

### DIRECTORATE OF AUDIT GOVT. OF N.C.T. OF DELHI 4TH LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002

# <u>Sub: -Audit report ICDS Project, Holambi Kalan, Alipur, Delhi.110036.for the year 2015-16 t0 2019-2020.</u>

### **INTRODUCTION:**

The I.A.R. on the accounts of ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 for the year 2015-16 to 2019-2020 was conducted by field Audit Party No. XVI Comprising of Sh. Satish, Sr.A.O/IAO & Sh. Ram Poojan, AAO. The audit was conducted during 07 working days w.e.f. 22.12.2020 to 01.01.2021

#### **AIMS AND OBJECTIVES:-**

The main objective of ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 are as under:-

- 1. To improve the nutritional and health status of children in age group 0-to 6 years,.
- 2. To lay the foundation for proper psychological physical and social development of children.
- 3. To enhance the capability of mother through proper nutrition and health education for looking after the normal health and nutritional needs of the children of the area.
- 4. To achieve the above objectives ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 is engaged in providing services of supplementary nutrition immunization health checkup and referral services for the children upto six years of age, non-formal pre-school education to children of age group 3-6 years and nutrition and health education in the area project.

#### **HOS/DDO/Cashier**

The following officers/officials have served as HOO/DDO/Cashier

#### LIST OF HOO/DDO

S.NO.	NAME & Designation	Time Duration
1,,	Smt.Neeru Mehta, CDPO	01.04.2015 to 05-06-2015
2.	Smt.Geeta Rana, CDPO	06.06.2015 to 01.12.2015
3	Smt.Anita Ranjan, CDPO	02.12.2015 to 20.01.2016
4	Smt.Veena Trika,CDPO	21.01.2016 to 17.07.2016
	Smt.Anita Ranjan, CDPO	18.07.2016 to 11.09.2016
5	Smt.Kusum Lata Rastogi,CDPO,	12.09.2016 to 04.11.2016
	Smt. Shalini Puri, CDPO	05.11.2016 to 14.02.2017
6	Smt.Seema Malik, CDPO	15.02.2017 to -19.07.2017
	Savita Malik, CDPO	20.07.2017 to 06.10.2017



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7	Smt.Seema Malik, CDPO	07.10.17 to 27.09.2019
8	Smt. Kamlesh Gulshan,CDPO	28.09.2019 to 31.03.2020

### LIST OF CASHIER: - Nil

Budget allocation and Expenditure for the year 2015-16 to 2019-2020

	ad Expenditure for the year 2013	3-10 10 2013-2020	
Non -PLAN			
2015-16	28623000	26870447	1752553
2016-17	32400335	24922153	7478182
2017-18	23370511	19164243	4206268
2018-19	18596432	17298119	1298313
2019-20	18735270	18007467	727803
2017-20		1 1 1 D 11:	110026 has no

Statutory Audit:-Statutory audit of ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 has not conducted by AG (Audit), Delhi upto 31.03.2020

### Vacancy Statement :-

S.No.	Name of Post	No of post Sanctioned	Filled	Vacant
1	Group A	O	0	0
1	Group B	05	03	02
2	Group C	04	02	02
Total	Group C	09	05	04

### Maintenance of Records:-

The maintenance of records of ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 for the year 2015-16 to 2019-2020 was found satisfactory subject to observations made in Current audit report and in test audit note.

### **Old Audit Report**

There were 05 outstanding paras with recovery of Rs.932740/-. ICDS Project, Holambi Kalan, Alipur, Delhi. 110036 has not shown the compliance of any para, Hence 01 Para has settled ( taken as fresh in the current audit report) alongwith recovery Rs. Nil/- and remaining 04 paras alongwith recovery amounting to Rs. 932740/- have been taken in current audit report as Part-I.

(A)

S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2012-15	05	01	04





			processors and the second seco
Total	05	01	04

(B)Details of old Recovery

(B)Det	ails of old	Recovery			
S.No	Year	Total old Recovery	Amour	t Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
			Para No.	Amount	
					017020
2012-	15	917039	01	-0	917039
		8295	02	0	8295
Į.		7406	03	0	7406
Total		932740		0	932740

**Current Audit Report: -**

of current audit 10 audit memo's highlighting During the course irregularities/recovery to the tune of Rs8920/- were issued .In which 04 audit memos settled as such spot recovery amounting to Rs.7900/- was made. Remaining 06 Audit memos converted into 03 Audit paras and 03- Tans with the recovery of Rs.1020/ in the current Audit Report.

## Details of Current Recovery (Audit Period 2015-16 to 2019-2020)

Para No./Memo	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
No. /01	7900	7900	Nil
09/02	1020	-	1020
Total	8920	7900	1020

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Holambi Kalan, Alipur, Delhi. 110036. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.

> (SATISH) IAO, Audit Party no. XVI



### CURRENT AUDIT REPORT PART-II

Para NO. 1

(Memo NO. 7 dated 21.12.15)

Subject: Non deduction of 2% TDS amounting to Rs. 917039/-

As per Income Tax Rule 194(C) TDS should be deducted from the contractor bills. During test the bills, it is found that while making payment to Self Help Group working under the Mother Non Profit Organization namely People Welfare Society providing meal for ICDS beneficiaries TDS has not been deducted in the following bills:-

TDS 2%		Anna communication of the second of the seco		, , , , , , , , , , , , , , , , , , ,		
SNP 12- 13				2%		
hill no	date	Name of Self Help Group	amount paid	TDS	TDS deducted	amount to be recovered
	11.3.13	Asha kiran SHG	159556	3191		3191
1.2.13 to 28.2.13		Lakshya SHG	105083	2102	0	2102
* : : : : : : : : : : : : : : : : : : :	A	Durga SHG	154888	3098	0	3098
	· · · · · · · · · · · · · · · · · · ·	Maa Jhande Wali SHG	150499	3,010	. 0	3010
	,	Shankar SHG	151286	3026		3026
		Maa Vaishno SHG	156513	3130	0	3130
		Laxmi SliG People welfare	154308	3086	<u>.</u>	3086
		scoeity	114681	2294	<u> </u>	2294
		total	1146814	22937	0.	22937
90_	26 3.13	asha kiran SHG	110203	2204	0	2204
1.3.13to 20.3.13		Lakshya SHG	72382	1448	0	1448
40-2-43		Durga SHG	107748	2155	0	2155
		Maa Jhande Wali SHG	104695	2094	( )	2094
	**************************************	Shankar SHG	107302	2146	0	2146
come come and a second control indebnotive to	\$	Maa Vaishno SHG	108159	2163	0	2163
		Laxmi SHG	106999	2140		2140
		People welfare				150
		scoeity	79720	1594	0	1594
		total	797208	15944	<u>0</u>	15944
76	15.2.13	asha kiran SHG	164095	3282	0	3282
1.1.13 to	, , , , , , , , , , , , , , , , , , ,	Lakshya SHG	111272	2225	0	2225





	*				_
	Durga SHG	163609	3272	0	327
	Maa Jhande Wali		W. J. St. Co. L. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co		
The same of the sa	The second secon	The state of the s	Total Committee Commit	0	318
			3176	0	317
	3	163987	3280	0	328
V	The state of the s	160024	3200	CONTRACTOR OF THE PROPERTY OF	320
					accordinates a constituent o constituence de sistematica accommission de servicione.
	The state of the s	A STATE OF THE PARTY OF THE PAR	2402	0	2402
in the same of the	total	1200900	24018	0	24018
10010					
13.9.12	asha kiran SHG	155374	3107	0	3107
All Control	Lakeber CHO			200000000000000000000000000000000000000	
		*	2106	0	2106
		149236	2985	0 .	2985
		156564			10000000000000000000000000000000000000
	The second secon	The state of the s	y		3131
	T	1	harmon care as one of the	0	2948
		***************************************		0	3021
		152994	3060	0	3060
		112102	20.55		
	The second secon		discourse on the contract of the second of t	The second section of the second seco	2262
<u> </u>	And the second s	1131034	22620	O J	22620
18.8.12	asha kiran SHG	173688	2474		CAPTER CONTRACTOR OF THE PROPERTY OF THE PROPE
The company of the co		1/3/000	34/4	<u> </u>	3474
	Lakshya SHG	113760	2275	0	2277
	Durga SHG			See .	2275
	Maa Jhande Wali			<u> </u>	3291
www.	SHG	171158	3423	0	3423
···	Shankar SHG	160335	3207	The same of the sa	3207
Contraction (College Act Addition (College A	Maa Vaishno SHG		The state of the s		
-	Laxmi SHG	A CONTRACTOR OF THE PARTY OF TH			3368
	People welfare				3295
	scoeity	124072	2481	0	2481
- Abore	total	1240724	24814	0	24814
	agent statisticals, a commence of agreement agreement of a species of a species of a species of a species of a	**************************************	and the same of th	and the second s	
19.11.12	Laxmi SHG	144471	2889	0	2889
		400000000000000000000000000000000000000			2009
	The state of the s	145490	2910	0	2910
Marinest Service (1994)	Shankar SHG	139996	2800	The second secon	2800
					2000
	The second secon	149045	2981	0	2981
·····	Durga SHG	144302	2886	0	2886
3					
	Lakshaya SHG Asha Kiran SHG	101010	2020	0	. 2020
	18.8.12	Maa Jhande Wali SHG Shankar SHG Maa Vaishno SHG Laxmi SHG People welfare scoeity total  13.9.12 asha kiran SHG Lakshya SHG Durga SHG Maa Jhande Wali SHG Shankar SHG Laxmi SHG People welfare scoeity total  18.8.12 asha kiran SHG Lakshya SHG People welfare scoeity total  18.8.12 asha kiran SHG Lakshya SHG Durga SHG Maa Jhande Wali SHG Shankar SHG Laxmi SHG Laxmi SHG Maa Jhande Wali SHG Shankar SHG Maa Vaishno SHG Laxmi SHG People welfare scoeity total  19.11.12 Laxmi SHG Maa Vaishno SHG Shankar SHG Maa Vaishno SHG Shankar SHG Maa Jhandewali SHG	Maa Jhande Wali SHG	Maa Jhande Wali SHG	Maa Jhande Wali SHG

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		total	1139602	46176		Manufacture Control of the Control o
Constitution and the Constitution and the Constitution of the Cons		society	113960		0	227 22 <b>79</b>
ing a constant of the constant		Laxmi SHG People welfare	152973	3059	<b>V</b>	The state of the s
		Maa Vaishno SHG	-		0	305
A Character of the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the Association is a second of the Association in the A		Shankar SHG	151969		O O	303
	No. of the second secon	Maa Jhande Wali SHG	157879		0	315 303
Washington Committee of the Committee of	0.00	Durga SHG	147249	2945	0	274
1.11.12 to 30.11.12		Lakshya SHG	105994	2120	0	2120 294
61	20.12.12	asha kiran SHG	158033	3161		316
	And the state of t	total	1298427	25969		25969
and the second s	And the second s	People welfare scoeity	129842	2597	0	2597
	and the second s	Laxmi SHG	170399	3408	0	3408
nanconomia /Additional program		Maa Vaishno SHG	176261	3525	0	3525
· · · · · · · · · · · · · · · · · · ·		Shankar SHG	170153	3403	0	3403
AMAGEMENT OF STREET OF STR		Maa Jhande Wali SHG	176916	3538	0	3538
50.5.12		Durga SHG	173172	3463	0	3463
L.5.12 to 30.5.12	20.0.10	Lakshya SHG	120381	2408	0	2408
10	20.6.12	asha kiran SHG	181303	3626	0	3626
		total	1235112	24703	. 0	24703
THE PARTY OF THE P		People welfare scoeity	123511	2470	. 0	2470
	errores (III.). Alberta errores (III.) March errore	Laxmi SHG	161921	3238	0	3238
terrorial de constituents de la constituent de l	(Stableshoos VIII a Massa VIII 1999 Massa VIII	Maa Vaishno SHG	172080	3442	0	3442
	THE RESERVE THE PROPERTY OF TH	Shankar SHG	161854	3237	0	3237
and the state of t		Maa Jhande Wali SHG	163778	3276	0	3276
0.06.12		Lakshya SHG Durga SHG	114783 163834	2 <b>296</b> 3277	0	3277
20 .6.12 to	17.7.12	asha kiran SHG	173351	3467	0	2296
worth growing to the sales				2	A CONTRACTOR OF THE STREET	3467
			1082840	21657	0.	21657
	address	People welfare scoeity	108284	2166	0	2166

N/O



Constitution of the Consti	and the state of t	total	1191204	23824	y	AND THE PROPERTY OF THE PROPER
	and the same of th	scoeity	119120	The second secon	0	23824
en delle e committe ship e operationes e se committe e procession		People welfare	440170	2382	0	2382
AND THE RESERVE OF THE PARTY OF	A	Laxmi SHG	15/307	Annual Control of the	er entalle de la company de la	2202
		Maa Vaishno SHG	157389	3148	0	2 T.40
			160823	3216	0	3148
Contraction (1)	The state of the s	Shankar SHG	159743	3195		3216
		SHG	162032	3241	0	3195
and the second s		Maa Jhande Wali		2241	0	3241
31.12.12	The second secon	Durga SHG	156643	3133		
1.12.12 to		Lakshya SHG	111100		0	3133
	10.1.2			2222	0	- 2222
69	15.1.13	asha kiran SHG	164354	3207	The second secon	0000
		And the second s	part 12 - The second of the se	3287	0	3287
					The state of the s	0007

TDS 2%

SNP 13-14	and a million with a state of the state of t	Top (i) and make the second se	amount	TDS	TDS deducted	amount to be recovered	
oill no.	date	name	paid	1100	According to the second of the		
enter esperatorio de la constitución de la constitu			48214	964	0	And the second s	964
5	23.5.13	asha kiran SHG	40214		The state of the s	age orașe, plan con	
21.3.13					0	Appeal	3161
to		asha kiran SHG	158066	3161	Andreadon a traditional de la contraction de la	Account of the control of the contro	
31.3.13 1.4.13 to			31667	633	0	Principal and the second secon	633
30.4.13		Lakshya SHG	- Committee of the last of the	2078	0		2078
		Lakshya SHG	103893 47140	943	0	And the second s	943
		Durga SHG			C		3159
gaggebook ( ) to second adjustment ( ) to second ( ) se		Durga SHG	157941		CONTRACTOR OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SER		01/
	-	Maa Jhande Wali SHG	45804	916	4	)	916
		Maa Jhande Wali	148957	2979	)	0	2979
		SHG	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT		Granden Allerton Control of Contr	0	939
		Shankar SHG	46944	A CONTRACTOR OF THE PARTY OF TH		0	3078
	A CANADA SA A CASA MANAGAMAN AND AND AND AND AND AND AND AND AND A	Shankar SHG	15391		Company of the Compan	0	946
A - married and a second and a second and a second and a	THE COLUMN TWO IS NOT	Maa Vaishno SHC			·	0	3087
The second of the second of the second of		Maa Vaishno SHO	i 15435	The second of the particular contract	and the second	0	936
St. process of a subsequence of the subsequence of	and the same of th	Laxmi SHG	4681		1	0	3109
	AND AMOUNT OF A PROPERTY STREET, AND ASSESSMENT OF THE PROPERTY OF THE PROPERT	Laxmi SHG	15544	6 310	A	on the state of th	Committee and the committee of the commi
	общейна в поставителя на менена на предоставителя на предоставителя на предоставителя на предоставителя на пре	People welfare scoeity	3487	7 69	98	0	698
	washing to the second s	People welfare		29 229	<b>35</b>	0	229
		scoeity	1147			0	2992
gree Million (170s) - A Million (A. Millio		total	14960	13 697	Marie (III) de como de la como de la constitución d		pullbank spaling man bases
	ergen and an artist and a second		4500	02 34	60	0	346
	7 15.6.	13 asha kiran SHG	1730	US ST	The state of the s	the Control of the control of the section of the se	_(

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E		444400	2200		0	2289
	lakshya SHG	Annual Control of the	MANUFACTURE STATE OF THE PROPERTY OF	Adversa	0	3398
	Durga SHG	169886	3370		AMERICAN CONTRACTOR OF THE PROPERTY OF THE PRO	2200
William Charles		164880	3298		0	3298 3357
Marie Commission		Market Street,	3357		0	333
and the state of t	Maa Vaishno Devi	The second secon		Apple of the state	0	3393
		169673			And the second s	3382
CALLERY MAN TO SERVE WAS ASSESSED.		169075	3382	2		**************************************
and the second s	People Welfare	125425	250	9	0	2509
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	society	Andrewson Consultation of the Consultation of			0	25087
	total	1254250	2300		The second secon	
-	and the second s	4 (0000	340	0	0	3400
17.7.13	asha kiran SHG	107770	and the second		and the second s	2200
	1-1-ahua SHC	110003	220	00	0	2200
and agree of the conference of		171225	347	25	0	3425
Name of the last o	Maa Ihandewali	And the second s			n	3281
	SHG	The second secon	A 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	Olivera and an artist of the second		3382
FDA MARKETT AND THE SAME OF SECURITY STATES	Shankar SHG	CONTRACTOR OF THE PROPERTY OF	33	82		TOTAL THE STATE OF
parameter of the second		172520	34	70	0	3470
	and the second s	g., a			0	3366
A CONTRACTOR OF THE PARTY OF TH	Laxmi SHG	16831	L 30			2502
		12513	3 25	503	0	2503
to grammatic of the manufacture of the	Committee Accommission Committee	and the second second second second	*	27		25027
- Anna Carrent Control of the Contro		Control of the Contro		KINDSON TO UK. ON THE		4386
	a schakiran SHG	21928	3 4	386	0	4300
21.8.1	3 dSIId Kii dii				0	2949
	lakshya SHG	COLUMN TO SERVICE STREET STREE	Market Committee of the		The second secon	4416
AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	Durga SHG		4 4	416		Grant Work Libertonic Works (Times Statement Statement Communication of Third Assessment Communication of Co
proper description and a control of the cond	Maa Jhandewali	21201	10 4	240	0_	4240
The second of th	MANAGEMENT CONTRACTOR OF THE PARTY OF THE PA	process commence of the second commence of th			0	4312
		and the second s	17		to experts a proceeding of the desired construction of the second of the	4450
1		2224	91 4	1450	- Annual Committee of the Committee of t	4450 4426
	The state of the s	COLUMN TO SERVICE SERV		4426		4440
	People Welfare	Anna Anna ann ann an Anna ann ann ann an		0040	. n	3242
	society	1621				And the state of t
	total	16210	26 3	<b>4441</b>	was the government with	Andrew Market and the second s
s · · · dryeoquarer · · · · · · ·	The state of the s		200	2620		363
34 9.10	.13 asha kiran SH(	G 1819	332	3639	and the second s	to also the second seco
Commence of the Commence of th		127	574	2551	0	
		Control of the Contro		White and the second se	0	
	Shankar SHG	TOO		3777	0	377
		Durga SHG Maa Jhandewali SHG Shankar SHG Maa Vaishno Devi SHG Laxmi SHG People Welfare society total  17.7.13 asha kiran SHG lakshya SHG Durga SHG Maa Jhandewali SHG Shankar SHG Laxmi SHG Laxmi SHG People Welfare society total  21.8.13 asha kiran SHG lakshya SHG Durga SHG Maa Vaishno Dev SHG Laxmi SHG People Welfare society total  21.8.13 asha kiran SHG lakshya SHG Durga SHG Maa Jhandewali SHG Shankar SHG Maa Vaishno Des SHG Laxmi SHG People Welfare society total	Durga SHG   169886     Maa Jhandewali SHG   164880     Shankar SHG   169673     Laxmi SHG   169075     People Welfare society   1254250     17.7.13   asha kiran SHG   169998     lakshya SHG   110003     Durga SHG   171225     Maa Jhandewali SHG   169099     Maa Vaishno Devi SHG   173520     Laxmi SHG   168313     People Welfare society   125133     1	Durga SHG	lakshya SHG	lakshya SHG

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the second second	· ·	Maa Jahndewali SHG	179634	3593	0	3593
	and the second s	Maa Vaishno Devi	187791	3756	0	3756
		SHG Laxmi SHG	187439	3749	0	3749
and the second s		People Welfare	10/13	and the second of the second o		
		society	137073	2741	0	2741
			1370731	27415	0	27415
	**************************************	and the state of t			matter and fact and an arrangement when the arrangement and arrangement and arrangement and arrangement and arrangement and arrangement ar	
40	17.10.13	asha kiran SHG	192067	3841	0	3841
9.13 to		And the state of t		0.450	0	2659
0.9.13		lakshya SHG	132948	2659		3815
		Shankar SHG	190771	3815	0	3886
		Laxmi SHG	194314	3886	0	3825
		Durga SHG	191268	3825	0	3023
		Maa Jhandewali SHG	186754	3735	0	3735
	age - market a service of the formation of the graph of the desired of the service of the servic	Maa VaishnoDevi SHG	197726	3955	0	3955
	Andrews Andrews Marie Ann	People Welfare	4.40070	2857	0	2857
	***************************************	society	142872	Action of the Control	0	28573
		total	1428720	28573		
	***************************************	and the second s		2/2/	0	3676
50	20.11.13	asha kiran SHG	183775	3676	A SAME IN	AND STREET, ST
1.10:13						
to 31.10.13		lakshya SHG	127119	2542	0	2542
31.10,13		Durga SHG	188701	3774	0	3774
age and the same of the same o		Shankar SHG	180959	3619	0	3619
		Laxmi SHG	183878	3678	0	3678
than car <del>and constitution of the constitution</del>		Maa Jhandewali SHG	176509	3530	0	3530
A. V.		Maa Vaishno Devi SHG	187460	3749	0	374
	And the second section of the section of t	People Welfare		0,000	0	273
ggyannan v 196 P. Sterman v a report regularization and a		society	136488	2730	. A LLI	2729
		total	1364889	27298	0	Control of the second s
						381
56	19.12.13	3 asha kiran SHG	190771	3815	0	JU1
1.11.13		gy versideledered				
to		lakshya SHG	132538	2651	0	265
31.11.13		Durga SHG	196107	in the second se	0	392
-		Maa Jhandewali		AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	100000000000000000000000000000000000000	
	44	SHG	186343	3727	0	372
		Shankar SHG	185090		0	370

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Maa Vaishno Devi SHG	194724	3894	0	3894
 Laxmi SHG	191052	3821	0	3821
People Welfare				
society	141847	2837	. 0	2837
total	1418472	28369	0	28369

		total	1353228	27063	0	27063
· · · · · · · · · · · · · · · · · · ·		Laxmi SHG	182760	3655	0	3655
er Survey And Market (Market (		Maa Vaishno Devi SHG	181849	3637	0	3637
		Shankar SHG	177565	3551	0	3551
1.12.13 to 31.12.13		Maa Jhandewali SHG	186238	3725	0	3725
61	23.1.14	Durga SHG	183568	3671	0	3671
	i Quittining visitining	People Welfare society	135322	2706	0	2706
1.12.13 to 31.12.13	Account to a second sec	lakshya SHG	126022	2520	0	2520
60	23.1.14	asha kiran SHG	179904	3598	0	3598

		total	1459875	29198	0	29198
		People Welfare society	145987	2920	. 0	2920
man and a second contraction of the second c		Laxmi SHG	198472	3969	0	3969
The supplication of the su		Maa Vaishno Devi SHG	198990	3980	0	3980
	had a contact contact of the contact	Shankar SHG	189788	3796	0	3796
,		Maa Jhandewali SHG	200205	4004	0	4004
		Durga SHG	196133	3923	0	3923
1.1.14 to 31.1.14		lakshya SHG	136755	2735	0	2735
67	14.2.14	asha kiran SHG	193545	3871	0	3871

bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered
92	27.3.14	asha kiran SHG	163592	3272	. 0	3272
1.2.14 to 15.3.14	100	asha kiran SHG	86659	1733	0	1733
The second secon		Lakshya SHG	123641	2473	0	2473
181,100 1880 · · · · · · · · · · · · · · · · · ·		Lakshya SHG	64087	1282	0	1282
		Durga SHG	179593	3592	0	3592

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	Television and the second seco	2034785	40697	0	40697
	total	***************************************	CONTRACTOR		1396
	scoeity	69795	1396	0	
	People welfare		20/4	0	2674
	People welfare scoeity	133682	2674		A CONTRACT OF THE CONTRACT OF
	Laxmi SHG	95504	1910	0	1910
***************************************		183754	3675	0	3675
	Laxmi SHG		1997	0	1997
	Maa Vaishno SHG	99846	Accommon and the second	0	3813
	Maa Vaishno SHG	190647	3813		184
- A-116.	Shankar SHG	92308	1846	0	
	Shankar SHG	178145	3563	0	356
	Maa Jhande Wali SHG	96207	1924	0	367 192
	Maa Jhande Wali SHG	183775	3676	0	
	Durga SHG	93550	1871	0	187

### TDS 2%

SNP 14-15	•		AND THE PROPERTY OF STREET, ST	; 2%		
bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered
23	22.8.14	asha kiran SHG	197032	2014	***************************************	
1.5.14 to	***************************************		17/032	3941	0	394
31.5.14	**************************************	asha kiran SHG	179539	3591	0	359
Welselelle was a second of the second law.		Lakshya SHG	133740	2675	0	the state of the s
		Lakshya SHG	125799	2516	0	2675
Water amorphism to a commence of the commence	name - mary summer and a summer of	Durga SHG	187358	3747	0	2516
		Durga SHG	176623	3532	0	374
4		Maa Jhande Wali SHG	186435	3729	0	3532
MATERIA Water op June 1, Santa op June 1, Santa	er hann in his eren sammer year year.	Maa Jhande Wali SHG	180662	3613		3729
		Shankar SHG	188775	3776	0	3613
		Shankar SHG	181008	3620	0	3776
· · · · · · · · · · · · · · · · · · ·	errecció de la companya de la compa	Maa Vaishno SHG	191205	3824	and the set of the set	3620
ver ee' uhteen ver uitse ee' uitse eer ver ee' ee' ee' ee' ee' ee' ee' ee' ee' e		Maa Vaishno SHG	187920	3758	0	3824
TO THE RESIDENCE OF THE PARTY O	The second section of the sect	Laxmi SHG	189315	3786	0	3758
		Laxmi SHG	183363	3667	The state of the s	3786
		People welfare	141540	2831	0	3667 2831

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		scoeity			***************************************	
mangazina (C. QCPP 1919)		People welfare	*			- March Control of the Control of th
was a second of the second of		scoeity	134990	2700	0	2700
· · · · · · · · · · · · · · · · · · ·		total	2765304	55306	0	55306
		- A		¥		0.
48	21.10.14	asha kiran SHG	191880	3838	0	3838
1.7.14 to 31.7.14		asha kiran SHG	174936	3499	0	3499
0000000 000000 0 0 0 0 0 0 0 0 0 0 0 0	- company and a decision of the company of the comp	Lakshya SHG	130478	2610	0	2610
	A CONTRACTOR OF THE PARTY OF TH	Lakshya SHG	121385	2428	0	2428
The first state of the second	PAGE SW	Durga SHG	182588	3652	0	3652
		Durga SHG	166614	3332	0	3332
		Maa Jhande Wali		**************************************	na a in agi ing ana a in an	• •
TOTAL CONTRACTOR OF THE PROPERTY OF THE PROPER		SHG	186795	3736	0	3736
	diameter and the second	Maa Jhande Wali SHG	167546	3351	0	3351
M*************************************	**************************************	Shankar SHG	184162	3683		
		Shankar SHG	f	<del>                                     </del>	0	3683
www.midhelisTindalist		Maa Vaishno	168684	3374	0	3374
	-	SHG	191430	3829	0	3829
		Maa Vaishno SHG	175640	3513	0	3513
		Laxmi SHG	186862	3737	0	3737
		Laxmi SHG	167463	3349	0	3349
generalistic con manufaction of the contraction	***************************************	People welfare		3317		JJT )
		scoeity	266273	5325	5325	. 0
		total	2662736	53256	5325	47931
	y v v Ormania					
. 64	21.11.14	asha kiran SHG	187110	3742	0	3742
10.9.14 to	*					
30.9.14		lakshya SHG	124515	2490	0	2490
	de IIIV V. C. N. Proposition	Durga SHG	184770	3695	. 0	3695
		Maa Jhandewali SHG	188100	3762	0	3762
· · · · · · · · · · · · · · · · · · ·		Shankar SHG	182183	3644	0	
-		Maa Vaishno	104103	3044	V	3644
		Devi SHG	185940	3719	0	3719
**************************************	W	Laxmi SHG	180360	3607	0	3607
age and a second se		People Welfare	8110014 A	or property and pr		
· · · · · · · · · · · · · · · · · · ·		society	136997	2740	2740	0
and the second s		total	1369975	27399	2740	24659
MARKET A	BY W. H. YAW O	People welfare		Mark	and an about the second	*
90	20.1.15	society	109778	;2196	2196	. 0
1.10.14 to 31.10.14		asha kiran SHG	146862	2937	0	2937
Car Comment St. Lac. Comment Comment		- Anna Anna Anna Anna Anna Anna Anna Ann				See of the first territory of the second of

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		lakshya SHG	103914	2078	0	2078
Action of the second of the se		Durga SHG	147510	2950	0	2950
Mills and the state of the stat		Maa Jhandewali	**************************************		San State Commence of the State	
		SHG	149166	2983	0	2983
		Shankar SHG	142758	2855	0	2855
	1000 Medicine	Maa Vaishno				
		Devi SHG	151128	3023	0	3023
Education of the community of the commun		Laxmi SHG	146664	2933	0	2933
· · · · · · · · · · · · · · · · · · ·		total	1097780	21955	2196	19759
Victoria de la companio de la compa						
91	20115	People welfare	120500	2440		
1.11.14 to	20.1.15	society	120500	2410	2410	0
30.11.14		asha kiran SHG	163331	3267	0	3267
. c. accession and accession and accession and accession accession and accession acces		lakshya SHG	114682	3207 2294	. 0	2294
777		Durga SHG	158954	3179	0	W// UTTTVALOV
MORE AND THE STATE OF THE STATE	T-47	Maa Jhandewali	130934	31/7	U	3179
		SHG	165310	3306	0	3306
Water Committee of the		Shankar SHG	156935	3139	0	3139
of		Maa Vaishno			···	7
		Devi SHG	166716	3334	0	3334
		Laxmi SHG	158578	3172	0	3172
		total	1205006	24101	2410	21691
			Account of the second of the s	***************************************		A transfer of the second of th
127	18.3.15	asha kiran SHG	184950	3699	0	3699
1.12.14 to	/ hoomed rosses	AND PRINTED THE PRINTED TO A PR		HILL MANUEL MANUEL PROPERTY AND ASSESSMENT OF THE PARTY O		111. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1. (1.1
31.12.14		lakshya SHG	129375	2588	0	2588
		Durga SHG	176400	3528	0	3528
		Maa Jhandewali		and the second second second		
		SHG	188618	3772	0	3772
		Shankar SHG	180900	3618	0	3618
	- American de la companya del companya del companya de la companya	Maa Vaishno		1		
		Devi SHG	184815	3696	0	3696
	•	Laxmi SHG	177975	3560	0	3560
		People Welfare	135892	2710	7777477	
	-	society	\$-00	2718	2717	1
M.h.n.A.	<u> </u>	total	1358925	27179	2717	24462
	21215	noho leiro - CIIC	2 / m 3 m /	TO A TO		
147 1.1.15 to	31.3.15	asha kiran SHG	365356	7307	0	7307
28.2.15		lakshya SHG	246687	4934	0	4934
		Durga SHG	326223	6524	0	6524
		Maa Jhandewali	340443	UJ44	V	0324
		SHG	350722	7014	0	7014

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One of the state o		total	2562073	51242	5125	46117
149	31.3.15 (Feb)	People Welfare society	120084	2402	2402	0
MONTH SERVICE CONTRACTOR OF THE PROPERTY OF TH		People Welfare society	136122	2723	2723	0
-		Laxmi SHG	338530	6771	0	6771
		Maa Vaishno Devi SHG	344558	6891	. 0	6891

		total	544180	10885	1089	9796
elementario (gale 17 (gale o 7 to - no		People Welfare society	54418	1089	1089	C
		Laxmi SHG	71712	1434	. 0	1434
And the second s		Maa Vaishno Devi SHG	72684	1454	0	1454
MEN VALUE OF THE PROPERTY OF T		Shankar SHG	69840	1397	0	1397
And the second s		Maa Jhandewali SHG	74610	1492	0	1492
		Durga SHG	69678	1394	0	1394
1.3.15 to 15.3.15		lakshya SHG	54837	1097	0	1097
148	31.3.15	asha kiran SHG	76401	1528	0	1528

SABLA 12-13				2%			
bill no.	date	name	amount paid	TDS	TDS deducted	amount to be recovered	
7	10.5.12	People welfare society	313918	6278	O	6278	1.4 30.4.12
9	2.6.12	People welfare society	262119	5242	0	5242	1.5 31.5.12
21	17.7.12	People welfare society	253687	5074	0	5074	1.6 30.6.12
25	18.8.12	People welfare society	245162	4903	, 0	4903	1.7 31.7.12
33	13.9.12	People welfare society	230483	4610	0	4610	1.8 31.8.12 1.9
46	19.10.12	People welfare society	239976	4800	0	4800	30.9.12 1.10-
54	19.11.12	People welfare society	221793	4436	0	4436	31.10.12
70	18.1.13	People welfare society	239580	4792	0	4792	1.12- 31.12.12
77	15.2.13	People welfare society	244728	4895	0	4895	1.1 31.1.13



			People welfare	233645	4673	0	4673	1.2-28.2.13
89	9 7	7.3.13	People welfare	163064	3261	0	3261	20.3.13
9	1	26.3.13	society	2648155	52964	0	52964	The state of the s
			total	2040133		and the second s		
SABLA	9		···		2%	Water Commence of	amount to be	
13-14			and the second s	amount	_	TDS	recovered	
bill no		date	name	paid	TDS	deducted		
OHLIX	2-						The state of the s	
			People welfare	0000004	4594	0	459/	1.2-28.2.14
(	93	27.3.14	society	229724	4323		Company Security Company	1.1.14-
			People welfare	251350	5027	0	502	7 31.1.14 1.12-
	68	14.2.14	society People welfare		on the second control of the second control		460	
		00114	society	230230	4605	0	**************************************	1.11-
	62	23.1.14	People welfare			(	482	
	57	19.12.13	society	241032	4821		, , , , , , , , , , , , , , , , , , ,	1.10-
	, T	1	People welfare	************	4648		) 464	
	51	20.11.13	society	232380	71771			1.9
			People welfare	241290	4826	5	0 483	26 30.9.13 1.8
	41	17.10.13	3 society People welfar	James - Sanda - American Street - Sanda - Sand			0 46	
		10.10.1		23288	6 465	8	0 46	Andrew Co. Co.
	35	JU.IU.I	People welfar	e		,	0 54	56 1.7-31.7.1
	21	21.8.13	society	27219	4 545	6 V		21.3-
	£, J		People welfar	re 30549	611	0	0 61	10 30.4.13
	(	8.5.13	society		1 011			104 1.5-31.5.1
<u> </u>	adam ** WV* *		People welfar	25520	0 510	)4	0 5.	1.6
		8 19.6.13	3 society People welfa	manufacture for the common territories	- " * " - " - " - " - " - " - " - " - "		. 51	079 30.6.13
	. 6	4 16.7.1		25390		20000		928
	1	4 16.7.1	total	27463	45 549	28	0 54	of the transfer of the transfe

SABLA 2014 Bill no.	-15 Dated	Amount	TDS		Amount to be recovered
16	24.7.14	453931	9079	10	9079

The above recovery of RS. 917039/- may be made from the concerned Self Help Group & MNPO i.e. People Welfare Society after due verification of records and deposit in govt. Accounts under intimation to audit. Similar cases may also be reviewed.

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Para NO. 2 (Memo No. 9 Dated :21/12/2015)

Sub:-Recovery of Rs. 8295/- (Penalty for providing of non-quality cooked food)

As per the clause 8 of the agreement In the event that non quality cooked food/weaning food is accepted by the Anganwadi center and is advertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant clause. During the course of test audit it is found that in some of the cases non quality cooked food has been provided by the SHGs but no penalty has been imposed by the office which is irregular. Hence necessary penalty as per the detail below on account of providing of non quality foods be recovered from the concerned SHG:-

Test report	Date of Sample collection	sHG concerned	Report on Protein element present in 320 gm.	Protein element present in 425 gm on the basis of Test report	Requirement of protein element in 425 gm cooked food	e date	Penalty@ Average No. of beneficiary on the date of providing of non-quality food X Rs. 7.00 + Twice the amount.  3x(210x7)=4410/-
141128019 dated 5.1.15 141028127	en for any other supplies and the second of	Maa Durga SHG Lakshaya SHG	12.28	12.28/320 X 425=16.31 12.25/320 X	18-20	dated 20.1.15  CB 90 dated 20.1.15	3x(185x7)=3885/-
dated 24.11.14		Total		425=16.27	The second secon	A COLUMN TO THE PARTY OF THE PA	Rs. 8295/-

The recovery may be made from the concerned SHG/MNPO after due verification of records and be deposited in govt. Accounts under intimation to audit. Similar cases may also be reviewed.

Para NO. 3 (Memo No.4 Dated:- 16.12.2015)

Subject: Excess payment of salary -recovery of Rs. 7406/

As per DOW&CD order no. F.12(1)/2001//DSW/E&HWCD/Admn/23959-75 dated 1 October 2014, , the remuneration of the contractual employees i.e. supervisor, LDC and Peon have been revised w.e.f. 2.9.14. During test check of PBR it is seen that 3 supervisor and salary of one peon is being drawn on revised rates w.e.f. from 1.9.14, thereby givein one day salary in excess as per detail given



Name of employee Sh/Smt/Ms)	Rate of Salary	Revised rate of salary	One day salary due	One day salary paid	Difference of one day salary to be recovered
-		16000	480	533	53
Nirmal Khatri ,	14400	TO THE RESIDENCE OF THE PARTY O	480	533	53
Supervisor	14400	16000	480	533	53
Saroj Supervisor Geeta Supervisor	14400 16000	16000 14000	420	467	47
Vikramaditya, Peon	12600				206
Total		tage and the state of the state	Andrew Market Control and Andrew State Control	.aramaditva ([	pann) for the

Also during 2014-15, amount of Rs. 57600/- has been paid to Sh. Vikaramaditya (Peon) for the period 9/13 to 31/12/13 @ Rs. 12600/- per month vide PB-61 dated 15.2.14 as per entry made at page 26 of PBR. However, @ Rs. 12600/- amount to be paid comes out to be 50400/- i.e Rs. 7200/- page 26 of PBR. However, @ Rs. 12600/- amount to be paid comes out to be 50400/- i.e Rs. 7200/- have been paid in excess whereas as per Bill Register, Bill no. 61 is contingency bill and does not pertain to pay of staff.

The recovery of Rs. 7406/- may be made from the concerned officials after due verification of records and be deposited in govt. Accounts under intimation to audit.

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⊋ara NO. 4

#### (Memo No. 8 Dated: - 21.12.2015)



#### Subject:- Excess expenditure over allotted budget

As per reconciliation statement of March, 2014, the expenditure under following head has exceeded as per detail given below

Head of Account MH-2235	Budget allotted	Expenditure upto March 2015	Excess expenditure
B3(1)(1)(11)	-	95806	95806

The excess expenditure may be regularised from the competent authority under intimation to audit.

PARA No. 05

Sub: Non providing of records

(Record Memo No- 4 dated: 16/12/2015)

During the test check of the audit for the period 2012-2015 the following documents were requisitioned from the office but the office could not provide the same:

- 1 Service Book of Smt. Neeru Menta including those going to retire within next two years.
- 2 Electricity, water and telephone bill registers
- 3 Advance Contingency Bill Register
- 4 Budget control register 1.4,2012-31.3.2015
- 5 Cheque register
- 6 Record related to anganwari
- 7 Acquitance Register
- 8 Stock registers of 2012-13 and 2013-14 maintained by CDPO.
- 9 Contingent Register
- 10 Fidelity Bond

The above mentioned documents/information/Register be shown to the next audit.

(INDU OBEROI) IAO, Audit Party No. I

### <u>PART-II</u> <u>CURRENT REPORT</u> <u>2015-16 to 20019-2020</u>

(1)

Para No.01:-Irregularities in payment of MTNL Bills
.( Memo No. 08 dated 30.12.2020)

During the test check of contingency bills it has been found that the payment of telephone bills was made to MTNLwith late payment surcharge. Detail are given below:-

Sr. No.	Bill No.	Name of party	Bill amount	LPSC	Total bill paid	Excess payment
1.	28/09.08.2018	MTNL	1147	40	1167	20
2	22/12.07.2018	MTNL	54	80	134	80

The above discrepancies may be regularized from The Director, Woman & child development, Govt of NCT of Delhi , under intimation to audit. Other similar cases may also review at own level,



# Para No.2: Less deduction of UTGEIS contribution amounting to 1020/( Memo No. 09 dated 30.12.2020)

In pursuance of Implementation of the recommendation of the 6<sup>th</sup> CPC vide notification no. GSR(E) dated 29.08.2008 issued by M/o Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/- 4600/- & 4800/- were classified as Group 'B' (Non- Gazetted) non-ministerial post w.e.f. 09.04.2009 for benefits related to Group 'B' posts like LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Establishment-III, Directorate of Education, Govt. of Delhi office order no. F.DE3(14)/E-III/2001/6118- 6177 dated 29.03.2010.As per records provided to the audit, it has been observed that subscription rate in respect of Group Saving Link Insurance Scheme is as under: -

Category	Group A	Group B	Group C	Group D
Subscription Rate(in Rs. P.M.)		60	30	15
,	120			

During test check of records, it has been observed that in respect of following Group B employees, the subscription of UTGEIS Scheme were deducted as per the rate prescribed for Group 'C' employees: -

S .No	Name & Designation of Employee (Ms./Mr.)	Group	Period	No. of month	Subscription due in Rs	Subscript ion on deducted in Rs.	Subscriptio recoverable
	Seema malik , CDPO	В	1/17 to 10/19	34	60	30	1020
	G.Total				·•····································		1020

Necessary Recovery of Rs.1020/- may be made from the concerned official after due verification of records under intimation to audit. Other similar cases may also be reviewed at your own level.\

# 3

### Para No.03:- Non production of Records(Memo No 10 dated 01.12.2020)

During the audit period the following records have not been provided by ICDS Project, Holambi Kalan to audit.

#### Old records:-

- 1. Advance Contingency register
- 2. Budget control register 01.04.2012 to 31.03.2015
- 3. Cheque register
- 4. Record related to Anganwari
- 5. Acutance register
- 6. Stock register of 2012-13 and 2013-14 maintained by CPDO
- 7. Contingent register
- 8. Fidelity Bond
- 9. Electricity, water and telephone bill register

#### **Current record**

- 1. Stock/ Property records
- 2. T.Fee/LTC /Telephone records/Electricity register
- 3. Service postage stamp records
- 4. copy of rent agreement between MNPO and Govt of Delhi for period 2015-16 to 2019-2020.
- 5 Tr-5 stock register and challan from 2015-16 to 2017-18 if any
- 6.Income Tax records 2015-16 to 2019-2020
- 7. Stock register consumable and non consumable maintained by MNPO and SHGs

The above records may be shown to next audit

(SATISH)

INSPECTING AUDIT OFFICER AUDIT PARTY XVI

# Tan No.1: -Discrepancies in Cash Book.( Memo No.04 dated 24.12.2020

During the test check of Govt. Cash book following shortcomings have been Noticed:-

As defined under Rule 13 of Receipts and Payment Rules, 1983, some of the General instructions for handling the cash are not being followed by H.O.O/DDO as detailed given below:-

- 1.As per R&P Rules, the DDO is required to record a certificate of Closing Balance at the end of each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under "Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs. .....(Rupees.....)Which tallies with the closing balance as worked out in the cash book".
  - 2. Cash book has not written DDO after 7.06.2017 to till date.
  - 3. Number of Cutting without attested seen in Cash Book.
  - 4. Receipt No. & Challan No. was not mentioned in cash book.
  - 5. Name of institution/School should be mention on each page of cash book.
  - 6. Amount received in month of Feb 2018 Rs.47/-,53/-,53/-,53/- same deposited in bank 6.2.2018 vide no. 150,151,152,153 but entries had not done in the cash book. TR details also not found.

Necessary steps should be taken to remove the same under intimation to audit



# Tan No.02: Discrepancies in maintained of Consumable Register ( Memo No.05 dated 28.12.2020)

During the test check of stock register (Consumable/Non-Consumable) for the year 2015-16 to 2019-2020 maintained by the O/o the ICDS, Project, Holami kalan Alipur Delhi.110036, following shortcomings have been observed:-

- 1. Name of the Department /Institute and Financial year is not recorded at the front side of the register.
- 2. Page counting certificate has not been recorded on the first page of the register.
- 3. Mandatory signature of the officer issuing the article as well as the officer receiving the articles are not observed in few items, which is irregular without proper signature of receipts/store officer the record cannot be considered as authenticated ( Consumable Register)
- 4. Some Article has been recorded in consumable register at page 90, which should be entered in Non Consumable register.
- Stocks Register as per GFR 2017 for fixed assets/Non-Consumable should be maintained in Form GFR-22. Reasons for above discrepancies may be educated to audit immediately

Necessary steps should be taken to remove the same under intimation to audit





# Tan No.03: -Non-verification of Service from concerned PAO.

## ( Memo No.06 dated 28.12.2020)

On perusal of Service Books of staff of ICDS, Project, Holambi , Alipur Delhi.110036 forthe period 2015-16 to 2019-2020, it has been found that entry of Aadhaar Number has not been made in the Service Book of most of the staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S.	1	Date of Appointment	NO OF Years
NO.	(S/Sh/Smt) DESIGNATION	29.06.2000	>18 Years
1	Y.P. Bhardwaj, Sr. Asstt.	29.00.2000	

### Improper maintenance of S/Books: **(B)**

During the test check of Service Books, the following shortcomings have been observed:

## Servicee book shown to official/officer

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

### Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re- attested after every five years and fresh photograph should be appended and





attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

### P Incomplete leave accounts

In a number of cases, the leave accounts are incomplete.

### B LACKING OF MANDATORY FORMS

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3).

Necessary steps should be taken to remove the same under intimation to audit

(SATISH)

INSPECTING AUDIT OFFICER AUDIT PARTY XVI