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**Directorate of Audit  
Govt. of NCT of Delhi  
4<sup>th</sup> Level, 'C' Wing, Delhi Secretariat,  
New Delhi.**

**Sub: Internal Audit report on account of I.C.D.S. Project Wazirabad Project for the financial year 01.04.2020 to 31.03.2022.**

**INTRODUCTION**

The Internal Audit on the account of I.C.D.S. Project Wazirabad Project 3<sup>rd</sup> Floor Community Centre Old Seemapuri Delhi -95 for the financial year 01.04.2020 to 31.03.2022 was conducted by Field Audit Party No. V, comprising of Smt. Smt. JAYA TEWARI A.O, Smt. Lalita Tulsyani, A.A.O The audit was conducted during 07 working days w.e.f. 30.01.2023 to 07.02.2023.

**AIMS AND OBJECTIVES**

Following are the aims & objective of scheme

- To improve the nutritional and health status of children below the age group 0-6 years.
- Lay the foundation for the proper psychological, physical and social development of the child.
- Reduce the incidence of mortality, morbidity malnutrition and school dropouts.
- Achieve effective coordinates of policy and implementation amongst various departments to promote child development.
- Enhance the capability of the mother to look after the normal health and nutritional needs of child, through proper health and nutrition education.

To Achieve above aims & objective of ICDS six services are being rendered in the form of package through the focal Anganwadi Center:-

- Health Check-up.
- Immunization.
- Supplementary Nutrition Programme (SNP).
- Referral Services.
- Non formal Pre-school education.
- Nutrition and Health Education.

**HOD/DDO/CASHIER**

The Following officers/officials have served as HOO/DDO/Cashier during the audit period 01.04.2020-31.03.2022:-

S.No.	Name	From-To
1.	DR RAM VIR SINGH	25/01/2020 TO 30/10/2020
2.	MS. ASHA SEXSENA	30/10/2020 TO 04/02/2022
3.	MS. SADHNA SINGH	04/02/2022 TO 23/01/2023

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**List of Cashier: -**

S.No.	Name	From-To
1.	MR. JAGDISH CHAND S.A (Out source)	01.10.2016 TO TILL DATE

Budget and Expenditure incurred in r/o Plan as Non Plan Scheme during the period of 2020-21 and 2021-22: (in thousand)

Financial Year	Budget Allocation (Plan)	Expenditure (Plan)
2020-21	20645.5	17632
2021-22	27276	24988

3. Total posts sanctioned, filled and vacant in respect of ministerial/class-IV/Misc. along with dates since when vacant:-

Group	POST		
	Sanctioned	Filled	Vacant
A	NIL	NIL	NIL
B	2	1	1
C	6	2	4
<b>TOTAL</b>	<b>8</b>	<b>3</b>	<b>5</b>

**STATUTORY AUDIT**

Statutory audit of I.C.D.S. Project Wazirabad Project 3<sup>rd</sup> Floor Community Centre Old Seemapuri Delhi -95 has never been conducted by AGCR..

**MAINTENANCE OF RECORDS**

The maintenance of records of I.C.D.S. Wazirabad Project 3<sup>rd</sup> Floor Community Centre Old Seemapuri Delhi -95 was found satisfactory for the period of 2020-21 to 2021-22. subject to observations made in current audit report.

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PART-I

**Old Internal Audit Report**


There are 04 old outstanding Audit Pars pertaining to the period 2007 to 2020. Department has not furnished any satisfactory reply hence all the four paras having recovery nil have been incorporated in the current report as Part-I.

**Part-I (Old Audit Report)**

Sr. No	Year	Total Paras	Para Settled	Para taken Afresh	Outstanding Para
1	2007 to 2012	1	0	0	1 (3)
2	2012 to 2017	1	0	0	1 (3)
3	2017 to 2020	2	0	0	2 (1 &2)
<b>TOTAL</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>

**Details Old Recovery:-**

Sr. No	Year	Outstanding Recovery	Recovery effected	Balance outstanding recovery
1	2007 to 2012	--	--	--
2	2012 to 2017	--	--	--
3	2017 to 2020	--	--	--
<b>Total</b>			--	--



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**Part-II**  
**Current Audit Report**

During the course of current audit, 09-Audit memo's including 03-record memo's highlighting various irregularities/short comings were issued raising recovery of Rs. 6,94,931/-. As per the reply/compliance shown, 3 memos were settled and balance 6 memos have been converted into 3 Paras and 3 TAN which have been incorporated in the current audit report as Part-II.

Details of current recovery:

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recoverd on Spot Rs.)	Balance
05	Non -deduction of TDS of Rs. 6,91,352/- from SNP Charges.	6,91,352/-	-----	6,91,352/-
06	Irregular commutation of HPL- Recovery	3,579/-	-----	3,579/-
TOTAL		6,94,931/-	-----	6,94,931/-

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by **I.C.D.S. Project Wazirabad** for the period 2020 to 22. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

  
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# PART I



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## List of Para (Order by Audited Year &amp; Para)

View Detailed Audit Report

Department :Department of Women and Child Development							
Sub department: I.C.D.S. Project Wazirabad, Sanskar Ashram, Dilshad Garden, Delhi (830/8)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2012	3		Non-production of Record	O	0
2	2012	2017	3		Splitting of Purchase	O	0
3	2017	2020	1		Non compliance of Hon'ble Supreme Court Directions	O	0
4	2017	2020	2		Discrepancies in completing codal formalities during purchase	O	0

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

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PART - I  
OLD AUDIT REPORT

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**PARA NO.01**

**Ref. Audit memo no.14**

**Sub:- Supply of Supplementary meals less than 300 days in a year**

The Hon,ble Supreme court of India in its order dated 7th Oct.2004 in the case titled PUCL 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 R.E.W.A.R.D.S 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 R.E.W.A.R.D.S, MNPO and also a tripartite agreement with Deptt. of Women & Child Development with R.E.W.A.R.D.S MNPO on 01.10.2007.

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:-

S.No.	Year	No. of days supplied
1	2007-08 ( started w.e.f sept. 2007)	145
2	2008-09	286
3	2009-10	284
4	2010-11	288
5	2011-12	287

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 meals 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.

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**SUBJECT:- Security Deposits/Fidelity Bond**

As per instructions laid down under Rule 275 (GFR 2005), every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores, shall be required to furnish security.

Further as per rule 275(3) of GFR-2005- in case where the said security is furnished in the Form of cash, the Security Bond should be executed in Form-GFR-30 and, in case where the said security is furnished in form of fidelity bond, the security bond should be in Form-GFR-31.

The information has to be provided by the unit whether The official who has been entrusted with the job of cashier/Store Keeper was executed Security Bond in Form GFR 30 in the form of cash or in the form of Fidelity Bond in GFR- 31 during the audit period 2007-08 to 2011-12, if not reason of non execution of Security Deposits/Fidelity Bond may be elucidated to audit.

Needful may be done & shown to next Audit.

*Settle*



RA No.03

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Ref Audit Memo No.19

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**Sub:- Non -Production of record**

The following information/records not produced before the audit in spite of Reminder and verbal instructions:-

1. Reconciliation Statement for the financial year 2007-08 & 2008-09.
2. Budget Sanctioned and Expenditure Sub Head Wise for the audit period 2007-08.

The same may be produced before the next audit.

*Manju Raheja* 7/7/2013  
(MANJU RAHEJA)  
AAO, Audit Party No.IX

(8) file  
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## PART- II

### CURRENT AUDIT REPORT (01.04.2012 to 31.03.2017)

**Para No.1: Irregularities in Service Book & Pay fixation.**

(Ref. Audit Memo No.1 dated 09.01.18)

During the scrutiny of the Service book of Smt. Shashi Bala, CDPO maintained in the office, the following irregularities were observed by the audit:

(a) **Excess drawal of Pay & allowances amounting to Rs.207136/- due to incorrect pay fixation:** The pay of the official was fixed as per CCS (RP) rules 2006 granting one additional increment as on 01/01/06 in the revised scale which is irregular. The details are as under:

Particulars-	From	To	Basic pay as per Department		Basic Pay as per Audit	
			Band Pay	Grade Pay	Band Pay	Grade Pay
Basic Pay as on 01/01/05 in PS 5500-175-9000 (DNI:01/01/06)			7600		7600	
Basic Pay as on 01/01/06 in PS 5500-175-9000 after increment			7775		7775	
Pay fixed as per CCS (RP) Rules 2008	01-01-06	30-06-06	15030	4200	14470	4200
	01-07-06	30-06-07	15610	4200	15030	4200
	01-07-07	30-06-08	16210	4200	15610	4200
	01-07-08	31-08-08	16830	4200	16210	4200
1st MACP granted w.e.f. 01/09/2008 in GP 4600	01-09-08	30-06-09	17460	4600	16830	4600
	01-07-09	30-06-10	18130	4600	17480	4600
	01-07-10	30-06-11	18820	4600	18130	4600
	01-07-11	02-03-12	19530	4600	18840	4600
2nd MACP granted w.e.f. 03/03/12 in GP 4800	03-03-12	30-06-12	19530	4800	18840	4800
Pay fixed as per option under FR.22(1)(a)(i) on 2nd MACP	01-07-12	30-06-13	21010	4800	20280	4800
	01-07-13	30-06-14	21790	4800	21040	4800
	01-07-14	30-06-15	22590	4800	21820	4800
	01-07-15	30-06-16	23420	4800	22620	4800
	01-07-16	30-06-17	24270	4800	23450	4800
Pay fixed as per CCS (RP) Rules 2016	01-01-16	30-06-16	74300		72100	
	01-07-16	30-06-17	76500		74300	
	01-07-17	30-06-18	78800		76500	

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An amount of Rs.207136/- (Rupees two lakh seven thousand one hundred thirty six only) was overpaid as pay & allowances to the officer upto Dec.17 due to wrong fixation of pay. The pay fixation may be revised and the excess amount paid be recovered and deposited into appropriate Govt. account after due verification of facts and figures, under intimation to audit.

**(b) General Maintenance**

1. Page No. 11-12 is missing / torn away from the service book
2. Annual service verification for the period 01/01/2006 to 31/12/2006 is not available. Further no service verification done from 01/07/14 onwards.
3. Leave records is not updated w.e.f. 30/06/16.

**Para No.2: Excess payment of Rent to Anganwadi Centre.**

(Ref. Audit Memo No.3 dated 11.01.18)

As per the rent records pertaining to anganwadi Centre 42, at A-26, GokalPuri, (41 Sq yards with toilet, drinking water and electricity facilities), the rent payable to the owner Ms.Dropati is Rs.3000/- pm. However on test check of rent bills, it has been observed that for the month of February & March 2017, the rent paid is Rs.4000/- pm resulting in overpayment of Rs.2000/-.

Recovery of overpayment may be made and deposited to appropriate Govt. account after due verification of facts and figures. Rent paid to AWC -40 for the post audit period may be reviewed at department level. Similar other cases may also reviewed.

**Para No.3: Splitting of purchases.**

(Ref. Audit Memo No.4 dated 11.01.18)

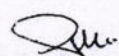
As per Rule 148 of GFR, a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

However, on test check of purchase vouchers, it has been observed that similar nature of items is being purchased on consecutive days or with a gap of few days from the same agency as of to avoid obtaining the approval of higher authorities/codal formalities. Some of the examples are;

19) - 12/17

C.Bill No. & Date	Invoice No. & date	Amount (Rs.)	Name of the agency	Description of items
105, 10/02/17	306042, 03/02/17	14963	NCCF	Weighing machine 14 Nos
109, 15/02/17	306062, 06/02/17	14963	--do--	--do--
166, 30/03/17	306384, 27/03/17	14963	--do--	--do--
124, 04/03/17	21604867, 18/02/17	14993	M/s Kendriya Bhandar	Registers
125, 04/03/17	21604866, 30/01/17	14993	--do--	--do--
126, 04/03/07	21604870, 10/02/17	12453	--do--	Stationery
127, 04/03/17	21604868, 20/02/17	14991	--do--	Registers
153, 27/03/17	306346, 22/03/17	13797	NCCF	Registers
154, 27/03/17	306338, 21/03/17	9727	--do--	Registers
122, 16/02/17	306058, 04/02/17	11746	NCCF	Cord sheet
123, 15/02/17	306049, 03/02/17	11746	--do--	--do--
100, 25/01/17	305846, 04/01/17	13500	NCCF	Plastic mat
106, 25/01/17	305952, 24/01/17	13500	--do--	--do--

The above irregular purchases beyond the powers of HOO may be got regularized with the approval of HOD, under intimation to audit. Similar other cases may also be reviewed.

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

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**PART III**

**TEST AUDIT NOTES  
(01.04.2012 to 31.03.2017)**

**TAN No.1 : Shortcomings in Stock Registers**

(Reference Audit Memo No.05 Date: 15/01/17)

On test check of stock registers of ICDS, Wazirabad following discrepancies have been noticed:

**A. Non Consumable Stock Register:**


- a) No page counting certificate has been recorded.
- b) The stock register has not been maintained in the proper format.
- c) Annual physical Verification of stock has not been recorded in stock register.
- d) Balance of all items of Non consumable items has been shown as Nil or blank which is irregular. The balance of non consumable items are reduced only after their auction on condemnation or transfer to some other department.
- e) Placement/inventory register should be maintained separately.

**B. Consumable Stock Register:**

- a) Annual physical Verification of stock has not been recorded in stock register.
- b) Non-consumable items are entered in the consumable stock register such as;
  1. Calculator- Page-28
  2. Lock - page-37
  3. Black Board – page-52
  4. Rack - Page-61
  5. Steel trunk -Page-62
  6. Weighing machine- Page-97
  7. Container –Page-68

Further, on test check of stock records of Anganwadi, it has been observed that, they are not maintaining separate registers for consumable and Non-consumable stock registers.

Rectification of above irregularities may be made and shown to next audit.

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

# Due & Drawn Statement

NAME

Smt. Shashi Bala, CDPO

Period 01/01/2006 TO 31/08/2016

## Amount Due

## Amount Drawn

## difference

Period	Band Pay	Grade P	D.A.	H.R.A.	T.A.	TOTAL	Band Pay	Grade P	D.A.	H.R.A.	T.A.	TOTAL	Band Pay	Grade P	D.A.	H.R.A.	T.A.	TOTAL	
1-Jan-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-Feb-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-Mar-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-Apr-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-May-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-Jun-06	14470	4200	0			18670	15030	4200	0			19230	-560	0	0	0	0	0	-560
1-Jul-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Aug-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Sep-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Oct-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Nov-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Dec-06	15030	4200	385			19615	15610	4200	396			20206	-580	0	-11	0	0	0	-591
1-Jan-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-Feb-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-Mar-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-Apr-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-May-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-Jun-07	15030	4200	1154			20384	15610	4200	1189			20999	-580	0	-35	0	0	0	-615
1-Jul-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Aug-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Sep-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Oct-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Nov-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Dec-07	15610	4200	1783			21593	16210	4200	1837			22247	-600	0	-54	0	0	0	-654
1-Jan-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-Feb-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-Mar-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-Apr-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-May-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-Jun-08	15610	4200	2377			22187	16210	4200	2449			22859	-600	0	-72	0	0	0	-672
1-Jul-08	16210	4200	3266			23676	16830	4200	3365			24395	-620	0	-99	0	0	0	-719
1-Aug-08	16210	4200	3266			23676	16830	4200	3365			24395	-620	0	-99	0	0	0	-719

Annexure-A (Memo-1)  
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1-Sep-08	30-Sep-08	16830	4600	3429	6429	1856	33144	17460	4600	3530	6618	1856	34064	-630	0	-101	-189	0	-920
1-Oct-08	31-Oct-08	16830	4600	3429	6429	1856	33144	17460	4600	3530	6618	1856	34064	-630	0	-101	-189	0	-920
1-Nov-08	30-Nov-08	16830	4600	3429	6429	1856	33144	17460	4600	3530	6618	1856	34064	-630	0	-101	-189	0	-920
1-Dec-08	31-Dec-08	16830	4600	3429	6429	1856	33144	17460	4600	3530	6618	1856	34064	-630	0	-101	-189	0	-920
1-Jan-09	30-Jan-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-Feb-09	28-Feb-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-Mar-09	9-Mar-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-Apr-09	30-Apr-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-May-09	31-May-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-Jun-09	30-Jun-09	16830	4600	4715	6429	1952	34526	17460	4600	4853	6618	1952	35483	-630	0	-138	-189	0	-957
1-Jul-09	31-Jul-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Aug-09	31-Aug-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Sep-09	30-Sep-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Oct-09	31-Oct-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Nov-09	30-Nov-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Dec-09	31-Dec-09	17480	4600	5962	6624	2032	36698	18130	4600	6137	6819	2032	37718	-650	0	-175	-195	0	-1020
1-Jan-10	31-Jan-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-Feb-10	28-Feb-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-Mar-10	31-Mar-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-Apr-10	30-Apr-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-May-10	31-May-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-Jun-10	30-Jun-10	17480	4600	7728	6624	2160	38592	18130	4600	7956	6819	2160	39665	-650	0	-228	-195	0	-1073
1-Jul-10	31-Jul-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Aug-10	31-Aug-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Sep-10	30-Sep-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Oct-10	31-Oct-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Nov-10	30-Nov-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Dec-10	31-Dec-10	18150	4600	10238	6825	2320	42133	18820	4600	10539	7026	2320	43305	-670	0	-301	-201	0	-1172
1-Jan-11	31-Jan-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-Feb-11	28-Feb-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-Mar-11	31-Mar-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-Apr-11	30-Apr-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-May-11	31-May-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-Jun-11	30-Jun-11	18150	4600	11603	6825	2416	43594	18820	4600	11944	7026	2416	44806	-670	0	-341	-201	0	-1212
1-Jul-11	31-Jul-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297
1-Aug-11	31-Aug-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297
1-Sep-11	30-Sep-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297
1-Oct-11	31-Oct-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297

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1-Nov-11	30-Nov-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297
1-Dec-11	31-Dec-11	18840	4600	13595	7032	2528	46595	19530	4600	13995	7239	2528	47892	-690	0	-400	-207	0	-1297
1-Jan-12	31-Jan-12	18840	4600	15236	7032	2640	48348	19530	4600	15685	7239	2640	49694	-690	0	-449	-207	0	-1346
1-Feb-12	29-Feb-12	18840	4600	15236	7032	2640	48348	19530	4600	15685	7239	2640	49694	-690	0	-449	-207	0	-1346
1-Mar-12	2-Mar-12	1215	297	983	454	170	3119	1260	297	1012	467	170	3206	-45	0	-29	-13	0	-1346
3-Mar-12	31-Mar-12	17625	4490	14375	6635	2470	45595	18270	4490	14794	6828	2470	46852	-645	0	-419	-193	0	-1257
1-Apr-12	30-Apr-12	18840	4800	15366	7092	2640	48738	19530	4800	15815	7299	2640	50084	-690	0	-449	-207	0	-1346
1-May-12	31-May-12	18840	4800	15366	7092	2640	48738	19530	4800	15815	7299	2640	50084	-690	0	-449	-207	0	-1346
1-Jun-12	30-Jun-12	18840	4800	15366	7092	2640	48738	19530	4800	15815	7299	2640	50084	-690	0	-449	-207	0	-1346
1-Jul-12	31-Jul-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Aug-12	31-Aug-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Sep-12	30-Sep-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Oct-12	31-Oct-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Nov-12	30-Nov-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Dec-12	31-Dec-12	20280	4800	18058	7524	2752	53414	21010	4800	18583	7743	2752	54888	-730	0	-525	-219	0	-1474
1-Jan-13	31-Jan-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-Feb-13	28-Feb-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-Mar-13	31-Mar-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-Apr-13	30-Apr-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-May-13	31-May-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-Jun-13	30-Jun-13	20280	4800	20064	7524	2880	55548	21010	4800	20648	7743	2880	57081	-730	0	-584	-219	0	-1533
1-Jul-13	31-Jul-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Aug-13	31-Aug-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Sep-13	30-Sep-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Oct-13	31-Oct-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Nov-13	30-Nov-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Dec-13	31-Dec-13	21040	4800	23256	7752	3040	59888	21790	4800	23931	7977	3040	61538	-750	0	-675	-225	0	-1650
1-Jan-14	31-Jan-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-Feb-14	28-Feb-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-Mar-14	31-Mar-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-Apr-14	30-Apr-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-May-14	31-May-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-Jun-14	30-Jun-14	21040	4800	25840	7752	3200	62632	21790	4800	26590	7977	3200	64357	-750	0	-750	-225	0	-1725
1-Jul-14	31-Jul-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68226	-770	0	-824	-231	0	-1825
1-Aug-14	31-Aug-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68226	-770	0	-824	-231	0	-1825
1-Sep-14	30-Sep-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68226	-770	0	-824	-231	0	-1825
1-Oct-14	31-Oct-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68226	-770	0	-824	-231	0	-1825
1-Nov-14	30-Nov-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68226	-770	0	-824	-231	0	-1825

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1-Dec-14	31-Dec-14	21820	4800	28483	7986	3312	66401	22590	4800	29307	8217	3312	68326	-770	0	-824	-231	0	-1825
1-Jan-15	31-Jan-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-Feb-15	28-Feb-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-Mar-15	31-Mar-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-Apr-15	30-Apr-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-May-15	31-May-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-Jun-15	30-Jun-15	21820	4800	30081	7986	3408	68095	22590	4800	30951	8217	3408	69966	-770	0	-870	-231	0	-1871
1-Jul-15	31-Jul-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
1-Aug-15	31-Aug-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
1-Sep-15	30-Sep-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
1-Oct-15	31-Oct-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
1-Nov-15	30-Nov-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
1-Dec-15	31-Dec-15	22620	4800	32630	8226	3504	71780	23420	4800	33582	8466	3504	73772	-800	0	-952	-240	0	-1992
<b>Total</b>		<b>2207260</b>	<b>548387</b>	<b>1539888</b>	<b>638799</b>	<b>236288</b>	<b>5165622</b>	<b>2283240</b>	<b>548387</b>	<b>1584793</b>	<b>657464</b>	<b>236288</b>	<b>5310172</b>	<b>-80980</b>	<b>0</b>	<b>-44905</b>	<b>-18665</b>	<b>0</b>	<b>-144550</b>

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Period	Amount Due						Amount Drawn						difference					
	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL	Basic Pay	D.A.	H.R.A.	T.A.	TOTAL			
1-Jan-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-Feb-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-Mar-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-Apr-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-May-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-Jun-16	72100	0	8226	3600	83926	74300	0	8466	3600	86366	-2200	0	-240	0	-2440			
1-Jul-16	74300	0	8226	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Aug-16	74300	1486	8475	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Sep-16	74300	1486	8475	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Oct-16	74300	1486	8475	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Nov-16	74300	1486	8475	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Dec-16	74300	1486	8475	3600	87861	76500	1530	8721	3600	90351	-2200	-44	-246	0	-2490			
1-Jan-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-Feb-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-Mar-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-Apr-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-May-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-Jun-17	74300	2972	8475	3600	89347	76500	3060	8721	3600	91881	-2200	-88	-246	0	-2534			
1-Jul-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
1-Aug-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
1-Sep-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
1-Oct-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
1-Nov-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
1-Dec-17	76500	3825	18360	3780	102465	78800	3940	18912	3780	105432	-2300	-115	-552	0	-2967			
<b>Total</b>	<b>1783200</b>	<b>49698</b>	<b>261216</b>	<b>87480</b>	<b>2181594</b>	<b>1836600</b>	<b>51180</b>	<b>268920</b>	<b>87480</b>	<b>2244180</b>	<b>-53400</b>	<b>-1482</b>	<b>-7704</b>	<b>0</b>	<b>-62586</b>			

RATE OF HRA & TA AS PER 6 CPC 01/16 to 06/17

Period	Amount Due				Amount Drawn			
	Pay	G. PAY	H.R.A.	T.A.	Pay	G. PAY	H.R.A.	T.A.
Jul-16	22620	4800	8226	3600	23420	4800	8466	3600
31-Jul-16	23450	4800	8475	3600	24270	4800	8721	3600

*Signature*

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2017-18 to 2019-20)**

**PARA No. 1**

**(Ref: Audit Memo No. 02, dated 20/07/2020)**

**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 REWARDS, 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 REWARDS, MNPO and also a tripartite agreement with Deptt. Of Women & Child Development with REWARDS, MNPO and seven 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.	2017-18	276
2.	2018-19	284
3.	2019-20	285

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 agreement for supply of meals less than 300 days in a year under intimation to the audit.



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(Ref: Audit Memo No. 05, dated 23/07/2020)

PARA No. 2

**Sub:- Discrepancies in completing codal formalities during purchase.**

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.

Further, 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- 1(a) & (b)** contingent expenditure unspecified items (recurring/non-recurring) are to be made:-

- (a) Preferably from M/s Kendriya Bhandar only.
- (b) Second preference shall be purchase from any other Government agency.
- (c) And as last option from local market after exhausting options as stated at sub-point (a) & (b) above and after obtaining prior approval from HoD.

**Point 5- 18(a)** Purchase of stationery/stores:- (a) included office stationery  
(d) All purchases are to be made from M/s Kendriya Bhandar only.

However on test check of contingent bills for the audit period, it has been observed that the purchases are not being made through GeM. Further, purchases are being made from other firms as against the above restrictions/conditions without taking prior approval from HOD. Some instances are as under:

**Financial Year 2018-19**


Bill No.	Items	Name of Firm	Amount(Rs.)
65	Office Stationery	R.K. Traders	11152
66	Survey Register/Diary AWC	R.K. Traders	22176
75	Stationery AWC	R.K. Traders	24989
77	Banners	GDSL Ent.	19648
81	Bangels & Bindi	Renu Ent.	11760
82	Chunni with Gota	Renu Ent.	24000
85	Aaganwadi Sarini Flex	GDSL Ent.	19648
95	Annprasan Gift	R.K. Traders	24000
96	Mat Plastic	R.K. Traders	21315

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**Financial Year 2019-20**

Bill No.	Items	Name of Firm	Amount(Rs.)
17	Flex & Banners	GDSL Enterprises	15718
24	Weight Cards	Pratham Ent.	23990
26	Digital Weight Machine+I-Cards	GDSL Ent.	16214
48	Office Stationery+ICDS Cash Manual	R.K. Traders	11038
	Cap	D.K. Traders	6900
	Banners	GDSL Ent.	1842
59	Annprasan Gift Set	D.K. Traders	21999
60	Soap and Towel	GDSL Ent.	13862
69	Height Card Flex	Yash Traders	17248
74	Plastic Mat & Broom	Rangress Ent.	38730
	Anganwadi Flexi Boards	R.K. Traders	16500
75	Godh Bharai Kit	Rangress Ent.	22000
77	Chunni	D. K. Traders	22000
105	Godh Bharai Flex /Banner/Books	Yash Traders	27292
117	PMMVY Registers/CBE Registers	D.K. Traders	37453
120	Refreshment	Rahul Traders	6900
	Leaf lets(Corona)	Yash Traders	9975
124	Annprasan Chart	Superior Ent.	15400
128	Hand Sanitizer and Face Mask	Rahul Traders	21902
129	Leaf Lets	Yash Traders	24990

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

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

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**PART-III**  
**TEST AUDIT NOTE**

**TAN No. 01**

**(Ref: Audit Memo No. 01, dated 17/07/2020)**

**Sub: 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 in the following case.

S. No.	Name of the Official (Sh/Smt./Ms.)	Designation	DOA	DOB	DOR
1	Mrs. Dayawati Gaur	CDPO	15/09/1995	05/01/1961	31/01/2021

Action may be taken to get the service verified so that no delay occurs in settlement of retirement cases in time.

**TAN No. 02**

**(Ref: Audit Memo No. 03, dated 21/07/2020)**

**Subject:- Improper maintenance of Pay Bill Registers.**

During the test check of Pay Bill Registers of the unit for the period from 2017-18 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. 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. Numerous cutting and overwriting are in PBRs which has not been attested by the competent authority.
4. Details of contractual staff has not recorded in the PBR.



5. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its correctness. 2/c  
HC
6. 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.
7. GAR-18, Abstract of Pay bill is not prepared.
8. Totaling of figures in the PBR has not been made.
9. Monthly entries in PBRs have not been verified and signed by the D.D.O. for its Correctness.

The above shortcomings may be rectified under intimation to audit.

TAN No. 03

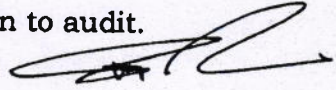
(Ref: Audit Memo No. 03, dated 21/07/2020)

**Sub: Shortcomings maintaining of Consumable/Non-Consumable Stock Registers.**

During the test check of stock registers for the audit period, following shortcomings were observed:

- (a) **Physical verification was not done:** Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the audit period.
- (b) **Balance reduced to Nil:** In the non-consumable register, balance is shown as NIL, which is not correct. Quantity of Non-consumable items are reduced only in case where item is condemned. Otherwise only location/place of installation of items is to be recorded in the register.
- (c) **Signature of Controlling officer:** The stock Registers are not signed by the controlling officer in any case.
- (d) **Mandatory Page counting certificate is not recorded/signed.**
- (e) **The bill number and date of purchase are not written in the prescribed pages of the item, which is regular.**
- (f) **The way of issuance of items are not proper. The signature of the receiver is not recorded in many pages.**

The above shortcomings may be rectified under intimation to audit.

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

3


# Part -II



7/C

MEMO DETAILS

Memo No.	Memo Subject	Recovery Raised (Rs.)	Recovery Effected (Rs.)	Recovery Outstanding (Rs.)	Remarks
01	Record Memo.	---	---	---	Settled
02	Record Memo.	---	---	---	Settled
03	Record Memo	---	---	---	Settled
04	Shortcomings in maintenance of Pay Bill Register.	---	---	---	TAN 1
05	Non -deduction of TDS of Rs. 6,91,352/- from SNP Charges.	6,91,352/-	-----	6,91,352/-	PARA-1
06	Irregular commutation of HPL- Recovery	3,579/-	-----	3,579/-	PARA-2
07	Short coming in maintenance of Service Books.	---	---	---	TAN 2
08	Purchases without following GeM module.	---	---	---	PARA-3
09	Discrepancies in stock registers.	---	---	---	TAN 3
TOTAL		6,94,931/-		6,94,931/-	

  
 (Smt. JAYA TEWARI )  
 Inspecting Audit Officer  
 Audit Party No. 05

6/c

**PART- II**  
**CURRENT AUDIT REPORT**  
**(01.04.2020 to 31.03.2022)**

**Para 1 : Non –deduction of TDS of Rs. 6,91,352/- from SNP Charges.**  
**(Ref: Audit Memo No.5 Dated: 02.02.2023)**

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

During the audit period, Amount paid to SHGs is Rs. 3,45,67,578/- and due TDS is Rs. 6,91,352/- as per the detail given below and Month/year and Bill wise report appended in the Annexure 'A'.

S.N.	Name of SHG/MNPO	Amount paid during the Audit period (Rs.)	TDS to be deducted (Rs.)
1	Shram Shakti	42,07,650	84,153
2.	Jan Shakti	46,29,950	92,599
3.	Matra Shakti	48,08,692	96,174
4.	Yog Shakti	39,15,564	78,311
5.	Ajay Shakti	40,56,933	81,139
6.	Vijay Shakti	36,51,481	73,030
7.	Nagrik Shakti	44,31,714	88,634
8.	Sharmik Shakti	44,46,478	88,930
9.	Reward	4,19,116	8,382
TOTAL		3,45,67,578	6,91,352

HOO may take necessary steps to recover the amount of Rs. 6,91,432/- from the Contractor/ SHG on account of TDS under Sec.194 of Income Tax Act as detailed above and deposit into Govt. account after due verification of relevant facts and figures under intimation to audit. **Other similar cases may be reviewed at your own level under intimation to audit.**

*dy*

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## Details of Bills on which TDS not deducted from SHG and MNPO

Bill No. /Date & Period	Shram Shakti	Jan Shakti	Matra Shakti	Yog Shakti	Ajay Shakti	Vijay Shakti	Nagrik Shakti	Sharmik Shakti	Reward
1	2 (Rs.)	3 (Rs.)	4 (Rs.)	5 (Rs.)	6 (Rs.)	7 (Rs.)	8 (Rs.)	9 (Rs.)	10 (Rs.)
27/1.09.2020 03 & 04/2020	210100	226190	245448	208355	226645	202379	230576	251521	200132
55/11.12.2020 05 to 10/2020 25%	242505	252872	277923	237435	234705	215395	251806	258250	218984
75/25.02.2021 05 to 10/2020 75%	727518	758613	833772	712307	704114	646180	755419	774744	-
84/28.03.2021 11/2020	186533	198912	211162	173394	176764	153539	185199	192629	--
85/28.03.2021 12/2020	181970	200316	212636	173815	175675	154323	186498	191892	--
86/28.03.2021 01/2021	184813	209980	215467	175523	174915	158430	188160	193928	--
13/25.05.2021 02/2021	187645	210577	215303	174002	176272	158055	189774	195683	---
21/05.07.2021 03 to 05/2021	571861	639650	657950	530677	550157	505944	613291	569357	---
31/21.09.2021 06/2021	192559	212144	224792	175067	190956	171464	215292	193670	--
32/28.09.2021 07/2021	201006	224313	233427	189154	195835	174798	232584	204036	--
33/28.09.2021 08/2021	210752	237709	242459	195846	201053	179303	236644	212847	
65/8.03.2022 09/2021	211290	245583	247888	192372	208822	183257	230291	219925	--
66/8.03.2022 10/2021	221317	247092	250287	197590	210811	184240	227565	233017	--
82/31.03.2022 11 & 12/2021	450052	510705	496455	387738	421937	375453	460453	500141	---
84/31.03.2022 01/2022	227729	255294	243723	192289	208272	188721	228162	254838	--
	4207650	4629950	4808692	3915564	4056933	3651481	4431714	4446478	419116

**PARA-02: Irregular commutation of HPL- Recovery Of Rs.3,579/-.**  
**(Ref: Memo No.06 Dated: 03.02.2023)**

As per F.R. & S.R. – PART III - Leave Rules CENTRAL CIVIL SERVICES (LEAVE) RULES, 1972 30. Commuted leave:

(1) Commuted leave not exceeding half the amount of half pay leave due may be granted on medical certificate to a Government servant (other than a military officer), subject to the following conditions: -

- (a) The authority competent to grant leave is satisfied that there is reasonable prospect of the Government servant returning to duty on its expiry:
- (d) When commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due;

However, on test check and scrutiny of leave records, it has been observed that following staff has been granted commuted leave as per leave account of service book. No entry of sanction of commutation of HPL with medical certificate has been made in Service Book and no medical certificate (with fitness certificate) in support of leave availed has been provided to audit either. Hence, commuting these leaves without medical certificate are found to be irregular in view of the above-mentioned rule.

The details of some cases in which HPL has been commuted without medical certificates are as under: -

S.No.	Name of Employee with designation	Period of Leave (HPL)	Basic Pay	DA	Total Recovery
1.	Ms. Megha Sharma, Supervisor Gr.II	25.07.2022 to 28.07.2022 (04 days)	32,900/-	11,186/-	2,844/-
		16.09.2022 (01 Day)	32,900/-	11,186/-	735/-
				TOTAL	3,579/-

HOO may ensure that recovery of above amount of Rupees 3,579/- after due after due verification of records/facts and figure under intimation to audit.

Other similar cases may also be examined by the HOO at their own level and recovery, if any be made under intimation to audit.

*Shri*

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**PARA-03 : Purchases without following GeM module.**  
**(Ref: Audit Memo No.08, Dated 03.02.2023)**

As per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services through GeM has been made mandatorily for all those goods or services which are available on GeM

On Scrutiny of bills/vouchers provided by the ICDS, it has been observed that CDPO office has continued to make purchases from the local dealers in violation of Govt. guidelines referred above as per the details given here under:-

S.No.	Bill No. & Date	Items Names	Items purchased M/s	Total Amount with gst
1	22/05.08.2020	Sanitizer, Mask etc	Shree Ambey Bhawani Traders	36,968/-
2	38/17.10.2020	Module Box , Take way	Yash Traders	11,151/-
3	57/31.12.2020	Face Mask	Rahul Traders	18,249/-
4	61/12.01.2021	Stationery Items	R.K. Traders	3,376/-
5.	64/28.01.2021	-do-	Rangrezz Enterprises	22,040/-
6	65/28.01.2021	-do-	R.K. Traders	47,344/-
7	66/28.01.2021	-do-	The Sudhar Sabha Consumer Cooperative Store Ltd.	24,009/-
8	81/27.03.2021	-do-	National Engineering	20,768/-
9	82/27.03.2021	-do-	The Sudhar Sabha Consumer Cooperative Store Ltd.	18,663/-
10	87/30.03.2021	Sanitizer, Wiper etc.	Rangrezz Enterprises & R.K. Traders	59,564/-
11	88/30.03.2021	Stationery Items	Rangrezz Enterprises	20,427/-
12	23/13.10.2021	-do-	Superior Enterprises & Rahul Traders	26,479/-
13	27/29.09.2021	-do-	Yash Traders & I P Trading Co.	10,085/-
14	57/25.01.2022	Flex Board, Banner & Stationery items	Rangrezz Enterprises	66,296/-
15	67/17.03.2022	Stationery Items	Yash Traders	3,762/-
16	74/28.03.2022	-do-	Ritesh & Co.	8,383/-
<b>TOTAL</b>				<b>3,97,564/-</b>

**Further, it has also been observed that till date the Department has not got itself registered on GeM. In view of above, expenditure amounting to Rs. 3,97,564/- may be regularized from the competent authority and registration in GeM should be done at the earliest under intimation to Audit.**

2/c

**Test Audit Note**  
**(01.04.2017 - 31.03.2020)**

**TAN No. 01: Shortcomings in maintenance of Pay Bill Register.**  
**(Ref: Audit Memo No.4, Dated: 01.02.2023)**

During test check of Pay Bill Register of I.C.D.S. Project, Wazirabad, for the audit period 2020-21 & 2021-22, following shortcomings have been noticed:-

1. Alphabetically Index of employees has not been maintained in the PBR.
2. Every entry in the PBR should be authenticated by DDO, but it was seen that most of the entries in the PBR for the audit period were not signed by DDO.
3. Gross totaling of all relevant columns for Income Tax purposes has not been carried out in PBR.
4. Over writing/cutting have not attested by DDO.
5. GAR-18/Abstract of Pay Bill have not been maintained and signed by the DDO.
6. Copy of LPC not pasted in respect of the officials transferred from / to this Office.

The above shortcomings in maintenance of PBR may be rectified under intimation to Audit

**TAN NO -2 : Short coming in maintenance of Service Books.**  
**(Ref: Audit Memo No.7, Dated: 01.02.2023)**


Some important guidelines on the subject are as under:-

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years and fresh photo graphs should be appended and attested after every 10 years.
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. The Govt. Servant will ensure that his services have been verified. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year.

During the test check of Service books following discrepancy have been noticed:-

1. **Sh. Prashant, CDPO**
  - a) EL credited 07 days for the service period w.e.f. 6.10.2015 to 31.12.2015 instead Of 05 days
  - b) Leave availed for the period of 30.12.2017 to 14.03.2018 has been shown in both the columns i.e. EL and HPL which is not correct.  
The leave account may therefore be recast as per rules.
  - c) The entry regarding revision of pay as per 7<sup>th</sup> CPC has not been made in the Service Book.
2. **Ms. Megha Sharma, Supervisor**

Availed Abortion/Miscarriage Leave w.e.f. 21.12.2020 to 28.01.2021 but the entry for the same has not been recorded.



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In addition to above, the following shortcomings are noticed in almost all the Service Books of staff:

1. Entries in the Service Book and in Leave Account has not been signed by the HOO/DDO or who is maintaining the service book.
2. There are cuttings and over-writings in the Service Books and in Leave records of the employees which are not attested by the HOO/DDO.

Necessary correction in the service books and Leave account of the employees may be done under intimation to audit.

**TAN NO -03: Discrepancies in stock registers.**  
**(Ref. Audit Memo No.09 Dated 06.02.2023)**

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the ICDS Project, Wazirabad, following discrepancies have been observed:

**(1) No Physical verification of Fixed Assets/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.


**(2) Stock of non consumable items shown as NIL:** The store-in charge has shown nil balance after issue of the Non-consumable item to the different office/branch in-charge, which is not in order e.g. Almirah (Page 237 & 238), Electric Kettle (Page 240), Storage Shelves (Page 244), Infant Weighing scale (Page 245) etc have been shown as nil. All such valuable items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196 -201.

**(3) No recording of unserviceable items:** - list of unserviceable items lying in department and anganwaris for want of condemnation has not been prepared and it has been gathered that no condemnation has ever been done in department and unserviceable/condemn items are lying in department for want of condemnation.

**(4)** Page Counting Certificate has not been recorded on first page of the Non-Consumable/Property Register.

**(5)** Name of the article has not mentioned on Page 31 and 238 in Non-Consumable /Property Register.

The above shortcomings in maintenance of Stock Registers ( Consumable & Non Consumable) may be rectified under intimation to Audit.

  
**(JAYA TEWARI)**  
**Inspecting Audit Officer**  
**Audit Party No. 05**