staff.

Annexure A

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Details of Recovery in No Memo no. 22 dt. 19.7.93

Sr. no.	Bill no. Dt.	Amount Paid	Am't. Restricted	Am't. to be Recovered
1.	CB-19 19.6.87	Rs. 99 -	Rs. 40 -	Rs. 58 -
2.	CB-28 28.6.87	Rs. 211 - Rs. 166 -	-	Rs. 211 - Rs. 166 -
3.	CB-76 30.9.87	Rs. 320 -	-	Rs. 320 -
4.	CB-93 27.10.87	Rs. 21 -	2 -	Rs. 19 -
5.	CB-94 27.10.87	Rs. 23 -	2 -	Rs. 21 -
6.	CB-56 11.3.93	Rs. 350 -	-	Rs. 350 -
7.	SNP 30 4.1.93	Rs. 209 - 40	-	Rs. 209 - 40
Total: -		Rs. 1188 -	44 -	Rs. 1144 - 00

old
Para No. PARA 4

(Ref. Memo No. 17 dt. 16.7.93)

Subject :- Shortage of General Articles-Dusters.

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28/10
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On Test check of Stock Register of General Articles in r/e Head office and Supervisors, It was observed that entry made in Stock Register(Main) on Page 4 in r/e Dusters 150 Nos. of Dusters have been shown as issued to Mrs Usha Chauhan, Supervisor, whereas the signature of receipt shows that only 25 Dusters have been received by the aforesaid Supervisor of that particular day. The whereabouts of 125 dusters is not known. The matter be enquired & correct position explained to audit. In case these could not be vouched, then the cost of these(125) dusters be recovered from the defaulting officials.under intimation to audit.

The total cost of 125 dusters @ 44/80 per dozen is Rs. 467/10. (Rs - Four hundred sixty seven & paise 10)

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REGULARIZATION OF EXCESS ISSUES
TO BENEFICIARIES AMOUNTING TO RS. 1144-
RECOVERY THEREOF

Per the orders of Directorate of Social Welfare, following scales of diets were prescribed during 1996-97, for beneficiaries enrolled with aganbadis of the Department :-

Beneficiary	Cost of Prescribed Daily diet scale	(after deducting the cost of cartage)
Pregnant women+Nursing mother	1.15	
Children 7 months to 6 Yrs	0.95	
Mal-nutrition children (as advised by doctors)	1.35	

Scrutiny of distribution registers record revealed that excess diet has been issued by Aganbadis than the prescribed diet scales of Directorate of Social Welfare, thereby resulting a loss of Rs. 198-50 during 96-97. Audit has made observation on test check of distribution record of Aganbadis Nos. 55, 57, 65, 35, 32, 28, 18, 95, 85, 7, 82, 5, 9, 13, 19, 35, 29 and 31 distribution of last 7 being correct. Distribution scale of remaining aganbadis be reviewed & details of excess issues worked out.

Details of excess issues are given below. Necessary action may please be taken either to recover the cost from the defaulting officials or the total irregular expenditure be got regularized from the Government of Delhi under intimation to Audit, after reviewing remaining aganbadis.

Aganbadis No.	Date of Issue	No. of Mal-Nutrition	Beneficiaries Preg-Nursing	Children 1/2 - 6 Yrs	Cost of Prescribed Diet	Cost of diet issued	Difference of excess diet issued
			29	128	147.35	169.83	22.48
55	18.1.97		29	120	147.35	169.83	22.48
55	21.1.97		25	97	120.90	139.86	18.96
	28.1.97				120.90		
X	30.1.97, 1.2.97,		25	97	120.90	139.86	132.72
X	2.2.97, 5.2.97,					x 7 days	
X	11.2.97, 13.2.97, 15.2.97		25	104	127.55	139.86	12.31
	18.2.97		24	106	128.30	130.05	1.75
57	3.12.96		24	106	128.30	130.05	1.75
	Nov. 7, 12, 14, 16, 19, 21, 23, 26 and 28 (9 days)		23	106	127.15	130.05	2.90
	Nov. 20 and 5		23	96	117.60	130.05	12.40
	November 2		22	108	127.90	130.05	36.55
	October 1, 3, 5, 10, 17, 19, 22, 24, 29, and 31		23	108	129.05	130.05	2.00
	September 7, 10, 12, 17, 19, 24, 26, 28 (17 days)					1 x 2 days	
	Sept. 19 and 21						

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	Mal-nutri-tioned	Children 7M-6Yrs.	Pregnant + Nursing mother	Cost of Prescrib-ed diet	Cost of diet issued	Cost of excess diet given
77 Aug. 1 & 3 (2 days)	107		24	129.25	130.05	
57 2.4.96	113		20	135.10	137.70	1.60
April 4, 6, 16, 18, 20, and 23 (4 days)	117		22	136.45	137.70	2.60
April 9 & 11	105		25	128.50	137.70	5.00
April 11	105		25	128.50	137.70	9.20
13.4.96	107		24	129.25	137.70	9.20
20.4.96	107		24	129.25	137.70	8.45
25.4.96	108		23	129.05	137.70	8.45
30.4.96	104		24	126.40	137.70	8.65
65 16.1.97	45	9	9	53.10	69.93	11.30
18.1.97	45	9	9	53.10	69.93	16.83
21.1.97	54	9	9	61.65	79.92	16.83
25.1.97	54	9	9	61.65	69.93	18.27
Repeated on January 28, 30, Feb. 1, 4, 6, 11, 13, 15, 18, 20, 22, and 2 (11 days)	57		12	67.95	69.93	8.28
35 April 2, 4, 6 (3 days)	108		28	128.35	130.05	91.08
April 9 and 11	102		23	128.35	130.05	1.98
April 16, 18, 20, 23, 25, and 30 (6 days)	101		24	128.95	130.05	5.10
May 2 & 4	91		22	117.15	119.58	2.60
7.5.96	93		24	121.35	122.40	6.60
9.5.96	90		26	120.80	122.40	2.68
21.5.96	87		28	120.25	121.25	1.05
23.5.96	85		28	118.35	119.34	1.60
25.5.96	86	28	28	119.30	120.48	1.00
28.5.96 & 30.5.96	87	28	28	120.25	121.25	0.99
13.8.96	92	30	30	127.30	130.05	1.18
3.8.96 15 Pcs. destroyed	85	27	27	117.20	118.75	2.00
2 16.1.97	76	19	19	99.30	99.90	2.75
8 23.4.96	57	2	2	82.10	84.15	1.55
2.4.96, 4.4.96, 6.4.96	104	2	2	129.10	130.05	5.73
April 9, 11, 16, 18, 20, 23, 25, 30 (11 days)					130.05	10.45
May 2, 4, 7, 9, 14, 16, 18, 21, 23, 25, 28, 30	20	109	2	129.25	130.05	0.95x11days
June 1, 4, 6, 11, 13, 15, 18 & 20 (20 days)					0.90x20	16.00
June 25, 27, 29 (3 days)	25	103	2	129.30	130.05	2.25
July 2, 4, 9, 16, 18, 20, 23, 25, 27, 30 & 1.8.97 (41 days)	24	104	2	129.10	130.05	2.25
Aug. 3, 6, 8, 13, 17, 20, 22, 24, 27, 31, Sept. 3, 7, 10.1 2, 17, 19, 21, 24 & 26 (19 days)	27	102	1	129.30	130.05	10.45
					0.95x11 days	14.25

Mal-nutritioned	Pres-nursing women	Children 7 Months-6 Yrs	Cost of Prescribed diet	Cost of diet issued	Cost of excess diet given	26	26	26
28.9.96								
Oct. 1, 3, 17, 19, 22, 24, 29, 1 Nov. 2, 5, 7, 14, 16, 19, 23, 26, 28 (18 days)	27	102	129.30	130.05 .75x18	13.50			
30.11.96	29	85	114.30	149.85	35.55			
July 2, 4, 9, 16, 18, 20, 23 25, 27, 30	XIX 12	12 113	121.15	122.40 (1.25x21)	1.25 26.25			
Aug. 1, 3, 6, 8, 13, 17, 20, X 22, 24, 27, 29, 31 (22 days)	14	110	120.60	122.40 1.80x4	7.20			
Sept. 3, 7, 10, 12 (4 days)								
Sept. 17, 19, 21, 24, 26, 28, X Oct. 1, 3, 5, 10, 15, 17, 19, X 22, 24, 29, 31, X Nov. 2, 5, 7, 12, 14, 16, 19, X 21, 23, 26, 28, 30 (29 days) X	14	111	121.55	122.40 0.85x29	24.85			
Dec. 3	15	110	121.75	122.40	0.65			
Jan. 16, 18, 21	20	88	106.60	139.85 33.26x3	99.78			
1.3.97	19	101	117.80	119.88	2.08			
4.3.97	21	100	119.15	119.88	0.73			
6.3.97	19	102	118.75	119.88	1.13			
13.3.97	21	92	111.55	119.88	8.33			
15.3.97	21	93	112.50	119.88	7.38			
16.3.97	21	93	112.50	119.88	7.38			
18.3.97	21	95	114.40	119.88	5.48			
20.3.97 & 22.3.97, 27.3.97 and 29.3.97 (4 days)	21	95	114.40	119.88 5.48x4	21.92			
25.3.97	20	95	113.25	119.88	6.63			
April 11, 16, 18, 20, 23, 25 & 30 (7 days)	13	72	83.35	84.15 0.80x7	5.60			
Aug. 1, 3, 6, 8, 13, 17 (6 days)	1	81	90.95	91.80 0.86x6	5.10			
Aug. 20, 22, 24, 27, 29	1	81	91.15	91.80 0.65x15	97.50			
Sept. 3, 7, 10, 12, 17, 19, 21, 24, 26, 28 (15 days)								
June 15, 18, 20, 22, 25, 27, 29 July 4, 9, 16, 18, 20, 23, X 25 & 30 (15 days)	15	78	91.35	91.80 0.45x15	6.75			
Oct. 5, 7, 10, 22, 24, 29, 31 (7 days)	1	16	75	91.00	91.80 0.80x7	5.60		
18.1.97	20	88	106.50	109.89	3.29			
18.1.97 & 21.1.97 (2 days)	19	89	106.40	109.88 33.46x2	66.92			
28.1.97	20	92	110.40	139.36	29.46			
30.1.97	18	94	110.00	139.86	29.86			
April 1, 4, 6, 9, 11, 16, 18 (7 days)	20	96	114.20	114.75 0.55x7	3.65			
April 20	20	95	113.25	114.75	1.50			
April 23	19	97	114.00	114.75	0.75			
April 25 and 30 (2 days)	20	96	114.20	114.75	1.10			

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Scrutiny of distribution of diet scale to beneficiaries by aganbadis, it was also observed that a number of aganbadis are distributing short diet than the rate of diet scale prescribed by Directorate of Social Welfare. A few instances are given below:-

Agan-badis No.	Date of Issues	No. of Mal-nutritioned	Beneficiaries Pregnant #Nursing women	Child- ren 7 months to 1Yr	Cost of Brescribed diet	Cost of diet issued	Short diet issued
55	1.3.97		23	107	128.10	119.89	8.22
	25.2.97		26	92	117.30	109.89	7.41
18	16.1.97		26	92	117.30	109.89	7.41
65	1.3.97		13	60	71.95	69.93	2.02

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Reasons may please be elucidated to audit for short issues of diet to beneficiaries than the prescribed rates.

III) SHORT RECEIPT OF DIETARY ITEMS BY AGANBADIS

Scrutiny of receipt and distribution record of aganbadis with supervisors' stock register, it was observed Aganbadi No. 74 has short received 1 Bread on the following days. Matter may pls. be investigated and recovery made from the defaulting official under intimation to audit. Similarly, all other stocks registers be reviewed and recovery of short supplies be made from defaulters under intimation to audit.

Date	Actual issue by supervisor	Actual receipt by Aganbadi	Short receipt by Aganbadi	Cost of short receipt
4.2.97	17	16	1	9.99
18.2.97	14	13	1	9.99
20.2.97	13	12	1	9.99
28.9.96	16	15	1	7.65
Total recovery				37.62

IV) ISSUE OF EXTRA DIETS BY AGANBADIS

Scrutiny of distribution of diets to beneficiaries with attendance registers, aganbadis are not strictly distributing the diet as per the attendance register. For instance :-

Aganbadi No.	Date of issue	Actual Distribution	Distribution to be as per Attendance	Excess diet distributed	Cost of excess diet to be recovered
	19 17.1.97	Female S/c ben. 10	6	4	3.80
		Female Others 3	4	4	3.80
Total recovery					7.60

HOO is requested to get all the distribution record of aganbadis reviewed as per attendance record from the concerned supervisors and record a certificate at the end of each month. In case of any discrepancy, reasons may pls. be elucidated to and recovery made from defaults and compliance shown to next

24/12/97
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24

Ref. Memo No.16
 Dated:18.12.97

PARA 6
 Para 6

Subject: Overpayment of Honorarium to Anganwadi Workers.

During the course of audit for the year 96-97, following deficiencies were noticed in the attendance registers of A.W. workers i.e. workers had been paid excess honorarium for the period over and above Casual Leave entitlement:- (i.e. 20 C.L.in a year)

No.	Name of A.W. Worker & AW No.	Year	Total C.L. availed	No. of C.L. over & above	Amount recoverable
1	Smt. Darshana No.2	1996	34	14	210-
2	Smt. Kulwant No.4	1996	54	34	510-
3	" Krishna No.5	1996	41	21	315-
4	" Ranjana No.6	1996	27	7	98-
5	" Tirth No.6	1996	28	8	112-
6	" Kamlesh No.10	1996	39	19	285-
7	" Santosh No.11	1996	23	3	42-
8	" Kamlesh Chabra No.13	1996	22	2	28-
9	" Krishna Agg. No.79	1996	6	2	52-
10	" Neena Kapoor No.85	1996	27	7	98-
11	" Krishna No.86	1996	24	4	56-
12	" Suraj Mukhi No.87	1996	21	1	14-
13	" Sangita No.88	1996	24	4	56-
14	" Veena Gupta No.90	1996	29	9	126-
15	" Sushil No.90	1996	43	23	322-
16	" Kamlesh No.91	1996	29	9	126-
17	" Anjani No.94	1996	26	6	84-
18	" Indira Kashyap No.97	1996	26	6	84-
19	" Chanderval No.98	1996	21	1	14-
20	" Inderjeet No.99	1996	24	4	52-
21	" Sudesh AW No.27	1996	29	9	135-
22	" Kanta No.33	1996	28	8	112-
23	" Suresh AW No.35	1996	34	14	196-
24	" Indu No.38	1996	29	9	135-
25	" Sarla No.46	1996	25	5	65-
26	" Snehlata No.47	1996	23	3	39-
27	" Kamlesh No.50	1996	23	3	45-
28	" Neena No.29	1996	29	9	129-
29	" Santosh No.39	1996	34	14	196-
30	" Sarojini No.41	1996	23	3	45-
31	" Usha No.28	1996	22	2	28-
32	" Omvati No.42	1996	30	10	130-
33	" Kiran Bala AW No.61	1996	33	13	195-
34	" Raj Kumari No.108	1996	30	10	130-
					Total = Rs. 4264-

A recovery of Rs.4264-00 may please be made from the defaulter concerned after deducting the amount already recovered, if any, after due verification under intimation to audit.

Similar cases may also be reviewed and similar action as suggested above may please be taken, and note for future guidance.

It is also suggested that casual leave account of each worker may please be maintained by each supervisor, and certificate to this effect may please be issued at the end of each month to the ~~works~~ ~~accounts~~ section for preparation of honorarium bill.

23/c
24/c

SUB: CONFIRMATION OF PAYMENT OF SALES TAX TO SALES TAX DEPTT.

29

The Unit had made procurement of Biscuits and Fruity Bread from M/s. Maya Food Products, 1/10665 Naveen Shandra, Delhi-32 during 96-97 as per the rates approved by Dte. of Social Welfare, Govt. of Delhi. As per provisions of Delhi Sales Tax, biscuits & fruity bread is taxable on first sale. M/s. Maya Food is a manufacturer of these items and they had made first sale to this Unit and had not charged any tax as per condition of the Supply Order. Further, no Sales Tax number is given on its bills and other documents, there is every possibility of evasion of Sales Tax by the dealer. A list of bills for supplies made by M/s. Maya Food Products is given below. Matter may please be taken up with the office of Commissioner, Sales Tax, Govt. of Delhi to confirm whether the said dealer had paid Sales Tax to Deptt. or not and for further necessary action against the dealer, if tax was evaded by him at any stage, under compliance to audit.

<u>BILL NO.</u>	<u>DATE</u>	<u>BILL AMOUNT</u>	<u>ITEM SUPPLIED</u>
051	22.1.97	98,684	Sweet Biscuit
101	10.2.97	93,307	Fruity Bread
104	13.2.97	1,32,176	Sweet Biscuits
122	17.2.97	92,527	Fruity Bread
149	28.2.97	69,520	-do-
158	7.3.97	1,24,654	Sweet Biscuits
186	17.3.97	81,608	Fruity Bread
223	27.3.97	68,032	-do-
230	29.3.97	1,59,936	Sweet Biscuits

Similarly, payment of Sales Tax by M/s. Maha Maya Foods, 1/9537, Shivaji Park, Shandra, Delhi-32 (registered vide Sales Tax No. LC/15/160075/1092) may please be got confirmed against their following bills :-

<u>Bill No.</u>	<u>DATE</u>	<u>BILL AMOUNT</u>	<u>ITEMS SUPPLIED</u>
1045	17.5.96	78,147	Sweet Biscuits
1103	12.6.96	77,121	-do-
1128	12.7.96	66,690	-do-
1153	5.8.96	77,976	-do-
1178	3.9.96	74,073	-do-
1207	30.9.96	78,660	-do-
1258	8.11.96	76,437	-do-
1345	18.2.96	91,998	-do-

PARA 8

Para 8

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Contingent Payments Reference No. 1997-98 To 2002-03

During test check of Contingent Payments - for the year 1997-98 To 2002-03, the following irregularities were noticed:-

Year- 1999-2000

(i) Un-authorized expenditure of Rs 6070/- on vehicle repair.

During test check of CR No. 138 dt. 4/3/2000 for Rs 6070/- it was observed that expenditure of Rs 6070/- was made on repair of vehicle No. DL-2E H-6116. On enquiry it was gathered that the Office has got no vehicle. Hence no Car Diary/Log Book was produced to audit for scrutiny. The following audit observations are made:-

(a) Bill had not been verified by the Technical Officer of Transport Department, Govt of Delhi. Hence repairs carried out were unauthorised and unjustified. Reasons for not getting the approval of Technical Officer, Transport Department be explained to audit.

(b) Old parts replaced had not been received back by the store keeper and entered in Dead stock register, which could get some revenue to the Govt. It was a loss of Govt. revenue.

(c) Head of Office had powers upto Rs 5000/- per vehicle in Feb 2000. Hence incurring of exp of Rs 6070/- was beyond the powers of H.O. Ex post facto sanction of competent authority be obtained under intimation to audit.

(d) Since 10.7.98 Tilak Vihar had no vehicle in use, reasons for making payment through Office of loss project without proper entry in Log Book and Car Diary be explained to audit.

(e) Reasons for not following the codal formalities be explained to audit.

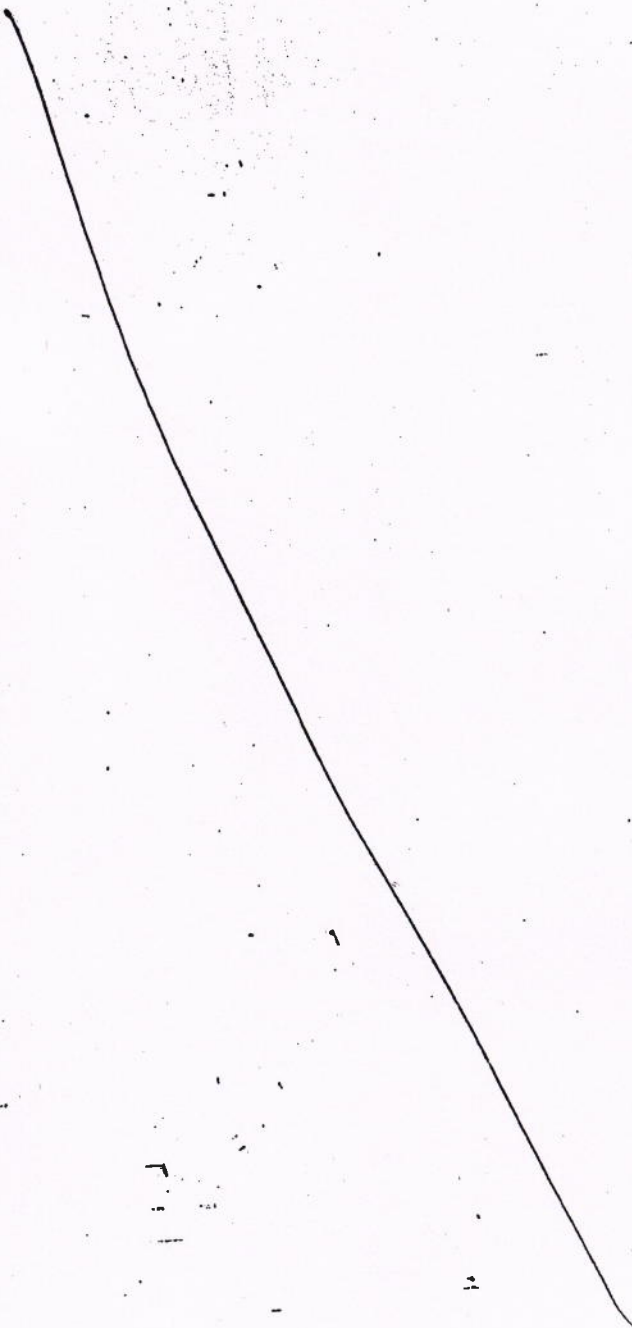
-9- 21 etc 31
41 ~~201~~

(ii) Unauthorized exphr. of Rs. 9359/- on purchase
of stationery items 27

St. Stationery items worth Rs 9359/- were purchased from M/s D.C.W. Store vide their bill No 9951 dt 26-3-2000. (C.S. No. 148 dt. 31-3-2000 - for Rs 9930/-).

Head of Office could purchase stationery items upto Rs 2000/- in March 2000. Hence incurrence of exphr. of Rs 9359/- was not within power of Head of Office and was an unauthorized exphr.

Ex post facto sanction of competent authority be obtained under intimation to audit.



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④ ? Irregular Expenditure on Attendance Register (Beneficiary)

1003 Project, Tribal Vihar has 113 AW Centers under its control. The center has been purchasing registers for Beneficiaries from various sources including T.E.C, Punjab Singh (A unit of Social Welfare Deptt.).

Deptt purchased 234 registers from T.E.C vide their bills dt. 20/1/98 for Rs 11700. Each register was costing Rs 50 and containing approx 120 pages, which could easily be used for about 3 years period. But it was observed that all the 234 registers have been shown consumed by issue to the four supervisors. Further stock was received on 20/1/98, whereas issue was shown on 2/1/98, which requires explanation. Further when center has got only 117 AW units, issue of 234 registers is not justified and requires explanation. The yearwise receipt/issue position was as under

CS No 46/2009
 dt: 25/1/99
 b22577-

Year.	Received	Issued	Balance.
(31-12-97) 97-98 -	234	234	NIL
(10-3-99) 98-99 -	40	40	NIL
(21-3-2000) 99-2000 -	117	117	NIL
(20-3-2000) - - - - -	→ 128	NIL	NIL (No Balance/Issue shown in the register)
(28-3-01) 2000-01.	117	117	NIL
(30-3-02) 01-02 -	234	234	NIL
02-03 -	Acct. not available.		

128 registers purchased from M/s. Goyal Stationery, Subj Mandi on 20/1/98 for Rs 1728 - have neither been shown issued nor held in stock. When 117 registers had already been received/issued on 21-3-2000, purchase of another 128 attendance register from M/s Goyal Stationery requires explanation. Further stock position needs to be verified. From the above facts it appears that purchases have been made without any justification, and in violation of G.F.Rs. No expdt. sanction, ^{and competent authority} has found ^{that} bills which require ex-post facto approval.

... mainly ...
V. S. Kapoor and Lali were given conveyance charges for the months of Jan, Feb and March 02 amounting Rs 6622/- vide bill no 001/163 dt 31-3-2002. The following observations are made

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18/11
18/11
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(i) ~~The~~ Movement Register for staff going on out-door duties was being maintained in the Office. ~~The~~ ~~same~~ ~~of~~ has not been signed by the C.S.P.O. and hence has got no authenticity.

(ii) Charges allowed for daily conveyance were very high and charges were made just to cover the maximum limit of Rs 50/- per day. For example the following charges were allowed for single day journey

- (a) T. Vihar to Tihar village & back - Rs. 34/-
- (b) T. Vihar to Sak Nagar (Hani Nagar) & back - Rs. 35/-
- (c) T. Vihar to Tihar village/Hani Nagar - Rs. 45/-
- (d) T. Vihar to Ashok Nagar/Tihar vill. - Rs. 60/-

Charges for fuel/ Rickshaw

The above charges are quite high and in proportionate to distance covered. No. Checks & balances were applied by C.S.P.O while admitting the claim.

Since supervisors have to go regularly on out-door duties, a fixed TA may be fixed on monthly basis keeping in view the total kilometers journey undertaken by them per month.

(2) Stationery items worth Rs 38535/- were purchased vide bill no 001/165 dt. 31/3/02 for Rs 38535/- ^{expt} No sanction of the competent authority has been obtained, which is violation of General Financial Rules. Further purchases were made much in excess of the normal requirements. Some instances of items purchases are given overleaf:-

18/c
17/6
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-5-

S.No.	Items	Qty	Total Cost
1.	Anganwadi Registers	234	Rs. 8190/-
2.	TA Bill Forms	10 Pads. (1000 Forms)	Rs 450/-
3.	Carbon Papers	12 Pockets (1200 Nos)	Rs. 1536/-
4.	Stock Register	113 Nos	Rs. 11885/-
5.	Ruled Register	234 Nos	Rs. 7020/-

(i) There appear to be no justification in purchasing 234 AW Registers when T. Vihar Project has 113 AW units working under it.

(ii) Not more than 10 TA Bills are being prepared annually. Hence no justification in purchasing 10 Pads of TA Bills.

(iii) Since it is a small office and around 15-20 bills are being prepared per month and one or two letters issued on daily basis, 10 Carbons will be used on monthly basis. Therefore purchase of 1000 Carbon papers was not justified.

(iv) Similarly 113 Stock Registers and 234 Ruled Registers purchase is not justified.

It appears that purchases were made just to utilise the funds available. No proper formalities/ sanction of competent authority was obtained before making purchases, which needs to be explained and further ex-post facto approval in this case be obtained under intimation to audit.

PARA 9
Para 9
3
Para no. 11
(Refer P.A.R.A. No. 1997-98 to 2002-03)

(Refer Audit Memo No. E(A) dt 11-7-2003)

(16)

17/c
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Sub- Service Books/records.

During the test check of Audit, the Service records of the following officials were checked and following discrepancies were noticed, which may be rectified and compliance shown to audit.

1. Sh. Sunder Singh Driver.

(i) Sh. Sunder Singh Driver was suspended with effect from the date of detention i.e. 23-2-88 vide Joint Director (Admin) Ote of Social Welfare order/endorsement No F3(18) 98/DSW/vig/31819 dt 14-10-1988. The said suspension order was revoked with immediate effect, by J. Secy. Com. Director (Social Welfare), Ote of Social Welfare, Govt of P.W. vide order/endorsement No F3(18) 98/DSW/vig/687 dt. 09-10-2001 and Sh. Sunder Singh Driver joined his duty w.e.f. 10-10-2001. It was noticed from the personal files made available to the audit by the H.O./D.O that no. such orders have been shown from the Ote of Social Welfare regarding Kroad, of regularization of the suspension period in respect of Sh. Sunder Singh Driver. The H.O./D.O is requested to take up the matter with the Ote of Social Welfare and Comfirm the regularization of suspension period and necessary entries may be made in the Service of the official under intimation to audit.

(ii) The Service verification for the period from 13-97 to 22-8-98 may be made, and shown to audit.

(iii) The earned leave account of the official is also incomplete.

~~Comptroller~~

PARA 10
PARA no. 12

Para 10

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14/0
45 15/0

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(Refer
Para No 4
1997-98 To 2002-03)

(Refer Memo No. 17 dt: 21/7/03)

Sub: Budget Provision - vs - Actual Expenditure (Savings)

During last check of Budget Provision vs-9 vs Actual expenditure during the years 1997-98 To 2002-03, it was observed that abnormal savings were there in various years

Year.	Budget Provision (Rs. in Lakhs.)	Actual Expenditure (Rs. in Lakhs.)	Savings (%)
1998-99	12.40 (Plan.)	9.53	(-) 23.17%
1999-2000	51.66 (Plan.) 46.00 (N-Plan.)	45.48 25.44	(-) 11.96% (-) 44.70%
2000-01	52.97 (Plan.)	47.10	(-) 10.98%

From the above table it is clear that there had been savings as high as 23.17% under the PLAN. Schemes which indicates that authorities responsible for implementation of Plan schemes had a casual attitude in implementing the schemes which were meant for upliftment of lower section of the society. Had there been any difficulty in utilisation of funds the same could have been forwarded before close of financial year so that funds could be used in other schemes for the benefit of society.

Reasons for non utilisation of Plan/Non funds be explained to audit.

15/e
14/e
84
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PART -II
CURRENT REPORT
2004-05 TO 2006-07

PARA NO 1

Subject Income Tax

Refer Memo No. 15 dated 10.9.07)

According to the provisions of Section 206 of the Income Tax Act read with Rules 36A & 37 the person responsible for deducting tax under Section 192 from Salaries should prepare & submit quarterly/ annual Income Tax return of deduction of tax to the designated/concerned Assessing Officer.

It is now mandatory for all officers of the Govt. to file annual return of TDS on computer media only in accordance with the "Electronic filing of Return of tax deducted at source Scheme, 2003 as notified vide Notification No. S.O 974 (E) dated 26.8.2003 Annexure-V)

During the course of Audit, it was noticed that the H.O.O/ DDO of this office is not filing the quarterly/annual I.Tax Returns in r/o TDS recovered on Salaries. You are requested to submit the quarterly/annual returns with the Income Tax Department as per schedule given in Notification dated 26.8.2003 under intimation to Audit.

A No. 2

PARA 12

(Refer Memo No. 15 dated 10.9.07)

Subject: Non utilization of utensils lying in various Anganwaris.

On Scrutiny of records it was noticed that a scheme for preparation of Khichri was running in ICDS Project during the year 1992 and the same continued till Dec. 1992.

The ICDS, Tilak Vihar, New Delhi had purchased utensils etc. amounting to Rs. 1,44,769/- as per details given below as on 31.3.1992.

Particulars of the item

<u>Particulars of the item</u>	<u>Qty</u>	<u>Cost.</u>
tila with Cover	106 Nos.	Rs. 47912-
aluminum Plate	2650 Nos.	Rs. 44387-
aluminum Steel	106 Nos.	Rs. 14840-
aluminum Iron	106 Nos.	Rs. 19610-
aluminum Drum	106 Nos.	Rs. 18020-
<u>Total</u>		<u>Rs. 144769-</u>

13
20
13/2
14/2
13/2

All the above items are lying unutilized in the Aganwaris for the last 15 years and Govt. money is blocked. It is suggested that either the above material may be transferred to some other un. of your department where these can be utilized properly or any other department of Govt. Of Delhi with permission of the competent authority. Otherwise the above material may be condemned and auction with the approval of the competent authority and the amount received may be deposited into Govt account under intimation to Audit.

The above objection was also raised by the previous audit during the year 1993 and 1997 but no action has been taken by the HOO/DDO .

PARA 13
PARA 13
Para 13

(Refer Memo No.12 dated 30.8.07)

Sub: Property Register

As per requirement of General Financial Rules, all stores items must be physically verified once a year and a certificate to this effect should be recorded on the record under proper attestation. It was also pointed out in the previous audit reports for the period 1992-93 to 2002-03 vide Para No. 15 & 22, but no action has been taken so far.

During the course of current audit, property register has not been provided to audit, hence audit cannot comment upon the same. It is suggested that an early action be taken on priority to maintain the record as per Rules under intimation to Audit

PARA 14
PARA 14
Para 14

(Refer Memo No. 11 dt. 30.8.07.)

Subject: Loss of Govt. Property due to theft.

As per information given by CDPO, ICDS, Tilak Vihar, New Delhi regarding theft occurred in the office on 4-5 Dec. 05, the cash chest was broken but there was no money in the chest at that time. The then CDPO reported to the Police Post, Tilak Vihar New Delhi vide letter dated 5.12.2005 (Copy attached). Since 5.12.2005 no further action has been taken by the Police Department as well as by the office of the CDPO, ICDS, Tilak Vihar, New Delhi.

The CDPO is requested to pursue the matter regarding theft & loss of Govt. property and inform the latest position to the Dte. of Audit.

PARA No. 5

PARA 15
Para 15

(12) 13/6 19/6 22/6
(Refer Memo No. 14 dt. 7.9.07.)

Sub: Budget provisions-vs-Actual expenditure)Abnormal savings under Non plan

During the test check of budget provisions vis-à-vis actual expenditure during the years 2004-05 to 2006-07 it was observed that abnormal savings were there in various years:

Year	Budget Provisions (Rs. in thousands)	Actual Expn. (Rs. in thousands)	Savings (-) %age
2004-05 SNP NP	200	18	(-) 91%
2005-06 SNP NP	1500	105	(-) 93%

It was informed to audit that the budget could not be utilized in time due to non-supply of nutritious food from the agency, approved by the Directorate of Social Welfare. Copy of the sanction letter was not made available to audit. DDO was also asked to give information about the action taken with the H.Q. regarding non-supply of nutrition by the agency, but not replied with. It seems that the office has followed a casual attitude towards the implementation of the scheme and the children were deprived of the benefit of the planned scheme. Reasons for the lapse & action taken by the department, if any, may be elucidated to audit.

RA NO

6

(Reference Audit Memo no. 1 dated 21.8.07)

PARA-16

Para 16

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H/E

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Subject:

Non production / maintenance of record.

Following records were not produced to audit for verification. The same may be maintained and shown to next audit:-

1. Conveyance Register.
2. Dead Stock Register.
3. GPF Broad sheet.
4. Rent Register of anganwaris.
5. Cotingent register.
6. Expenditure Control Register.
7. Register of undisbursed Pay & Allowances.
8. TA/LTC Register.
9. TR-V Stock Register.

8/12/9/07
(O.P. SACHDEVA)
I.A.O
PARTY No. III

CURRENT REPORT

ParaNo:1

(Reference Audit Memo No. 3 Dated. 29/01/2016)

Sub:- Short recovery of DGHS contribution amounting to Rs. 13,200/-.

As per the Directorate of Health Services, Government of Delhi letter no. 25(III)DGEHS/140/DHS/09/38850-38862 Dated 28/07/2010 the monthly rates of contribution has been revised, with effect from 01.08.2010, as under:

S.No.	Grade Pay (Rs.)	Rate of monthly contribution (Rs.)
1.	Upto 1650	50/-
2.	1800, 1900, 2000, 2400 and 2800	125/-
3.	4200	225/-
4.	4600, 4800, 5400 and 6600	325/-
5.	7600 and above	500/-

During the course of audit, it has been observed that the grade pay of the following officials have been revised due to grant of MACP, but their DGHS contribution has not been revised, resulted in the recovery on account of DGHS contribution on lower side, as per the details given below:

S.No	Name & Designation	Grade Pay	Date of MACP	Monthly Rate of DGHS contribution deductible	Monthly Rate of DGHS contribution deducted	Monthly Rate of DGHS contribution less deducted	Period	Amount
1.	Roopa Bahl, Supervisor	4200	12/1/10	225	125	100	66 months (1/8/10 to 31/1/16)	6600
2.	Usha Chauhan, Supervisor	4600	1/9/08	325	225	100	66 months (1/8/10 to 31/1/16)	6600
Total								13,200

The rate of recovery of DGEHS of the above officials be revised and recovery of Rs. 13,200/- upto January, 2016 be made under intimation to the audit.

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Para No. 2

(Reference Audit Memo No. 6

Dated. 02/02/2016)

Sub: Non-deduction of Tax Deduction at Source amounting to Rs.10,69,055/-.

During the test audit of ICDS Project of Tilak Vihar for the year 2012-15, it has been found that Payment of Sabla and SNP has been made to Stri Shakti, NPO & 9 other Self Help Groups.

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 to at the time of payment thereof i.e. cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to 2% where the payment is being made to a person other than individual or a hindu undivided family".

Where as it has been found that no Income Tax (TDS) has been deducted from the payment made to Stri Shakti, NPO & 9 other Self Help Groups. The details of Year wise payment and recovery of Income Tax thereon is given below:

Year wise details of payment made & Tax Not Deducted

S.No	Name of vendor	2012-13		2013-14		2014-15	
		Payment made	Tax not deducted	Payment made	Tax not deducted	Payment made	Tax not deducted
1	M/s Stri Shakti	1650523	33010	1857800	37156	1835971	36719
2	M/s Guru Kripa Self Help Group	2309066	46181	2572397	51448	2518861	50377
3	M/s Satnam Self Help Group	1427341	28547	1633512	32670	1589547	31791
4	M/s Prabhjeet Self Help Group	1278899	25578	1443366	28867	1579269	31585
5	M/s Prachi Self Help Group	1953689	39074	2201002	44020	2051414	41028
6	M/s Radha Self Help Group	1985240	39705	2116697	42334	2113905	42278
7	M/s Harleen Self Help Group	1475770	29515	1689485	33790	1657872	33157
8	M/s Navpriya Self Help Group	1401877	28038	1603034	32061	1597950	31959
9	M/s Kirti Shikhar Self Help Group	1398266	27965	1531354	30627	1459480	29190
10.	M/s Ankita Self Help Group	1624488	32490	1929306	38586	1965459	39309
Grand Total		16505159	330103	18577953	371559	18369728	367393

Amish

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Details of total payment made and Tax non deducted during the period 2012-15

S.No	Name of vendor	Total payment made during the period 2012-15	Total Tax not deducted during the period 2012-15
1	M/s Stri Shakti	5344294	106885
2	M/s Guru Kripa Self Help Group	7400324	148006
3	M/s Satnam Self Help Group	4650400	93008
4	M/s Prabhjeet Self Help Group	4301534	86030
5	M/s Prachi Self Help Group	6206105	124122
6	M/s Radha Self Help Group	6215842	124317
7	M/s Harleen Self Help Group	4823127	96462
8	M/s Navpriya Self Help Group	4602861	92058
9	M/s Kirti Shikhar Self Help Group	4389100	87782
10.	M/s Ankita Self Help Group	5519253	110385
Grand Total		53452840	1069055

The Bill wise details of payment made is enclosed as Annexure I, II and III. The recovery of Rs. 10,69,055/- be made from the above vendors, under intimation to the audit.

Para No. 3

PARA 3

(Reference Audit Memo No. 1(b) dated 27/1/2016)

Sub: Loss of Government Property due to theft.

As per information given by the CDPO, ICDS, Tilak Vihar in response of audit Memo No. 1(b) regarding loss due theft, theft has been occurred on 20/7/2012, 14/11/2012, 23/01/2013, 01/09/2014, 29/9/14 and 26/12/2014. The same has been reported to the Police Post, Tilak Vihar by the CDPO, Tilak Vihar. The date wise details of loss occurred is as under:

S.No.	Date	Details of assets losed
1.	20/07/2012	Channel Gate
2.	14/11/2012	UPS, CPU & Mouse & Key Board of computer
3.	23/01/2013	04 electrical lights
4.	29/09/2014	Window
5.	26/12/2014	Locks, register & property of ICDS

The Department should make proper safety arrangement and also take up the matter with the Police Department and higher authorities to recover the Government Loss, under intimation to the audit.

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Para No. 4

(Reference Audit Memo No.09 Dated 03/02/2016)

Sub. Splitting of work to avoid the constitution of purchase committee.

As per Department of Women & Child Development, Government of Delhi order No. F. 76(48)/WCD/Accts.Misc/2013-14/20156-270 dated 24/10/2013, regarding delegation of financial powers of HoD to HOO; and certain relevant guidelines for incurring expenditure, the item No. 8(C)(ii) stipulates <it is mandated that any purchase made above Rs. 15,000/- shall invariably & mandatorily carry a certificate as stipulated below Rule - 146 of GFR 2005, issued by Local Purchase Committee. During the course of audit it has been observed that following purchases above Rs. 15,000/-, pertaining to same item and on the same day, have been made, by splitting of work of avoid the constitution of Local Purchase Committee:

S.No.	Agency	Item	Bill No.	Dated	Amount
1.	M/s Kendriya Bhandar	Crown Craft Water Jug 2400 ML (JB-2400 ML) (55 Nos.)	S 1408903	25/02/2015	6,875/-
2.	M/s Kendriya Bhandar	Crown Craft Water Jug 2400 ML (JB-2400 ML) (105 Nos.)	S 1408902	25/02/2015	13,125/-
Total					20,000/-

S.No.	Agency	Item	Bill No.	Dated	Amount
1.	M/s Kendriya Bhandar	Ajanta Brand Wall Clock For Plastic Body Model AQ-1137SS (47 Nos.)	S 1409675	17/03/2015	13,276/-
2.	M/s Kendriya Bhandar	Ajanta Brand Wall Clock For Plastic Body Model AQ-1137SS (47 Nos.)	S 1409677	17/03/2015	13,276/-
3.	M/s Kendriya Bhandar	Ajanta Brand Wall Clock For Plastic Body Model AQ-1137SS (47 Nos.)	S 1409676	17/03/2015	13,276/-
4.	M/s Kendriya Bhandar	Ajanta Brand Wall Clock For Plastic Body Model AQ-1137SS (19 Nos.)	S 1409674	17/03/2015	5,367/-
Total					45,195/-

S.No.	Agency	Item	Bill No.	Dated	Amount
1.	M/s Kendriya Bhandar	Crown Craft Bucket Desire Frosty 16 LT. BF-D-16 (60 Nos.)	S1409674	17/03/2015	8,470/-
2.	M/s Kendriya Bhandar	Crown Craft Bucket Desire Frosty 16 LT. BF-D-16 (100 Nos.)	S 1409673	17/03/2015	14,116/-
Total					22,586/-

The above expenditure be got regularized from the Local Purchase Committee and further expenditure be made strictly in accordance with the powers delegated by the Department from time to time.

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~~APR 2017~~
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Para No: 5

(Reference Memo no 1b dated 27.01.2016)

Sub: Non Production of Records

1. Contingency Register
2. Honrarium Register of AWC's and Helpers
3. Rent Registers
4. Telephone Register.
5. OTR Register.

Handwritten notes:
 @wks
 CHARLES
 STAO Party No II

Signature
 Inspecting Audit Officer
 Audit Party No II

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PART II
CURRENT AUDIT REPORT
(2015-16 to 2018-19)

Para No.1 (Ref. audit memo 07 dt.28.08.2019)

Subject:- Shortfall in numbers of Registration of beneficiaries.

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project. Scrutiny of the record and information provided by the office of ICDS Bhalaswa regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2015-16 to 2018-19 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number of beneficiaries identified	Number of beneficiaries registered	Shortfall in coverage
2015-16	198128	131396	66732
2016-17	206035	118512	87523
2017-18	223612	109548	114064
2018-19	202160	94228	107932

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 number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

Para No.2 (Ref. audit memo 14 dt. 03.09.2019)

Subject:- Income tax recovery of Rs 10887/-

During the test check of Income Tax record of Smt. Anita Kaushal, Supervisor for the financial year 2018-19, It has been observed that the rebate of House Rent u/s 10(13)A was allowed to her for the F/Y 2018-19 was not in order. So, the excess rebate allowed u/s section 10(13)A is not admissible. The revised calculation is as under:-

Anita

S. No.	Description	Calculation as per Calculation sheet/Form 16 (in Rs)	Calculation as per Audit (in Rs.)	Remarks
1	Total Income	1128980	1128980	Excess rebate of HRA :- Rebate permissible least of the following 1. Rent paid -10% of BP+GP+DA =156000-87136=68864/- (BP+DP+DA =871360/- (Rent Paid -1560 00/-) 2. HRA Rvd : 193920/- 3. 50% of BP+GP+DA =435680/-
2	Deductions permissible	SD 40000 HRR 128784/-	SD 40000 HRR 68864/- 80C 150000/-80D 5400/- 864716/-	
3	Taxable Income	804796/-		
4	Income tax	75072/-	85443/-	
	Cess	2902/-	3418/-	
8	Total Tax	77974/-	88861/-	
9	Total tax deducted as Per Form 16	77974/-		
10	Income Tax Recoverable	10887/-		

Necessary action should be taken to recover the recovery amounting to Rs. 10887/- under intimation to audit with due verification of records.

PARA No.3 (Ref. audit memo No.1(a) Dated: 26.08.2019)

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Subject:- Non production of record

During the course of audit for the period 2015-16 to 2018-19. following records have not been provided to audit for scrutiny:

- 1 Bill Register from April,2015 to October.2016
- 2 Contingent Register
- 3 Dead Stock / unserviceable store (Stock)
- 4 Income Tax Calculation sheet along with supporting documents for the year 2015-2018.

In addition to the above, the following record for the audit period 2012 to 2015 has not been provided to audit for scrutiny:

- 1 Contingency Register
- 2 Honrarium Register of AWC's and Helpers
- 3 Rent Registers
- 4 Telephone Register
- 5 OTA Register

Urmila
4/9/19
(Urmila Kapoor)
I.A.O.Audit Party No.XII

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TEST AUDIT NOTE
(2015-16 to 2018-19)

TAN No. 1 (Ref Audit Memo No.11 Dated: 30.08.2019)
Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the office of ICDS-Project, Tilak Vihar Room No. 5, Nirmal Chhaya Staff Quarter, HariNagar, New Delhi for the Audit period 2015-19, the following irregularities have been noticed:-

1. The mandatory page counting certificate not found recorded in the PBR's, which is irregular. Needful be done and shown to the audit.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay) address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc) and also those employees were transferred out, from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Numerous cuttings and overwritings were also noticed in the PBRs which were also not attested by the DDO, in PBR maintained by the unit, which is irregular.
5. Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is also irregular.
6. GAR-18-Abstract Pay Bill – entries not found maintained during entire audit period which should be maintained duly attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.

HOS may take necessary action as mentioned above and shown to next audit.

TAN No. 2 (Ref Audit Memo No.012 Dated: 30.08.2019)
Subject: Irregularities in Service Books

During the test check of service books maintained by the CDPO, ICDS-Project, Tilak Vihar, Room No. 5, Nirmal Chhaya Staff Quarter, HariNagar, New Delhi the following irregularities has been noticed by the audit:

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No.	Name & Designation	Remarks
1	Mrs Roopa Bahl, Supervisor	As per 7 th CPC pay fixation has not been done in services book Service has not been verified for period from 01.07.2017 to till date. Form No.3 details of family not update after 15.07.2003 Aadhar Card No. has not been recorded.
2	MS Anita Kaushal, Gr-II Supervisor	Service book has not attested by the Head of the Office . No entries for increment for July, 18 & 19 Form No.3 Family Detail Nomination for NPS/DCRG/UTEGIS Aadhar Card No. has not been recorded.
3.	MS Shikha, Gr-II Supervisor	Service book has not attested by the Head of the Office. No entries for increment for July, 18 & 19 Form No.3 Family Detail Nomination for NPS/DCRG/UTEGIS Aadhar Card No. has not been recorded.

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.No.	Name & Designation of Officer/Official Sh./Smt.	D.O.B.	D.O.A.	D.O.R.
1.	Mrs Roopa Bahl, Supervisor	23.07.1973	12.01.2000	31.07.2033

HOS is advised to comply with the above mentioned provisions for maintenance of service books.

TAN No. 3 (Ref Audit Memo No.015 Dated: 03.09.2019)

Subject:- Shortcomings in maintenance of Bill Register

On scrutiny of Bill Registers maintained by the office of ICDS-Project, Tilak Vihar Room No. 5, Nirmal Chhaya Staff Quarter, Hari Nagar, New Delhi for the years 2015-19, the following shortcomings have been observed:-

- 1 Almost all the Bill Register have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Registers.

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- 2) Particulars of every bill presented to PAO needs to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that Bill No,111 to 113 and 134 to 141(2016-17) entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
- 3) Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 4) Column No. 10 and 11 of the bill register indicate the cheque (No. and date) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular. Reasons for non compliance thereof may be furnished to audit.
- 5) Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular.
- 6) There are number of cuttings and overwriting at page No. 13,14,17 & 18 in the Bill Register(2017-18) which has also not been attested by the DDO, which is irregular.
- 7) Further, the ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.

HOS may take necessary action as mentioned above and shown to next audit.

TAN No. 4 (Ref Audit Memo No.016 Dated: 03.09.2019)

Subject:-Shortcomings in Property Register.

During the test check of Property Register of ICDS-Project, Tilak Vihar, Room No. 5, Nirmal Chhaya Staff Quarter, Hari Nagar, New Delhi for the period 2015-16 to 2018-19, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

- 1) Contrary to rule 192 of GFR 2005, the yearly physical verification of stock has not been undertaken for the audit period. Annual physical verification of all stores should be carried out at least once in every year and discrepancies, if any, shall be investigated and be made good after following the set procedure.
- 2) Annual physical verification of Property Register has not been recorded for the period 2015-16 to 2018-19.
- 3) Only one register is being maintained for Consumable and Non consumable items by the office for example Calculator, Punching Machine, Staff Chair etc. which are non consumable in nature should be entered in Non consumable stock register.

Devika

4) At page 1 to 3 & 6 (Brief Case, Leather Bag, Hot Case, Mayur Jug) balance shown Nil and balance has not been maintained in a proper manner in the stock register

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HOS may take necessary action as mentioned above and shown to next audit

Urmil Kapoor
6/9/19
(Urmil Kapoor)
I.A.O. Audit Party No. XII

PART -II

**Directorate of Audit
Government of NCT of Delhi
4th level, C Wing, Delhi Secretariat,
New Delhi**

**Part-II
CURRENT AUDIT REPORT**

Para-01 (Ref. Audit Memo No: 05 Dated: 24/08/2023).

Sub:- Non recording of maternity leave availed.

During the audit of the ICDS project Tilak Vihar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi it was observed that Ms. Monika, Supervisor has availed the maternity leave for 180 days w.e.f. 13/08/2018 to 11/02/2019 for the birth of her 1st child. But entry for maternity leave is not available in the service book of the official till the date of audit.

In view of the above, the CDPO, may initiate necessary action to get the record completed and entry be made in the service book of the official. Other similar cases if any, may also be considered under intimation to the audit.

Para-02 (Ref. Audit Memo No: 06 dated: 28/08/2023)

Sub:- Overpayment of Pay and allowances to the employee on Technical resignation amounting to Rs.72,868/-.

During the audit of the ICDS project Tilak Vihar, Niramal Chhaya residential Flats, Hari Nagar, Jail Road Delhi it was observed that Ms. Shikha, Supervisor has technically resigned from service w.e.f. 6/11/2019 to join her duties as post Graduate Teacher in GSKV, A-block, Janak puri, New Delhi. whereas she has been paid pay and allowances up to 31/12/2019.

In view of the above, the official was allowed excess salary for the period 07/11/2019 to 31/12/2019 as detailed below:

S. No.	Period of over payment	Gross amount of Recovery Overpaid (Rs.)	Bill No. & date
1.	07/11/2019 to 30/11/2019	32,386/-	APB-08 dt.07/08/2020
2.	01/12/2019 to 31/12/2019	40,482/-	APB-02 dt.18/05/2020
Total amount of recovery		72,868/-	

The facts and figures mentioned above may be confirmed and the recoveries may be made from the concerned officers/officials and deposited into govt. account under intimation to the audit. Other similar cases may also be reviewed if any, and the recoveries be made accordingly.

Reasons for above lapses & discrepancies may also be elucidated to Audit.

Para-03 (Ref. Audit Memo No.08 Dated: 05/07/2023).

Sub:- Under Registration of beneficiaries.

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 regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors for the audit period 2019-2020, 2020-21 2021-22 & 2022-23 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

F-Y	Category	Number of Beneficiaries Surveyed/ identified	Number of beneficiaries Registered	Actual number of beneficiaries enrolled
2019-20				
	Children 7 month to 6 years & Pregnant Ladies	193402	91830	68686
2020-21				
	Children 7 month to 6 years & Pregnant Ladies	169404	94712	75981
2021-22				
	Children 7 month to 6 years & Pregnant Ladies	159405	110037	93479
2022-23				
	Children 7 month to 6 years & Pregnant Ladies	154963	92656	71719

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 CDPO, Tilak Vihar may look the matter reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result and report to the audit.

Directorate of Audit
Government of NCT of Delhi
4th level, C Wing, Delhi Secretariat, New Delhi
PART-III
TEST AUDIT NOTE
(2019-20 to 2021-23)

TAN-01 (Ref. Audit Memo No: 03 Dated: 24/08/2023)

Subject:- Improper maintenance of Service Books.

During the test check of service books maintained by the office of ICDS project Tilak Vihar, the following shortcomings have been observed:-

- (1) **Service book to be shown to the officials every year**
SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books of Sh. Kana Ram Meena, Jr. Asstt. And Ms. Monika, Supervisor.
- (2) **Attestation of cuttings in service book:**
During the audit it was noticed that there were some cuttings in the service book of Sh. Kana Ram Meena, Jr. Asstt which are required to be attested by the Competent Authority.
- (3) **Hometown**
As per SR 199, GIO (9), the declaration of hometown submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in both the service books.
- (4) **PRAN and Aadhar number not mentioned.**
PRAN and Aadhar number of both the officials are not mentioned at the first page of service books .
- (5) **CCL account incomplete.**
CCL availed not entered in the CCL account in the service book of Ms. Monika, Supervisor for the period of 30.01.2023 to 25/02/2023.
- (6) **Annual Increment Entry.**
The entries for the annual increments allowed to the officials were made in the service book of the official which were not attested by the H.O.O.

The CDPO has to review and resolve the issues.



TAN-02(REF. Audit Memo No.4 Dated: 24/08/2023).

Subject:-Improper maintenance of Pay Bill Register

During the test check of pay bill registers of the audit period from 2019-23, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the PBR
2. Every entry in the PBR should be authenticated by a responsible person other than writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked/verified even by writer and supervising authority.
3. Upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/Level, Govt. Residence occupied/unoccupied, GPF withdrawal/advance and other information of employee etc. have not been filled.
4. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
5. Fluid has been used for correction which is irregular.
6. Index of employees has not been maintained in the PBR.
7. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
8. Abstract of pay bills has not been prepared.
9. In a number of cases, Pay fixation order of newly joined official has not been attached in the PBR.

Reasons for improper maintenance of PBR may please be reviewed and necessary steps may please be taken to update the PBR at the earliest possible under intimation to audit.


TAN-03 (Ref.Audit Memo No. 07 Dated:28/08/2023)

Sub :- Shortcomings in Bill Register

During the test-check of Bill Register, for the audit period 2019-20 to 2022-23 the following short comings were noticed:-

1. The bill register for the audit period has been maintained in a casual manner.
2. Page counting certificate has not been recorded on the first page of the Bill Register.
3. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO for its correctness.
4. All the columns except Columns 1 to 3, (i.e. Bill No. & date, Particulars, Net amount of the bill Token No. Amount Passed by PAO and No. & Date of Treasury Voucher, Date of en-cash etc.) have been left blank in respect of most of bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of "A" category Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
5. Summary of the outstanding bills with PAO has not been given at the end of the month.
6. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

The ICDS has to review the above shortcomings and update the maintenance of records.


(ANAND KUMAR GUPTA)
Inspecting Audit Officer
Audit Party No. 32