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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi

INTRODUCTION

The accounts of **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi** for the period 2021-2023 are test audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 04/07/2023 to 12/07/2023 (07 working days).

Aims and Objectives:-

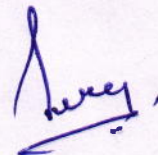
The I.C.D.S. Project SHAHDARA, community center 2nd floor Old Seemapuri Delhi 110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. Total of 134 Anganwadi functioning under this project. The aims and objectives of the project are:

1. To improve the nutritional and health status of children in the age group of 0-6 years.
 2. To lay the foundation for proper psychological, physical and social development of the child.
 3. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
 4. To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
 5. 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. No loss of Govt. property due to fire, theft, fraud, embezzlement and misappropriation during the Audit period 2021-22 to 2022-23.

Name of the HOO/DDO/ during the period of Audit 01-04-2021 to 31-03-2023

HOD/HOO/CDPO

S.No.	Name	From-To
1.	MS. SAPANA GOEL	01.04.2021 TO 21.01.2023
2.	MR. SANDEEP KUMAR	21.01.2023 TO 16.05.2023
3.	MS. KHURSHIDA	16.05.2023 TO TILL DATE



CASHIER

S.No.	Name	From-To
1.	MR CHARAN KUMAR, LDC (Outsource)	01.04.2021 TO TILL DATE

VACANCY POSITION

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
B	2	1	1
C	9	4	5

Budget Details for the year 2021-23**ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi****(Rs. In Rs.)**

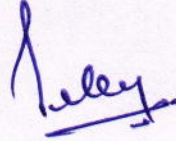
Financial Year	Budget Allotted	Expenditure	Balance	%Age of Saving
2021-22	37857000	33178271	4678729	
2022-23	26467000	23615617	2851383	

Statutory Audit

As per the information provided by **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi** the A.G. (Audit) of the unit has not been conducted till date.

Maintenance of Records

The maintenance of records of **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi** was found satisfactory subject to observations made in the Current Audit Report.



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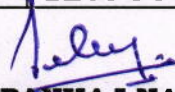
PART-I
Old Internal Audit Report (1987-2021)

There were 27 old outstanding Audit Paras with recovery of Rs.1279363 in respect of **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi**. No reply submitted by the unit, however The remaining 27 Paras with recovery of Rs. **1279363/-** has been incorporated in current report as Part -I.

Sr. No.	Year	Total Paras	Para Settled	Paras Taken Afresh	Partially Settled	Outstanding Paras with Para No.
1	1987-90	2	--	--	--	2(1,2)
2	1990-91	2	--	--	--	2(3,4)
3	1991-94	4	--	--	--	4(6,8-10)
4	1994-99	5	--	--	--	5(11-15)
5	2001-04	3	--	--	--	3(17-19)
6	2004-07	3	--	--	--	3(1,2,5)
7	2012-15	4	--	--	--	4(1-4)
8	2015-21	4	--	--	--	4(1-3,5)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	2012-15	4	1-4 & Rs. 1268761/-	--	1268761
2	2015-21	1	1 & Rs. 10602/-	--	10602
Total					1279363


(PANKAJ NARANG)
IAO/AO
Audit Party No. 06



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi (920/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (In Rs.)
1	1987	1990	1		Contingencies.	O	0
2	1987	1990	2		Log Book	O	0
3	1990	1991	3		Contingent Expenditure	O	0
4	1990	1991	4		Log Books	O	0
5	1991	1994	6		Stationery And misc General Stores.	O	0
6	1991	1994	8		Supervisor Stock Register	O	0
7	1991	1994	9		Stock Register (Consumable Items)	O	0
8	1991	1994	10		Non-Maintenance / Non-Production of Register / Record.	O	0
9	1994	1999	11		Stock Register	O	0
10	1994	1999	12		Property Register	O	0
11	1994	1999	13		Contingent Bills	O	0
12	1994	1999	14		Stock Register (Consumable and Non Consumable)	O	0
13	1994	1999	15		Non-Maintained / Produced.	O	0
14	2001	2004	17		Property / Non Consumable Stock Register.	O	0
15	2001	2004	18		Irregular Purchase of S.N. Dietary Items.	O	0
16	2001	2004	19		Theft Case	O	0
17	2004	2007	1		Non-fulfillment of the aims and objectives of Supplimentary Nutrition programme due to irregular distribution of Nutrition in the Anganwadi Centres.	O	0
18	2004	2007	2		Abnormal Increase and decrease in the supply and distribution of cooked food under the scheme for S.N.P.	O	0
19	2004	2007	5		Infractions expenditure amounting to Rs. 700668/-	O	0
20	2012	2015	1		Non deduction of TDS amounting to Rs. 11,72,966/- fro self Help Groups	O	1172966
21	2012	2015	2		Irregularity in payment of rent for Anganwadi Centres	O	31750
22	2012	2015	3		Irregularity in Pay Fixation	O	26350
23	2012	2015	4		Recoveries	O	37695
24	2015	2021	1		Irregularities In Rent Spaces for Aanganwadi Centre	O	0
25	2015	2021	2		Recovery on a/c of Transport Allowance & Bonus	O	10602
26	2015	2021	3		Discrepancies in completing codal formalities during purchases	O	0
27	2015	2021	5		Non production of Records	O	0

* NOTE:
O- Outstanding Paras.
R- Reply submitted by the Department/Units.
C- Comment by the Directorate of Audit on reply submitted.

Rs. 1279363/-

Back

...received the money, but in the process, that the payment made & claim submitted. This was not covered now and

OLD AUDIT REPORT PART I

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60.01
Part I
 (87-90)

(Year 1987-88)

Voucher No.	Carriage Paid
23	Rs. 100/-
12	Rs. 100/-
37 to 41	Rs. 262/-
Total:-	Rs. 462/-

PART-I (A)
(87-90)

Shri Chandar Dhan, LDC claimed conveyance charges shown below but the journeys were not verified by Officer. Also the entries were not available in the movement Register. Thus the payment is justified in the Audit:

18-51	7/87	Rs. 51/-
do	9/87	Rs. 99/-
do	9/87	Rs. 127/-
	Total	Rs. 277/-

On 11.3.87, one Brief-case, costing Rs. 462/- has been issued to Shri Chandar Dhan but the same has not been taken back on his transfer. Either the Briefcase be taken back or Rs. 462/- be recovered and deposited in the Govt. A/c.

M/s. Dhambers Enterprises has been paid Rs. 500/- per week for distribution of Bread to A.H. Centre but the contract between the Department and the Transporter has not been shown to the Audit. This may be produced in the next Audit and the expenditure be got regularised under the sanction of competent authority.

Shri Jai Bhagwan, Poon incurred expenditure of Rs. 155/- for transportation of Toys but the payment has been in the Cash Book on 22.1.89 without the assistance of the claimant. Either the assistance be obtained or

97/c (35)
 76
 65

Sl. No.	Particulars	Amount
1-	Watches	Rs. 2346/-
2-	Sign Boards	Rs. 5952/-
3-	Match Sticks	Rs. 850/-

The following expenditures are not covered under the sanctioned estimate of the C.B.P.O. Finance would require sanction under the sanction of the competent authority:

- (a) Rs. 549/- spent for repair of electric fittings in the building/building being in the charge of P.M.U.
- (b) Payment of Transport charges for transporting 1911 Kangaroo Board from Enna Xair to main point of the project (Dates not shown)
- (c) Repair of Typewriter Rs. 160/-

During 1987-88, 920 pieces of wooden toys for Rs. 22,024/- have been purchased & issued to Manu Chopra. But the stock register does not show any receipt of the toys by Manu Chopra. It appears to be a case of loss.

As the P.O. needs regularisation/recovery, the than store keeper Sh. Chander Bishan, recovered from irregular as the total exp. exceeds Rs. 20000/- and no open tenderware in the case may be brought to the notice of higher authority. Rs. 19,190 was purchased from New Home Furn. and no open tenderware on 19.1.90 another tempo was hired for the same purpose and paid Rs. 480/- with the payment of Rs. 100/- on the very high side. Regularly done in difference of Rs. 100/- in payment of total the tempo further the charges of driver Rs. 120/- from New Home Furn. also paid Rs. 100/- It should be ascertainably with Rs. 285,000/-

2

(1987-90)

In detailed scrutiny of the Log Book for 1987-88 during the audit period, the following irregularities were observed:-

13/64

Para No. 2
87-90

- i) In certificates regarding containing the page no. recorded on the 1st page of the Log Book by the Competent Authority
- ii) All items are also not mentioned in the 1st page of the Log Book
- iii) Items 5, 6, 10, 11 & 12 in the Log Book were not filled
- iv) On 15.3.1988, the mileage of the March Journey was not entered for certain journey performed from Guwahati to Curzon Road, Alipat Road, Barak, etc. All work, Lullu, etc. and back to the starting place
- v) Expenses incurred on 22 Lts. & 30 Lts. were not entered in the Govt. authorized Petrol Pump in such entries were made/entered in the Petrol in the Column
- vi) It could not be confirmed whether the petrol was purchased for official use; and
- vii) Similar cases may please reviewed and necessary compliance may be made and shown to Audit.

13/64
12/64

3

PARA NO. VI (Contingent Expenditure)

SUBJECT CONTINGENT EXPENDITURE (Ref. Para No. 6 of 199-92)

During the course of audit for the year 1990-92 the following irregularities were observed

(1) It was observed that the Misc/Genl/ Articles were purchased without inviting the quotation/comparative rates hence the articles have been purchased from the open market without obtaining the H.A. from the Govt. Accounts/Supar-Store etc. which was objectionable. Few instances given below and reason may please be explained to the audit.

OS/ICDS/53 dated 3/91

Rs. 2355/-

Via, No. 113
2/4/91

2 Tin Phanyal St, 243/-
1, Unit Pump Lt. 60/-
M/s. Raju Gen. Supplies

12/64

72
58/C
63

Vol. No. 122 11/2/91	Chalk Boxes	R. 450/-	M/s. Raju Con. Suppli	-61-
Vol. No. 141 14/3/91	Chaina clay & Barseti/Matka	R. 1145/-		-62-
Vol. No. 138 5/3/91	Matka	R. 450/-		-63-
CD/IC28/55		R. 450/-		-64-
Vol. No. 132 25/2/91	Matka	R. 455/-		-65-
Vol. No. 132 5/3/91	Chaina clay	R. 450/-		-66-
Vol. No. 125 11/2/91	Matka	R. 455/-		-67-
Vol. No. 139 7/3/91	Chaina Clay	R. 455/-		-68-

(II) Basic conditions were not followed by the work in maintaining the original voucher bills. As such amount was not mentioned in the blank remarks of passed for payment in words and figure in the majority of vouchers needful may be complete now and retrieval other similar cases, under advice to audit.

(III) Similarly sign. of the C.D.P.O. was not obtained/ made on the body of the vouchers, which is essential, as per rule, needful may be done now and shown to audit.

(IV) Revenue Stamps were not affixed on the body of the vouchers of R. 20/- or Rs. 70. All such vouchers may please be reviewed under intimation to audit.

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Pavinsky
Pov. No. 4
(90-71)

While auditing the Log Books (Ref. Para No. 7 of 1990) for the year 1990-1991 & 1991-1992 the following observations were made.

- (I) Page counting certificate is not recording on the first page in the Log Book. Needful may be done now and shown to the audit.
- (II) Monthly expenditure towards the purchase of petrol, consumption of petrol and K.M. covered by the vehicle etc. has never been prepared. It should be prepared in the first week of each month duly counter signed by the H.O./Incharge of the vehicle. Needful may be ensured in future and shown to the next audit.
- (III) Petrol account in the Log Book has found blank from the period 4/90 to 12/91. Needful may be ensured in future and shown to the next audit.
- (IV) A Good number of cases have been collected in which purpose of Journey under call: 9 in the Log is not recorded. Few cases are 27/11/90, 1/10, 24/2/91, 25/3, 1/5, 24/9, 2/11/1991 & 25-1-1991. Needful may be done now in the said cases and shown to the audit. Similar other cases may also be reported to the next audit.
- (v) A Good no. of cases have been noted in which the name of user, visiting place, purpose of journey and sign of the user. The entries should be recorded in the log book once day as well as the journey in which few cases are noted below for ready reference.

1. Date of Journey: 3/11/90, 5/11, 6/11/90
2. 27/2/91, 28/2, 4/3, 5/3, 6/3 & 11/3/91
3. 2/7/91

K.K. Government
300

56/c (61)

8 (3) (92)

Useful may be done now in the above said cases and
similar other cases may also be reviewed
and report to the next audit.

(ii) Signature of the user of the vehicle under
No. 10 has not been obtained for Journey
performed on 14/7, 15/8, 1/5/91 & 20/11/1991
similar cases to the audit. Similar cases
may also be reviewed.

(iii) It is noted that ACDO has used the vehicle on
14/7/91 and covered 24 K.M. It is noticed that the
purpose of Journey and sign. of the user
has not been found left blank in the
audit. Similar may be done now and report to the audit.



No. 25
Page No. 6
(91-94)

(91-94)

421
(91) 51 (60)

STATIONERY AND MISC. GENERAL STORES.
(Ref: Memo No. 6)

As provided under Rule 107 of the G.P.C. when materials are issued from stock, the officer in charge of the stores shall see that an indent in the prescribed form is first made by a duly authorised, inventory officer, before issue of the stores while making a last check for the records for issue of stores. It has been observed by the Audit that no indent has been presented for the stores issued from time to time. Issue of stores without having any indent is a violation of Rules and is considered to be a serious lapse. The practice should be avoided with immediate effect. Reasons for issue of stores without obtaining indent may please be explained to Audit.

(2) Entries for receipt of stores in the stock Register are not being attested by the Stores Officer. All entries should be got attested by him and compliance shown to Audit.

(3) On 29.3.1993, 208 Survey Registers for the value of Rs. 6240/- were purchased from the T.C.P.C. as per the Stock Entry exists in the receipt side of the Stock Register, while this has not been included in the Stock Balance. Items procured above has also not been issued from the stores. It appears that the stores has been misappropriated. Full facts for the receipt of the stores are explained to Audit. Cost of Rs. 6240/- be recovered under intimation to the Audit.

(4) 300 Attendance Register for the cost of Rs. 9000/- were purchased from T.C.P.C. on dated 29.3.1993, while as per remarks available in the Stock Register, only 210 registers were actually received. It is not understood how the payment for 300 registers were passed for while only 210 registers have been received in the stores. Reasons for making payments in excess of the stores should be explained to Audit. This is a serious lapse on the part of N.O./H.O. Cost for 90 Attendance Registers worth Rs. 2700/- be recovered under intimation to the Audit.

(8) 54/c 59

PARA No. 10
 Para No. 8
 Para No. 6
 Para 10 (91-17)

SUPERVISOR'S STOCK REGISTER
 (10-1. Form No. 9)

During the last check of the stock register prepared by the supervisor Smt. Sarej (initials). The following irregularities were observed by the Audit.

The following stores of Moongfali (Ground Nut) were issued to Smt. Achla, Supervisor for which no record was shown to Audit for its verification. Accounts pertaining to issue of stores to Achla are by the supervisor to shown to Audit (Immediately).

3.12.92	260 Kgs. Moongfali	for Gokalpur
16.12.92	340 Kgs. do	do
7.1.93	480 Kgs. do	do
15.2.93	240 Kgs. do	do
15.2.93	500 Kgs. do	do
7.3.93	60 Kgs. do	do
6.3.93	60 Kgs. do	do
16.3.93	120 Kgs. do	do
2.4.93	240 Kgs. do	do
18.3.93	120 Kgs. do	do
26.3.93	200 Kgs. do	do
29.3.93	240 Kgs. do	do
24.4.93	120 Kgs. do	do

Initial

Clarification in respect of the irregularities mentioned above vide item 1 to 6 of the memo may please be furnished for further scrutiny by the Audit. Loss recovered for the loss of stores may please be intimation to the Audit.

(4)

39/c 53/c 58

-: 26 :-

(5) Page counting certificate has not been recorded in the Stock Registers. It is insisted to record this Certificate in all the register under the signatures of the competent authority.

(6) No physical verification of the stores has been carried out by the Competent authority. Reasons for this lapse may please be explained in Audit.

(7) While issuing the stores, the Issuing Officer/ official has required to put his initials in the prescribed column of the Stock Register. It has been observed from the Stock Registers that the Issuing Official is not signing the entries for issue of stores. It is insisted to get the material done by now and compliance shown to Audit.

contd....27.

52/C
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191-94
Para No. 08

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NON MAINTENANCE/NON PRODUCTION OF
REGISTERS/RECORDS.

(Ref : Memo No. 13)

During the course of audit, it has been observed that the following registers are not being maintained by this office :

The H.O. is therefore, suggested that the above said registers may be maintained on prescribed form and the same may be produced to the next Audit for scrutiny.

It has also been observed that the following records are not produced to the Audit for scrutiny.

1. Log Books.
 2. Inventory Sheet and Stock Account of Vehicles.
- The H.O. is therefore, suggested that the above said records may be kept upto date and the same may be produced to the next Audit.

10/10/1994
JOS SINGH
DEPT.

Ram Dhan
(RAM DHAN)
I.A.O.
AUDIT PARTY NO. IV.
DIRECTORATE OF AUDIT
GOVERNMENT OF NCT OF DELHI

MEMO-09
1994-96
1994-96

(74)
Stack Books

1994-96
51 (57)

the following irregularities/differences have been noticed.

1. Although separate registers were maintained for consumable and non-consumable items, the format in both registers is of consumable stock register. Non-consumable items were maintained as

consumable items with their and balance has been reduced as brought bill after issue. For example Mayur Jewellery, Plastic Jug, Plastic Tea etc. The non-consumable register be reconstructed after transferring non-consumable items from previous contingency bills stock register and progressive total of the item be shown in the register. These items be reduced from stock only after consumation.

& F.O.
S. Shandera
of Social Welfare
of Delhi

3. Property items like steel almirah etc. also shown reduced after issuing these items. All the property items be shown in progressive total from the date of initiation of the office and this register be reconstructed.

4. Proper indent be obtained from the recipient before issue of stores.

5. Physical verification of stores has not been carried out as per rule 116(1) of the C.F.R.

The stock register be completed properly and compliance be shown to next audit.

Page No. 10
PROPERTY REGISTER

50/55

During the test audit of Property Stock Register, the following irregularities have been noticed.

- i. It has been observed that the physical stock verification for the year 1996-97 has not been conducted by the concerned authority. As per rule, it should be done annually and a certificate to this effect be recorded in the register. ~~Such verification~~ Necessary action may be taken for such verification and compliance shown

Steel drums, Dholak, Desert cooler etc. are being reduced from the balances of the stock and balances brought to nil. Property items can never reduce from the balances until they condemned by the condemnation board. As such all property items charged off from the stock may be re-brought on charge under intimation to audit.

Jh
(HARMINDER SINGH)
IA

Page No. 11

CONTINGENT BILLS

29/10/55

During the course of test check of the contingent Bills for the years 97-98 and 98-99, in respect of ICDS Shahdara, Delhi the following discrepancies were noticed.

per G.F.R. 106. All materials received shall be examined counted measured or weighed, as the case may be when delivery is taken and they shall be taken in charge by a responsible Govt. Officer who shall see that the quantities are correct their quality good and they are according to approved specifications who prescribed and record a certificate to this effect. The Officer receiving the store shall also be required to give certificate that he has actually received the materials and recorded them in the appropriate stock Register. Here in this institution the officer who has received the materials has not recorded the requisite certificate on the body of the bills. The certificate recorded by him does not conform to the contents of the certificate prescribed under GFR 106. It is requested for strict future compliance that the certificate as per GFR 106 must be recorded on the body of the bill before preferring it to the PAO.

341/20
86
48/c
57

As per rule the supply orders are not to be splitted up so as to avoid obtaining of financial sanctions of the higher authorities. It has been noticed that in many cases the supply orders has been splitted up to avoid obtaining of financial sanction

B 180 / 97-98
5/10/97 M/S Super Care
.7/10/97 do
20/10/97 do
22/10/97 do

Rs. 4720/-
Rs. 4750/-
Rs. 4710/-
Rs. 2850/-

As per delegation of financial power. Rules 1983, HOO is empowered to purchase stationary items to the tune of Rs. 4000/- per annum but here in this office the HOO has exceeded the prescribed ceiling of purchase of stationary of Rs. 4000/- per annum in the year 1997-98. So the purchase of stationery items more than Rs. 4000/- in irregular. The same may please be got regularized by the competent authority and compliance may be communicated to the audit.

As per instructions issued from time to time by the finance dept. that stationery items are supposed to be purchased from the Cooperative Stores only (Super Bazaar, Kendriya Bhandar, Delhi consumer Coop. Store etc.) Though the stationery items have many a times, been purchased through Kendrya Bhandar but on two or three occasions the stationery items have been purchased through dealers other than coop. store. Please clarify.

It has also been noticed that some printed materials like Child Card, Weight Card etc. are required by the Anganwari. These printed materials have been purchased as General Items. As per rules, these kind of cards should be got printed through Dte. of Printing Nirman Bhavan, or Govt. of India Press Minto Road, Panjabi Bagh or through T.C.P.C. Delhi Admn. A comprehensive proposal should be made in advance and arrangements should be made to get these cards printed through aforesaid agency and only in emergent circumstances these cards should be purchased through Private Agencies.

Contingent Bill Register from 1/4/95 to 31/3/98. Purchase file for the years 96-97 onwards these records have not been produced to the Audit. It has been reported that these records have been submitted to the Dte. of Social Welfare Vigilance Dept. in connection with some enquiry. These records may please be submitted to the next audit.

301 (PH)

49/c (53)

~~18 (97-99)~~ Para No. 12

PARA NO. 6

STOCK REGISTER (CONSUMABLE AND NON CONSUMABLE)

During the course of test check of the stock registers consumable and non consumable year 1997-98 to 98-99 in respect of ICDS Shadara, Delhi. The following entries/discrepancies were noticed.

It was noticed that the non-consumable items have been issued to the officials and their names shown as 'nil' in the following stock registers. A few instance are as under :

Name of Dealing Hand : Mr. Parveen Sharma
Name of Stock Register : Non-consumable S/R -II

Name of items	page No.
Stapler Machine	2,9
Spray Pump	3
Jug	4
Pokar steel	7
Punching machine	8
Calculator	10,21
Filing cabinet	11
Steel rack	12

Name of Supervisor : Mrs. Savita
Name of Stock Register : General S/R

Name of items	page No.
Bucket	37,39,75,147
Jug	35,117
Tub	93,79
Dustbin	157

46
52

Name of Supervisor : Mrs. Asha Gupta
Name of Stock Register : General S/R

Name of Items	page No.
	51, 76
	77, 148
	50, 78, 178
ustbin	79
apier machine	99

Name of Supervisor : Mrs. Kamlesh
Name of Stock Register : General S/R

Name of Items	page No.
ucket	12
ug	8
ub	32, 103
ug	22, 106, 138
ustbin	13

Name of Supervisor : Mrs. Saroj Chopra
Name of Stock Register : General S/R

Name of Items	page No.
ucket	59
ig	56, 102
ayur Jug	57
ug	105, 176
ustbin	107
apier machine	71

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tock r notice

31/10/20
37
45/c
51

Name of Supervisor : Mrs. Basanti
Name of Stock Register : General S/R

Name of items	page No.
Bucket	102
Jug	60
Tub	51,104
Mug	46
Dustbin	103

Name of Supervisor : Mrs. Rajeshwari Rawat
Name of Stock Register : General S/R

Name of items	page No.
Bucket	80
Tub	81
Mug	82
Dustbin	83

Name of Supervisor : Mrs. Jaipali
Name of Stock Register : General S/R

Name of items	page No.
Tub	22,116
Mug	16,115
Jug	23,81

It is suggested that all non-consumable items may be restored and issued in a separate issue register and signature of recipients may also obtained in it.

2 As per GFR 117 annual physical stock verification of stock has not been carried out by any competent authority in the all stock registers which is highly irregular reasons for this may be explained to audit.

3 Stock entries have not been attested by competent authority HOO in the all stock registers till date. On scrutiny of the stock registers the following discrepancies were noticed: On making the stock entries

50
2/23

Name of Supervisor	Name of Anganwari worker	Name of Items	Opening balance	Date	Qty received from SNP Stock Register	Qty entered in Anganwari stock Register	Qty issued	Balance	Discrepancy
1	Mrs. Savita Kanshik	Sharna Rani	Bread	nil	8.10.97	24	22	22	-2
	Mrs. Asha Gupta	Sangeeta Rani	Bread	nil	13.10.97	24	22	22	-2
	Mrs. Asha Gupta	do	do	nil	15.10.97	23	23	23	-1
	Mrs. Asha Gupta	do	do	nil	17.10.97	24	21	9	-3
	Mrs. Asha Gupta	do	do	nil	22.10.97	22	9	22	-1
	Mrs. Asha Gupta	do	do	nil	2.6.98	25	22	24	-1
	Mrs. Asha Gupta	do	do	nil	11.9.98	25	24	25	-1
	do	do	do	do	29.1.98	26	25	24	-1
	do	do	do	do	17.7.98	26	25	24	-1
	do	do	do	do	5.3.99	25	25	27	+2
	do	do	do	do	5.3.99	25	25	27	+2

The reason for the aforesaid discrepancies may please be explained to the auditor.
 It is suggested that every stock entry should be attested and verified by competent authority/HOO

43/c
 49

Signatures of recipients which were obtained in token of having received the materials have been found defer on different dates. A few instances are as under

Date	Name of recipients/ Anganwari Worker	Name of Stock Register and Supervisor	Page No.
6.11.97	Bindu	General S/R Asha Gupta	142
6.11.97	Parinita	do	.
.	Dulari	do	.
.	Beena	do	.
15.9.98	Sunira	Biscuits S/R Saroj Chopra	.
.	Sashi	do	.
.	Urmilá	do	.
.	Prabha	do	.
6.2.98	Sunita	do	8
7.8.98	Sudha	General S/R Jaipal	.
13.6.97	Anita Tyagi	do	170
3.11.97	Padma	Fruity & Biscuits S/R Kamlesh Sharma	59
26.12.98	Urmil	do	83
29.1.99	Rakesh	do	83
do	Shobha	do	83
do	Veena	do	83
do	Sudesh	Bread S/R (Savita Kaushik)	81
22.3.99	Prabha	do	85
11.8.98	Changli	do	36
26.11.98	Vimlesh	do	87
29.1.99	Seema	do	.
27.2.99	Kusum	General S/R (Basanti)	139
19.9.97	Amira	do	142
do			

23/1
(7)
42/c
48

It is also seen that in column No. 13 all the initials have been put by one official, only
General Stock Register at page from 42 to 75, of Rajeshwari Rawat, Supervisor.

Mrs. Achala Rani, Supervisor (Mrs. Basanti Supervisor)

Initials of recipients have been obtained in the General Stock Register at page No. 98
27.3.98. But no any items were issued to the recipients.

All these discrepancies in the aforesaid record reveals the laxity in control of the
I.P.O on the day to day functioning of the ICDS. It is out of practice to ask the registers
the supervision for signatures of CDPO for attesting the entries made therein by the
revision neither on daily basis nor on weekly basis or even monthly basis.

Reasons for the lapses/irregularities/discrepancies may be explained under intimation to
it.

~~1997-98~~ ~~1998-99~~ ~~1999-00~~ ~~2000-01~~ ~~2001-02~~ ~~2002-03~~ ~~2003-04~~ ~~2004-05~~ ~~2005-06~~ ~~2006-07~~ ~~2007-08~~ ~~2008-09~~ ~~2009-10~~ ~~2010-11~~ ~~2011-12~~ ~~2012-13~~ ~~2013-14~~ ~~2014-15~~ ~~2015-16~~ ~~2016-17~~ ~~2017-18~~ ~~2018-19~~ ~~2019-20~~ ~~2020-21~~ ~~2021-22~~ ~~2022-23~~ ~~2023-24~~ ~~2024-25~~ ~~2025-26~~ ~~2026-27~~ ~~2027-28~~ ~~2028-29~~ ~~2029-30~~ ~~2030-31~~ ~~2031-32~~ ~~2032-33~~ ~~2033-34~~ ~~2034-35~~ ~~2035-36~~ ~~2036-37~~ ~~2037-38~~ ~~2038-39~~ ~~2039-40~~ ~~2040-41~~ ~~2041-42~~ ~~2042-43~~ ~~2043-44~~ ~~2044-45~~ ~~2045-46~~ ~~2046-47~~ ~~2047-48~~ ~~2048-49~~ ~~2049-50~~ ~~2050-51~~ ~~2051-52~~ ~~2052-53~~ ~~2053-54~~ ~~2054-55~~ ~~2055-56~~ ~~2056-57~~ ~~2057-58~~ ~~2058-59~~ ~~2059-60~~ ~~2060-61~~ ~~2061-62~~ ~~2062-63~~ ~~2063-64~~ ~~2064-65~~ ~~2065-66~~ ~~2066-67~~ ~~2067-68~~ ~~2068-69~~ ~~2069-70~~ ~~2070-71~~ ~~2071-72~~ ~~2072-73~~ ~~2073-74~~ ~~2074-75~~ ~~2075-76~~ ~~2076-77~~ ~~2077-78~~ ~~2078-79~~ ~~2079-80~~ 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~~2910-11~~ ~~2911-12~~ ~~2912-13~~ ~~2913-14~~ ~~2914-15~~ ~~291~~

Para No. 15
No. 14
3 (2001-02)

Sub.: Property/ Non Consumable Stock Registers .

On Scrutiny of property / Non Consumable Stock Registers the following discrepancies have been noticed:-

1. As per rule 116 (1) of GFR, physical verification of Store items be carried out once in a year but the same is not being done every year.
2. Property items like steel Almirah, Steel Drums, Steel Chairs, Weighing Scale etc. have been reduced after issue of the same and brought to 'Nil' as detailed below :-

S. No.	Name of Articals	Qty (As per stock Reg.)	Qty. Issued	Balance	Page No. of Stock Reg.
1.	Steel Drum	i) 250	250	Nil	Page No. 1
		ii) 24	24	Nil	Page No. 9
2.	Steel Chair (With Arms)	65	65	Nil	Page No. 2
3.	Dholak	12	12	Nil	Page No. 3
4.	Weighing Scale	15	15	Nil	Page No. 4
5.	Weighing Jhula	24	24	Nil	Page No. 5
6.	Staplers	380	380	Nil	Page No. 6
7.	Steel Almirah	02	02	Nil	Page No. 10
8.	Weighing Machine	103	81	22	Page No. 15

Seperate issue register be maintainted and the progressive balance be restored and the same could be reduced from property/ NC stock registers only after proper condemnation and auction.

26/1 ✓ ✓
46 ✓/✓

Neither any request from the recipient before purchase of store items nor any proper indents obtained before issue to the recipient.

4. The brief cases purchased as detailed below were issued to the cashier (Name not mentioned in the stock register) and not received back on his transfer.

<u>Date of Purchase</u>	<u>Qty</u>	<u>Amount</u>	<u>Issued to</u>	<u>Page No. of S/R.</u>
11-03-1987	1	465	Cashier	P/21
11-03-1988	1	289	-Do-	-Do-
24-03-1990	1	485	Do-	-Do-
	<u>3</u>	<u>1239</u>		

The Life of brief case is fixed for three years but in the above case three brief cases have been purchased and issued to the cashier during the period of three years. Moreover, the Cashier has not returned the same on his transfer. Reasons for issue of three brief cases to the cashier during three year period be elucidated to Audit.

5. Two Stock Registers are being maintained as property/ N.C. stock register, the same should be clubbed together after proper authentication under intimation to Audit.

~~Vigra No. 12~~
~~Para No. 1~~
2001-02

Audit Memo No. : 07 & 10

23/1
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Sub.: Irregular purchase of S. N. P. Dietary Items

Scrutiny of S. N. P. stock register and allied contingent bills for the period 2001-2004 provided to audit and has been observed that 23000 Kg. Biscuits (Coconut) received from M/s. Bakewell Agro Ltd. 9th K. M. Manani Railway Station, Delhi Road, Saharanpur (U. P.) vide bills No. 124 & 125 on dated 16.06.2001 (13,000 +10,000 =23000) respectively. The amount of the bills (Rs 2,99520 + 220876 = 520396) drawn from PAO vide C bill No. 37. The entry of these bills have been recorded in the S. N. P. Stock Register at page no. 216. An entry recorded therein indicate that due to less supply, an amount of Rs. 9524/- recovered/ less Drawn. But on going through the record of distribution of the material it revealed that 93 kg. Biscuit @Rs. 230.40/kg. amounting to Rs. 21,427/- less received from the Supplier, out of which Rs. 9524/- have been recovered/ less drawn vide C Bill No. 37 of 2001-02 and Rs.11903.20 (Rs. 21427-9524 = 11903.20) has not been recovered so far. Further, as per the entry made on the bill no. 124 and 125 dated 16.06.01 (M/s Bake Well Agro Ltd.) as well as on stock register SNP Dietary, Supervisor has verified the bill for 11190 kg Coconut Biscuit, 6500 kg Sweet and 5217 Kg Salty and the payment made for coconut biscuit whereas the item received as referred above.

The approval of the competent authority for the purchase of above dietary itmes in lieu of

~~Page No. 15~~

Page No. 16

5 (2001-0)

Audit Memo No. : 01

22/11/01
478/4

Sub:- Theft Case

As per certificate furnished by DDO/HO, ICDS, Shahadra a theft was occurred on 08-7-2002 for which the F.I.R was lodged in Police Station, Seema Puri, (copy of the same enclosed) and the following articals were stolen from the project store.

Name of the artical	Quantity
Folding Chairs	26
Fire extinguisher	1
Steel Glass	990

No investigation report has been received from the concerned Police Station so far. CDPO ICDS, Shahadra may make efforts for the speedy action regarding settlement of the above theft case.


(N.P. Gaur)
IAO

Page No: 17

ofd
PART - II
PRESENT AUDIT REPORT
(2004-07)

PARA NO. 01 (Audit Memo No. 04 dated 26-11-2007)

Non fulfillment of the aims and objectives of Supplementary Nutrition Programme due to irregular distribution of Nutrition in the Anganwadi Centres.

Under the scheme for supplementary nutrition programme, it is one of the basic requirement of the Integrated Child Development Service to provide Nutritious food to the beneficiaries covered under the scheme regularly. There should not be any interruption or break to effect smooth and regular distribution of nutrition in the Anganwadi Centres. To ensure regular distribution of nutritious food, the CDPO shall ensure timely procurement of different nutrition for its onward supply to the Anganwadi Centres. A test examination of the record for 08 Anganwadi Centres along with the stock register of concerned Supervisor/CDPO office reveals that nutrition has not been supplied regularly in the Anganwadi Centres resulting non-distribution of same to the beneficiaries of scheme. There were numerous occasions when nutrition has not been distributed for a period of 7 to 15 days. In some of the cases nutrition has even not been supplied/ distributed for a continuous period up to 6 months. Non distribution of nutritions for such a long period has defeated the aims and objective of the scheme. To avoid any delay in procurement of SNP-Food, the department shall require strengthening of the supervision and regular monitoring of the system. Details for these continuous interruptions for the period exceeding 30 days are appended below in the annexure to audit Para. Justifications if any under which regular supply and distribution of nutritious food could not be ensured in the Anganwadi Centres may please be intimated to the audit.

Annexure to Audit Para No. 01

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S.No.	Angan Wadi No.	Period for non Distribution of Nutrition	Reasons for non Distribution of Nutrition
1.	34	1-3-05 to 4-9-05 for 188 days	Last supply received on 22-2-05 was exhausted on 1-3-2005 and restored only on 5-9-05 after 6 months
2.	33.	5-3-05 to 4-9-05 for 184 days	Last supply received on 22-2-05 exhausted by 5-3-05 and restored only on 5-9-05 after break of 6 months
3.	33	23-1-06 to 22-2-06 for 31 days	Last supply received on 6-1-06 exhausted on 23-1-06 and restored only on 23-2-06 after one month
4.	49	12-11-04 to 13-12-04 for 32 days	Last supply was received on 4-11-04 exhausted by 12-11-04 and restored only on 14-12-04 after more than one month
5.	49	18-12-04 to 4-9-05 for 261 days	Last supply received on 14-12-04, exhausted on 17-12-04 and restored only on 5-9-05 after more than 8 months
6.	65	2-3-05 to 5-9-05 for 188 days	Last supply received on 21-2-05 exhausted on 2-3-05 and restored only on 6-9-05
7.	65	19-1-06 to 21-2-06 for 34 days	Last supply was received on 6-1-06 exhausted on 19-1-06
8.	88	1-1-05 to 20-2-05 for 51 days	Last supply received on 14-12-04 exhausted by 1-1-05
9.	88	24-2-05 to 4-9-05 for 193 days	Last supply received on 21-2-05 exhausted on 24-2-05 and no further supply was made for more than 6 months
10.	52	20-12-04 to 8-2-05 for 51 days	Last supply received on 13-12-04 exhausted by 20-12-04 fresh supply restored only on 9-2-05
11.	52	2-3-05 to 4-9-05 for 187 days	Last supply received on 21-2-05 exhausted by 2-3-05 and fresh supply restored only on 5-9-05 after more than 6 months
12.	52	18-1-06 to 21-2-06 for 35 days	Last supply was received on 6-1-06 exhausted by 18-1-06 and next supply restored only on 22-2-06
13.	116	1-1-05 to 20-2-05 for 51 days	Last supply received on 14-12-04 exhausted by 1-1-05 and fresh supply restored only on 21-2-05
14.	116	24-2-05 to 4-9-05 for 193 days	Last supply received on 21-2-05 exhausted by 24-2-05 and fresh supply restored only on 5-9-05 after more than 6 months
15.	50	1-1-05 to 8-2-05 for 39 days	Last supply received on 13-12-04 exhausted by 1-1-05 and fresh supply restored on 9-2-05
16.	50	2-3-05 to 4-9-05 for 187 days	Last supply received on 21-2-05 exhausted by 2-3-05 and fresh supply restored on 5-9-05 after more than six month

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Page No. 18

Abnormal increase and decrease in the Supply and distribution of cooked food under the scheme for S.N.P.

- In all there are 251 Anganwadies are functioning under the ICDS Project Shahdara in the Supervision of 08 Supervisors and a CDPO. Under the SNP Scheme, Cooked food items such as Khichri, Dalia, Veg. Pullao etc. are supplied to Anganwadies for its further distribution to the beneficiaries of the scheme. Details for supplies received and distributed during the period October 2006 to March 2007 are appended below for test examination of SNP scheme:-

S.No.	Name of Supervisor	No. of Anganwadies	Supply and Distribution in Kilograms					
			Oct. 2006	Nov. 2006	Dec. 2006	Jan. 2007	Feb. 2007	March 2007
1.	Mrs Saroj Chopra	28	10584	10080	12096	9072	9072	12096
2.	Ms. Savita Kaushik	37	11718	11160	15984	12183	11988	15984
3	Ms. Asha Gupta	25	8400	8000	9600	7200	7200	9600
4.	Rajeshwari Rawat	37	8982	8640	15984	11988	11988	15984
5.	Jagruti Gupta	32	12448	11520	13824	10368	10368	13824
6.	Kamlesh	30	11250	10800	12960	9720	9720	12960
7.	Ms. Kailash wati	34	11664	11160	14688	11016	11016	14688
8.	Bimla	28	10584	10080	12096	9072	9072	12096

As per details at S.No. 4, the supply and distribution of Cooked food was abnormally enhanced in the month of Dec. 2006 by 85% in comparison to supply for the month of November 2006, while it was enhanced to 43 % and 32% in respect of Anganwadies at Sr. No. 02 and 07 respectively.

Again in the next month of January 2007 the Supplies were reduced by 25% in respect of all the Anganwadies from Sr. No. 01 to 08, the supplies were further enhanced by 33% in the month of March 2007 in all the Anganwadies of ICDS Shahdara Project.

Contd....2/p

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In this connection the following observations are made by the audit.

- (1) No Supply orders were issued in black and white and the supplies have been accepted as per wishes of the supplier.
- (2) Weekly/monthly actual requirement of cooked food for distribution among the beneficiaries has not been assessed in advance before accepting supplies from the contractor.
- (3) Supply of cooked food items was abnormally enhanced/reduced from time to time without having any justification for the same.
- (4) No proper records has been maintained in the Anganwadi Centers/CDPO office to assess the actual requirement of cooked food from time to time.
- (5) No proper efforts were made to ensure quantity and quality of cooked food supplied in the different Anganwadi center under the SNP Scheme.

Justifications, if any to justify the irregularities observed above by the audit may please be furnished for further examination by the audit.

Para No. 19
PARA NO. 06

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(Audit Memo No. 06, dated 26-11-07)

Infraction expenditure amounting to Rs. 7,00,668

As per information made available to the audit party, three posts of Drivers are sanctioned out of which two are filled up and one is vacant. However, the ICDS unit has not been provided with any vehicle and both of the drivers are detained for duty in the Head Quarter/Other unit. The under mentioned payments were made to both the drivers on account of pay and allowances as well as OTA.

Year	Pay and Allowances (Rs.)	OTA (Rs.)	Total (Rs.)
2004-05	195280	23281	218561
2005-06	209753	13382	223135
2006-07	239790	28182	258972
Total	635823	64845	700668

It is an infraction and irregular expenditure on the budget of ICDS unit Shahdara. This irregularities had earlier also been pointed out vide Para No. 4 and Para No. 1 in the inspection reports for 1997-98 and 2001-04 respectively. Non-utilisation of the vehicle by the Project indicates that the Project does not require any vehicle and project can run without vehicles. Therefore, the CDPO is requested to transfer these drivers where it is required. This will result in reduction of expenditure of the unit.


(S.KAGGARWAL)
I.A.O. AUDIT PARTY No. IV

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PART- II (Current Audit Report)

Current Audit Report

During the course of current audit 09-Audit memo's including 01-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs. 14,13,350/-. On the basis of reply furnished by the office, 01-memo was fully settled with raising the recovery of Rs. 18,000/-. 02-Memo were partially settled with raising the recovery of Rs. 18,000/- and with adjustment of recovery of Rs. 59,895/- on production of documentary evidence. Accordingly, 08-memo's have been incorporated as 04-audit para in the current audit report with the total recovery of Rs. 13,17,455/-.

Details of Current Recovery

Para No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
<u>PARA NO. 1</u> (Ref. Memo No. 08)	11,72,966/-	0	11,72,966/-
<u>PARA NO. 2</u> (Ref. Memo No. 09)	31,750/-	0	31,750/-
<u>PARA NO. 03</u> (Ref. Memo No. 05 & 06)	70,061	0	70,061
<u>PARA NO. 04</u> (Ref. Memo No. 02, 03 & 07)	42,678/-	0	42,678/-
Total	13,17,455/-	0	13,17,455/-

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Shahdara, Community Centre, 3rd floor, Old Seemapuri, Delhi-110095. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(SUSHMA SHARMA)
Sr. A.O./I.A.O.

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PART- II
CURRENT AUDIT REPORT
(01.04.2012 TO 31.03.2015)

PARA NO. 1 20
(Ref. Memo No. 08)

Sub.:- Non deduction of TDS amounting to Rs. 11,72,966/- from Self Help Groups

Under Section 194C of Income Tax Act, Any person responsible for paying any sum to any contractor for carrying out any work including supply of labour for carrying out any work in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount @ 2% where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family, of such sum as income-tax on income comprised therein. Further, no deduction shall be made from the amount of any sum credited or paid or likely to be credited or paid to the account of, or to, the contractor, if such sum does not exceed thirty thousand rupees provided that where the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year exceeds seventy five thousand rupees, the person responsible for paying such sums referred to in sub-section (1) shall be liable to deduct income-tax under this section.

During test check of records, it is observed that no income tax is deducted from the following Self Help Groups (SHG) on account of purchase of cooked food, halwa, snacks and weaning food under SNP scheme as detailed below:

S. NO.	NAME OF SELF HELP GROUP	PAYMENT RELEASED DURING 2012-13 TO 2014-15	INCOME TAX DUE @ 2% (Rs.)	PERIOD OF PAYMENT AS PER ANNEXURE-IV
01	SANGAM SHG	72,84,229/-	1,45,685/-	16.03.12 TO FEB-2015
02	EKTA SHG	63,57,786/-	1,27,156/-	16.03.12 TO FEB-2015
03	AADHAR SHG	65,07,146/-	1,30,143/-	16.03.12 TO FEB-2015
04	SAYYAM SHG	57,38,174/-	1,14,763/-	16.03.12 TO FEB-2015
05	SHAKTI SHG	57,69,179/-	1,15,384/-	16.03.12 TO FEB-2015
06	REET SHG	84,31,113/-	1,68,622/-	16.03.12 TO FEB-2015
07	AAKRITI SHG	67,03,307/-	1,34,066/-	16.03.12 TO FEB-2015
08	SAHIBA SHG	57,58,328/-	1,15,167/-	16.03.12 TO FEB-2015
09	SAHRADHA SHG	60,99,017/-	1,21,980/-	16.03.12 TO FEB-2015
TOTAL		5,86,48,279/-	11,72,966/-	

Month-wise detail of payment released to above noted SHG's is attached at Annexure-I.

Accordingly, Recovery of Rs. 11,72,966/- (Rs. Eleven Lac Seventy Two Thousand Nine Hundred Sixty Six only) on account of Income tax as stipulated under Section 194 (c) of Income Tax Act may be made from above noted Self Help Group, after due verification, and under intimation to Audit.

IN ADDITION TO ABOVE, INCOME TAX ON PAYMENT RELEASED PRE & POST AUDIT PERIOD MAY ALSO BE ASCERTAINED AND RECOVERED AFTER DUE VERIFICATION AND UNDER INTIMATION TO AUDIT.

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ANNEXURE-I TO PARA NO. 01
 FINANCIAL YEAR-2012-13
 DETAILED STATEMENT OF PAYMENT RELEASED TO DIFFERENT SELF HELP GROUPS DURING THE FINANCIAL YEAR 2012-13
 TO 2014-15

S.No	SANGAM SHG	EKTA SHG	AADHAR SHG	SAYYAM SHG	SHAKTI SHG	REET SHG	AAKRITI SHG	SAHIBA SHG	SAHRADHA SHG	GRAND TOTAL	BILL NO./ DATE	PERIOD
01	115720	104546	97375	86613	36810	132177	104175	85964	93418	906818	CB-07/05.06.12	16.03.12 TO 31.03.12
02	188535	176839	159592	142837	143666	220615	171865	142545	155439	1501953	CB-26/20.07.12	May-12
03	211721	201135	179895	160250	161573	249755	191647	163818	177725	1697519	CB-34/16.08.12	June-12
04	193126	186127	173997	154046	155367	242240	184919	157590	172820	1620232	CB-54 & 55/ 24.09.12	July-12
05	200430	191231	176659	159215	158995	241924	188876	161089	175781	1654280	CB-59/18.10.12	August-12
06	177354	159488	155690	144912	143235	211306	168613	144418	147770	1452786	CB-73 & 74/ 10.11.12	September-12
07	185576	158220	161860	150062	148725	219045	178038	153803	153868	1509197	CB-75 & 76/ 21.12.12	October-12
08	185936	150889	155904	142490	142206	208835	170436	142950	145548	1445194	CB-94 & 95/ 21.12.12	November-12
09	186102	153380	156476	144243	144009	212287	169152	143417	149052	1458118	CB-113 & 114/ 01.02.13	01.12.12 TO 31.01.13
10	390317	330388	327472	300956	301956	443621	357140	300439	312131	3064420	CB-136/19.03.13	01.02.13 TO 15.03.13
11	275851	241422	240735	218425	217992	320006	255668	215638	222722	2208459	CB-142/30.03.13	
TOTAL PAYMENT	2310688	2053665	1985655	1804049	1804534	2701811	2140529	1811691	1906274	18518896		

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FINANCIAL YEAR-2013-14

S.No.	SANGAM SHG	EKTA SHG	AADHAR SHG	SAYYAM SHG	SHAKTI SHG	REET SHG	AAKRITI SHG	SAHIBA SHG	SAHRADHA SHG	GRAND TOTAL	BILL NO. / DATE	PERIOD
01	87408	76990	77119	69081	68683	101514	82075	67757	70569	701196	CB-12/14.06.13	16.03.13 TO 31.03.13
02	186052	163220	162522	148368	148850	214272	175193	144911	150288	1493676	CH-19 & 20/ 03.07.13	01.05.13 TO 30.06.13
03	383720	335072	345510	309762	311919	459308	366433	304083	321806	3137613	CB-34/02.08.13	July-13
04	260488	223139	233150	202848	208264	308480	244207	203173	216287	2100036	CB-44/07.09.13	Augest-13
05	220903	186874	195092	172141	175642	260782	204953	174479	182233	1773099	CB-54 & 55/ 08.10.12	September-13
06	233399	198580	210838	182617	186802	279191	216983	185685	194951	1889046	CB-68 & 69/ 06.11.13	October-13
07	226044	186590	199036	171389	175683	260037	202283	176595	183565	1781222	CB-78/02.01.14	November-13
08	231185	195134	204746	177293	180598	260971	208634	182045	191420	1832026	CB-80/09.01.14	December-13
09	227069	196552	202232	176895	177573	255715	206691	181168	189107	1813002	CB-85/10.02.14	January-14
10	232501	203937	210980	182463	182327	272182	211816	186583	200803	1883592	CB-	February-14
11	215680	191760	194333	168442	169834	254874	200217	171189	181750	1748079	CB-	01.03.14 TO 15.03.14
12	111078	100451	100753	88279	88916	130799	104900	91336	95170	911682	CB-	
TOTAL PAYMENT	2618827	2258299	2336311	2049578	2075091	3058125	2424385	2069004	2177949	21064269		

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FINANCIAL YEAR-2014-15

S.No	SANGAM SHG	EKTA SHG	AADHAR SHG	SAYYAM SHG	SHAKTI SHG	RELT SHG	AAKRITI SHG	SAHTRA SHG	SARADHA SHG	GRAND TOTAL	BILL NO. / DATE	PERIOD
01	318203	278081	284536	250074	251033	368909	297191	258374	265491	2571912	CB-19/10.07.14	16.03.14 TO 30.04.14
02	440034	392940	407891	348520	352081	505953	404957	369304	381108	3602788	CB-35/08.09.14	01.05.14 TO 30.06.14
03	207404	161861	194296	169396	168415	243862	205740	174545	186691	1712210	CB-45/21.10.14	July-14
04	415237	366812	385738	330571	329737	470952	368437	327996	354374	3369854	CB-61/16.12.14	01.08.14 TO 30.09.14
05	367284	310971	343227	289849	288350	400478	309761	268494	304145	2882559	CB-80/16.02.15	01.10.14 TO 30.11.14
06	424418	374334	396877	344280	348535	473345	378510	332227	362623	3435149	CB-104/23.03.15	01.12.14 TO 31.01.15
07	185434	160823	172595	151857	151403	207678	173797	146693	160362	1510642	CD-	February-15
TOTAL PAYMENT	2398014	2045822	2185180	1884647	1899554	2671177	2138393	1877633	2014794	19065114		

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PARA NO. 2
(Ref. Memo No. 09)

Sub.- Irregularity in payment of rent for Aanganwadi Centres
Department of Women & Child Development, GNCT of Delhi hires space for setting up of Aanganwadi Centres in JJ clusters, Resettlement colonies for a population of 400-800 in order to increase accessibility of the ICDS services to all households in the State, especially those belonging to disadvantaged and weaker section in the community, after the sanction of the same, from the Ministry of Women & Child Development, GOI. For this purpose, uniform rate of rent @ 750/- p.m. was paid to the owner of the Centre. Rent of Aanganwadi Centre was enhanced according to area, provision of certain facilities, fulfilment of certain conditions and actual shifting of Centre vides DD-ICDS, Department of Women & Child Development, GNCT of Delhi Office order no. F.76 (Revised rates of rent)/DWCD/ICDS/2014-15/17651-748 dated 21.08.2014.

During test check of bills regarding payment of rent to Aanganwadi Centres, it was observed that payment of rent is made in excess of payment due @ Rs. 750/- p.m. in regular monthly bills. In certain cases, payment was released on the basis of revised rates w.e.f. October-2014 without shifting of centre to new place. Detail in this regard is as below:

A. OVERPAYMENT OF RENT

S. No.	Aanganwadi Centre No., Name & address of owner to whom payment released	Period of payment	Payment released (Rs.)	Payment due (Rs.)	Difference (Rs.)	Bill no./Date
01	03-Devesh Kumar, B-151, Gazipur, Delhi	June-12	1,500/-	750/-	750/-	PB-53/27.09.12
02	112-Ramanand, C-11/269, Brijpuri, Delhi	Sep. & Oct.-13	3,000/-	1,500/-	1,500/-	PB-96/20.02.14
03	84-Sajid Hussain, 1064, Gali No. 35, Jafrabad, Delhi	Sep. & Oct.-13	3,000/-	1,500/-	1,500/-	PB-96/20.02.14
04	112-Ramanand, C-11/269, Brijpuri, Delhi	Nov.-13	1,500/-	750/-	750/-	PB-110/10.03.14
05	84-Sajid Hussain, 1064, Gali No. 35, Jafrabad, Delhi	Nov.-13	1,500/-	750/-	750/-	PB-110/10.03.14
06	03 (New)-Manoj Kumar Gupta, B-151, Gazipur gaon, Delhi	Oct. & Nov.-14	8,000/-	1,500/-	6,500/-	PB-103/21.03.15
07	03 (New)-Manoj Kumar Gupta, B-151, Gazipur gaon, Delhi	Dec.-14 to Feb.-15	12,000/-	2,250/-	9,750/-	PB-125/31.03.15
08	94-Bano, V-28, Gali No. 1, Brahampuri, Delhi	Dec.-14 to Feb.-15	8,750/-	2,250/-	6,500/-	PB-125/31.03.15
09	75-Nazma, 458, Gali No. 21, Jafrabad, Delhi	Dec.-14 to Feb.-15	6,000/-	2,250/-	3,750/-	PB-125/31.03.15
TOTAL			45,250/-	13,500/-	31,750/-	

Recovery of overpayment of Rs. 31,750/- (Rs. Thirty One Thousand Seven Hundred Fifty only) on account of overpayment of rent to owner's of Aanganwadi Centres may be made, after due verification, and under intimation to audit.

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RA NO. 03
(Ref. Memo No. 05 & 06)

Sub: Irregularity in Pay fixation

A. Wrong pay fixation on promotion after grant of MACP

Under MACP scheme issued vide GOI, M/o Personnel, Public Grievances and Pensions (Dept. of Personnel and Training) OM No. 35034/3/2008-Estt. (D) Dated 19.05.2009, Point No. 4 of Annexure-1 that "Benefit of pay fixation shall be available under the scheme and pay shall be raised by 3% of the total pay in the pay band and grade pay drawn before such up gradation. There shall, however, be no further fixation of pay at the time of regular promotion if it is in the same grade pay as granted under MACP. However, at the time of actual promotion if it happens to be in a post carrying higher grade pay than what is available under MACP, no pay fixation would be available and only difference of grade pay would be made available.

During test check of records, it is observed that Sh. Ghanshyam Verma, LDC was granted MACP in the grade pay of Rs. 2000/- w.e.f. 28.06.2009 and his pay was fixed accordingly. The official was promoted as UDC w.e.f. 24.11.2010 and his pay was fixed on 24.11.2010 by granting one increments, which is irregular.

Accordingly, the pay of Sh. Ghanshyam Verma, UDC, may be re-fixed as under:

Period	Pay already fixed by office	Pay to be re-fixed
B. Pay as on 01.07.2010	8040 + 2000	8040 + 2400
Pay fixed on 24.11.2010 after Promotion	8360 + 2400	8360 + 2400
Pay as on 01.07.11	8680 + 2400	8690 + 2400
Pay as on 01.07.12	9100 + 2400	9030 + 2400
Pay as on 01.07.13	9360 + 2400	9380 + 2400
Pay as on 01.07.14	9720 + 2400	9740 + 2400
Pay as on 01.07.15	10090 + 2400	

Recovery of overpayment of pay on account of wrong fixation is worked out to Rs. 43,711/- (Rs. Forty Three Thousand Seven Hundred Eleven only) as per Annexure-II, which may be made after due verification and shown to Audit.

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ANNEXURE-II TO PARA NO. 03 (A)

Recovery statement in R/o Sh. Ghantham Veerai, UDC

Period	R.P.	GPDP	DUE			Total	R.P.	GPDP	DRAWN			Total	Difference
			D.A.	H.R.A.	T.A.				D.A.	H.R.A.	T.A.		
24.11.10 to 30.11.10	1876	560	1016	731	541	4804	1948	560	1129	752	541	4930	126
Dec-10	8040	2400	4698	3132	2320	20590	8350	2400	4838	3225	2320	21133	543
Jan-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
Feb-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
Mar-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
Apr-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
May-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
Jun-11	8040	2400	5324	3132	2416	21312	8350	2400	5483	3225	2416	21874	562
Jul-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Aug-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Sep-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Oct-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Nov-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Dec-11	8360	2400	6241	3228	2528	22757	8680	2400	6426	3324	2528	23358	601
Jan-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
Feb-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
Mar-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
Apr-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
May-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
Jun-12	8360	2400	6994	3228	2640	23622	8680	2400	7202	3324	2640	24246	624
Jul-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Aug-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Sep-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Oct-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Nov-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Dec-12	8690	2400	7985	3327	2752	25154	9100	2400	8280	3450	2752	25982	828
Jan-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861
Feb-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861
Mar-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861
Apr-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861
May-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861
Jun-13	8690	2400	8872	3327	2880	26169	9100	2400	9200	3450	2880	27030	861

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Jul-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Aug-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Sep-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Oct-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Nov-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Dec-13	9030	2400	10287	1429	3040	28186	9360	2400	10:84	3528	3040	28912	726
Jan-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
Feb-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
Mar-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
Apr-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
May-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
Jun-14	9030	2400	11430	1429	3200	29489	9360	2400	11:60	3528	3200	30248	759
Jul-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Aug-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Sep-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Oct-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Nov-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Dec-14	9380	2400	12605	3534	3312	31231	9720	2400	12968	3636	3312	32036	805
Jan-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
Feb-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
Mar-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
Apr-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
May-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
Jun-15	9380	2400	13311	3534	3408	32033	9720	2400	13696	3636	3408	32860	827
Jul-15	9740	2400	14447	3642	3504	33733	10090	2400	14863	3747	3504	34604	871
Aug-15	9740	2400	14447	3642	3504	33733	10090	2400	14863	3747	3504	34604	871
Sep-15	9740	2400	14447	3642	3504	33733	10090	2400	14863	3747	3504	34604	871
Oct-15	9740	2400	14447	3642	3504	33733	10090	2400	14863	3747	3504	34604	871
TOTAL RECOVERY													
													43711

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B. Wrong pay fixation on grant of one increment falling between February to June-2006

Vide Govt. of India, M/o Finance, Department of Expenditure vide O.M. No. 10/02/2011-E.III/A dated 19.03.2012, all the employees who were due to get their annual increment between February to June 2006 were allowed to grant one increment on 01.01.2006 in the **PRE-REVISED PAY SCALE** as a onetime measure and to get next increment in the revised pay structure on 01.07.2006 as per Rule 10 of CCS (RP) Rules, 2008.

During test check of records, it is observed that pay of Sh. Chandeshwar, Driver, whose date of increment in the pre revised pay scale was in May-2006, was re-fixed in compliance of orders referred above. However, his pay was re-fixed w.e.f. 01.01.2006 by granting increment in the revised pay structure, which is irregular as detailed below:

Period	Pay already fixed	Pay to be re-fixed
B. Pay as on 31.12.2005 : Rs. 4800		
B. Pay as on 01.01.2006 in the pre revised scale for pay fixation under 6th CPC : Rs. 4900		
Pay as on 01.01.06	9620 + 2400	9120 + 2400
Pay as on 01.07.06	9980 + 2400	9470 + 2400
Pay as on 01.07.07	10360 + 2400	9830 + 2400
Pay as on 01.07.08	10750 + 2800	10200 + 2400
Pay as on 01.09.08 on grant of MACP	10750 + 2800	10580 + 2800
Pay as on 01.07.09	11160 + 2800	10990 + 2800
Pay as on 01.07.10	11580 + 2800	11410 + 2800
Pay as on 01.07.11	12020 + 2800	11840 + 2800
Pay as on 01.07.12	12470 + 2800	12280 + 2800
Pay as on 01.07.13	12930 + 2800	12740 + 2800
Pay as on 01.07.14	13410 + 2800	13210 + 2800
Pay as on 01.07.15	13890 + 2800	13690 + 2800

Payment of arrear for the period 01.01.2006 to 28.02.2015 was made to the official vide bill No. 119 dated 30.03.2015. During scrutiny of arrear bills, following points were observed:

1. Entire payment was released to the official by calculating Grade pay as Rs. 2400; and
2. Official was paid difference of HRA on due-drawn amount w.e.f. 01.01.2006 to 28.02.2015, whereas official is in possession of Govt. accommodation.

Accordingly, Recovery of overpayment of pay on account of wrong fixation and is worked out to Rs. 26,350/- (Rs. Twenty Six Thousand Three Hundred Fifty only) as per Annexure-III, which may be made after due verification and shown to Audit.

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ANNEXURE-III TO PARA NO.03 (B)

Recovery statement in Rs. Sh. Chandeshwar, Driver

Period	DUE					DRAWN					Total	Difference		
	B.P.	G.F.	D.A.	H.R.A.	T.A.	Total	B.P.	G.F.	D.A.	H.R.A.			T.A.	
Jan-06	9120	2400	0	0	0	11520	9620	2400	0	0	207	0	12227	707
Feb-06	9120	2400	0	0	0	11520	9620	2400	0	0	207	0	12227	707
Mar-06	9120	2400	0	0	0	11520	9620	2400	0	0	207	0	12227	707
Apr-06	9120	2400	0	0	0	11520	9620	2400	0	0	207	0	12227	707
May-06	9120	2400	0	0	0	11520	9620	2400	0	0	207	0	12227	707
Jun-06	9120	2400	0	0	0	11520	9620	2400	248	213	0	0	12841	734
Jul-06	9470	2400	237	0	0	12107	9980	2400	248	213	0	0	12841	734
Aug-06	9470	2400	237	0	0	12107	9980	2400	248	213	0	0	12841	734
Sep-06	9470	2400	237	0	0	12107	9980	2400	248	213	0	0	12841	734
Oct-06	9470	2400	237	0	0	12107	9980	2400	248	213	0	0	12841	734
Nov-06	9470	2400	237	0	0	12107	9980	2400	248	213	0	0	12841	734
Dec-06	9470	2400	237	0	0	12107	9980	2400	743	213	0	0	13336	754
Jan-07	9470	2400	712	0	0	12582	9980	2400	743	213	0	0	13336	754
Feb-07	9470	2400	712	0	0	12582	9980	2400	743	213	0	0	13336	754
Mar-07	9470	2400	712	0	0	12582	9980	2400	743	213	0	0	13336	754
Apr-07	9470	2400	712	0	0	12582	9980	2400	743	213	0	0	13336	754
May-07	9470	2400	712	0	0	12582	9980	2400	1148	222	0	0	14130	799
Jun-07	9470	2400	712	0	0	12582	9980	2400	1148	222	0	0	14130	799
Jul-07	9830	2400	1101	0	0	13331	10360	2400	1148	222	0	0	14130	799
Aug-07	9830	2400	1101	0	0	13331	10360	2400	1148	222	0	0	14130	799
Sep-07	9830	2400	1101	0	0	13331	10360	2400	1148	222	0	0	14130	799
Oct-07	9830	2400	1101	0	0	13331	10360	2400	1148	222	0	0	14130	799
Nov-07	9830	2400	1101	0	0	13331	10360	2400	1148	222	0	0	14130	799
Dec-07	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Jan-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Feb-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Mar-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Apr-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
May-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Jun-08	9830	2400	1468	0	0	13698	10360	2400	1531	222	0	0	14513	815
Jul-08	10200	2400	2016	0	0	14616	10750	2400	2104	231	0	0	15485	869
Aug-08	10200	2400	2016	0	0	14616	10750	2400	2104	231	0	0	15485	869
Sep-08	10580	2800	2141	0	0	17377	10750	2400	2104	351	0	0	1856	84

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Oct-08	10580	2800	2141	0	1856	17177	10750	2400	2104	351	18:6	17461	84
Nov-08	10580	2800	2141	0	1856	17177	10750	2400	2104	351	18:6	17461	84
Dec-08	10580	2800	2141	0	1856	17177	10750	2400	2104	351	18:6	17461	84
Jan-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
Feb-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
Mar-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
Apr-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
May-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
Jun-09	10580	2800	2944	0	1952	18276	10750	2400	2893	351	19:2	18346	70
Jul-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Aug-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Sep-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Oct-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Nov-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Dec-09	10990	2800	3723	0	2032	19545	11160	2400	3661	360	20:12	19613	68
Jan-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
Feb-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
Mar-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
Apr-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
May-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
Jun-10	10990	2800	4827	0	2160	20777	11160	2400	4746	360	21:60	20826	49
Jul-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Aug-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Sep-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Oct-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Nov-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Dec-10	11410	2800	6395	0	2320	22925	11580	2400	6291	369	23:20	22960	35
Jan-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
Feb-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
Mar-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
Apr-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
May-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
Jun-11	11410	2800	7247	0	2416	23873	11580	2400	7130	369	24:16	23895	22
Jul-11	11840	2800	8491	0	2528	25659	12020	2400	8364	261	25:28	25573	-86
Aug-11	11840	2800	8491	0	2528	25659	12020	2400	8364	261	25:28	25573	-86
Sep-11	11840	2800	8491	0	2528	25659	12020	2400	8364	261	25:28	25573	-86
Oct-11	11840	2800	8491	0	2528	25659	12020	2400	8364	261	25:28	25573	-86
Nov-11	11840	2800	8491	0	2528	25659	12020	2400	8364	261	25:28	25573	-86

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Dec-11	11840	2800	8491	0	2528	25659	2020	2400	8364	261	2528	21573	-86
Jan-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
Feb-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
Mar-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
Apr-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
May-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
Jun-12	11840	2800	9516	0	2640	26796	12020	2400	9373	261	2640	21694	-102
Jul-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Aug-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Sep-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Oct-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Nov-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Dec-12	12280	2800	10858	0	2752	28690	12470	2400	10706	273	2752	23601	-89
Jan-13	12280	2800	12064	0	2880	30024	12470	2400	11896	273	2880	29919	-105
Feb-13	12280	2800	12064	0	2880	30024	12470	2400	11896	273	2880	29919	-105
Mar-13	12280	2800	12064	0	2880	30024	12470	2400	11896	273	2880	29919	-105
Apr-13	12280	2800	12064	0	2880	30024	12470	2400	11896	273	2880	29919	-105
May-13	12280	2800	12064	0	2880	30024	12470	2400	11896	273	2880	29919	-105
Jun-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Jul-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Aug-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Sep-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Oct-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Nov-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Dec-13	12740	2800	13986	0	3040	32566	12930	2400	13797	405	3040	32572	6
Jan-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
Feb-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
Mar-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
Apr-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
May-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
Jun-14	12740	2800	15540	0	3200	34280	12930	2400	15330	333	3200	34193	-87
Jul-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Aug-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Sep-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Oct-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Nov-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Dec-14	13210	2800	17131	0	3312	36453	13410	2400	16917	345	3312	36384	-69
Jan-15	13210	2800	18091	0	3408	37509	13410	2400	17865	345	3408	37428	-81

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Feb-15	13210	2801	18091	0	3408	37509	13410	2400	17865	345	3408	37428	-81
Mar-15	13210	2801	18091	0	3408	37509	13410	2800	18317	0	3408	37935	426
Apr-15	13210	2801	18091	0	3408	37509	13410	2200	18317	0	3408	37935	426
May-15	13210	2801	18091	0	3408	37509	13410	2800	18317	0	3408	40055	438
Jun-15	13210	2801	18091	0	3504	39617	13890	2800	19861	0	3504	40055	438
Jul-15	13690	2801	19623	0	3504	39617	13890	2800	19861	0	3504	40055	438
Aug-15	13690	2801	19623	0	3504	39617	13890	2800	19861	0	3504	40055	438
Sep-15	13690	2801	19623	0	3504	39617	13890	2800	19861	0	3504	40055	438
Oct-15	13690	2801	19623	0	3504	39617	13890	2800	19861	0	3504	40055	438
TOTAL RECOVERY								2800	19861	0	3504	40055	26590

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PARA NO. 02
(Ref. Memo No. 02 & 03)

Sub: Recoveries

A. Short recovery of DGHS subscription on grant of MACP/Promotion

As per Govt. of India, M/o Health & Family Welfare, Department of Health & Family Welfare, CGHS(P) clarification no. S-11030/55/2011-CGHS (P) dated 26.10.2012, "In cases where pay of a Govt. employee is revised from a retrospective date, resulting in change in amount of CGHS contribution payable, contribution at the higher slab rate may be recovered only from the date of issue of order, i.e., the date on which the Order upgrading his pay was issued, and not the date from which his pay is being effected (retrospectively)".

During test check of PBR, it has been observed that following employees have been granted MACP/Promotion resulting in change of DGHS contribution. However, the same is not affected from the date of issue of Order. Detail of few such cases is as under:

Name & Designation	Date of order for grant of G.P. : 4600/-	Rate of DGHS contribution	DGHS contribution made @	Period of short deduction	Amount of recovery (Rs.)
Smt. Nalini Joshi, Supervisor	06.09.2011	325/- p.m.	225/- p.m.	06.09.11 to 31.10.15	4,983/-
Smt. Rajeshwari Rawat, Supervisor	As per PBR	325/- p.m.	225/- p.m.	01.03.12 to 31.10.15	4,400/-

The basis of recovery is not affected from the date of issue of order. The amount of recovery is Rs. 4983/- for Smt. Nalini Joshi and Rs. 4400/- for Smt. Rajeshwari Rawat. The recovery is to be made after due verification and intimation to audit.

Name & Designation	Date of order for grant of G.P. : 4200/-	Rate of DGHS contribution due @	DGHS contribution made @	Period of short contribution	Amount of recovery (Rs.)
Smt. Jaipali, Supervisor	20.04.2011	225/- p.m.	125/- p.m.	20.04.11 to 31.10.15	5,437/-
Smt. Savita Kaushik, Supervisor	03.03.2011	225/- p.m.	125/- p.m.	03.03.11 to 31.10.15	5,594/-

Recovery of Rs. 20,414/- (Rs. Twenty Thousand Four Hundred Fourteen only) on account of short deduction of DGHS subscription due to grant of MACP/Promotion to the above mentioned employees may be made, after due verification and under intimation to Audit.

IN ADDITION TO ABOVE, RECOVERY PRIOR TO THE PERIOD 01.03.2012 FROM THE DATE OF ORDERS FOR GRANT OF GRADE PAY-4600/- TO SMT. RAJESHWARI RAWAT, SUPERVISOR, MAY ALSO BE MADE AFTER DUE VERIFICATION.

Similar type of cases may also be scrutinized at your level and recovery, if any, may be made under intimation to audit.

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ANNEXURE-III TO PARA NO. 04 (B)

Recovery statement of License fee and Water charges

Sl. No.	Name & Designation	Govt. Accommodation	Period	No. of months	License fee			Water Charges		
					Due	Deducted	Recoverable	Due	Deducted	Recoverable
1	Sh. Chandshwar, Driver	A-10, Type-II, Sewa Kutir	July-12 to June-13 (L. Fee @ Rs. 205/- p.m.)	12	2460	804	1656	0	0	0
			July-13 to Oct-13 (L. Fee @ Rs. 245/- p.m.)	28	6860	5188	1672	0	0	0
			July-12 to Oct-13 (Water charges @ Rs. 196/- p.m.)	40	0	0	0	7840	0	7840
			July-12 to June-13 (L. Fee @ Rs. 205/- p.m.)	12	2460	804	1656	0	0	0
2	Sh. Mohan, Driver	Type-II, Timarpur	18-month 25-days July-13 to 25.01.2015 (L. Fee @ Rs. 245/- p.m.)	18-month 25-days	4608	1206	3402	0	0	0
			30-month 25-days July-12 to 25.01.2015 (Water charges @ Rs. 196/- p.m.)	30-month 25-days	0	0	0	6038	0	6038
			TOTAL		16388	8002	8386	13878	0	13878

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I.A.O. **VI**

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PART- III
TEST AUDIT NOTE
(01.04.2012 TO 31.03.2015)

TAN NO. 1

(Ref. Memo No. 04 and taken afresh from Para-05/91-94 and 16/2001-04)

1. As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service books it is found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service.
2. The first page of the service book is to be re-attested after every five years. However, in most of the cases the first page of the service book of employees has not been found re-attested.
3. Nomination forms of DCRG, UTEGIS; GPF etc. filled by the Government servants duly accepted by HOD/HOO are required to be kept in service books. Following are the cases where nomination forms are not found pasted in service books:-
 - (i) Sh. Anil Kumar Sharma, UDC
4. The Family detail form, which is helpful in verifying the claim for reimbursement of Children Education Allowance, LTC etc, has not been found in service book of following employees:-
 - (i) Sh. Anil Kumar Sharma, UDC
5. Leave record, which is helpful in verifying the admissibility of annual increment and grant of Transport Allowance is not updated in R/o following employees:
 - (i) Smt. Jaipali, Supervisor (completed up to 31.12.2009)
 - (ii) Smt. Savita Kaushik, Supervisor (completed up to 31.12.2013)

Above shortcomings/discrepancies may be rectified and shown to next audit. Steps may also be taken for observing the procedure in maintaining the Service Books.

Sushma Sharma
(SUSHMA SHARMA)
Sr. A.O./I.A.O.

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14/c

Current Audit Report

(2017-20)

PART-II

During the course of current audit, 12 audit memos were issued excluding 08 record memos, highlighting various irregularities with a recovery of **Rs.11,102/-**. Based on the replies provided by the unit 01 memo was fully settled on the spot with recovery of Rs.500/-, 04 PARAs have been made with reference to audit memo nos. and 08 TANs. The details are as under:

Memo No.	Subject	Amount pointed out	Amount Recovered	Amount dropped on the basis of reply	Balance	Remarks
Record memo(s) 1 to 8	NON-PRODUCTION OF RECORDS Under Registration of Beneficiaries					PARA-IV TAN-IX
1.	Recovery towards DGHS	500	500			SETTLED
2.	Non-Compliance of Hon'ble Supreme Court Directions	--				TAN-I
3.	Irregularities in Service Book	--				TAN-II
4.	Improper maintenance of Pay Bill Register	--				TAN-III
5.	Discrepancies in CASH BOOK	--				TAN-IV
6.	Non-Compliance of Tripatite Agreement	--				TAN-V
7.	STOCK REGISTERS	--				TAN-VI
8.	Shortcomings in Bill Register	--				TAN-VII
9.	Irregularities in Rent Space for AANGANWADI CENTRES	--				PARA-I
10.	Discrepancies in Misc. Bills	--				TAN-VIII
11.	Recovery on a/c of T.A & Bonus	10602			10602	PARA-II
12.	Discrepancies in codal formalities during Purchase	--				PARA-III
		11,102	500		10602	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **ICDS Project, Seemapuri, 3rd Floor, Community Centre, Old Seemapuri, Delhi-95** for the period 2015-16 to 2019-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

Sushil Kumar
(SUSHIL KUMAR)
IAO/Sr. A.O.
Audit Party No. XXV

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PART II
CURRENT AUDIT REPORT
(2015-16 to 2020-21)

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PARA No. 1

(Ref: Audit Memo No. 9, dated 07/2/2022)

Subject :Irregularities in Rent spaces for AANGANWADI CENTRE

As per directions given by the Deptt.of W.C.D time to time on procedural formalities for, hiring space for AANGANWADI CENTRES to the Aanganwadi workers and supervisors /CDPOs in their respective areas which is now further authenticated by a recent vide order no. F.No.13(2)/Misc./DONE/DWCD/2021-22/1376-77 dated-11/11/2021 also.

It states that for the Spaces having monthly rent of Rs.4000/- and more While recommending the area of the centre and other details of the space , "CDPOs and Supervisor shall ensure that rent paid to each AWC is as per RENTAL NORMS and the copy of the first page of the registry be enclosed ."

While scrutinizing of the rent files, the following cases have been found which are not having the Copy of the first page of the registry of the premises to ensure the genuineness of Area measurement as well as the Landlord details ,specified as per the Department .

S.NO.	ADDRESS	NAME OF THE OWNER	RENT
1.	b-152, Gali no.12, ShiveMandir , Maujpur	SHAMIM KHAN	5000
2.	A-28/11, Shanti Gali No.5, Maujpur,	SANJEEV TYAGI	5000
3.	House no.108, Gali No.8, Maujpur,	HARIOM PARASHAR	5000
4.	HOUSE NO. B-2/1, Shyamgali No.1, Maujpur	MADHU BANSAL	5000
5.	959/30/9, Jafrabad	IFRAT ALI	4000

All the above irregularities may be corrected and shown to the next audit.

Shukla
11/02/2022

PARA No. 2

(Ref: Audit Memo No. 11, dated 09/02/2022)

Sub: Recovery on a/c of TA & Bonus.

(I) As per Govt. Rules, the official is entitled to draw BONUS for a minimum of service of 6 months' of service during the preceding financial year.

During the test check of PBR, the following discrepancies are found in the drawl of BONUS :

S.NO.	NAME OF THE OFFICIAL (DATE OF JOING)	DUE (YEAR)	DRAWN (YEAR)	NET RECOVERY (Rs.)
1.	Ms. POONAM (D.O.J- 02/06/2016)	5757 (2017-18)	6908(2017-18)	1152
			TOTAL	1152

(I) AS per Rules, an official who is on leave/absent for the calendar month is not eligible for the drawl of monthly T.A.

On test check of the records, it is observed that Ms. Poonam, L.D.C who had been on Maternity Leave /E.L/ Commuted leae w.e.f 24/10/2016 to 02/06/2017 . had drawn excess T.A for the month w.e.f Nov.2016 to May2017 i.e.1350x7 =9450

Hence, a recovery of Rs. 10,602/- may be made from the officials and shown to the next Audit.

Sushil
11/02/22

Sub:- Discrepancies in completing codal formalities during purchase.

1. As per Finance (Expenditure) Department, OM No.F.20/08/2017/866-876/(IS exp), dated 26/04/2017, all the departments were advised to procure all common use Goods and Services from Government e-Marketplace (GeM) in accordance with Rule 149 of GFR 2017, as per their delegated powers.

However on test check of contingent bills for the audit period, it has been observed that the none of the purchases are not being made through GeM for the period 2017-18 to 2020-2021.

2. Department of Women and Child Development order No.F. 76(48)/WCD/Acctt/Misc/ 2013-14/20156-270, dated 24/10/2013, regarding Delegation of financial powers of HOD to HOOs, **Point 5- 18(a)** Purchase of stationery/stores:- Existing financial powers of HOD delegated to HOOs is **Rs.50000/- per annum.**

Point no. 24(B):- Stores -Other stores, i.e. stores required for the working of an establishment instruments, equipment's and apparatus. Existing financial powers of HOD delegated to HOOs is **Rs.10000/- per annum.**

Scrutiny of the bills for the audit period revealed that the following bills were passed for payment beyond the financial powers of Head of Office amounting the Rs.50000/- per annum for purchase of stationery stores:

Financial Year 2016-17

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
118	06/02/2017		14963	Weight Machine
143	14/03/17		14963	Weight Machine
159	26/3/2017		14963	Weight Machine
123	14/3/2017		14963	Weight Machine
121	07/02/17		14865	Plastic Mat
76	08/11/2016	12789		Colouring Books
91	24/12/2016	14805		Survey Register
99	02/1//2017	14722		Attendance Register
106	13/1/2017	14463		Colours /Drawing Sheet
107	13/1/2017	12287		Register
168	30/3/2017	37117		General Stationery

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11/02/2022

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169	30/3/2017	21700		Attendance register/Pen
Total		127883	74717	

Financial Year -2018-19

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
108	29/3/2019		21315	Plastic mat
115	30/3/2019		11328	Weight Machine
65	14/01/2019	8284		Stationery
71	02/02/2019	23634		Registers/NOTE-SHEET
79	28/2/2019	24960		Register/photocopy paper/highliter pen
Total		56878	32643	

Financial Year -2020-2021

Bill No	Date	Amount (Stationery)	Amount (Stores)	Item
102	26/3/2021	33975		Registers, Pen
103	26/3/2021	94659		Different types of Registers
83	18/2/2021	49222		Office Stationery
80	03/2/2021		44143	Gloves, Soaps, Duster
69	24/12/2020		48549	Face Mask, Sanitizer
76	15/01/2021		2693	Sanitizer
39	18/9/2020		8601	Sanitizer, mask, Photocopy, Gloves
	TOTAL	1,77,856	1,03,986	

The above irregularities may be rectified and shown to the next audit i.e.

- 1.) Non-procurement of Purchases from GeM in the unit for the period 2017-2021
- 2.) As purchases have been made over and above limit of Rs.50000/- AND Rs 10,000/- respectively in respect of Stationery and other than the Stationery, hence sanction of competent authority / HOD may be obtained and shown to the next audit.

Susmita
11/02/2022

15 d/c

PARA No. 4 27

(Record Memo(s) 1 to 8 dated-28/01/2022)

Sub:- Non production of records.

1. Medical Reimbursement /LTC/Tuition fee Register
2. Stock Register 2015-16 to 2017-18
3. Property Register
4. Income-Tax Calculation sheets & Form-16

Sushil
11/02/22
(SUSHIL KUMAR)
IAO/Sr. A.O.
Audit Party No. XXV

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PART-III
TEST AUDIT NOTE

TAN No. 01 (Ref: Audit Memo No. 02, dated-01/2/2022)

Sub: Non compliance of Hon'ble Supreme Court Directions.

The Hon'ble Supreme court of India in its order dated 07/10/2004 in the case titled PUC vs Union of India &Ors. In writ petition (Civil) no. 196/2001 had issued directions to all state Govt. and Union Territories for supply of supplementary nutrition (as per menu) supplement to children, adolescent girls, pregnant and lactating women under the ICDS Projects for 300 days in a year.

On the basis of the above order, Deptt. Of Women & Child Development, Govt of Delhi entered into a contract with STRI SHAKTI, a Mother Non Profit Organization for uninterrupted supply of Supplement and to setup Self Help Groups of Women for supplying supplementary nutrition & cooked food and packed weaning food with over all supervision of STRI SHAKTI MNPO and also a tripartite agreement with Deptt. Of Women & Child Development with STRI SHAKTI as MNPO and nine other SHGs on 26/12/2012.

On scrutiny of records of the distribution of SNP, it has revealed that none of the audit period the MNPO and SHG supplied Audit SNP meals for 300 days in a year details as under:-

Sl.no.	Year	No. of days supplied
1	2015-2016	282
2.	2016-17	282
3.	2017-18	282
4.	2018-19	280
5.	2019-2020	279

Supply of Nutrition meals less than 300 days is violation of the Hon'ble Supreme Court direction and non compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

The unit is to be vigilant and the compliance may be shown to the next AUDIT.

Suski
11/02/2022

15 a/c

PRAN No. 02 (Ref: Audit Memo No. 03, dated-01/2/2022)

Subject:- Irregularities in maintenance of Service Books.

During the test check of Service books maintained by the office of the ICDS, Shahdara Delhi, the following irregularities have been noticed :-

(A) **Ms. Nishi Joshi, Supervisor**
(DOJ-10.10.2017)

1. Entries of Medical Examination, police verification, CHARACTER CERTIFICATE and appointment are not attested by the H.O.O
2. Entries of initial pay, increments, service verification are not being attested by the DDO
3. Entry of MARRIAGE OF THE OFFICIAL, MATERNITY LEAVE is not being made in the service book.
4. PRAN NO. has also not been mentioned in the service book.
5. No Nomination forms and family details have been found in the service book

PoojaBhadri, Supervisor
(DOJ-12.10.2017)

1. Only few Entries of pay, increments, service verification are being attested by the DDO
2. PRAN NO. has also not been mentioned in the service book.
3. No Nomination forms and family details have been found in the service book

Ms. Poonam, LDC
DOJ,18.07.2016

1. Entries of Medical examination, police verification, character certificate are not being made in the service book.
2. Few Entries of pay, increments, service verification are not being attested by the DDO.
3. AAdhar Number and PRAN NO. are not being mentioned in the S.B.
4. Entry of Maternity Leave, and family details have not been made in the S.B.
5. Nominatiion forms have been attached in the S.B.

(B) As per Rule -257 of GFR, the service book of all the Government servants should be maintained in duplicate. One copy should be retained and maintained by the H.O.O. and the second copy should be given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt.

The above discrepancies in the service books may please be corrected and shown to the next audit

Susmita
11/02/2022

TAN No. 03

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During the test check of the PBRs maintained by the ICDS-Project, SHAHDARA, Delhi for the Audit period 2015-2016 TO 2020-2021 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. Entries of AUGUST 2018 ,BONUS , DA ARREARS are not being made in most of the the PBR Pages.
4. TR. 22B, Abstract of Pay bill is not prepared
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. DDO has not signed in PBR .

TAN No. 04 (Ref: Audit Memo No. 05, dated -02/2/2022)

SUBJECT : DISCREPANCIES IN CASH- BOOK

Though the CASH BOOK is being written for the audit period but the following discrepancies have been observed:

S.NO.	PERIOD	DISCREPANCIES	NAME OF THE DDO	REMARKS
1.	08/2018 TO 09/18	Cash book not signed by the DDO	Ms. POONAM AWASTHI	
2.	11/18 TO 03/2020	Cash book not signed by the DDO	Ms. Vijay Bharti	Disbursement of Rs. 20,000/- in 03/19 AND 04/2019 HAD BEEN MADE
3.	03/2020	DDO Changed but name not been mentioned in the cash Book	--	
4.	04/2020 to 10/2020	DDO Signed but monthly certificate as per rule not given	--	
5.	10/2020	DDO changed and handed over the charge to ms.SapnaGoel,	Ms. SapnaGoel	
6.	02/2021 to 11/2021	Cash book not signed by the DDO/ Neither the monthly certificate had been given below	Ms. SapnaGoel	
7.	12/21 to 01/2022	CASH BOOK NOT WRITTEN	Ms. SapnaGoel	

The above discrepancies may be corrected and shown to the next Audit.

Susheel
11/04/22

11/5/c

Sub: Non-Compliance of Tripartite Agreement

Test check scrutiny of record provided by the ICDS, SHAHDARA pertaining to the scheme viz., Supplementary Nutrition Programme reveals that as per clause No. 9 of the agreement entered into by the Social Welfare Department (presently Department of WCD) with the Mother Non-Profit Organization (MNPO) viz., STRI SHAKTI, with 09(NINE) SHGs shall permit any agency engaged by the Government to collect food samples at source or at supply point. The lab charges for Supplementary Nutrition Sample testing are paid by the MNPO/SHGs. The concerned MNPO/SHGs shall replace the non-quality supplementary nutrition items with the quality supplementary nutrition items immediately after getting the approval the same from the concerned Supervisor of the ICDS project at its own cost and the Government is liable to pay any amount or compensation to the MNPO/SHGs.

It is observed from the record that in a number of instances lab reports in r/o cooked food samples conducted by the lab concerned received with a delay ranging from days to one month resulting in failure of the purpose of lab testing of the food samples for replacing non-quality cooked food with the quality supplementary nutrition items. Instances of delay in receipt of lab reports

Sl. No.	Name of Lab	Date of sample	Issue Date of report	Delay period (days)	Remarks
1	ITL LABS (P) Ltd.	13/7/2016	17/7/2016	62	REPORT RECD. ON 15/9/2016
2	ITL LABS (P) Ltd.	05/09/2016	09/09/2016	32	Report recd by the WCD on 17/10/2016
3	SPECTRA ANALYTICAL LABS	23/11/2016	28/11/2016	46	REPORT RECD. ON 08/2/2017
4	SPECTRA ANALYTICAL LABS LTD.	10/10/2016	13/10/2016	34	REPORT RECD. ON 02/12/2016
5	AVON FOOD LAB (P) Ltd.	25/2/2017	04/03/2017	20	Report recd on 17/3/2017

(2) However, in the files of 2018-2019 , 2019-2020,2020-2021, the CDPO has not mentioned the Date of receipt of LAB REPORT which is shortfall at the level of CDPO(s)

The corrective measures may be adopted by the unit to remove the above irregularities and may please be shown to the next audit.

Sushil
11/02/22

(II) STOCK REGISTERS (CONSUMABLE & NON-CONSUMABLE)

During the test check of Stock Registers , following shortcomings have been noticed:

- (1) The Department has provided only two (02) registers for named as CONSUMABLE and NON- CONSUMABLE ITEMS pertaining to the 2018-2019 to 2020-2021. However, the stock registers for the period 2015-2016 to 2017-18 and PROPERTY REGISTER had not been provided to the AUDIT.

During the scrutiny of both registers , it is observed that all items whether CONSUMABLE OR NON-CONSUMABLE and even the items used for the AANGANWADIES for general use of children and even the specific schemes like ANNAPRASHAN and GODBHARAI have been entered in both the registers like Plastic Mat, Takeaway, different scheme banners flex, Coconut, Biscuits, Articles for Annaprasnan, Article Gift Items, Plastic Beads , ChunniGota , Bangal Box, etc.

Consumable items like ball pen, file covder, Ruled Registers, Punching Machine, tags, photocopy papers and Non-consumable like ICDS CASH MANUAL BOOK, Module Book, Towels, CBE Register, Key Board , Computer Mouse, stock registers , Almirah are all merged in both the items haphazardly.

- (2) As per GFR 192(1) to 3) the physical verification of fixed assets and consumable should be done at least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that no physical verification of stock registers for the audit period has been done.

(3) Improper maintenance of stock registers as required under Form GFR -41 (2005) & GFR 23 (2017)

Under Rule 190 of GFR 2005 & Rule 211 of GFR 2017, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chalks, etc. should be maintained according to the Form GFR -41 (2005) & GFR 23 (2017)

But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in Form GFR -41 (2005) & GFR 23 (2017), in the absence of which actual opening and closing balances could be worked out .

In stock register, maximum items were not signed by the competent authority while receiving and even at the time of issuance, So, in the absence of the same it is difficult to verify the authenticity of the entry.

Further, following discrepancies have also been found in the stock Register as :-

S.No.	Item	Quantity Received	Quantity Issued
1.	SOAP WASH	136	44 to one supervisor but signature of other two supervisor is also seen . while the balance remains 136 only

Sushil
11/02/2022

2.	BLACK BOARD ROLLING	134	None of the Items had been issued as of now however the wastage of budget on its purchase.
3.	Chart Paper	268	-do-

9 3/c

(II) SNP Stock Registers

- 1 Page counting certificate has not been recorded on the first of the register.
- 2 Initials of Office-Incharge not done in prescribed column no. 03 & 14.
- 3 Cutting/overwriting in the register should be attested by Incharge which has not been done in many cases.

The above irregularities may please be corrected and may be shown to the next audit.

TAN No. 07 (Ref: Audit Memo No. 08, dated-04/2/2022)

Subject: Shortcomings in Bill Register

On scrutiny of Bill Registers of the unit for the period from 2015-16 to 2020-21, the following shortcomings have been observed in the bill register of period which are as under :

1. **Page counting certificate** has not been recorded on the first page of the register.
2. **Blank Col- 4,5,6,7,8 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 DDQ in respect of any of the financial year under audit period, which is irregular.
3. **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.
4. **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.
5. **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.
6. **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.

The above discrepancies may be corrected and shown to the next Audit.

Sushil
11/02/2022

8 (9)

Subject : Discrepancies in Miscellaneous bills

(A) The unit is having a permanent landline telephone connection vide phone no. 22356924 along with Broad band charges of Rs.758/- plus taxes which equals to Rs.894/- every month since 2017.

But during the audit of the unit, the telephone as well as the INTERNET facility could not be utilized by the audit party and the unit's staff itself by giving the reason that the line is not working since several months.

In that case, the monthly expenditure of Rs. 894/- is a sheer wastage of money.

(B) While scrutinising the bills of contingencies, it is also seen that the staff/Supervisors are usually submitting the Monthly Progress report and feeding of date regarding the AADHAR CARD of the children through Cyber Café and score of bills are being claimed by them every month despite the availability of Computer in the office and paying a huge amount for broad band to MTNL every month. The detail of some cases is as under:

Bill No.	Dated	Amount	Name of the Vendor
92	30/3/2018	23608/-	Ganga Stationery

(C) An amount of Rs.13,338/- vide CB- 151 , Rs. 9900/- vide CB- 152/- DATED- 21/3/2017, CB-155 dated-24/3/2017 had been provided under RAJIV GANDHI KISHORI SASHAKTIKARAN SCHEME under SABLA category for providing LECTURES to the sable aged girls had been spent .While scrutinizing the bills , it is seen that neither any Programme schedule had been found attached with such bills nor the attendance of the attendees had been attached with the bills.

The unit is to be vigilant in such matter and the compliance may be shown to the next audit.

Suo Dlp
11/02/2022

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7

Under Registration of Beneficiaries

TAN No. 09 (Ref: Record Memo No. 08, dated-28/01/2022)

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 ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2015-16 to 2020-2021 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 surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2015-16	170265	163260	143772
2016-17	195271	188481	124676
2017-18	196131	185095	103569
2018-19	129898	112186	95874
2019-20	126669	114593	91588
2020-21	119176	111512	104318

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. H.O.O. is hereby advised to follow up action in view of result of surveys and may be shown to the next audit.

Sushil
11/02/22

6

Part-II

Current Audit Report 2021-23

During the course of current audit, 09 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 2808/- as per reply provided by the Unit, 09 memo have been converted into 03 TAN and 05 Para (NPR) & 01 memo dropped incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 2808/-.

Details of current recovery:-

Memo No.	Amount pointed out	Amount recovered	Amount dropped on the basis of reply	Balance	Remarks
8	2808	-	-	2808	PARA-4

July

(5)

PART II
CURRENT AUDIT REPORT
(2021-2023)

PARA 01:- (Ref. Memo No. 02 Dated 04/07/2023)

Subject: -Irregularities towards rent payment to AWCs.

As per Office Order No. F. No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 regarding enhancement of rent of Anganwadi Centres (AWC) under the ICDS Scheme wherein it is mentioned that shifting of Anganwadi centres should be done on the basis of following categorization rental norms.

Area	Facilities	Rental Norms
18-25 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 2500/-
26-35 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 3000/-
36-45 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 4000/-
46-55 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 5000/-
56-66 Sq. Yards	With toilet, drinking water and electricity facilities	Rs. 6000/-

During the test check of records/files produced to audit in r/o Anganwadi Centres, the following discrepancies have been noticed as under:

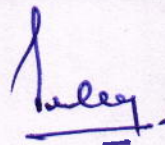
1. In most of the cases, the owner/applicant of the house did not mention the area of the room which was offered for anganwadi centres.
2. The applicant did not mention the date on which he/she applied for anganwadi centres on the request letter. The applicant should mention the date.
3. Date of inspection is not mentioned on the certificate issued by concerned committee in most of the cases such as AWC 2, AWC 03, AWC 06, AWC 39 It is necessary to mention the date of inspection before issue of certificate.

5. As per office order no. F. No. 76/(525)/DWCD/ICDS/Hub Centre/2017-18/1403-08 dated 15.06.2020, a committee is to be constituted for fixation of rent of anganwadi centres with following members:

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

While checking of some files for change of anganwadi centres, no external member was opted by the chair person from any other govt. department preferably from PWD as per office order dated 15.06.2020. In the absence of external member preferably from PWD, the measurement of room area could not be correctly measured as no proof is attached by the owner and the payment of rent was made on the basis of area occupied. Comments of PWD authorities may be obtained for measuring of area in order to avoid the overpayment of rent of anganwadi centres.

HOO/CDPO is advice to scrutinize the other similar type of cases and take necessary action as per order/guideline issue by the department under intimation to audit.



4

PARA 02:- (Ref. Memo No. 03 Dated 04/07/2023)

Sub:-Detail regarding SNP meal supplied during the year 2021-22 to 2022-23

It is requested to provide record and information regarding period for SNP meals supplied to children adolescent girls, pregnant and lactating women under the ICDS project for the audit period 2021-22 to 2022-23 in the proforma given below:-

Sl. No.	Year	No. of days for SNP supplied to children, girls, pregnant and lactating women
1	2021-22	286
2	2022-23	267

Supply of nutrition meals less than 300 days is a violation of the Hon'ble Supreme Court direction and non-compliance of agreement condition. Department should take step to ensure uninterrupted supply of meal for 300 days in a year as directed by the Supreme Court and make necessary penalty provision in the agreement for supply of meals less than 300 days in a year under intimation to the audit.

The unit is to be vigilant and the compliance may be shown to the next audit.

PARA 03:- (Ref. Memo No. 08 Dated 10/07/2023)

Sub:- Overpayment of Pay and Allowances

On the test check of PBR and Pay bills for the audit period 2021-23 in respect of Office of **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi**, it has been observed that the contractual appointment of Sh. Amit Kumar, Peon has been extended w.e.f. 05/04/22 to 31/03/23 to the post on Peon on contract basis at a Consolidated Remuneration of consolidated amount, i.e. Rs.21060/- Vide Department of women and Child Development ,GNCTD. However his pay for month of April 2022 has been made for full month where as the payment should have been made w.e.f. 05/04/22 to 30/04/2022 resulting in **overpayment of Rs. 2808/-**

Sl. No.	Period	Bill no. dated	Payment Due (in Rs.)	Payment Drawn (in Rs.)	Excess (in Rs.)
1.	01/04/2022 to 04/04/2022	PB-09 dated 06/05/2022	21060	21060	(21060/30=702/-) 702 X 4=2808

Necessary action may be taken to recover the overpayment made and deposited into government account after due verification of facts and figures under intimation to the audit.

Similar cases may also be reviewed at the level of HOO. Recovery may be made of Rs. 2808/- under intimation to the audit.

Handwritten signature

PARA 04:- (Ref. Memo No. 09 Dated 10/07/2023)

Sub:- Procurement of common use of goods outside GeM.

As per the orders issued by the Finance Department GNCTD from time to time in accordance with rule 149 of GFR, it is mandatory for all Govt. buyers to make purchase of goods and services through GeM and if they 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.

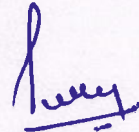
Necessary action may be taken to comply with the provision of GFR and shown to next audit.

PARA 05:- (Dated 04/07/2023)

Sub: Non- Production of Records

1. Medical reimbursement register
2. Tuition fee register
3. Income tax rebate certificate
4. Contingency register
5. Supplementary nutrition food file for the audit period
6. Telephone register
7. Register of un-disbursed amount
8. Packing material/ container stock register
9. Property register
10. Quality check register/certificate

The above mentioned record may be shown to the next audit.



(PANKAJ NARANG)
IAO/AO
Audit Party No. VI

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PART III
TEST AUDIT NOTE
(2021-2023)

TAN.01:- (Ref: Audit Memo No.04 dated 05/07/2023)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi** for the Period 2021-22 to 2022-23 the following shortcomings have been noticed:


1. The mandatory information/details of employees such as Basic pay, Grade Pay, Pay level, date of increment, Details of govt. accommodation, GPF/PRAN Numbers etc. required to be recorded on the upper left side of each page in the PBRs not found completely filled in.
2. Total of each column is also required to be entered in the last line of each page (at the bottom) for the purpose of calculation of Income Tax of the respective year, which is not done.
3. Cuttings and over writings have also not been attested by any competent authority.
4. Aadhar No. of employees are not mentioned in PBR.
5. Index has not been prepared.
6. Abstract not maintained in PBR.

Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.02:- (Ref: Audit Memo No.05 dated 05/07/2023)
Sub: Shortcoming in Bill Register.

On scrutiny of Bill Register of office of the **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi** for the Period Upto 2021-22 to 2022-23 the following shortcomings have been noticed:

1. Page counting certificate has not been recorded on the first page of the register.
2. **Blank 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.



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3. **Blank Col- 10, 11 and 12** of the 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 the making necessary entry into the Cash Book but these columns were found blank, which is irregular reasons for not signing against col. 10 and 11 by DDO may be furnished to audit.
 4. **Blank Col-13,14 and 15** means to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, 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 against Bill.

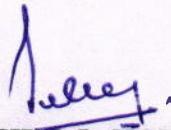
Necessary action may be taken to rectify the shortcomings and shown to next audit.

TAN.03:- (Ref: Audit Memo No.06 dated 07/07/2023)
Sub: Shortcomings in Stock Registers

On test check of Stock Registers (Consumable & Non-consumable) maintained by **ICDS Project Shahdara, Community Centre, 3rd Floor, Seemapuri, Delhi**, the following observations are made:

- (1) Mandatory page counting certificate was not recorded on the first page of Consumable Stock Register.
- (2) As per rule 213 of GFR 2017, physical verification of fixed assets and consumables should be done at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. However physical verification of stores has not been conducted by the unit, as required as per GFR.
- (3) The details of officials to whom the items are issued are not mentioned in many registers. The Signature of recipients are also not recorded.
- (4) The Certificate of quality under rule 154 has not been made on the body of the bills.
- (5) The vouchers have not been marked as 'paid and cancelled' after the payment has been made.
- (6) The Annual Store Return has not been prepared.

Necessary action may be taken to rectify the shortcomings and shown to next audit.


(PANKAJ NARANG)
(IAO/Party No.-06)