

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

Sub: - Audit Report of I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024.

INTRODUCTION

The I.A.R. on the accounts of **I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024** for the period from 2020-21 to 2022-23 was conducted by field Audit Party No- XXXI headed by Sh. Rajesh Kumar, Accounts Officer/IAO, &Ms. Priyanka Mudila, DEO. The audit was conducted during **07 working days w.e.f. 14/06/2023 to 22/06/2023.**

AIMS AND OBJECTIVE OF THE DEPARTMENT

ICDS Project Molarband, TCPC Building, Jal Vihar Road, Lajpat Nagar, New Delhi-024 is functioning under the administrative control of Department of Women & Child Development. GNCT of Delhi. Total 91 Anganwadi centres are functioning under this ICDS Project at presently. 0 to 6 years of children & pregnant ladies food and Health checkup and Pre-School Education and other programmes working in ICDS Project, Molarband.

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

H.O.O/DDO/CDPO

Head of Office/DDO/CDPO

Sl. No.	Name	Designation	Period	
			From	To
1	Ms. Manjula Kathuria	CDPO	01.04.2020	15.03.2022
2	Shri Kuldeep Singh	CDPO	16.03.2022	Till date

CASHIER

Sl. No.	Name	Designation	Period	
			From	To
1	Shri Radha Krishna	UDC	01.04.2020	30.09.2021
2	Shri Umesh Chauhan	Junior Assistant	31.01.2023	Till date

I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024
(2020-21 to 2022-23)

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Budget Allocation and Expenditure for the audit period 2020-2023

Year	Plan / Non Plan	Budget Allocated	Expenditure
2020-21	Non Plan / Plan	1,78,90,000	1,39,77,026
2021-22	Non Plan / Plan	1,94,48,000	1,62,78,704
2022-23	Non Plan / Plan	28,881	24,161

Statutory Audit

Statutory audit has not been conducted by AG (Audit) of **I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024** till date.

Vacancy Statement

Post	Sanctioned	Filled	Vacant	Remarks
Group – A	NIL	NIL	NIL	-
Group – B	01	NIL	01	-
Group – C	06	02 (02 contractual)	04	-
Total	07	02	05	-

Maintenance of Records

The maintenance of records of **I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024** for the period from 2020-21 to 2022-23 was found satisfactory subject to the observations made in current audit report.



List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :Department of Women and Child Development							
Sub department:I.C.D.S. Project Molar Band, Jal Vihar Road, Near Ration Office, Lajpat Nagar, New Delhi (2797/23)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2014	2018	1		Undue favour to MNPO by violation clauses of agreement	O	0
2	2018	2020	1		Purchase without following GeM module	O	0
3	2018	2020	2		Wrong fixation of pay	O	222336
4	2018	2020	3		Non production of Records	O	0
5	2018	2020	4		Payment of rent without Proof of Ownership, Rent Agreement, Measurement of Rented Area	O	0

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

[Back](#)

222336
- 51600
170,736

Current Audit Report


During the course of the current audit of I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024, 21 audit memos (including 11 record memos) highlighting various irregularities have been issued along with a recovery of Rs.NIL/- out of these no memo was settled on the spot. The remaining all 21 Memos (including 11 record Memos) have been converted into 02 Paras (01 memo merged) and 08 TANs with recovery of Rs.NIL/-.

There were 05 old outstanding paras with recovery of Rs.2,22,336/- out of which 01 para was partially settled with a recovery of Rs.51,600/- and 01 para was settled by taken as fresh. Remaining 04 paras along with recovery of Rs.1,70,736/- has been incorporated in the current report.

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

MEMO NO.	SUBJECT	PARA/ TAN/ SETTLED	RECOVERY POINTED OUT (Amt. in Rs.)	AMOUNT RECOVERED (Amt. in Rs.)	BALANCE (In Rs.)
18	Purchases without following GeM module.	PARA-01(A)	NIL	NIL	NIL
19	Non accountal of items.	PARA-01(B)	NIL	NIL	NIL
1,2 and 6 (Record Memos)	Non Production of Records.	PARA-02	NIL	NIL	NIL
		TOTAL	Rs. NIL	Rs. NIL	Rs. NIL

The internal audit report for the period 2020-21 to 2022-23 has been prepared on the basis of information furnished and made available by the of I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the Unit/Office.


Signature of I.A.O.

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(19)

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PART - II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2018)

Para-01

*outstanding
N. Pandey*

Para 01: Undue favour to MNPO by violating clauses of agreement.

Ref :- (Audit Memo No. 10 Dated: 19.12.2018)

To ensure uninterrupted supply of the supplementary nutrition in 100 anganwaris under jurisdiction of ICDS, Molar band, a tripartite agreement was made between (A) Director, DWCD and (B) SHAPE INDIA, MNPO and (C) 07 SHGs (Self help group).

Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement:-

Clause 02 : As per clause 02 of agreement "The MNPO and the SHGs shall ensure that separate decentralized kitchen is made for all the SHGs functioning within one year and as per clause 5(a) the size of an SHG should be between 10 to 15 members. But as per reply submitted by CDPO, it has been observed that instead of separate kitchen for each SHG, there are only 02 kitchens and 05 Self Help Groups are functioning in one kitchen and 02 in another kitchen which is against the said clause. Order regarding relaxation of MNPO to operate 02 centralized kitchens was asked for but not provided to audit.

Further, as per agreement/information provided, there are 10 workers in each SHG/ kitchen and it is not possible to accommodate 50 workers in one kitchen and 20 in other and restricts audit to comment on actual man power engaged in SHGs. Detail of SHGs/kitchens is as under :-

S.No.	Name of SHG	Address of kitchen	Number of AWC	Remarks
1	Shakti Sayam Sahayata Samoh	H.No. 102, Gali No. 09 Hari Nagar Jaitpur Delhi	14	SNP for 71 AWCs having 3207 beneficiaries is being prepared in one kitchen
2	Mamta Self Help Goup	H.No. 102, Gali No. 09 Hari Nagar Jaitpur Delhi	14	
3	Srijan Sayam Sahayata Samoh	H.No. 102, Gali No. 09 Hari Nagar Jaitpur Delhi	15	
4	Mamta Self Help Goup	H.No. 102, Gali No. 09 Hari Nagar Jaitpur Delhi	15	
5	Mamta Self Help Goup	H.No. 102, Gali No. 09 Hari Nagar Jaitpur Delhi	13	

6	Manali Sayam Sahayata Samakh	H.No 59 Meethapur Village Delhi 110044	15	SNP for 29 AWCs having 1210 beneficiaries is being prepared in one kitchen
7	Smriti Sayam Sahayata Samakh	H.No 59 Meethapur Village Delhi 110044	14	
total			100	

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

year	No. of days SNP supplied MNPO/SHG
2014-15	280
2015-16	282
2016-17	285
2017-18	262

CDPO may inspect concerned kitchers of SHGs and ensure their performance and actual deployment of staff and violation if any, may be brought to the notice of higher authorities under intimation to audit.

Para 02: Non production of Records.

Taken as from M. Pandey

Ref: - (Audit Memo No. 01A, 05 and 10 Dated: 06.12.2018 & 13.12.18)

The following record was not provided to audit, the same may please be provided to next audit:-

- 01. Records of Anganwadi Centres from No.1-25 and 76 to 100
- 02. Incident of Anganwadi Centres w.e.f. 01.04.2014 to 31.03.2016

(Signature)
(Santosh Sharma)
I.A.O./AP No. 33

Pass No-02

PARA NO.1

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

Audit Memo No.03
Dated 21.01.21

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Subject: Purchases without following GeM module.

As per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatorily for all those goods or services which are available on GeM

On Scrutiny of bills/vouchers provided by the ICDS, it has been observed that CDPO office has continued to make purchases from the local dealers in violation of Govt. guidelines referred above as per the details given here under:-

2018-2019

S. N o.	Bill No.	Date	Items Names	Items purchased M/s	Total Amount with gst
1	45	19/02/19	Stationery for AWC/Office	Delhi consumer co.op. whole sale store ltd	48788/-
2	47	07/03/19	Stationery for AWC/	Delhi consumer co.op. whole sale store ltd	47446/-
3	49	20/03/19	AWC items	Yash Traders	24864/-
4	50	08/03/19	Stationery for AWC/	Delhi consumer co.op. whole sale store ltd	24990/-
5	51	08/03/19	AWC used items	Yash Traders	17752/-
6	52	27/03/19	AWC used items	Delhi consumer co.op. whole sale store ltd	49272/-
7	35	26/03/19	Stationery items	Delhi State consumer ep.op. Fed Ltd.	56974/-
8	56	25/03/19	AWC used items	Delhi State consumer ep.op. Fed Ltd.	59282/-
9	57	26/03/19	AWC used items	Yash Traders	40933/-
10	58	26/03/19	Stationery for AWC/	Neeraj learning pvt.ltd	24900/-
11	71	30/03/19	AWC used items	Yash Traders	9735/-
				TOTAL	4,04,936/-

2019-2020

1	28	09/10/19	Stationery for AWC	Delhi consumer co.op. whole sale store ltd	39184/-
2	36	22/10/19	AWC use items.	Delhi consumer co.op. whole sale store ltd	14522/-
3	37	22/10/19	AWC use items.	Delhi consumer co.op. whole sale store ltd	5041/-
4	47	18/11/19	AWC use items.	Delhi consumer co.op. whole sale store ltd	98482/-
5	56	23/12/19	AWC use items	Delhi State consumer ep.op. Fed Ltd.	95871/-

N. J. Singh

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6	61	14/01/20	AWC use items.	Delhi State consumer cp.op. Fed Ltd.	9810/-
7	63	05/02/20	AWC use items.	Delhi State consumer cp.op. Fed Ltd.	19962/-
Total					2,82,872/-

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

In view of above, expenditure amounting to Rs. 6,87,808/- may be regularized from the competent authority and registration in GeM should be done at the earliest under intimation to audit.

Para-03

PARA 02

Audit Memo No.05

Dated: 22/01/2021

Sub :- Wrong fixation of Pay.

During the test check of records, the pay fixation in respect of the Shri Radha Krishna, UDC of ICDS, Molarband, New Delhi, for the audit period, following discrepancies were noticed:-

Radha Krishna, UDC:-

As per Revised Pay Rules, 2016 FR 22 GIO (8) regarding option to choose the date for fixation of pay only employees promoted between 01.01.2016 to 25.07.2016 can exercise the option. But Shri Radha Krishna was granted NFSG w.e.f. 01.01.2017 so he was not eligible to exercise option as per the details given below: -

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per AUDIT(Rs.)	Remarks
01/01/2016	9700+2400	31400	Annual Increment
01/07/2016	10070+2400	32300	Annual Increment
01/01/2017	38700	35400	NFSG granted w.e.f 01.01.2017
01/07/2017	39900	36500	Annual Increment
01/07/2018	41100	37600	Annual Increment
01/07/2019	42300	38700	Annual Increment
01/07/2020	43600	39900	Annual Increment

Pay of the official may be got revised after due verification of record and necessary steps should be taken for overpayments Rs. 2,22,336/- made to Shri Radha Krishna. It is also suggested that other similar cases may be reviewed at your own level and action may be taken accordingly.

out of Rs. 2,22,336/-

Rs. 51,800/- reconent from Salary Bill for month of Aug-2021 (Sept 2021) (Rs. 25,800/-) Amt. out of salary Amt. Rs. 1,70,736/-

*M. Pandey
22/01/2021 (RAJESH KR)
IAO AB-31*

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Due Drawn statement in /r/o Shri Radha Krishna, UDC

Period	Due					Drawn					Balance				
	B.Pay	D.P/G	DA	HRA	Total	B.Pay	D.P/G	P.DA	HRA	Total	B.Pay	G.P/D.A	HRA	Total	
Jan-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
Feb-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
Mar-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
Apr-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
May-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
Jun-17	35400	0	1416	3741	40557	38700	0	1548	3741	43989	-3300	0	-132	0	-3432
Jul-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Aug-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Sep-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Oct-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Nov-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Dec-17	36500	0	1825	8760	47085	39900	0	1995	9576	51471	3400	0	-170	-816	-4386
Jan-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
Feb-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
Mar-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
Apr-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
May-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
Jun-18	36500	0	2555	8760	47815	39900	0	2793	9576	52269	3400	0	-238	-816	-4454
Jul-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Aug-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Sep-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Oct-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Nov-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Dec-18	37600	0	3384	9024	50008	41100	0	3699	9864	54663	3500	0	-315	-840	-4655
Jan-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750
Feb-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750
Mar-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750
Apr-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750
May-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750
Jun-19	37600	0	4512	9024	51136	41100	0	4932	9864	55896	3500	0	-420	-840	-4750

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Jul-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	3600	0	-612	-864	-5076
Aug-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	864	-5076
Sep-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	3600	0	-612	864	-5076
Oct-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Nov-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	3600	0	-612	-864	-5076
Dec-19	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Jan-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Feb-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Mar-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Apr-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
May-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Jun-20	38700	0	6579	9288	54567	42300	0	7191	10152	59643	-3600	0	-612	-864	-5076
Jul-20	39900	0	6783	9576	56259	43600	0	7412	10464	61476	-3700	0	-629	-888	-5217
Aug-20	39900	0	6783	9576	56259	43600	0	7412	10464	61476	-3700	0	-629	-888	-5217
Sep-20	39900	0	6783	9576	56259	43600	0	7412	10464	61476	-3700	0	-629	-888	-5217
Oct-20	39900		6783	9576	56259	43600		7412	10464	61476	-3700			-888	-5217
Nov-20	39900		6783	9576	56259	43600		7412	10464	61476	-3700			-888	-5217
Dec-20	39900		6783	9576	56259	43600		7412	10464	61476	-3700			-888	-5217
Total	1805400	0	201798	404766	2411964	1973400	0	220566	440334	2634300	-160000	0	-16831	-35568	-222336

M. J. [Signature]

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~~PARA 03~~

Audit Memo No.07
Dated: 27/01/2021

Subject:- Non Production of Records.

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

(2014-2018)

1. Records of Anganwadi Centres from S.NO. 1-25 and 76-100
2. Indent of Anganwadi Centres w.e.f. 01.04.2014 to 31.03.2018

2018-20

1. Indent of Anganwadi Centres w.e.f. 01.04.2018 to 31.03.2020

TAKEN AS FRESH

Para No-02

27/01/21 (13/01/21) KAD
SAA-108-31

Para-04

~~PARA 04~~

Audit Memo No.08
Dated: 27/01/2021

Subject: Payment of rent without proof of ownership, Rent agreement, measurement of rented area and facilities.

Scrutiny of office order No.76(13)(Revise rate of rent)DWCD/ICDS/2014-15/5163-282 dated 07.05.2015 and S.No.76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019 issued by Dy.Director(ICDS) revealed that there are different rental rates for Anganwaris as per area and facilities available which ranges from Rs.1000/- to Rs.6000/-PM but it has been observed that all payments of monthly rental are being made without any documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in any of the cases which may lead to legal problems in future.

Order No. dated 24.12.2019 referred above also envisaged that "a committee comprising of concerned District officers, CDPO, Zonal Executive Engineer(CIVIL) of PWD and Area Supervisor shall inspect the location for the assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in respect of every AWC in prescribed format. The certificate must be kept in a separate file in the office of the concerned ICDS project" but no such record/file is being maintained by department.

Further, during said period the department has never reduced rental of any anganwari center due to lack of facilities or change of area due to shifting of center which needs clarification. No monthwise rent register has ever been maintained at anganwaris or ICDS hence audit can not comment on accuracy of rent paid during audit period.

HOC/CDPO is hereby, advised to maintain rent register of each Anganwari Centre specify area and facilities provided by the owner and same may be updated after change of location of any anganwari to avoid any overpayment.

M. Pandey

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

PARA No.01 (A)

Audit Memo No.18
Dated: 21/06/2023

Subject: Purchases without following GeM module.

As per the directions issued by Deptt of Women & Child Development GNCT of Delhi vide order dated 24.10.2013 and corrigendum vide OM F. No. F76(48)/WCD/Acctts./Misc./2013-14/23786-807 dated 09.12.2013 Purchase of Dietary, Non-dietary and general office stationery for the inmates of Homes/Institutions under Dte of W&CD subject to purchase should be made from Kendriya Bhandar, DMS and Mother Dairy in case of procurement of the items made from other sources the provision of GFR shall be followed.

Further it has also mentioned that as per the directions issued by Finance(Accounts)Department, Govt. of NCT of Delhi vide OM No.F.20/08/2017/866-873 dated 24.06.2017 read with OM dated 24.08.2017, the procurement of Goods & Services has been made mandatorily for all those goods or services which are available on GeM.

On Scrutiny of bills/vouchers provided by the ICDS, it has been observed that the office has continued to make purchases regularly from the local dealers in total violation of Govt. guidelines referred above till date as per the details given as under:-

S.No.	Bill No. & Date	Items Names	Invoice No. & Date	Items purchased M/s	Total Amount with gst
1	58/12.03.2021	Stationery items	2445/10.03.2021 2434/06.03.2021	Mahavir Stationery Mart	Rs.23,562/- Rs.1,833/-
2	59/12.03.2021	Stationery items	2439/09.03.2021	Mahavir Stationery Mart	Rs.16,656/-
3	62/12.03.2021	Stationery items	2418/03.03.2021 2425/04.03.2021	Mahavir Stationery Mart	Rs.22,798/- Rs.14,858/-
4	61/12.03.2021	Face Mask	2433/06.03.2021	Mahavir Stationery Mart	Rs.9,293/-
5	29/28.03.2023	Stationery items	1008/23.03.2023	Delhi Consumer's Co-Op Wholesale Store Ltd.	Rs.4,929/-
6	37/30.03.2023	Mats	1115/27.03.2023	Delhi Consumer's Co-	Rs.12,495/-

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				Op Wholesale Store Ltd.	
7	15/13.11.2022	Stationery items	615/21.10.2022 623/25.10.2022	Delhi Consumer's Co-Op Wholesale Store Ltd.	Rs.21,299/- Rs.20,844/-
8	36/30.03.2023	Stationery items	1094/22.03.2023 1097/23.03.2023	Delhi Consumer's Co-Op Wholesale Store Ltd.	Rs.23,396/- Rs.11,883/-
				Total	Rs.1,83,846/-

It has also been noticed that the CDPO has not registered itself with the GeM portal till date.

Reasons for not adhering to guidelines referred above may please be elucidated to next audit.



PARA No.01 (B)

Audit Memo No.19

Dated: 21/06/2023

Subject: Non accountal of items.

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

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

Bill No./date	Name of agency	Name of item	Amount
37/30.03.2023	Delhi Consumer's Co-op Wholesale Store Ltd.	Mats	12,495/-
57/09.03.2022	Delhi Consumer's Co-op Wholesale Store Ltd.	Registers	51,195/-
62/12.03.2021	Mahavir Stationery Mart	Sanitizer, Cotton Face Mask, A4 Rim, Pen Drive	37,656/-
59/12.03.2021	Mahavir Stationery Mart	Keyboard	900/-

HOO may take necessary action to ensure proper scrutiny of vouchers, maintenance of stock registers, verify entries of consumable and non-consumable items under intimation to audit so that unnecessary accumulation of items could be avoided. Similar other cases may also be examined and get them entered in the respective stock registers.

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PARA No.02

Subject: Non Production of Records

Following records has not been produced to audit for scrutiny, the same may be shown to next audit.

2014-18


1. Records of Anganwadi Centres from S.No. 1-25 and 76-100.
2. Indent of Anganwadi Centres w.e.f. 01.04.2014 to 31.03.2016.

2018-20

1. Indent of Anganwadi Centres w.e.f. 01.04.2018 to 31.03.2020.

2020-23

1. Contingent Register.
2. Expenditure Control Register.
3. CEA Register.
4. LTC/Medical Advance Register.
5. Income Tax calculation sheet.
6. List of unserviceable items.


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TEST AUDIT NOTES

TAN No.01

Audit Memo No.07

Dated: 16/06/2023

Subject: Shortcomings in pay bill register (PBR)

During the test check of P.B.R. for the audit period 04/2020 to 03/2023, the following shortcomings were noticed: -

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Pay Band, Grade Pay, Address, Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in the PBR, which is incorrect. Needful may be done now and shown to audit.
2. **Yearly totals of Pay and Allowances worked out-** At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
3. DDO has not signed in all the PBRs against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
4. Entry of Superannuation of employees has also not been made in the PBR which is irregular.
5. Abstract of Pay Bills (GAR-18) has not been maintained in any financial year during 2020-21 to 2022-23.
6. Index of employees has not been maintained in the PBR.
7. Numerous cuttings & over-writings were noticed in the PBR, which were not attested by the Competent Authority in the PBR maintained by the above Unit.

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

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TAN No.02

Audit Memo No.08

Dated: 16/06/2023

Subject: Shortcomings in maintaining Cash Book

During scrutiny of Cash Book for the F.Y. 2020-21 to 2022-23, the following shortcomings have been noticed:

(i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules.

(ii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

(iii) As per Rule 6 of Receipt and Payment rules, all money received by or tendered to Govt. department/office on account of revenue or receipts or dues of Govt. should be immediately brought to the account and remitted into the bank. During the test check of the cash Book and challan for the audit period, it has been noticed that amount of recovery of overpayment/Govt. money received have been remitted into bank, but the entry have not been recorded in the cash book as per details given below:-

Month of receipt	Amount deposited through challan	Detail of challan	Remarks
Dec 2018	Rs.975/-	No.03 dated 18/12/2018	Entry not recorded in Cash Book
March 2023	Rs. 4,720/-	No. 03 dated 30/03/2023	do

(iv) Numerous cuttings & over-writings were noticed in cash book of above unit, which were not attested by the Competent Authority of above Unit and white fluid also used which is not permissible.

(v) Cash book has been written upto 28/02/2022 only and proper handing over/taking over of charge has also not been incorporated.

DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance may be shown to next audit.

8

TAN No.03

Audit Memo No.09

Dated: 16/06/2023

Subject: - Shortcomings in Bill register.

On test check of bill register for the period 2020-21 to 2022-23 maintained by I.C.D.S. Project Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi -024, the following shortcomings have been noticed: -

1. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
2. **Col. 5, 6, 7, 8 and 9 not filled:** Col. 5, 6, 7, 8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period.
3. Col. No.10, 11 and 12 of the bill registers for the year were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank.
4. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
5. Cutting and Over-writings: - There are number of cutting and overwriting in the bill register, but these cuttings and over-writings have not been attested by the DDO.

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

TAN No.04

Audit Memo No.12
Dated: 19/06/2023

Sub: Shortcomings in stock registers

Scrutiny of stock register (Consumable) maintained in the ICDS Project, Molar Band, near Jal Vihar Road, New Delhi following shortcomings have been observed:

- (1) Non Maintenance of different Consumable and Non-consumable Stock Register.
- (2) Page Counting Certificate has not been given on the first page of the Stock Register (Consumable).
- (3) **No Physical verification of Fixed Assets/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
- (4) **Non recording of proper entries in stock register:** - Proper care has not been taken while incorporating entries in stock registers. And amount of goods purchased has not been mentioned against stock entries.
- (5) Non-consumable items have also been entered in consumable/stationery register for eg. Mayur Jug, Punch (single), White Board, Keyboard and Pen drives has been entered in consumable register which is not as per norms.

DDO may take necessary steps to rectify the above shortcomings in stock registers and recast the stock register under intimation to audit.



4

TAN No.05

Audit Memo No.16

Dated: 21/06/2023

Sub: Non-Maintenance of LTC claims Register

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

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

It is noticed LTC Claim register was not maintained in **I.C.D.S. Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi** as per the following format: -

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt of bill	Net Amt	Remark
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:

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

4

TAN No.06

Audit Memo No.17

Dated: - 21/06/2023

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

To ensure uninterrupted supply of the supplementary nutrition in 102 anganwaris under jurisdiction of ICDS, Molar Band, a Tripartite agreement was made between (A) **Director, DWCD** and (B) **STRI SHAKTI, MNPO** and (C) **06 SHGs** (Self help group). Scrutiny of records revealed that during audit period there is complete violation of following clauses of agreement:-

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

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

The DDO may ensure that such type of lapses not to be repeated in future and follow the Clause 03 of the agreement by the MNPO in true spirit. Necessary steps may please be taken under intimation to audit.

TAN No.07

Audit Memo No.20
Dated: 21/06/2023

Subject: Shortcomings in POSHAN ABHIYAN expenditure.

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

Scrutiny of bills revealed following Shortcomings

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

Necessary steps may please be taken to rectify the above shortcomings under intimation to audit.

TAN No.08

Audit Memo No.21


Dated: 22/06/2023

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

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

It is observed from PBRs maintained by the **I.C.D.S. Molar Band, TCPC Building, Near Jal Vihar Road, Lajpat Nagar-II, New Delhi-24** that the major portion of the income tax of the employees was deducted in the last quarter/last month of the financial year.

The HOO/CDPO may look into the above shortcomings and take necessary steps to remove the same under intimation to audit.


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