

(21)

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

**AUDIT REPORT OF OFFICE OF INTEGRATED CHILD DEVELOPMENT SCHEME  
(NILOTHI PROJECT), Y-BLOCK, MAHILA SILAI KENDRA, NANGLOI, NEW DELHI-41  
FOR THE PERIOD 2016-17 TO 2019-20**

**INTRODUCTION**

The Internal Audit Report on the accounts of Office of Integrated Child Development Scheme (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41, for the period 2016-17 to 2019-20 was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO, Sh. Sandeep Kumar, ASO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 07 working days between 16.07.2020 to 24.07.2020.

**AIMS AND OBJECTIVES**

ICDS Nilothi Project is functioning since 2011 and presently there is total no. of 113 AWC's running under ICDS Nilothi Project. Services under ICDS Nilothi Project are :

1. Supplementary Nutrition
2. Pre-school non-formal education
3. Nutrition & health education
4. Immunization
5. Health check up and
6. Referral services.

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

The following officers have served as HOD/ HOO / DDO / Cashier during 2016-17 to 2019-20 :

S. No.	Name of the Officer	Period	
		From	To
<b>HOO/DDO</b>			
1.	Mrs. Usha Rani	01.04.2016	14.06.2016
2.	Mrs. Shashi Sarna	14.06.2016	20.02.2017
3.	Mrs. Kamlesh Garg	20.02.2017	03.06.2017
4.	Mrs. Gita Rana	03.06.2017	10.10.2017
5.	Mrs. Krishna Chugh	14.10.2017	31.07.2018
6.	Mrs. Savita Malik	18.08.2018	28.01.2019
7.	Mrs. Seema Malik	28.01.2019	30.09.2019
8.	Mr. Dholan Ram	30.09.2019	09.10.2019
9.	Mr. Ram Vir Singh	09.10.2019	31.03.2020
<b>Cashier</b>			
1	Madhu Bala, LDC	01.04.2016	Till date

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**Expenditure of the Department for the period**  
**2016-17 to 2019-20**

**(Amount in Rs.)**

Period	Budget Allotted	Expenditure
2016-17	Not provided	Not provided
2017-18	21263000	16827834
2018-19	19160274	16872048
2019-20	21717000	18194353

**Vacancy Statement of regular staff as on 31.03.2020 :**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	0	0	0
2.	Group-B	01	01	0
3.	Group-C	08	05	03
	<b>Total</b>	<b>09</b>	<b>06</b>	<b>03</b>

**Statutory Audit**

The Statutory audit of the Office of Integrated Child Development Scheme (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41, has not been conducted till date by AG (Audit) Delhi.

**Maintenance of Records:**

The maintenance of record of the Office of Integrated Child Development Scheme (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-20 was found satisfactory subject to the observations made in the Current Audit Report.

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## PART - I

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OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2011-16	02	01	02	01
	<b>TOTAL</b>	<b>02</b>	<b>01</b>	<b>0</b>	<b>01</b>

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
NIL					
<b>Balance recovery to be made</b>			-	-	-

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**PART - II**  
**CURRENT AUDIT REPORT**  
**2011-12 to 2015-16**

**Para No.1**

(Ref memo No. 3 dated. 23.03.17)

**Sub:- Non writing of cash book & Irregularities in maintaining of Cash Book.**

During the test audit of Cash book of ICDS(Nilothi), for the audit period 2011-12 to 2015-2016, the following discrepancies have been noticed:-

1. Not writing of cash book:- it has been observed the cash book has not been written after 21/01/2016, whereas Rule 13(2) of Receipt & Payment Rules, 1983 envisaged that "All monetary transactions should be entered in the cash book as soon as occur and attested by the Head of Office in token of check" Non writing of cash book is a serious lapse on part of the department. This not only leads to embezzlement of govt. money but also leave ample scope for misuse of govt. funds.

Rule 13(iv) envisaged that " at the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

It has been observed that for the month of January, May, June, August, September, November & December of 2012, and for the month of January to October & December 2013 and for the month of April, May & July to December 2014, and for the month January, March, June, December 2015 and for the month of January to April & June 2016 cash book has not been written in case if there is no transaction certificate is mentioned in the cash book regarding no transaction have been made during the month.

2. On the payment side of cash book date of payment has not been mentioned in the cash book from pages No. 12 to 15 & 18 to page No. 49.
3. As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the total of the Cash Book or have this done by some responsible officers other than the writer of the Cash Book and put his initial authenticating that entries is correct. But it has been found that the entries in the cash book never been checked by any of the responsible officer other than writer, even the cash book has not been signed by the writer. In the absence of the same the authenticity of the entries cannot be ascertained.
4. The mandatory page counting certificate has not recorded in any of the Cash Book for the audit period 2011-12 to 2015-16.
5. As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
6. As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is found, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction invariably. There are number of cuttings at page no. 6, 7, 8, 23, 30, and 33, but the same has not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
7. It has also been observed that No. of time cash book has not been closed by providing certificate should be in the end of the month.

The discrepancies may be removed and shown to the next audit and department follow the Receipt and payment rules strictly in future.

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Para no. 2

( Ref to memo no. 1 dated 22/03/2017)

**Sub: Non Production of record**

During the audit of ICDS, Nilothi, the following auditable was not provided to audit. Department may provide the record to next audit.

1. Acquaintance roll in respect of Aganwari worker and helper
2. Advance Bill Drawn Register
3. GAR-VI receipt book and Register.
4. Contingent Bill register
5. LTC/TA/Conveyance allowance/CEA/Tuition fee register
6. Unserviceable store
7. Rent/Electricity/water/telephone register
8. Service Postage Stamp Register.
9. Rent control register.

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**DINESH KUMAR**  
 1A0 / XIX.

(Manoj Kumar)  
 AO/IAO  
 Party No.XIII

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TAN No. 1

(Ref to memo no.07 dated 27.03.17)

**Sub: Lack of record in r/o payment of Honorarium to Contractual Staff.**

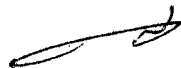
During the test audit of the ICDS, Nilothi, it came into notice that there are following persons working on contract basis in this project and the salary paid to them in the form of Honorarium:-

S.No	Post	No. Of employees	Pay per month	Amount per year
1	Worker	117	5000	70,20,000
2	Helper	117	2500	35,10,000
		<b>Total</b>		<b>10,53,0000</b>

But the department is preparing the monthly bills without maintaining any Payment control Register like PBR to control and monitor the payments of the individuals. In the absence of the same the duplicity of the payment can't be ruled out.

Secondly, the department through its circular dt:-09-07-2010 has allowed 135 days of maternity leave to ladies working as Anganwadi worker or Helper. During the test check of the record it was revealed that office has granted the maternity leave to its ladies staff and the salary / Honorarium was paid to them after their joining as an arrear. Smt. Sarbjeet Kaur and Smt. Mamta has been granted maternity leave Department is requested to provide the leave record of the staff and also submit how the arrear was prepared when the department is not maintaining any person wise salary / honorarium record but no reply was submitted to audit.

Department is advised to prepare the payment record of honorarium person wise like PBR to avoid the excess/double payment to staff. Further, department is also requested that same type of other irregularities, if any, pertaining to the post audit period or during audit may also be reviewed at office level.



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**Tan no. 2**

**(Ref memo No. 02 dated 23/03/17 & Memo No.06 dated. 27.03.17)**

**Sub: Non Compliance of Hon'ble Supreme court of India in the matter of PUCL Vs. Govt. of India.**

“ The Hon'ble Supreme court of India in its order dated 7<sup>th</sup> October 2004 in the case titled Pupil Union for civil liberties 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, in which it has been observed that during 2011-12 and 2015-16 the directions of Hon'ble supreme court has not been followed as per the detail given below:-

Sl. No	Year	Number of days during which supplement given
01	2011-2012	230
02	2012-2013	283
03	2013-2014	288
04	2014-2015	278
05	2015-2016	286

Department is requested to follow the directions of the Hon'ble court and further take necessary steps/action to fulfill the objectives of the scheme and directions of the Hon'ble court.

TAN NO. 3

(Ref memo No. 05 dated. 24.03.17)

Sub. Shortcoming in maintaining Bill Register

During the test-check of Bill Register, following irregularities were noticed:-

1. The bill register has been maintained in a casual manner.
2. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness for the year 2011-12, 2012-13, 2013-14.
3. Amount of bill passed by the Pay and Accounts Office not entered in the Bill Register for example from page no. 49 to 60 for the year 2013-14, from page No. 92 to 99 and from Page No.02 to 40 for the year 2015-16
4. There are many cases where bills have been cancelled but not signed by DDO/Principal for example for the year 2011-12 bill no.25, in the year 2012-13 bill no.87,88, 89, 90, 96, 97 in the year 2014-15 bill no.5, 6, 8,10, 50, 65, 128, in the year 2015-16 bill no. 62, 75, 76, 125.
5. Summary of outstanding bills with PAO has not been given at the end of the month.

Hence, rectifications of the above irregularities may be made and shown to next audit.



(14)

43



TAN NO.04

(Reference Memo No.08 dated 29/03/2017)

During test check of service books as provided, the following is observed:-

S. No.	Name & Designation	DOB/DOA	Remarks
1	Smt Darshna Dagar, CDPO	10-01-1958 18-10-1982	Service verification under Rule 32 of CCS Pension rule has not been done. Re-attestation of entries on first page of service is not done.

The above discrepancies may be removed and shown to the next audit.

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Tan no. 5

(Ref Memo No. 09 dated. 29.03.17)

**Sub:-Discrepancies in Stock Registers.**

During the test audit of Stock registers (Non Consumable & Consumable) following discrepancies has been noticed which may please be rectified and compliance shown to audit:-

1. As per GFR 192(1) to (3), the physical verification of fixed assets and consumable should be done at-least once in a year and outcome of the verification recorded in the corresponding register, but it has been found that physical verification of stock registers for the audit period have not been done.
2. Page counting certificate has not been recorded and signed by the In-Charge in the consumable register for 2013-14.
3. Column of Stock Register for SNP and SABLA have not filled as per prescribed format of Register..

Department may take necessary action to rectify the above discrepancies and other items may also be checked at own level further suggested that the Physical verification of Consumable & Non Consumable stores may be conducted once in a year.

Hence, department is advised to carry out necessary physical verification as per rule 192 of GFR 2005.



(11)

**Current Audit Report**  
**2016-17 to 2019-20**

During the course of current audit, 12 observation Memos were issued to the Office of Integrated Child Development Scheme (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-2020. Audit Memos have been converted into 07 Audit Paras and 05 TANs.

**Details of Current Recovery:**

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	294419	0	294419	Para-05
2	03	66027	0	66027	Para-02
3	04	1650	0	1650	Para-04
4	05	31220	0	31220	Para-01
5	06	7324	0	7324	Para-03
	<b>Total</b>	<del>400640</del> 398640	0	<del>400640</del> 398640	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi, New Delhi-41 for the period 2016-17 to 2019-2020. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.

(DINESH KUMAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XIX

**PART-II**  
**CURRENT AUDIT REPORT**  
**(2016-17 to 2019-20)**

**PARA-01 Overpayment of pay and allowances amounting to Rs. 31220 to Sh. Rajender Kumar, Peon. (Audit Memo No. 05 Dated: 20.07.2020)**

During the test check of Pay Bill Records i.e. Pay Bill Register, Pay Bills, Last Pay Certificate, it has been observed that Sh. Rajender Kumar, Peon was transferred from Delhi Commission for Women to Department of Women & Child Development, Govt. of NCT of Delhi w.e.f. 02.07.2018(A/N). However, as per last pay certificate dated 05.09.2018 issued by Delhi Commission for Women, it has been observed that salary was paid upto 31.07.2018. The official was further posted in ICDS (Nilothi Project) for salary purpose only.

Further scrutiny of pay bill No. 42 dated 24.11.2018 of ICDS (Nilothi Project), it has been observed that salary for the period of 29 days i.e. 03.07.2018 to 31.07.2018 had again released by ICDS Nilothi, resulted in double / overpayment of pay & allowance for the period 03.07.2018 to 31.07.2018. Detail of overpayment made by the department is as under:

Particulars	Amount paid by ICDS
Basic pay @32000	29935
DA @ 2880	2694
HRA @ 7680	7185
TA @ 3924	3671
<b>Gross</b>	<b>43485</b>
Less : DGHS	250
UTGEIS	15
GPF	12000
Total Ded.	12265
<b>Net amount paid</b>	<b>31220</b>

ICDS Authority may recover Rs. 31220/- from the official on account of excess payment of pay and allowance for the period 03.07.2018 to 31.07.2018 after due verification of facts and figures under intimation to Audit.

**PARA-02 Non-recovery of monthly contribution of Rs. 66027/- on account of NPS from the salary. (Audit Memo No. 03 Dated: 17.07.2020)**

As per New Pension Scheme, it has been provided that recoveries towards Tier I contribution will start from salary of the month following the month in which the Govt. servant has joined service.

Hence, it is mandatory to recover monthly contribution of NPS @ 10% of emoluments (Basic Pay + DA) from the salary of official who have joined the Government service on or after 01.01.2004 and remitted to NPS Account.

During scrutiny of Pay Bill Register for the audit period, it has been observed that NPS (New Pension Scheme) contribution of following officials, who have joined the Govt. service during the audit period, have not been recovered from their salary as per details given below:

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Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments	NPS recovered by Deptt.	NPS to be recovered (@ 10 of Basic + DA)
Shefali, Supervisor	11.10.2017	Nov. & Dec., 2017	29200+1460=30660	0	6132
		Jan., 2018 to Feb., 2018	29200+2044=31244	0	6248
Vandana, Supervisor	11.10.2017	Nov. & Dec., 2017	29200+1460=30660	0	6132
		Jan. & Feb., 2018	29200+2044=31244	0	6248
Sumitra, Supervisor	12.12.2017	Jan., 2018 to Feb., 2018	29200+2044=31244	0	6248
Babita, Supervisor	29.11.2017	Dec., 2017	29200+1460=30660	0	3066
		Jan., 2018 to Feb., 18	29200+2044=31244	0	6248
		May, 2018 to June, 2018	29200+2044=31244	0	6248
		July, 2018	30100+2709=32809	0	3281
Sarita, Supervisor	22.10.2018	Nov. & Dec., 18	29200+2629=31828	0	6366
		Jan. to March, 19	29200+3504=32704	0	9810
Total contribution to be recovered					66027

ICDS Authorities may recover Rs. 66027/- as NPS from their salaries and remitted in their NPS Account head after due verification of facts and figures under intimation to Audit.

**PARA-03 Overpayment of pay & allowances of Rs. 7324/- on account of EoL. (Audit Memo No. 06 Dated: 21.07.2020)**

During the test check of Leave Account maintained in the service book of Ms. Sumitra, Supervisor, it has been observed that leave record has not been maintained properly. Scrutiny of leave records revealed that the official has availed leave in excess of the leaves at credit. Details of leaves availed and leave at credit are as under:

**Overstayed of Earned Leave**

Period	EL at credit at the beginning of half year	EL availed	Balance EL
01.07.2018	27	1.7.18 to 05.07.18 = 05 days 27.8.18 to 31.08.18 = 05 days 09.10.18 = 1 day 24.11.18 = 1 day 28.11.18 to 30.11.18 = 3 days 01.12.18 = 1 day 19.12.18 to 31.12.18 = 13 days <b>Total = 29 days</b>	Nil (02 days overstayed leave treated as EoL i.e. 30.12.18 to 31.12.18)

**Overstayed of Half Pay Leave**

Period	HPL at credit at beginning of half year	HPL availed	Balance HPL
01.01.2018	10	21.06.18 to 30.06.18 (10 days HPL adjusted against 05 days commuted leave i.e. 21.06.18 to 25.06.18)	Nil (05 days overstayed leave treated as EoL i.e. 26.06.18 to 30.06.18)

Further scrutiny of Pay Bill Register for the above period, it has been noticed that pay for the above overstayed / EoL period has been paid to the official resulted in overpayment of pay and allowances. Detail of overpayment made is as under:

Particulars	overstayed EOL period	/	Amount paid	Amount to be paid	Recovery to be made
Basic pay + DA @ 29200/- + 2044/- = 31244	26.06.18 to 30.06.18		31244	26037	5207
Basic pay + DA @ 30100/- + 2709/- = 32809	30.12.18 to 31.12.18 = 02 days		32809	30692	2117
Total recovery to be made					7324

ICDS Authority may recover Rs. 7324/- from the above official after due verification of facts and figures under intimation to Audit.

**PARA-04 Short deduction of UTGEIS subscription – Recovery of Rs. 1650/-.**  
(Audit Memo No. 04 Dated: 17.07.2020)

As per Office Memorandum No. F.7(5)-EV/89, Govt. of India, Ministry of Finance, Department of Expenditure dated 15.05.1989, regarding Central Government Employees Group Insurance Scheme, 1980, the rate of subscription for Group 'A', 'B', & 'C' employees are Rs. 120, Rs. 60 & Rs. 30 per month.

During the test check for the audit period, it has been found that an amount of Rs. 15/- pm instead of Rs. 30/- has been deducted from the salary of the Group 'C' officials on account of UTGEIS which resulted in short recovery of Rs. 1650/- as per details given below:

Sr. No.	Name & Designation	Period	Amount recovered by the Deptt.	Amount to be recovered	Diff.	Amount short recovered
1.	Rajender Kumar, Peon	01.01.2011 to 29.02.2020 (110 months)	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 15/- p.m.	Rs. 1650/-
Total recovery to be made						Rs. 1650/-

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ICDS authority may recover Rs. 1650/- from the above group-'C' official after due verification of facts and figures under intimation to Audit.

**PARA-05 Short recovery of TDS amounting to Rs. 292 419/- from MNPOs.**  
(Audit Memo No. 01 Dated: 16.07.2020)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

However, during the test check of bills / vouchers of MNPO for the Audit period, it has been observed that MNPOs / SHGs are supplying the SNP (Supplementary Nutrition Program) to the AWCs under Nilothi Project. It has been further observed that short recovery of TDS has been made by ICDS (Nilothi Project). The detail of short recovery made by ICDS and recovery to be made as observed by Audit during F.Y. 2019-20 is as under :

Sr. No.	Bill No. & Date	Period	Amount paid	TDS deducted	TDS to be deducted	TDS recoverable
1.	19, 01.07.19	Mar'19	1271428	0	25429	25429
2.	20, 01.07.19	Apr'19	1274729	0	25495	25495
3.	56, 08.11.19	May'19	1362550	0	27251	27251
4.	57, 08.11.19	Jun, 19	1140623	0	22812	22812
5.	84, 05.02.20	Jul to Sept, 19	3806136	0	76123	76123
6.	85, 05.02.20	Oct to Nov., 19	2260528	0	45211	45211
7.	102, 18.03.2020	Dec., 19	1142136	0	22843	22843
8.	104, 18.03.2020	Jan., 20	1226979	0	24540	24540
9.	105, 18.03.2020	Feb., 20	1135740	0	22715	22715
<b>Recovery to be made for 2019-2020</b>						<b>292419</b>

The above recovery may be made from the concerned MNPO along with recovery for the previous period i.e. upto 2018-19 may also be calculated and recovered from the MNPOs after due verification of facts and figures under intimation to Audit.

**PARA-06 Non-procurement through GeM.** (Audit Memo No. 07 Dated: 21.07.2020)

As per Rule 149 of GFR, 2017 and subsequent 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 and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

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However during test check /scrutiny of Bills/ records of ICDS (Nilothi Project), it has been observed that all the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.

Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Invoice No. & Date	Amount	Name of agency
1.	13, 24.07.2017	10826	DCCWS Ltd.
2.	78, 28.03.2018	24912	DCCWS Ltd.
3.	31, 28.08.2018	10492	Yash Traders
4.	41, 24.11.2018	18227	DCCWS Ltd.
5.	50, 29.11.2018	45980	DCCWS Ltd.
6.	56, 19.12.2018	9559	DCCWS Ltd.
7.	90, 12.03.2019	18473	DCCWS Ltd.
8.	96, 28.03.2019	159384	Yash Traders
9.	99, 29.03.2019	82819	DCCWS Ltd. & Yash Traders
10.	78, 22.02.2019	49126	DCCWS Ltd.
11.	88, 03.03.2020	19392	DCCWS Ltd.
12.	90, 03.03.2020	13168	Yash Traders
13.	108, 28.03.2020	110481	DCCWS Ltd.

The HOO may regularize all the purchases outside GeM from the competent authority i.e. Finance Department 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. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

**PARA-07 Non-production of records. (Audit Memo No. 12 Dated: 23.07.2020)**

Following records has not been produced for scrutiny of Audit:

1. Reconciliation for the period 2016-17.
2. Rent agreement / payment file / records of Anganwadi Centres for the Period 2016-17 to 2017-18.
3. Income Tax calculation sheets along with saving documents of officials for the audit period.
4. Rent/Electricity/Water/Telephone Register and bills.
5. All Purchase files, hiring of contract staff/employees file and their records

**2011-16**

1. Acquaintance roll in respect of Aganwari worker and helper.
2. Advance Bill Drawn Register
3. GAR-VI receipt book and register.
4. Contingent Bill Register
5. LTC/TA/Conveyance allowance / CEA/Tuition fee register.
6. Unserviceable store



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7. Rent / Electricity / Water / Telephone register.
  8. Service Postage Stamp Register.
  9. Rent Control Register.

The above record may be produced before the next Audit.

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28/07/2022  
(DINESH KUMAR)  
Inspecting Audit Officer  
Audit Party No. XIX

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**PART-III**  
**(TEST AUDIT NOTE)**

**TAN-01 Irregularities in hiring of premises of AWCs.** (Audit Memo No. 02  
Dated: 16.07.2020)

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15 issued by Dy. Director ICDS-II, 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 certificates available in the file, it has been noticed that record/file is not maintained properly. Certificate have not been signed by the Committee Members as directed vide above letter dated 07.05.2015. Applications related to hiring of AWCs have not been maintained which are running under the Nilothi Project during the audit period. However the ICDS authorities have made the payment of rent to the landlords of AWCs without completing the due process, 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	52	A-5, Shiv Enclave	36 sq. yd.	3000	01.08.2019
2	05	149-150, Gali No. 29, Brahm Puri-II, C-Block, Ranhola-41	26 sq. yd.	2000	21.07.2019
3	7,8,9	A-53, Shiv Ram Park Ext.II	100 sq. yd.	9000	16.05.2018
4	08	C-18, Shiv Ram Park-2	25 sq. yd.	1500	01.01.2018
5	06	H.No. 146, Ganga Ram Park, Ranhola	50 sq. yd.	3000	11.04.2019
6.	52	B-49, Shiv Vihar	50 sq. ft	2500	01.06.2019
7.	45, 56, 57, 71	A-36, Vikas Vihar	200 sq. yd.	15000	01.05.2018
8.	68	C-23. Vikas Vihar	60 sq. yd.	3000	01.05.2018
9.	HUB	H.No. 2, Chander Vihar	200 sq. yd.	15000	01.03.2018
10.	53	40-41, Vijay Laxmi Park	60 sq. yd.	3000	Date not mentioned
11.	73(40)	C-2, Vikas Vihar	35 sq. yd.	2000	04.04.2019
12.	47	A-88-89, Deepak Vihar, Nilothi Extn. Nangloi, N. Delhi	36 sq. yd.	2000	01.02.2018
13	104(30)	H.No. 178, Nilothi Village	35 sq. yd.	Not mentioned	01.08.2019
14.	74	B-77, Uday Vihar	70 sq. yd.	2000	01.11.2018
15	113	B-12, New Guru Hari Kishan Nagar, Nilothi Extn.	35 sq. yd.	Not mentioned	01.06.2018

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16	89	H.No. 124, D-Block, Jai Vihar	75 sq. yd.	3000	01.12.2019
17	84	H-149A, H-Block, Jai Vihar	26 sq. yd.	2000	01.10.2019

HOO may take necessary step to regularize all the rent certificates 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.

**TAN-02 Deficiency in paid Bills/vouchers.** (Audit Memo No. 08 Dated: 22.07.2020)

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 initiated 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 is therefore requested to follow the instructions as per R & P Rules cited above.

**TAN-03 Improper maintenance of Pay Bill Registers.** (Audit Memo No. 09 Dated: 22.07.2020)

During the test check of the PBRs maintained by the ICDS (Nilothi Project), Nangloi, for the Audit period 2016-17 to 2019-20 following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This

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information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.

- 4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and are not signed by the DDO.
- 5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.
- 6. GAR-18 have also not been maintained.
- 7. Index of employees has not been maintained in the PBR.
- 8. Pay fixation order of newly appointed official have not been available in PBR.

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

**TAN-04 Shortcomings in maintenance of Service Books.** (Audit Memo No. 10 Dated: 23.07.2020)

During the test check of Service books maintained by the I.C.D.S. (Nilothi Project), Y-Block, Mahila Silai Kendra, Nangloi No. 3, New Delhi, the following short coming has been noticed:-

**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 below are not completed till date :-

S. No.	Name and Designation of the official	Date of appointment
1.	Ms. Sarita, Supervisor	22.10.2018
2	Ms. Shefali, Supervisor	11.10.2017
3.	Ms. Sumitra, Supervisor	12.12.2017

Necessary step be taken to remove the above discrepancies under intimation to audit.

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**TAN-05 Rush of expenditure. (Audit Memo No. 11 Dated: 23.07.2020)**

During the test Audit of reconciliation for the month of March, 2018 & March, 2019, the budget allocation & Actual expenditure for the above period in the following heads is as under:

Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
<b>March, 2018</b>				
2235-103-29-0013 OE	300000	106985	185812	57.58%
2236-02-101-82-00-50 – SNP	8500000	5736340	5736340	100%
2235-02-102-55-00-13	205000	173486	173486	100%
2236-02-101-77-00-50 SABLA	1900000	725000	1733398	41.83%
<b>March, 2019</b>				
2235-02-102-82-00-50	7513000	2621494	7265889	36.07%
2236-02-101-73-00-13 POSHAN	350000	123237	172363	71.50%

It has been observed that heavy expenditure was booked during the month of March of above financial years in the above head of accounts. HOO/DDO is advised to incur the budget in proportionate in a financial year under intimation to Audit.

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*28/07/2020*  
**(DINESH KUMAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XIX**