

**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P.ESTATE, NEW DELHI**

**Sub. Internal Audit Report on accounts of ICDS, Project Rani Bagh, Nirmal Chhaya Complex, Jail Road, New Delhi, for the period 01-04-2020 to 31-03-2023.**

**INTRODUCTION**

The accounts of ICDS, Project Rani Bagh, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 01-04-2020 to 31-03-2023 was test audited by audit Party No. 27 consisting of Sh. Anil Kumar Grover, A.O./IAO and Sh. Jai Bhagwan, Sr. Asstt. w.e.f 23-06-2023 to 05-07-2023.

**AIMS AND OBJECTIVES**

The ICDS, Project Rani Bagh, New Delhi, is functioning under the administrative control of Department of Women & Child Development GNCT of Delhi. Total 68 Anganwadi are functioning under this ICDS Project. The aims and objectives of the project are as under

1. Functions/aims/objective of the ICDS are as under :-
  - (a) To improve the nutritional and health status of children in the age group of 0-6 years.
  - (b) To lay the foundation for proper psychological, physical and social development of the child.
  - (c) To reduce the incidence of morbidity, Malnutrition and school dropout.
  - (d) To achieve effective co-ordination of policy and implementation amongst the various departments to promote child development
  - (e) To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.

**LIST OF HEAD OF OFFICE/DDO DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**Head of Office/DDO**

S.NO.	Name & Designation	Period
1.	Ms. Chanchal Satija, C.D.P.O./DDO/HOO	28-09-2019 to 11-01-2021
2.	Ms. Pratima Shamra, C.D.P.O./DDO/HOO	12/01/2021 to 31-07-2022
3.	Ms. Promila Chhibber, C.D.P.O./DDO/HOO	01/08/2022 to 25/01/2023
4.	Ms. Kiran, C.D.P.O./DDO/HOO	26/01/2023 to 22/02/2023
5.	Ms. Ragini Sethi, C.D.P.O./DDO/HOO	23/02/2023 to till date

**Cashier**

S.NO.	Name & Designation	Period
1.	Ms. Deepa Negi, Statistical Assistant	01/06/2017 to till date

**BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment of budget and Expenditure incurred for the financial years 2020-2021 to 2022-2023 are as under:-

Year	Budget Allocated & Major Head- 2235 &2236	Expenditure	Balance
2020-2021	9248420/-	7968147/-	1280273/- ✓
2021-2022	13991000/-	12987281/-	1003719/- ✓
2022-2023	12310000/-	9041969/-	3268031/- ✓

**VACANCY POSITION**

SI No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	CDPO	01	01	0
02	Supervisor	02	01	01
03	S.A.	01	00	01
04	LDC	01	0	01
05	Peon	01	0	01
06	Driver	01	0	01
07	Anganwadi Workers	68	61	07
08	Anganwadi Helper	68	63	05
	<b>Total</b>	<b>143</b>	<b>126</b>	<b>17</b> ✓

**(Only two supervisors are regular employees and drawing salaries from ICDS , Project Rani Bagh during the audit period).**

**Statutory Audit**

Statutory audit of ICDS, Project Rani Bagh, Nirmal Chhaya Complex, Jail Road, New Delhi has not been conducted by AGCR (Delhi).

**Maintenance of Record :-**

The maintenance of record ICDS, Project Rani Bagh, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 01-04-2020 to 31-03-2023 was found satisfactory subject to observations made in Current audit report and in test audit note.

**PART-I A**  
**OLD AUDIT REPORT**

There were 06 audit paras outstanding with the recovery of Rs. 773854/- in the ICDS, Project Rani Bagh, Nirmal Chhaya Complex, Jail Road, New Delhi for the period 2011 to 2020. ICDS has submitted reply of old Paras (Para 03, 04 of 2011-2016 and Para 01, 02 of 2016-2020 ) and recovered Rs. 6125/-. Rest of the paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. Settled	Outstanding Para with No.	Total outstanding para
1.	2011-2016	02	01	03	01 (04)	01
2.	2016-2020	04	01	01	03 (02, 03, 04)	03
	<b>Total</b>	<b>06</b>	<b>02</b>			<b>04</b>

**(B) RECOVERY OF OLD AUDIT REPORT**

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
1.	2011-2016	680634/-	4500/-	676134/-/-
2.	2016-2020	93220/-	1625/- (amount has already been recovered in salary bills as consolidated with Para No. 01 of 2011-16 of Rs. 6340/- + Rs. 1625/- = Rs. 7965/- (Page-73, 74/c of KD file)	91595/-
	<b>Total</b>	<b>773854/-</b>	<b>6125/-</b>	<b>767729/-</b>

15/12

**PART-II**

**CURRENT AUDIT REPORT**

During the course of audit, 10 preliminary audit memos including 01 Record Memos were issued, out of which 01 record memos. has been settled and balance 09 memos have been converted into 05 paras and 04 TANS, and incorporated in current audit report as part-II.

During the course of current audit, recovery of Rs. 12464/- has been pointed out as per details below:.

<b>Memo. No.</b>	<b>Subject</b>	<b>Total Recoveries (in Rs.)</b>	<b>Amount Recovered (in Rs.)</b>	<b>Balance (in Rs.)</b>
07	Recovery of overpayment of Transport Allowance	9576/-	0	9576/-
08	Recovery of overpayment of LTC Claim	2888/-	0	2888/-
	<b>TOTAL</b>	<b>12464/-</b>	<b>0</b>	<b>12464/-</b>

  
(ANIL KUMAR GROVER)  
AO/IAO  
Party no.27

**PART-I**

**2020-23**

Old Report 2011-16

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Page 1 Date

### CURRENT REPORT PART -II

**PARA 1:- Excess payment of D.A. arrears amount to Rs. 6,340/-.**  
(MEMO.8)

Scrutiny of Pay Bill Register and Vouchers of ICDS, Rani Bagh for the period 2011-12 to 2015-16 reveals that payment of D.A. arrears for the period January, 2012 to April 2012 were made twice to Smt. Sapna, CDPO. Further the salary for the month of April 2012 was released with the enhance rate of DA. Hence an overpayment of Rs. 6340/- was made to Smt. Sapna CDPO as detailed below:-

Smt. Sapna  
CDPO  
dt. 29/9/12

S.No.	Period	Payment made by ICDS Rani Bagh		Payment as per Audit	Overpayment
		Vr. No.	Amount		
1	01/12 to 03/12	19 dt. 08.05.12	4755	4755	----
2	01/12 to 04/12	26 dt. 27.07.12	6340	----	6,340

Necessary steps should be taken to recover Rs. 6,340/- from the concerned Officer at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

**PARA 2:- Irregular Purchase of Ladies Bag amounting Rs.4000/-**  
(MEMO.11)

Sethi  
Shankar Singh  
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Test check of Contingency Vouchers of ICDS Rani Bagh revealed that the ICDS Rani Bagh has reimbursed the bills of purchasing the ladies bags amounting Rs. 4,000/- in respect of following employees:-

S.No.	Bill no. & date	Date of Bills	Name of Supplier	Amount	Name & Designation	Designation	From where Salary Drawn
1	92	16.03.16	M/s R.K. Trader	3500	Ms. Ragini Sethi,	Supervisor	ICDS Shakur Pur
2	99	16.03.16	M/s R.K. Trader	500	Ms. Madhu,	Supervisor	Outsource

From the above, it is stated that Ms. Madhu, Supervisor is outsource employee and she is not entitle for reimbursement of ladies bag. Further Ms. Ragini Sethi, Supervisor is also not drawing salary from ICDS Rani Bagh and she is also not entitle for reimbursement of ladies bag from ICDS Rani Bagh Centre. The CDPO Rani Bagh has stated in the reply submitted, that the above amount has been recovered from the employees. However, no supporting document i.e. Challan/T.R.V has been shown/ submitted to the audit.

Necessary steps should be taken to recover Rs. 4,000/- from the concerned Officials at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

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PARA 3:-

Excess payment of rent of AWCs under the ICDS Scheme amount to Rs. 4500/-.  
(MEMO.12)

The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.15.

On test check of rent bills it has been observed that the rent paid for the following anganwadi centres are above the norms, detailed as under:-

AWC No.	Area/Facilities as per certificate	Rent paid (Rs.)	Rent as per norms (Rs.)	Period	Excess Amount (Rs.)
11	25 Sq. Yd with all facility	2000	1500	01/07/15 to 31.03.16(9M)	500 X 9= 4500
<b>TOTAL</b>					<b>4500</b>

Necessary steps should be taken to recover Rs.4,500/- at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level. Necessary steps should also be taken to rectify the shortcoming mentioned above.

PARA 4:-Non-deduction of TDS amounting Rs 6,76,134/-.

(MEMO.13)

Test check of SNP bills & information provided by ICDS Rani Bagh revealed that department has made payment of SNP bills amounting to Rs. 3,38,06,716/- to M/S Dalit Manav Utthan Sansthan during 2011-16 on account of Supplementary Nutrition programme, but no TDS has been deducted from the supplier bills as per rule 194 C of income tax, as details given below:-

year	PAYMENT MADE TO SUPPLIER ON ACCOUNT OF SNP	TDS DEDUCTED THE DEPARMENT	AS per audit, TDS (i.e.2% on supply ) to be deducted
2011-12	37,64,066	Nil	75,281
2012-13	58,84,058	Nil	1,17,681
2013-14	73,90,152	Nil	1,47,803
2014-15	86,46,988	Nil	1,72,940
2015-16	81,21,452	Nil	1,62,429
<b>total</b>	<b>3,38,06,716</b>	<b>Nil</b>	<b>6,76,134</b>

Necessary steps should be taken to recover Rs. 6,76,134/- from the concerned M/S Dalit Manav Utthan Sansthan at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

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*2016-2020*

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## CURRENT AUDIT REPORT

PART II  
(2016-17 to 2019-2020)

*Red*

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### PARA 01: Discrepancies in payment of DGEHS subscription amounting to Rs. 1625/-

(Ref. Audit Memo No.06 dated 28.01.2021)

During test check of the PBR for the audit period, the following discrepancies have been observed:

According to DGEHS contribution, subscription rate revised w.e.f. 01.02.2017 issued by the Directorate of Health Services, GNCT of Delhi wherein provision applicable w.e.f. 01<sup>st</sup>Feb., 2017. Revision of subscription of DGEHS has been revised on the basis of level of pay given below:-

*Settled*  
*Capital*  
*Settled*

Corresponding Level in the pay matrix as per 7 <sup>th</sup> CPC	Subscription under CGHS per month now applicable in DGEHS Scheme
Level 1 to 5	Rs. 250/-
Level 6	Rs. 450/-
Level 7 to 11	Rs. 650/-
Level 12 & above	Rs. 1000/-

During scrutiny of PBR for the audit period, it has been observed that contributions i.r.o.employees, as per the table given below, were being subscribed at lower rate during the audit period, mentioned against their name:-

Table A

Name (Ms./Mrs./Mr.) & design	Level of Pay	Amount deducted	Amount to be deducted	Period	Total months	Recovery (in Rs)
Sapna Goel, Supdt.	7 to 11	325	650	02/17 to 06/17	05 months	1625
<b>Total</b>						<b>1625</b>

Hence, an amount of Rs.1625/- may be recovered from the above said employee as mentioned in table A above' and deposited into Govt. account and similar other cases may also be reviewed at your own level and recovery may be made accordingly, under intimation to audit

*Signature*



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P-1 P-2 P-4

**PARA 02: Sub: Recovery for Non-deduction of Tax at source from payments made to firms for the F.Y 2019-20 under Section 194 C of Income Tax Act, 1961.**

(Ref. Audit Memo No.07 dated 29.01.2021)

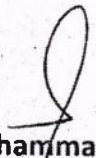
As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of the O/o, The ICDS Project, Rani Bagh, A-21 Staff Quarters, Nirmal Chhaya complex, Delhi-110064, it has been noticed that no TDS has been deducted from the payments made to the Dalit Manav Utthan Sansthan, Gali No. 12 Kartar nagar, Delhi-110053 for providing services for supply of food as detailed below:

Sl.No.	Bill for the period	Bill No.	Amount of bill	TDS @ 2% to be recovered
1	July, 16 to Sep., 16	CB-77/22.12.16	1700952	34019
2	Jan., 17 to Mar., 17	CB-107/31.03.17	1260762	25215
3	Oct., 16 to Dec., 16	CB-106/31.03.17	1618045	32361
TOTAL				91595

Hence, TDS@ 2% amounting to Rs. 91595/- may be recovered from the firm mentioned above and deposited into government account after due verification of records. Similar other cases may also be reviewed at your own level under intimation to audit.

Further it is not clear from the bills that vendor providing the service is charging GST in the rates of the food. If it is charging GST in its rates then TDS @ 2% on account of GST is also to be deducted by the DDO from the payment made to the vendor. A copy of the rates may also be provided to the audit.

  
(Shamma Sharma)  
Internal Audit Officer  
Audit Party No. 18

P-3  
P-5

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**PARA 03: Splitting of demand and non-observance of codal formalities.**

(Ref. Audit Memo No.09 dated 01.02.2021)

As per Rule 148 of GFR, 2005 " a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand"

While test audit of ICDS, Rani Bagh, it has been observed that the unit has splitted the purchases of many consumable/non-consumable items in small quantity to avoid to take the permission from the higher authority, and the other codal formalities as mentioned in Rule 154 and Rule 155 of GFR 2017 have also not been followed. Moreover, certificate regarding non-availability of purchased items on GEM has also not been recorded on the bills which is irregular.

Sl.No.	Bill No./Date	Items	Amount	Name of supplier
1.	72/22.03.18	Stationery and general items	10940	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
2.	73/22.03.18	Stationery and general items	22958	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
3.	74/22.03.18	Stationery and general items	17445	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
4.	75/22.03.18	Stationery and general items	22052	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
5.	76/22.03.18	Stationery and general items	10762	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
6.	77/22.03.18	Stationery and general items	13409	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
7.	78/22.03.18	Stationery and general items	16352	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
8.	73/15.02.19	Stationery and general items	20039	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
9.	74/15.02.19	Stationery and general items	10337	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka

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8/c 4

10	75/15.02.19	Stationery and general items	4298	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka
11	76/26.02.19	Stationery and general items	16223	Delhi State Consumer Co-op. Federation Ltc. Sector 7 Dwarka

From the above, it can be seen that the purchases have been splitted in such a way that the expenditure may remain under Rs. 25000/- (under the power of HOO) to avoid to take the permission from the higher authority. HOO is requested to regularize the above purchases from the competent authority.

**PARA 04: Non- compliance of Hon'ble Supreme court of India**

(Ref. Audit Memo No.11 dated 01.02.2021)

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As per clause 3 of the agreement dated 17/06/11 between department of women and child development, GNCT and Dalit Prahari in which it has been mentioned that "The Honorable supreme court of India in its order dt.07<sup>th</sup> October 2004 in the case titled PUCL vs. Union of India and others in Writ petition(civil) number 196 of 2001 had issued directions to all state Government/UT for supply of Supplementary Nutrition/Supplement to the children, Adolescent girls, Pregnant and lactating women under ICDS scheme for three hundred days(300 days) in a year."

In reference to the memo the following information has been provided to audit and it has been observed that during 2016-17 to 2019-20 the directions of Honorable Supreme court has not been followed as per the detail given below:-

S.NO.	YEAR	Number of days during which supplement given
01	2016-17	284
02	2017-18	278
03	2018-19	282
04	2019-20	287

Hence, it is suggested that either the unit may be opened for at least 300 days to fulfill the clause 3 of agreement dated 17/06/11 or take up the matter with administrative department to fulfill the objectives of the scheme and directions of the Hon'ble court.

*[Signature]*  
**(Shamma Sharma)**  
Internal Audit Officer  
Audit Party No. 18

7/c

**PART -II**  
**CURRENT AUDIT REPORT**  
**(2020-23)**

**Audit Para - 01**

**(Memo No. 04 dated : 30/06/2023)**

**Subject :- Purchases not made through GeM.**

As per order issued by the Finance Department,, 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.

On test check of contingent bills for the period 2020-23, it is observed that auditee unit has purchased a number of stationery/general items, which are available on gem, from local vendor and not procured through GeM which is violation of GFR. Examples of some cases are as under:-

S.NO.	Bill No. & Date	Name of the Agency	Amount (in Rs.)	Items
1.	CB-43 dt. 05/02/2021	DCCWS Ltd.	23870/-	Stationery & General items
2.	CB-57 dt. 27/03/2021	DCCWS Ltd.	23799/-	Stationery & General items
3.	CB-80 dt. 30/03/2022	DCCWS Ltd.	22213/-	Stationery & General items
		Yash Traders	8968/-	General items
4.	CB-22 dt. 18/01/2023	DCCWS Ltd.	20700/-	Stationery & General items

HOO may take necessary actions for the above and advised to follow the GFR & existing guidelines for procurement.


**Audit Para – 02**

**(Memo No.05 dated: 30/06/2023)**

**Subject :- Splitting the demand of goods.**

As per Rule 149(viii) of GFR 2017, “ A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying/bidding/reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.”

On test check of contingent bills for the period 2020-23, it is observed that auditee unit had purchased Misc. and general items or same category of items within a gap of one day and splitted the



total demand , which is violation of above mentioned Rule of GFR. Examples of some cases are as under:-

S.NO.	Invoice no. & date	Name of the Agency	Amount (in Rs.)	Items
1.	M/897 dated 15/01/2021	DCCWS Ltd.	23870/-	Stationery & General items
2.	M/941 dated 18/01/2021	DCCWS Ltd.	23799/-	Stationery & General items
3.	M/1059 dated 22/03/2022	DCCWS Ltd.	12999/-	Registers
4.	M/1075 dated 23/03/2022	DCCWS Ltd.	13216/-	Registers
5.	M/1084 dated 24/03/2022	DCCWS Ltd.	13405/-	Registers

HOO is advised to follow the GFR and existing guidelines for procurement.

**Audit Para – 03**

**(Memo No.07 dated: 03/07/2023)**

**SUB:- Recovery of overpayment of Transport Allowance amounting to Rs. 9576/-**

As per TA Rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave training/tour etc. However, if the absence covers part of any calendar month, TA will be admissible for full month.

During test check of Attendance Registers/Service books and PBRs provided by the ICDS, Ms. Ruchi Sharma, Supervisor remained on the following leaves :

S.No.	Nature of Leave	From	To
1.	Medical Leave	15/03/2021	10/09/2021
2.	CCL	14/09/2021	02/11/2021
3.	Medical Leave	27/06/2022	23/12/2022
4.	CCL	26/12/2022	24/04/2023

It is observed that the office had made payment of Transport Allowance during the full month leave/absence as per details below:

S.No.	Name of the Employee & Designation	Period of leave/absence for full calendar month(s)	TA paid/per month (in Rs.)	No. of Months	Total Amount Recoverable (in Rs.)
1	Ms Ruchi Sharma, Supervisor	Oct./2021,	4608/-	1	4608/-
		Jan./2023	4968/-	1	4968/-
				<b>TOTAL</b>	<b>9576/-</b>

HOO may recover the over-payment of Transport allowance of Rs. 9576/- under intimation to Audit.

**SUB:- Recovery of overpayment of LTC Claim amounting to Rs. 2888/-**

As per LTC Rules, Fare paid from home to airport/railway station & back and fare paid from Airport/railway station to hotel & back are not admissible under LTC availed.

During the scrutiny of LTC claim of Ms. Vandita, Supervisor for the block year 2018-21 revealed that the office had made payment of LTC claim as under:

S.No.	Name of the Employee & Designation	From	To	Fare paid (in Rs.)	Fare Admissible (in Rs.)	Recovery to be made (in Rs.)
1	Ms. Vandita, supervisor	Delhi	Goa	6655/-	6655/-	0
		Goa	Delhi	6655/-	6655/-	0
		Home	Airport	536/-	0	536/-
		Airport to Hotel& hotel to station		1880/-	0	1880/-
		Railway station	Home	472/-	0	472/-
			Total	16198/-	13310/-	2888/-

HOO may recover the over-payment of Rs. 2888/- after verification of facts and figures under intimation to audit.

**Sub:- Under Registration of beneficiaries.**

As per chapter IV of the manual of ICDS, the main aim of the department is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Anganwadi workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

On scrutiny of the records and information provided by the ICDS regarding survey of population/registration thereof by the Anganwadi Workers/Supervisors for the audit period 2020-21 & 2022-23 revealed that the number of beneficiaries registered with the Anganwadis are far below than the beneficiaries identified, the details are as under:-

YEAR	AVERAGE POPULATION	NO. OF BENEFICIARIES SURVEYED/IDENTIFIED	NO. OF BENEFICIARIES REGISTERED	SHORTFALL IN COVERAGE
2020-21	70002-	42159-	32780-	9379- ✓
2021-22	60102-	41069-	34561-	6508- ✓
2022-23	58754-	38898-	27526-	11372- ✓

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may look into the reasons for less registration with reference to beneficiaries identified and for not taking follow action in view of this result.

## TEST AUDIT NOTE

TAN – 01

( Memo No:02 dated: 28/06/2023)

**Subject :- Improper maintenance of Pay Bill Registers/Bill Registers.****(A) Pay Bill Register:**

During the test check of the PBRs maintained by ICDS for the Audit period 01-04-2020 to 31-03-2023, following irregularities have been noticed: -

1. GAR-18 Abstract of Pay bill is not prepared during the period 2020-2023.
2. 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 but not done in PBR.
3. Cutting / Overwriting/fluiding is strictly prohibited in the official record, but it has been found to the contrary.

**(B) Bill Registers:**

On test check of bill registers for the period 2020 -2023, maintained by ICDS, the following deficiencies have been noticed :-

1. Page counting certificate is incomplete on the first page of the register and no page numbering is done
2. 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 noticed that 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 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.
3. **Col. 5,6, 8, and 9 not filled:-** Col. 5,6,8, 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 not been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Col. No. 10,11 and 12 of the bill register 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, which is irregular.
5. 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, which is irregular.

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





**Subject:- Improper maintenance of Service Books.**

During the test check of service books, the following shortcomings have been observed:-

**(1) Service book to be shown to the officials every year**

SR -202 stipulates that Service books are required to be shown to the official every year and his /her signature obtained in token of his perusal. The government servant will ensure that his services have been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to the officials as there was no signature of the official obtained in the service books .

**(2) 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 , But the same has not been followed in both the service books.

**(3) Hometown**

As per SR 199, GIO (9), the declaration of hometown submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in both the service books.

**(4) LTC availed entry not done**

Ms. Vandita, Supervisor had availed LTC for the block year 2018-21, but no entry for the same is done in the Service book, which is irregular.

**(5) Thumb and Finger impression**

Thumb and Finger impression of Ms. Ruchi Sharma, Supervisor are not found at the first page of her service book .

**(6) PRAN number not mentioned.**

PRAN number of both the officials are not mentioned at the first page of service books .

**(8) Improper Leave Account**

- (a) Ms. Vandita, supervisor had taken leave encashment with LTC but the leaves were not debited in the leave account.
- (b) Leave account of Ms. Ruchi Sharma, Supervisor has not been attested since 01/01/2021 onwards.
- (c) Separate CCL Account of Ms. Ruchi Sharma, Supervisor has not found maintained in the service book

**(9) Entries for Nationality, Educational Qualification and Personal mark of identification in respect of Ms. Ruchi Sharma, Supervisor were not done at the first page of her Service Book.**

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