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**DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI**

**4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,**

**I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit report of I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi for the period from 2016-17 to 2018-19.**

**INTRODUCTION**

The I.A.R. on the accounts of Government of I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi for the period from 2016-17 to 2018-19 was conducted by field Audit Party No- XX headed by Shri Pramod Kumar Singhal, IAO , Smt. Shivani Mohan, and Sh. Vijay Kumar, ASO. The audit was conducted during 27-01-2020 to 07-02-2020 (10 working days).

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

To provide pre-school activities and supplementary nutrition to all children upto 6 years and pregnant and lactating women for their physical and mental growth.

**HOD/H.O.O/D.D.O/CASHIERS**

The following officials have served as HOS/HOO/DDO/Cashier during 2016-17 to 2018-19 :-

HOO

SI No.	Name of the officer & Designation	Period
1	Smt. Kamlesh Gulshan, CDPO	01.06.2011 to 31.10.2017
2	Smt. Satinder Kaur, CDPO	01.11.2017 to till date

DOO

SI No.	Name of the officer & Designation	Period
1	Smt. Kamlesh Gulshan, CDPO	01.06.2011 to 31.10.2017
2.	Smt. Satinder Kaur, CDPO	01.11.2017 to till date

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Cashier

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Sl No.	Name of the officer & Designation	Period
1	Smt Sumedha Saini, S.A.	01.01.2015 to 31.03.2017
2	Smt Deepa Negi, S.A.	01.04.2017 to till date

Budget Allotment and Expenditure (Amount in Rs.)		
Year	Budget Allotment	Expenditure
2016-17	26121000	23481115
2017-18	12914000	9533163
2018-19	11414000	10408458

Statutory Audit

Statutory audit for the period from 2016-17 to 2018-19 has not been conducted by AG (Audit) in respect of of I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi .

Vacancy Statement (March 2019)

Group	Sanctioned	Filled	Vacant
A	Nil	Nil	Nil
B	1	Nil	Nil
C	6	3 (Including 2 contract supervisor)	3
Anganwadi Worker	102	90	12
Anganwadi helper	102	102	Nil

P.K. Singh

Maintenance of Records

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The maintenance of records of I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi for the period from 2016-17 to 2018-19. was found to be satisfactory subject of observations made in current audit report.

FORM-II M-8

(Referred to in Para 3.7.2)

Verification note on the inspection on the compliance of old audit report on the accounts of I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi for the period from 2016-17 to 2018-19.

(A) Old Audit Report (Details of old paras settled)

S. No.	Year	Para No	Subject	Reasons of settlement of para	Remarks
			Nil		

(B) Details of Old Recovery

S. No.	Year	Para	Outstanding Recovery	Amount Recovered	Balance to recovered
1	Nil				Nil

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**Current Audit Report**

During the course of current audit, 26 audit memos including 2 record memos, highlighting various irregularities have been issued, which are converted into 11 Para (8 Memos merged) and 7 TAN. No Memo has been settled on the spot & Nil recoveries was effected out of total of Rs. 46584/- identified during the current audit.

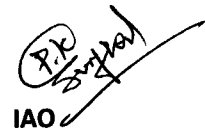
**Details of Current Recovery (Audit period 2016-17 to 2018-19)**

Memo/Para No.	Total Recovery (in Rs.)	Amount Recovered (in Rs.))	Balance (in Rs.)
4	9095	Nil	9095
5	989	Nil	989
21	36500	Nil	36500
<b>Total</b>	<b>46584</b>	<b>Nil</b>	<b>46584</b>

The internal audit report has been prepared on the basis of information furnished and made available by I.C.D.S. Project Vishnu Garden, Nirmal Chaya Residential Complex, New Delhi. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.

  
ASO

AAO

  
IAO

PART II – Current Report 2016-17 to 2018-19

Para 1:- In-appropriate Calorie/or Protein provided to beneficiaries of SNP and short supply of Halwa once in a week against approved menu.

Dated: 03/02/2020)

According to the office order No. F. No.76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31/12/2009 provided to audit, the nutritional and feeding norms and menu for target beneficiaries under Supplementary Nutrition Programme (SNP) of ICDS per day per beneficiaries are as under :-

S.No	Age Group of beneficiaries	Name of the SNP and the Qty. to be given per day per beneficiary as per norms revised norms	Required Calorie & Protein as per revised norms of GOI	Item to be given
1	6 mths-1 year Children beneficiaries	Weaning Food (Panjiri)-140 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Panjiri-Additional 20 gms of groundnut powder should be added in the present recipe for enriching it.
2	1 Year-3 years Children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Panjiri-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Hot Cooked Meal: Khichri, Namkeen Dalia Sweet rice, Veg Pulao with kala channa, Sweet Dalia and Halwa
3	3 years-6 years children beneficiaries	Hot Cooked Meal 270 gm per day per beneficiary <u>along with</u> Snack-50 gm per day per beneficiary	500 Calories & 12-15 gm of Protein	Additional 20 gms of Soyabean/peanut powder should be added in the present recipe for enriching it.
4	Pregnant & Nursing mother	Hot Cooked Meal 350 gm per day per beneficiary <u>along with</u> Snack-75 gm per day per beneficiary	600 Calories & 18-20 gm of Protein	

(A)

According to the order no.6/delegation/DWCD/ICDS/2016-17/18385-432 Dated-18/09/17 the CDPO are required to send the samples for Lab test at least twice in a month for each project.

On test check of records and attached test report of SNP, It is found that 4 types of SNP have been supplied to children and Pregnant & Nursing Mother according to the order dt. 31/12/2009 as mentioned above **but the lab test has been conducted only for 1 type of combination of SNP according to the available/provided report with bill/other record mentioned at S. NO. 1 and 3. Hence it cannot be checked by the audit that NPO has supplied the prescribed combination of meal with required calories & Protein mentioned at S. No. 2 & 4 to the category of beneficiaries mentioned above i.e. 1 Year-3 years Children beneficiaries and Pregnant & Nursing mother.** The ICDS Sagerpur Project has not provided any documents/orders issued by the competent authority regarding only testing of 1 types of SNP Combination sample out of 4 type of SNP combination.

(B)

According to the above mentioned order dt. 31/12/2009, 435 gm. meal (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein) have to be supplied to Pregnant & Nursing mother as per norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 425 gm Hot Cooked Meal supplied to Pregnant & Nursing

mother has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm Protein as per calculation by average method of quantity of test report available in the record for Hot Cooked Meal supplied under SNP. Some examples of the above cases are as under :-

S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per lab report in 320 gm. Cooked	Protein in 425 gm. Cooked food as per test report by average method as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Cooked Veg Pulav mix matar 320 gm dt. 12/7/16 (Ficci Research & Analysis Centre))	12.64 gm	$12.64/320 \text{ gm} \times 425 \text{ gm} = 16.79 \text{ gm}$	18 - 20 gm
2.	Cooked moong dal khichri with mix kala chana 320 gm dt. 10/08/16 (Ficci Research & Analysis Centre)	12.28 gm	$12.28/320 \text{ gm} \times 425 \text{ gm} = 16.31 \text{ gm}$	18 - 20 gm
3	Cooked kala chana veg pullav with matar 320 gm dt. 04/5/17 (Avon Food Lab P. Ltd)	12.58 gm.	$12.58/320 \text{ gm} \times 425 \text{ gm} = 16.71 \text{ gm}$	18 - 20 gm
4	Cooked pullav mix matar 320 gm dt. 12/9/17 (Ficci Research & Analysis Centre)	12.73 gm	$12.73/320 \text{ gm} \times 425 \text{ gm} = 16.91 \text{ gm}$	18 - 20 gm
5	Cooked khichri with kala chana 320 gm dt. 04/4/18 (Avon Food Lab P. Ltd)	12.21 gm	$12.21/320 \text{ gm} \times 425 \text{ gm} = 16.22 \text{ gm}$	18 - 20 gm
6	Cooked veg pullav with matar 320 gm dt. 03/5/18 (Avon Food Lab P. Ltd)	12.51 gm	$12.51/320 \text{ gm} \times 425 \text{ gm} = 16.61 \text{ gm}$	18 - 20 gm

According to the agreement clause 17 dated 14/12/2011 with Stri Shakti, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

**But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Sagepur while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above.**

(C)

According to the records provided by the office, it has been noticed that as per menu, Halwa with Panjiri/Snack has to be supplied to SNP beneficiaries once in a week. But on checking of records, it has been noticed that 200 gm. Halwa with 50/75 gm. snack/panjiri have been supplied on every Monday during the audit period instead of 270gm or 350 gm with 50/75 gm. snack/panjiri as prescribed by Government to SNP beneficiaries. No order has been provided to audit by the office regarding supply of 200 gm. Halwa instead of 270 or 350 gm.

PK  
Sagepur

Hence, according to provided information/records, short supply has been made by the NPO once in a week during the audit period.

According to agreement clause 16 dated 17/12/2011 as given below with Dalit Prahari, (NPO), the following penalty will be imposed in case of short supply for cooked food/Weaning Food:-  
Clause No. 16- Penalty for short supply for cooked food/Weaning Food.

- a. If the NPO fails to complete the indented quantity of supply on a particular day for the first time in a month, then penalty will be imposed for only affected AWCs wherein NPO concerned has not supplied indented quantity for that day in addition to non payment for quantity not supplied.
- b. If the NPO fails to complete the indented quantity for the second time in a month, twice the amount of lesser supply will be deducted as a penalty in addition to non payment for the quantity not supplied.
- c. If NPO fails to complete the indented quantity any further in that month thrice the amount of lesser supply will be deducted as a penalty in addition to non payment for quantity not supplied..

**But full payment has been made as per prescribed rates in spite of short supply which is irregular and required to recovered with penalty as per agreement clause for the entire period of short supply after due verification of facts and figure.**

(D)

According to the above mentioned order dt. 31/12/2009, 425 gm. (Hot Cooked Meal 350 gm per day per beneficiary along with Snack-75 gm per day per beneficiary containing 600 Calories & 18-20 gm of Protein have to be supplied to Pregnant & Nursing mother according to norms prescribed by the Govt. before payment of supplied meal. But according to test report available in records, in a number of test reports, the protein in the 200 gm. Halwa with 75 gm snack has not fulfilled the norms prescribed by the Govt. i.e. 18 to 20 gm of Protein for Pregnant or nursing mother as per calculation by average method of quantity of test report available in record for 200 gm Halwa with 50 gm snack supplied under SNP. Some of the above mentioned cases are as under:-

S. No.	Name of the SNP and the qty. tested as per lab. Report with date	Protein as per lab report for 250 gm. Cooked food	Protein in 275 gm. Cooked food as per test report as no specific test report available	Protein required as per norms of Govt. to Pregnant & Nursing mother
1.	Halwa with white matar 250 gm dt. 09 /01/17 (Sigma Test & Research Centre)	15.30 gm	$15.30/250 \text{ gm} \times 275 \text{ gm} = 16.83 \text{ gm}$	18 - 20 gm
2.	Halwa with black chana 250 gm dt. 10/10/16 (ITL Lab P. Ltd)	13.65 gm	$13.65/250 \text{ gm} \times 275 \text{ gm} = 15.02 \text{ gm}$	18 - 20 gm
3	No test report of Halwa with snacks are available in file for the year 2017-18/Test not carried out			
4	No test report of Halwa with snacks are available in file for the year 2018-19/Test not carried out			

*PK*  
*S*

According to the agreement clause 17 dated 14/12/2011 with Stri Shakti, (NPO) . In the event that the non-quality cooked food/weaning food is accepted by the anganwadi centre and consumed by the beneficiary, no payment shall be made for the 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 NPO under the relevant statute, Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to confirm to the quality standards according to the Lab Test analysis report.

**But no payment has been deducted for non quality cooked food supplied to Pregnant and nursing mother and no penalty has been imposed on the NPO as per agreement by the ICDS Project Sagepur while making payment. Hence it is required to recover the overpayment amount with penalty according to agreement clause for the entire period after due verification of facts and figure as mentioned above under intimation to audit..**

HOO may explain the reason for the above mentioned serious lapses pointed out by audit and recovered the overpayment amount with penalty from the NPO immediately since the irregularities occurred from the start of SNP programme audit after due verification of facts and figure given above under intimation to audit.

*(Handwritten initials/signature)*



**Para 2:- Overpayment of Rent amounting Rs. 36500/-**

**Dated: 05/02/2020**

**(Memo No.21**

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifted of AWC should be done on the basis of following categorization of rental norms :-

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-
26-35 Sq. Yds	With toilet, drinking water and electricity facility	2000/-
36-45 Sq. Yds	With toilet, drinking water and electricity facility	3000/-
46-55 Sq. Yds	With toilet, drinking water and electricity facility	4000/-
56-66 Sq. Yds	With toilet, drinking water and electricity facility	5000/-

Further, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

No complete records i.e. certificate, application etc. related to hiring of all AWC have been maintained properly/produced to audit which are running under the Project Vishnu Garden during the audit period. The records related to hiring of some AWC property are available / provided to audit. Further no rent bill duly signed by owner, Aganwadi worker, Supervisor and CDPO are available with voucher/ provided to audit.

On cross test check of bills of rent and certificate of hiring of property, it has been noticed that excess payment of rent have been made to owner of the property against the proposed amount of rent as per area/certificate of the committee/ circular as per details given below of some cases :-

S. No.	A W C NO	Address of the AWC and area	Rent as per Certificate of committee/area of the property	Payment made as per records	Period during which excess payment made	Overpayment amount
1.	69	RZ-66 Ram Nagar Extn Khyala	2000/-	2500/-	January 17 to March 17 (From April Rs. 2000/-)	500x3 =1500
2.	40	WZ-80 Khyala Village	1500/-	2000/-	July,16 to Oct.,2018 (Shifted in other property from Nov.18)	500x28 =14000
3.	49	WZ-80 Khyala Village	1500/-	2000/-	July,16 to Oct.,2018 (Shifted in other property from Nov. 18)	500x28 =14000
3	71	W-70/358, Indra Camp II	1000/-	2000/-	Sept. 16 to March 17 (Shifted in other property from April 17)	1000x7 =7000
			Total			36500/-

According to the information provided by the office, the rent is paid by the HQ since April 2017.

HOO may explain the reason for the above mentioned serious lapses pointed out by audit and recover the overpayment amount of Rs. 36500/- after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

*PP*  
*2020*

**Para 3 :- Irregularities in Income tax calculation and short deduction of tax amounting Rs. 10084/-**

- (Memo No.4
- (Memo No.5
- (Memo No.6
- (Memo No.7
- (Memo No.8

- Dated: 29/1/2020)
- Dated: 29/1/2020)
- Dated: 29/1/2020)
- Dated: 29/1/2020)
- Dated: 29/1/2020)

(A)

**Subject :-Less deduction of Income tax Rs.9095/- due to excess exemption of HRA allowed in Income Tax Calculation**

The ICDS Project Vishnu Garden has not provided/ prepared the calculation sheet of Income Tax. On scrutiny and test check of Form 16 and PBR for the audit period, it has been noticed that while computing the income tax liability of Ms Renu Sinha, CDPO for the year 2016-17, excess deduction of exemption of HRA has been allowed As the DDO has allowed excess deduction of House Rent, revised calculation has been prepared by the audit, which is given below:-

Income Tax Calculation -Renu Sinha, CDPO			calculation of HRA exemption in respect of Renu Sinha, CDPO	
	Income Tax calculated as per ICDS for the f. Y. 2016-17	Income Tax calculation as per audit for the f. Y. 2016-17		2013-14
Gross pay	965287	965287	50% of pay	369629
TA and other	19200	19200		
HRA exemption	90228	46074	HRA drawn	90228
Net Pay	855859	900013		
Deduction under Section 80 C	150000	150000	Basic pay, Grade Pay and DA	739258
Taxable income	705859	750013		
Tax	66172	75002		
Cess	1985	2250	Total	739258
Total Tax	68157	77252		
Tax deducted	68157	68157	Rent paid	120000
Payable	0	9095	10% of salary	73926
			Rebate actual allowable	46074
			Rebate allowed by DDO	90228
				44154

HOS/DDO may ensure recovery of Rs 9095/- and deposit of income tax in Govt. account after due verification of facts and figure given above under intimation to audit.

(B)

**Subject :- Less deduction of Income tax Rs.989/- due to excess exemption of Transport allowance allowed in Income Tax Calculation.**

(2)

The ICDS Project Vishnu Garden has not provided/ prepared the calculation sheet of Income Tax. On scrutiny and test check of revised Form 16 and PBR for the audit period, it has been noticed that while computing the income tax liability of Ms Renu Sinha, CDPO for the year 2017-18, excess deduction of Transport allowance amounting Rs. 16000/- for 9 months salary (Retired on 30/11/2017) has been allowed instead of Rs. 14400/- for 9 months salary. As the DDO has allowed excess deduction of Transport allowance, revised calculation has been prepared by the audit, which is given below:-

Income Tax Calculation -Renu Sinha, CDPO		
	Income Tax calculated as per ICDS for the f. Y. 2017-18	Income Tax calculation as per audit for the f. Y. 2017-18
Gross pay	775252	775252
TA and other	19200	14400
HRA exemption	0	0
Net Pay	756052	760852
Deduction under Section 80 C	150000	150000
Taxable income	606052	610852
Tax	33710	34670
Cess	1011	1040
Total Tax	34721	35710

HOS/DDO may ensure recovery of Rs 989/- and deposit of Income Tax in Govt. account after due verification of facts and figure given above under intimation to audit.

(C)

**Subject: Irregularities in allowing exemption of expenditure actually incurred on payment of rent**

According to the income tax Act , only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied to the limits laid down rule 2A qualifies for exemption for income tax. The disbursing authority should satisfy him/her in this regard by insisting on production of actual payment of rent before excluding the HRA/ any portion thereof from the total income of the employee.

The ICDS Project Vishnu Garden has not provided/ prepared the calculation sheet of Income Tax. On scrutiny and test check of Form 16 and PBR for the audit period, it has been noticed that the DDO has allowed a deduction to the employee on a/c of rebate of HRA only on the basis of receipt of payment of rent in which no mode of payment (Cash/Cheque/ECS etc.) is mentioned. Further copy of rent agreement, ownership prop of the property to whom rent paid have also not been available in the records. Rent receipt for all the twelve month for which deduction allowed have not been available with calculation sheet. Some examples of above cases are as under :-

S.NO.	Name and Designation of Employees	Financial year
1	Renu Sinha, CDPO	2016-17

HOS/DDO may review all the cases for the audit period (in which exemption of HRA allowed) according to the provision of Income Tax Rule and observation of the audit after due verification of facts and figure given above.

(Signature)

(D)

**Subject :- Irregularities in deduction of TDS on Salary**

TDS U/s 192 has to be deducted at the average of income tax computed on the basis of rates in force during the financial year. The total tax to be deducted on the estimated income of the employee for the relevant financial year is divided the number of months of his employment. The amount so arrived is the monthly deduction of tax at source.

The ICDS Project Vishnu Garden has not provided/ prepared the calculation sheet of Income Tax. On scrutiny and test check of Form 16 and PBR for the audit period it has been noticed that in some cases, DDO of I.C.D.S. Project Vishnu Garden has not deducted the T.D.S. on salary according to Income Tax Act/Rules. Example of cases are as under :-

S.No.	Name & Desingation of employee	Financial Year	Gross Salary	Tax calculated by the office as per Form 16	T.D.S. deducted	Less deduction of TDS
1	Ms. Renu Sinha, CDPO	2017-18	775252/-	34721/-	32960/-	1761/-

The HOO/DDO is therefore requested to take necessary action regarding recovery of less deduction of T.D.S. amounting Rs. 1761/- according to Income Tax Rules/Act after due verification of facts and figure under intimation to audit.

(E)

**Subject :- Irregularities in computation of Income Tax**

The ICDS Project Vishnu Garden has not provided/ prepared the calculation sheet of Income Tax. On scrutiny and test check of Form 16 the period 2016-17 to 2018-19, it has been noticed that ICDS Project Vishnu Garden has allowed a rebate up to Rs 150000/- under Section 80 C without obtaining the documentary proof of savings admissible under Income Tax Rules. The details of some of the cases are as under:-

S No	Name & Designation of employee	Financial Year	Documentary Proof of savings not submitted.
1	Ms. Renu Sinha, CDPO	2017-18	LIC of Rs 150000/-

The HOO/DDO may obtain the documentary proof of savings including similar other cases to re-examine the income tax liability based on the saving documents and make necessary recovery, if any, accordingly under intimation to audit.

**Para 4 :- Excess credit of leave in service book**

**(Memo No.10**

**Dated: 30/1/2020)**

During the test check of Service books maintained by the I.C.D.S. Project Vishnu Garden, Nirmal Chhaya Residential Complex, Hari Nagar, New Delhi, it has been noticed that:-

1. According to Leave Rules, EL should be credited to the leave account of the Govt. servant @ 2 ½ days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess EL have been credited in the half year in which they are appointed as per details given below:-

S. No.	Name & Designation of the employee	Date of appointment	EL credited in half year	EL entitled in half year	Excess leave credited
1.	Ms. Vinita Tyagi, Supervisor	11/10/17	7	5	2

2. According to Leave Rules, HPL shall be credited to the leave account of the Govt. servant @ 5/3 days for each completed calendar month of service which he is likely to render in a half year of calendar year in which he is appointed. But on test checking of leave account, it has been noticed that excess HPL have been credited in the half year in which they are appointed as per details given below :-

S.No.	Name & Designation of the employee	Date of appointment	HPL credited in half year	HPL entitled in half year	Excess leave credited
1.	Ms. Vinita Tyagi, Supervisor	11/10/17	6	3	3

The HOO may recast the leave account of above employee according to leave rules under intimation to audit. Similar other cases may also be examined and action taken accordingly.

*(P.P. Singh)*

**Para 5 :- Casual leave granted more than provided in Leave Rules.**

**(Memo No.11**

**Dated: 30/1/2020)**

According to rule, Casual Leave is limited to maximum 8 days in a calendar year. On test check of attendance register/records provided for the year 2018, it has been noticed that 15 days Casual Leave instead of maximum 8 days have been availed by Ms. Vinita Tyagi, Supervisor during the year 2018 as per details given below :-

Name and designation of the Employee	Date of Casual Leave
Ms. Vinita Tyagi, Supervisor	15/2/18, 24/2/18, 9/5/18. 21/5/18, 22/5/18, 18/6/18, 19/6/18, 12/7/18, 31/7/18, 14/8/18, 7/9/18, 8/10/18, 15/10/18, 3/12/18, 31/12/18

The HOO may regularise the excess casual leave taken by the above mentioned employee according to leave rules under intimation to audit after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and action taken accordingly.



**Para 6 :- Purchase made outside GeM**

**(Memo No.13**

**Dated: 31/1/2020)**

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 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 the scrutiny of Bills/Vouchers provided by the school it has been observed that I.C.D.S. has continued to make purchases outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines. The details of some cases are as under:-

S No	Bill No and date of ICDS	Bill No and date of the supplier	Items purchased	Amount	Name of the Supplier
1	68 dt.24.03.2018	233882 dt. 23/3/18	Stationary	16567	DCCWS
2	77 dt. 26/3/19	UB/18-19/940 dt. 25/3/19	Flex item	13240	Yash Traders
3	59 dt. 9/3/18	233504 dt. 7/3/18	Plastic Bead	21706	DCCWS
4	71 dt. 24/3/19	18-19/M/1460 dt. 20/3/19	Puzzles (Games items)	24998	DCCWS
5	82 dt. 27/3/19	18-19/M/1564 dt. 27/3/19	Puzzles (Games Items)	24998	DCCWS

The HOO may regularise all the purchases outside GeM from the competent authority and ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above.

**Para 7 :- Irregularities in hiring premises of AWCs**

(Memo No.18  
(Memo No.19

Dated: 04/02/2020  
Dated: 04/02/2020)

(A)

**Subject :- Irregularities in hiring premises of AWCs**

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On /test check of certificate available in the file , it has been noticed that:-

1. It is not maintained properly. No page numbering and tagging have been carried out in this file. No complete records i.e. certificate, application etc. related to hiring of all AWC has been maintained/produced to audit which are running under the Project Vishnu Garden during the audit period. Further, a number of certificate in prescribed format have not been signed by the committee member i.e. concerned nodal officer, concerned CDPO and concerned supervisor but the payment of rent have been made which is irregular. Example of the some of the cases are as under :-

S.No.	AWC NO.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property
1	6	A-424/425, JJ Colony Chaukhandi, N Delhi-18	26 Sq. Yd.	2000/-	1.2.2018
2	60	E-4 Bharat Vihar Near Dwarka Sector-14 N Delhi-18	30 Sq. Yd.	2000/-	2.1.2018
3	89	D-17, Public School, Mansa Ram Park	38 Sq. Yd.	2000/-	6.9.2018

2. In the certificate of AWC No. 6, 60 the date of inspection of property by the committee is 29/5/18,27/8/18 respectively while the date of shifting shown as 1/2/18, 2/1/18 respectively. While the inspection should be carried out before shifting the AWC.

Hence, HOO may take necessary step to regularise all the rent certificate according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(B)

**Subject :Overpayment of Rent**

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, it is hereby clarified that shifted of AWC should be done on the basis of following categorization of rental norms :-

Area	Facilities	Rental norms
18-25 Sq. Yds	With toilet, drinking water and electricity facility	1500/-
26-35 Sq. Yds	With toilet, drinking water and electricity facility	2000/-

*[Handwritten signature]*



(16)

] But on test check of rent certificate records, it has been noticed that ICDS Vishnu Garden has hired the property on rent for AWC No. 67 @ Rs. 2000/-P.M. for 35 sq yds. Area from 1/2/15 while in the application available in record submitted by aganwadi worker , the area of aganwadi is only 25 sq. Yds.. But in the certificate and note sheet duly signed by authorities, the area has been changed from 25 sq. Yds. To 35 sq. Yds. by overwriting without initial on the cutting/overwriting . The details of the aganwadi is as under :-

According to the norms the rent payable is only Rs. 1500/ P.M. as per details given below :-

S. N o.	AWC NO.	Address of the AWC	Area mentioned in AWW application	Area mentioned in certificate and in note sheet by overwriting	Rent Payable as per norms for 25 Sq. Yds.	Rent payable as per norms for 35 Sq. Yds.
1.	67	RZ-A/137RZA Block ,Narshing garden, New Delhi	25 sq. Yds.	35 sq. Yds.	1500/-PM	2000/- PM

According to the information provided by the office, the rent is paid by the HQ since April 2017.

HOO may explain the reason for the above mentioned serious lapses pointed out by audit, review the area of the above mentioned AWC according to the guidelines issued by the department in the light of above discrepancies and take necessary step to recover the overpayment amount if the area the AWC is only 25 sq. Yds. instead of 35 sq. Yds. as per application of AWW after due verification of facts under intimation to audit. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(16)  
*[Signature]*

75

**Para 8:-Payment of rent in the name of worker instead of property owner of AWC**

Dated: 05/02/2020)

(Memo No.22

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated. 7/5/15, a committee comprising of the concerned nodal officer, concerned CDPO and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

No complete records i.e. certificate, application etc. related to hiring of all AWC have been maintained properly/produced to audit which are running under the Project Vishnu Garden during the audit period. The records related to hiring of some AWC property are available / provided to audit. Further no rent bill of each AWCs duly signed by owner, Aganwadi worker, Supervisor and CDPO are available with voucher/ provided to audit

On cross test check of bills of rent for July 16 and March 17and certificate of hiring of property, it has been noticed that the payment of the rent have been made by the ICDS Vishnu Garden in the name of worker instead of owner of the property of AWC which is irregular. Details of some cases are as under :-

S. N o.	AWC NO.	Address of the AWC and area	Name of the owner	Name of the worker whose name payment made	Amount of Rent	Period for which irregular payment made
1.	36	S-221/132, Gali No.5 Vishnu Garden	Prabha Sharma	Kamlesh	1500/-	Upto Jan., 2018(Shifted to other property from Feb., 2018
2.	42	WZ-35A Chowkhandi Extn.	Raj Rani	Kuldeep Kaur	1500/-	Upto Feb, 2018 (Shifted to other property from March, 2018

According to the information provided by the office, the rent is paid by the HQ since April 2017. No records has been provided to audit about the start of transfer the rent amount in the name of worker.

HOO may explain the reason for the above mentioned serious lapses pointed out by audit and recover the rent amount from worker after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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**Para 9 :- : Irregularities in payment of Addition Honorarium @ Rs. 200/- to Aagnawadi workers for looking after the work of another anganwadi in Urban ICDS Project.**

(Memo No.23)

Dated: 06/02/2020)

According to the order no.19-25/2004-CD-I dated 18.01.2005 issued by Ministry of Human Resources Development of Women & Child Development, Govt of India, addition Honorarium @ Rs. 200/- is payable to Anganwadi workers for looking after the work of another Anganwadi in Urban ICDS Project for the period for which she actually looked after the work of two anganwadis. This is applicable only in anganwadis in urban Projects where there is vast distance between locating the anganwadis.

But on test check of bills of payment of honorarium to workers for the audit period, it has been noticed that additional amount of honorarium have been paid to number of workers in each month but neither any order of competent authority is made available to audit about deployment of worker with period for additional charge of another anganwadi fulfilling the above mentioned guidelines nor certificate is available in records/with bill regarding performing of duty of additional anganwadi with number of AWC. On test check basis, Example of some cases in which additional payment of honorarium have been made/recommended to HQ for payment to the following workers are as under:-:-

S. No.	AWC NO.	Name of the worker to whom additional payment of Honorarium paid	Amount paid with additional amount of Honorariums without order	Amount of Honorarium as per order	Month for which Honorarium paid	Bill Number and Date
1.	15	Chanchal	5231/-	5031/-	March 2017	130 dt. 31/3/17
2.	64	Simran Kaur	5200/-	5000/-	March 2017	130 dt. 31/3/17
3	70	Reeta Kumari	5200/-	5000/-	March 2017	130 dt. 31/3/17
4	20	Sheetal Chabra	5231/-	5031/-	March 2017	130 dt. 31/3/17
5	33	Sunita	5231/-	5031/-	March 2017	130 dt. 31/3/17
6	42	Kuldeep Kaur	5231/-	5031/-	March 2017	130 dt. 31/3/17
7	3	Anita	5231/-	5031/-	March 2017	130 dt. 31/3/17
8	2	Rita	5200/-	5000/-	March 2017	130 dt. 31/3/17
9	78	Kawaljeet Kaur	5200/-	5000/-	March 2017	130 dt. 31/3/17
10	95	Kusum Gautam	5231/-	5031/-	March 2017	130 dt. 31/3/17
11	14	Sarita	5231/-	5031/-	March 2017	130 dt. 31/3/17
12	17	Suman	5231/-	5031/-	March 2017	130 dt. 31/3/17
13	60	Punita Tyagi	5231/-	5031/-	March 2017	130 dt. 31/3/17
14	70	Reeta Kumari	9878/-	9678/-	May, 2018	Bill recommended to HQ
15	20	Sheetal Chabra	9909/-	9709/-	May, 2018	--- Do---
16	31	Geeta Saini	9909/-	9709/-	May, 2018	--- Do---
17	40	Arti Rohtela	9878/-	9678/-	May, 2018	--- Do---
18	8	Suman	9941/-	9741/-	May, 2018	--- Do---
19	10	Arti	9878/-	9678/-	May, 2018	--- Do---
20	21	Kiran	9878/-	9678/-	May, 2018	--- Do---
21	76	Rajini Arora	9878/-	9678/-	May, 2018	--- Do---
22	77	Rita Rani	9878/-	9678/-	May, 2018	--- Do---
23	95	Kusum Kumari	9909/-	9709/-	May, 2018	--- Do---
24	14	Sarita	9909/-	9709/-	May, 2018	--- Do---
25	58	Manju Pandey	9909/-	9709/-	May, 2018	--- Do---

P.P. Singh

HOO may explain the reason for the above mentioned serious lapses pointed out by audit and provide the order of the competent authority of deployment of additional charge to worker with performing the duty, otherwise may recover the overpayment amount from the worker after due verification of facts under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

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**Para 10 :- Recommendation of overpayment of Honorarium to Aagnawadi workers**

(Memo No.24  
 (Memo No.25  
 (Memo No.26

Dated: 06/02/2020  
 Dated: 06/02/2020  
 Dated: 07/02/2020

(A)

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt of NCT of Delhi, the rate of Honorarium are as under :-

Sl No.	Category	Govt of India Share per month	State share per month	Total
A	Anganwadi Worker(AWW)			
1.	Matriculate	3000	2000	5000
2	Matriculate with 5years honorary work	3031	2000	5031
3	Matriculate with 10 years honorary	3063	2000	5063

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

Sl No.	Category	Govt of India Share per month	State share per month	Total
	Anganwadi Worker(AWW)			
1.	Matriculate	1800	7878	9678
2.	Matriculate with 5years honorary work	1819	7890	9709
3.	Matriculate with 10 years honorary	1838	7903	9741

On test check of bills of payment of honorarium upto March 2017 / bills verified by the ICDS for payment through HQ from April 2017 to workers for the audit period, the following irregularities have been noticed :-

1. The pay of some workers have been paid/recommended for payment for less number of working days but it is neither mentioned the number of working days during the month nor the attendance certificate of worker attached with the bill. Hence, audit can not checked that the payment of honorarium has been made/recommended according to actual number of working days as per attendance of the workers. No attendance register have been provided to audit for the audit period.
2. In some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority without any justification in bill/ without any order of competent authority. Details of some cases are as under:-

S. No	AWC NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/ verified for payment through HQ		Excess Payment		Bill No., date and month for which Honorarium paid
1	61	Sept.-17	Seema	1819	7890	1919	7990	100	100	Amount recommended to HQ for payment
	40	Sept.-17	Arti Rohtela	1819	7890	1819	7990	-	100	-----do-----
	51	Sept.-17	Dasminder Kaur	1819	7890	3619	15768	1800	7878	-----do-----
			Total					1900	8078	

*(Signature)*

- The records/information/order of the competent authority related to workers who have been retired, transferred, resigned, newly joined etc. during the audit period not provided to audit. Hence, the payment of these workers according to their working days can not be verified by audit.

As all above mentioned payments have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may verify the payment made to workers from concerned DDO against recommendation of ICDS Vishnu Garden during the month. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(B)

**Subject :** Overpayment of Honorarium to Anagnawadi workers

On test check of bill verified by the ICDS Vishnu Garden for payment through HQ from April 2017 to workers for the audit period, it has been noticed that in the month of March 2018, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority with the justification pending in Feb. 2018, Jan.18 etc. but in the bill recommended by the ICDS for Feb. 18, no less amount has been recommended for payment to HQ. Some of the cases in the bill of March 18 in which excess payment recommended are as under :-

S. No	AWC NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/verified for payment through HQ		Excess Payment		Bill No., date and month for which Honorarium paid
1	39	March 18	Preeti	1819	7890	2419	8290	600	400	Amount recommended to HQ for payment
2	45	March 18	Ritu Sharma	1819	7890	2419	8290	600	400	-----do-----
3	47	March 18	Paramjit Kaur	1819	7890	2419	8290	600	400	-----do-----
4	56	March 18	Sapna Taneja	1819	7890	2419	8290	600	400	-----do-----
5	63	March 18	Jasveer Kaur	1819	7890	2419	8290	600	400	-----do-----
6	66	March 18	Surender Kaur	1819	7890	2419	8290	600	400	-----do-----
7	68	March 18	Seema	1819	7890	2456	8315	637	425	-----do-----
8	69	March 18	Mamta	1819	7890	2419	8290	600	400	-----do-----
9	70	March 18	Rita Kumari	1819	7890	2456	8315	637	425	-----do-----

*[Handwritten signature]*

As all above mentioned payments have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason of the above irregularities and may verify the payment made to workers by concerned DDO against recommendation of ICDS office during the month in which less payment made as given in March 2018 bill as reason of excess payment. In case no less payment made by the DDO, may recover the overpayment amount made in the bill of March 2018 after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

(c)

**Subject :** Recommendation of overpayment of Honorarium to Anganwadi Helper

According to the order No. F-76(Misc.)/DWCD/ICDS/2008-09/7909 dt. 13/6/2016 issued by Department of Women & Child Development, Govt of NCT of Delhi, the rate of Honorarium are as under :-

Sl No.	Category	Govt of India Share per month	State share per month	Total
1	Anganwadi Helper	1500	1000	2500

The above mentioned rates have been revised vide order No.76(250)/DWCD/ICDS/2017/Part File/17874-923 dated 31.8.2017 issued by Department of Women & Child Development, Govt of NCT of Delhi as per details below:-

Sl No.	Category	Govt of India Share per month	State share per month	Total
A	Anganwadi Helper	900	3939	4839

On test check of bills of payment of honorarium upto March 2017 / bills verified by the ICDS for payment through HQ from April 2017 to workers for the audit period, the following irregularities have been noticed :-

1. The pay of some helper have been paid/recommended for payment for less number of working days but it is neither mentioned the number of working days during the month nor the attendance certificate of worker attached with the bill. Hence, audit can not checked that the payment of honorarium has been made/recommended according to actual number of working days as per attendance of the helper. No attendance register have been provided to audit for the audit period.
2. In some cases, amount of honorarium have been recommended excess for payment to workers in comparison of rates approved by the competent authority without any justification in bill/ without any order of competent authority. Details of some cases are as under:-

S. No	AW C NO.	Month for which Honorarium paid	Name of the worker to whom excess payment of Honorarium paid	Amount of Honorarium as per approved rate		Amount of Honorarium as bill/verified for payment through HQ		Excess Payment		Bill No., date and month for which Honorarium paid
1	11	Feb.18	Kiran	900	3999	2700	11817	1800	7818	Amount recommended to HQ for payment
2	32	Feb.18	Mamta Jha	900	3999	1700	5075	800	1076	-----do-----
3	7	Feb.18	Laxmi	900	3999	4500	19695	3600	15696	-----do-----
4	11	Jan. 18	Kiran	900	3999	2700	11817	1800	7818	-----do-----
5	21	Jan. 18	Neelam	900	3999	2700	11817	1800	7818	-----do-----
6	32	Jan. 18	Mamta Jha	900	3999	2700	11817	1800	7818	-----do-----
7	39	Jan. 18	Gurjeet Kaur	900	3999	2700	11817	1800	7818	-----do-----
8	26	Jan. 18	Vineeta	900	3999	2700	11817	1800	7818	-----do-----

3. The records/information/order of the competent authority related to Anganwadi helper who have been retired, transferred, resigned, newly joined etc. during the audit period not provided to audit. Hence, the payment of these workers according to their working days can not be verified by audit.

As all above mentioned payments from April 2017 have been made through HQ. Hence, actual payment amount can not be checked by the audit party.

HOO may explain the reason for the above mentioned serious lapses pointed out by audit, and verify the payment made to Anganwadi Hepler from concerned DDO against recommendation of ICDS Vishnu Garden during the month. In case excess payment made by the DDO, may recover the overpayment amount after due verification of facts and figure under intimation to audit. Similar all other cases may also be examined by the HOO at their own level and take necessary action accordingly.

*P.P. Singh*



**PARA 11:- Non Production of Records**

**(Audit Memo No. 1 and 14)**

Non production of records.

1. Registers of receipt book
2. Budget control Register
3. Register of telephone bills, LTC/CEA/TA/Medical reimbursement/conveyance
4. Fidelity bond of cashier
5. Register of valuable and permanent Advance.
6. Contingency/ Advance Register
7. Files of all purchases..
8. File/list of unserviceable/condemned articles

*PP*  
*5/2/24*

**TEXT AUDIT NOTE**

**TAN 1: - Non Maintenance of Separate P.B.R. in respect of officials joining on or after 01/01/2004. (Under New Pension Scheme)**

**(Audit Memo No 2**

**Dated: 28/01/2020)**

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 employees 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 reviewing the pay bill register it has been notices that following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.. some of the cases are as under :-

Sr. No.	Name & Designation
1	Vinita Tyagi, Supervisor

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

(6)

**TAN 2: Improper maintenance of Pay Bill Registers**

**(Audit Memo No 3 Dated: 28/01/2020)**

During the test check of pay bill registers of the audit period from 2016-17 to 2018-19, the following shortcomings have been noticed:-

1. Some upper columns i.e. previous PBR No., PAN No., Service verified, GPF details, pay band/ Level, Govt. Residence occupied/unoccupied and other information of employee etc. have not been filled.
2. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the Competent Authority.
3. Index of employees has not been maintained in the PBR.
4. LPC of newly joined officials/ pay fixation of newly appointed official have not been available in PBR.
5. No details of retired officials/officer with details of payment made has been entered in the PBR
6. In some cases, Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can not be checked by the audit.

Necessary steps may please be taken to update the PBRs at the earliest possible under intimation to audit.



**TAN 3:- Short coming in maintenance of Service Books.****(Audit Memo No 9****Dated: 30/01/2020)**

During the test check of Service books maintained by the I.C.D.S. Project Vishnu Garden, Nirmal Chhaya Residencial Complex, Hari Nagar, New Delhi, the following short coming has been noticed:-

**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 and his signature obtained. The Govt. Servant will ensure that his services have been verified. Signature of official in Foreign Service will be obtained after the Accounts Officer has made necessary entries connected with Foreign Service. Head of Office will furnish a certificate to the next higher authority every year that this requirement i.e. Showing the service book to the official and obtaining his signature therein has been complied with in respect of the previous financial year..

It is observed that the service books of the employees mentioned were not shown to the officials. Some of the cases are as under :-

S.No.	Name and Designation of the official
1.	Ms. Vinita Tyagi, Supervisor

2. Nomination of NPS, Retirement cum Death gratuity, UTGEIS, Home Town declaration form and details of family have not been pasted/entered in service book of the officials mentioned in Para 1 of this memo.
3. Service of the employees mentioned in Para 1 is not verified after 31/12/18.
4. Leave account has been completed after 30/6/2019 in respect of employee mentioned in Para 1.
5. Erasing the entry made in leave account has been noticed in leave records of employee mentioned in para 1 which is irregular.

The HOS may get the service books of the employees competed under intimation to audit. Similar other cases may also be examined and their service records be updated accordingly.

**TAN 4:- Various irregularities in Cash Book**

**(Audit Memo No 12**

**Dated: 31/01/2020)**

On scrutiny and test check of the cash book of the I.C.D.S., the following irregularities have been detected: -

1. According to rule 13(ii) of the Receipt and Payment Rules all monetary transaction should be entered in the Cash Book as soon as they occur and attested by the head of office in token of check and further as per Rule 21(i) of the said rules the Head of an Office where money is received on behalf of the government must give the payer a receipt and initialling its counterfoil that the money has been properly entered in the cash book and as per rule 3 and 4 of GFR all money received by or on behalf of government either as dues of government or for deposit, remittance or otherwise should be immediately brought to the notice and account for by the DDO in the cash book and remitted into bank.

The DDO has not initialized the monetary transaction in token of check and no initialling has been made in the counterfoil of the TR-5 that the money has been properly entered in cash book.

2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.  
"Certified that Cash amounting to Rs. ----- (Rupees ..... only) has been physically verified and found correct as per the balance recorded in the Cash Book."

But it has been found that either such a certificate has not been recorded or not recorded in proper language according to rule. It has also been found that there are number of cuttings, overwriting in the cash book which have not been attested which is irregular.

3. No register of Receipt Book of TR 5 is maintained/ shown by the office to audit.
4. In a number of cases, TR-5 number of receipt book and challan number through which amount deposited in bank have not been entered in cash book.
5. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect. But it has been noticed that only month and year is mentioned while giving the cash balance certificate from Nov. 17 to March 19. Further Nil cash balance certificate from Nov. 17 to August 18 have been given after the cash book entered upto 28/8/18 which is irregular.
6. Serial number of deposit challan are same in a number of deposit challan which is irregular.

Example of some cases are as under :-

S. No.	Challan No.	Date of Deposit	Head of Account	Amount
1	03	23.08.2016	MH2235	3000
2	03	23.08.2016	MH2235	2000
3	04	23.08.2016	MH2235	2000
4	04	23.08.2016	MH2235	3000
5	05	12.09.2016	MH2235	6000
6	05	12.09.2016	MH2235	4000

Necessary action may be taken to rectify the above irregularities/update the cash book accordingly after due verification of facts and figure under intimation to audit.

3

**TAN 5:- Deficiency in paid Bills/vouchers**

**(Audit Memo No 14**

**Dated: 31/01/2020)**

According to the Instructions contained under rule 59 of the R& P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers. — (1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO may follow the instructions as per R & P Rules cited above.



**TAN 6:- Irregularities in the Stock Register**

**(Audit Memo No 17**

**Dated: 3/02/2020)**

On scrutiny/test check of the Stock Register which are made available to audit, the following irregularities have been detected:

**A- Consumable stock register**

1. Some non consumable item has been shown in consumable stock register and shown as issued and balance shown Nil which is irregular. (Example White Board P-02 (New register, P-55, Pen Drive (Old stock register)
2. A new consumable stock register has been started in 2018-19 while no closing stock of previous stock register have been brought forwarded in new register.
3. No Physical verification of stock has been carried out annually during the audit period 2017-18 and 2018-19 while it should be physically verified once in a year.
4. A number of cutting and overwriting have been noticed in stock register which are not attested by the Incharge. (P-68, 69, 70, 71 etc. In consumable stock register)
5. Module Books has also been entered in consumable stock register and shown as issued. (P-5 etc.)
6. No alphabetically index has been made in the consumable stock register.
7. No indent of demand against which stock shown as issued have been produced to audit. Hence, it can not be cross checked.
8. In some cases in the stock register, the date of issue of goods has not been mentioned.(P-92,94)
9. In some cases, entry in stock register has not been initialled by Storekeeper/Incharge.(P-1 to 4 New Register)

**B- Non Consumable stock register/Property Register**

1. No Physical verification of stock has been carried out annually during the audit period while it should be physically verified once in a year.
2. A number of cutting and overwriting have been noticed in stock register which are not attested by the Incharge. (P-8,12)
3. No alphabetically index has been made in stock register
4. No indent of demand produced to audit against which non consumable items have been shown as issued in the stock register. Hence, it can not be cross checked.
5. In some cases in the stock register, the date of issue of goods, source of procurement, amount etc. has not been mentioned.(P-9,13)
6. Entry in stock register has not been initialled by Storekeeper/Incharge.

HOO may take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

**TAN 7:- Irregularities in Aganwadi records**

**(Audit Memo No 20**

**Dated: 04/02/2020)**

On scrutiny of records, the following irregularities have been observed:-

1. On test check of Aganwadi Centre attendance Register for the Audit period, it has been noticed that it is not properly maintained. There is no page counting certificate in the register. The attendance of beneficiary who have attended the AWC have not been verified by any authorised person. Further there are number of overwriting in attendance mark i.e. A to P and P to A of the beneficiaries without any attestation by the In-charge which is irregular. (Example- AWC No. 56,66,29 For Feb.18)
2. In the S.N.P. Register, It does not reflect the quantity of meal received & distributed per beneficiaries per day. The quantity of meal supplied has been calculated on the basis of attendance of beneficiaries with the entitlement of the beneficiaries and all the bills have been verified on this basis. Hence it is evident that the payment of the S.N.P. is being made not based on actual quantity supplied but merely on the basis of number of beneficiaries to whom S.N.P. has been served. There is no transparent mechanism to ascertain whether the meal is being supplied in adequate quantity in accordance with circular F.No.76/DWCD/ICDS-SNP/2008-09/33330-419 dt. 21/12/2009 issued Department of Women & Child Development. (Example AWC No. 56 for Feb. 17, 18,19)
3. Numerous over-writings were noticed in attendance register which is irregular.
4. The daily number of attendance and Absent of beneficiaries shown in the attendance register are same in all the days of the month out of the total number of beneficiaries registered under this S.N.P. programme.
5. Use of fluid has been noticed which is not permitted.

HOO may take necessary action to rectify the above irregularities after due verification of facts and figure under intimation to audit.

