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GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
NEW DELHI-02

Sub: Audit report of I.C.D.S. Project Mehrauli, Delhi for the period from 2017-18 to 2020-21.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Mehrauli, Delhi for the period from 2017-18 to 2020-21 was conducted by field Audit Party No. IX, comprising of Mathew Kurian, Sr.AO/IAO, Dinesh Kumar Verma, AAO and Vishal Sharma, Jr. Assistant. The audit was conducted during 07 working days w.e.f. 06.12.2021 to 14.12.2021.

AIMS & OBJECTIVE

The CDPO, ICDS Project, Mehrauli Project, D, Block Community Centre Khanpur, Delhi-62 is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 135 Anganwadi are functioning under this ICDS Project, Mehrauli Project. The main aims and objectives of the project are as under:-

1. Supplementary Nutrition to children's Ages 0 to 6 Years & Ladies
2. Immunization
3. Health Checkup
4. Referral Service
5. Nutritional Health Education
6. Non Formal Pre School Education

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 01/04/2017 to 31/03/2021.

1. HOD

S.No.	Name & Designation	From to
1.	Smt. Saumya Gupta (IAS)	01/04/2017 to 25/05/2017
2.	Smt. Shilpa Shinde (Director)	26.05.2017 to 18.07.2018
3.	Mr. PC Jain (DANICS)	19.07.2018 to 31.12.2018
4.	Mr. S.B. Shashank, (IAS)	25.01.2019 to 01.09.2020
5.	Mr. Rashmi Singh, (IAS)	01.09.2020 to 31.03.2021

2. HOO/DDO

S.No.	Name & Designation	From to
1	Krishna kumari	01/04/2017 to 19/01/2018
2	Vandana	19/01/2018 to 08/08/2018
3.	Manjula Kathuriya	14/08/2018 to 16/10/2019
4.	Vinod Kumar Meena	16/10/2019 to 31.03.2021

3. Cashier – NIL

4. Vacancy statement as on 31.03.2021

Group	Sanction	Filled	Vacant
A	-	-	-
B	01	0	01
C	05	01	04
TOTAL	06	01	05

5. Budget detail

Year	Budget allotted	Expenditure made	Balance
2017-18	19004263	13034594	5969669
2018-19	17426000	15569850	1856150
2019-20	20062200	16501497	3560703
2020-21	17544790	16030071	1514719

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STATUTORY AUDIT

Statutory audit of the ICDS Project, Mehrauli Project, Delhi has been conducted upto 2015-16 by AGCR for the audit period.

MAINTENANCE OF RECORDS:

The maintenance of records of ICDS Project, Mehrauli Project, Delhi for the period from 2017-18 to 2020-21 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:

There were 36 audit paras involving recovery of Rs.55433 outstanding. 02 paras (02 fully + 01 partially) were settled during the current audit, based on the reply submitted and compliance shown by the unit. Balance 34 para is incorporated in the current audit report.

(A)

S. No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1991-94	01	-	-	01 (Para No.01)
2	1994-97	07	-	-	07(Para No. 02 to 08)
3	1997-98	08	01(partially)	11	08(Para No. 09 & 11 to 17)
4	1998-05	14	02	19 & 21	12(Para No.18,20, 22 to 31)
5	2006-07	06	-	-	05 (Para No. 01 to 05)
6	2007-17	01	-	-	01 (Para No.01)

(B) Details of Old Recovery

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	1994-97	8348			02	125
					04	5495
					05	2728
2	1997-98	23043	11	3864	09	17954
					13	457
					14	768
3	1998-05	18232			18	15358
					26	730
					27	1380
					28	764
4	2007-17	5810			01	5810

Current Audit Report


During the course of current audit, 10 Audit memos + 11 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.9962/- out of which Rs. 9962/- has been recovered. On the basis of reply submitted by HOO, 03 memo has been settled completely. The rest audit memos have been converted in to 01 Paras +06 TAN which are incorporated in current audit report with the total recovery of Rs.NIL/-.

6/1/21

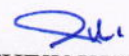
Details of Current Recovery

Memo No.	Recoveries detected	Dropped	Amt. Recovered	Balance	Para. No.
01	8424	-	8424	-	-
02	4458	2920	1538	-	-

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Mehrauli Project, Delhi for the period from 2017-18 to 2020-21 disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Vishal Sharma, Junior Assistant


Dinesh Kumar Verma, AAO


MATHEW KURIAN
IAO
Audit Party-IX

PART - I

**OLD AUDIT PARAS
(1991-92 to 2016-17)**

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PART - I

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① 86

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FEDERAL AUDIT REPORT IN RESPECT OF ICDS, PROTECT, METRAULI, NEW DELHI, FOR THE YEARS 1994-95 TO 1996-97

PART - I

Para 41

Unserviceable Articles to be condemned

Para 41

(Ref. Old Para No. 8 of 1991-92 to 1993-94)

As per property stock-registers of Supervisors and workers it was observed that a large number of unserviceable articles were found lying in the A.W. Centres/Stores for a longer period as indicated in the "Annexures" attached. It is suggested that the immediate action taken to get these articles condemned with the permission of Dye of Social Welfare/H.O. according to prescribed rules, under intimation to audit. All other such stock-registers may also be reviewed under advice to audit. List of unserviceable/broken articles are attached in the shape of Annexure - A.

Para No 2

Purchase of Lining cloth No. 127

Para 2

(Ref: Memo No. 2 Date 12-5-97)

A- During the course of audit of Class IV livery it has been observed that lining cloth was purchased and disbursed to them, detail as under:-

<u>BLI NO/</u> <u>Date</u>	<u>Stock entry</u>	<u>From where</u> <u>purchased</u>	<u>Qty.</u>	<u>Rate</u> <u>(Rs.)</u>	<u>Value</u> <u>(Rs.)</u>
	Part B dated 18.3.96	NTC	6 MT	28.80	124.00 304 125.00

contd.

(2) (3)

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Instructions issued by Govt of India, Deptt. of Training, New Delhi vide O.M. No. 711/86-JCA dated 14.2.95 and 22.5.96 revision of stitching charges supplied to Group 'C' & 'D' employees contained in rates of stitching charges of uniform for winter coat, pants etc are inclusive of stitching materials like thread, buckles, button, pads, zippers, lining cloth etc. The lining cloth's amount stated above should be recovered and credited to Govt account under intimation to audit.

Page 3 ✓ Property A/c Register (1994-97)
 (Ref. Memo No. 3 Date 12-5-97)

The scrutiny of "Property A/c Register" has revealed the following discrepancies

Irregular Purchase of Brief Cases: This centre has purchased brief-cases on different dates and also received back the same on different dates in good condition. The detail in this regard is as under:

<u>Sl No</u>	<u>Year</u>	<u>Item</u>	<u>Date</u>	<u>Qty</u>	<u>Int</u>	<u>Purpose</u>	<u>Remarks</u>
18	92-93	Brief-cases	11.2.92	1	463/-	Office use	i) One received back on 10.3.93 in good condition.
19	93-94	---	27.3.92	1	460/-	---	ii) One received back on 2.3.94 in good condition.
20	96-97	---	20.9.96	1	787/-	---	iii) Whenever there were two brief-cases in the stock, needs of purchasing the 3rd, is not understood.

In view of the above detail, it is observed by the audit-party, whenever these were two brief-cases were in the stock with the Centre, why the third brief-case was purchased? It needs clarification.

Further, purchasing of 3rd brief-case is un-authorized and irregular, which needs regularization from the competent authority under intimation to audit.

...encies have been ...

Page 4

Non-deduction of Income Tax at source

Para 4 (3) 54

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A scrutiny of income tax calculation sheet and P.B.R. for the year 1996-97 reveals that I. tax has not been deducted at

source as required under rules. In some cases the I. Tax has not been calculated in the calculation sheet assuming rebate exceeds the total I. tax payable which is irregular.

In the following cases, balance I. tax payable works out more than Rs. 6000/- but no amount has been deducted at source and the salary for the month of 2/97 got passed from the PAO concerned:

1) Shri Mohd. Naseem, CDPO : I. Tax payable by Sh. Naseem is worked as follows: (96-97)

		<u>Savings</u>	
Gross Income	Rs. 115560/-		
Govt. Sub.	<u>Rs. 15000/-</u>		
Variable Income	Rs. 100560/-	GPF	30,000/-
Total Income tax	Rs. 15102/-	GIS	720/-
Less: Govt. Savings	Rs. 9000/-	M.P.A.	1,750/-
Balance I. Tax	Rs. 6168/-	LIC	10,007/-
Tax already deducted	<u>673/-</u>	M.F.	2,525/-
			<u>45,002/-</u>
		20% =	Rs. 9000/-
Balance I. Tax to be recovered	<u>Rs. 5495/-</u>		

As such, in above case may please be reviewed and balance income tax amounting to Rs. 5495/- only may be recovered and returned to the Govt. account under intimation to the audit.

Page 5

Recovery of Licence Fee amounting to Rs. 2728/-
(Ref: Memo No. 15 Date 15-5-97)

During the course of audit it has been observed that licence fee had been recovered less in following cases:-

- Licence fee in respect of Shri Mohd Naseem CDPO, residing in 233 Sector I Sadiq Nagar New Delhi had been deducted from 7/93 to 2/97 amounting to Rs. 3608/- as per para 15A. Rates of licence had been revised @ Rs. 117/- p.m. w.e.f. 1.3.93. His basic pay was Rs. 3400/-. Hence total recovery comes to Rs. 5143. Balance to be recovered Rs. 1540 from

2. Licence fee in respect of Shri Harbans Lal Yadav, UDC residing in Sector I/665, R.K. Puram, New Delhi had been deducted @ Rs. 60 P.M. from 7/93 to 2/97 amounting to Rs. 2640/-. His basic pay was Rs. 1350/-. As per FR-45A rates of licence fee had been revised @ Rs. 85/- p.m. from 1.7.93 amounting to Rs. 3740/-. Hence balance amount of Rs. 1100 may be recovered from the official.

3. Licence fee in respect of Shri Hargu Lal Peon, residing in Wr. No.1345 Kalyanvas Delhi had been deducted @ Rs. 45/- p.m. from 7/93 to 2/97 amounting to Rs. 1980/-. His basic pay was Rs. 940. As per FR-45A rates of licence fee had been revised @ Rs. 47/- P.M. from 1.7.93 amounting to Rs. 2069. Hence balance amount of Rs. 88/- may be recovered from the official.

Para No 6

Para No. 5: Contingency on account of cartage of diet and Miscellaneous Items
(Ref: Memo No. 17 Date 16-5-97)

During the course of audit on account of cartage of diet and misc. items for the period 1994-95 to 1996-97, following irregularities were noticed:-

(A) The contingent register was not maintained showing allocation of funds sub-head wise and recording bill numbers against each type of expenditure and their progressive totals for watching the excess of allocation, if any.

(B)	(i)	CB-157 dated 27.3.97	Telephone Bills	M/NL	Rs. 630 736 2544 633 <u>4543</u>
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Notes: On vouchers Rs. 630 and Rs. 736 details not shown regarding calls, reading cycle etc, how bills have paid, please clarify.

(ii)	CB-191 dated 31.3.95	Conveyance 3/95	Harbans Lal Yadav Cashier	Rs. 1
			Harpal Singh Peon	1
			Piarey Lal, Peon	1

Photostat

(5) (3) 152
SSK

- Note: 1. Conveyance vouchers not enclosed with the bill.
2. Bill not signed by HO/DDO
3. Vouchers of Rs. 30 regarding photostat not signed by HO/DDO

(iii)	CB-145 dt 31-3-97	2 Chicks	<u>317</u> 24.12.96	Surat Ram Govind Puri N.Delhi-19	Rs. 490
		-do-	<u>309</u> 18.12.96	-do-	490
		1 Chick	<u>321</u> 8-1-97	-do-	270
		Conveyance of officials			<u>738</u>
					<u>1988</u>

Note: Quotations not produced to audit regarding purchase of chicks

Compliance shown to audit.

Para No 7
Para No. ~~7~~ 7 Oil Expenditure on Vehicle No. DED-5110
Para No 7 (Ref: Memo No. 19 Date 16-5-97)

During the audit, it has been noticed that during the year 1994-95 this Centre has made an expenditure on oil but in the absence of log book alongwith its History-Sheet (Veh. No. DED-5110) the justification could not be ascertained. The detail of exp. done on oil is as under:-

<u>Veh. No.</u>	<u>Qty of oil Diesel/ Mobile</u>	<u>Amount</u>	<u>Receipt made vide No</u>
DED-5110	36 lt + 3 lt.	Rs. 418	
	69 lt. + 7 lt.	Rs. 871	
	101 lt + 7 lt	Rs. 1094	
	<u>26 lt + 1 lt</u>	<u>Rs. 237</u>	<u>CB/56/ICDS/Plan</u>
	232 lt + 18 lt	Rs. 2620/-	dated 3.8.94
-do-	26 lt + 2 lt	Rs. 293	<u>CB/68/ICDS/Plan</u>
			dated 2.9.94
-do-	34 lt + 2 lt	Rs. 349	<u>CB/118/ICDS/Plan</u>
			dated 5.12.94
G.Total	<u>292 lt + 22 lt</u>	<u>Rs. 3262</u>	

Further, in view of the above detail, it is also observed by the audit-party that in the absence of supporting documents Log Books plus History Sheet; the expenditure done amounting to Rs. 3262/- is irregular and needs regularisation from the competent authority under intimation to audit. 54/C

Page No. 8
Para No. - 8

Subject :- "Contingency on account of toys/stationary etc.

During the course of audit on account of vouchers/bills regarding toys/stationary etc. for the period 1994-95 to 1996-97 following irregularities were noticed :-

(A) The contingent register was not maintained showing allotment of funds sub-head wise and recording bill numbers against each type of expenditure and their progressive totals for watching the excess of allocation, if any.

(B) In following bills expenditure incurred amounting ^{more than 15500} ~~in lakhs~~ but quotations not produced to audit :-

Bill No./Date	Vr.No./Date	Item	From whom received	Amount (₹)
(i) CB-192	31.3.95	Remuneration for the worker of balika mandal 1.5.94 to 31.12.94		24450

Note :- (1) Sanction not enclosed.
(2) Vr/Bills not signed by HC/DCC
(3) Bills/Vr not paid and cancelled.

(ii)

CB-186	24.3.95	Plus polic programme	paid to staff	49000
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Note :- (1) Head of account shown in bill is 2210, it should be 2135, now PAO passed the payment and accounted for.
(2) Sanction not enclosed with the bill.
(3) Vr/Bills not signed by HC/DCC.
(4) On acquittance roll enclosed with the bill, recipients of payments have put thumb impression but it should be written as RTI of Mrs. Shilpa and attested by DCC/HC.
(5) Bills/Vrs. not paid and cancelled.

(iii)

CB-52	3.8.95	Remuneration to staff for 4/95 @ Rs. 150/- p.m.		4800
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(iv)

CB-165	21.3.96	Remuneration to staff 8/95 to 12/95 @ Rs. 150/- p.m.		11250
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Note :- (1) In both of remuneration bills sanction is defective.
(2) Vr/Bills not paid and cancelled.

(1) Stationary

25.3.96	712058dt.	8.3.96 Soap/duster	Kendriya Bhandar	132
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(7)

(7)

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No./Date	Vr. No./Date	Item	From whom received	Amount (Rs.)
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		broom	Raisena Rd, N. Delhi-1.	
356918	dt. 8.3.96	Pen/refill/ jug/paper wt./carbon	Kendriya Bhandar, Raisena Rd., N. Delhi-1.	380
67111	-do-	Carbon paper/ schedule	-do-	485
67112	-do-	Ruled register/ stock register	-do-	485
67110	-do-	Schedule	-do-	492

1974

Pass No. 9
Form No. 9
FILE NO. 9

-: 1 : -

(S) (M) 5/1/97 (17)

REF MEMO NO. 9 DATED 27.8.97
INCOME TAX 1997-98

It was revealed from the records that income tax was not deducted from the salary of the officials and moreover, no savings were obtained from the individual concerned. No doubt, Directorate of Social Welfare fails to provide the salary for January 1998 and February 1998 to till date, but on expected draw of salary, these deductions can be made, which was not done by the office which is against the rules. Since none of the official had submitted their savings during the year 1997-98, savings taken as per PBR, and calculated the tax as under:

1. Mohd. Naseem, CDPO

The said official was retired on 31.1.98, but the income tax was not recovered from his salary till date. Hence, his income tax case must be decided before the settlement of pension case, but all emoluments were given to him before deducting the income tax. The reasons may be elucidated to audit. The tax are as under:

Gross salary	119453
Tpt. + SD	<u>21200</u>
	98253 Say Rs. 98250/-
Tax	9650
Savings 23100 x 20%	<u>4620</u>
	5030 X

Rs. 5030/- may be recovered from him under intimation to audit.

2. Smt. Tahira Khan, Supervisor

Gross salary	106354
Tpt + SD	<u>20500</u>
	85854 Say Rs. 85850/-
Tax	7170
Savings 6160 x 20%	<u>1232</u>
	5938

Rs. 5938/- may be recovered from her under intimation to audit.

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3. Smt. Harvinder Kaur, Supervisor

Gross salary	1063544
Tpt. + SD	20500
	85854 Say Rs. 85850/-
Tax	7170
Savings 6160 x 20%	1232
	5938

Rs. 5938/- may be recovered from her under intimation to audit.

5. Smt. Ashima Saxena, Supervisor

Gross salary	93040
Tpt + SD	20500
	72540
Tax	4508
Savings 5360 x 20%	1072
	3436

Rs. 3436/- may be recovered from her under intimation to audit.

7. Mr. Anil Sharma, Supervisor

Gross salary	77301
Tpt + SD	20500
	56801/- say 56800/-
Tax	1680
Savings 360 x 20%	72
	1608

Rs. 1608/- may be recovered from him under intimation to audit.

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S. Smt. Renu Aggarwal, Steno

Gross salary	76003	
Tpt + SD	20500	
	<u>55503</u>	Say Rs. 55500/-
Tax	1550	
Savings 5308 x 20%	<u>1062</u>	
	488	X

Rs. 488/- may be recovered from her under intimation to audit.

S. Sh. Khen Chand, UDC

Gross salary	76620
Tpt + SD	<u>20500</u>
	54120
Tax	1412
Savings 4260 x 20%	<u>852</u>
	560

Rs. 560/- may be recovered from him under intimation to audit.

In the aforesaid cases, since, the salary for January and February 1998 was not received by the officials, if they had made or invested the money for savings purposes during the year 1997-98, may be elucidated to audit, so that their cases be reviewed.

Compliance of the same be made after due verification under intimation to audit.

PARA NO. ~~1~~
REF. MEMO NO. 4 dated 26.8.98

PAY FIXATION

During the course of audit of pay fixation cases, it has been observed that Smt. Ashima Saxena, Supervisor was drawing pay @ Rs. 1680 as on 1.1.96 in the pre-revised scale of Rs. 1400-2222-2300. Her pay in the revised scale has been fixed at Rs. 5125/- after taking her pay as on 1.1.96 i.e. Rs. 1680/- as date of next increment has been allowed on 1.1.96, whereas the increment ^{should} have been ~~not~~ allowed on 1.1.97 i.e. after completion of one year. Thus, she has been overpaid in the following manner:

Jan. 96 to June 96	= 125 x 6 = 750
July 96 to Dec. 96	= 130 x 6 = 780
Jan 97 to June 97	= 135 x 6 = 810
July 1997	= 145 x 1 = 145
August 97 to Dec. 1997	= 179 x 5 = 895
Jan 98 to August 98	= 183 x 8 = 1464

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It is therefore suggested that recovery of over payment of Rs. 4844/- may be made after due verification under intimation to audit.

Further, the pay already fixed may be modified under intimation to audit.

PARA NO. 10
REF. MEMO NO. 10 DATED 27.8.98
PAY & ALLOWANCES

Para No. 10 Rs. 18/-
No. 204.31 1/2
Challan No. 01/2/2018

It has been noticed from the record that Sh. Harbans Lal Yadav, UDC had drawn I.R. in excess of Rs. 7/97 to 9/97 @ Rs. each. So recovery of Rs. 18/- may be made from him under intimation to audit.

Settled

Para No. 10
PARA No. 10

PARA NO. 11
REF. MEMO. NO. 13 dated 28.8.98
STOCK REGISTER OF DIET

The following discrepancies have been noticed:

1. The entries on receipt side are being made fortnightly where the issue side entries are made on day to day basis. The stock register should be prepared datewise instead of fortnightly.
2. The stock register has not been signed by any officer. The officer incharge is required to sign all the transactions in the stock register.
3. It has been observed that the following challans have not been verified by the concerned supervisor in books of actual receipts list. whose serial numbers are: 26510, 26604, 26968, 26952, 27006, 27066, 27056, 27150, 27100, 27125, 27208, 27210, 27322.

On ch-allan number 28243, there is overwriting in the quantity of bread loafs.

STOCK REGISTER OF SMT. TAHIRA, SUPERVISOR

During the course of cost audit of stock register of Smt. Tahira, it has been observed that on 19.3.95, 480 loafs of bread were received as per entry on page number 299 of the stock register whereas distribution has been shown for 516 loafs.

Similarly on 21.3.95 at page no. 301 initially 400 loaf were taken into account, but subsequently the same have been shown as 400 after making cuttings and striking the names of workers. This is the correct practice and is not made.

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The position may be elucidated to audit.

Stock Register of Ms. Anil Sharma, Supervisor

It has been observed that the entries in the stock register has not been verified by the supervisor. The stock register is also not been checked by CDPO.

Stock Register of Ms. Suman

It has been observed that on page number 107 of the stock register, 24 bread loafs were issued to Ms. Sneh Sharma Anganwari Worker, but the concerned anganwari worker has taken only 22 loafs in the stock register on 28.3.98. Thus there is a difference of 2 bread loaf. Rs. 20/- the cost of two bread loafs was recovered from the concerned official after due verification.

Stock Register of Smt. Saraswati Kolav, Anganwari Worker

During the course of test audit of the stock Register of the above worker, it has been revealed that on 22.8.97 presence of beneficiaries in the anganwari have been shown as *absent* whereas on every day 24 packets of *fruity breads* were taken from stock for distribution. Each loaf of bread contains 20 pieces and the cost of one loaf is Rs. 10/-.

As per letter number F. 1 (19)DD/ICDS 97 dated 20.8.97 the rates of nutrition were fixed at Rs. 2/- per beneficiary. These rates were effective w.e.f. 1.8.97. Accordingly, to the rates the nutrition to 111 beneficiaries can be distributed amounting to Rs. 222/- whereas the nutrition distributed was Rs. 240.-. Thus, nutrition of Rs. 18/- per day in excess has been distributed. The dates on which the excess nutrition distributed are as under:

- 22.8.97, 23.8.97, 26.8.97, 27.8.97, 28.8.97, 29.8.97,
- 30.8.97, 1.9.97, 3.9.97, 5.9.97, 8.9.97, 10.9.97, 12.9.97, 1.9.

(6) (13) 44 63
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19.9.97, 22.9.97, 23.9.97, 24.9.97, 26.9.97, 29.9.97,
3.10.97, 6.10.97, 8.10.97, 10.10.97, 13.10.97, 14.10.97,
15.10.97, 17.10.97, 18.10.97, 20.10.97, 22.10.97, 24.10.97,
27.10.97, 29.10.97, 31.10.97, 3.11.97, 5.11.97, 7.11.97,
10.11.97, 12.11.97, 13.11.97, 17.11.97, 19.11.97, 20.11.97,
21.11.97, 22.11.97, 24.11.97, 2.11.97, 26.11.97, 27.11.97,
28.11.97, 29.11.97, 1.12.97, 2.12.97, 3.12.97, 5.12.97, 6.12.97,
7.12.97, 8.12.97, 10.12.97, 15.12.97, 17.12.97, 19.12.97,
22.12.97, 24.12.97, 26.12.97, 29.12.97, 30.12.97, 31.12.97,
1.1.98, 5.1.98, 7.1.98, 9.1.98, 12.1.98, 14.1.98, 16.1.98,
17.1.98, 18.1.98, 19.1.98, 20.1.98, 21.1.98, 22.1.98, 23.1.98,
24.1.98, 27.1.98, 28.1.98, 29.1.98, 31.1.98, 2.2.98, 4.2.98,
5.2.98, 6.2.98, 7.2.98, 9.2.98, 10.2.98, 11.2.98, 12.2.98,
13.2.98, 14.2.98, 18.2.98, 19.2.98, 20.2.98, 21.2.98, 23.2.98,
24.2.98, 26.2.98, 27.2.98, 28.2.98, 2.3.98, 3.3.98, 4.3.98,
5.3.98, 6.3.98, 7.3.98, 9.3.98, 10.3.98, 11.3.98, 12.3.98,
16.3.98, 17.3.98, 18.3.98, 19.3.98, 20.3.98, 21.3.98, 23.3.98,
24.3.98, 25.3.98, 26.3.98, 27.3.98, 28.3.98, 30.3.98, 31.3.98,

Total in all 135 x 18 = 2430/- has been incurred in excess in violation of order dated 2.8.97 which may either be recovered or may be not regularised from the competent authority.

Diet Register of Ms. Sumitra, Anjanwari Worker

Annexure is the position of Diet Register of Sumitra. From the diet register at page number 57, the excess of Rs. 2/- per beneficiaries are as under:

(7)

(14) 43

(8)

46/c

Dates Excess Distribution

1.10.97	12
2.10.97	14
3.10.97	14
4.10.97	14
5.10.97	14
6.10.97	14
7.10.97	14
8.10.97	12
9.10.97	12
10.10.97	10
11.10.97	10
12.10.97	10
13.10.97	10
14.10.97	10
15.10.97	10
16.10.97	10
17.10.97	10
18.10.97	10
19.10.97	10
20.10.97	10
21.10.97	16
22.10.97	16
23.10.97	18
24.10.97	16
25.10.97	16
26.10.97	16
27.10.97	16
28.10.97	16

322.

1.10.97, 2.10.97, 4.10.97, 6.10.97 @ Rs. 16/- per day	=	64
7.10.97, 8.10.97, 9.10.97, 10.10.97, 13.10.97, 14.10.97,		
16.10.97, 17.10.97 @ Rs. 12/- per day	=	96
18.10.97, 20.10.97, 22.10.97, 24.10.97,		
26.10.97, 28.10.97, 31.10.97 @ Rs. 16/- per day	=	112
7.11.97, 10.11.97, 12.11 @ Rs. 12/- per day	=	36
16.11.97, 17.11.97, 19.11.97 @ Rs. 14/- per day	=	42
21.11.97, 24.11.97, 25.11.97 @ Rs. 12 per day	=	36
27.11.97 @ 14/- per day	=	14
3.12.97, 5.12.97 @ Rs. 12/- per day	=	24
7.12.97, 8.12.97, 9.12.97 @ Rs. 2/- per day	=	6
12.12.97, 15.12.97, 17.12.97, 18.12.97		
19.12.97, 20.12.97, 22.12.97, 23.12.97		
24.12.97, 26.12.97, 29.12.97, 31.12.97 @ Rs. 12/- per day	=	144

8 (15) 42 06
WS/C

Jan 1998
2, 5, 7, 9, 12, 14, 15, 16, 17, 18, 19,
20, 21, 22, 23, 24, 27, 28, 29, 30 @ Rs. 12/- per day = 240

February 1998
2, 4, 6, 9, 11, 13, 18, 20, 23, 27 @ Rs. 10/- per day. = 100

March 1998
2.3.98 to 7.3.98, 9.3.98 to 11.3.98 @ Rs. 10/- per day = 90
12.3.98, 16.3.98 17.3.98 18.3.98 @ Rs. 2/- per day = 8
20.3.98 23.3.98 25.3.98 26.3.98 to 28.3.98
30.3.98 31.3.98 @ Rs. 10/- per day = 80

Thus a recovery of Rs. 1414/- may be recovered from the official
or the amount may be got regularised from the competent
authority under intimation to audit. Rs. 1092

As reported, there are 16 anganwaris are functioning under
ICDS benefit. The stock register of other anganwaris have not
been produced to audit. In other also the nutrition is being
distributed in excess of the prescribed rates. The other cases
may also be reviewed and result thereof may be intimated to
audit.

Para No - 11
Para No - 12
PARA NO. MEMO NO. 12 DATED 28.8.98

NUTRITION TO PREGNANT WOMEN

As per manual of Directorate of Social Welfare, it was
clearly mentioned that nutrition be provided to pregnant women
from the 3rd month of pregnancy to delivery. It was noticed from
the records provided by the workers that nutrition
at free or cost are being provided to pregnant women upto 11 or
13 months or so on without any reason. No proper criteria is
being adopted to enroll these pregnant women, due to which exact
month of pregnancy couldnot be mentioned or ascertained, so
whatever months given by these ladies are being taken into
account. Due to which the benefits are being availed by these
ladies before and after the date of delivery. Some of the cases

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44/C

been ascertained are as under:

After going through the record of Ms. Sumitra, the attendance register of Anganwari number 66, it was revealed that Mrs. Fakha, was enrolled in the pregnancy register of attendance for her pregnancy for 7th month in October 1996 but delivery shown in the month of March, 1997, As to show? The attendance register shown 10 months pregnancy upto March 1997 in continuation. Similarly in the case of Smt. Shabnam w/o Sh. Mohd. Ansan enrolled in February 1997 and pregnancy in March 1997 shown 8 months. In May 1997, 10 months pregnancy shown and upto December 1997 10 months pregnancy shown in continuation without increasing the month of pregnancy. It shown and aware, the maximum period of delivery is upto nine months but some days may be differed due to abnormality but doctors could not take a risk for such a long period of pregnancy. It could not be ascertained as to how, the record and the pregnant lady retained the pregnancy for such a long period without any complication. Hence, as per record it has crossed all the barriers of natural system of the nature, and audit feels that names were entered only to fillup the vacant position. So, in this way, government is being spending several lakhs of rupees for this scheme unnecessarily for which advantages are being given to some other person. Since, in every sector, Government hospital, dispensary, trained Daies, Lady health visitors and primary organisations giving free of cost medical facilities to them eventhough, these authorities are not being considered by these pregnant women to whom these facilities by way of monetary benefit as well as providing of free of cost nutrition to them and also Directorate of Social Welfare never issued any directions for

70 70 40 431C

Implementation of the same.

It was also learnt that nutrition are being provided to all pregnant women irrespective of the alive children. In most of the cases where lady have more than 2 surviving children are still providing nutrition and other benefits to them in regular manner. In this way Directorate of Social Welfare, Govt. of NCT, Delhi providing more slums in Delhi but also the major factor for promoting large families by way of providing free of cost nutrition to them. On the other hand Government of India, advertising for small family and lot of special drives have been made by the Health Department. The Social Welfare Department never considered the health of the women by way of delivering the child one by one but also promoting each delivery by way of providing free of cost nutrition to them. which is not only contrary to the discipline made by the government but also promoting unemployment, insecurity etc. to the government as well as to the society. Department is also responsible for bad health of women by way of delivering child one by one and they very well known, the government will feed them at free of cost without any work. This system must be stopped and also suggested to cooperate the Government and to provide free of cost nutrition to three pregnant women who have not more than two surviving children. In this way, we may control the rapid increasing population in slums and better amenities to these pregnant ladies and environment can be provided.

Reasons for anganwari number to be mentioned alongwith others to be elucidated to audit.

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K/L

Para No 12
Para 13

REF. MEMO NO. 14 DATED 28.8.98

LIVERIES ACCOUNT.

It was noticed from the records that liveries were purchased for Rs. 3046/- from M/s NTC, vide bill number CB-51 dated 24.11.97 but no entry was made in the stock register and also submitted that discount @ 15% were not obtained from the NTC i.e. Rs. 456.90 or say Rs. 457/-So, it is suggested that either the same may be recovered from the NTC or recovered from the defaulter under intimation to audit.

PARA NO. 14 - Para No. 14 Para - 13

REF. MEMO NO. 11 DATED 28.8.98

STOCK REGISTER (CONSUMABLE)

As per stock register, it was found that the materials were issued to the officials beyond their entitlement. As per stock register at Page Number 101, wherein towels were issued to supervisors, UDC, LDC, Driver and Class IV employee etc. Since only Head of Office in the case of this office is entitle for the same. Hence recovery may be made from the following officials as per details given below:

S.No.	Name of Employee	Designation	Amt. to be Recovered
1.	Mr. H.L. Yadav	LDC	Rs. 128/-
2.	Mr. Khan Chand	UDC	Rs. 128/-
3.	Mr. Azad	Driver	Rs. 256/-
4.	Mr. Harpal	Peon	Rs. 128/-
5.	Mrs. Renu Aggarwal	Steno	Rs. 128/-
6.	Ms. Anil Sharma	Supervisor	Rs. 128/-
7.	Mrs. Sumar	Supervisor	Rs. 128/-

Rs. 128/-
Rs. 128/-
Partially Settled
Challan No. 01 dt. 3/11/98
for Rs. 640/-
20/12/98

Mrs. Usha
Mrs. Tahira
10. Mrs. Ashima Saxena

Supervisor
Supervisor
Supervisor

Rs. 128/-
Rs. 128/-
Rs. 128/-

Total Rs. 1408/-

38 (82) 41/C

Partially settled as per
Settled no. 1 dt. 31/8
Chakkar no. 6401
1/2/2018

Rs. 1408/- may be recovered from the aforesaid employees under intimation to audit and also suggested due care be made in future

PARA NO. ~~2~~ 15 Para No 14
REF. MEMO NO. 2 DATED 26.8.98
E.B. CASE

It was noticed that Smt. Tahira Khan, Supervisor was drawing her salary of Rs. 1800/- w.e.f. 1.10.93 in the pay scale of Rs. 1400-2300. But no further entry regarding drawal of salary and revised pay rules entry were made in the service book of the official. It was revealed from the letter written by this office vide No. F.1(57)/29-90/ICDS/Mehrauli/405 dated 30.3.98 wherein it was clearly mentioned that her ID card which was due on 1.10.94 was settled but no entry in this regard was found available in the service record of the aforesaid official. The position of the same may be elucidated to audit.

PARA NO. ~~14~~ Para No 15
REF. MEMO NO. 3 DATED 26.8.98

ATTENDANCE REGISTER

It was revealed in the case of Sh. Harpal Singh, Peon while comparing the attendance register through EL record. In the leave record, 22 days Earned Leave was granted from 1.1.98 to 22.1.98 but no certificate under FR 26(b) was found available in the service book of the aforesaid official, but strange to submit that in the attendance register, EL was recorded for 7 day

87
40/12/91

13.1.98 to 19.1.98 instead of 22 days as per dates mentioned above but also to mentioned that the attendance was marked by the official from 1.1.98 to 12.1.98 and 20.1.98 to 22.1.98 without giving any reason. The position of the aforesaid be clarified to audit as to why he had marked the attendance on the attendance register while he was on Earned leave and also make necessary entry in the service book of the official.

FARA NO ~~177~~ ~~XXXXXX~~ Para 16.

NON PRODUCTION OF RECORDS

1. Diet Stock register as well as attendance register of all 165 anganwaries not produced except Sumitra and Saraswati Kolay both Anganwari workers.
2. Spouse Information
3. Long Term Short Term Advance Register

~~Para No 17~~ Para No - 17. PART II (CURRENT REPORT)
INCOME TAX PARA. NO I (21)

During the scrutiny of the Income Tax statement & other relevant records the following discrepancies have been noticed, same may be rectified & recovery will be made after due verification under intimation to Audit:-

- 2000-01
- I. Sh. R. K. Rai, CDPO
 - a. Detail of HBA not furnished.
 - b. Rs. 5324/2 was deducted from salary not clarified.
 - II Sh. Gini Raj Singh, Driver : Documents in respect of HRA deduction (Rs. 17926/2) & LK (Rs. 3488) not attached.
 - III Smt. Manju Derbari, Supervisor
 - a. PBR started from June 2000.
 - b. Taxable Income : Rs. 152980
 - Tax : 19894
 - Less: Rebate 50% of 24360+5000 : 9872 (9872)
 - Add: 15% surcharge : 1503
 - Tax to be paid : 11525
 - TDS : 7336
 - Balance to be recovered now : 4189

* Saving documents pertain to the Fin. year 2001-02

2004-2005

- IV Smt. Manju Derbari, Supervisor →
 - Taxable Income : Rs. 169780
 - Tax : Rs. 24919
 - Less: Rebate 4410*15% + 5000 : Rs. 11616
 - Add: 15% Surcharge : 13303
 - TDS : 266
 - Balance to be recovered now : 13569
 - 2400
 - 14169

35
38/K

Para No - 18

SUBJECT:- FIDELITY SURETY BOND PARANO 1

22

Rule 270 G.F.R. & Envisage. It is subject to any general special provisions prescribed by the Govt. in this behalf. Every Govt. servant whether gazetted or non-gazetted who is interested with custody of cash and securities shall be required to furnish surety for such amount as the competent authority may prescribe according to the circumstances and local conditions in each case and to execute the surety bond.

When a Govt. servant to be authorized to handle cash transactions the Deptt. Authority may authorized to accept the surety under rule 275 in form of G.F.R. 34 and shall see that the Govt. servant pays the premium necessary to keep it alive on the due dates and continue to do so until he/she vacat his/her office. If the Govt. servant fails to submit the premium receipt in time she/he shall not be allowed to perform the duties his/her post and that with the accordance with rules in force. If such fidelity surety bond are in force the same may be produce for the scrutiny to audit.

AN

Para No 20 / para No 19

S. BOOKS

During scrutiny of S. Books, following irregularities were noticed: —

(1) The following officers/officials were on E.L, Committed Leave as the case may be as per scrutiny of attendance register. The leave has not been sanctioned by the H.O.O nor entered in the Service Books. Head office may please be done used and compliance shown to audit.

S.No	Name of official & Design.	Period of E.L, Committed Leave
(1)	Smt. J.J. Devi, Sweeper	9 days (9-1-2001 to 17-1-2001) 1 day (24-7-01) 2 days (19, 20-8-02) 16 days (11-12-01 to 26-12-01) 14 days (15-5-02 to 28-5-02)
(2)	Kumari Parvati, Supervisor	1 day (16-3-2001) 1 day (11-2-02) (31 days) (1-3-02 to 31-3-02) 2 days (8, 9-4-02) 4 days (28-5-02 to 31-5-02) 2 days (10, 11-6-02) 2 days (27, 28-12-02) 7 days (22-3-03 to 28-3-03)
(3)	Pranav Saxena, Supervisor	4 days (25-4-2001 to 28-4-01)
(4)	Smt. Varsha Saini, "	4 days (8-5-01 to 15-5-01)
(5)	Sri. Sri Ram, Peon	9 days (16-8-2001 to 24-8-2001) 27 " (1-9-03 to 27-9-03) 3 days (2-11-03 to 4-11-03) 5 " (20-11-03 to 24-11-03) 1 day (23-11-03)
(6)	Smt. Pooja Parthiv Saini, LDC	3 days (29-8-03 to 31-8-03) 15 days (5, 16, 19-8-03 to 31-8-03) 6 " (1-9-03 to 6-9-03) 13 " (15-9-03 to 27-9-03)
(7)	Smt. Veena Kapoor, Supt	6 days (2-5-05 to 7-5-05)

Pusa No 20

~~Pusa No 21~~

PANA No 4 ²⁴ 36/C

Sub: - Pay Bill Register

3

Pay Bill Register is vital Record which contains
 No of columns like Date A joining, Govt Residence,
 GPF Address/Withdrawal, GPF Acc. No., Date A Promotion to
 these columns have not filled up by this Office. In the
 absence of these columns the recovery/No of Insurances to
 on the motorcycle address, GPF, HBA could not be
 ascertained. The GAR-18 basic portion of the PBR
 is lying blank. As such the columns GAR-17 & GAR-18
 may not be completed up to date now and should
 be Audit

PTA No 5

35/L

Sis: - Stock Register
Page No 21

During the scrutiny of contingent vouchers the certificate was not found recorded on the following vouchers.

The certificate of stock entries may be recorded on the vouchers with signature of DDO and entry there off may be made in the concerned stock register. The compliance may be shown to Audit.

Voucher No	DT	Amount	Name of Item Leads by/Price
CA 108	17.3.05	495/-	do
CA 115	31.3.05	497/-	do
CA 115	31.3.05	2837/-	Misc stock items.
CA 112	16.3.02	3480/-	out which Rs. 138/- Purchase of part. m. i. Rs 107/- Pitcher.
CA 120	30.3.02	650/-	out which Rs. 186/- Rs 126/- Stationery & Rs 222/- medicine Rs 24/-
CA 120	31.3.02	3197/-	out which Rs. 450/- Leads by Rs 450/- do Rs. 150 - Umbrellas
CA 120	31.3.02	4976/-	out which Rs. 607/- Ladies Pigeon 120 - shoes 120 - shoes
CA 120	31.3.03	4957/-	out which Rs. 1007/- Pitcher

As per compliance shown in

During the scrutiny of the stock register it has been observed that consumable items were found entered in the Consumable Stock Register. The same may be transferred from Consumable Register to Non Consumable Register. The details of Non Consumable items are given below

S. No.	Name of Item	Page No Consumable Stock Register
1	Kettle (Electric) steel	Page 15
2	Calculator	Page 19 & 38 A
3	Pench Double	Page 50
4	Tea set Lily China	Page 26
5	Pocket	Page 91
6	Reference: A.C. Bag	Page No 2 & 61
7	Stapler Manual	Page 12
8	Leather Bag	Page 49
9	Spray Pump	Page 57
10	Wagon Jap.	Page 65
11	Water Jap.	Page 66

Item No 2 and 6 are shown on separate page the same be entered on page as per reference shown to the file

Para No-22
SUB: - NON PRODUCTION OF RECORD.

30
~~PARANAL 6~~
(6)
(27)
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The following records have not been shown to audit
The same may be traced out and shown to the next
Audit

1. Attendance Register 1998-99 & 1999-2000.
2. Property Register.
3. Telephone Register.
4. Long term / short Term Advance Register
5. LTC / Medical Reimbursement Register.
6. ~~Lixias~~ Lixiers Register
7. Contingent Register.
8. Log Book & History sheet of vehicle.
9. Service Postage Stamp A/C Register.
10. Income Tax Receipt for the years 1998-99, 2001, 2002, 2002, 2003.

The Delhi Govt Health Scheme was introduced to employees of Delhi Govt w.e.f 1.4.97 vide letter no. F 27(9) 96-M & PH date 13.3.97. According to Govt of NCT of Delhi Dept of Health & family welfare letter no 27(9) 97-M & PH dated 22.7.97 the scheme is optional for non teaching staff. If any man do not opt for the scheme he or she should give him/her option in this regard immediately failing which it will be presumed that all the employees (Exc Teaching staff) have opted for the scheme. Re-conversion in this regard may be made accordingly. w.e.f 1.4.97. Those non teaching staff who have not opted out of the and also not contributing to the scheme under Section 70 of P.A.D.

ii) The rates were revised as per the following w.e.f. 1-9 vide H.E.F.W o.m no 342/91/2003/H.E.F.W/3264 dt 6.10.90

Basic Pay up to Rs 3000/-	15%
Rs 3001 to 6000/-	30%
6001 to 10000/-	50%
10001 to 15000/-	75%
15001 & above	100%

Re-conversion may be made from those non teaching who are contributing to P.A.D. is less than the above with contribution to P.A.D.

D.P may also be taken into account i.e. B.P for determining the rates of contribution to the scheme (11)

Subject - Excess Expenditure from Non-Plan Funds.

28
 P. N. H. H. S. 31/1

Para No 24.

Government of Delhi has enhanced the existing average rate of Nutrition Supplementary from Rs 1.00 to Rs. 2.00 per beneficiary per day as conveyed by Joint Director, Social Welfare vide letter no. F1 (19)/50 ICDS/93-96/32145-182 dt. 20-8-97. The enhanced cost of Rs. 2.00 will be met out of the Plan funds allotted to ICDS projects. It has been observed that the enhanced rate met from Non-Plan funds, which is irregular. The detail of beneficiary from Rs. 1.00 to Rs. 2.00 is enclosed in the Annexure. The excess amount of Rs. 5,27,629/2 made from Non-Plan funds as shown in the enclosed annexure may please be liquidated from competent Authority, under intimation to the Government. Year-wise detail of the amount is as under:

Year	Amount	Year	Amount
1998-99	Rs. 14,91,106	1999-2000	Rs. 8,63,966
2000-01	Rs. 13,08,036	2001-02	Voucher not made available
2002-03	Rs. 21,98,744	2003-04	Rs. 6,65,775
2004-05	Voucher not made available.		

Page 25
26

27 P.H.H. 11/11/19
A sum 30/C

regular payment from Co. ...

of Rs. 3140/- was drawn vide bill No. CB 13 = dt. 31.3.03.

In this bill 9 vouchers were shown as per CR 28 where as 5 vouchers were found attached with the bill and one voucher (9th no) of Rs 450/- was not found attached with the bill. In the absence of voucher as to how the payment of Rs 450/- was drawn by the D.D.O which is irregular. Either the Vr. of Rs 450 may be shown how to credit otherwise the recovery of 450/- must be made.

Further it is stated that 6 vouchers were found passed for payment and two vouchers of Rs 100, Rs 950/- respectively were not endorsed and passed for payment by the D.D.O. As such the payment was not endorsed for ^{for} payment is irregular.

As such Rs 730/- may be recovered from the official who was at fault under the provisions to audit.

PARANIS

Page-26

forwarded

Irregular payment to Sweepers

The following payments

were made to sweepers from contingencies without approval of competent authority which is irregular. In future this practice may pl. be avoided. The name may please be got regularised from the competent authority. otherwise the necessary may be made under intimation to audit.

<u>Bills No & dt</u>	<u>Vr No</u>	<u>Name of Sweeper</u>	<u>Period</u>	<u>Wages</u>	<u>Rate</u>	<u>Amount</u>
C.B. 108 17305	185	Mrs Savita	Sept. 04	23	210/-	4830/-
	186	" Anuradha	Oct. 04	22	10/-	2200/-
	187	" no	Nov. 04	22	10/-	2200/-
	188	" Praga	Dec. 04	25	10/-	2500/-
	189	" no	Jan. 05	23	10/-	2300/-
	190	" Sapna	Feb. 05	23	10/-	2300/-

Rs. (Rs. no thousands) 12500
 125% eighty only.)

Para 27
Cash - Bank

During scrutiny following irregularities were

(i) A sum of Rs. 267/- was taken in the cash in the bank. As such the receipt was not taken in the bank and deposited in the bank. The compliance reported to an

25
of cash book, noticed: -
received
which
has not been deposited
may be accounted
due verification.

PARANATH
32
28/C

(ii) A sum of Rs. 50/- was cash imprest money. The imprest has been intact on 31 March. Only Rs 3/- is in imprest years. It is not clear the imprest money has not been taken in the cash book to credit.

sanctioned money should be every year in cash book for the last three to have the receipt till today. receipt was not due intimation

(iii) The Acquittance roll/receipt of cash book for the period chosen to audit as per details

payment side months was not given below -

Date of payment of Cash	Bill No or dt	Amount
13.3.01	CB 112	900-
"	"	252-
14.2.2001	CB 112	443? -
16.2.2001	PB 158	395? -
"	CB 114	18625 -
9.3.99	1 Imprest	50 -
15.3.99	2 Imprest	52 -
18.3.99	P. 6763	535 -

Page 28

24 CONTINGENT VOUCHERS
27/12
P.H.A. 10/12

stage was not obtained. The bill is given below.

Sl. No.	Bill No.	DT	Amount	Remarks
1	95	18.3.04	43915/-	Contingent bill
2	6	15.3.04	20187/-	Contingent bill
3	31	19.7.04	58982/-	Contingent bill

In the following cases, the bill/vouchers were not found enforced by D.O. of A.C. The reason for not bringing the bills may be so that payment was not recorded on the vouchers. As well as the certificate of the

Sl. No.	Bill No.	DT	Amount	Sl. No.	Bill No.	DT	Amount
1	50	6.8.2000	38493/-	7	141	31.3.2000	3398
2	135	31.3.2001	97297	8	120	25.3.2000	13180
3	114	11.2.2000	395941/-	9	100	31.3.2000	2050
4	132	31.3.2000	795952/-	10	133	1.11.99	1990
5	47	17.9.01	1402/-	11	83	7.10.2000	57
6	62	9.1.03	3177/-				

(3) Some of the bills. The supporting vouchers were not found attached to the bills. The payment was made with vouchers. A clarification

Sl. No.	Bill No.	DT	Amount	Other
1	131	26.3.01	3128/-	Link
2	124	30.3.02	317/-	Link
3	32	19.7.04	40896/-	Link

Reply will be given in due course
B.D.C.
S.A. Srinivasulu

C.D.P.O.
ICDS Michrads

CSA-29
Alto 70

PURCHASE OF NUTRITION ITEMS.

During the scrutiny of records pertain to the purchase of nutrition, the following discrepancies were noticed :-

A. Procedural / General :-

- I. Orders for supply ^{were} not found in the record and amount sanctioned without verifying the qty. actual supplied and qty. required/demanded.
- II. There is no reference of requisition/demand made by C.P.O. given in the bills submitted by the contractor. In the absence of the same claim can not be verified/cross checked.

III. As per practice, Director, Social welfare was executed an agreement for supply of nutrition items. Copy of the Agreement for any year ^{was} not found in the records. In absence of the agreement, it can not be ensured ^{whether} the contractor followed all terms & conditions ^{as} laid down in the agreement or not.

IV. Bill no. EB-117 dt. 9-3-1 : Three bills of M/s Bakewell were claimed

S.N.	Bill No.	Date	Items	Amount in Rs.
1.	525	8-3-1	100gm. Salti	170988
2.	542	17-2-1	-do-	179288
3.	544	-do-	-do-	179288

- In the above bills following points needs to be clarified :-
- a. Printed duplicate copy attached only in No bill no. 525 while for the rest two only photocopy were attached (542 & 544)
 - b. Date of bills also not in sequence.
 - c. Reason for double supply/billing on 17-2-1 may be clarified

- 2 =

d. Bill No. 525 was submitted/prepared by the contractor on 8-3-1 & submitted in the P.A.O. on very next day i.e. 9-3-1. In this connection it is submitted that the bills are ~~verified~~ submitted in the PAO only after the verification of qty. as well as quality from the concerned Anganwari and no. of total Anganwari working under CDPO, Mehrauli is 165, hence ^{verification} submission of the bill for 165 centre ^{does} not seem to justify.

V Bill C.B. 8, dt. 15-5-2

Bills submitted by the m/s Gorav food are not in sequence.

<u>Bill No.</u>	<u>Date</u>
26	19-4-2
28	20-4-2
33	22-4-2
20	29-4-2
29	28-5-2

VI : Bill No. C.B. 20 dt. 4-62 :- Date & Despatch no not given / mentioned on the sanction order.

VII Nutrition Items not supplied since Nov. 2004 by the contractor

VIII In the following cases amount/Exp. sanctioned in Non-Plan Head and claimed/submitted in the PAO, latter on the Head of A/c change into Plan Head.

3) ^{Para-30} DIETARY REGISTER

21

DIARY 24/12

In the following cases Fruity Bread taken into account by the Supervisors in their stock register, source of receive shown CDPO, but no entry made in the CDPO Register in this regard:-

<u>Date</u>	<u>Nam of Supervisor</u>	<u>Qty in Pat.</u>
17-3-1	Ms. Lovely Sharma	475
17-3-1	Ms. Shashi Bala	725
24-3-1	— do —	550
24-3-1	Ms. Lovely Sharma	565
31-3-1	— do —	597
31-3-1	Ms. Shashi Bala	600

Partition may be clarified to Audit.

II

In the stock register of CDPO at bge no. 115, (Ground Nut) an entry made on 10-12-99 in which 26400 Kg nut received from M/s Maya Food vide bill no. 2312 dt. 21-12-99. In the next entry date of receiving nut mention 15620 Kg nut received from M/s Maya Food vide bill no. 3292 dt. 22-1-2000 after that 10 lines saying blank page no 116 saying blank and 7 lines on page 117 is also blank and than an entry made whereas 26400 Kg. nut received from M/s Maya Foods on 11-1-2000 vide bill no. 2336 dt. 8-1-2000. This partition needs to be clarified.

Cont... - 2

Supervisor: Ms. Lovely Sharma = 2 =

Sweet Snacks :- It has been noted that there is a huge variation between the qty supplied by the contractor on various date without any changes in the requirement, for example, on 18-3-99, 22 kg for 5 Centre, 25 kg to 9 Centre & 45 kg. to one Centre on 1-5-99 20 kg to 10 Centre, 40 kg. to one Centre 25 kg to 4 Centre, on 5-5-99, 35 kg to 5 Centre. Variation may be clarified to the Audit.

IV The contractor has not supplied the Fruity Bread for all Centre. Some instances are given below:- (Total Centre 2

Date	Requirement @ 25 Pct. per Centre (25 x 27)	F. Bread Supplied No. of Centre x 25	Less Supply in Pct.
3-2-2K	675	10 x 25 = 250	425
17-2-2K	675	22 x 25 = 550	125
24-2-1	675	19 x 25 = 475	200
19-3-1	675	19 x 25 = 475	200
24-3-1	675	23 x 25 = 575	100
31-3-1	675	24 x 25 = 600	75
28-4-1	675	19 x 25 = 475	200
2-6-1	675	19 x 25 = 475	200
1-7-2	675	14 x 25 = 350	325
8-7-2	675	19 x 25 = 475	200

Action taken in this regard may be intimated:

Supervisor: Ms. Anil Sharma

V In the year 2000 there is 29 Centre run under the supervision of Ms. Anil Sharma and 25 Pct. of Fruity Bread were supplied at a time for each Centre. It has been noticed that the contractor was not supplied the Bread as per the requirement/demand.

In some Centre A. Breads supplied more than the requirement and other hand no supply were made on other centre. Some instances are give below:-

(Total Centre 29, 25 pct. for each centre)

<u>Date</u>	<u>Nos of Centre where supplied</u>	<u>supply to be made on Centre</u>	<u>supply actually made</u>	<u>Total Requirement of 29 Centre</u>
16-3-2K	9	225	425	725
13-4-2K	12	300	300	725
1-5-2K	9	225	250	725
2-5-2K	9	225	225	725
15-5-2K	17	425	425	725
21-10-2K	17	425	425	725
4-11-2K	21	525	525	725

Action taken in this regard may be intimated:

208-30 LICENS Exp. From Non-Klean Fund

18 211C 1998-17

BELL No	NAME OF FIRM	FIRM BELL No DATE	NAME OF ITEM	RATE	QUNTY.	AMOUNT (In B.)	Qunty. distributed @ R 2 per beneficiary	Qty. to be distributed @ R 1.00 per beneficiary	Excise distributed for R (6%)
CB-5 15-4-98	m/s Chand Fabricators	5175 31-3-98	F. Bread	9.99	26424	263976	26424	13212	13198
CB-9 17-4-98	- do -	5183 15-4-98	F. Bread	9.99	19784	197642	19784	9892	9882
CB-15 2-5-98	- do -	5165 31-3-98	F. Bread	9.99	2040	20380	2040	1020	1019
"	- do -	5166 31-3-98	- do -	9.99	4824	48192	4824	2412	2407
"	- do -	5164 31-3-98	- do -	9.99	7392	73846	7392	3696	3692
CB-16 5-5-98	- do -	5192 30-4-98	- do -	9.99	24864	248391	24864	12432	12419.5
CB-31 9-6-98	- do -	5221 30-5-98	- do -	9.99	46315	462686	46315	23157.5	23134.5
CB-89 24-10-98	Malrose Co. Pvt. Ltd.	041 31-8-98	Biscuits	20.60	6600 kg.	135960	6600 kg.	3300	67980
CB-92 2-11-98	Modern Food Indus. Ltd.	107/ECR/12/98-99 22-9-98	Wearing Food	18.90	2814 kg.	53184	2814 kg.	1407	26592
CB-94 2-11-98	Mays Food Products	1320 1-9-98	F. Bread	7.65	10536	80600.4	10536	5268	40300.
"	- do -	1256 17-2-98	"	7.65	7654	58553	7654	3827	29270.0
CB-103 16-11-98	Malrose Co. Pvt. Ltd.	079 30-9-98	Biscuits	20.60	6600 kg.	135960	6600 kg.	3300	67980
CB-104 16-11-98	Mays Food Products	1402 30-9-98	F. Bread	7.65	7104	54345.6	7104	3552	27172.8
CB-119 9-12-98	Malrose Co. Pvt. Ltd.	105 16-11-98	Biscuits	20.60	12960 kg	266976	12960	6480	133416
CB-117 10-12-98	Modern Food Industrial Ltd.	68/44 29-10-98	Wearing Food	18.90	2877	54375.3	2877	1438.5	27167.6

1077533

Excess Exp. From Non-Plan Fund

1959-2000 (3)

DATE -									
								16	1910
C.B-122	Sarg Dole	494	Chana	20/65	23970/375	494928	23970.375	11985.187	247494
9-3-2K	Aid Mills	19-2-2K	Murmu						
C.B-127	do	518	do	20/65	3196.050	65998	3196.050	1542.025	32949
21-3-2K		25-5-2K							
C.B-133	Abkhar	8	Biscuits	19.99	3200	63968	3200	1600	31924
21-3-2K	Entp.	28-3-2K							
C.B-134	Marya Foods	2355	F. Bread	8.04	1035	2321.4	1035	517.5	4160.7
21-3-2K	Products	26-3-2K							
									316588.0
									547380
									863966

Excess Exp. from Non Plan Fund. 18

181C
2000-2001

Annexure.

	2	3	4	5	6	7	8	9	10	11
	NAME OF FIRM	Firm's BILL no DATE	NAME OF ITEM	QTY.	Amount	Qty. distrib. limited @ Rs. per beneficiary	Qty. distrib. @ Rs. per beneficiary	Excess distributed for Rs. (5000)		
	CB-91	Maya Food Products	2389 30-9-2K	Fruity Bread	8-28	3700 Pkt	30636	3700 Pkt.	1250 Pkt.	18312
1.	CB-92	Garg Dal Oil Mills	379 21-11-2K	Rusk	18-80	17552.7kg.	329991	17552.7kg.	8776.35	164995.
2.	CB-93	Maya Food Products	2756 28-11-2K	Fruity Bread	8-28	10825 Pkt.	89631	5412.5 Pkt.	5412.5 Pkt.	44815.5
3.	"	"	2855 30-11-2K	F. Bread	8-28	13375 Pkt.	110745	13375 Pkt.	66875 Pkt.	55372.
4.	CB-104	"	2294 31-1-1	F. Bread	8-28	10072 Pkt.	83,396	10072 Pkt.	5036 Pkt.	41698
5.	CB-116	Garg Dal Oil Mills	421 30-1-1	Rusk	18-80	12286.840 kg.	230994	12286.290 kg.	6143.445	115497
6.	CB-117	Bakewell Agro Ltd	525 8/3/11	Salti buns		763	170988	763	381.5	85494
7.	6	4	542 17-2-1	"	224-10	800	179280	800	400	89640
8.	4	"	544 17-2-1	"	224-10	800	179280	800	800	89640
9.	CB-118	Maya Food Products	2858 11-1-1	Wheat Puff	20-07	22100	443547	22400	11050	221773
10.	"	"	2932 27-2-1	F. Bread	8-28	8931	73,942.68	8931	4465.5	36974.
11.	CB-126	Garg Dal Oil Mills	463 29-3-1	Rusk	18-80	7021/080 kg.	131996	7021/080	3510.54	65998
12.	"	"	461 29-3-1	Rusk	18-80	26329.050	494986	26329.050	13164.525	24749
13.	CB-135	Maya Food Products	2984 30-3-1	F. Bread	8-28	11750	97270	11750	5875	4864 130803

Cont. 2

Excess Exp. From Non Plan Fund

13 2002-03 16/11/06

3	4	5	6	7	8	9	10	11
CB-100 4-2-3	Gorav Food Products 290 22-1-3	F. Bread	7.41	9900	73359	9900	4950	36680
CB-112 25-2-3	Mays Food Products 3623 18-2-3	Gram 6 Murmura	17.91	39000	698470	39000	19500	34924
								38592.
								181281
								219872

2003-2004

CB-66 15-10-3	Gorav Food Products 257 13-10-3	Biscuits	17.40	8700 kg.	151380	8700	4350	75690
4	"	do	17.40	10,000 kg.	174000	10,000	5000	87080
4	4	do	17.40	8,000 kg.	151380	8700	4350	75690
"	"	do	17.40	9000 kg.	156600	9000	4500	78300
4	4	do	17.40	5100 kg.	88740	5100	2550	44370
4	4	do	17.40	9000 kg.	156600	9000	4500	78300
CB-74 17-1-4	do	do	17.40	6100 kg.	106140	6100	3050	53070
	do	do	17.40	5500 kg.	95700	5500	2750	47850
	do	do	17.40	4900 kg.	85260	4900	2450	42630
CB-101 31-3-4	do	P. Rice	14.97	9330 kg.	139670.10	9330 kg.	4660	69830
4	1.	N. Bread	7.5	3478	26085.	3478 kg.	1739	13042
								6657

2
2
20

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12

15/C

PART II
CURRENT REPORT FOR THE YEAR 2006-07

Para-31
Reference Memo No-06 dt. 22.11.07

Para 1 :- Under utilization of 'Kishori Shakti Yojana' and non- utilization of scheme of 'Financial Assistance to lactating mothers' of weaker sections of society.

i) 'Kishori Shakti Yojana' was introduced by M/o HRD, Deptt. of Women & Child Development vide its circular dated 26,09,2000 with the objective to improve the nutritional & health status of girls in the age group of 11-18 yrs. to provide required literacy, numeracy & vocational skills through non- formal stream of education to promote awareness of health, hygiene, nutrition and family welfare and to attain the said objective, two selected girls from each AWC in the age group of 11-18 yrs. preferably school dropouts or from low income groups were to be trained in various vocational courses like cutting & tailoring, beauty culture, candle making etc. These selected girls along with other girls in the age group of 11-18 yrs. were also to be enrolled for supplementary nutrition.

Scrutiny of records revealed that the said scheme is being under utilized as is evident from allocation of budget and expenditure incurred for the two subsequent yrs. which is detailed below :-

Year	Budget allocated	Exp. Incurred	% saving
2005-06	Rs 4,50,000/-	Rs.2,26,000/-	50%
2006-07	Rs. 1,30,000/-	Rs. 47,000/-	64%

The above figures clearly indicates that purpose of introducing the scheme has been defeated and adolescent girls were deprived of the benefits as audit is of the view that there would be number of girls in the age group of 11-18 yrs. in 136 AWCs under jurisdiction of CDPO, Mehrauli to be benefited under the said scheme.

ii) Financial Assistance to lactating mothers of weaker section of society.

Though no literature of said scheme was provided to audit but while verbal discussion with concerned officer it was transpired that under said scheme financial assistance to lactating mothers of weaker sections of society (having SC/ ST certificates) has to be given but while scrutiny of records it has been noticed that the said scheme has

not at all being functioning in ICDS Mehrauli as is evident from the details given below:-

Year	Budget Allocation	Exp. Incurred	% saving
2004-05	Rs. 50,000/-	Nil	100%
2005-06	Rs. 50,000/-	Nil	100%
2006-07	Rs. 34,000/-	Nil	100%

Efforts may be initiated to implement the said scheme under intimation to audit as there are total 16687 No. of beneficiaries in 136 AWCs to be benefited under the said scheme.

Para no 2 :- Depriving of benefits of SNP Scheme.

Para 4.7 of chapter 4 of the manual of Social Welfare department provides that 'supplementary nutrition items should be provided to the beneficiaries of various Anganwaris through the officers of I.C.D.S under the administrative control of the Dte. of Social Welfare for 300 days in a year'.

During the test check of stock registers of dietary items and attendance register of beneficiaries for the period 2006-07 it has been observed that the dietary items were far in short supply as items like Mirmura, Roasted Chana and Daliya were distributed to the beneficiaries only for 06 days out of 25 working days in May 2006 and 12 days out of 25 working days in June 2006 and nothing was distributed during the month of April 2006. As such, it is evident that the supplementary nutrition as per guidelines was not provided to the beneficiaries during audit period.

Further, it was also observed that minimum diet of 200 gm. of cooked food per beneficiary has not been distributed as is evident from the test check that in March 2007 total numbers of registered beneficiaries (excluding children in age group of 7 months to 1 year) were 14427 and total 72135 kg. cooked food was required but only 59084 kg. food was received hence there was short supply of 13051 kg. cooked food which clearly indicates that either the beneficiaries were not provided required diet as per norms or approximately 2610 beneficiaries were deprived of the scheme.

Reasons for the under utilization of the scheme may be clarified and efforts may be initiated to provide benefit to each registered beneficiary.

Pcwa-33

Reference Memo No-02 dt. 20.11.07Para No 3: Irregular purchase worth Rs. 5,65,014.50.

It has been observed by the audit from the test check of bill number 2044/ICDS/2006-07 dt. 30.12.06 that the dietary items amounting to Rs.5,65,014.00 has been purchased from the NCCFIC under SNP scheme without keeping in view the provisions of GFR and no sanction from the competent Authority has been obtained before making the purchases. Since no copy of agreement was furnished, audit is of the view that no agreement was made with the firm in order to safeguard the interest of deptt. against any fault or default upon the of party, as is also evident from their reply against our Memo number 10 that the supply from the aforesaid parties from the month of April 06 to July 06 remained irregular. Had there been any agreement with these parties such situation would not have occurred. In view of this the purchases made for dietary items is irregular and this may please be got regularized from the competent authority.

Pawa-34

Page Memo No-7 dt. 22.11.07

Para 4 : Discrepancies noticed in cash book.

Scrutiny of cash book for the period 2006-07 revealed that it has been maintained in a haphazard manner with lots of cuttings and over writings. However, following irregularities have been noticed :

- 1) Scrutiny of the cash book revealed that imprest money amounting to Rs. 500/- has not been recouped since 10.09.93 as Rs. 3/- as imprest has been shown in cash book since then and before the above date the amount was Rs. 500/-. No voucher amounting to Rs. 497/- has also been shown to the Audit. From this it is clear that the imprest from 10.09.03 has not been recouped. No valid reason for non recoupment has also been explained by the DDO/CDPO reason for non recoupment be explained to Audit. In case the imprest is no longer required the same to be surrendered after obtaining necessary permission from Competent Authority.
- 2) Scrutiny of bill register revealed that vide CB No- 56 dt. 9.2.07 an amount of Rs. 6620/- was received through cheque no - 691206 dt. 26.2.07 but the receipt & disbursement of same has not been entered in cash book. The department vide their reply has clarified that 'Entries were made in contingent register and payments were made but inadvertently entry was missed in cash book.' The reply of department is not tenable. As it was only test check, CDPO/DDO must ensure that all transactions of receipt and payment are entered in cash book on the date of the occurrence.

Para -35

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11/C

Memo No -1dt. 16.11.07

3: Non production of record .

The following record/information was not produced to audit :-

- 1) Contingent voucher register
- 2) Diet/property/stock & attendance register of AWCs except AW number. 111 & 116.
- 3) Class IV livery register.
- 4) Spouse information.
- 5) Long term & short term advances register.
- 6) Literature reg. scheme of financial assistance to lactating mothers of weaker section of society.
- 7) Guidelines reg. preparation of record / registers under NPAG scheme.

The above record / information may be provided to next audit.

8 10/C

Part- II


Current Audit Report (2007 – 2017)

During the course of current audit, 11 audit memo's highlighting various irregularities/short recovery to the tune of Rs. 9060 /- were issued. 7 memos (memo no.2, 4, 5, 6, 8 and 10) with recovery to the tune of Rs.3250/- were settled on spot and recovery to the tune of Rs. 5810/- outstanding. Remaining 4 memos have been converted to one Para and 03 TANs and incorporated in current audit report.

Details of Current Recovery (Audit Period 2007-17)

Memo No.	Total Recoveries (Rs.)	Amount Recovered/Settled (Rs.)	Balance (Rs.)	Para. No	Remarks
2	3250	3250	0	0	Settled
3	5810	0	5810	01	
Total	9060	3250	5810		-

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Mehrauli project, Mehrauli, Women & Child Development, D- Block, JJ Colony, Khanpur, New Delhi- 80. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(IAO Party – XVIII)

8 9/C

PART - II

**CURRENT AUDIT REPORT
(2007 to-2017)**

PARA 1:- Less deduction of License Fee Rs. 5810 in r/o Smt. Poonam Saxena, Supervisor of ICDS, Mehrauli.

Ref Audit Memo. No. 3 dated : 18.1.2018

On scrutiny of PBR and other related records, license fee is less deducted from the salary of the following employee for the Govt. residential accommodation Type 3 (Qr. No.376) allotted to her w.e. 16.1.1995 at R.K.Puram, Sec.12, The details are as under:-

Sl No.	Name & Designation	Period		License fee Rate(R s.)			License fee Recovery (Rs.)
		From	To	Due	Drawn	Difference	
1	Smt.Poonam Saxena, Supervisor	7/07	6/10	268	244	24	864
		7/10	5/11	380	244	136	1496
		6/11	6/13	380	380	0	0
		7/13	6/17	450	380	70	3360
		7/17	7/17	470	380	90	90
Total							Rs.5810/-

As per order No.18011/1/2009-Pol-III dated 28/4/2011, order No.30-3(17)(8/Misc/coord/201955-1984 dated 14/3/14 and OM No.18011/2/2015-Pol.III dated 19/7/2017, the license fee of Typ accommodations is Rs.268/- (w.e.f.1/7/2007) Rs.380/-(w.e.f.1/7/2010), Rs.450 /- (w.e.f.1/7/2013) Rs.470 /- (w.e.f.1/7/2017)

The amount of recovery as above may be reviewed and recovered from the employee with intimation to the audit.

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4 8/C

PART III
TEST AUDIT NOTE

TAN 01: Non disposal/Condemnation of unserviceable/obsolete items
(Ref. Audit Memo No. 07 dated 23/01/2018)

Under Rule 196 of GFR, an item may be declared surplus or obsolete or unserviceable if the same is of no use to the office/department. The reason for declaring the items surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the items. The competent authority may, at his discretion constitute a committee at appropriate level to declare items as surplus, obsolete or unserviceable.

It is further envisaged that book value, guiding price and reserved price which will be required while disposing of the surplus goods, should also be worked out the book value, the original price of the goods in question may be utilized. A report of stores for disposal should be prepared in Form GFR-17.

However, it has been noticed there are number of various unserviceable items lying in various Anganwadis as per detail given in Annexure 'A' for want of condemnation. These unserviceable items are occupying valuable space of Anganwadis and are health hazards.

Necessary steps may be taken for the disposal of such goods at the earliest under intimation to the audit.

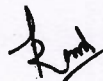
TAN 2: Non compliance of Supreme Court directions in the matter of PUCL vs Govt. of India.
(Ref. Audit Memo No. 09 dated 25/01/2018)

In the clause 3 of the agreement between department of Women and Child Development, GNCTD, STRI Shakti, Non Profit Organization(MNPO) ,it is mentioned that Hon'ble Supreme Court of India in its order dated 7th October 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001 had issued directions to all state Government /UT for supply of supplementary Nutrition/ supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days (300 days) in a year."

The following information has been provided to audit, in which it has been observed that during 2011-12 and 2016-17 the above directions of Hon'ble Supreme Court has not been followed. The details are given below: -

Sl. No	Year	Number of days during which supplement given
01	2011-2012	288
02	2012-2013	287
03	2013-2014	286
04	2014-2015	279
05	2015-2016	283
06	2016-2017	283

Necessary steps/action may be taken to fulfill the objectives of the scheme and directions of the Hon'ble court under intimation to the audit.



TAN 3: Purchase of Furniture without approval of the Competent Authority.

(Ref: Audit Memo No.11 dated: 30/01/2018)

As per serial no. 10 of the Delegation of Enhanced Financial Powers to Principal Secretaries/Secretaries of Govt. of NCT of Delhi circulated by Finance Department vide letter no. F. 8/3/2010-AC/DSIII/1273-1289 dated 23.09.2011; HOD has been delegated full powers for purchasing of furniture subject to relaxation from Finance Department on account of economy ban.

On scrutiny of Bill No.189 dated 27/2/2017 and related records it has been observed that the department vide sanction order no. F.No.1/Misc/ICDS/MEH/2016-17/238A dated 27/02/2017 as accorded administrative approval/ expenditure sanction for Rs. 7054/- of the HOD for purchase of 01 Deeksha Economically designed High Back Steel Chair from Kendriya Bhandar without seeking relaxation from Finance Department on account of economy ban.

In view of the above, Department may regularize the expenditure from finance Department through its administrative department under intimation to the audit.



IAO/AO- XVIII

ICDS Mehrauli Project - 6/C

List of articles of AOC's of office for condemnation -

<u>Name of articles -</u>		<u>No of articles.</u>
		100
1)	Drum - 50 kg	8 kg (cup)
2)	Big Almirah	32
3)	Small Almirah	16
4)	Spring machine	42
5)	Shelver machine	2
6)	Aeris to crate bag	22
7)	Trunk	70
8)	Drum Big & Small	14
9)	Kaethei (Small & Big)	6
10)	Solar cooker	25
11)	Stove	24
12)	Patil (Small & Big)	8
13)	Palta	7
14)	Karachi	7
15)	Karchi (Big & Small)	30
16)	Chair	20
18)	Fripan	5
19)	Spring machine (Drash)	283
20)	Glass	1065
21)	Plates	209
22)	Spoon	

M. B. Sanyal
 C.D.P.O.
 I.C.D.S. Mehrauli
 Deptt. of W & C D
 Govt. of NCT of Delhi

P.T.O
 NCTO

- 23. Aluminium mug - 9
- 24. Table Big - 1
- 25. Table Small - 1
- 26. Cooler - 1
- 27. Anganwadi Board - 8

Regarding winding out of records this is to state that in A-Nes (old) the records are from 83-84 onwards & in New Aes, are records are from 2017. The record courts of attendance registers, wt card, and other related records of Aves. submitted please for kind information.

[Signature]
 Anil Kumar
 Sup.

[Signature]
 C.D.P.O.
 I.C.D.S. Mehrauli
 Deptt. of W & C D
 Govt. of NCT of

[Signature]
 C.D.P.O.
 I.C.D.S. Mehrauli
 Deptt. of W & C D
 Govt. of NCT of Delhi

Satish sup.
 Pankaj sup.
 PANKU sup.
[Signature] sup.
[Signature]

4/C

PART- II
CURRENT AUDIT REPORT
(01.04.2017 to 31.03.2021)

Para 01: Processing of SNP bills

(Ref. Audit Memo No.10 Dated: 09.12.2021)

As per clause 24 of agreement dated 17.06.2011 made between M/s Stri Shakti and Department of Women & Child Development, GNCT of Delhi, being extended from time to time. In which the MNPO shall submit to the CDPO concerned the consolidated as well as SHG wise monthly bill within 45 days of the last date of the month to which the bill pertains. For every 15 days delay thereafter a penalty of Rs. 10,000/- shall be deducted from the MNPO's bill.


On test check of bills/vouchers and payment file for the audit period, it has been observed that the department is processing the SNP bills of various months in one go. Further, the bills received are not being diarised and no diary number or date are mentioned by the unit on the bills. One of the example is, the department has paid an amount of Rs. 37,48,095/- vide bill CB No. 15 & 16 dated 22.09.2017 to the firm for supply of SNP for the period March 2017 to June 2017 as under;

S.No	Period	Period up to the bills are to be submitted	Bill processing date
1.	March 17	15 May 2017	13 July 2017
2	April 2017	15 June 2017	13 July 2017

In case any delay on part of the firm in submission of the bills the unit should have invoked the penalty clause as referred above. However, it cannot be ascertained by the audit, when these bills were submitted by the MNPO, as there is no diary number or date mentioned on the bills. As per Manual of Office procedure every receipt shall be date-stamped with registry number and should be processed within seven days or within the time prescribed, if any by the Department.

From the above, it is evident that the bills are either late submitted or there is considerable delay in processing the bills

The department may take necessary steps to evolve a proper mechanism for diarizing the bills on receipt from the MNPO to monitor timely submission of bills under intimation to audit.


(MATHEW KURIAN)
Sr. AO/IAO,
Audit Party No. IX

3/C

PART III
TEST AUDIT NOTES
(01.04.2017 to 31.03.2021)

TAN 01: Shortcomings in maintenance of DDO Cash Book.

(Ref. Memo No.03 Dated:09.12.2021)

On test check of cash book for the year 2017-18 to 2020-21, following shortcomings have been observed:

1. Use of white fluid/corrections: Rule 13(vi) of Receipt & Payment Rules an erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. It has been observed that in so many cases correction has been made in the cash book but these were not initialled by the Head of Office on such correction.

2. Non-furnishing of fidelity bond: As per instructions contained in G.F.R-275, a govt. servant who is required to work as a cashier and handle cash should furnish security / fidelity bond for an amount prescribed by Head of Department depending upon the amount of cash transactions involved. The security should be supported by a Bond executed by the Govt. servant in form G.F.R. 30, or 31. But, it was found that no security/fidelity bond was furnished by the cashier.

3. Verification of Monetary Transactions in Cash Book: As per Rule 13(ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOO/DDO w.e.f 16.06.2016 onwards, without which the audit could not verify the authenticity of the entries in the cash book.

Necessary step may be taken to rectify the shortcoming and shown to next audit.


TAN 02 :- Improper maintenance of Pay Bill Registers.

(Ref. Memo No.05 Dated:09.12.2021)

During the test check of Pay Bill Registers of ICDS, Mehrauli project, Delhi for the period from 2017-18 to 2020-21, the following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
6. GAR-18, Abstract of Pay bill is not prepared.

Necessary step may be taken to rectify the shortcoming and shown to next audit.



TAN 03:- Improper maintenance of Bill Registers.

(Ref. Memo No.06 Dated:09.12.2021)

2/C

On scrutiny of Bill Registers the period from 2017-18 to 2020-21, following shortcomings have been observed:

1. **Blank Col-5,6,7,8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, 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.
2. **Blank Col 12-** Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
3. **Blank Col. 13,14 and 15-** Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
4. **Cutting and Overwriting-** There are number of cutting and overwriting in the Bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
5. **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.

Necessary step may be taken to rectify the shortcoming and shown to next audit.

TAN 04 :- Shortcomings in Stock Registers

(Ref. Memo No.07 Dated: 09.12.2021)

During the test check of stock registers of ICDS Project Mehrauli, the following shortcomings were observed:-

1. Page counting certificate has not been recorded on the first page of some stock registers.
2. Yearly Physical verification is not being done.
3. Non consumable items are entered in consumable stock registers. For eg. Weight machine, Plastic chair etc.
4. Closing balance of the stock has not been worked out properly eg. Mayur jug, stock register etc. and the balance of non consumable items has been shown as issued and balance shown as nil, whereas non consumable items should be stuck off only after condemnation or transfer out of the Unit.
5. Index has not been prepared properly.
6. Signature of Head of Institution is not appended
7. Numerous cutting & overwriting are not attested by the competent authority.

Necessary step may be taken to rectify the shortcoming and shown to next audit.

TAN 05 :- Non adherence of Receipt & Payment Rules

(Ref. Memo No.08 Dated: 09.12.2021)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
2. All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.



3. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes. 1/c

On test check of the office copies of bills/vouchers produced before audit it has been observed that the above provisions of Receipt & Payment Rules are not being adhered.

Necessary step may be taken to rectify the shortcoming and shown to next audit.


TAN 06 : Non following of codal formalities.

(Ref. Memo No.08 Dated: 09.12.2021)

As per the orders issued by the Finance Department, GNCT of Delhi from time to time in accordance with rule 149 of GFR 2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM a certificate to this effect that the particular goods /services are not available on GeM should be recorded.

On test check of bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate found recorded on the bills/vouchers.

Necessary step may be taken to rectify the shortcoming and shown to next audit.


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