

35

**GOVT. OF NCT OF DELHI  
4TH LEVEL, C-WING, DELHI SECTT,  
I.P ESTATE, NEW DELHI-110002**

**Sub:- Audit report of the Office of the CDPO ICDS SHAHBAD Project, Department of Women and Child Development, NPS Building, sector-4, Vishram Chowk, Rohini, Delhi for the period of 2018-2020.**

**INTRODUCTION**

The I.A.R. on the accounts of the Office of the CDPO ICDS SHAHBAD Project, Department of Women and Child Development, NPS Building, sector-4, Vishram Chowk, Rohini, Delhi for the period of 2018-2020 was conducted by field Audit Party No-XII headed by Ms. Reema Sakhuja, IOA and Shri Ravi Razdan. AAO. The audit was conducted during 20-01-21 to 29.01.2021 (07 working days).

**AIMS AND OBJECTIVES OF THE DISTRICT OFFICE**

The ICDS is one of the world's largest and most unique outreach programme for early childhood care & development. It symbolizes India's commitment to its children. 121 AWC's are running in ICDS Shahbad Project. Department of Women and Child Development, NPS Building, sector-4, Vishram Chowk, Rohini, Delhi and getting cooked food from July 2007. The NGO's Indcare Trust & The People Welfare Society are providing SNP through SHG's. The Kitchen set-up under supervision of CDPO.

**DETAILS OF HEAD OF OFFICE**

The following officials have served as HOO/DDO/Cashiers during 2018-2020:-

**1. List of CDPO/DDO/HOO**

SNO	NAME	FROM-TO
1.	SAVITA MALIK	01/04/2018 TO 28/01/2019
2.	SUNITA VERMA	29/01/2019 TO 30/09/2019
3.	DHOLAN RAM	01/10/2019 TO 31/03/2020

**2. List of Cashiers**

SNO	NAME	FROM-TO
1.	RITIKA ARORA	01/04/2018 TO 10/01/2019
2.	...	...

**STATUTORY AUDIT**

Statutory audit of the Office of the CDPO ,ICDS SHAHBAD Project, Department of Women and Child Development, NPS Building, sector-4, Vishram Chowk, Rohini, Delhi has not been conducted by AG (Audit) Delhi.

**Vacancy Statement**

SNO.	NAME OF POST	NAME OF POST SANCTIONED	FILLED	VACANT
GROU P A	---	---	----	---
GROU P B	CDPO	1	1	0
GROU P C	SUPERVISOR	5	3 (REGULAR) 1 (CONTRACTUAL)	1

**BUDGET ALLOCATION FOR THE YEAR 2018-19 TO 2019-20**

SCHEME	FINANCIAL YEAR	BUDGET ALLOTTED	ACTUAL EXPENDITURE
NON-PLAN	2018-19	25717000	20434595
NON-PLAN	2019-20	23823800	22548353

**Maintenance of Records**

The maintenance of records of the Office of the CDPO ICDS SHAHBAD Project, Department of Women and Child Development, NPS Building, sector-4, Vishram Chowk, Rohini, Delhi for the period of 2018-19 to 2019-20 was found satisfactory subject of observations made in current audit report.

(Ravi Razdan)  
AAO

sd/-  
(Reema Sakhuja)  
IAO

(5)

(6)

33

28  
3/12

PART- II (Current Audit Report)

Para-1 (1)

Audit Memo No - 07  
Dated:-11/12/2014

**Sub.:- Irregularity in Income-Tax & Short deduction amounting to Rs. 16,366/-**

Test check of the record pertains to Income Tax as well as PBR in r/o O/o the CDPO, ICDS project, Shahbad, Delhi for the period 2008-09 to 2013- 2014 revealed irregularity in deduction of Income-Tax, resulting which a short deduction amounting to Rs16.366/- has been noticed. A few instances are as under

**(1) Sh. Rajiv Ranjan, CDPO (2010-11)**

Particulars	Actual figures as per PBR & Calculation Sheet. (Income-Tax Due)
Gross Salary	4,59,097/-
Less:- Deductions U/s10	
Transport Allowance	(-)7,200/-
Total salary	4,51,897/-
Less:- Rebate U/S	
80C	(-)99,825/-
80(CCF)	(-)20,000/-
80(D)	(-)1,325/-
Taxable Income	3,30,750/-
Income-Tax:-	17,075/-
Add:-Edn.Cess @3%	(+)512/-
<b>Total Income Tax Payable(Due)</b>	<b>17,587/-</b>
Less:- TDS	(-)12,360/-
<b>Short Deduction of Income-Tax(Recoverable)</b>	<b>5,227/-</b>

(Signature)

(2) Sh. Rajiv Ranjan, CDPO (2011-12)

Particulars	Actual figures as per PBR & Calculation Sheet. (Income-Tax Due)
Gross Salary	5,21,647/-
Less:- Deductions U/s10	
Transport Allowance	(-)9,600/-
Total salary	5,12,047/-
Less:- Rebate U/S 80C	(-)1,00,000/-
80(D)	(-)3,900/-
Taxable Income	4,08,150/-
Income-Tax:-	22,815/-
Add:-Edn.Cess @3%	(+)684/-
<b>Total Income Tax Payable(Due)</b>	<b>23,499/-</b>
Less:- TDS	(-)12,360/-
<b>Short Deduction of Income-Tax(Recoverable)</b>	<b>11,139/-</b>

The entire amount paid i.e. Rs. 16,366/- needs to be recovered from the concerned Officers/Officials after due verification and deposited the same in Govt. Accounts under intimation to Audit. Similar cases also needs to be re-viewed at the level of HOO/DDO & recovery (if, any) detected should be deposited in Govt Accounts.





Para-2

Audit Memo No: 12

Dated:-11/12/2014

Sub.- Short deduction of Subscription of Delhi Govt. Employees Health Scheme amounting to Rs. 1,250/-

As per office orders no.F-25(111)/DGEHS/140/DHS/09/38850-38862 dated 28<sup>th</sup> July 2010 & further clarifications issued vide office order no. F-25(111)/DGEHS/140/DHS/09//44413-18 dt.20-08, the rates of DGHEHS subscriptions has been revised on the basis of grade pay & revised rates are applicable w.e.f. -1<sup>st</sup> Aug.2010. Test check of relevant records for the period 2008-2014 revealed that Competent-Authority/DDO of ICDS Project, Shahbad has not comply the guidelines issued by the DGHEHS, resulting which an short deductions amounting to Rs. 1,250/- has been noticed as per details given below

Sl. No.	Name & Designation	Period	Subscription Due			Subscription deducted			Short Deductions/Amt. Recoverable		
			Rate (inRs.)	No. of months	Total Amt.(in Rs.)	Rate (inRs.)	No. of months	Total Amt.(in Rs.)	Rate(in Rs.)	No. of months	Total Amt.(in Rs.)
1	Sh .Rajiv Ranjan, CDPO	08/10 to 12/10	325	05	1625/-	75	5	375	250	5	1250/-

Recovery amounting to Rs.1,250/-on account of short deduction of DGEHS may be done after due verification of record& deposited the same in Govt. Accounts under intimation to Audit..

Para-3

Audit Memo No: 13

Dated:-11/12/2014


Sub. : - Short deduction of CGEIS amounting to Rs. 840/-

On implementation of 6th CPC, deduction of CGEIS is in accordance to Group as-well-as Grade-pay. Test scrutiny of the record pertains to Office of the CDPO, ICDS Project, Shahbad, reveals that Sh. Rajiv Ranjan, CDPO (Group-B) has joined this office on 09th Feb. 2010 (on transfer) & has drawn grade pay Rs. 4600/- since date of joining. Deduction of CGEIS has been made from the salary of March 2010, which is not accordance to guidelines issued by competent authority, resulting which, an short deduction of Rs. 840/- has been noticed, details as given below:-

S N	Name & Designation	Period	No. Of Months	Subscription Due (In Rs.)	Subscription Deducted (In Rs.)	Short Deduction (In Rs.)
1	Sh. Rajiv Ranjan, CDPO	03/2010 * to 06/2012	28	1,680/- (Rs. 60/- x 28)	840/- (Rs. 30/- x 28)	840/- (Rs. 30/- x 28)
	<b>Total</b>			<b>1,680/-</b>	<b>840/-</b>	<b>840/-</b>

• Period of recovery is taken since deduction of CGEIS is done (On joining this Project).

Recovery amounting to Rs.840/-on account of short deduction of CGEIS may be done after due verification of record& deposited the same in Govt. Accounts under intimation to Audit.

  
(P.C.Joshi)  
Inspecting Audit Officer  
Audit Party No-IX



29/12/18  
2/11/19

(4) CURRENT AUDIT REPORT

**PARA-1- Recovery of Rs. 5,61,729/- due to Supply of non-quality cooked/weaning food.**  
(O.Memo no.9 Dated:27/12/2018)

During the scrutiny of records maintained by the Head of Office, O/o of the CDPO, I.C.D.S, Shahbad Project, Department of W & C D, NPS Building, Vishram Chowk, Rohini, Delhi, it is observed that samples have been picked up for their Lab. Testing in r/o Cooked food 270gm+50gms snacks from different Anganwadis by the nominated Research & Analysis Centres e.g. FICCI Research & Analysis Centre, Plot 2A, Dwarka, New Delhi-77 on 25-02-2015. These Anganwadi Centres are being served with food by different MNPO/SHGs. Following is the minimum level of Calorie & Protein set vide Office Order bearing number 76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31-12-2009 issued by Deptt. of Women & Child Development, Govt. of NCT of Delhi, Canning Lane, KG Marg, New Delhi-110001.

S. No.	Age Group/Category of beneficiaries	Name of SNP and Qty. to be given per day per beneficiaries	Required calorie & protein as per revised norms of GOI
1.	6months to 1 year children	Weaning food (Panjiri)- 140 gms. per day per beneficiaries	500-Calories & 12-15 gms. of Protien
2.	1 year to 3 years Children Beneficiaries	Hot cooked meal-270 gm. per day per beneficiary Alongwith Panjiri-50 gms. Per day per beneficiary	500-Calories & 12-15 gms. of Protien
3.	3 years to 6 years children beneficiaries	Hot cooked meal-270 gm. per day per beneficiary Alongwith Snack-50 gm. Per day per beneficiary	500-Calories & 12-15 gms. of Protien
4.	Pregnant & nursing Mother	Hot cooked meal-350 gm. per day per beneficiary Alongwith Snack-75 gm. Per day per beneficiary	600-Calories & 18-20 gms. of Protien

As per Test Report received in the o/o CDPO Protein/Calories level of SNP served at different AWCs consists of sub-standard SNP as per detail given below for the Pregnant & Nursing Mothers against the above stated set standard by the GOI and not admissible hence a penalty has to be imposed on MNPO/Self Help Group as per clause number 9 of tripartite agreement vide which it is clarified that *"In the event that non-quality cooked/weaning food is accepted by Anganwadi centre and inadvertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the Government apart from any other penalty or statutory action against MNPO/SHG under the relevant statute."*

2/11/19

Sl. No	Name of MNPO	Name of SHG	Date of picking up of sample	Level Found in the test Report	Number of Anganwadis served with	Number of Pregnant & Nursing Mother	Prevaling rate as on date	Amount paid to be recovered	Penalty imposed	Total Amount to be recovered
1.	The People Welfare Society	Shanti Bachat Group	27-02-15	14.32P 530.5C	10	148	7	1036	2072	3108
2.	The People Welfare Society	Shanti Bachat Group	20-02-15	13.75P 535.44	10	148	7	1036	2072	3108
3.	The People Welfare Society	Savita SHG	28-01-15	14.54P 530.92C	14	237	7	1659	3318	4977
4.	The People Welfare Society	Shanti SHG	14-01-15	15.83P 571.18C	10	141	7	987	1974	2961
5.	The People Welfare Society	Savita SHG	26-12-14	13.28P 545.22C	14	238	7	1666	3332	4998
6.	The People Welfare Society	Shanti SHG	12.12.14	14.06P 548.25C	10	151	7	1057	2114	3171
7.	The People Welfare Society	Savita SHG	26-11-14	13.15P 511.32	14	236	7	1652	3304	4956
8.	The People Welfare Society	Centre No 92	12-11-14	13.95P 515.36C	15	257	7	1799	3598	5397
9.	The People Welfare Society	Kusum lata SHG	28-10-14	14.72P 574.19C	15	240	7	1680	3360	5040
10.	The People Welfare Society	Savita SHG	14-10-14	14.46P 570.01C	14	249	7	1743	3486	5229
11.	The People Welfare Society	Shanti SHG	24-09-14	14.67P 555.58C	10	132	7	924	1848	2772

*Handwritten signature and date: 2/11/19*



12	The People Welfare Society	Savita SHG	12-09-14	15.9P 589.16C	14	237	7	1659	3318	4977
13	The People Welfare Society	Shanti SHG	27-08-14	14.3P 562.12C	10	124	7	868	1736	2604
14	The People Welfare Society	Savita SHG	13-08-14	12.06P 553.79C	14	245	7	1715	3430	5145
15	The People Welfare Society	Kusumata SHG	23-07-14	12.09P 539.79C	15	262	7	1834	3668	5502
16	The People Welfare Society	Shanti SHG	15-07-14	12.96P 542.46	10	137	7	959	1918	2877
17	The People Welfare Society	Centre No 123	25-06-14	13.4P 510.06C	14	269	7	1883	3766	5649
18	The People Welfare Society	Centre No 116	12-06-14	13.66P 517.24C	10	153	7	1071	2142	3213
19	The People Welfare Society	Centre No. 103	28-05-14	12.8P 511.88C	15	287	7	2009	4018	6027
20	The People Welfare Society	Centre No. 108	09-05-14	13.89P 524.61C	15	287	7	2009	4018	6027
21	The Indcare Trust	Laxmi Bachat Samuh	13-02-15	13.70P 534.5C	15	234	7	1638	3276	4914
22	The Indcare Trust	Saraswati Bachat Samuh	30-01-15	12.84P 523.68C	15	196	7	1372	2744	4116
23	The Indcare Trust	Laxmi Bachat Samuh	13-01-15	14.27P	15	234	7	1638	3276	4914
24	The Indcare Trust	Arti Bachat Samuh	29-12-14	14.17P 511.45C	15	195	7	1365	2730	4095
25	The Indcare Trust	Megha Bachat Group	12-12-14	14.61P 546.59C	11	139	7	973	1946	2919
26	The	Arti	26-11-	13.12P	15	195	7	1365	2730	4095

32/11/19

	Indicare Trust	Bachat Samuh	14	533.47						
27	The Indicare Trust	Centre No 07	12-11-14	15.32P 522.14	11	146	7	1022	2044	3066
28	The Indicare Trust	Amba Bachat Samuh	28-10-14	13.72P 544.78	11	157	7	1099	2198	3297
29	The Indicare Trust	Arti Bachat Samuh	14-10-14	14.27P 537.57C	15	192	7	1344	2688	4032
30	The Indicare Trust	Laxmi Bachat Samuh	24-09-14	12.74P 566.98C	15	186	7	1302	2604	3906
31	The Indicare Trust	Saraswati Bachat Samuh	12-09-14	16.74P 589.72C	15	205	7	1435	2870	4305
32	The Indicare Trust	Megha Bachat Group	27-08-14	13.87P 548.48C	11	137	7	959	1918	2877
33	The Indicare Trust	Savita Bachat Samuh	13-08-14	12.07P 550.67C	15	206	7	1442	2884	4326
34	The Indicare Trust	Amba Bachat Samuh	23-07-14	12.12P 567.28C	11	155	7	1085	2170	3255
35	The Indicare Trust	Megha Bachat	11-07-14	12.54P 547.6C	11	143	7	1001	2002	3003
36	The Indicare Trust	Centre No 62	25-06-14	12.8P 507.22C	15	208	7	1456	2912	4368
37	The Indicare Trust	Centre No 62	12-06-14	13.28P 543.68C	15	208	7	1456	2912	4368
38	The Indicare Trust	Centre No 03	28-05-14	14.11P 515.42C	11	163	7	1141	2282	3423
39	The Indicare Trust	Centre No 35	09-05-14	13.27P 501.04C	11	149	7	1043	2086	3129
40	The Indicare Trust	Centre No 35	25-04-14	13.77P 541.75C	11	152	7	1064	2128	3192
41	The Indicare Trust	Centre No 60	09-04-14	13.54P 561.96C	15	209	7	1463	2926	4389
42	The People Welfare Society	Savita SHG	25-04-15	14.26P 527.68C	14	245	7	1715	3430	5145
43	The	Centre	15-04-15	14.62P	10	148	7	1036	2072	3108

82

	People Welfare Society	No. 107									
44.	The People Welfare Society	Shanti SHG	27-03-15	12.94P 553.50C	10	154	7	1078	2156	3234	
45.	The People Welfare Society	Centre No 01	22-06-15	14.15P 527.18C	11	150	7	1050	2100	5250	
46.	The People Welfare Society	Centre No 27	09-06-15	14.32P 526.18C	14	182	7	1274	2548	3822	
47.	The People Welfare Society	Shanti SHG	23-05-15	13.62P 578.18C	11	190	7	1330	2660	3990	
48.	The People Welfare Society	Centre No 114	12-05-15	14.48P 531.2C	13	103	7	721	1442	2163	
49.	The People Welfare Society	Centre No 09	23-07-15	12.14P 518C	11	163	7	1141	2282	3423	
50.	The People Welfare Society	Centre No 22	07-07-15	12.13P 502C	11	101	7	707	1414	2121	
51.	The People Welfare Society	Centre No 36	06-11-15	12.99P 534.08C	14	162	7	1134	2268	3402	
52.	The People Welfare Society	Centre No 18	28-10-15	12.83P 532.22C	11	122	7	854	1708	2562	
53.	The People Welfare Society	Centre No 39	09-10-15	12.86P 523.58C	14	158	7	1106	2212	3318	
54.	The People Welfare Society	Centre No 17	11-09-15	12.18P 513C	11	106	7	742	1484	2226	
55.	The People	Centre No 27	28-08-15	12.1P 520C	14	159	7	1113	2226	3339	

*Jr*

	People Welfare Society	No. 107									
44.	The People Welfare Society	Shanti SHG	27-03-15	12.94P 553.50C	10	154	7	1078	2156	3234	
45.	The People Welfare Society	Centre No 01	22-06-15	14.15P 527.18C	11	150	7	1050	2100	5250	
46.	The People Welfare Society	Centre No 27	09-06-15	14.32P 526.18C	14	182	7	1274	2548	3822	
47.	The People Welfare Society	Shanti SHG	23-05-15	13.62P 578.18C	11	190	7	1330	2660	3990	
48.	The People Welfare Society	Centre No 114	12-05-15	14.48P 531.2C	13	103	7	721	1442	2163	
49.	The People Welfare Society	Centre No 09	23-07-15	12.14P 518C	11	163	7	1141	2282	3423	
50.	The People Welfare Society	Centre No 22	07-07-15	12.13P 502C	11	101	7	707	1414	2121	
51.	The People Welfare Society	Centre No 36	06-11-15	12.99P 534.08C	14	162	7	1134	2268	3402	
52.	The People Welfare Society	Centre No 18	28-10-15	12.83P 532.22C	11	122	7	854	1708	2562	
53.	The People Welfare Society	Centre No 39	09-10-15	12.86P 523.58C	14	158	7	1106	2212	3318	
54.	The People Welfare Society	Centre No 17	11-09-15	12.18P 513C	11	106	7	742	1484	2226	
55.	The People Welfare Society	Centre No 27	28-08-15	12.1P 520C	14	159	7	1113	2226	3339	

*Dr*

	Welfare Society										23/12
56	The People Welfare Society	Centre No 21	28-01-16	12.25P 512.36C	11	112	7	784	1568	2352	
57	The People Welfare Society	Centre No 06	13-01-16	12.24P 507.28C	15	208	7	1456	2912	4368	
58	The People Welfare Society	Centre No 05	23-12-15	12.77P 524.06C	15	208	7	1456	2912	4368	
59	The People Welfare Society	Centre No. 103	09-12-15	12.83P 522.46C	13	139	7	973	1946	2919	
60	The People Welfare Society	Centre No. 39	09-05-14	13.89P 524.61C	11	149	7	1043	2086	3129	
61	The People Welfare Society	Centre No. 6	23-11-15	12.99P 538.4C	15	216	7	1512	3024	4536	
62	The Indcare Trust	Centre No 109	23-06-15	13.75P 534.18C	13	132	7	924	1848	2772	
63	The Indcare Trust	Centre No 90	09-06-15	13.86P 516.78C	15	174	7	1218	2436	3654	
64	The Indcare Trust	Centre No 46	26-05-15	14.44P 530.85	15	188	7	1316	2632	3948	
65	The Pupil Welfare Society	Centre No 28	08-05-15	13.56P 540.86C	14	182	7	1274	2548	3822	
66	The Indcare Trust	Centre No 68	23-04-15	14.85P 528.7C	15	199	7	1393	2786	4179	
67	The Indcare Trust	Centre No29	10-04-15	4.16P 175.04C	15	201	7	1407	2814	4221	
68	The Indcare Trust	Centre No31	20-03-15	13.83P 551.86C	15	199	7	1393	2786	4179	
69	The	Centre	13-03-15	13.38P	15	207	7	1449	2898	4347	

*JW*

	Indcare Trust	No 80		524.61C						
70	The Indcare Trust	Centre No 09	23-07-15	12.09P 515C	11	163	7	1141	2282	3423
71	The Indcare Trust	Centre No 94	04-07-15	12.05P 511C	15	161	7	1127	2254	3381
72	The Indcare Trust	Centre No 93	28-10-15	16.93P 536.7C	15	163	7	1141	2282	3423
73	The Indcare Trust	Centre No 91	14-10-15	12.8P 524.7C	15	163	7	1141	2282	3423
74	The Indcare Trust	Centre No 55	24-09-15	12.19P 511C	15	173	7	1211	2422	3633
75	The Indcare Trust	Centre No 71	11-09-15	12.11P 509C	17	216	7	1512	3024	4536
76	The Indcare Trust	Centre No 94	28-08-15	12.2P 520C	15	166	7	1162	2324	3486
77	The Indcare Trust	Centre No 62	11-08-15	12.11P 515C	15	200	7	1400	2800	4200
78	The Indcare Trust	Centre No 104	23-12-15	13.09P 544.06C	13	139	7	973	1946	2919
79	The Indcare Trust	Centre No 78	09-12-15	12.96P 530.72C	17	201	7	1407	2814	4221
80	The Indcare Trust	Centre No 44	23-11-15	13.09P 533.41C	15	163	7	1141	2282	3423
81	The Indcare Trust	Centre No 95	04-11-15	13.06P 524C	15	167	7	1169	2338	3507
82	The People Welfare Society	Kusum Lata SHG	24-06-16	14.26P 564.3C	15	213	7	1491	2982	4473
83	The People Welfare Society	Savita SHG	13-06-16	14.23P 560.11	14	153	7	1071	2142	3213
84	The People Welfare Society	Kusum Lata SHG	23-05-16	14.66P 563.81C	15	214	7	1498	2996	4494
85	The People	Shanti SHG	07-05-16	14.17P 571.16C	11	119	7	833	1666	2499

*On*



	Welfare Society									
86.	The People Welfare Society	Shanti SHG	25-04-16	14.63P 569.86C	11	123	7	861	1722	2583
87.	The People Welfare Society	Kusum Lata SHG	12-04-16	14.22P 577.76C	15	200	7	1400	2800	4200
88.	The People Welfare Society	Shanti SHG	21-03-16	13.21P 534.1C	11	118	7	826	1652	2478
89.	The People Welfare Society	Centre No 16	15-03-16	12.46P 526.62C	11	118	7	826	1652	2478
90.	The People Welfare Society	Centre No 18	20-02-16	12.12P 511.24C	11	129	7	903	1806	2709
91.	The People Welfare Society	Centre No 16	15-03-16	12.46P 526.62C	11	118	7	826	1652	2478
92.	The People Welfare Society	Centre No 36	11-02-16	12.34P 512.53C	14	170	7	1190	2380	3570
93.	The People Welfare Society	Centre No 13	23-09-15	12.13P 514C	15	196	7	1372	2744	4116
94.	The People Welfare Society	Centre No 13	23-08-16	12.24P 525C	15	196	7	1372	2744	4116
95.	The People Welfare Society	Centre No 19	08-08-16	12.11P 514C	11	114	7	798	1596	2394
96.	The People Welfare Society	Centre No 33	11-07-16	12.14P 519C	14	158	7	1106	2212	3318
97.	The People Welfare Society	Centre No 17	21-12-16	15.26P 550.91C	11	108	7	756	1512	2268
98.	The People Welfare Society	Centre No 19	09-12-16	15.46P 547.87C	11	108	7	756	1512	2268

*Dr*

364854

	Welfare Society									
99	The People Welfare Society	Centre No 13	22-11-16	15.62P 526.50C	13	184	7	1288	2576	3864
100	The People Welfare Society	Centre No. 09	07-11-16	15.7P 546.78C	13	184	7	1288	2576	3864
101	The People Welfare Society	Centre No. 04	25-10-16	14.43P 548.67C	15	191	7	1337	2674	4011
102	The People Welfare Society	Centre No. 6	13-10-16	13.82P 527.62C	15	191	7	1337	2674	4011
103	The People Welfare Society	Centre No. 5	15-09-16	12.47P 530C	15	196	7	1372	2744	4116
104	The Indicare Trust	Centre No 80	25-07-16	12.14P 517C	17	221	7	1547	3094	4641
105	The Indicare Trust	Centre No 57	24-06-16	13.72P 520.94C	15	184	7	1288	2576	3864
106	The Indicare Trust	Centre No 82	13-06-16	13.76P 553.67C	17	221	7	1547	3094	4641
107	The Indicare Trust	Centre No55	23-05-16	13.27P 561.12C	15	155	7	1085	2170	3255
108	The Indicare Trust	Centre No93	07-03-16	12.19P 508.66C	15	152	7	1064	2128	3192
109	The Indicare Trust	Centre No 73	21-03-16	12.31P 514.93C	17	217	7	1519	3038	4557
110	The Indicare Trust	Centre No48	12-04-16	13.62P 561.81C	15	154	7	1078	2156	3234
111	The Indicare Trust	Centre No 73	25-04-16	14.13P 561.23C	17	211	7	1477	2954	4431
112	The Indicare Trust	Centre No 71	07-05-16	13.3P 541.6C	17	227	7	1589	3178	4767

2/9/16

*Dr*

113	The Indicare Trust	Centre No44	19-09-16	14.55	15	166	7	1162	2324	3486
114	The Indicare Trust	Centre No 57	15-09-16	12.42P 527C	15	183	7	1281	2562	3843
115	The Indicare Trust	Centre No6 7	23-08-16	12.24P 526C	15	176	7	1232	2464	3696
116	The Indicare Trust	Centre No 45	08-08-16	12.25P 520C	15	170	7	1190	2380	3570
117	The People Welfare Society	Centre No 16	14-06-17	14.55P 527.71C	11	117	7	819	1638	2457
118	The People Welfare Society	Centre No 25	25-05-17	13.43P 557.83C	11	110	7	770	1540	2310
119	The People Welfare Society	Centre No 74	11-05-17	13.76P	17	260	7	1820	3640	5460
120	The People Welfare Society	Centre No 13	25-04-17	13.48P	15	188	7	1316	2632	3948
121	The People Welfare Society	Centre No 19	07-04-17	14.67P 555.08C	11	107	7	749	1498	2247
122	The People Welfare Society	Centre No 39	29-03-17	13.02P 537.38C	14	163	7	1141	2282	3423
123	The People Welfare Society	Centre No 20	15-03-17	12.91P 515.57C	11	112	7	784	1568	2352
124	The People Welfare Society	Centre No 24	23-09-17	12.51P 545C	11	126	7	882	1764	2646
125	The People Welfare Society	Centre No13	12-09-17	12.59P 545C	15	193	7	1351	2702	4053
126	The People	Centre No 21	29-08-17	12.81P 558C	11	123	7	861	1722	2583

*Dr*

	Welfare Society									
	The People Welfare Society	Centre No 02	04-08-17	12.43P 540C	15	186	7	1302	2604	3906
128	The People Welfare Society	Centre No 13	28-12-17	15.71P 513.63C	15	183	7	1281	2562	3843
129	The People Welfare Society	Centre No 15	06-12-17	15.84P	15	183	7	1281	2562	3843
130	The People Welfare Society	Centre No 17	20-11-17	15.3P 524.65C	11	134	7	938	1876	2814
131	The People Welfare Society	Centre No 21	09-11-17	15.55P 557.5C	11	134	7	938	1876	2814
132	The People Welfare Society	Centre No 22	27-10-17	15.5P 516.15C	11	138	7	966	1932	2898
133	The People Welfare Society	Centre No 05	13-10-17	15.52P 528.7C	15	189	7	1323	2646	3969
134	The People Welfare Society	Centre No 16	01-02-18	12.35P 523.43C	11	141	7	987	1974	2961
135	The People Welfare Society	Centre No. 88	22-01-18	12.79P 540.97C	15	147	7	1029	2058	3087
136	The People Welfare Society	Centre No. 25	25-02-17	13.99P	11	112	7	784	1568	2352
137	The People Welfare Society	Centre No.12	07-02-17	13.45P 532.69C	15	189	7	1323	2646	3969
138	The People Welfare Society	Centre No. 12	24-01-17	13.53P 532.65C	15	208	7	1456	2912	4368

*Dr*

139	The People Welfare Society	Centre No. 05	12-01-17	12.38P 533.06C	15	208	7	1456	2912	4368
140	The Indcare Trust	Centre No 73	14-06-17	13.63P	17	231	7	1617	3234	4851
141	The Indcare Trust	Centre No 95	25-05-17	13.73P	15	167	7	1169	2338	3507
142	The Indcare Trust	Centre No 18	11-05-17	13.58P 556.66C	11	110	7	770	1540	2310
143	The Indcare Trust	Centre No 63	25-04-17	13.53P	15	191	7	1337	2674	4011
144	The Indcare Trust	Centre No71	07-04-17	13.63P 546.77C	17	264	7	1848	3696	5544
145	The Indcare Trust	Centre No106	29-03-17	12.51P 524.96C	13	139	7	973	1946	2919
146	The Indcare Trust	Centre No 67	06-07-17	12.41P 543C	15	153	7	1071	2142	3213
147	The Indcare Trust	Centre No72	20-07-17	12.39P 540C	15	233	7	1631	3262	4893
148	The Indcare Trust	Centre No 46	04-08-17	12.34P 528C	15	172	7	1204	2408	3612
149	The Indcare Trust	Centre No 83	29-08-17	12.76P 556C	17	241	7	1687	3374	5061
150	The Indcare Trust	Centre No 17	01-02-18	12.45P 525.6C	11	141	7	987	1974	2961
151	The Indcare Trust	Centre No 96	22-01-18	12.57P 566.05C	15	147	7	1029	2058	3087
152	The Indcare Trust	Centre No 61	11-01-18	13.37P 566.73C	15	152	7	1064	2128	3192

Hence an amount of Rs.5,61,729/- be recovered from the respective MNPOs/SHGs after due verification of facts & records under intimation to Audit.

*[Handwritten Signature]*

5  
**PARA-2- Short Recovery of Rs. 7,43,836/- in r/o TDS.**  
(O. Memo no.8 Dated:26/12/2018)

17/12/18

During the scrutiny of contingencies bills of 2014-18, it is found that TDS from the Bills of MNPO/SHG who had supplied SNP for the different type of beneficiaries i.e. Children & Feeding mothers of ICDS, Shahbad Project, Delhi have not been deducted at the time of making payments:

1. Indicare Trust

Sl. No.	Period	Bill No. & Date	Amount of the Bill (In Rs.)	TDS @ 2% to be deducted	Already deducted	Remaining amount to be recovered
1.	01-05-14 to 30-06-14	31/26-08-14	2505819	50116	-	50116
2.	01/18 to 02/18	90/22-03-18	1367455	27349	2624	24725
3.	01-09-14 to 30-09-14	61/21-11-14	1219232	24385	2443	21942
4.	01-10-14 to 31-10-14	93/20-01-15	2051356	41027	4110	3697
5.	01-01-15 to 15-03-15	17/01-07-15	1737384	34748	3481	31267
6.	16-03-15 to 30-04-15	41/28-08-15	1684665	33693	3485	30208
7.	01-05-15 to 30-06-15	42/28-8-15	2401987	48040	4814	43226
8.	01-02-15 to 28-02-15	18/01-07-15	1037887	20758	2080	18678
9.	01-07-15 to 31-07-15	70/15-10-15	1219631	24393	2444	21949
10.	01-09-15 to 30-09-15	108/22-1-16	1093506	21870	2191	19679
11.	08/15 & 10/15	107/22-1-16	1923268	38465	3854	34611
12.	11/15 to 02/16	145/31-3-16	3231276	64626	6475	58151
13.	01-03-16 to 31-03-15	148/31-3-16	441244	8825	884	794
14.	10/16 to 12/16	154/25-3-17	2712083	54242	5419	48823
15.	10/17 to 11/17	73/28-02-18	1675478	33510	3358	30152

21/12/18



2. The People Welfare Society

14/10/18

Sl. No.	Period	Bill No. & Date	Amount of the Bill (In Rs.)	TDS @ 2% to be deducted	Already deducted	Remaining amount to be recovered
1.	7/14 to 08/14	65/24-12-14	1104100	22082	2208	19874
2.	09/14 to 11/14	95/20-01-15	1520134	30403	3041	27362
3.	01/14	101/20-2-15	571525	11431	1143	10288
4.	03/15	93/20-01-15				
5.	01-01-15 to 15-03-15	141/21-2-15	1297273	25945	2591	23354
6.	01-08-15 to 30-11-15	117/07-3-16	1583967	31679	3167	28512
7.	12/15 to 01/16	149/31-3-16	731256	14625	1462	13163
8.	02/16 to 06/16	48/25-10-16	2068687	41374	4137	37237
9.	10/16 to 12/16	141/85-3-17	1248513	24970	2497	22473
10	01/17 to 15-03-17	161/30-3-17	979472	19589	1958	17631
11	09/17	66/27-02-18	388608	7772	777	6995
12	01-10-17 to 31-12-17	88/20-03-18	737838	14757	1476	13281
13	11/17	83/15-03-18	399744	7995	799	7196
14	1/18 to 02/18	96/27-3-18	640786	12816	1282	11534
15	16/03/17 to 30/6/17	27/15-09-17	1475054	29501	2950	26551

Hence an amount of Rs.7,43,836/- be recovered from the respective MNPOs/SHGs after due verification of facts & records & also from the other cases not mentioned above under intimation to Audit.

21/11/19

**6**

**7**

13/2

**PARA-3 Irregularities in payment of Rent of AWCs under the ICDS Scheme & Recovery of Rs. 19500/-.**

(Audit Memo No. 10 Dated: 27-12.2018)

As per Office order NoF.76(13)(Revised Rate of Rent)/DWCD/ICDS/2014-15/5163-282 dated 07-05-15 regarding enhancement of Rent of AWCs under the ICDS Scheme, rent will be paid on the basis of following categorization of rental norms:

Area	Facilities	Rental Norms
18-25 Sq Yrd	without toilet, drinking water & Electricity facilities	Rs.1000/-
18-25 Sq Yrd	with toilet, drinking water & Electricity facilities	Rs.1500/-
26-35 Sq Yrd	without toilet, drinking water & Electricity facilities	Rs.1500/-
26-35 Sq Yrd	with toilet, drinking water & Electricity facilities	Rs.2000/-
36-45 Sq Yrd	without toilet, drinking water & Electricity facilities	Rs.2000/-
36-45 Sq Yrd	with toilet, drinking water & Electricity facilities	Rs.3000/-
46-55 Sq Yrd	without toilet, drinking water & Electricity facilities	Rs.3000/-
46-55 Sq Yrd	With toilet, drinking water & Electricity facilities	Rs.4000/-
56-66 Sq Yrd	without toilet, drinking water & Electricity facilities	Rs.4000/-
56-66 Sq Yrd	with toilet, drinking water & Electricity facilities	Rs.5000/-

On Scrutiny of records regarding payment of rent of AWCs under the ICDS maintained by ICDS Shahbad Project following discrepancies have been observed.

Sl. NO.	AWCs No.	Rental Norms	Rent Paid	Rent to be paid	Excess rent paid
1.	60	NIL	1000 paid for 8.06 Sq Yrds	NIL	1000
2.	110	NIL	2500/-	-	w/o any measurement
3.	113	1500 for 18-25 Sq Yrds. with toilet, drinking water & Electricity facilities	2000/-(04/17 to 12/18)	1500/-	10500/-
4.	95	2000 for 26-35 Sq Yrds. with toilet, drinking water & Electricity facilities	2500/-	2000/-	9000/-

From the above, it is clear that payment towards rent was made without proper checking of rates with reference to area as mentioned in the order issued by the department from time to time.

Moreover there were cutting/overwriting in records/supporting documents related to payment of rent which should be avoided & if it happens at any time, must be attested by CDPO/DDO which has not been done.

Hence an amount of Rs.19,500/- be recovered from the respective owner of the property after due verification of facts & records in respect of Sl. No. 3 & 4 above & review the cases mentioned at serial no. 1 & 2 above.

J2  
27/1/19

Smt. Beena Rani, CDC

Drawn

Due

Month	Basic	Grade Pay	Total Pay	DA Rate	DA	HRA	Total	Basic	Grade	Pay	DA	HRA	Total	Diff.
Nov-09	8421	2453	10874	27%	2936	3262	17072	8107	2453	10560	2851	3168	16579	493
Dec-09	15790	4600	20390	27%	5505	6117	32012	15200	4600	19800	5346	5940	31086	926
Jan-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
Feb-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
Mar-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
Apr-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
May-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
Jun-10	15790	4600	20390	35%	7137	6117	33644	15200	4600	19800	6930	5940	32670	974
Jul-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Aug-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Sep-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Oct-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Nov-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Dec-10	16410	4600	21010	45%	9455	6303	36768	15800	4600	20400	9180	6120	35700	1068
Jan-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
Feb-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
Mar-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
Apr-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
May-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
Jun-11	16410	4600	21010	51%	10715	6303	38028	15800	4600	20400	10404	6120	36924	1104
Jul-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Aug-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Sep-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Oct-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Nov-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Dec-11	17050	4600	21650	58%	12557	6495	40702	16420	4600	21020	12192	5306	39518	1184
Jan-12	17050	4600	21650	65%	14073	6495	42218	16420	4600	21020	13663	6306	40989	1229
Feb-12	17050	4600	21650	65%	14073	6495	42218	16420	4600	21020	13663	6306	40989	1229
Mar-12	17050	4600	21650	65%	14073	6495	42218	16420	4600	21020	13663	6306	40989	1229
Apr-12	17050	4600	21650	65%	14073	6495	42218	16420	4600	21020	13663	6306	40989	1229

*Am*

*B*

*11/12*

Mar-12	17050	4600	21050	65%	14073	6495	42218	16420	4600	21020	3663	6306	40989	1229
Jun-12	17050	4600	21650	65%	14073	6495	42218	16420	4600	21020	3663	6306	40989	1229
Jul-12	17700	4600	22300	72%	16056	6690	45046	17050	4600	21650	3588	6495	43733	1313
Aug-12	17700	4600	22300	72%	16056	6690	45046	17050	4600	21650	3588	6495	43733	1313
Sep-12	17700	4600	22300	72%	16056	6690	45046	17050	4600	21650	3588	6495	43733	1313
Oct-12	17700	4600	22300	72%	16056	6690	45046	17050	4600	21650	3588	6495	43733	1313
Nov-12	17700	4600	22300	72%	16056	6690	45046	17050	4600	21650	3588	6495	43733	1313
Dec-12	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
Jan-13	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
Feb-13	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
Mar-13	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
Apr-13	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
May-13	17700	4600	22300	80%	17840	6690	46830	17050	4600	21650	17320	6495	45465	1365
Jun-13	17700	4600	22300	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Jul-13	18370	4600	22970	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Aug-13	18370	4600	22970	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Sep-13	18370	4600	22970	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Oct-13	18370	4600	22970	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Nov-13	18370	4600	22970	90%	20673	6891	50534	17700	4600	22300	20070	6690	49060	1474
Dec-13	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
Jan-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
Feb-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
Mar-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
Apr-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
May-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22300	22300	6690	51290	1541
Jun-14	18370	4600	22970	100%	22970	6891	52831	17700	4600	22970	24578	6891	54439	1635
Jul-14	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Aug-21	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Sep-14	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Oct-14	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Nov-14	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Dec-14	19060	4600	23660	107%	25316	7098	56074	18370	4600	22970	24578	6891	54439	1635
Jan-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677

1677

2

Feb-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677
Mar-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677
Apr-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677
May-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677
Jun-15	19060	4600	23660	113%	26736	7098	57494	18370	4600	22970	25956	6891	55817	1677
Jul-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Aug-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Sep-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Oct-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Nov-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Dec-15	19770	4600	24370	119%	29000	7311	60681	19060	4600	23660	28155	7098	58913	1768
Jan-16	0	0		0%	29000	7311	36311	0	0		28155	7098	35253	1058
Feb-16	0	0		0%	29000	7311	36311	0	0		28155	7098	35253	1058
Mar-16	0	0		0%	29000	7311	36311	0	0		28155	7098	35253	1058
Apr-16	0	0		0%	29000	7311	36311	0	0		28155	7098	35253	1058
May-16	0	0		0%	29000	7311	36311	0	0		28155	7098	35253	1058
Jun-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Jul-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Aug-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Sep-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Oct-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Nov-16	0	0		2%	0	7533	7533	0	0		0	7311	7311	222
Dec-16	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
Jan-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
Feb-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
Mar-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
Apr-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
May-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
Jun-17	0	0		4%	0	7533	7533	0	0		0	7311	7311	222
<b>Total</b>													<b>108423</b>	

*Q*

*Dr*

*APC*

**CURRENT AUDIT REPORT (2018-19 to 2019-20)**

**PARA 01: Irregular pay fixation and recovery of Rs.108423/- in r/o Smt.Beena Rani, CDC**

(Observation Memo No.03 Dated. 22.01.2021)

On scrutiny of service book in r/o Smt.Beena Rani, CDC(CDPO), it has been observed that at the time of grant of 2<sup>nd</sup> MACP, her pay fixation has not been done correctly. She was drawing Rs.14630 +4200 on 01.07.2009 but at the time of grant of 2<sup>nd</sup> MACP, her pay was shown as 15790 +4600=20390 on 17.11.2009, which is not correct. The detail is as under:

Year	Pay fixed by the department	Pay to be fixed	Remarks
01.07.2008	14080 +4200=18280	14080 +4200=18280	
01.07.2009	14630+4200=18830	14630+4200=18830	
17.11.2009	15790+4600=20390	15200 +4600=19800	Grant of 2 <sup>nd</sup> MACP
01.07.2010.	16410+4600 =21010	15800+4600 =20400	
01.07.2011	17050+4600 =21650	16420+4600 =21020	
01.07.2012	17700 +4600=22300	17050+4600=21650	
01.07.2013	18370 +4600=22970	17700+4600=22300	
01.07.2014	19060+4600 =23360	18370+4600 =22970	
01.07.2015	19770+4600=24370	19060+4600=23660	
01.01.2016	24370 x 2.57=62631 62200	23660x2.57=60806.2 62200	

HOO is hereby directed to recover the excess amount of Rs.108423/- from the official after due verification of facts and records. And other similar cases may be reviewed at own.

**PARA 02: Discrepancies in purchases.**

(Observation Memo No.01 Dated. 22.01.2021, Observation Memo No.02 Dated. 22.01.2021 & (Observation Memo No.08 Dated : 27.01.2021)

During test check of records provided by the office, the following discrepancies have been observed:

**I) Procurement of goods and services through open markets instead of GeM & Splitting up of purchases.**



As per Rule 149 of GFRs 2017, the procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. In case a certain item is not available on the GeM portal, Purchase of goods costing above Rs.25000/- and upto Rs.250000/- on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department.

1.) During test check of bills, it has been observed that all purchases have been made through open market instead of GeM..

Bill No.	Dated	Amount	Name of the Vendor
CB-43	04/09/2018	7965.00	Delhi Consumers Co-operative Store Ltd.,
CB-44	04/09/2018	18479.00	-do-
CB-46	06/09/2018	23220.00	-do-
CB-49	06/09/2018	17469.00	-do-
CB-83	02/01/2019	24538.00	-do-
CB-84	02/01/2019	22532.00	-do-
CB-103	16/03/2019	24864.00	-do-
CB-105	16/03/2019	24675.00	-do-
CB-110	20/03/2019	14449.00	Delhi State Co-op. Marketing Supply
CB-114	25/03/2019	41100.00	-do-
CB-124	29/03/2019	21311.00	Yash Traders

2..It has also been observed that plastic chairs have been purchased from DCCW's as per details:-

Bill No.	Dated	Amount	Name of Vendor
CB-105	04/01/2020	24851.00	DCCWS , KaramPura, Delhi (vide vr no. 1049 dt 13/02/2019)
CB-108	14/01/2020	24851.00	DCCWS, KaramPura, Delhi (vide vc no. 1091 dt 18/02/2019)
CB-166	28/03/2020	49004.00	DCCWS, KaramPura, Delhi (vide vc no. 1689 dt 19/03/2020)

Besides avoiding the services from GeM, Bills pertaining to same date in above Table have been splitted to avoid the sanction from the Head of Department and fulfilling the other codal Formalties like the constitution of Purchase Committee, calling of Quotations etc.

2.It has been observed that some of the articles like Module books and Take Way have been purchased from DCCWS and M/s Yash Traders, but the rates of the both the items purchased from M/s Yash traders are on higher side.

The detail is as under:

Bill No.	Dated	VR No. and date	Item And Rate Per Peice	Name of the Vendor
CB-84	03/12/2019	834 dt 01/11/2019	1.Module @ Rs.50/- per pc. 2.Take Way @ Rs. 40/- Per pc.	DCCWS, KaramPura, Delhi
CB-144	19/03/2020	1431 dt 16/03/2020	1.Module @ Rs.450/- per pc. 2.Take Way @ Rs. 80/- Per pc.	Yash Traders.26 B DDA Flats, Ashok Vihar, Delhi

The same article should have been purchased from DCCWS as rates quoted by the organization are on the lower side.

## II) Irregular payment towards Photostat and Cyber Café

On scrutiny of the contingent bills it has been observed that the staff/Supervisors are usually submitting the Photostat bills for Photostating the documents even the Photostat Machine has been provided to them. It has also been observed that the supervisors are submitting the Monthly Progress report through Cyber Café and score of bills are being claimed by each supervisor every month despite the availability of Computer in the office and paying a huge amount for broad band to MTNL every month. The detail of some cases is as under:

### Photostat

Bill No.	Dated	Amount	Name of the Vendor
CB-63	03/11/2018	3090.00	Radhey Computer
CB-108	20/03/2019	3870.00	-do-
CB-109	20/03/2019	6926.00	-do-

### ONLINE MPR

Bill No.	Dated	Amount	Name of the Vendor
CB-72	29/11/2018	14265.00	Cash Memo/sai Cyber Cafe
CB-77	10/12/2018	1785.00	-do-
CB-86	07/01/018	1875.00	-do-

The purchases have been made by splitting up the bills to avoid the sanction of competent authority and other codal formalities.

III) Further, it has also been observed that Items like Pilot Pens and Towels are being issued to Supervisors and Jr. assistants, as both of them are not entitled for the said

items. Therefore Head of Office is supposed to make the expenditure on these articles as a prudent of ordinary person and making the expenses from his own pocket.

HOO is hereby directed to regularize the above purchases and ex-post facto sanction from the competent authority and to follow the codal formalities.

**PARA 03: Discrepancies in contingencies.**

Observation Memo No.09 Dated : 28.01.2021)

During the scrutiny of bills, the following discrepancies have been observed:

1.Refreshment bills

An amount of Rs. 15948/- vide Bill no. CB-99 dated and Rs. 12938/- vide bill No. 107 dated 20/03/2019 have been paid for the refreshment in the awareness camp but neither the attendance of the members nor the copy of the order has been attached with the bill the rates prescribed for the refreshment has also not been followed.

2. Certain bills have been found without seeking the approval of the Competent Authority for meeting the expenditure and even not verified by the authorized authority e.g, CB-51 dated 06/09/2019 for Rs. 10500/-

3. The Office is frequently claiming the bills for repairing the computer or printer instead of entering into AMC.

HOO is hereby directed to regularize the above purchases and ex-post facto sanction from the competent authority and to follow the codal formalities.

**PARA 04: Penalty amounting to Rs.500766/- on account of supply of non quality of SNP meals.**

**(Observation Memo No.07Dated:27.01..2021)**

As per Office order No. F. 76/DWCD/ICDS-SNP/2008-09/33330-419 dated 31.12.2009 issued by Department of Women & Child Development, required level of nutritional supplement i.e. protein in SNP meal for Pregnant ladies/ Nursing Mothers/Adolescent girls is 18-20 grams. On scrutiny of records/ information /lab test reports, it has been observed that many times MNPO/SHG supplied non quality of SNP meals to Pregnant ladies/Nursing mothers/adolescent girls.



The detail of some cases are as under:

Period	MNPO	No. of SNP Meals supplied to PL/NM/ Adolescent girls	Amount paid (Rs.)	Protein level as per Lab test report(result per 320gm)	Penalty amount to be recovered (Rs.)
05.03.2018	The People welfare society	528	3696	13.13	11088
16.03.2018		528	3696	12.08	11088
07.07.18		484	3388	12.38	10164
10.09.2018		506	4807	12.78	14421
13.02.2019		521	4949.50	13.35	14849
21.02.2019		521	4949.50	13.29	14849
04.04.2019		484	4598	13.25	13794
04.08.2019		484	4598	12.51	13794
03.08.2019		483	4588.50	12.77	13766
10.09.2019		509	4835.50	12.78	14507
12.09.2019		509	4835.50	12.70	14507
07.07.2018	Indcare Trust	1059	10060.50	12.54	30182
08.08.2018		1052	9994	12.54	29982
10.09.2018		1089	10345.50	12.80	31037
09.01.2019		1139	10820.50	13.22	32462
23.01.2019		1139	10820.50	13.39	32462
13.02.2019		1123	10668.50	13.20	32006
21.02.2019		1123	10668.50	12.96	32006
04.04.2019		1118	10621	13.20	31863
04.07.2019		1075	10212.50	12.70	30638
12.09.2019		1092	10374	12.73	31122
09.01.2020		998	9481	13.18	28443
				Total	489030

82

Period	MNPO	No. of SNP Meals supplied to PL/NM/ Adolescent girls	Amount to be paid (Rs.)	Protein level as per Lab test report(result per 320gm)	Penalty amount to be recovered (Rs.)
13.02.2019	The People welfare society	27	216	13.35	648
21.02.2019		27	216	13.29	648
04.04.2019		19	152	13.25	456
04.07.2019		16	128	12.74	384
03.08.2019		16	128	12.77	384
10.09.2019		14	112	12.78	336
12.09.2019		14	112	12.70	336
07.07.2018	Indcare Trust	25	200	12.54	600
08.08.2018		25	200	12.54	600
10.09.2018		51	408	12.80	1224
09.01.2019		37	296	13.22	888
23.01.2019		37	296	13.39	888
13.02.2019		34	272	13.20	816
21.02.2019		34	272	12.96	816
04.04.2019		39	312	13.20	936
04.07.2019		29	232	12.70	696
12.09.2019		20	160	12.73	480
09.01.2020	25	200	13.18	600	
				Total	11736

As per copy of agreement between MNPO and Deptt. Of Women & Child Development, Govt. of NCT of Delhi , the concerned MNPO/SHG shall replace the non quality supplementary nutrition items with the quality supplementary nutrition items immediately after getting the approval for the same from the concerned Supervisor of the ICDS project at its own cost and government shall not be liable to pay any amount of compensation to the MNPO/SHGs. **In the event that non-quality cooked food/weaning food is accepted by the Anganwadi center and inadvertently consumed by the beneficiaries, no payment shall be made for that food and an amount equal to twice the value of supply shall be deducted as penalty by the government apart from any other penalty or statutory action against the MNPO/SHGs under the relevant statute** .Penal deductions will be imposed kitchen wise i.e. on those AWCs/SHG supplies, whose kitchen fails to conform to the quality standards according to the lab test analysis report. HOO is hereby directed to recover the penalty amount of Rs.500766/- from the concerned MNPOs for the supply of non quality of supplementary nutrition meals after due verification of facts and records under intimation to audit.

(Ravi Razdan)  
A.A.O.

(Reema Sakhuja)  
A.O./I.A.O., Party No.XII

5

**TAN 01: Discrepancies in Cash book.**

(Observation Memo No.04 Dated. 25.01.2021)

During test check of TR-5 and Cash book on account of ICDS Project-Shahbad, it has been observed that T.R 5 has never been purchased by this office, hence the amount received is being deposited in the bank directly through challans. Thus no entry of amount received is shown in the cash book, e.g. the amount received from Supervisor and CDPO for Rs. 20/- and Rs. 184/- respectively but not entered in the cash book. Even the payments to be made to MTNL received by means of cheque has not also been entered in the Cash Book.

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

**TAN 02: Deficiency in maintenance of Service Book**

(Observation Memo No. 06 Dated: 25.01.2021)

On scrutiny of service book ,following discrepancies have been observed:

**1)Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant:** As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3<sup>rd</sup> November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaar number., it has been observed that Aadhaar Number has not been recorded in the service book.

**2)Duplicate copy of the Service Book should be given to the Government servant-**As per GFR 257(2) "The service book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the Head of the Office and second copy should be given to the Government servant for safe custody "within six months to the existing employees or within one month of the date of appointment to new appointees. In January each year, the Government servant shall hand over his copy of the Service Book to his office for updation. The office shall update and return it to the Government servant within thirty days of its receipt. In case of the Government servant lost his copy of the Service Book, it shall be replaced on payment of sum of Rs. 500.

**3) Non inclusion of GPF No. in the service book of Government Servant.** It has been observed that GPF No. has not been recorded in the service book.

**4)Cutting& Overwriting** – Numerous cutting and overwriting/use of white fluid noticed in the service book were not attested by the competent authority.

**5) Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.





6) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement:**

Further, as per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the officer/official concerned. The said certificate has not been found pasted in the Service Book of the officer/official after verification of service from the concerned PAO.

8) The nomination form under UTGEIS/DCRG/details of family members/declaration of Home Town has not been found in the service books, e.g. Ms. Anjali, Jyoti Rana, Ritu Supervisors.

9) The entries of the appointment order has not been made in the service books of the above supervisors.

The HOO is hereby advised to remove the abovementioned discrepancies.

**TAN 03:No. of SNP supplied during the year 2018-19 to 2019-20.**

(Observation Memo No.10 Dated.28.01..2021)

The Hon'ble Supreme Court of India on its order dated 7<sup>th</sup> oct 2004 in the case titled PUCL vs union India &ors. In writ petition (civil) No. 196/2001 had issued directions to all state Govt. and union territories for supply of supplementary nutrition (as per menu) supplement to children adolescent girls, pregnant and lactating women Under the ICDS projects for 300 days in a year.

On scrutiny of information/records provided by the department, it has been revealed that during the audit period the MNPO supplied the SNP meals for less than 300 days in a year. Details as under

S.NO.	Year	No. of SNP Supplied
1	2018-19	283
2	2019-20	287

Supply of SNP less than 300 days is violation of the Hon'blesupreme court direction and non compliance of supply order condition. Department should take steps to ensure uninterrupted supply of meal for 300 days in a year. As directed by supreme court reasons for non compliance of supreme court directions may be elucidated to the Audit

**TAN04 : Discrepancies in Stock Registers.**

(Observation Memo No. 11 Dated: 28.01.2021)

During the test check of Stock Registers ,following shortcomings have been noticed:

The Department has maintained only one register for consumable and non-consumable stock items and even the property register has not been maintained by the office.

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 no physical verification of stock registers for the audit period has been done.

Page counting certificate has not been recorded on the first page of the stock register .

In stock register many items were not signed by the competent authority in the absence of the same it is difficult to verify the authenticity of the entry.

Further, following discrepancies have also been found in the stock Register as :-

S.No.	Item	No. of quantity Issued	No. of Quantity received by
1.	Mayur Jug	8Pcs.	12 by one of supervisor in her stock register
2.	Phenyle	62 litres	No entry found in the register of Supervisor.
3.	Floor Duster	121 bundles	-do-

### SNP Stock Registers

- 1 Page counting certificate has not been recorded on the first of the register.
- 2 Initials of Office-Incharge not done in prescribed column no.14.
- 3 Cutting/overwriting in the register should be attested by Incharge which has not been done in many cases .

H.O.O/DDO may therefore take immediate necessary action to rectify/update the cash book accordingly and compliance intimated to audit.

### TAN 05:- Under Registration of beneficiaries.

(Observation Memo No.12 Dated :28.1.2021)

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

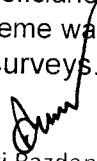
Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2018-19 to 2019-20 revealed that the number of beneficiaries registered with the

11c

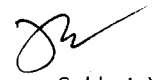
Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Number of beneficiaries surveyed / identified	Number of beneficiaries registered	Actual number of beneficiaries enrolled
2018-19	145068	123605	95546
2019-20	128391	111407	93221

it is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized. H.O.O.is hereby advised to follow up action in view of result of surveys.



(Ravi Razdan)  
A.A.O.



(Reema Sakhuja)  
A.O./I.A.O., Party No.XII