

30

**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 Seemapuri, Mahila work centre, New Seemapuri, Delhi

INTRODUCTION

The accounts of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** for the period 2020-2022 are tested audited by the Audit Party No. 06 comprising of Sh. Pankaj Narang, A.O./IAO during the period from 09/02/2023 to 17/02/2023 (07 working days).

Aims and Objectives:-

The I.C.D.S. Project Seemapuri, MCD Community Centre Old Seemapuri Delhi 110095 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi. **Total of 132** Anganwadies functioning under this project. The aims and objectives of the project are:

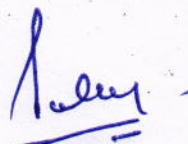
- To improve the nutritional and health status of children in the age group of 0-6 years.
- To lay the foundation for proper psychological, physical and social development of the child.
- To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
- To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development, and
- 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.

Name of the HOO/DDO/ during the period of Audit 01-04-2020 to 31-03-2022

HOD/HOO

Annexure-B

S.No.	Name & Designation	From	To
1	Ms. Sadhna Singh	03/10/169	31/01/22
2	Mr. Virpal	31/01/22	Till date



CDPO

S.No.	Name & Designation	From	To
1	Ms. BEENA RANI	03/10/2019	31/01/2022

CASHIER

S.No.	Name & Designation	From	To
2	Mr. Ram Bhrose Prasad	July 2011	September 2022
	Samrat Singh Jeenwal	October 2022	Till date

VACANCY POSITION

S.N.	CLASS OF EMPLOYEE	TOTAL ALLOCATED POST	FILLED POST	VACANT
1	B(CDPO)	1	1	0
2	B (S.A./Asstt.)	1	0	1
3	C (Sup.)	5	5	0
4	C (Clerk)	1	0	1
5	C (Peon)	1	0	1
	Total	09	06	03

Budget Details for the year 2020-22

ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi

(Rs. In Rs.)

Financial year	Budget allotted	Expenditure	Balance	% of saving
2020-21	24222620	24063837	158783	
2021-22	39898000	38583302	1314698	

Statutory Audit

As per the information provided by **ICDS Project Seemapuri, Mahila work centre, New 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 Seemapuri, Mahila work centre, New Seemapuri, Delhi** was found satisfactory subject to observations made in the Current Audit Report.



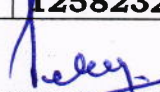
PART-I
Old Internal Audit Report (1985-2020)

There were 22 old outstanding Audit Paras with recovery of Rs. **1258232/-** in respect of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** Noreply submitted by the unit, however The remaining 22 Paras with recovery of Rs. **1258232/-** 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	1985-92	03	--	--	--	03(1-3)
2	1994-96	03	--	--	--	03(5-7)
3	1996-97	01	--	--	--	01(8)
4	1999-04	06	--	--	--	06(9,11-13,15,16)
5	2004-07	03	--	--	--	03(1,3,4)
6	2012-15	02	--	--	--	02(1-2)
7	2015-20	04	--	--	--	04(1-4)

Details of Old Recovery

Sr. No.	Year	Paras	Para No. & Recovery Amount (Rs.)	Recovered Amount (Rs.)	Balance (Rs.)
1	1994-96	1	5 & 2791	--	2791
2	2004-07	1	18 & 15625	--	15625
3	2012-15	2	1-2 & 1133316+106500 =1239816		1239816
	Total		1258232	--	1258232


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



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 Seemapuri, Mahila Work Centre, New Seemapuri, Delhi (892/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1985	1992	1		Audit of Cash Book	O	0
2	1985	1992	2		Audit of Log Book Vehicle No. DED 4113	O	0
3	1985	1992	3		Irregular purchase from General articles	O	0
4	1994	1996	5		Income Tax	O	2791
5	1994	1996	6		Stock register supervisors	O	0
6	1994	1996	7		Non production / non maintenance of record	O	0
7	1996	1997	8		Unused and unserviceable property articles lying in Anganwaries	O	0
8	1999	2004	9		Unfruitful Expenditure of Rs. 479110/-	O	0
9	1999	2004	11		Dietary Stock Register of SNP items.	O	0
10	1999	2004	12		Dietary Articles	O	0
11	1999	2004	13		Contingency Vouchers	O	0
12	1999	2004	15		remittance verification	O	0
13	1999	2004	16		Non production of record	O	0
14	2004	2007	1		Recovery of Income Tax from Salaries.	O	15625
15	2004	2007	3		Irregular Supply / Distribution of Cooked Food items under the S.N.P. Scheme.	O	0
16	2004	2007	4		Ir-regularities in Purchase of Stationery Stores.	O	0
17	2012	2015	1		Non deduction of TDS amounting to Rs. 11,33,316/- from Self Help Groups	O	1133316
18	2012	2015	2		Irregularity in payment of rent for Anganwadi Centres	O	106500
19	2015	2020	1		NPS Contribution	O	0
20	2015	2019	2		Non compliance of Hon'ble Supreme Court Directions	O	0
21	2015	2020	3		Discrepancies in completing codal formalities during purchase	O	0
22	2015	2020	4		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.

[Back](#)

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PART I

85-92

PART-I

Page No. 01

PART-2

Part No. 82 (85-92) Audit Memo No 8 (ob)
Dt. 24.10.92

Subj: Audit of Cash Book

During the course of audit the cash book the following irregularities/differences have been noticed:
 10. During the month of 12/99 a cheque amounting Rs. 32671/- on A/c of pay and allowances of the staff was received from PAD on 8.11.99. The payment has been made against this cheque for Rs. 32721/- which is objectional and requires explanation. Please also intimate the circumstances under which the payment in excess of the amount received has been made on page 41, the date of payment to Meera Gripeethi, Shakuntla, Sishila, Pashpa has not been shown against their names the date of payment may please be shown now.

11. Opening/closing balances have not been attested by the D.D.O.

Total of the Cash Book are required to be checked by the official other than the cashier but the same have not been found checked.

Contd.....

(42) (18) (10/15) 371k
 (4) (30)

P.A. No. 12
 20/1/85
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average miles per litre.
Total No. of KM per day was not worked out.

4) It was seen that the Log Book had been signed by the officer using the vehicle. However, Cl. 12 of the Log Book viz. 'Initials of Adm. Officer' with remark if any had not been signed by the controlling officer.

5) The above vehicle has been lying in the workshop since Feb. 09. The vehicle was sent to M/s SKY LIKE Automobiles Ltd. which is the authorized Dealer of 'Mahindra' on going through the rate submitted by the dealer, the rate of sky like automobiles were higher than others even than the vehicle was meant to SKY line on the approval of mechanical officer. A period of more than 3 years has passed but no sanction for incurring the expenditure to the tune of Rs. 27512/- has been accorded by the competent authority. The vehicle could not be repaired for want of sanction. It is incurring financial loss to Government as expenditure incurred on the vehicle could not be utilised properly and it will also adversely effect on the life of the vehicle. This requires clarification and the vehicle may be got repaired as early as possible the result of the same may please be intimated to audit.

Para No. 9

Para No. 9 (85-92) Audit Memo No. 10 (ob) dt.

3

Para No. 2
Para No. 3
Sub: Regular purchase of General Articles
While scrutinising the records it has been observed that the General Articles were purchased from Consumer Co-op. Store Ltd. Moti Nagar wide hill no. 15823, 15839, 15852, 15866 dt. 28/1/87, 29/1/87, 30/1/87 & 31/1/87 respectively for amounts 9048/-, Rs. 9442/-, Rs. 4278/- & Rs. 2526/- respectively under 'CDIO's' power which is irregular as the irregular purchase of General Articles to the tune of Rs. 21,300/- requires the sanction of competent authority.

Further the said purchases have been made without completing all formalities and on the basis of comparative statement prepared by the CDIO, Hand Nagri (Un attested). Hence, the purchases are beyond the power of C.O. and needs regularisation from competent authority.

Attested copy of comparative statement with a certificate of completing all formalities while preparing the said statement contd. 7 may also be furnished to the audit.

~~Para 2 of 94-96~~
 (Para 2 of 94-96)

Memorandum No. 9
 dt: 12-7-96

38
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 34/c

Direct Income Tax: Para no. 1

During the last check of income tax
 for the period 1994-95 the following
 discrepancies/irregularities have been noticed &
 income tax calculation sheet in of Km. Usha
 Trivedi CDD for the year 1994-95 is not
 prepared by the Unit however from the
 P.S.R. the income tax has been calculated at
 rate of Rs. 2791/- is still payable. The same way
 can be reversed and the calculation sheet
 may be prepared now under intimation to
 credit. The calculation is as under:

Km. Usha Trivedi CDD: FY = 1994-95.

Gross Salary	: Rs. 77765-
less S.D.	: Rs. 15000-
Taxable Income	: Rs. 62765 or say Rs. 62770-
Tax D.C.I.E (5000 + 831)	: Rs. 5831-
less Rebate on Savings 7.150 x 20%	: Rs. 1520-
Tax payable	: Rs. 4311-
Tax paid	: Rs. 1520-
<u>Balance tax to be paid</u>	<u>: Rs. 2791-</u>

C.I.F = Rs. 7000-
 7741 = Rs. 600-

In the absence of savings a tax of Rs. 2791/- is
 recoverable. The same way can be reversed or savings
 may be produced under intimation to credit.

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~~Subject: -~~ Stocks register (Supervisors)
 Para no. 2
 Dated: 1/9/71

- On scrutiny of stocks register of supervisors (which was audit i.e. 1984-86 the following irregularities were pointed out.
1. Annual physical verification was not found conducted by the members of non-constable articles / properly articles. It should be done when intimation is audit.
 2. Calling & memberships were not attended in a number of cases. It should be compliance be shown to audit. It should be avoided in future.
 3. A No. of properly stock registers were found maintained by the supervisors, which is irregular. Only one stock register be maintained & register compliance be shown to audit.
 4. Separate pages be issued for each item. It should be compliance be shown to audit.
 5. Properly / non-constable articles were shown in the account to OIL balances which is irregular. The articles of non-constable nature can be added only after confirmation by Commission board. At such the following articles be restricted upon intimation to audit:
 1. Jug / mug
 2. Chest bin
 3. Stepler
 4. Bucket
 5. Lari (Tat Patti) properly
 6. Mucka
 7. Water Tanker - properly
 8. Table folding -

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

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~~Para 3~~ ~~Para No. 3~~

~~Para 9.~~

~~Para No. 06~~ (3)

(PARA No. 5 of 94-96) (Reg. Memo No. 1
dt. 11.7.96)

~~PARA No. 7~~
~~(94-96)~~

Non-production / Non
maintenance of Records.

- 1) Contingent charges Register
- 2) Register of un-disbursed amount
- 3) Packing materials / container
stock Register
- 4) ~~T.A. Register~~

R.K.G.
(R.K. Gupta)
IAJ

Handwritten marks: (S), (H), (25), (35), 317c

iii) Physical verification of the store/stock of the Property Stock Register has never been conducted, which is very essential. In the absence of which correctness of the articles ~~shown~~ held in the stock/store could not be ascertained. As per Rule 116 of G.P.R., Physical verification of the stores must be ~~carried~~ carried out once in each year and the findings of such verification must be recorded in the stock-register with the dated signatures of the H.C.O./ Project Officer. Reasons for the same may please be elucidated to audit and needful may be done now under intimation to audit.

Handwritten notes: Para 5, Para 8, Para 7, Para 10

PARA NO. 5

(Memo No. 9 dt. 18.9.97)

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UN-USED AND UNSERVICEABLE PROPERTY ARTICLES LYING IN ANGANWADIS

While scrutinising the stock registers of the Supervisers of different areas alongwith property stock registers of Anganwadi Workers, it was seen that a good number of property articles have been lying in the store of anganwadis because there is not use of these articles as now a days only Bread and biscuits are being distributed amongst the children in the anganwadis. It is suggested that the articles may be transferred to other needy homes/ Institutions of Social Welfare Deptt. and if these articles are unserviceable, action may be taken to get these articles condemned, with the permission of the Directorate of Social Welfare, under intimation to audit. List of such articles of each anganwadi is attached in Annexure 'A'.

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-30-

LIST OF UN-USED/NOT-SPECIFIABLE ARTICLES
LYING IN DIFFERENT WARDENS OF 1000 SEMA UNIT.

| S.NO. | Name of article | Quantity | Rate | Total | Remarks |
|-------|--------------------|----------|------|-------|---------|
| 1. | Packets with 5kg | 24 | 15 | 360 | |
| 2. | Plates | 430 | 540 | 23220 | |
| 3. | Brown | 120 | 135 | 16200 | |
| 4. | Locks | 24 | 30 | 720 | |
| 5. | Weighting machines | 1 | 26 | 26 | |
| 6. | Stoves | 2 | 1 | 2 | |
| 7. | Water tank | 49 | 54 | 2646 | |
| 8. | Knives | 72 | 133 | 9576 | |
| 9. | Tat Patti | 24 | 37 | 888 | |
| 10. | Tari | 24 | 25 | 600 | |
| 11. | Scissors | 1 | 1 | 1 | |
| 12. | Kapchi steel | 1 | 6 | 6 | |
| 13. | Table folding | 1 | 2 | 2 | |
| 14. | Chairs | 1 | 2 | 2 | |
| 15. | 5. Oil Pump | 1 | 113 | 113 | |
| 16. | unpainted post | 1 | 1 | 1 | |
| 17. | Nimlraha | 1 | 1 | 1 | |

Inter-ward transfer of articles

AMOUNT



69 13 115 33
13 28 29/c
PART-2
DIRECTORATE OF AUDIT : GOVT. OF NCT OF DELHI : DELHI

MEMO NO. 3

DT : 12/10/2004

~~PARA NO. 9~~
~~(27-04)~~
~~Para no. 1~~
Subject : Unfruitful expenditure of ₹.4,79,110.00

During the course of audit of the I.C.D.S. Project Seemspuri, Delhi, it was noticed that the project incurred an expenditure of ₹.4,79,110.00 on the salary and allowances of the Driver from 1999-2000 to 2003-2004.

In reply to a query regarding the vehicle attached to the project, it was intimated that no vehicle was attached to the project from 01/04/99 to date, meaning thereby that the project was bearing unnecessary expenditure on account of salary of the Driver.

The D.D.O./H.O.O. is requested to explain the reason as to how the expenditure has been born by this project when there was no vehicle with the project. It is suggested that services of the driver could be utilised profitably elsewhere and the position in this regard may be intimated to audit.

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DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI, DELHI

~~Paramount~~
~~Paramount~~
Paramount-09

MEMO NO: 6
DT: 15.10.2001

15

Subject: Dietary Stock register
& SNP items

~~Paramount~~
9/10/01

A test check of Dietary Stock register of SNP items of I.C.D.S., Secunderpur, Delhi for the period 1999-2000 to 2003-2004. The following short-comings were noticed:

1. According to norms issued by Director, Directorate of Social Welfare that the beneficiaries are distributed supplementary food (Under S.N.P) as under:

- i) Children (0-6 yrs) - 02 slices of bread per day.
- ii) Expectant & Nursing Mother } - 03 slices of bread per day.

It is observed that the Anganwari worker has not adopted any scale whether how much amount/pieces of bread has been given to each beneficiaries. No details was found in the stock register of Anganwari workers. There are some cases:

i) Smt. Rajni A.W. No. 128
 9/4/99 Bread Ladies = $15 \times 6 = 90$ (Attendance/piece of bread)
 Child = $86 \times 5 = 430$
520 pieces

ii) Smt. Musuff A.W. No. 105
 9/4/99 Ladies = $20 \times 6 = 120$
 Child = $80 \times 5 = 400$
520 pieces

iii) Smt. Usha Sharma A.W. No. 1
 13/3/002 Bread Ladies = $16 \times 5 = 80$
 Child = $107 \times 5 = 535$
580 pieces

H.O.O is requested to explain the reasons under what circumstances the instruction issued by the Director has been violated & without any scale the bread quantity has been given. Compliance should be intimated to audit.

Cont. 1/2

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Et. No. A.W. no. 12

2) Chana Phusmura Dt 24/3/2004, 90 K.g. Chana Phusmura was available in the stock. In 24.2003 instead of 660kg. the balance shown 86.400kg. While it should be 83.100kg. In the absence of physical verification, the error such type is irregularities/mistake occurred. H.O is requested to kindly instruct the supervisor/ Angamasi workers to check their stock physically in future.

Property Register

- i) Index has not been maintained in the property register
- ii) Physical verification of stock has not been made during the audit period.

Smt Anita A.W. no. 60

2) 9/4/00 Bread Attendance shown in the A register L=15 & children = 97 while bread given to L=15 & children = 86. Difference found in the children attendance = 11. H.O is requested to kindly explain the reason under which circumstances the eleven children were not given the bread.

Property Register

- i) Physical verification has not been made during the audit period.
- ii) Educational kit was shown in the consumable stock register while it should be transferred into property register. This may be done now & compliance shown to audit.

Contd. P/4

cutting/overwriting was found in the stock register but the same was not get attested by the C.D.P.O. Cutting/overwriting are not allowed in the stock register of such type cutting were found in the stock it is responsibility of Supervisor/A-Worker without get attestation of C.D.P.O. It is suggested that the cutting should be get attested from the C.D.P.O in future. Here we have:

Carrot. page no: 24, 26, 13 (8 $\frac{12}{20}$ 17-5/20)

compliance shown to audit

Smt. Karishmati, Supervisor

Property Register

- i) Page counting certificate was not recorded.
- ii) Property register was found beyond condition it is advised that the same should be binded now.
- iii) Cost of items were not found in the property register. The same should be recorded now & compliance shown to audit.
- iv) The balances of non consumable articles were reduced showing the articles consumed/broken. The balance of non consumable articles should be reduced unless the same are got used in the original form the competent authority. The balances should not be reduced till they are got utilized. Under the serial as a few examples are given below:-

| | | | |
|----------------|-------|-------|-----|
| a) Drum | - 24 | _____ | NIL |
| b) Ming | - 24 | _____ | NIL |
| c) Plates | - 480 | _____ | NIL |
| d) Steel Spoon | 20 | _____ | NIL |
| e) Dura | | _____ | NIL |
- v) Physical verification has not been done during the audit period. 1 Col. P/S

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24/c

18004 Biscuit Attendance shown Ladies 13 while biscuits was given to 14 Ladies. There is a difference of one lady. It is requested to kindly clarify the position how the such type irregularity has been occurred.

Property Register

- i) Balance has not maintained.
- ii) Page counting has not been occurred.
- iii) Physical verification has not been done during the audit period.

Ms. Suman A.W. no. 126

- i) Attendance register for the period Jan to July 201 has not produced to audit. In the absence of such it is very difficult to find out whether the items were given to beneficiaries or not, ii) Whether the beneficiaries present that date or not.
- ii) Council Biscuit - Attendance for the period 4/3/2013 to 15/3/2013 has not produced to audit.

iii) Property

Property register has also not produced to audit.

Ms. Rupika A.W. no. 22

- i) General Stock register not produced to audit.
- ii) Attendance register 4/2001 has also not produced to audit.

1/9

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23/c

GOVT. OF NCT OF DELHI, DELHI

MEMO No: 8

DT: 16/4/2004

Part No-10

Subject: Dietary Articles

While reviewing the dietary articles of
S.D.S, Seema Puri, Delhi, the following
short-comings were noticed:

I. on the last check of the following bills as
per details given below:-

- 1. Bill no. 104 dt. 11/99 Rs. 72,502-
Mrs Maya Ford
- 2. " " 106 dt. 2/2000 Rs. 1,80,596-
Mrs Gang. Date Bil 16/8
- 3. " " 118 - Rs. 3,09,596-

The above dietary articles under SNP program
for the distribution to the children comes under
the Anganwazi. The purchases of the above articles
the purchase file / purchase procedure has
not been provided to audit. In the
absence of which the purchases could
not be got ~~certified~~ certified.

It is further observed, while receiving
the articles a certificate for the goods
received in good condition & according
to the specification by the receipt
could be

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22/c

be recorded, it was further seen from the Challan attached with the bill that the articles have been received by the helper etc, and after that Audit of the view the material, ^{should be} received by the supervisor with the certification i.e. quantity / sufficiency. The DDO/H.O. is requested to explain the reason as to why the material has been received by the Helper etc in place of supervisor.

2. In the absence of proper certification for the material supply that it could not be authenticated that the material received upto mark of sufficiency etc. Reasons for the same may be explained to audit.

DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI, DELHI (26)

(26) (26)

21/K

MFR/10/11-9

DT: 18/10/2022

~~Para No. 6~~

Para No. 11

Subject: Contingency vouchers

While reviewing the contingency vouchers of I.C. D.S. Secy, Delhi for the period 1997-2000 to 2023-04, the following Kt. coming were noticed:

I. According to G.F.R. that the purchases beyond Rs. 5000 (upto 2001) & ~~purchases~~ Rs. 10000 after R 2001 the dept. should go through the purchase procedure as calling tender etc. In the following list check the dept. has not completed the all procedural formalities while making purchases etc.

| Seri. no. | Bill no. | Amount |
|-----------|------------|------------|
| 1. | 127 3/2007 | Rs 4731 = |
| 2. | 133 3/2001 | Rs 7201 = |
| 3. | 131 3/2001 | Rs 4876 = |
| 4. | 130 3/2001 | Rs 1458 = |
| 5. | 128 3/2001 | Rs 4992 = |
| 6. | 131 2/2000 | Rs 6086 = |
| 7. | 132 3/2001 | Rs 5769 = |
| 8. | 134 3/2001 | Rs 2696 = |
| E.g. | 133 3/2000 | Rs 4636 = |
| 10. | 124 2/2000 | Rs 10221 = |

Contd. P/2

DIRECTORATE OF AUDIT: GOVT. OF NCT OF DELHI: DELHI

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2010
21

DI: 21.10.2014

PHRA NO: 11

Para No-12

Subject's Remittances verified

~~TRANSIT~~

The following remittances have been
for verification. Two remittances have not
response have been received so far:

| Sr. no. | Date | Amount |
|---------|------------|----------|
| 1. | 4.8.99 | Rs. 670 |
| 2. | 4.8.99 | Rs. 2600 |
| 3. | 12.10.99 | Rs. 400 |
| 4. | 27.12.2002 | Rs. 200 |
| 5. | 07.09.2002 | Rs. 600 |

The above remittances should be verified from
the PAO concerned & copy of the same should be submitted to the PAO concerned.

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STATE OF AUDIT: GOVY. OF NET. OF DEWT: DEWT

PARA No: 12

Ref. Memo No: 01
DTT

Para No 13

Subject: Non Production of record.

During the course of audit of the Deptt. the following records/documents were not produced to the audit party for auditing:

- Settled
- i) G.P.F. class IV employees
 - ii) Income Tax record for the period 1999-2000
 - iii) Property Register
 - iv) General Stock Register
 - v) Telephone register

(J.A.O.)
Audit Party no. 2

(23) (24) 18/c
10

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

~~PARA NO. 01~~

(Audit Memo No. 06 Dated 03.05.2007)

Para No. 14

Recovery of Income Tax from salaries.

The following irregularities were noticed during scrutiny of calculation sheet along with PBR and the documentary evidence kept on records to avail rebate and deductions under different sections of Income Tax Act.

1. Rebate Under section 80 C was allowed for payment of LIC premia without proper verification for actual payment of the premium paid during the particular financial year.
2. HRA deductions were allowed without having any proper documentary proof for actual payment of rent paid by the Government servant.
3. Allowed deduction of interest on housing loan for the period prior to possession/completion of the house.
4. The documents have neither been properly tagged/bound nor have been serially numbered.

A total recovery of Rs. 15,625/- has been detected by the audit from the different officers and staff members as detailed in the annexure to the audit paras. Head of Office/C.D.P.O may please recover the same after due verification under intimation to the audit.

25
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ANNEXURE TO RECOVERY FOR INCOME TAX

FINANCIAL YEAR 2004-05

9

| S.No. | Name of Employer | Gross Income | Deduct kn | Std. Deduct kn | Taxable Income | Income Tax | Rebate Allowed | Rebate for Women | Net Tax | Tax Already Paid | Income Tax to be Recovered | Remarks |
|-------|------------------------------------|--------------|-----------|----------------|----------------|------------|----------------|------------------|---------|------------------|----------------------------|--|
| 01 | Smt. S.J. Ray
Choudhary
CDPO | 30800 | 12692 | 3000 | 15553 | 2060 | 1500 | 500 | 95 | 1 | 3 | Rebate for HRA interest amounting to Rs. 3162 were allowed before taking possession of house.
Completion of the house. |
| 02 | Smt. Manjot Kaur
Supervisors | 90700 | 339 | 3000 | 89362 | 1911 | 11473 | 5000 | 2638 | 1 | 2691 | HRA deductions were allowed without document proof for actual payment of rent. |
| 03 | Smt. S.J. Ray
Choudhary
CPDO | 266166 | 81478 | - | 204688 | 12438 | - | - | 2892 | 1 | 1268 | Rebate for HRA interest amounting to Rs. 70351 were allowed before taking possession of the house.
Completion of the house. |

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ANNEXURE TO RECOVERY FOR INCOME TAX

FINANCIAL YEAR 2006-07

| S.No. | Name of Employer | Gross Income | Deduction | Std. Deduction | Taxable Income | Income Tax | Rebate Allowed | Rebate for Women | Net Tax | Tax Already Paid | Income Tax to be Recovered | Remarks |
|-------|-------------------------------|--------------|-----------|----------------|----------------|------------|----------------|------------------|---------|------------------|----------------------------|---|
| 04 | Mr. Manjesh Kom
Supervisor | 816620 | 57147 | 1 | 32853 | 27167 | - | - | 27167 | - | 27167 | Rebate allowed for LIC Premium amounting to Rs. 11329 against the actual saved for Rs. 10215. |
| | | | | | | | | | | | Rs. 15625 | |

27

Para No. 15
PARA NO.05

(Audit Memo No.07 Dated 08.05.2007)

Irregular Supply/distribution of cooked food items under the S.N.P Scheme

In all there are 129 Anganawadis are functioning under the I.C.D.S Project-Scema Puri in the supervision of 05 Supervisors and C.D.P.O. Under the S.N.P. Scheme, cooked food items such as Khichri, Dalia, Veg.Pullao etc are supplied to Anganawadis for its further distribution to the beneficiaries of the Scheme. Details for supplies received and distributed during the period November 2006 to March 2007 are appended below for test examination of S.N.P Scheme.

Supply of Cooked Food in Kg

| S.No | Name of Supervisor | Number of Anganavadi Centres | Nov.06 | Dec.06 | Jan.07 | Feb.07 | Mar.07 |
|------|---------------------|------------------------------|--------|--------|--------|--------|--------|
| 01 | Smt. Khurshida | 24 | 5373 | 10098 | 7414 | 7200 | 9936 |
| 02 | Ms. Jaipali | 30 | 6300 | 12353 | 10330 | 9966 | 12820 |
| 03 | Ms. Manjit Kaur | 22 | 6512 | 10208 | 7362 | 7084 | 9196 |
| 04 | Ms. Kamlesh Sharma | 30 | 6368 | 11895 | 9322 | 9048 | 11690 |
| 05 | Ms. Shehnaz Praveen | 23 | 5543 | 8559 | 6279 | 6164 | 8142 |

As per details at S.No. 01, the supply and distribution of cooked food was enhanced to 10098 kgs in the month of December-2006 making an abnormal increase of 88% from the supply for the previous month November 2006. Again it was reduced to 7414 kgs and 7200 kgs in the month of January and February 2007. The supply was further enhanced to 9936 kg in the month of March 2007. Similarly the supply to other Supervisors at S.No. 02, 03, 04 and 05 was particularly enhanced making an abnormal rise in the month of December 2006 and March 2007 while there was no change in the number of Anganawadi Centres under each Supervisor.

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 each month without having any justification for the same.

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- (4) No proper records has been maintained in the Anganawadi Centres/C.D.P.O office to assess the actual requirement of cooked food from time to time.
- (5) No proper effort were made to ensure quantity and quality of cooked food supplied in the different Anganawadi Centres under the S.N.P. Scheme.
- (6) Receipt and issue of Biscuits were recorded in number of packets. No details for actual weight of a biscuit packet have been recorded and in absence of it, the audit could not ascertain the actual quantity of supplies received and distributed among the beneficiaries of the Scheme. The supplier has been paid Rs.5, 72,000/- for supply of 52000 packets @ Rs.11/- each during 2006-07.

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

PARA NO. 04 *Para No. 16*
(Audit Memo No. 04 Dated 24-04-07)

Irregularities in purchase of Stationary Stores

Stationery items for the cost of Rs. 39,549/- were procured in the last week at the close of the particular financial year from M/s. Kendriya Bhandar and M/s. Delhi Consumer Co-operative wholesale Stores Limited on 28.03.2005, 30.03.2005, 31.03.2006 and 24.03.2007 as appended below:-

| Dated | Contingent Bill No. | Amount in Rupees | Name of the supplier |
|------------|---------------------|------------------|-----------------------|
| 28.03.2005 | CB/112 | 1,844 | M/s. D.C.C.W.S. Ltd |
| 30-03-2005 | CB/117 | 7,467 | M/s. D.C.C.W.S. Ltd |
| 07-10-2005 | CB/72 | 2,537 | M/s. Kendriya Bhandar |
| 31-03-2006 | CB/144 | 9,004 | M/s. Kendriya Bhandar |
| 06-12-2006 | CB/71 | 4,117 | M/s. Kendriya Bhandar |
| 14-03-2007 | CB/103 | 2,333 | M/s. Kendriya Bhandar |
| 24-03-2007 | CB/109 | 12,247 | M/s. Kendriya Bhandar |

In this connection the following irregularities were noticed by the audit after scrutiny of the records made available to audit.

- (1) Head of the Office is competent to procure stationary items up to Rs. 10,000/- only during a financial year. Purchases in excess of the delegated powers of the C.D.P.O. being H.O.O. during the financial year 2005-06 and 2006-07 are irregular.
- (2) Benefit of competitive rates has not been availed by inviting quotations from the different suppliers.
- (3) Supply Order has not been issued in black and white.

In view of observations made above, the purchases are found to be irregular and therefore the same may please be regularized from the competent authority under intimation to the audit.

S.K. Aggarwal
(S.K. AGGARWAL)
I.A.O.
AUDIT PARTY NO.IV

17
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PART- II
CURRENT AUDIT REPORT
(01.04.2012 TO 31.03.2015)

PARA NO. 1
(Ref. Memo No. 02)

Sub.- Non deduction of TDS amounting to Rs. 11,33,316/- 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 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 AS PER ANNEXURE | INCOME TAX DUE @ 2% (Rs.) |
|--------------|--------------------------------|----------------------------------|---------------------------|
| 01 | Rao Raghubir Singh Sewa Samiti | 1,34,25,546/- | 2,68,511/- |
| 02 | Acharya SHG | 47,17,789/- | 94,356/- |
| 03 | Chetna SHG | 44,95,320/- | 89,906/- |
| 04 | Divya Jyoti SHG | 51,87,560/- | 1,03,751/- |
| 05 | Ekta SHG | 49,29,023/- | 98,580/- |
| 06 | Sahara SHG | 50,67,287 | 1,01,346/- |
| 07 | Sanskriti SHG | 50,50,798/- | 1,01,016/- |
| 08 | Sarvodaya SHG | 50,06,401/- | 1,00,128/- |
| 09 | Sucheta SHG | 47,04,968/- | 94,099/- |
| 01 | Tarang SHG | 40,81,154/- | 81,623/- |
| TOTAL | | 5,66,65,846/- | 11,33,316/- |

Accordingly, Recovery of Rs. 11,33,316/- (Rs. Eleven Lac Thirty Three Thousand Three Hundred Sixteen 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.

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

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.

18
1/11

ANNEXURE-I TO PARA NO. 01
FINANCIAL YEAR 2012-13 TO 2014-15

| FINANCIAL YEAR-2012-13 | | | | | | | | | | | | | |
|------------------------|--------------------------------|-------------|------------|-----------------|----------|------------|---------------|---------------|-------------|------------|-------------|-------------------------|----------------------|
| S.No. | RAO RACHUBUR SINGH SEWA SAMITI | ACHARYA SHG | CHETNA SHG | DIVYA JYOTI SHG | EXTA SHG | SAHARA SHG | SANSKRITI SHG | SARVODAYA SHG | SUCHETA SHG | TARANG SHG | GRAND TOTAL | BILL NO./ DATE | PERIOD |
| 01 | 596464 | 183043 | 172376 | 204646 | 187959 | 201727 | 203767 | 197903 | 184959 | 152317 | 2285161 | CB-07 & CB-08 /12.06.12 | 16.03.12 TO 30.04.12 |
| 02 | 426586 | 132524 | 122232 | 151634 | 135641 | 147664 | 143575 | 138575 | 132342 | 106343 | 1637116 | CB-19 & 20/ 29.06.12 | May-12 |
| 03 | 407984 | 129056 | 118641 | 145849 | 130559 | 127519 | 139436 | 139366 | 134726 | 100432 | 1573568 | CB-25 & 26/ 31.07.12 | June-12 |
| 04 | 401840 | 128372 | 119041 | 142891 | 131326 | 137715 | 141495 | 134078 | 127273 | 101434 | 1565465 | CB-33 & 34/ 01.09.12 | August-12 |
| 05 | 366488 | 117945 | 111011 | 129068 | 117820 | 124768 | 127657 | 127999 | 117305 | 93057 | 1433118 | CB-48 & 49/ 29.09.12 | September-12 |
| 06 | 389334 | 123332 | 116065 | 137118 | 125839 | 136236 | 133892 | 131803 | 120402 | 98069 | 1512090 | CB-57 & 58/ 26.10.12 | October-12 |
| 07 | 354694 | 112519 | 105151 | 127179 | 116322 | 123638 | 123002 | 126284 | 114773 | 88947 | 1384294 | CB-64 & 65/ 23.11.12 | November-12 |
| 08 | 366347 | 115457 | 104582 | 130605 | 122698 | 127499 | 128635 | 126284 | 114773 | 88947 | 1425827 | CB-73 & 74/ 26.12.12 | December-12 |
| 09 | 382034 | 117252 | 110864 | 137855 | 125026 | 132642 | 133295 | 134906 | 118337 | 96272 | 1468483 | CB-80 & 81/ 24.01.13 | January-13 |
| 10 | 375914 | 116247 | 105738 | 130525 | 127665 | 134205 | 132288 | 133421 | 117426 | 91438 | 1464867 | CB-88 & 89/ 26.02.13 | February-13 |
| 11 | 358279 | 112107 | 102257 | 129929 | 121050 | 122392 | 125798 | 128381 | 113530 | 90689 | 1404412 | CB-98 & 99/ 13.03.13 | 01.03.13 to 16.03.13 |
| 12 | 203974 | 62923 | 59567 | 73999 | 69038 | 70300 | 70348 | 71425 | 63355 | 51445 | 796374 | CB-105 & 106/ 26.03.13 | |
| TOTAL PAYMENT | 4629938 | 1450777 | 1347525 | 1641298 | 1510943 | 1586305 | 1603188 | 1588065 | 1455106 | 1157630 | 17970775 | | |

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15

FINANCIAL YEAR-2013-14

| S.N. | RAO RACHUBIR SINGH SRWA SAMITI | ACHARYA SHG | CHIETNA SHG | DIVYA JYOTI SHG | EKTA SHG | SAHARA SHG | SANSKRITI SHG | SARVODAYA SHG | SICHETA SHG | TARANG SHG | GRAND TOTAL | BILL NO. / DATE | PERIOD |
|---------------|--------------------------------|-------------|-------------|-----------------|----------|------------|---------------|---------------|-------------|------------|-------------|---|-----------------------------------|
| 01 | 518471 | 163616 | 157141 | 188038 | 177131 | 181809 | 181107 | 184477 | 163367 | 131017 | 2046174 | CB-1006,05,13
CB-19 & 20/
02.07.13 | 17.03.13 TO
30.04.13
May-13 |
| 02 | 388724 | 123068 | 117165 | 139759 | 129270 | 137300 | 134869 | 134962 | 121002 | 95225 | 1521344 | CB-07/2A,05,13
CB-21 & 22/
02.07.13 | June-13 |
| 03 | 388885 | 123225 | 113752 | 139035 | 131325 | 135737 | 137216 | 133324 | 121244 | 128867 | 1522509 | CB-28 & 29/
02.09.13 | July-13 |
| 04 | 447601 | 160034 | 148229 | 181722 | 169331 | 174427 | 172342 | 172949 | 159757 | 118047 | 1653480 | CB-38 & 39/
08.10.13 | September-13 |
| 05 | 383088 | 136859 | 127529 | 153231 | 144915 | 149900 | 151467 | 152102 | 137525 | 118995 | 1695633 | CB-45 & 45/
29.10.13 | October-13 |
| 06 | 395472 | 138969 | 130596 | 158785 | 148323 | 156786 | 157980 | 133069 | 135821 | 118014 | 1650833 | CB-55 & 56/
CB-67 & 68/
13.01.14 | November-13 |
| 07 | 382618 | 134675 | 150139 | 151306 | 145131 | 148160 | 153900 | 157300 | 139512 | 113765 | 1718021 | CB-69 & 70/
29.01.14 | December-13 |
| 08 | 402080 | 141994 | 140553 | 156701 | 153745 | 155036 | 157235 | 152461 | 132224 | 107640 | 1665602 | CB-80 & 81/
04.03.14 | January-14 |
| 09 | 384568 | 143197 | 136672 | 151757 | 151185 | 151431 | 154467 | 152461 | 143303 | 120277 | 1768899 | CB-87 & 88/
19.03.14 | February-14 |
| 10 | 412247 | 152128 | 137905 | 161406 | 158895 | 162563 | 162554 | 147239 | 134622 | 121271 | 1674591 | CB-97 & 98/
27.03.14 | 01.03.14 TO
15.03.14 |
| 11 | 388734 | 141723 | 133331 | 152663 | 151694 | 151939 | 151375 | 147239 | 75224 | 70783 | 871253 | | |
| 12 | 202767 | 74558 | 68844 | 81965 | 76927 | 80044 | 77640 | | | | 19705498 | | |
| TOTAL PAYMENT | 4695255 | 1634046 | 1561956 | 1816368 | 1737872 | 1785132 | 1792152 | 1754222 | 1894110 | 1334385 | 19705498 | | |

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22

157
9/6

FINANCIAL YEAR-2014-15

| S.No. | RAO RACHUBIR SINGH SAMITI | ACHARYA SINGH | CHETNA SINGH | DIVYA JYOTI SINGH | EKTA SINGH | SAHARA SINGH | SANSKRITI SINGH | SARVODAYA SINGH | SUCHETA SINGH | TARANG SINGH | GRAND TOTAL | BILL NO. / DATE | PERIOD |
|---------------|---------------------------|---------------|--------------|-------------------|------------|--------------|-----------------|-----------------|---------------|--------------|-------------|---|--|
| 01 | 558849 | 206297 | 190354 | 224198 | 213099 | 218436 | 215214 | 210011 | 200153 | 175484 | 2412095 | CB-17/10.07.14
&
CB-33/03.09.14
CB-29/21.08.14 | 16.03.14 TO
30.04.14
01.05.14 TO
30.06.14 |
| 02 | 810737 | 296302 | 274022 | 319996 | 304968 | 311239 | 312057 | 309123 | 296208 | 258053 | 3492705 | CB-33/03.09.14
CB-37/15.09.14 | July-14 |
| 03 | 374630 | 128074 | 124575 | 149334 | 129671 | 147459 | 141924 | 142878 | 150367 | 130978 | 1548831 | CB-44/18.10.14
CB-45/27.09.14 | August-14 |
| 04 | 350998 | 132539 | 133873 | 137616 | 134862 | 134411 | 134138 | 134569 | 135666 | 120159 | 1681460 | CB-44/18.10.14
CB-47 & 48/12.11.14 | September-14 |
| 05 | 383199 | 143041 | 142024 | 147815 | 150733 | 146739 | 144337 | 150099 | 146303 | 127170 | 1366593 | CB-55/09.12.14 | October-14 |
| 06 | 309425 | 118466 | 116821 | 119584 | 123216 | 116052 | 121607 | 119006 | 118768 | 103648 | 3261212 | CB-56/16.12.14
CB-70/29.01.15 | November &
December-14 |
| 07 | 735972 | 275107 | 272677 | 283330 | 283023 | 278231 | 268167 | 275026 | 278639 | 311040 | 1704761 | CB-74/16.02.15
CB-81 & 82/10.03.15 &
CB- | January-15 |
| 08 | 386341 | 144461 | 143077 | 150228 | 146788 | 148903 | 139195 | 139200 | 144137 | 162431 | 1902026 | 100/20.03.15
CB-118/21.03.15 | 01.02.15 to
15.03.15 |
| 09 | 190202 | 188679 | 188416 | 197793 | 193848 | 194380 | 178819 | 184202 | 185511 | 200176 | 18989573 | | |
| TOTAL PAYMENT | 4100353 | 1632966 | 1583839 | 1729894 | 1680208 | 1695850 | 1655458 | 1664114 | 1655752 | 1589139 | 18989573 | | |

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157

PARA NO. 2
(Ref. Memo No. 03)

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.

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. Detail in this regard is as below:

| 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 | 10-Shyam Bihari, Jhuggi No. 27, Gali No. 8, Seelampur, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 02 | 23-Krishna Devi, 5278, Gali No. 6, Old Seelampur, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 03 | 13-Raj Bala Sharma, 11/5248. Dispensari wali gali, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 04 | 19-Rekha, 4656, Gali No. 2, Ajeet Nagar, Delhi | July-12 | 1,500/- | 750/- | 750/- | PB-68/16.12.12 |
| 05 | 41-Jaswant Singh, 4928C/10, Gali No. 1, Sartaj Mohalla, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 06 | 95-Mahendri, C-59, New Seelampur, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 07 | 107-Usha, E-16-A-62, New Seelampur, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 08 | 111-Ram Parkash, C-131, New Seemapuri, Delhi | July-12 | 3,750/- | 750/- | 3,000/- | PB-68/16.12.12 |
| 09 | 125-Maya Sharma, C-55, Old Seemapuri, Delhi | July-12 | 5,250/- | 750/- | 4,500/- | PB-68/16.12.12 |
| 10 | 02-Krishna Devi, 5260, Main road, Old Seelampur, Delhi | Dec-13 to May-14 | 8,250/- | 4,500/- | 3,750/- | PB-11/13.06.14 |
| 11 | 04-Priti Sharma, 4355, Gali No. 8, Ols Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 12 | 46-Gulnaz, A-1/11, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |

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| | | | | | | |
|--------------|---|-------------------|-------------------|-----------------|-------------------|----------------|
| 13 | 47-Rameshwar, P-67-III, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 14 | 50-Jagbir Singh, R-75, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 15 | 53-Hirday Singh, W-79, Welcome. Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 16 | 57-Rashiya Begum, A-41-42, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 17 | 63-Premwati, C-8, Kabootar Market, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 18 | 65-Rameshwari, A-40, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 12,750/- | 4,500/- | 8,250/- | PB-11/13.06.14 |
| 19 | 73-Ramwati, 217-18, Welcome, Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 20 | 78-Anil, K-379, New Seelampur, Delhi | Dec-13 to May-14 | 9,000/- | 4,500/- | 4,500 | PB-11/13.06.14 |
| 21 | 95-Ram Parkash, C-59, New Seelampur, Delhi | Dec-13 to May-14 | 27,000/- | 4,500/- | 22,500/- | PB-11/13.06.14 |
| 22 | 28-Anita, 4046, Gali No. 16, Shanti mohalla, Delhi | June to August-14 | 6,750/- | 2,250/- | 4,500/- | PB-31/27.08.14 |
| 23 | 13-Raj Kumar Kashyap, 11/5248, Dispensari Wali Gali, Dlhi | June to August-14 | 3,000/- | 2,250/- | 750/- | PB-31/27.08.14 |
| TOTAL | | | 1,71,750/- | 65,250/- | 1,06,500/- | |

Recovery of overpayment of Rs. 1,06,500/- (Rs. One Lac Six Thousand Five Hundred only) on account of overpayment of rent to owner's of Aanganwadi Centres may be made, after due verification, and under intimation to audit.

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

(14)

PART II
CURRENT AUDIT REPORT
(2015-16 to 2019-20)

PARA No. 1 / 19

(Ref: Audit Memo No. 07, dated 25/08/2020)

Sub:- NPS Contribution

As per NPS Rule, every month of 10% of his/her salary (Basic pay & DA) and equivalent Government contribution will be invested in NPS.

During test check of PBR it has observed that Smt. Jyoti Yadav Supervisor and Gyanender Kumar Jr. Assistant have joined their duties w.e.f. 24/11/2017 and 31/10/2018 respectively. And their NPS contribution as well as Govt. contribution have been made only from June 2018 and July 2019 instead of from following the month of the official joined. Hence, NPS contribution from 01/12/2017 to 31/05/2018 in respect of Smt. Jyoti Yadav and from 01/11/2018 to 30/06/2019 in respect of Sh. Gyanender Kumar Jr. Assistant may be made accordingly & shown to next audit.

PARA No. 2 / 20

(Ref: Audit Memo No. 08, dated 05/08/2020)

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 RAO RAGHUBIR SINGH SEWA SAMITI, 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 RAO RAGHUBIR SINGH SEWA SAMITI, MNPO and also a tripartite agreement with Deptt. Of Women & Child Development with RAO RAGHUBIR SINGH SEWA SAMITI, MNPO and NINE other SHG on 17/10/2011.

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 | 2015-16 | 282 |
| 2 | 2016-17 | 285 |
| 3 | 2017-18 | 276 |
| 4 | 2018-19 | 282 |
| 5 | 2019-20 | RECORDS WERE NOT PROVIDED |

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 steps 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

PARA No. 3 21

(Ref: Audit Memo No. 09, dated 07/09/2020)

Sub:- Discrepancies in completing codal formalities during purchase.

1. As per Finance (Expenditure) Department, OM No.F.20/08/2017/866-876/(ISexp), 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 purchases are not being made through GeM

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 |
|---------|------------|---------------------|-----------------|------|
| 11 | 09/6/2016 | 14234 | | |
| 34 | 26/8/2016 | 14934 | | |
| 52 | 29/10/2016 | 12091 | | |
| 53 | 29/10/2016 | 3748 | | |
| 68 | 15/12/2016 | 14958 | | |
| 69 | 15/12/2016 | 7446 | | |
| 72 | 15/12/2016 | 14798 | | |
| 73 | 15/12/2016 | 11568 | | |
| 74 | 15/12/2016 | 7980 | | |
| 75 | 15/12/2016 | 7859 | | |
| 76 | 15/12/2016 | 7859 | | |
| 77 | 15/12/2016 | 7980 | | |
| 78 | 15/12/2016 | 8047 | | |
| 79 | 15/12/2016 | 8047 | | |
| 80 | 15/12/2016 | 14993 | | |
| 81 | 15/12/2016 | 7683 | | |
| 84 | 16/12/16 | 11562 | | |
| 85 | 16/12/16 | 8464 | | |

89 3/c

| | | | | |
|--------------|----------|---------------|--|--|
| 86 | 16/12/16 | 8464 | | |
| 96 | 7/1/17 | 2326 | | |
| 98 | 7/1/17 | 11609 | | |
| Total | | 206650 | | |

Expenditure incurred on purchases as above without fulfilling the codal formalities may be regularized under intimation to audit.

PARA No. 422

(Ref: Record Memo No. 09, dated 24/08/2020)

Sub:- Non production of records.

1. Medical Reimbursement Register
2. Tuition fee register
3. Contingency register
4. Supplementary Nutrition Food file for the year 2019-20.
5. Telephone Register
6. Register of un-disbursed amount
7. Packing material/Container Stock Register
8. Property Register



(R.K.SINGH)
IAO/Sr. A.O.
Audit Party No. XXV

(8)
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PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref: Audit Memo No. 04, dated 28/08/2020)

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of Pay Bill Registers of the unit for the period from 2015-16 to 2019-20, following shortcomings have been observed:

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., GPF/PRAN No., PAN No. Aadhar, Date of joining etc. are not found completely filled.
 2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
 3. For income of employee, there is no entry regarding salary drawn in previous office for calculating income tax has been made.
 4. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
 5. Details of contractual staff has not recorded in the PBR.
 6. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness.
 7. 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.
 8. GAR-18, Abstract of Pay bill is not prepared.
 9. Totaling of figures in the PBR has not been made.
- The above shortcomings may be rectified under intimation to audit.



TAN No. 02

(Ref: Audit Memo No. 05, dated 28/08/2020)

Sub:- Shortcomings in maintenance of Service Book.

1. **Nomination for different purposes-** Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official. But the same was not found in most of the service book.
2. **Service Book to be shown to the official every year** - As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal.
3. **Aadhar No.-** Entry of Aadhar no. has not entered in service book.
4. **Verification and communication of qualifying service after 18 years of service or 5 years before retirement-** As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). However the service has not been got verified as per the provision of the rule referred above. Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

Details of Staff who has qualified 18 years of service and the staff whose retirement is within 5 years

| S. No | Name of the Official (Sh/Smt./Ms.) | Designation | DOA | DOB | DOR |
|-------|------------------------------------|-------------|------------|------------|------------|
| 1 | Mrs. Sadhana Singh | CDPO | 06/01/1998 | 04/07/1972 | 31/07/2032 |
| 2 | Khurshida Khatoon | Supervisor | 16/12/1999 | 22/03/1965 | 31/03/2025 |

Reasons for above discrepancies may be elucidated to next audit.

(6)

Part-II

Current Audit Report 2020-22

During the course of current audit, 07 audit memos were issued including 01 record memo, highlighting various irregularities with recovery of Rs. 720/- as per reply provided by the Unit, 07 memo have been converted into 04 TAN and 03 Para (NPR) incorporated in the current audit report as Part-II with an outstanding recovery of Rs. 720/-.

Details of current recovery:-

| Memo No. | Amount pointed out | Amount recovered | Amount dropped on the basis of reply | Balance | Remarks |
|-----------------|---------------------------|-------------------------|---|----------------|----------------|
| 5 | 720 | - | - | 720 | PARA-2 |

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PART II
CURRENT AUDIT REPORT
(2020-2022)

PARA 01:- (Ref. Memo No. 05 Dated 14/02/2023)
Subject: Short deduction of UTGEIS

As per MoF, DoE, GOI, OM No.F7(1)/EV/2008 dated 10.09.2010, point no.4 that it has been decided to enhance the monthly subscription towards CGEIS and insurance coverage to the erstwhile Group D employees placed in PB-1 with Grade pay of 1800 and classified as Group C @30/- per month from January of the next calendar year i.e. January, 2011 Hence, the rate of subscription for the scheme shall Rs.30, Rs.60 & Rs.120p.m. for Group C, B&A employees respectively. **Accordingly, subscription towards UTGEIS was required to be deducted at revised rate from 01.01.2010.**

As per DoPT's OM No.11012/10/2016-Esstt.A-III dated 08/12/17, classification of posts under the CCS (CCA) rules, 1965, are given below:-

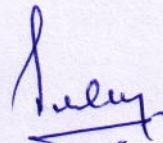
| S. No. | Description of posts | Classification of posts |
|--------|--|-------------------------|
| 1 | A central civil post carrying the pay in the pay matrix at the Level from 10 to 18 | Group-A |
| 2 | A central civil post carrying the pay in the pay matrix at the Level from 6 to 9 | Group-B |
| 3 | A central civil post carrying the pay in the pay matrix at the Level from 1 to 5 | Group-C |

During test check of records, it has been observed that the UTGEIS subscription was deducted less in view of the prescribed rates and category as per orders/ OM given above in r/o following Officers/ Officials resulting in short deduction of Rs.720/- as detailed below :-

| S.no. | Name & Desig. (Sh/Mrs.) | Period | No. of months | Subscription due per month | (in Rs.) | |
|--------------|---------------------------|--------------------|---------------|----------------------------|---------------------------------|--------------------------|
| | | | | | Subscription deducted per month | Subscription recoverable |
| 1 | Khurshida, Superintendent | 04/2020 to 03/2022 | 24 | 60 | 30 | 720 |
| Total | | | | | | 720 |

Accordingly, recovery of **Rs.720/-** towards short recovery of UTGEIS, as detailed above may be made **after due verification** under intimation to the Audit.

Other similar cases, if any, may also be taken into account for similar action and deductions of UTGEIS at prescribed rates as referred above may be made under intimation to audit.



PARA 02:- (Ref. Memo No. 06 Dated 15/02/2023)

Sub: Security Deposit/Fidelity Bond

As per instructions laid down under Rule 306 (GFR 2007) every Government who actually handles cashier stores shall be required to furnish security, for such amount and in such form as Central Government or an Administrator may prescribe according to circumstances and local conditions in each case, and to execute a security bond (GFR 14 or GFR 17 as the case may be).

During the course of audit of records of office of CDPO, ICDS Seema Puri, delhi for the period of 2020-2022 it was noticed that the cashier has not submitted/maintained any Security Deposit with the office. The official who has been entrusted with the job the cashier may be directed to furnish the security bond to be executed in Form GFR 30 in the form of cash or in the form of Fidelity Bond in GFR 34.

Other similar type of cases may also be reviewed at your own level under intimation to audit.

PARA 03:- (Dated 17/02/2023)

Sub: Non- Production of Records

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

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

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

(8)

PART III
TEST AUDIT NOTE
(2020-2022)

TAN.01:- (Ref: Audit Memo No.02 dated 13/02/2023)
Sub:- Improper maintenance of Pay Bill Register.

During the test check of Pay Bill Register of office of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** for the Period 2020-21 to 2021-22 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.

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

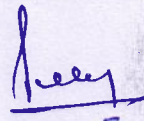
TAN.02:- (Ref: Audit Memo No.03 dated 13/02/2023)
Sub: Shortcomings in maintenance of Cash Book.

During the test check of Cash Book of office of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** for the Period 2020-21 to 2021-22 the following shortcomings have been noticed:

1. **Certificate of Physical verification of cash certificate was not recorded in the prescribed format:** As per Rule 13(4) of Receipt and payment Rules, 1983 provides that at the end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to the effect. In regard to any discrepancy noticed therein the instruction contained in the GFR should be followed. The certificate is normally, be in the following form:

“Certified that cash amounting to Rs.....has been physically verified and found correct as per the balance recorded in the cash book:”
“It is advised that in future appropriate certificate to physical verification of cash be recorded in the cash book.”

However, it has been observed the certificate was not recorded in the prescribed format.



- 2. **Erasers/ Overwritings:** An eraser or overwriting of an entry once made in cash book is strictly prohibited. It has been observed that corrections have been made the cash book but entries were not initialised by the Head of Office on every such corrections.
- 3. **Incomplete entries:** In some transactions an incomplete entry was made in the cash book the dates of transaction has not been written. Further, Neither the cheque Number nor the date of cheque no. was written.
- 4. **As per Rule 13(ii)** all monetary transaction should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. However, it has been observed that the procedure is not being followed strictly and the entries are not attested by the HOS/ DDO, in many case, which is against the Rule.

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

**TAN.03:- (Ref: Audit Memo No.07 dated 15/02/2023)
Sub: Shortcoming in Service Book.**

During the test check of Service Book of office of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** for the Period 2020-21 to 2021-22 the following shortcomings have been noticed:

- 1. **The Earned Leave** record is not updated in many Service Book as per Leave Rule the 15 day EL shall be credited in the Service Book on 1st January & 1st July of every calendar Year. It has been observed that the credit of leave is not updated in many Service Book.
- 2. **Annual Increment** is not signed /attested by the Officer/Section Officer which is a procedural lapse on the part of Department
- 3. Entry of Aadhar Number has not been made in Service Books as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-1/Pr.AO/2017-26 dated 10/09/2015.

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

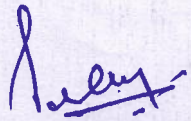


TAN.04:- (Ref: Audit Memo No.08 dated 17/02/2023)
Sub: Shortcoming in consumable Stock register.

During the test check of Stock Registers (Consumable) of office of **ICDS Project Seemapuri, Mahila work centre, New Seemapuri, Delhi** for the Period 2020-21 to 2021-22 the following shortcomings have been noticed:

- (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 the Consumable stock are not been made by the Unit.
- (3) Numerous cutting have been made in different place of register which needs attestation.
- (4) No Signature of the competent authority has been made in stock register at the time of entry in the concerned page of register.

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


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