

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-024
2020-21 to 2022-23**

**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P. ESTATE, NEW DELHI-02**

Subject: Internal Audit Report of I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024.

INTRODUCTION

The I.A.R. on the accounts of **I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024** for the period from 2020-21 to 2022-23 was conducted by field Audit Party No- XXXI headed by Sh. Rajesh Kumar, Accounts Officer/IAO. The audit was conducted during 07 working days w.e.f. 17/11/2023 to 29/11/2023 (On C/L 23/11/2023).

AIMS AND OBJECTIVE OF THE DEPARTMENT

ICDS Project Badarpur, New Delhi-110024 is functioning under the administrative control of Department of Women and Child Development (DWCD), GNCT of Delhi with a motive to improve the nutritional health status of children's by providing SNF (Supplementary Nutrition Food) to be the beneficiaries of age group 0 to 06 years of Children, and Pregnant ladies/lactating mothers, further immunization and health Check-up and pre-school Education, primary healthcare, to be beneficiaries our aim is to reduce the rate of infant mortality, child malnourishment by physical and social development of the child with the help of Poshan Abhiyan Scheme by targeting stunting growth of Child, nutritional deficiency among young children, women and adolescent girls and reduce low birth weight. Total 88 Anganwadi centers are functioning under this ICDS Project at presently.

The following officials have served as CDPO/HOO/DDO/Cashier during 2020-21 to 2022-23.

CDPO / HOO/DDO

S.No.	NAME	Designation	Period
1.	Ms. Manjula Kathuria	CDPO/Supdt.	01.03.2020-02.11.2020
2.	Mr. Vinod Kumar Meena	CDPO/Supdt.	03.11.2020-02.01.2023
3.	Mr. Umang	CDPO/Supdt.	03.01.2023-20.02.2023
4.	Ms. Kamini Kumari	CDPO/Supdt.	21.02.2023-31.03.2023

CASHIER

S.No.	NAME	Designation	Period
1.	Ms. Rashi	SA	01.03.2020-13.06.2021
2.	Mr. Mohit Upadhyay	Jr. Asst.	14.06.2021-31.10.2022
3.	Mr. Umesh Kumar	Jr. Asst.	01.11.2022-31.03.2023

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-024
2020-21 to 2022-23**

24

Budget Allocation and Expenditure for the audit period 2020-2023

Year	Budget Allotted	Expenditure Incurred	Savings/Excess
	Plan/Non-plan	Plan/Non-Plan	
2020-21	15302330	14487860	814470
2021-22	18816000	18503315	312685
2022-23	15883000	13861253	2021747

Statutory Audit

Statutory audit has not been conducted by AG (Audit) of I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024 till date.

Vacancy Statement

Group	Post			Remarks
	Sanctioned	Filled	Vacant	
A	Nil	Nil	Nil	
B	1	1	Nil	
C	5	3 (1regular, 2 contractual)	2	
TOTAL	6	4	2	

Maintenance of Records

The maintenance of records of I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024 for the period from 2020-21 to 2022-23 was found satisfactory subject to the observations made in current audit report.

23

PART-I

OLD AUDIT REPORT

There were 03 old outstanding paras with recovery of Rs.14,928/- out of which 01 para was settled by taken as fresh. Remaining 02 paras along with recovery of Rs. 14,928/- have been incorporated in the current report.

Sl. No.	Audit Period	Total Para	Para Settled	Para No. Of Settled Para	Outstanding Para with No.
1.	2018-20	03	01 (Taken as fresh)	02	01 & 03

Details of Old Recoveries:

Sl. No.	Year	Total Old Recoveries	Amount Recovered/ Settled	Balance recovery against paras
1.	2018-20	14,928/-	Nil	14,928/-

A



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi (2798/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2018	2020	1		Recovery of excess payment of HRA	O	14928
2	2018	2020	2		Non production of Records	O	0
3	2018	2020	3		Purchase without following GeM module	O	0

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

[Back](#)

149281 ✓

[Handwritten signature]

Current Audit Report

During the current audit of I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024, 27 audit memos (including 13 record memos) highlighting various irregularities have been issued along with a recovery of **Rs.16,680/-** out of these no memo was settled on the spot. The remaining all 27 Audit memos (including 13 record memos) have been converted into 03 Paras and 12 TANs with recovery of **Rs. 16,680/-**.

In addition, there were 03 old outstanding paras with recovery of **Rs.14,928/-** out of which 01 para was settled by taken as fresh. Remaining 02 paras along with recovery of **Rs. 14,928/-** have been incorporated in the current report.

Details of Current Recovery (Audit period 2020-21 to 2022-23)

Memo No.	Total Recoveries (Rs.)	Amount Recovered/Settled (Rs.)	Balance (Rs.)	Key Document No.
19	Rs.15,600/-	Nil	Rs.15,600/-	
20	Rs.1,080/-	Nil	Rs.1,080/-	
01	Nil	Nil	Nil	
TOTAL	Rs. 16,680/-	Nil	Rs. 16,680/-	

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the of **I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024**. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of above unit.


Signature of I.A.O.

4tc
20

PART-II
CURRENT AUDIT REPORT ✓
(01/04/ 2018 to 31/03/2020)

~~PARA NO.1~~

Audit Memo No.3
Dated:-11/01/2021

Subject: Recovery of excess payment of HRA of Rs. 14,928/-

As per Para 4 of FRSR Part IV a Government servant who is occupying Government Accommodation is not eligible for drawal of HRA.

During the scrutiny of PBRs and Salary bills revealed that Ms. Anita Devi Ahlawat, CDPO/CDC has been paid HRA for the month of June.2019 @ Rs. 14928/-.

It is pertinent to mention here that Ms. Anita Devi Ahlawat, CDPO/CDC is occupying Government accommodation QR No. G- 414, Sarojini Nagar, New Delhi w.e.f.31.03.2001 and due to redevelopment of Sarojini Nagar Flats, residing at present at House No. 81, Block NO.7, Lodhi Road, New Delhi.

Necessary steps should be taken to recover Rs. 14,928/- as detailed above may be made after due verification of record and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

~~PARA NO.2~~

Audit Memo No.4
Dated:-11/01/2021

Subject:- Non Production of Records.

Following record has not been produced to audit for scrutiny, the same may be shown to next audit:-

(2007-2014)

1. Cash Book prior to 19th February 2009.
2. PBR prior to April 2010.
3. LTC Control Register.
4. Register for reimbursement of Tuition Fees/ Medical Bills.
5. Register for reimbursement of Conveyance Bill.

(2014-2018)

1. LTC Control Register
2. Register for reimbursement of Tuition Fees/ Medical Bills.

(2018-2020)

1. LTC Control Register
2. Register for reimbursement of Tuition Fees/ Medical Bills.
3. Service Book

TAKEN on basis para No-2

28/11/2021
CAJESH KUMAR
DPO-AB-31

PARA NO.3

Page-09

Audit Memo No.6
Dated:-12/01/2021

Subject: Purchases without following GeM module

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 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:-

SR. NO	BILL NO.	DATE	ITEMS NAMES	NAME OF THE DEALER/VENDOR	TOTAL AMOUNT WITH GST
1	CB-24	04.10.2019	TRANSPORT ARRANGEMENT	ANAND & COMPANY	11984
2	CB-42	10.01.2020	BANNER UNDER POSHAN ABHIYAAN SCHEME	PRIYA PRINTING PRESS	732
3	CB-43	20.01.2020	BANNER UNDER POSHAN ABHIYAAN SCHEME	PRIYA PRINTING PRESS	672
4	CB-45	13.02.2020	MODULE BOOK, TAKE WAY	YASH TRADERS	34791
5	CB-47	14.02.2020	TRAINING MATERIAL (BANNER)	DIVYANSHI	1530
6	CB-56	05.03.2020	STATIONARY ITEMS	R.K. TRADERS	19249
TOTAL					68958

Further, it has also been observed that till date GeM is not being followed by ICDS and purchases are also being made from local vendors which needs clarification.

In view of above, expenditure amounting to Rs, 68,958- may be regularized from the competent authority and registration in GeM should be done at the earliest under intimation to audit.

TAN 01

Audit Memo No.2
Dated:-08/01/2021

18

Subject: - Shortcomings in Bill register.

On test check of bill register maintained by ICDS, BADARPUR following deficiencies have been noticed:-

1. Registers are not serially numbered.
2. Page counting certificate has not been recorded on the first page of the register.
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
4. Col.5,6,7,8 and 9 not filled : Col 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS But the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
5. Cutting and Overwriting:- There are number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
6. ECS details have not been mentioned in the Bill Register, Date of sending of ECS by the PAO has not been found mentioned against bills.
7. **Missing bill Nos.** During 2018-2019 bill Numbers 25, 45, 64,65 and in 2019-20 bill numbers 18, 21,27 and 28 are missing , hence audit cannot comment on bills submitted and amount claimed against these bills.

Necessary steps to update the Bill Register may be initiated under intimation to audit.

TAN 02

Audit Memo No.5
Dated:-12/01/2021

Sub:-Improper maintenance of Stock Registers.

During the scrutiny of Stock Registers and Property Register of ICDS, Badarpur, New Delhi for the audit period, the following short comings revealed:-

- i. Paging certificate has not been recorded on Ist page of stock registers.
- ii. Index not maintained properly.
- iii. The cutting and over writing noticed in the Consumable Register has not attested by the Competent Authority at Page no. 06, 07, 10, 20, 25, etc.

- #6 (17)
- iv. Initial of receiptant not taken in consumable registers maintained by supervisors.
 - v. Entries recorded in the Stock Register not attested by the HOO.
 - vi. Invoice No., its date and amount are not entered in consumable/Stationery stock register at Page no. 37, 64, 65.
 - vii. Further physical verification of consumable and Non consumable goods (Items wise) had not done by the Office. In terms of provisions contained in GFR Rule 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register but the same had not been found complied with.

Aforesaid discrepancies may be rectified under intimation to the audit and stock registers be prepared as per provision of GFR.

TAN 03

Audit Memo No.7
Dated:-13/01/2021

Sub:-Shortcomings in maintenance of Cash Book.

During the course of test audit of ICDS Badarpur, New Delhi, on scrutiny of the cash book for the audit period 2018-2020, the following discrepancies have been observed:-

- A) Page counting certificate has not been recorded on 1st page of cash book.
- B) Cash book has been written upto 01/05/2017 only and after that on 06.06.2018 and 02/11/2020 only entry of handing over/taking over of charge has been incorporated.
- C) Challan No.1, 2, 3 amounting to Rs. 4,375/- dated 11/12/2018 and Challan No.4 amounting to Rs. 5,000/- dated 11/12/2018 were deposited in SBI, Lajpat Nagar but No entry has been recorded in the Receipt and Payments of Cash book.
- D) Stock register of Receipts Book of TR-V/GAR-6 of ICDS, Badarpur has not been maintained which restricts audit to comment on accuracy of Govt. money received and its timely deposit by department during audit period.
- E) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules.
- F) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

Aforesaid discrepancies may be rectified under intimation to the audit and Cash Book maybe prepared as per provision of CGA(R&P) Rule 1983.

PART -II
CURRENT AUDIT REPORT
(01/04/2020 TO 31/03/2023)

PARA No.01

Audit Memo No.19
Dated: 24/11/2023

Subject: Recovery of DGEHS subscription amounting to Rs.15,600/-

The rates of subscription were revised w.e.f. 01/02/2017 vide office Memorandum No. F. 25(III)/DGEHS/140/DHD/09/204078-204243 dated 02/05/2017 as under:-

S. No	Pay matrix level	Contribution (Rs per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

However on scrutiny/ test check of records it has been noticed that the subscription of DGEHS has not been deducted during 2016-17 to 2020-21 from the following employees as mentioned against each according to the revised rates applicable from 01/02/2017:-

Sl. No.	Name of Employee & Designation	Level/ Grade Pay	Period	Subscription Due	Subscription deducted as per PBR	Outstanding amount to be recovered
1	Ms. Anita Devi Ahlawat, CDPO	7/ 4600	Feb. 2017 to Jan. 2021	650x48= 31,200/-	325x48= 15,600/-	Rs.15,600/-
					TOTAL	Rs.15,600/-

HOS/DDO may ensure that recovery of Rs.15,600/- pointed out above after due verification of facts and figure under intimation to Audit. Similar other cases may also be examined by the DDO and arrears be recovered accordingly, if any.

15

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23**

PARA No.02

Audit Memo No.20

Dated: 24/11/2023

Subject: Short Recovery of License Fee amounting to Rs.1,080 /-

In pursuance of O.M. No.18011/1/2020-Pol-III dated 21/11/2020 & O.M. No. 18011/1/2023-Pol-III dated 20/07/2023, License Fee has been revised w.e.f.01/07/2020 & 01/07/2023 respectively.

On scrutiny of PBRs of ICDS, Badarpur during audit period it has been revealed that the department has less deducted License Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

Sl. No.	Name & Design.	Residential Address	Period	Licence fee		Differene	Amount recover-able (Rs.)
				Due PM @ of Rs.	Deducted PM @ of Rs.		
1.	Ms. Anita Devi Ahlawat, CDPO	Qtr.No.414, Type-III, Sarojini Nagar, ND	07/2020 to 06/2023	560/-	543/-	17x36	612/-
			07/2023 to 10/2023	660/-	543/-	117x04	468/-
Amount Recoverable							1,080/-

Reasons for less deduction of license fees amounting to **Rs. 1080/- (Rupees One Thousand & Eighty only)** from above mentioned employee may please be elucidated to audit and necessary steps should be taken to recover **Rs. 1080/-** arrears of License Fee as detailed above **after due verification** of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

2

PARA No.03

Audit Memo No.01
Dated: 17/11/2023

Subject: Non Production of Records

Following records have not been produced to audit for scrutiny, the same may be shown to next audit:-

(2007-2014)

1. Cash Book prior to 19th February 2009,
2. PBR prior to April 2010,
3. LTC Control Register,
4. Register for reimbursement of Tuition Fee & Medical Bills,
5. Register for reimbursement of Conveyance Bill.

(2014-2018)


1. LTC Control Register.
2. Register for reimbursement of Tuition Fee & Medical Bills.

(2018-2020)

1. LTC Control Register.
2. Register for reimbursement of Tuition Fee & Medical Bills
3. Service Book

(2020-2023)

1. Monthly reconciliation statements with PAO (2020-21, 2021-22 & 2022-23),
2. Expenditure Control Register,
3. Attendance Register prior to August 2020,
4. Challans for Audit Periods,
5. TR-Vs,
6. Contingency Bill No.48 for Rs.14940/- for financial year 2020-21,
7. Register for reimbursement of Tuition Fee & Medical Bills


(RAJESH KUMAR)
A.O./I.A.O.
A.P.NO. XXXI

TEST AUDIT NOTES

TAN No.01

Audit Memo No.13

Dated: 22/11/2023

Subject: Shortcomings in service books.

During the test check of Service books maintained by the I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024, the Service Books of following employees have been test checked by the audit:

Sl. No.	Name & Designation
1.	Ms. Anita Devi Ahlawat, CDPO
2.	Sh. Umesh Kumar, Jr. Asstt.
3.	


1. 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 but the service book has not been shown to above officials once in a year as token of check.
2. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, but the same has not been done in case of above officials.
3. **Inspection of 10% of Service Book by the Head of Office-**
As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.
4. **Nomination for different purposes-**
A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in some cases of above officials.
5. Photo of the employee should be pasted and attested at first page after every 10 years, but the same have not done in some cases of above official (Ms. Anita Devi Ahlawat, CDPO).
6. Numerous cuttings & over-writings on service verification & Leave accounts entries were noticed in service book of above official, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.

(12)

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23**

7. Entry of AADHAAR No. has not been made in the Service Book of above officials (Ms. Anita Devi Ahlawat, CDPO), which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr.AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR No. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.
8. The cutting on the service verification entries in r/o **Ms. Anita Devi Ahlawat, CDPO** w.e.f. **01/04/2007 to 31/03/2008** have not been attested by the competent authority.
9. Further, the service verification entries in r/o **1) Ms. Anita Devi Ahlawat, CDPO** for the period 01/04/2022 to 31/03/2023 & **2) Sh. Umesh Kumar, Jr. Asstt.** for the period 01/01/2022 to 31/12/2022 have not been countersigned by the competent authority.
10. The Credit in Earned Leave account in r/o Sh. Umesh Kumar, Jr. Asstt. at the time of his appointment is incorrect.
11. Further, it is observed that no countersignature of CDPO/HOO/DDO has been found in Service Book of Ms. Anita Devi Ahlawat, CDPO on annual increment given on 01/01/2023.

The CDPO/HOO/DDO may get the service books of all the employees be updated as per above observation and compliance may be shown to next audit.



I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23

TAN No.02

Audit Memo No.14
Dated: 22/11/2023

Subject: 18 Years' Service Verification.

As per rule 32(1) of CCS Pension Rules, the school is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that the following employee who has attained 18 years of qualifying services has not been verified from PAO concerned.

Sl. No.	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
1.	Ms. Anita Devi Ahlawat, CDPO	27/09/1964	28/06/1995	30/09/2024
2.				

The verification of qualifying services may be got done from PAO and compliance be shown to the next audit. Other similar cases, if any may also be taken into account for similar action.

I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23

TAN No.03

Audit Memo No.15
Dated: 22/11/2023

Subject: Improper maintenance of Pay Bill Register

During the test check of PBRs for the audit period 2020-21 to 2022-23 maintained by I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024, the following shortcomings have been noticed:-

1. Page counting certificate has not been mentioned at the first page of Pay Bill Registers. It should be mentioned and signed by DDO.
2. Cutting and overwriting in the PBR's in maximum cases which creates a doubt regarding actual payment given to the employees. No cutting/overwriting attested by the officer-in-charge.
3. All mandatory information/details of employees along with details of i.e., Pay Matrix and level as per VII CPC, NPS account number of NPS employees, joining date, PAN No., Aadhaar number etc. have not been filled in all the columns of PBR.
4. Alphabetically Index of employees has not been maintained in the PBRs.
5. Abstract of Pay Bills (GAR-18/TR-22(B)) have not been recorded in the PBRs for audit period.
6. PBR is required to be checked and signed by the DDO, which has not been done.
7. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done.

The PBRs may be maintained as advised above & compliance of the same may be shown to next audit.

TAN No.04

Audit Memo No.16
Dated: 22/11/2023

Subject: Non-Maintenance of Separate P.B.R. In respect of officials joining on or After 01/01/2004 (Under New Pension Scheme)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employee's contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While on test check/reviewing the pay bill register it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.: -

Sr. No.	Name & Designation
1.	Sh. Umesh Kumar, Jr. Asstt.
2.	
3.	

DDO may prepare separate pay bill register and individual ledger with immediate effect in r/o officials joining on or after 01/01/2004 & compliance of the same may be shown to next audit.

TAN No.05

Audit Memo No.17

Dated: 24/11/2023

Subject: Improper maintenance of Bill Registers

During the test-check of Bill Registers, following shortcomings were noticed: -

1. During the audit period it has been seen that entries in the Bill Registers have not been checked and initialed by the DDO every month for its correctness.
2. Particulars/detail of bills not mentioned in the bill registers.
3. Page counting certificate has not been mentioned at the first page of Bill Registers. It should be mentioned and signed by DDO.
4. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill registers and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But it is not noticed that all entries were found unsigned by the DDO. Entries in the bill registers without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
5. Col. 5, 6, 7, 8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period.
6. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no. /date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank.
7. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
8. There are a number of cutting and overwriting in the bill registers, but these cuttings and over-writings have not been attested by the DDO.
9. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Registers in the absence of the same it is difficult to counter check the Cash Book and Bill Register.
10. Bill Register for the period 2020-21, the entries of bill numbers 08, 28 & 29 are missing, hence audit cannot comment on bills submitted and amount claimed against these bills.

The Bill Registers may be maintained as advised above & compliance of the same may be shown to next audit.

✓

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23**

TAN No.06

**Audit Memo No.18
Dated: 24/11/2023**

Subject: Various shortcomings in Cash Book

On scrutiny and test check of the cash book of I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024, following shortcomings has been detected: -

1. Cash book has been written upto 01/05/2017 only and after that only entries of handing over/taking over of charge has been incorporated.
2. Stock register of Receipts Book of TR-V/GAR-6 of above unit has not been maintained which restricts audit to comment on accuracy of Govt. money received and its timely deposit by above unit during audit period.

DDO may therefore take immediate necessary action to prepare the cash book as per provision of CGA (R&P) Rule 1983 and compliance may be shown to next audit.

I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23

TAN No.07

Audit Memo No.22
Dated: 28/11/2023

Subject: - Undue favour to MNPO by violating clauses of agreement.

To ensure uninterrupted supply of the supplementary nutrition in 88 anganwaris under jurisdiction of ICDS, Badarpur, a tripartite agreement was made between (A) Director, DWCD and (B) STRI SHAKTI, MNPO and (C) 06 SHGs (Self help group). Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement:-

Clause 03: Clause 03 of said agreement envisages that as per orders of The Hon'ble Supreme Court of India in its order dated 7th October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001, supply of SNP (as per menu) in all State Government/Union Territories should be for **300 days in a year** but it has been observed that SNP has been supplies for less than 300 days as detailed below:

Financial year	No. of days SNP supplied by MNPO/SHG
2021-22	286
2022-23	271

Clarification for not adhering the Clause 03 of the agreement by the MNPO may please be elucidated to audit. Necessary steps may please be taken to supply SNP as per above clause and compliance may be shown to next audit.

TAN No.08

Audit Memo No.23
Dated: 28/11/2023

Subject: Shortcomings in maintenance of stock registers.

On scrutiny/ test check of above records for the audit period 2020-21 to 2022-23, the following shortcomings have been noticed:-

1. Non Maintenance of different Consumable and Non-consumable Stock Register.
2. Multiple items shown on the same page. Hence, closing stock verification cannot be ascertained.
3. Balance was also not mentioned against some articles.
4. Signature of receiving authority is not obtained in the stock register.
5. Non Consumable items have been shown in Consumable Stock Register e.g. Dustbin, Pen Drive, Calculator, Bio-Metric Machine, Electric Kettle, Water Dispenser, Extension Board, Chair Plastic and Wall Clock.
6. 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.
7. There are number of cutting in stock registers which are not attested by the competent authority.
8. White fluid used for making correction which is not acceptable.
9. Index not maintained properly.

CDPO/HOO may take necessary steps to rectify the above shortcomings in stock registers and recast the stock register if required and compliance may be shown to next audit.

(4)

**I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23**

TAN No.09

**Audit Memo No.24
Dated: 28/11/2023**

Subject: Non-Maintenance of LTC claims Register

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remark's column of the register. Each entry is to be signed by the DDO in the register.


Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed that LTC Claim register was not maintained by **I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024** as per the following format: -

S l . N o .	Bill No. date of advan ce/fina l bill	Name Desig nation of Govt. serva nt	Bl oc k ye ar	Pl ac e of vi si t	For wh om clai me d	Am t. of adv anc e / fin al bill	Bill No. date of adju stmen t	Da te of rec eip t of cla im	Gr os s a mt . of bil l	Net. Amt	Re mar ks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim: -

Since time limit of one month where advance has been drawn and three months in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.



TAN No.10

Audit Memo No.25
Dated: 28/11/2023

Subject: Shortcomings in POSHAN ABHIYAN expenditure.

Scrutiny of records revealed that the department is getting special budget from WCD HQ for various schemes of POSHAN ABHAYAN under Demand No. 8 Major Head 2236. Scrutiny of bills revealed following shortcomings.

1. It has been observed that though Poshan Abhiyan, Poshan Mah (month) & Poshan Saptah (week) is a mandatory programme of ICDS and are being celebrated in every financial year yet there is no set procedure as per GFR is being adopted by Department for incurring expenditure. Scrutiny of bills revealed that concerned Supervisors/CDPOs are incurring expenditure for purchase of various items and conducting various events from their own pocket and thereafter the same is reimbursed to them by presenting bill in concerned PAOs. This is not in order because the budget for an event is sanctioned well before the event takes place. A separate register regarding expenditure on account of POSHAN ABHAYAN has not been maintained.
2. A separate register regarding expenditure on account of POSHA ABHAYAN has not been maintained. Department is performing various activities viz. Annprashan, Godhbharai etc. Expenditure on various heads should be properly entered in a separate register maintained for it.
3. Further, it has also been observed that vouchers for items procured/expenditure incurred by Aanganwadi Supervisors/workers while organizing various programmes under this scheme are not being scrutinized properly. Most of vouchers are neither from registered dealers nor have been marked as 'paid & cancelled' and 'pass for payment'. Reimbursement of claimed amount for different items is being done on estimates/cash memo/printed or hand written receipts only.

Necessary steps may please be taken to remove the above shortcomings and compliance may be shown to next audit.

TAN No.11

Audit Memo No.26
Dated: 28/11/2023

Subject: Non accountal of items.

Scrutiny of contingency bills revealed that items purchased through various bills/vouchers have not been entered in Stock register maintained by the department which restricts audit to comment on actual purchases done by the department during audit period. Some of the instances are detained below:

Further, it has also been observed that vouchers have not been marked as 'paid & cancelled' and 'pass for payment'.

Bill No. & date	Name of agency	Name of item	Amount
26 19/10/2020	South Delhi Pharmaceuticals	Misc. contingency covid materials	Rs.49,600/-
73 12/03/2022	Yash Traders	Ladies Bag	Rs.3,500/-
76 14/03/2022	Priya Printing Press	ID card with holder & Dori	Rs.4,672/-
79 19/03/2022	D.S.C.C.F.	Stationery Itmes	Rs.5,520/-
85 25/03/2022	Delhi North India	Contingency items for AWC	Rs.20,900/-

CDPO/HOO is advised to ensure proper scrutiny of vouchers, maintenance of stock registers, verify entries of consumable and non-consumable items, so that unnecessary accumulation of items could be avoided. The compliance may be shown to next audit



I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024
2020-21 to 2022-23

TAN No.12

Audit Memo No.27


Dated: 28/11/2023

Subject: Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 of (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him/her and the final adjustment being made from the last salary payable before the end of the month of Feb. & March of that particular financial year.

It is observed from PBRs maintained by the **I.C.D.S. Project Badarpur, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi-110024** that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The CDPO/HOO/DDO may look into the above shortcomings and take necessary steps to remove the same and the compliance may be shown to next audit.


(RAJESH KUMAR)
A.O./I.A.O.
A.P.NO. XXXI