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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T. OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT,  
I.P ESTATE, NEW DELHI-110002**

**Sub:-** Internal Audit report on accounts of ICDS ROHINI 1, NPS SCHOOL, SECTOR 4, ROHINI, DELHI 110 085 for the period 01.04. 2020 to 31.03.2023.

**INTRODUCTION:-**

The accounts of ICDS ROHINI 1, NPS SCHOOL, SECTOR 4, ROHINI, Delhi 110 085 for the period 01.04.2020-2021 to 31.03.2023 were test audited by Audit Party No.16 comprising of Smt. Kavita Saxena Sr.A.O./ IAO, Smt. Mithilesh Pandey ,A.A.O. during the period 02.06.2023 to 14.06.2023 (07 Working days)



**AIMS AND OBJECTIVES** – The CDPO, ICDS Project 1, Delhi 110 085 is functioning under the Administrative Control of Deptt. Of Women & Child Development, GNCT of Delhi. Total 94 anganwadis are functioning under this ICDS Project. The objective of the project are as under:-

1. To improve the nutritional status of children in the age of 0 to years and pregnant ladies.
2. To reduce the incidence of mortality, morbidity, malnutrition and school dropout.
3. To enhance the capability of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education.
4. Immunization
5. Health Check ups
6. Referral service
7. Nutritional Health Education
8. Non formal Pre-school Education

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Shri Ram Vir singh,	CDPO	01.04.2020	29.10.2020
2.	Mrs. Sunita Vats	CDPO	29.10.2020	23.01.2023
3.	Shri Abhishak	CDPO	23.01.2023	22.02.2023
4.	Mrs. Urmila	CDPO	22.02.2023	31.03.2023

**Cashier**

S. No.	Name of the Officer	Designation	Period	
			From	To
1.	Shri Vikrant Rana	Jr. Asstt.	01.04.2020	04.10.2021

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2.	Late Mr. Kapil Mudgil		11/2021	06/2022
3.	Shri Ravi Kumar	Jr. Asstt.	07/2022	08/2022
4.	Shri Vikrant Rana	Jr. Asstt.	09/2022	10/2022
5.	Shri Ravi Kumar	Jr. Asstt.	11/22	03/2023

**BUDGET ALLOCATION AND EXPENDITURE FOR THE PERIOD 2020-2021 to 2022-2023**

(Fig. in Rupees)

YEAR	BUDGET ALLOTTED(PLAN)	EXPENDITURE(PLAN)	BALANCE
2020-2021	20069000	18970000	1099000
2021-2022	33031000	14250000	18781000
2022-2023	21045000	21043000	2000

**Statutory Audit:-**

Statutory audit of ICDS ROHINI 1, NPS SCHOOL, SECTOR 4, ROHINI, Delhi 110 085 has never been conducted by AG (Audit) Delhi till date..

**Vacancy Position As on 31.03.2023**

Group	Sanctioned	Filled By Regular	Filled by contract/ outsourced	Vacant
A	0	0	0	0
B	02	01	0	01
C	06	04	0	02
Total	08	05	0	03

**Maintenance of Records:-**

The maintenance of records of ICDS ROHINI 1, NPS SCHOOL, SECTOR 4, ROHINI, Delhi 110 085 for the period 01.04.2020 to 31.03.2023 was found satisfactory subject of observations made in current audit report and in test audit note.

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**Old Audit Report**

There were 08 audit paras involving recoveries of Rs. 2009725/--outstanding as per the details given below:-

(A)

S.No.	Year	Total Paras	Para Settled	Para no. of Settled Para	Outstanding Para's with para No.
1.	2007-2014	01	Nil	Nil	01
2.	2018-2020	07	01 Taken as fresh	07	1,2,3,4,5,6
	Total	08	01		07

(B) **Details of Old Recovery- :Rs. 2009725/-**

S.No.	Year	Total old Recovery	Amount Recovered		Balance Recovery against Paras (in Rs.)	
			Para No.	Amount	Para no.	Amount
1	2007-2014	1896580	0	0	01	1896580
2	2018-2020	113145	0	0	05 & 09	113145
Grand Total		2009725				2009725

**CURRENT AUDIT REPORT FOR THE FINANCIAL YEAR 4/20 -3/2021**

During the course of current audit, 18 audit memos were issued out of 18 memos 02 memos (memo no. 01 & 15 ) with recovery of Rs. 1325/- were settled and remaining 16 audit memos highlighting various irregularities and recovery amounting Rs. 86620 /- were converted into 09 paras and 07 TANS.

Memo no.	Date	Amount of recovery	Amount of recovery made/verified	Outstanding recovery
4	08.06.2023	39718	0	39718
6	12.06.2023	27000	0	27000
7	12.06.2023	7684	0	7684
8	12.06.2023	6000	0	6000
13	13.06.2023	6147	0	6147
14	13.06.2023	71	0	71
15	14.06.2023	1325	1325	0
		87945	1325	86620

The inspection report has been prepared on the basis of information furnished and made available by the ICDS ROHINI 1, NPS SCHOOL, SECTOR 4, ROHINI, DELHI 110 085 for the year 2020-2021 to 2022-2023 . Further the audit disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.

ACCOUNTS OFFICER

SR. Inspecting Audit Officer  
Audit Party No. 16



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Department of Women and Child Development							
Sub department: I.C.DS. Project Rohini-I, Sec-4, NP School, Near Vishram Chowk, Rohini, Delhi (3215/25)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2007	2014	1		Non deduction of Tax at source amounting to Rs. 1896580/- from payments made to contractors	O	1896580
2	2018	2020	1		Shortcomings in maintenance of Stock Registers	O	0
3	2018	2020	2		Improper mechanism of verification of bills	O	0
4	2018	2020	3		(A) Improper maintenance of Record (B) Shortfull in numbers of registration of beneficiaries	O	0
5	2018	2020	4		Overpayment of Bonus for the year 2017-18	O	6908
6	2018	2020	5		Irregularities in process of making Govt. purchase	O	0
7	2018	2020	6		Non deduction of tax at source from payment made to contractors	O	106237
8	2018	2020	7	✓	Non production of Records	O	0

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

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**PART I**

**OLD REPORT**



OLD REPORT.

CURRENT AUDIT REPORT

2007-14

PART-II

Para 01

(Ref. Audit Memo No. 5 dated: 10/11/21)

Sub: Non-deduction of Tax at Source amounting to Rs.1896580/- from payments made to contractors/sub-contractors under Section 194 C of Income Tax Act, 1961.

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

During scrutiny of records of CDPO Project, ICDS-Rohini-I it has been noticed that no TDS has been deducted from the payments made to SHG's/NPO for providing supplementary nutrition material to the Anganwaris under the scheme. The details are given below:

F. Y. 2007-08

Bill No. & Date	Name of Agency	Amt. Paid	Non-deduction of TDS@2% plus 3% education cess of TDS
CB/6 29.3.08	WARUDA (SNP)	1438068/-	29624/-
CB-08 31.3.08	WARUDA (SNP)	280500/-	5778/-
CB-9 31.3.08	WARUDA (SNP)	41778/-	861/-
CB-11 31.3.08	WARUDA (SNP)	502041/-	10342/-
		Total:-	46,605/-

F.Y. 2008-09

CB-9 1.10.08	WARUDA (SNP)	563100/-	11600/-
CB-10 1.10.08	WARUDA (SNP)	945131/-	19469/-
CB-11 29.10.08	WARUDA (SNP)	1920823/-	39568/-
CB-12 10.11.08	WARUDA (SNP)	41778/-	860/-
CB-20 20.12.08	WARUDA (SNP)	1837054/-	37843/-
CB-31 2.3.09	WARUDA (SNP)	2370304/-	48828/-
CB-45 20.3.09	WARUDA (SNP)	803824/-	16558/-
CB-46 27.3.09	WARUDA (SNP)	506944/-	10443/-
		Total:-	185169/-

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**F. Y. 2009-10**

Bill No. & Date	Name of Agency	Amt. Paid	Non Deduction of TDS @2%
CB-9 9.7.09	WARUDA (SNP)	1914088/-	38282/-
CB-10 21.7.09	WARUDA (SNP)	862700/-	17254/-
CB-19 18.9.09	WARUDA (SNP)	1524401/-	30488/-
CB-20 21.10.09	WARUDA (SNP)	793368/-	15867/-
CB-28 24.1.09	WARUDA (SNP)	814128/-	16283/-
CB-29 13.1.10	WARUDA (SNP)	748792/-	14976/-
CB-48 23.3.10	WARUDA (SNP)	2672679/-	53454/-
CB-50 30.3.10	WARUDA (SNP)	689705/-	13744/-
		<b>Total=200348/-</b>	

**F.Y-2010-11**

CB-11 29.6.10	WARUDA (SNP)	356080/-	7122/-
CB-12 29.6.10	WARUDA (SNP)	2037475/-	40750/-
CB-21 6.8.10	WARUDA (SNP)	1082462/-	21649/-
CB-28 24.8.10	WARUDA (SNP)	275472/-	5509/-
CB-29 24.8.10	WARUDA (SNP)	253804/-	5076/-
CB-30 24.8.10	WARUDA (SNP)	1134895/-	22698/-
CB-42 29.10.10	WARUDA (SNP)	1062453/-	21249/-
CB-48 9.12.10	WARUDA (SNP)	97889/-	1958/-
CB-49 9.12.10	PRAGATI SHG SNP	110752/-	2215/-
CB-50 9.12.10	NEHA SHG SNP	102521/-	2050/-
CB-51 9.12.10	HELPAGE SHG SNP	158534/-	3171/-
CB-52 9.12.10	KRITI SHG SNP	160658/-	3213/-
CB-53 9.12.10	KALANIKETAN SHG	134864/-	2697/-
CB-54 9.12.10	SAHBHAGITA SHG	213672/-	4273/-
CB-62 13.01.11	WARUDA SNP	104147/-	2083/-
CB-63 13.01.11	PRAGATI SHG SNP	118304/-	2366/-
CB-64 13.01.11	NEHA SHG SNP	108140/-	2163/-
CB-65 13.01.11	HELPAGE SHG SNP	169466/-	3389/-
CB-66 13.01.11	KRITI SHG SNP	169178/-	3384/-
CB-67 13.01.11	KALANIKETAN SHG	143525/-	2871/-
CB-68 13.01.11	SAHBHAGITA SHG	228728/-	4575/-

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CB-78 4.02.11	WARUDA NPO	104767/-	2095/-
CB-79 4.02.11	PRAGATI SHG SNP	119298/-	2386/-
CB-80 4.02.11	NEHA SHG	108989/-	2180/-
CB-81 4.02.11	KRITI SHG SNP	171126/-	3423/-
CB-82 4.02.11	HELPAGE SHG SNP	168152/-	3363/-
CB-83 4.02.11	KALANIKETNA	144996/-	2900/-
CB-84 4.02.11	SAHBHAGITA SHG	230333/-	4607/-
CB-104 21.3.11	WARUDA NPO	106153/-	2123/-
CB-105 21.3.11	PRAGATI SHG SNP	122354/-	2447/-
CB-106 21.3.11	NEHA SHG	110488/-	2210/-
CB-108 21.3.11	KRITI SHG SNP	170829/-	3417/-
CB-107 21.3.11	HELPAGE SHG SNP	174133/-	3483/-
CB-109 21.3.11	KALANIKETNA	144033/-	2881/-
CB-110 21.3.11	SAHBHAGITA SHG	233536/-	4671/-
CB-113 22.3.11	WARUDA'	96025/-	1921/-
CB-114 22.3.11	PRAGATI SHG SNP	108335/-	2157/-
CB-115 22.3.11	NEHA SHG	101799/-	2036/-
CB-116 22.3.11	HELPAGE SHG SNP	153967/-	3079/-
CB-117 22.3.11	KRITI SHG SNP	155528/-	3111/-
CB-118 22.3.11	KALANIKETNA	132416/-	2648/-
CB-119 22.3.11	SAHBHAGITA SHG	212180/-	4244/-
CB-121 26.3.11	WARUDA	63616/-	1272/-
CB-122 26.3.11	PRAGATI SHG SNP	72752/-	1455/-
CB-123 26.3.11	NEHA SHG	65915/-	1318/-
CB-124 26.3.11	HELPAGE SHG SNP	102483/-	2050/-
CB-125 26.3.11	KRITI SHG SNP	102960/-	2059/-
CB-126 26.3.11	KALANIKETNA	88201/-	1764/-
CB-127 26.3.11	SAHBHAGITA SHG	140234/-	2805/-

Total=406421/-

## F.Y. 2011-12

CB-12 2.6.11	WARUDA NPO & 7 SHG	4396449/-	87929/-
CB-13 2.6.11	WARUDA NPO & 7 SHG	917735/-	18355/-
CB-15 15.6.11	WARUDA NPO & 7 SHG	1052937/-	21059/-
CB-32 5.8.11	WARUDA NPO & 7 SHG	415932/-	8319/-
CB-33 5.8.11	WARUDA NPO & 6 SHG	1052484/-	21050/-
CB-49 30.8.11	WARUDA SABLA	297649/-	5953/-



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CB-62 15.9.11	WARUDA NPO & 6 SHG	996717/-	19934/-
CB-63 16.9.11	WARUDA SABALA	273003/-	5460/-
CB-83 22.10.11	WARUDA SNP	1045579/-	20912/-
CB-100 17.12.11	WARUDA SNP	959821/-	19196/-
CB-100 30.12.11	WARUDA SNP	973838/-	19477/-
CB-102 30.12.11	WARUDA SABLA	256702/-	5134/-
CB-131	WARUDA SABLA	265271/-	5305/-
CB-132	WARUDA SNP	1025082/-	20502/-
CB-133	WARUDA SABLA	287513/-	5750/-
CB-134	WARUDA SABLA	282667/-	5653/-
CB-145	WARUDA SNP	971236/-	19425/-
CB-146	WARUDA SABLA	271469/-	5429/-
CB-147	WARUDA SNP	639943/-	12799/-
CB-148	WARUDA SABLA	175230/-	3505/-
<b>Total :-</b>			<b>331146/-</b>

**F.Y. 2012-13**

CB-14	WARUDA NPO	1358487/-	27170/-
CB-15	WARUDA SABALA	374550/-	7491/-
CB-20 14.6.12	WARUDA NPO	1098038/-	21961/-
CB-21 14.6.12	WARUDA SABALA	308165/-	6163/-
CB-33 18.7.12	WARUDA SNP	1068913/-	21378/-
CB-34 18.7.12	WARUDA SABALA	291269/-	5825/-
CB-40 18.8.12	WARUDA SNP	1146212/-	22924/-
CB-41 18.8.12	WARUDA SABALA	301147/-	6023/-
CB-51 11.9.12	WARUDA SNP	1020188/-	20404/-
CB-52 11.9.12	WARUDA SABLA	278724/-	5574/-
CB-54 8.10.12	WARUDA SNP	1062875/-	21258/-
CB-55 8.10.12	WARUDA SABLA	289872/-	5797/-
CB-76	WARUDA SNP	1008717/-	20174/-
CB-77	WARUDA SABLA	264143/-	5283/-
CB-86	WARUDA SNP	1013313/-	20266/-
CB-87	WARUDA SABLA	278174/-	5563/-
CB-99 8.1.13	WARUDA SNP	1073454/-	21469/-
CB-100 8.1.13	WARUDA SABLA	283008/-	5660/-
CB-112 8.2.13	WARUDA SNP	1046316/-	20926/-
CB-113 8.2.13	WARUDA SABLA	280368/-	5607/-
CB-127	WARUDA SNP	1003083/-	20062/-

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CB-113	WARUDA SABLA	263247/-	5265/-
CB-136 28.3.13	WARUDA SNP	494238/-	9885/-
CB-137 28.3.13	WARUDA SABLA	143880/-	2878/-
		<b>Total:-</b>	<b>315006/-</b>

**F.Y. 2013-14**

CB-5 22.5.13	WARUDA SNP	1507489/-	30150/-
CB-6 22.5.13	WARUDA SABLA	406521/-	8130/-
CB-18 19.6.13	WARUDA SNP	1087310/-	21746/-
CB-19 19.6.13	WARUDA SABLA	307725/-	6155/-
CB-36 12.7.13	WARUDA SNP	1089323/-	21786/-
CB-37 12.7.13	WARUDA SABLA	308688/-	2880/-
CB-49	WARUDA SNP	1443978/-	6730/-
CB-50	WARUDA SABLA	336501/-	24404/-
CB-75 11.10.13	WARUDA SNP	1220220/-	5695/-
CB-76 11.10.13	WARUDA SABLA	284752/-	25726/-
CB-79 24.10.13	WARUDA SNP	1286304/-	5832/-
CB-80 24.10.13	WARUDA SABLA	291588/-	5832/-
CB-89 21.12.13	WARUDA SNP	1204954/-	24099/-
CB- Nov.13	WARUDA SNP	1248864/-	24977
CB-90 21.12.13	WARUDA SABLA	594061/-	11881/-
CB-91 3.2.14	WARUDA SNP	1210941/-	24219/-
CB-92 7.2.14	WARUDA SABLA	2861413/-	57228/-
CB-101 3.2.14	WARUDA SNP	1312829/-	26257/-
CB-102	WARUDA SABLA	308953/-	6179/-
CB-115 21 .3.14	WARUDA SNP	1223492/-	24470/-
CB-116 21.3.14	WARUDA SABLA	293227/-	5855/-
CB-142 31 .3.14	WARUDA SNP	634044/-	12681/-
CB-143 31.3.14	WARUDA SABLA	148170/-	2963/-
		<b>Total:-</b>	<b>411885/-</b>

**Grand Total :- Rs.18,96,580/-**

Hence, amount of Rs.18,96,580/- may be recovered from the concerned agencies and deposited into Govt. account under intimation to audit after due verification of record. If the agency has already deposited the TDS or obtained any exemption from Income Tax Department, Copy of the same may be provided for verification.

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2018-20)**

**Audit Para No.-1 :- Shortcomings in maintenance of Stock registers.**  
**( Reference audit memo No.01 dated 07.09.2020).**

During test check of stock registers of ICDS Project- Rohini-1, Near vishram Chowk, Sec.4, Rohini, Delhi-110085, the following irregularities were noticed -

**Stock Register (Consumable) :-** Total three stock Register found maintained one for 2016-17 and two for 2017-18 and 2018-19 ( Both consumable items) with separate items and without interlinking the balance carried/brought forward etc.

1. The mandatory page count certificate on first page of the stock register not found recorded in any of the stock Register.
2. No indexing of items has been found done in the stock Register.
3. The balance brought forward (B/F ) not found in any of the items which shows there was no previous stock which is next to impossible and no previous year stock Register provided to audit for verification thus requires clarification.
4. Stock Register not found maintained as per prescribed format as signature of store keeper in Column No.03 and 14 as taken in item in the stock Register and balance verification found in the stock Register.
5. Date of issue of item not found recorded in any of the items. Signature of recipient not found taken in Stock Register in most of the entries.
6. Signature of HOO not found in any of the entry recorded in the Stock Register as verification of entries and correctness thereof.

**Stock Register : SNP/SABLA ( 2019-20 )**

1. No indexing of items has been found done in the stock Register.
2. The balance brought forward (B/F ) not found in any of the items which shows there was no previous stock and no previous year stock Register provided to audit thus requires clarification.
3. No indent/Challan file provided to audit for scrutiny.
4. Neither the Signature of recipient in Column No.13 nor the signature of Supervisor/CDPO in remarks column No.15 as verification/correctness of entries found in the Stock Register.

**Property Register :- ( 2014-15 onwards)**

1. No indexing of items has been found done in the Property Register.
2. Non consumable items found entered in the Property Register as no Non Consumable item stock Register found maintained in the office.

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Further, the SNP Register and other consumable item register/Non consumable item register as well as property register of all the supervisors were scrutinize and not found maintained up to mark being not maintained as per column prescribed etc.

**Non Physical verification of stock registers**

As per Rule 213 of GFR 2017, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

The scrutiny of stock registers/Property Register revealed that no physical verification has been carried out during the audit period from 2018-19 and 2019-20 by the office which is irregular and serious lapse on the part of HOO.

**Issuance of Material without obtaining the indent**

Under Rule 188(2) of the GFR 2005 & Rule 209(2) of GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials. During the scrutiny, it was noticed that the office is issuing material without obtaining indent from the recipient of the material.

The HOO may ensure proper maintenance of Stock Register (SNP/Consumable/Non Consumable items) strictly as per provisions and in the prescribed format and compliance of other observations of audit may also be ensured. Reasons for improper/Non maintenance of stock registers/Property Register and other shortcomings pointed out by the audit may please be elucidated to audit.

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Audit Para No. 03 :-

A. Improper maintenance of record and lack of Monitoring and Supervisory visits of AWCs/SHG etc, ( Reference Audit Memo No.04 dated 04.09.2020 )

The Scheme has an in-built monitoring system which requires periodic field visits to ICDS blocks / AWCs by Officials at various levels and review of the programme implementation at different levels as part of the regular monitoring of the programme. The department prescribed guidelines for monitoring and supervision visits by Programme officials at different levels for taking appropriate corrective actions in the delivery of services in ICDS as per schedule given below:-

S.No	Category of officials	Schedule / proposed requirement
1	Supervisors	A minimum of 50% of AWCs under the Supervisors jurisdiction every month
2	CDPOs / ACDPOs	At least 20 AWCs per month on a rotational basis and to ensure coverage of 100% AWCs in a year.

During the test check of monitoring and supervision visit records of AWCs provided by the project office for the audit period, it was found that the CDPOs and Supervisors were not adhering to the Schedule / proposed requirement stipulated by the department due to which effectiveness in the delivery of services in ICDS is being compromised. No proper official record could be provided to verify the compliance of guidelines on the subject.

The HOO may ensure proper and effective monitoring by supervisory visits to all the AWCs of ICDS Block by CDPO and Supervisors from time to time with maintenance of proper official record duly signed/counter witnessed by the AWCs staff and vice versa etc.

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**B. Shortfall in numbers of Registration of beneficiaries.**  
( Reference Audit Memo No.06 dated 07.09.2020).

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 office of ICDS, Project-Wazirpur, Delhi 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 Aanganwadis are far below than the beneficiaries identified, whose details are given below :-

Year	Average population	Number of beneficiaries identified	Number of beneficiaries registered	Shortfall in coverage
2018-19	104348	81080	58509	22571
2019-20	103029	78724	56146	22578

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

The department may workout the reasons for less registration with reference to number of beneficiaries surveyed / identified and take effective steps to cover the shortfall in numbers of registration of beneficiaries .

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Pawas

**Audit Para No.04 :- Overpayment of bonus for the year 2017-18.**  
( Reference Audit Memo No.05 dated 07.09.2020).

During the scrutiny of office copies of paid bills/records maintained in the office of CDPO, ICDS, Project Rohini-1, Delhi, it has been observed that the Bonus for the year 2017-18 found paid in contravention to the terms and conditions for eligibility of Bonus as sanctioned vide office memorandum dated 09.10.2018 wherein only those employees who were in service as on 31.03.2018 and have rendered at least six months of continuous service during the year 2017-18 will be eligible for bonus and pro rata amount of bonus will be admissible to the eligible employees for period of continuous service during the year from six months to a full year. The details of overpayment of bonus given below :-

S.No.	Name & Designation of Employee	Date of initial appointment	Bonus paid	Bonus due	Overpaid amount
1.	Ms.Urvashi, Supervisor	22.08.2017	6908	3454	3454
2.	Ms.Shivani kaushik, Supervisor	24.08.2017	6908	3454	3454
Total Recoverable Amount ( in Rs.)					6908

The HOO may arrange to recover the amount of overpayment of bonus for the year 2017-18 and get it deposited to Govt. Account under intimation to audit.

18

Page 6

20/11  
17  
4

**Audit Para No.: - 05 Irregularities in process of making Govt. purchases.  
( Audit Memo No.08 dated 09.09.2020 ).**

During the test check and scrutiny of Contingent vouchers of office of ICDS Project-Rohini-I, Delhi for the audit period 2018-19 and 2019-20, the following irregularities have been noticed:-

A) As per provision in Rule 154 of GFR, 2017, purchase of goods up to the value of Rs 25,000/- (Rupees Twenty five thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format.

"I, \_\_\_\_\_, am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

B) Further, as per provision given in Rule-155 of GFR, 2017, purchase of goods costing above Rs 25,000/- and up to the estimated value of Rs.2,50,000/- on each occasion may be made on the basis of the recommendations made by the Local Purchase committee on the basis of survey of the market. In such cases, the purchase committee shall record the certificate in the following format:-

"Certified that we \_\_\_\_\_ members of the purchase committee are jointly and individually satisfied that the foods recommended for purchase of the requisite specification and quality, priced at the prevailing market and the supplier recommended is reliable and competent to supply the goods in question".

During the test check of vouchers, it has been observed that neither the requisite certificate as envisaged under Rule 154 of GFR nor certificate as envisaged under Rule 155 of GFR for purchases during the period of audit has been found recorded on any of the following vouchers -

S No.	Bill No.	Date	Name of Agency	Amount (in Rs.)	Item purchased
1.	CB-78	19.03.19	M/s DCCWS Ltd.	64148	Stationery + Misc. items
2.	CB-89	27.03.19	-do-	44890	Misc items
3.	CB-94	29.03.19	-do-	19269	Stationery items
4.	CB-95	30.03.19	do	23448	Dustbin
5.	CB-46	25.09.19	-do-	24851	White Board
6.	CB-51	15.10.19	-do-	24674	-do-
7.	CB-104	20.03.20	-do-	71419	Misc items

4



16/1910

3

It has also been observed that the purchases have been found made by split up of demand to avoid sanction of higher authorities and / or observance of Codal formalities of General financial Rules. The item wise consolidated demand not worked out before the purchase which is irregular and attracts avoiding of observing codal formalities involved and not sufficient for getting competitive rates.

Further, in spite of discontinuation of special dispensation by the DOPT, Ministry of Government of India in respect of Kendriya Bhandar, NCCF and other multistate co-operative societies having majority share-holding by the Central Government after 31.03.2015, the office of ICDS Rohini-1 Project continues to purchase the material like Stationery/White Board and Misc. Items etc, without going through or fulfilling the codal formalities and also procured the material under different schemes in piece meal basis to avoid the necessity of obtaining the sanction of higher authority required against applicable Rule of GFR, 2017.

In context to above, it has been observed that neither the purchase committee formed during the audit period nor the market survey conducted before purchase through the above referred bills. Further, even after clear instruction regarding purchase through Gem, the registration of office in Gem portal has not been got done even after lapse of three years which is irregular and in contravention of Govt. guidelines on purchase.

The HOO may ensure the compliance of GFR, 2017 in all future purchases and get the above said purchases regularized from the competent authority in view of the facts and figure of the case under intimation to audit.

46

18/C (2)

Parcel 7

**Audit Para No.:- 06 Non-deduction of TAX at source from payment made to contractors.  
( Reference Audit Memo No.09 dated 09.09.2020).**

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

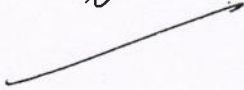
Section 197 of the Income Tax Act 1961 provides for the facility of NIL deduction of tax or deduction at a lower rate of tax. To avail of this benefits, the assesses whose TDS to be deducted on certain receipts should make an application before the TDS Assessing Officer who has a jurisdiction over his/her/its cases. The deductee concerned may apply for a certificate for Nil or lower rate of deduction of TDS on their receipts in Form No.13. However, copy of any Exemption certificate was not found attached with the bills.

During test check of the record of CDPO, ICDS Project-Rohini-I, Delhi, it has been observed that the department is in practice of deducting TDS @0.2% instead of prescribed rate of @2% from the payment made to NPO ( M/s WARUDA ) for supply of supplementary nutrition material to the anganwadis under the scheme. The Office could not submit any supporting documents for deduction of TDS @0.2%, i.e at lower rate. The details of short deductions are given below:-

S.No	Bill No. & Date	Month of supply	TDS rate %	Amount Paid	TDS recovered	TDS to be deducted	Short Recovery
1	CB-27 12.10.18	07/18	2%	2977438	5955	59549	53594
2	CB-80 19.03.19	01/19	2%	1011612	2023	20232	18209
3	CB-95 09.03.20	01/20	2%	994799	1990	19896	17906
4	CB-105 24.03.20	02/20	2%	918204	1836	18364	16528
Total Short recovered amount ( in Rs.)							106237

The HOO may arrange to recover the short amount of TDS after working out the total amount released to the supplier during the audit period on the basis of facts and figure under intimation to audit.

B



17/6 (1)

Audit Para No :- 07 Non-Production of Records.  
( Reference Audit Memo No.10 dated 10.09.2020).

The department has not provided following records for verification:

1. Budget Control Register/Contingent Exp. Register.
2. Non consumable item stock Register.
3. Indent/Challan file
4. List of idle store/unserviceable items etc.
5. Record related to shifting/fixation of Rent of AWCS.

Non production of records is a serious matter and therefore if any irregularity / discrepancy are found in the records not produced to audit at any stage by any agency, the whole responsibility will lie on the concerned Head of Department and which is serious lapse on the part of Head of institution.

The HOO may arrange to get the above said record traced or maintained and the compliance may be shown to next audit.

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(DEWAN CHAND)

INTERNAL AUDIT OFFICER  
AUDIT PARTY NO.XI



**PART II**

**CURRENT REPORT**

15/c

**Para 01 : Non deduction of Salary on a/c of EOL amounting to Rs.39718 /-.(Memo No. 04 Dated 08.06.2023)**

As per ( Rule 40) CCS Leave Rules, " No leave salary is admissible during the period of Extra Ordinary Leave otherwise called leave without pay." Extra ordinary leave may be granted to a government servant whether temporary or permanent in special circumstances;

- When no other leave is admissible.;
- When other leave is admissible but the government servant applies in writing for the grant of extra ordinary leave.

On scrutiny of the records provided by the ICDS, Project Rohini I i.e. PBR and Servie Book and personal file of Smt. Asha, Supervisor it is observed that the official was on EOL for the period from 30.03.2017 to 24.05.2017 ( 56 days)and full salary is released to the her . The details of the employees are given below

S. No.	Name of Employees	EOL Period	No. of Days	BP+DA drawn	T.A.	Amount of Recovery overpaid
1.	Smt. Asha, Supervisor	30.03.2017 to 31.03.2017	02	19900+796@4 %= 20696		20696*2/31=1335.22
		01.04.2017 to 30.04.2017	30	19900+796@4 %= 20696	1600+64= 1664	22360*
		01.05.2017 to 24.05.2017	24	19900+796@4 %= 20696		20696*24/31= 16022.36
Total			56			39717.92 rounded to Rs. 39718
<ul style="list-style-type: none"> <li>TA is recovered being full calendar month leave</li> </ul>						

The effect of 56 days EOL w.e.f. 30.03.2017 to 24.05.2017 while crediting the EL and HPL in next six monthly period is not shown in the leave account of Smt. ASHA, Supervisor (previously working as LDC in Delhi Prisons). The leave account of the official be re-casted.

Necessary steps should be taken to recover an amount of Rs. 39718/-from the concerned official after due verification of facts and figure under intimation to Audit. Other similar cases may also be reviewed on your own level.

**Para No. 02 :Reimbursement of Children Education Allowance amounting to Rs. 27000/- (Memo No.06 Dated: 12.06.2023)**

As per CEA Rules "Reimbursement will be applicable for expenditure on the education of school going children only i.e. for the children from class Nursery to 12th including classes 11<sup>th</sup> and 12<sup>th</sup> held by Jr. colleges or school affiliated to University or Board of Education."

1. During the test check of records it has been observed that ICDS office reimburse the tuition fee amounting to Rs. 27000/- vide order No. 202303201760217 dated 22.03.2023 through Canara Bank portal directly by the CDPO/DD/HOO, ICDS Rohini I in respect of Smt. Shivani Kaushik, Supervisor's ward Atharva Bhardwaj a student of Class Mont 2 (Nursery) for the academic year April 22 to March 23 studying in The Good Shephards, Bahadurgarh, Haryana. The receipt submitted by the official in support and stamp affixed under the signature of the authority is not showing affiliation No. with any university or Board of Education.
2. No official sanction is attached with the bill.
3. The official attached the St. Thomas School (affiliated to CBSE 530329) receipt of 2<sup>nd</sup> Ward Advit Bhardwaj in support while claiming the CEA.

Necessary steps should be taken to recover an amount of Rs. 27000/- from the concerned official after due verification of facts and figure under intimation to Audit. Other similar cases may also be reviewed on your own level.

**PARA 03 : Recovery of Overpayment of Salary (increment arrear) & Transport Allowance amounting to Rs. 7684/- (Memo No.07 Dated: 12.06.2023)**

According to Rule 40 of the CCS (Leave) Rules, 1972, a Government servant who proceeds on Earned Leave or Commuted Leave is entitled to leave salary equal to the pay drawn immediately before proceeding on Earned Leave or Commuted Leave. Consequently, if the normal date of increment of a Government servant falls during a period when he remains on Earned Leave/Commuted Leave/Half Pay Leave/Leave not due, the benefit of such increment is actually paid to him only from the date he/she joins duty on expiry of leave though the actual date of next increment remains unaffected.

During the scrutiny of the Personal file and Service Books it has been observed that the above rule is not followed in the case of Smt. Reena, Supervisor. The date of annual increment of Smt. Reena, Supervisor falls on 1st July every year. The official was granted annual increment on 01.07.2022 while she was on Child Care Leave w.e.f. 02.06.2022 to 30.08.2022.

The amount of recovery of overpayment of salary to Smt. Reena, Supervisor is calculated as per details given below:-

Sl. No.	Name & Designation of the Employee	Period	BP+DA (after increment)	BP+DA (drawing Pay)	Transport allowance	Difference
1.	Smt. Reena, Supervisor	01.07.22 to 31.07.22	33900+1288 2=46782	32900+1250 2=45402	4968	1380+4968=6348
		01.08.22 to 30.08.22	33900+1288 2=46782	32900+1250 2=45402		1380/31* 30= 1336.45 rounded 1336
				Total	4968	<b>7684</b>



\* Since the PBR is not maintained from 07/2021 onwards and pay bills for the months of July & August 2022 is not shown to the audit, it is not possible to ascertain whether the Transport Allowance/excess salary paid to the official is recovered or not. Hence the recovery of Transport Allowance/excess salary paid to the official for the period from 01.07.2022 to 30.08.2022 is calculated and the same may be recovered after due verification of facts & figures. Other similar cases may also be reviewed under intimation to audit.

**PARA 04: Discrepancies/irregularities while making purchases in the Office –ICDS Rohini I-recovery amounting to Rs. 6000/- (Memo No. 08 Dated: 12.06.2023)**

On scrutiny of the bills regarding payment of office expenses, the following Discrepancies/irregularities have been observed by the audit:-

1. The drinking water jar is being purchased for the staff during the audit period but no relevant file for the approval is provided to the audit for scrutiny.
2. The vouchers on which the payment has been made has no signature under Name/Supplier of the service.
3. No stock entry found on the body of the voucher.
4. The payment has been made without verifying the voucher from the competent authority only the no. of jars is mentioned while claiming the bill.

Sl. No. & Date	Month	Amount
35/28.10.2021	October	450
36/27.11.2021	November	500
36/28.12.2021	December	450
38/27.01.2022	January	500
0/26.02.2022	February	450
0/23.02.2022	March	450
		<b>2800</b>
Office Expenses	Items	Amount
0/05.01.2022	Cartridge Refill/Drum change (250+480)	400**
0/05.02.2022	LED Lights/ Labour Charges (350+140)	490***
0/05.02.2022	Power Socket/LED Light/Starter	460****

12c

0/07.02.2022	Cartridge Refill/Service cost	450
0/10.03.2022	Cartridge Refill/Drum change (250+180)	400*
		<b>2200</b>

The purchases made for the office use without obtaining any approval of the competent authority. The bills/vouchers prepared on the Cash Memo instead of Letter Head of the Vendor. No Stock entry found on the body of the voucher. The signature on all the cash memos are same (for office expenses/water jar).

- The total of the vouchers is not correct.

\*\*\* The LED light cost earlier mentioned 320 which has been overwritten to Rs. 350/- (clearly seen on the voucher)

\*\*\*\* In this Voucher LED Light purchased for Rs. 320/-. Both the lights purchased on the same date.

Over in all, the amount paid in favour of Shri Ravi Kumar who was working as Jr. Assistant in the Unit Vide Bill No. CB-67/29.03.2022 amounting to Rs. 11000/- . However, total of the vouchers attached with the bill comes to Rs. 5000/-. Hence amount of Rs. 6000/- may be recovered from Shri Ravi Kumar, Jr. Assistant after due verification of facts & figures under intimation to audit.

**PARA 05: : Verification of remittance in r/o I.C.D.S. Project Rohini I, NP School, Near Vishram Chowk, Sector 4, Rohini, Delhi (DDO Code 098065)(Memo No. 09 Dated: 12.06.2023)**

The audit of I.C.D.S. Project Rohini I, NP School, Near Vishram Chowk, Sector 4, Rohini, Delhi, for the period 2020-2021 to 2022-2023 is being conducted by Dte. Of Audit, Govt. of NCT of Delhi. The amount deposited by the ICDS Project Rohini 1 send to the PAO concerned through DDO for verification of remittance, but the same was not shown to the audit party during the audit after verification. The details of the same are as under:-

S.no	Challan No.	Date of Deposit	Major Head	Amount (in Rs.)
1.	01	31.03.2023	0210	161084/-
2.	02	31.03.2023	0210	256601/-
3	03	31.03.2023	0210	9000/-
4	04	31.03.2023	0210	120000/-
5	04	31.03.2023	0210	1800/-
6	04	11.10.2022	0210	10/-

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The above mentioned remittance may be verified from the concerned PAO and shown to the next audit.

**PARA 06: Discrepancies in maintaining Cash Book (Memo.No.12 Dated: 13.06.2023)**

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

- (i) Page counting certificate is not recorded on the first page of the Cashbook.
- (ii) The salary of the staff working in the ICDS w.e.f. March 22 to Feb.,23 has been withdrawn from the Canara Bank Portal and the compulsory deductions ( Income Tax, UTGEIS, DGHS) deposited to SBI Meera Bagh (PAO 25) for the whole financial year one time at the time of closing of financial year vide Cheque No. 466707 dated 28.03.2023.. The following challans were not entered in the cashbook:-

S.no	Challan No.	Date of Deposit	Amount (in Rs.)
1.	01	31.03.2023	161084/-
2.	02	31.03.2023	256601/-
3	03	31.03.2023	9000/-
4	04	31.03.2023	120000/-
5	04	31.03.2023	1800/-
5	04	11.10.2022	10/-

- (iii) Stock register of Receipts Book of TR-V/GAR-6 and receipt books of TR-V/GAR-6 of ICDS, ROHINI I Project has not been maintained/ provided to the audit for scrutiny. The challans were also deposited without TR-V/GAR- 6.
- (iv) 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. In most of the cases it was not closed even on closing date of that particular financial year which is against Receipt & Payment Rules.
- (v) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling 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." No name & designation is mentioned under the signature. This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
- (vi) Physical & Financial Verification certificate is not found in the Cash book.



Necessary steps should be taken to remove the above discrepancies/ irregularities under intimation to audit.

**PARA 07: Excess payment of conveyance allowance amounting to Rs.6147/-**-(Memo No.13 Dated:- 13.06.2023)

As per order No. F. 76(48)/WCD/Accts./Misc./2013-2014/20156-270 dated 24.10.2013, the powers delegated to HOD under Rule 13(3) read with Rule 13(1) & Rule 13(2) of Delegation of financial Powers Rule 1978 (DFPR) authorized DFPR Rule 14 declared and Head of Offices(HOOs) of various homes, institutions/ICDS Projects/WCD/(HQ)/other offices functioning under administrative jurisdiction of Department of Women & Child Development, GNCTD.

As per SR71, TA/Conveyance for a local journey is admissible if the temporary place of duty is beyond 8 KM from the normal place of duty, irrespective of whether the journey is performed from residence or from the normal place of duty.

It has been observed that the Office authority had not reimbursed conveyance Bills of their employees according to Conveyance/TA Rules, resulting excess payment made to the following employees:-

(a)

Sl. No.	Name of Official Designation	Period	Amount by office	Amount Restricted by audit	Excess Payment	Remarks
1.	Vikrant Rana, Jr. Asstt.	Sept.,22	2000	0	2000	1.The official is not on the strength of the ICDS Rohini 1. He was drawing salary from ICDS Mangolpur Khurd. Hence the amount of R.s. 1000/- conveyance may be drawn from ICDS Mangolpur Khurd.  2. The journey is not verified by the competent authority neither the DDO signed the voucher nor pass for payment stamp.  3. Being Cashier he passed the bill and received the payment through Canara Bank portal on 28.10.2022.
		Oct.,22	2000	0	2000	
Total					4000	

(b)

S. No.	Name & Designation	Bill No. & Date	Date of Journey	Total KM Calculate by Office	Total KM Calculated by audit	Amount Paid	Amount calculated as per Rules	Excess Payment	Remarks
1	Ms. Asha , Supervisor	Paid by Canara Bank portal on 28.10.2022	April 22 (1,4,19 , 28,30)	Not mentioned by the official but journey performed Distt. Office, Silai Centre, F Block Mangolpur Sector 7	0(distance is less than 8 KM)	580	0	580	Journey not verified by the competent authority
			June, 22 (21)	Not mentioned by the official but journey performed Sector 8	0(distances is less than 8 KM)	120	0	120	-do-
			Aug. 22(3,5, 6,8,10, 24)	Not mentioned by the official but journey performed Sector22, Sector 6, Distt. Office, Silai Centre, F Block Mangolpur,HQ (Kashmiri Gate), PWD Office,Pitampura	For Five journey distances is less than 8 KM. (24.08.2022 ) 44 KM	1110	38 X 9.5=361 2X25=50 (361+50=411)	699	-do-
			July 22,( 21,26)	Not mentioned by the official but journey performed Sector22, HQ (Kashmiri Gate),	For one journey distances is less than 8 KM. (26.07.2022 ) 44 KM	610	38 X 9.5=361 2X25=50 (361+50=411)	199	-do-

81e

			Sept.2 2 (2,3,9,1 6,21)	Not mentioned by the official but journey performed Sector20, Distt. Office, Silai Centre, F Block Mangolpur ,HQ (Kashmiri Gate),	For one journey  distances is less than 8 KM.  (02.09.2022 )  44 KM	960	38 X 9.5=36 1  2X25= 50  (361+5 0=411)	549	-do-
<b>Total</b>								<b>2147</b>	

Recovery of Rs. 6147/- ( Shri Vikrant Rana,Jr. Asstt. Rs. 4000/-+ Ms. Asha, Supervisor Rs. 2147/- )may be made from the concerned official after due verification of facts& figures under intimation to audit. Other similar cases may also be reviewed at your own level.

**PARA 08 :Non –deduction of TDS amounting to Rs.71 /- (Memo No.14 Dated: 13.06.2023)**

As per Income Tax Rule 194(c), the TDS @ 2 % should be deducted from the Contractor Bills. During the test check of Contingency bills of the O/o CDPO, ICDS, Rohini 1, NPS School, Sector 4, Rohini Delhi, it has been observed that TDS @ 2% is not deducted from the Bill of Life Computer Solution as per details given below:-

S.N.	Name of Contractor	Amount paid during the Audit period  (Rs.)	TDS to be deducted  (Rs.)
1	Life Computer Solution	3540	70.8  rounded to Rs. 71/-
	TOTAL		71

Necessary steps should be taken to recover the amount of Rs. 71/- after due verification of records under intimation to audit and other similar cases may also be checked and recovery if any, may be made.



**PARA NO. 9: NON-PRODUCTION OF RECORDS****(Memo No.18 Dated: 15.06.2023)**

The department has not provided following record to the audit for verification :-

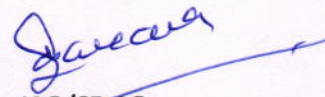
**OLD NPR (2018-2020)**

1. Budget Control Register/Contingent Expenditure Register
2. Non-consumable Item Stock Register
3. Indent/Challan File
4. List of idle store/unserviceable items etc.
5. Record related to shifting/fixation of rent of AWCs

**NEW NPR (2020-2023)**

1. Budget Control Register/Contingent Expenditure Register
2. Non-consumable Item Stock Register
3. Indent/Challan File
4. store/unserviceable items etc.

  
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**TAN NO. 1: Shortcomings in Maintenance of Pay Bill register (PBR)(Memo No.02 Dated: 05.06.2023)**

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

1. Indexing of employees has not been alphabetically maintaining in the PBR.
2. Paging certificate is also not recorded on the first page on any PBR.
3. **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.
4. **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.
5. DDO has not signed in all the PBRs against the entry of bills after , hence the authenticity and correctness of the information entered/recorded cannot be justified.
6. Entry of Superannuation of employees has also not been made in the PBR which is irregular.
7. Cutting and overwriting at page no. 46 and 51 ( PBR 2021-22) is not attested by the competent authority.
8. Entries of pay for the period to 07/2021 till 03/2023 have not been recorded in PBR, even after that also the PBR is not maintaining by the unit,
9. Abstract of Pay Bills (GAR-18) / TR-22 B has not been maintained in any financial year same is to be maintained.

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

**TAN 02 : Shortcomings in maintenance of Service Book. (Memo No.03 Dated: 06.06.2023)**

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 & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some of the cases are illustrated as under:-



S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.....) DESIGNATION	Date of Appointment	NO OF Years
1	Savita Malik, Supdt./CDPO	19.12.1999	>18 Years

Needful steps should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit

(2) **Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

(i) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However, it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

(ii) **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. Moreover, there is no photograph pasted in the bio-data in the service books of the officials.

iii) **Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete and upto date credit of leave not entered in Leave Accounts.

(iv) **LACKING OF MANDATORY FORMS**

In some cases it is observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) attached in Service Book of employees.

v) A few entries i.e leaves account, increment and pay fixation orders not signed by the competent authority in the service books of the officials.

vi) Performa of CCL account is not attached in some service books. CCL account is not maintained in the format.

vii) The 55 days EOL on Private affairs availed by Ms. Asha, Supervisor but as per CCS leave Rules 1972 while crediting leave account in 01.07.2017 the treatment of EOL is not considered.

(vii) The of LTC availed for the block year 2018-2021 by Mrs. Savita Gulati, Supdt is not recorded in the Servicebook.



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

**TAN 03 :-Shortcomings in Bill register. ( Memo No.05 Dated: 08.06.2023**

On test check of the bill register for the period 2020-21 to 2022-23 maintained by I.C.D.S,Rohini I Project, Rohini the following deficiencies have been noticed:-

1. Page counting certificate has not been recorded on the first page of the Bill register.
2. Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that most of entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Col. 5, 6, 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 ECS/E payment, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Col. No.10, 11 and 12 of the bill 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, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
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, which is irregular.

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

**Tan 04 : Undue favour to MNPO by violating clauses of agreement.(Memo No.10 Dated: 12.06.2023)**

To ensure uninterrupted supply of the supplementary nutrition in 102 anganwaris under jurisdiction of I.C.D.S., Rohini I Project, , Sector 4, NP School, Near VishramChowk, Rohini, Delhi for the period for the year April 2020 to March 2023, 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 7<sup>th</sup> 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 in the financial year 2021-2022 and 2022-2023 as detailed below:

year	No. of days SNP supplied by MNPO/SHG
2020-21	311
2021-22	<b>285</b>
2022-23	<b>292</b>

Necessary steps should be taken in future to adapt the agreement as per clause under intimation to audit.

**Tan 05: Shortcomings found in the Payment of Rent of AWC's rented area and facilities.  
(Memo No.11 Dated:13.06.2023)**

Scrutiny of office order No. FileNo. 76(525)/DWCD/ICDS/HUB CENTRE/2017-18/21915-17 DATED 24.12.2019 issued by Dy.Director(ICDS-II) revealed that there are different rental rates for Anganwaris as per area and facilities available which ranges from Rs.2500/- to Rs.6000/-PM. The following discrepancies have been noticed while scrutiny the file :-

1. All payments of monthly rental are being made without ensuring the period i.e. the date of signing of certificate/ approval of competent authority and actual shifting of Centre is not matched e.g.
  - (a) AWC No. 80 Certificate signed on 22.11.2022 approved on file 22.02.2022 and shifted w.e.f. 08.11.2022.
  - (b) AWC NO. 29 Certificate signed on 25.01.2021 approved on 10.08.2021 and shifted on 01.09.2021
2. In case of death of previous owner during the rent period the rent has been transferred without any legal heir document which may lead to legal problems in future e.g.
  - (a) AWC 78 owner Shri Kailash died and after his death the rent has been transferred to his daughter in law only on the basis of application of AWC and death certificate of the previous owner.
3. The area has been enhanced even approximate three times without submitting any specific reason or it is not clear that the no. of beneficiaries enhanced during that period. Further, during said period the department has never reduced rental of any anganwaricenter due to lack of facilities or change of area due to shifting of center which needs clarification.

SL. No.	AWC NO.	PREVIOUS SPACE IN SQ. YARDS	ENHANCED SPACE IN SQ. YARDS	REMARKS Mentioned in file
1	55	20	50	Old room was small
2	87	20	70	-do-



3	28	18	66	More & better space
4	49	25	50	-do-
5	84	18	80	Small space
6	94	18	36	Increased space
7	80	18	50	Small space
8	36	18	52	Land lord demand increase rent
9	48	22	49	Small room space
10	56	14	30	Owner sold the property

4. No monthwise rent register has ever been maintained at aaganwaris or ICDS hence audit can not comment on accuracy of rent paid during audit period.

Necessary care should be taken to remove the above discrepancies/ irregularities while making payment of AWC Rent under intimation to audit

**Tan 06: Improper Maintenance of stock registers(Memo No.16 Dated: 14.06.2023)**

Scrutiny of stock registers (Consumable and Non-consumable) maintained in the ICDS Project, Rohini I, NP School, Sector 4, Rohini, Delhi 110085 following discrepancies have been observed:

- (1) No page counting certificate recorded on the first page of the stock register attested by the competent authority.
- (2) 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.
- (3) Mandatory details such as no. of items e.g. Weighing machine, Mother & child weighing machine, Studio meter while entering these items details of receipts, date of issue not entered in non-consumable register.
- (4) The items issued to the AWCs workers name-wise and entry made accordingly. Item-wise consolidated entry is not found in the stock registers (consumable and Non-consumable both)Entry of some items have not been carried forward and brought forward in the end of the page.
- (5) Fresh items have been issued to AWC without taking back earlier issued to them or condemned earlier one. Since the inception of the project neither weeding out done nor any dead stock register prepared. (Weighing machines, mobiles phones, steel spoons, glasses, katories and plates.)



(6) Proper care has not been taken while incorporating entries in stock registers i.e. as per column mentioned in stock register also the signature of recipient/Counter signature of HOO is not found against some of the issue items .

(7) Non-consumable items have also been entered in consumable/stationery register for e.g. Mobile phones, weighting Machine, Steel utensils have been entered in consumable register .

Necessary steps to update the stock registers may be initiated under intimation to audit.

**TAN 07: Improper maintenance of PMMVY ( Pradhan MantriMatritvaVandanaYojana)  
(Memo No.17 Dated: 14.06.2023)**

All ICDS implementing PMMVY through their AWCs (AnganwadiCentres) in which the Females have been kept under observation from their pregnancy till the vaccination of the child upto 3.6 months( Upto one surviving child.).

The payment of Rs. 5000/- credited in three installments as per details given below:-

1. When a woman becomes pregnant after three months Rs. 1000/-
2. When she went for ANC (ANTE NATAL CHECK UPs) Rs. 2000/-
3. After delivery and vaccination of child Rs. 2000/-

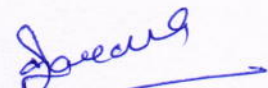
The ICDS Rohini I, is running 94 AWCs under 04 supervisors. On scrutiny of the records of the PMMVY, following Irregularities has been observed :-

1. The AWC workers are not maintaining the records/ registers in a similar pattern.
2. The information required for release of the payment is not filled properly e. g Rozy( AWC 15) KiranJoarwal (AWC 17) under Reena supervisor, Rekha Sharma (AWC 65), KusunLata (AWC 75), Anjana (AWC No 58) under supervisor Geeta, Hema Aggarwal (AWC 91), SumanRawat (AWC 93) under supervisor Monica.
3. The information related with the beneficiaries are incomplete in some of the cases as details of the beneficiaries viz Bank account details, Name and address, Photograph, given facilities during the pregnancy are not filled in the registers.
4. The entries filled in the registers have not been verified and duly signed by the AWC worker/ concerned supervisor.
5. Cutting / overwriting/ white fluid used have not been attested by the concerned supervisor.

Necessary steps should be initiated to remove the above discrepancies under intimation to audit.



A.A.O.



IAO/SR.AO

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