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

AUDIT REPORT OF ICDS, SHIV VIHAR PROJECT, WOMEN WORK CENTRE, (NEW SEEMA PURI), DEPTT. OF WCD, 1ST FLOOR, DILSHAD GARDEN, DELHI-110093 FOR THE PERIOD 2017-2022.

INTRODUCTION

The Internal Audit Report of ICDS, Shiv Vihar Project, Women Work Centre, (New Seema Puri), Deptt. of WCD, Sanskar Ashram, 1st Floor, Dilshad Garden, Delhi-110093 on the accounts for the period 2017-2022 was conducted by the field Audit Party No.XXVI Comprising of Smt. Savita Jain, IAO/Sr. AO, Sh. Shalendra Kumar Heta, AAO. The conducted during 07 working days between 08.08.2022 to 22.08.2022.

AIMS AND OBJECTIVES:

The CDPO, ICDS Shiv Vihar Project, Mahila Work Center , New Seemapuri, Delhi-95 is functioning under the administrative control of Department of Women & Child Development, GNCT of Delhi, Total 123 Aanganwadi are functioning under this ICDS Project Shiv Vihar. The aims and objectives of the project are as under-

1. To reduce the mortality ratio of infants & Children
2. To reduce ratio of school drop out of children
3. To improve mental health of children
4. Supplementary Nutrition to children's ages 7 month to 6 years and pregnant ladies & nursing mothers
5. Immunization to pregnant ladies and children of age 0 to 6 years.
6. Health checkup of pregnant ladies for further management in dispensaries.
7. Referral services for children and pregnant and lactating mothers.
8. Nutritional Health checkup for children & pregnant and lactating mothers
9. Non formal pre school education to children between 3 to 6 years of age.

The following officers/officials have been served as CDPO/HOO/DDO/Cashier during 2017 to 2022:-

H.O.O / D.D.O's / CASHIERS

S. No.	Name of the Officer	Designation	Period	
			From	To
Head of the Office/D.D.O (Smt./Shri/Ms.)				
1.	Savitri Joshi	DDO/HOO	01/03/2017	03/12/2017
2.	Aruna Devi	DDO/HOO	04/12/2017	30/01/2018
3.	Sapana Goal	DDO/HOO	31/01/2018	17/12/2019
4.	Vijay Bharti	DDO/HOO	18/12/2019	11/03/2020
5.	Swati Sharma	DDO/HOO	12/03/2020	22/10/2020
6.	Sapana Goal	DDO/HOO	23/10/2020	31/01/2021
7.	Kuldeep Singh	DDO/HOO	01/02/2021	22/02/2021
8.	Subhash Chand Gautam	DDO/HOO	23/02/2021	01/09/2021
9.	Poonam Kakoria	DDO/HOO	02/09/2021	Till Date
Cashier (Smt./Shri/Ms.)				
1.	The cashier work is done by the supervisor staff/Ex. Cadre.			

Budget & Expenditure of the Department for the period: 2017 to 2022.

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Year	Budget	Expenditure	Balance Amt.
2017-18	Not available	Not available	Not available
2018-19	18045000	16421915	1623085
2019-20	23844000	18666255	5177745
2020-21	24329410	23912741	416669
2021-22	41360000	39659653	1700347

Vacancy Statement: As on 31.03.2022

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1	Group – 'A'	0	-	-
2	Group – 'B'	1	1	0
3	Group – 'C'	8	5	3
Total :		09	06	03

Statutory Audit:-

The Statutory audit of the ICDS, Shiv Vihar, Seepmapuri, Delhi has not been conducted by AG (Audit) Delhi upto till date.

Maintenance of Records:-

The maintenance of record of ICDS, Shiv Vihar Project, Women Work Centre, (New Seema Puri), Deptt. of WCD, 1st Floor, Dilshad Garden, Delhi-110093 for the period 2017-22 was found satisfactory subject to the observations made in the Current Audit Report.

Old Audit Reports & Recoveries –

There was only 06 audit paras outstanding in the previous Audit Report as per the following details:-

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	2007-12	02	0	0	01 & 02
2.	2012-17	04	01	02	01, 03 & 04

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]			Remarks
			Raised	Amount Recovered/ Regularized	Balance	
1.	2012-17	01	1556964	Nil	1556964	
2.	2012-17	02	1939	1939	Nil	

Current Audit Report :

During the course of current audit, **08** Observation Memos were issued for the period 2017-2022. **02** Audit Memos have been settled on the spot. Out of **06** remaining observation Audit Memos, **04** Audit Memos have been converted into paras and **02** into TANs.

Details of Current Recovery:-

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered/regularized on Spot	Balance	
1.	Nil	0	0	0	Nil
TOTAL		0	0	0	

Internal Audit report for the period 2017-22 has been prepared on the basis of information furnished and made available by **ICDS, Shiv Vihar Project, Women Work Centre, (New Seema Puri), Deptt. of WCD, Sanskar Ashram, 1st Floor, Dilshad Garden, Delhi-110093**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

Savita Jain
23/8/22
(SAVITA JAIN)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

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PART-I

OLD AUDIT REPORT (2007-2017)

PARA NO. 01

Ref. Audit Memo No. 10

Subject :- Contingent Bill of S N.P.

During the test check of the contingent Bills of, the of office of the ICDS (Shiv Vihar.) D- Block community center New Seema puri Delhi, the following irregularities noticed by the audit:-

It is observed that the payment made to M/S Rao Raghubir Singh Sewa Samiti, Registered office 185 Bawa Patwari Market, Khichari pur Delhi and other NGO'S as mentioned below:-

- (i) APARNA - SHG Gali No.10 PH VIII/33 Fulta Road Shiv Vihar Delhi-93.
- (ii) Bhakti SHG --- A-98 Gali No.5 Panchal Vihar, Karawal Nagar Delhi.
- (iii) JANJAGARAN—SHG--- A-145 Maha Laxmi Enclave Karawal Nagar Delhi.
- (iv) PRAGATI SHG —46 Gali No. 13 Bhagirithi Vihar, Nala Road Delhi.
- (v) SHATYAM—SHG H.No. 250 Gali No. 4 ,PG Vihar ,Shiv Vihar Delhi.
- (vi) SUNDARAM – SHG-- A-98 Gali No.4 Panchal Vihar, Karawal Nagar Delhi.
- (vii) SURBHI – SHG --- A-145 Maha Laxmi Enclave Karawal Nagar Delhi.
- (viii) SHIVAM –SHG—B-35 Gali No.3 Kamal Vihar, Shiv Vihar Delhi.

Few example of payment made to M/s Rao Raghubir Singh Sewa Samiti, Registered office 185 Bawa Patwari Market, Khichari pur, Delhi and associated NGO'S during the audit period.

S. No.	CB. No. & Date for the Year 2008-09	Amount	S. No.	CB. No. & Date for the Year 2010-11	Amount
1.	19/55 dt. Nil	1822484/-	1.	1. dt. 21-05-10	765904/-
2.	22 dt. 18-10-08	1121468/-	2.	2 dt. 21-05-10	136948/-

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3.	23 dt. 18-10-08	723235/-	3.	21 dt. 18-04-10	1420496/-
4.	29 dt. 23-10-08	1006152/-	4.	23 dt. 15-07-10	1466566/-
5.	45	602312/-	5.	32 dt. 26-08-10	1532755/-
6.	55 dt. 12-08-08	2840828/-	6.	36 dt. 29-09-10	1452362/-
7.	51 dt. 11-11-09	1108000/-	7.	39 dt. 27-10-10	1353394/-
8.	70 dt. 19-03-09	1069052/-	8.	58 dt. 01-11-10	1242540/-
9.	76	667992/-			
	CB. No. & Date for the Year 2009-10			CB. No. & Date for the Year 2011-12	
1.	1. dt. 30-05-09	1406508/-	1.	3. dt. 26-05-11	1886125/-
2.	10 dt. 27-06-09	1120164/-	2.	8 dt. 15-07-11	1283722/-
3.	19 dt. 07-08-09	1160996/-	3.	16 dt. 05-08-11	1303557/-
4.	22 dt. 07-09-09	1207492/-	4.	23 dt. 08-09-11	1331035/-
5.	41 dt. 07-10-09	1060752/-	5.	31 dt. 13-01-11	1238389/-
6.	48 dt. 13-10-09	1060760/-	6.	42 dt. 15-12-11	1324508/-
7.	54. dt. 16-12-09	1029252/-	7.	43 dt. 23-12-11	1168338/-
8.	56. dt. 13-01-10	1108552/-	8.	49 dt. 07-01-12	1213514/-
9.	91 dt. 25-03-10	1443078/-	9.	56 dt. 27-01-12	1312661/-
-	-	=	10.	63 dt. 16-03-12	1249651/-
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1. As per Income Tax Rule 194-C- the TDS should be deducted from the contractor/Sub contractor, whether the TDS have been deducted from the above mentioned contractor/ Sub Contractors or not for the audit period, if yes, then the proof of the T.D.S. deductions be shown to audit and if not then Reason for not deducting the T.D.S. from the contractor/ Sub Contractor (other associated N.G.O's) may be elucidated to audit, and the recovery of T.D.S. be made from

the Contractor/ Self Help Groups to whom payments made during 2007-08 to till date as per rule, under intimation to audit.

1. It is also observed that 10 % payment of the total payment of the Self Help Groups are being paid to M/S Rao Raghubir Singh Sewa Samiti. Whether there is any order regarding credit of 10% of total payments of the bills of all self Help Groups , who provided cooked food to C.D.P.O. Shiv Vihar. If answer is yes, then the copy of the order may shown to audit and if not. then the reason of the same may be elucidated to audit.

2. Whether M/S Rao Raghubir Singh Sewa Samiti and other self Help Groups registered with the Trade and Taxes Department and Service Tax Department , If yes then the copies of the same may be obtained and shown to next audit.

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PARA NO.02

Para 2

Ref. Audit Memo No. 09

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Subject:-Regarding Calculation of Income Tax for the financial year 2010-11 in respect of Smt. Zahida Praveen, CDPO.

During the test check of calculation sheet of Income Tax and pay bill register of office of the I.C.D.S. Government of N.C.T. of Delhi Shiv Vihar. D Block Community Centre, New Seema Puri, Delhi . the following irregularities have been noticed by the audit:-

1.It has been noticed that the maximum Income Tax Liability of the Officer have been deducted in the month of February of the concerned financial year. The Income Tax at source should be assessed and deducted in monthly installments on the salary disbursed by the employer, final adjustment being made from the last salary that is from the salary payable before the end of March every financial year.

2. Rebate of Rupees 44378/- has been allowed under Section 80-C for payment of L.I.C. premium during 2010-11, but the documentary proof not obtained from the Officer.

3. An amount of Rupees 23000/- has been deducted on account of G.P.F. Contribution of the Officer in the month of February 2011 vide P.B. No. 64 dated 17-03-2011, but the same has been entered in the Pay Bill Register as Rupees 3000/- only instead of Rupees 23000/- and also benefit of G.P.F. Contribution was given only Rupees 36000/- instead of Rupees 56000/- which is not correct.

4. Rebate of Rupees 20000/- was allowed under section 80 CCF for Long Term Infrastructure Bonds, but the documentary proof has not obtained from the Officer.

5. The following documentary proof are not available with the calculation sheet for the year 2010-11 :-

Sr. No.	Name and Designation	Saving Made	Remarks
1	Smt. Zahida Praveen, CDPO	L.I.C. Premium of Rs.44378.00 Infrastructure Bond of Rs.20000.00	The proof of LIC Premium and Infrastructure Bond be obtained

The above irregularities may be rectified and the documentary proof, which were not obtained from the Officer (Smt. Zahida Praveen, CDPO) and if the same are not obtained then the Income Tax be calculated as per rule and recovered from Smt. Zahida Praveen, CDPO after due verification of facts and figures, under intimation to next audit.


TAN No.1.

Ref. Audit Memo No.08

Subject:- Cash Book (Govt. A/C).

During the test check of cash book (Govt. A/C) maintained by the official of the I.C.D.S., Government of N.C.T. Of Delhi. D- Block, Community Centre, New Seema Puri, Delhi, the following irregularities have been noticed:-

1. On 21-05-2008 a sum of Rupees 1960/- was shown as deposited in the accredited bank of the department but as per challan number 1/2008 the same was deposited in the bank on 22-05-2008, which is irregular.
2. On 30-07-10 a sum of Rs.4248/- entered in the Cash Book but the Bill No. and Cheque Number not mentioned in the cash book which is irregular.
3. The particulars to whom payment was made in the prescribed column of the cash book, only bill Numbers entered in this Col. For example bill no. 683.688 and 690 on 02-03-12.
4. Sub voucher numbers not mentioned in the cash book. for example on 20-03-2012 payment made vide ACB No 62. but sub voucher number not mentioned in the cash book, which is irregular.
5. In column to whom paid the name of the firm or person not mention in the cash book for example on 26-03-2012 payment made as "Paid to photo for sabla. Which is irregular. It is suggested that full particular to whom payment made be entered in the cash book.


(N. C. Dobriyal)
14/3/13
I.A.O., Audit Party No. X

PARA -1

Audit Memo. No. 10

Date: 05.04.2018

Para No-3

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Subject: Discrepancies observed in the bills for payment towards "Ready to Eat Food Items (SNP RGSEAG Sabla)" in r/o ICDS (Shiv Vihar Project) - Recovery of Rs. 15,56,964/-

During test check of record, it has been observed that payment for procurement of "Ready to Eat Food Items (SNP RGSEAG Sabla) in r/o ICDS (Shiv Vihar Project)", it has been observed that TDS has not been deducted while making payment on this account.

The total recovery of the TDS as per the bills provided to Audit amounts to Rs. 874156/-. The details of such bills is enclosed as at **Annexure - A.**


Further, recovery has also been calculated from the details incorporated in the bill register in respect of those bills which were not provided to Audit related to payment on account of "Ready to Eat Food Items (SNP RGSEAG Sabla). Recovery on this account amounts to Rs. 682808/-. A detail of such bills is enclosed as at **Annexure - B.**

The total TDS which was required to be deducted as per Sec. 194 of Income Tax Act comes to Rs. 15,56,964/-

The department may find the names of contractors as per details of bills of Annexure-B for effecting recoveries.

The facts and figures mentioned above may please be confirmed and the recoveries may be made and deposited into govt. account under intimation to Audit.

The other similar cases may also be reviewed if any, and the recoveries be made accordingly under intimation to audit.



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Bill No.	Date	Rao Raghunil Singh SHG	Annexure-A										Total
			Aparna SHG	Bhakti SHG	Jan Jagaran SHG	Pragati SHG	Satyam SHG	Shivam SHG	Sundaram SHG	Surbhi SHG	Nikunj SHG	Amoun. in Rs.	
CB-45	19.10.2012	138077	137457	124081	137064	137215	147514	129723	121530	155966	152144	1380771	
CB-64	18.12.2012	131604	131774	119765	126785	129157	139748	125715	118900	148635	143952	1316035	
CB-65	18.12.2012	338035	0	0	0	0	0	0	0	0	0	338035	
CB-67	21.01.2013	349607	0	0	0	0	0	0	0	0	0	349607	
CB-68	21.01.2013	135654	136132	121965	136549	133153	145058	129053	120186	151216	147561	1356527	
CB-77	26.02.2013	345900	0	0	0	0	0	0	0	0	0	345900	
CB-85	13.03.2013	328685	0	0	0	0	0	0	0	0	0	328685	
CB-92	26.03.2013	72034	73404	65682	73958	70328	76695	67135	62381	80544	78174	720335	
CB-93	28.03.2013	184294	0	0	0	0	0	0	0	0	0	184294	
CB-76	26.02.2013	135738	135361	122132	137191	133273	147238	127451	117284	151522	150094	1357384	
CB-84	13.03.2013	129639	130019	117121	131871	128178	140132	122009	112420	143791	141216	1296396	
CB-06	06.06.2015	350105	387860	366126	328639	351150	353438	364900	351409	335606	311806	3501039	
CB-17	20.07.2015	213868	191902	203277	215949	221799	216556	212068	203648	221957	237668	2138692	
CB-33	03.09.2015	1002245	0	0	0	0	0	0	0	0	0	1002245	
CB-34	03.09.2015	297210	269623	279881	300559	306157	300589	296104	283900	309111	328976	2972110	
CB-47	14.10.2015	144190	125612	140484	144598	142379	145039	149962	143736	145964	159941	1441905	
CB-57	06.11.2015	295817	0	0	0	0	0	0	0	0	0	295817	
CB-80	22.01.2016	109234	96844	105444	109197	121971	102307	106857	105467	115429	118581	1092331	
CB-81	22.01.2016	282802	221345	249123	241251	275865	261523	240802	245984	265748	273559	2558002	
CB-88	08.02.2016	268213	0	0	0	0	0	0	0	0	0	268213	
CB-90	24.02.2016	469259	0	0	0	0	0	0	0	0	0	469259	
CB-100	18.03.2016	57024	53915	55489	51416	54400	58402	61202	56438	55587	66359	570232	
CB-101	207698	207698	186634	201923	199855	204627	200232	215491	209757	219643	231131	2076991	
CB-102	18.03.2016	109764	100712	105122	102611	106871	109496	116846	110041	111627	124554	1097644	
CB-116	31.03.2016	110199	104517	106946	102573	105709	109085	120108	108839	109538	124473	1101987	
CB-117	31.03.2016	56439	54013	55080	51291	54165	57625	60523	54832	55495	64930	564393	
CB-26	22.07.2016	804413	0	0	0	0	0	0	0	0	0	804413	
CB-33	05.08.2016	285530	264976	279425	263349	281017	289169	308315	277903	279089	326518	2855291	
CB-45	17.10.2016	131006	123397	123397	117193	123287	128289	152014	1044028	119221	149621	1044028	
CB-53	24.11.2016	118602	118602	253699	112247	117374	125491	148748	266665	112558	144066	1399450	
CB-60	05.12.2016	125938	0	0	0	0	0	0	0	0	0	125938	
CB-61	05.12.2016	1043393	0	0	0	0	0	0	0	0	0	1043393	
CB-71	06.01.2017	235083	228174	224026	221163	215546	239295	254185	27122	233064	273201	2350859	
CB-84	30.01.2017	450692	0	0	0	0	0	0	0	0	0	450692	
CB-130	17.03.2017	330146	310403	313004	323213	311509	334611	357209	321770	337079	362512	3301456	
CB-145	31.03.2017	207460	0	0	0	0	0	0	0	0	0	207460	
Total		9876995	3582676	3609795	3628522	3725130	3827532	3866420	3621212	3858490	4111037	43707809	
TDS@2%		197540	71654	72196	72570	74503	76551	77328	72424	77170	82221	874156	

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Annexure B		
Bill No.	Date	Amount (In Rs.)
CB-10	06.07.2012	1364975
CB-18	21.07.2012	380385
CB-19	21.07.2012	1460202
CB-25	01.09.2012	378955
CB-26	01.09.2012	1458035
CB-40	26.09.2012	344157
CB-46	19.10.2012	356345
CB-54	23.11.2012	326595
CB-55	23.11.2012	1277861
CB-76	26.02.2013	1357384
CB-05	27.05.2013	1846072
CB-08	06.06.2013	464359
CB-17	02.07.2013	347490
CB-18	02.07.2013	1379314
CB-22	29.07.2013	347110
CB-23	29.07.2013	1389881
CB-52	25.10.2013	335615
CB-53	25.10.2013	1653562
CB-61	17.12.2013	317223
CB-62	17.12.2013	1659848
CB-63	18.12.2013	332596
CB-66	24.01.2014	1649653
CB-67	24.01.2014	325391
CB-73	11.02.2014	1662457
CB-84	12.03.2014	351488
CB-88	15.03.2014	323867
CB-18	07.08.2014	1313647
CB-26	15.09.2014	336160
CB-32	20.10.2014	3101643
CB-33	21.10.2014	321970
CB-34	21.10.2014	302835
CB-42	16.12.2014	255689
CB-52	19.01.2015	279862
CB-53	19.01.2015	1379734
CB-63	16.02.2015	153890
CB-96	31.03.2015	632093
CB-07	06.06.2015	401428
CB-142	30.03.2017	2122088
CB-143	30.03.2017	448550
Total		34140409
TDS @2%		682808

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ANNEXURE-A TO MEMO NO. 08
Recovery statement in R/o Smt. Karuna Chaudhary, Supervisor

Basic TA	Period	DUE						DRAWN						Total (11+12+13+14)	Difference (15-8)	DA RATE	
		B.P.	GP	Pay (BP+GPX 2+3)	D.A. (4*DA%)	H.R.A. (4*30%)	T.A. (B.TA+DA%)	Total (4+5+6+7)	B.P.	GP	Pay (BP+GP)	D.A. (11*DA%)	H.R.A. (11*30%)				T.A. (B.TA+DA%)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
3200	Jul-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Aug-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Sep-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Oct-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Nov-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Dec-07	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Jan-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Feb-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Mar-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Apr-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	May-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Jun-08	8900	2800	11700	1053	3510	3488	19751	8910	2800	11710	1053.9	3513	3488	19765	14	9%
3200	Jul-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Aug-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Sep-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Oct-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Nov-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Dec-08	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Jan-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Feb-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Mar-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Apr-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	May-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Jun-09	9260	2800	12060	1930	3618	3712	21320	9270	2800	12070	1931	3621	3712	21334	15	16%
3200	Jul-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Aug-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Sep-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Oct-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Nov-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Dec-09	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Jan-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Feb-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Mar-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Apr-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	May-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Jun-10	9630	2800	12430	3356	3729	4064	23579	9640	2800	12440	3358.8	3732	4064	23595	16	27%
3200	Jul-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Aug-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Sep-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Oct-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Nov-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Dec-10	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Jan-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Feb-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Mar-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Apr-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	May-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Jun-11	10010	2800	12810	5765	3843	4640	27058	10020	2800	12820	5769	3846	4640	27075	18	45%
3200	Jul-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19	58%
3200	Aug-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19	58%

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3200	Sep-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19
3200	Oct-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19
3200	Nov-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19
3200	Dec-11	10400	2800	13200	7656	3960	5056	29872	10410	2800	13210	7661.8	3963	5056	29891	19
3200	Jan-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	Feb-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	Mar-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	Apr-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	May-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	Jun-12	10400	2800	13200	8380	3960	5280	31020	10410	2800	13210	8587	3963	5280	31040	20
3200	Jul-12	10800	2800	13600	9792	4080	5504	32976	10810	2800	13610	9799.2	4083	5504	32996	20
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3200	Oct-12	10800	2800	13600	9792	4080	5504	32976	10810	2800	13610	9799.2	4083	5504	32996	20
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3200	Dec-12	10800	2800	13600	9792	4080	5504	32976	10810	2800	13610	9799.2	4083	5504	32996	20
3200	Jan-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	Feb-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	Mar-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	Apr-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	May-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	Jun-13	10800	2800	13600	10880	4080	5760	34320	10810	2800	13610	10888	4083	5760	34341	21
3200	Jul-13	11210	2800	14010	12609	4203	6080	36902	11220	2800	14020	12618	4206	6080	36924	22
3200	Aug-13	11210	2800	14010	12609	4203	6080	36902	11220	2800	14020	12618	4206	6080	36924	22
3200	Sep-13	11210	2800	14010	12609	4203	6080	36902	11220	2800	14020	12618	4206	6080	36924	22
3200	Oct-13	11210	2800	14010	12609	4203	6080	36902	11220	2800	14020	12618	4206	6080	36924	22
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3200	Jan-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	Feb-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	Mar-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	Apr-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	May-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	Jun-14	11210	2800	14010	14010	4203	6400	38623	11220	2800	14020	14020	4206	6400	38646	23
3200	Jul-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Aug-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Sep-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Oct-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Nov-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Dec-14	11630	2800	14430	15440	4329	6624	40823	11640	2800	14440	15450.8	4332	6624	40847	24
3200	Jan-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	Feb-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	Mar-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	Apr-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	May-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	Jun-15	11630	2800	14430	16306	4329	6816	41881	11640	2800	14440	16317.2	4332	6816	41905	24
3200	Jul-15	12070	2800	14870	17695	4461	7008	44034	12080	2800	14880	17707	4464	7008	44059	25
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3200	Sep-15	12070	2800	14870	17695	4461	7008	44034	12080	2800	14880	17707	4464	7008	44059	25
3200	Oct-15	12070	2800	14870	17695	4461	7008	44034	12080	2800	14880	17707	4464	7008	44059	25
3200	Nov-15	12070	2800	14870	17695	4461	7008	44034	12080	2800	14880	17707	4464	7008	44059	25
3200	Dec-15	12070	2800	14870	17695	4461	7008	44034	12080	2800	14880	17707	4464	7008	44059	25
3200								3104636							3106574	1939

MP

PARA-3

Audit Memo. No. 09

Date: 04.04.2018

Para No 4

6

15/6

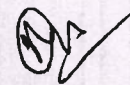
Subject: Discrepancies observed in the files related to hiring of sites for Anganwadi Centres

During test check of files related to hiring of sites for running Anganwadi Centres, the following discrepancies have been observed:

Sl.No.	Anganwadi Centre No.	Name of the Anganwadi Owner (AWO) (S/Sh/Ms.)	Discrepancies observed
1	02	Rajeshwar Dayal Sharma	1. Request letter of owner for renting out the premises for Anganwari centre not available 2. Certificate / Inspection Report of Inspection Committee not available 3. Address proof / Id. Proof of owner not available
2	05	Savitri Sharma	1. Certificate / Inspection Report of Inspection Committee is not signed by members of the committee 2. Area of the premises has been mentioned as 26 Sq. Ft. in the inspection report.
3	27	Anand Prakash	1. Certificate / Inspection Report of Inspection Committee not available
4	59	Kamla Devi Rautela	1. Request letter of owner for renting out the premises for Anganwari centre not available 2. Certificate / Inspection Report of Inspection Committee not available
5	106	Shyam Prakash Sharma	1. Request letter of owner for renting out the premises for Anganwari centre not available 2. Address proof / Id. Proof of owner not available 3. Certificate / Inspection Report of Inspection Committee is not signed by the Nodal Officer & CDPO.
6	107	Raj Kumar	1. Request letter of owner for renting out the premises for Anganwari centre not available 2. Certificate / Inspection Report of Inspection Committee not available
7	112	Rajni	1. Certificate / Inspection Report of Inspection Committee not available
8	123	Satender Pal	1. Request letter of owner for renting out the premises for Anganwari centre not available 2. Certificate / Inspection Report of Inspection Committee not available

In the absence of "request letter of owner for renting out the premises for Anganwari centre" and "Certificate / Inspection Report of Inspection Committee", it is not possible to ascertain the rent to be paid for hiring of Anganwari centres as the norms for payment of rent have been decided by the department on the basis of hired area.

Necessary steps may be taken to get the matter regularized from the Distt. Officer, Distt. North-East under intimation to Audit.



PARA-4

Audit Memo. No.06

Date: 23.03.2018

5/14/6

Para No 5

Sub: Non Production of record

Para 04 of 2007-2012 (Taken afresh)

The following record was not provided to Audit for the audit period 2007-2012:

1. Service Postage Stamps Register
2. Dead Stock/Unserviceable store items/Idle store items

2012-2017

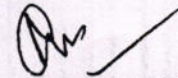
(A)

Bills related to SNP as per given details:

Bill Nos. 78 to 94 for March, 2013 (except Bill No. 85, 92 & 93), Bill Nos. 80 to 96 for March, 2014, Bill Nos. 66 to 106 for March, 2015, Bill Nos. 91 to 117 for March, 2016 (except Bill No. 100, 101, 102, 116 & 117), Bill Nos. 106 to 150 for March, 2017 (except Bill No. 130 & 145)

(B)

Non Consumable Stock Register



(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI

NC
AUDIT
OFFICER
XXVI

TAN-1

Audit Memo. No. 03

Date: 27.03.2018

(4)

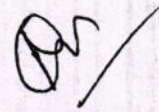
13/6

Subject: - Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the ICDS, Project Shiv Vihar, Mahila Work Centre, for the audit period 2012-13 to 2016-17 following irregularities have been noticed:

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. Index of PBR is not prepared.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in some of the cases 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 has not been recorded in some of the cases in the PBR. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Monthly entries of Pay and allowances entered in the PBRs have not been signed by DDO.
5. GAR-18, Abstract of Pay bill is not completed.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Several cutting/over-writing/use of white fluid found in the PBR, which is irregular.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



TAN-2

5

12/6

Audit Memo. No. 04

Date: 28.03.2018

Subject: - Improper Maintenance of Govt. Cash Book.

1. The certificate recorded by the DDO regarding closing balance at the end of each month is not in accordance with the standard format provided in the Civil Accounts Manual.
2. An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. During test check of cash book, it has been observed that Head of the Office/DDO has not adhered to the instruction as laid down under Rule 13 (IV) of Receipt and Payment rules.
3. Further, efforts should be made to write Cash Book in neat and clean manner so that the possibilities of cutting / over-writing are avoided.

It is advised that the Cash Book may be prepared and maintained strictly as per the provisions contained in Receipt & Payment Rules.

✓

PS

replied
at P.

TAN-3

2

11/6

Audit Memo. No. 05

Dated: 28.03.2018

Sub:- Maintenance of Service book – Non-declaration of Home Town.

On test check of Service Book of staff of "ICDS, Project Shiv Vihar, Mahila Work Centre, New Seemapuri, Delhi", the Service Book of Mrs. Karuna Chaudhary, Supervisor has been examined and observed as under:

(1) **Home Town declaration in S/Books:**

SR 199 GIO (9) provides that "declaration submitted for home town should be kept in Service Book". But there is no home town declaration in the following Service Books:

S.No.	Name of the official (S/Shri/Ms.)	Designation	DOB
1	Karuna Chaudhary	Supervisor	03.02.1981

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

Reply is given at P-27828 of K.D file.

2

TAN-4

Audit Memo. No. 07

Dated: 02.04.2018

①

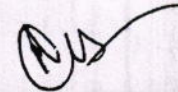
10/2

Subject: Discrepancies in Stock Register

Stock Register for Consumable Stock & Stock Register of SNP maintained by the ICDS, Shiv Vihar has been scrutinized. The following shortcomings have been noticed:

1. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material 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 consumable items was undertaken by the deptt. in the Stock Register.
2. An erasure or over-writing of an entry once made in the Stock Registers is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one between the lines and should be countersigned by the HOO.
3. Necessary page counting certificate is not found recorded on the first page of stock registers.
4. Index of the items recorded in the Stock Registers has not been maintained in consumable stock register.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.



**(PARDEEP KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVI**

9/6

PART-II

CURRENT AUDIT REPORT
(2017 to 2022)

B/C

PARA 01:- Discrepancies observed in the bills for payment towards "Ready to Eat Food items (SNP RGSEAG Sabla)" in r/o ICDS (Shiv Vihar Project).

Audit Memo. No. 07

Dated: 18.08.2022

During the test check of files relating to SNP for the year 2020-22, it has been observed that the Deptt. Of WCD has made tripartite agreement in the month June 2011 with M/s Rao Raghubir Singh Sewa Samiti, A mother NPO & with 08 SHG's for supply & distribution of supplementary nutrition to the ICDS beneficiary as per prescribed norms. Thereafter extension letter has been issued by Deptt. of WCD, GNCTD from time to time.

The following discrepancies have been noticed:

1. No fresh agreement was done by the Department after June 2011. The fresh agreement should be done at the time of extension given by the Department.
2. Performance security submitted by the agency at the time of agreement must be renewed accordingly.
3. During test check of record, it has been observed that 10 % payment of total payment of SHG's are being paid to M/s Rao Raghubir Singh Sewa Samiti & 2% TDS has been deducted from their bills. And no TDS was deducted from the bills of SHG's for procurement of "Ready to Eat Food Items (SNP RGSEAG Sabla) in r/o ICDS (Shiv Vihar Project)".

The TDS is required to be deducted as per sec.194 of Income Tax Act, If the SHG's are tax free organization then the relevant document is required to be provided to audit.

The total amount of the TDS, if applicable, as per the bills provided to Audit amounts to Rs.9,85,679/-. The details of such bills is attached as at **Annexure-A**.

Further, TDS has also been calculated from the details incorporated in the bill register in r/o those bills which were not provided to Audit due to theft of records related to payment on account of "Ready to Eat Food Items (SNP RGSEAG Sabla) in r/o ICDS (Shiv Vihar Project)" TDS on this account amounts to Rs.715705/-. A detail of such bills is attached as at **Annexure-B**.

The department may find the names of contractors as per details of bills of Annexure-B for effecting amount.

The facts and figures mentioned above may please be confirmed and DDO/HOO is advised to take appropriate action in this matter and obtain the document from the suppliers, the relaxation of non deduction of TDS (if any) sought by the SHG's may be clarified under intimation to Audit.

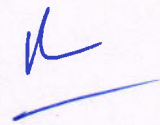


ANNEXURE A

Bill no. & Dated	Rao Raghuvver Singh SHG	Aparna SHG	Bhakti SHG	Jag Jagran SHG	Pragati SHG	Satyam SHG	Shivam SHG	Sundaram SHG	Surbhi SHG	Nikunj SHG	Total Amount (in Rs.)
35/16.11.20	201348	180559	185570	232652	222797	183354	194862	188490	231285	182543	2003460
37/28.11.20	114459	110300	111708	128208	123738	109771	109233	101956	133746	101456	1144575
42/6.1.21	243894	241790	249741	251676	245438	269428	226983	242727	264572	202723	2438972
49/25.2.21	499431	502405	519429	504952	503428	563591	456978	499681	534821	409589	4994305
50/25.2.21	232266	222970	229798	250082	232895	244695	223978	228501	258901	198582	2322668
67/30.3.21	213135	203603	215350	222639	204528	237194	206142	212741	234351	181666	2131349
68/30.3.21	219830	206224	226032	230350	212273	242529	216438	218837	240482	185305	2198300
68/31.3.21	228308	216017	236692	242178	224623	245945	221938	224780	253914	188698	2283093
10/25.5.21	242878	227518	247408	276342	258196	254405	225459	236948	267439	192184	2428777
15/5.7.21	792824	0	808716	871942	880565	811769	736106	0	899390	0	5801312
16/5.7.21	0	747689	0	0	0	0	0	764361	0	614870	2126920
28/29.9.21	274933	253269	271065	299367	356686	266537	244435	247946	322545	212542	2749325
30/29.9.21	601066	535427	595401	643102	827459	579828	542517	546027	695178	444658	6010663
78/15.3.22	0	854744	928758	1036339	431367	0	0	0	0	0	3251208
79/15.3.22	0	0	0	0	922288	904961	868491	868690	1104117	701169	5369716
98/31.3.22	326570	289013	313174	353574	464783	306575	296747	294723	380449	240096	3265704
99/31.3.22	328286	293307	316590	351620	463098	306072	294080	297391	387328	245092	3282864
Total	4519228	5084835	5455432	5895023	6574162	5526654	5064387	5173799	6208518	4301173	53803211
TDS to be deducted @2% (if applicable)	90385	101697	109109	117900	131483	110533	101288	103476	124170	86023	1076064
Already deducted	90385	0	0	0	0	0	0	0	0	0	0
Tax liable to be paid (if applicable)	0	101697	109109	117900	131483	110533	101288	103476	124170	86023	985679

6/c

ANNEXURE B		
Bill No.	Dated	Amount (in Rs.)
19	27.09.2017	2816029
58	09.03.2018	3647888
62	28.03.2018	1572491
13	20.06.2018	899553
48	03.11.2018	3894759
67	30.01.2019	916113
73	11.02.2019	1130305
93	29.03.2019	6424702
15	11.07.2019	1349927
16	11.07.2019	1339117
45	18.11.2019	2808690
46	18.11.2019	1519713
55	04.01.2020	1340417
56	06.01.2020	1335507
72	09.03.2020	2544716
73	09.03.2020	1307460
80	21.03.2020	1418950
Total (in Rs.)		36266337
Tax to be deducted @2% (if applicable)		725327
Tax already deducted		9622
Tax due (if applicable)		715705



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PARA 02:- Non implementation of GeM portal which is violation of GFR-2017.

Audit Memo. No. 05
Dated: 18.08.2022

On the test check of the contingent bills for the audit period 2020-22, the following irregularities have been observed:

1. As per the order issued by the FD, GNCTD from time to time in accordance with rule 149 of GFR-2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM, a certificate to this effect that the particular goods/services are not available on GeM should be recorded.
2. Whereas in all the cases the goods/services were procured through local vendor and not procured through GeM. All the items purchased are related to stationery and sanitation items, which are available on GeM portal. The Department has not implemented the GeM portal, which is violation of GFR-2017.
3. All the following purchases/repairs have been done through local vender under rule 154 of GFR as per certificate given by HOO.

S.no.	Bill no.& date	Name of Agency	Amount (in Rs.)	Items	Under Rule 154 Non GeM
1.	CB-54 Dt.17.3.2021	M/s Rangrezz Enterprises	23400	Stationary items	Non GeM
2.	CB-56 Dt.22.3.2021	M/s R. K. Traders	3450	Sanitation items	Non GeM
3.	CB-56 Dt.22.3.2021	M/s Rahul Traders	894	Hand Sanitizers	Non GeM
4.	CB-64 Dt.27.3.2021	M/s D K Traders	12935	A-4 paper, All out & Room freshner	Non GeM
5.	CB-23 dt.30.09.2021	M/s Rangrezz Enterprises	50445	R/F of transparent sheet on iron window & wooden almirah	Non GeM
6.	CB-23 dt.30.09.2021	M/s R.K. Trader	18500	Supply of Covid-19 safety items	Non GeM
7.	CB-67 Dt.24.3.2022	M/s AMC Junction	4130	Repair & Maintenance	Non GeM
8.	CB-68 dt.24.3.2022	M/s Delhi Co-operative federation Ltd.	67215	Sanitation items	Non GeM

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9.	CB-71 Dt.19.2.2022	M/s Yash Traders	3866	Sanitary items	Non GeM
10.	CB-88 Dt.26.3.2022	M/s Rahul Traders	24315	Attendance Register	Non GeM
11.	CB-91 Dt.29.03.2022	M/s Rahul Traders	20563	Sanitation items	Non GeM
12.	CB-91 dt.29.03.2022	M/s Yash Traders	13977	Hand Sanitizer & Hand wash	Non GeM
13.	CB-92 dt.29.03.2022	M/s Superior Enterprises	24908	Phool Jharoo & Towel	Non GeM
14.	CB-93 dt.29.03.2022	M/s Sukhmani Office Innovation	14942	Ruled & attendance register	Non GeM
15.	CB-95 dt.29.03.2022	M/s Sukhmani Office Innovation	22278	Survey Register	Non GeM
16.	CB-95 Dt. 29.3.2022	M/s Rahul Traders	19782	Plastic chair	Non GeM
17.	CB-96 Dt. 29.3.2022	M/s Sahib Business Plus	22278	Stock register	Non GeM

With reference to above contingent bills:

- Estimate/quotations are not obtained by agencies.
- No supply/work order was issued by the HOO to agencies .
- Spilting of work was done by the Deptt. in most of the cases in order to avoid codal formalities as per GFR/ Delegation of financial Power.

HOO is advised to take necessary steps for implementation of GeM portal and compliance may be shown to next audit.



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4/c
PARA 03:- Theft cases of ICDS, Shiv Vihar Project.

**Audit Memo. No. 06
Dated: 18.08.2022**

During the course of audit, it has been noticed that record i.e. budget record, reconciliation files, purchase file, condemnation file, audit old files, income tax return files, RTI files, GPF/pension files, Stationary files, Stock registers, GAR-6 receipt book, challan files etc. and SNP files pertaining to year 2017 to 2020 has been theft on dt. 21.10.2020 from D-Block, Community/work women centre New Seemapuri, Delhi. In this regard, a FIR no.0480 dt. 22.10.2020 has been lodged in Police station of Seemapuri, Delhi. In the absence of which, the record could not be checked for the period 2017 to 2020. It is lapse on the part of concerned officials/officers of ICDS, Shiv Vihar Project, Delhi.

HOO/CDPO may seek help from higher authorities of Dte. of WCD for pursue the case with police authorities.

An appropriate effort may be made by the department to traceout the theft record/obtain the status report from the police authorities and action taken report may be intimated to next audit.

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PARA 04:- Non maintenance of the records.

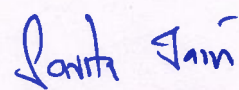
Audit Memo. No. 08
Dated: 22.08.2022

The Department has not record maintain/registers of the following for the audit period:

1. Medical bill register.
2. Children Education Allowance register.
3. GPF Advance & LTC register.

The same may be maintained and shown to next audit.


Shalendra Kumar Heta, AAO


SAVITA JAIN, IAO
Dated: 23.08.2022

2/c

TAN 01: Shortcomings in Pay Bill Register.

Audit Memo No. 01
Dated: 10/08/2022

During test-check of PBR, following irregularities have been noticed:

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in any of the PBRs for the period 2017-22.
2. **Cutting & Overwriting** – Numerous cutting and overwriting were noticed in the PBRs and also not attested by the HOO/DDO and initial checkers signature is not found for period 3/17 to 7/2021.
3. Total of Gross amount is not done for calculation of Income Tax.
4. White fluid has been used in the P.B.R. at Page no. 22.

The reasons for the above discrepancies may be rectified at the earliest.



TAN 02: Service record/Leave Account not maintained properly.

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Audit Memo. No. 04
Dated: 17.08.2022

1.

As per the service book of Ms. Vineeka, Supervisor, Gr-II, the copies of medical examination, Verification of character and antecedents & nomination forms are not pasted in the service book. The entry of service verification must be placed at page no.200 instead of page 15 & 17. The leave entries are not attested by the competent authority.

2. Only one photograph is pasted (must be attested by the competent authority) at the time of appointment in service book of Ms. Upasana Gautam, Supervisor, Gr-II instead of 05 photographs. The copies of medical examination, Verification of character and antecedents & nomination forms are not pasted in the service book. The entry of service verification must be placed at page no.173 instead of page 11 & 13. The entries are not entered/attested by the competent authority. The leaves are not credited full calendar month/as per leave rules.

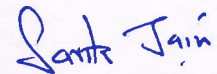
3. As per the service book of Ms. Khyati, Supervisor, Gr-II, the official Photograph is not pasted in the service book. The copies of medical examination, Verification of character and antecedents & nomination forms are not pasted in the service book. The entry of service verification must be placed at page no.200 instead of page 15 & 17. The leave entries are not entered/attested by the competent authority. The leaves are not credited full calendar month/as per leave rules.

4. As per order dt. 12.06.2018 issued by DWCD, KG Marg, ND for 10 days leave encashment for the LTC Block Year 2014-17 (Extended up to 31.12.2018) has been taken by Ms. Sapna Goel, CDPO, 10 days leave have not been deducted from the leave account. Hence, the leave account may be re-casted.

The above Discrepancies may be rectified and shown to audit. The similar other cases may be reviewed at your own level.



Shalendra Kumar Heta, AAO



SAVITA JAIN, IAO
Dated: 23.08.2022