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**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
NEW DELHI-02**

Sub: Audit report of I.C.D.S. Nangloi, Delhi for the period from 2020-21 to 2022-23.

INTRODUCTION

The Internal Audit on the account of I.C.D.S. Project Kapashera, Delhi for the period from 2020-21 to 2022-23 was conducted by field Audit Party No. XIX, comprising of Sh. Krishan Kumar, Sr.AO/IAO and Sh. Karamyogi, ASO. The audit was conducted during 07 working days w.e.f. 15.09.2023 to 25.09.2023.

AIMS & OBJECTIVE

The CDPO, ICDS Project Nangloi, Delhi is functioning under the administrative control of Deptt. Of Women & Child Development, GNCT of Delhi. It provide pre-school activities and supplementary nutrition to all children upto 06 years and pregnant and lactating women for their physical and mental growth.

H.O.O./D.D.O./Cashier

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 2020-21 to 2022-2023.

List of HOO:

S. No	Name (Ms/Mrs)	From – To
1	Ms. Geeta Rana, CDPO	01-04-2020 to 31-12-2022
2	Ms. Nirmala Srivastava	01-01-2023 to 31-03-2023

List of DDO :

S. No	Name (Ms/Mrs)	From – To
1	Ms. Geeta Rana, CDPO	01-04-2020 to 31-12-2022
2	Ms. Nirmala Srivastava	01-01-2023 to 31-03-2023

Cashier

S. No	Name (Ms/Mrs)	From – To
1	No official was posted during this period.	01.04.2020 to 14.05.2021
1	Sh. Subhash, LDC	15.05.2021 to 09.03.2023
2.	Sh. Mukesh Rathi, ASO	10-03-2023 to 31-03-2023

Vacancy Statement :

Group	Sanctioned posts	Filled posts	Vacant posts
A	Nil	-	00
B	00	00	00
C	4	04	00


5. Budget detail:

Year	Budget allotted (In Rs.)	Expenditure made (In Rs.)	Balance (In Rs.)
2020-21	16687450	15966281	721169 ✓
2021-22	24156929	23407602	749327 ✓
2022-23	21573000	16011469	5561531 ✓

STATUTORY AUDIT

Statutory audit of the ICDS Project Nangloi, Delhi has not been conducted by AGCR for the audit period.

Karamyogi



MAINTENANCE OF RECORDS:-

The maintenance of records of ICDS Project Nangloi, Delhi for the period from 2020-21 to 2022-23 was found satisfactory subject to observations made in Current audit report.

OLD AUDIT REPORT:-

There were 10 audit paras involving recovery of Rs.1506040/- outstanding in which 02 paras(including 01 taken afresh) was settled during the audit. Balance 08 paras are incorporated in the current audit report.

(A)

S. No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	2007-2014	03	nil	Nil	01, 02 & 03
2	2014-2017	02	nil	nil	04 & 05
3.	2017-2020	05	02	07&10(imcluding 01 taken afresh)	06,08 & 09

(B) **Details of Old Recovery**

Sl. No	Year	Total old Recovery (Rs.)	Amount Recovered (Rs.)		Balance Recovery against Paras (Rs.)	
			Para No.	Amount	Para no.	Amount(Rs.)
1	2007-2020	1506040/-	7	3485	01,02,03,04,06 & 08	1502555/-

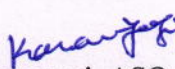
Current Audit Report

During the course of current audit, 11 Audit memos + 09 record memos highlighting various irregularities/short comings were issued raising recovery of Rs.6174/-out of which Rs.4824/- has been recovered.and 01 audit memos have been settled on the spot. The remaining 10 audit memos have been converted into 06 Paras +04 TAN which are incorporated in current audit report with the total recovery of Rs.1350/-.

Details of Current Recovery

Memo No.	Recoveries detected(Rs.)	Amt. Recovered	Balance(Rs.)	Para. No.
01	4824	4824	00	Settled
06	1060	-	1060	03
07	290	-	290-	04
TOTAL			1350	

The internal audit report has been prepared on the basis of information furnished and made available by ICDS Project, Nangloi Project, Delhi for the period from 2020-21 to 2022-23. Audit disclaims any responsibility for any misinformation and / or non-information on the part of auditee.


Karamyogi, ASO



KRISHAN KUMAR
Sr.AO/IAO
Audit Party-XIX

PART - I

**OLD AUDIT PARAS
(2014-15 to 2019-20)**



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Test →

Para No-1

Para No 1

PART II

CURRENT AUDIT REPORT

(Ref. Audit Memo No. 4 dated: 15/10/2014)

Para 01.

Sub: Recovery of transport allowance amounting to Rs.24224/-

During the test check of PBR, and other related record for the audit period, it has been noticed that the ICDS Project, Nangloi has paid Transport Allowance to Smt. Nish Juneja, CDPO of this Project who was on E.L. and C.C. leave for the period w.e.f. 13/09/10 to 24/05/13 and she has been paid transport allowance for 11 full calendar months for the period w.e.f. 01/10/2010 to 31/08/2011 during the abovesaid leave period, which is found irregular.

The irregular payment of Transport Allowance to the tune of Rs.24,224/- as per detail given below may be recovered from the defaulting under intimation to the Audit.

S.No.	Month	No. of months/Rate as per PBR	Due	Drawn	Balance to be recovered
1	Oct. 2010 to Dec. 2010)	03 months @ Rs. 4640/-p.m.	Nil	13920/-	13920/-
2	Jan.2011 to June 2011	06 months @ 4832/-	Nil	28992/-	28992/-
3	July 2011 to August, 2011	02 months @5056/-	Nil	10112/-	10112/-
		Total Recovery Amount recovered in the month of Feb. 2012			53024/- 28800/-
		Amount to be recovered			24224/-

The above said amount of Rs. 24,224/- may be recovered from the concerned officer and compliance to the next audit.

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~~Para No 2~~

Para No 2

Para 02

(Ref. Audit Memo No. 6 dated 16/10/2014)

Sub: Recovery for Non-deduction of Tax at source from payments made to the NPO, INDCARE TRUST for the F.Y. 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14 amounting to Rs.12,41,929/- 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 the prescribed rates.

During scrutiny of records of CDPO Project, Nangloi, it has been noticed that no TDS has been deducted from the payments made to NPO for providing supplementary nutrition material to the Anganwaris under the SNP & KSY/SABLA scheme. The calculation of TDS to be deducted for the payments made to the NPO, INDCARE TRUST for the F.Y. 2009-10, 2010-11, 2011-12, 2012-13 & 2013-14 is as under:

F.Y 2009- 2010 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB -11	09.10.09	1614549	32291
CB - 20	02.12.09	1301056	26021
CB- 25	16.02.10	898452	17969
CB- 43	31.03.10	1403875	28077
CB- 44	31.03.14	1163687	23274
TOTAL		6381619	127632

F.Y 2009- 2010 KSY BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-12	09/10/09	56684	1134
CB-21	02/12/09	45956	919
CB-26	16.02.10	31560	631
CB-42	31.03.10	58828	1176
TOTAL		193028	3860

F.Y 2010-11 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED (IN RS.)
CB-02	29.05.10	821497	16630

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CB-03	29.05.10	448250	8965
CB-17	22.07.10	1843312	36866
CB-22	01.09.10	101612	2032
CB-29	04.10.10	986891	19738
CB-40	02.11.10	883129	17663
CB-51&52	28.12.10	904861	18097
CB-67&68	08.02.11	1883363	37667
CB-72	10.03.11	988187	19763
CB-81	19.03.11	960841	19217
CB-84	24.03.11	489594	9792
	TOTAL	10321537	206431

F.Y 2010-11 KSY BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-16	22.07.10	36576	732
	TOTAL	36576	732

F.Y 2011-12 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-02 & 03	28.05.11	1389564	27791
CB-06	28.05.11	154394	3088
CB-12	02.07.11	1037970	20759
CB-18	12.08.11	1002192	20044
CB-25	27.08.11	1070571	21411
CB-32	20.09.11	993570	19871
CB-38	22.10.11	1064561	21291
CB-44	24.12.11	968641	19373
CB-52	17.01.12	1001410	20028
CB-56	04.02.12	1101606	22032
CB-68	01.03.12	1020205	20404
CB-69	01.03.12	1081565	21631
CB-72	19.03.12	1028101	20562
CB-80	26.03.12	490026	9801
	TOTAL	13404376	268088

F.Y 2011-12 SABLA BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
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CB-31	12.09.11	263334	5267
CB-33	20.09.11	237979	4759
CB-40	04.11.11	274978	5500
CB-78	21.03.12	258186	5164
CB-79	26.03.12	119317	2386
	TOTAL	1153794	23076

F.Y 2012-13 SNP BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED (IN RS.)
CB-13	07.07.12	1512950	30259
CB-16	21.07.12	1004124	20082
CB-25	17.08.12	979067	19581
CB-26	29.08.12	978872	19577
CB-34	06.10.12	908198	18164
CB-51	30.11.12	947578	18951
CB-52	30.11.12	875507	17510
CB-65	05.02.13	917082	18342
CB-66	05.02.13	973590	19472
CB-75	28.02.13	994755	19895
CB-77	14.03.13	961653	19233
CB-81	20.03.13	490988	9820
	TOTAL	11544364	230887

F.Y 2012-13 SABLA BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED (IN RS.)
CB-12	07.07.12	366443	7329
CB-15	21.07.12	245795	4916
CB-27	29.08.12	248919	4978
CB-33	25.09.12	248039	4961
CB-35	06.10.12	228068	4561
CB-53	30.11.12	461324	9226
CB-67	05.02.13	473551	9471
CB-76	28.02.13	254117	5082
CB-78	14.03.13	244052	4881
CB-82	20.03.13	126066	2521
	TOTAL	2896374	57927

F.Y 2013-14 SNP BILL DETAILS

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(B) (B) 35/19/14

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-02	29.05.13	456180	9123
CB-03	29.05.13	942526	18850
CB-05	09.07.13	1005741	20115
CB-08	31.07.13	1013468	20269
CB-24	05.10.13	1327271	26545
CB-25	05.10.13	1134623	22692
CB-37	08.11.13	1146340	22927
CB-46	04.12.13	1135574	22711
CB-56	01.01.14	1158410	23168
CB-67	07.02.14	1123921	22478
CB-90	06.03.14	1100964	22019
CB-112	29.03.14	1038212	20764
CB-113	29.03.14	546972	10939
	TOTAL	13130202	262604

F.Y 2013-14 SABLA BILL DETAILS

BILL NO	DATE	AMOUNT	TDS TO BE DEDUCTED(IN RS.)
CB-04	29.05.13	363532	7271
CB-06	09.07.13	266255	5325
CB-09	31.07.13	268186	5364
CB-26	05.10.13	286071	5721
CB-51	12.12.13	247582	4952
CB-52	12.12.13	249480	4989
CB-53	12.12.13	246658	4933
CB-92	13.03.14	259061	5181
CB-93	13.03.14	241796	4836
CB-94	13.03.14	252098	5042
CB-114	29.03.14	353881	7078
	TOTAL	3034600	60692
	GRAND TOTAL	62096470	1241929/-

Hence an amount of Rs. 12,41,929/- may be recovered from the concerned NPO and deposited into Govt. Revenue Account after due verification of records under intimation to the audit. Other similar cases may also be reviewed at your own level for deduction of TDS and recovery made thereof.

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~~Para No - 3~~

Para No - 3

Para 03

(Ref. Audit Memo No. 8 dated 20/10/2014)

Sub: Less recovery of Income Tax of Rs. 2472/- in respect of Smt. Nisha Juneja, CDPO for the year 2011-12.

- 1) Income tax record of the said officer for the period 2009-10, 2010-11, and 2013-13 not made available to the audit, hence no calculation of the same could be checked. Efforts may be made to trace the said record and produce the same to audit.
- 2.) The officer was given exemption of Rs. 72000/- instead of Rs. 48000/- during the year 2011-12 on account of GPF under section 80C whereas as per PBR her GPF Subscription is Rs. 4000/- p.m. which is irregular. The detail of Income Tax calculation is as under:-

Description	Income tax calculated and recovered by the Deptt. (in Rs.)	Income tax calculated and to be recovered as per audit (in Rs.)	Document reqd. for which rebate has been allowed
Gross Taxable Income	586556	586556	
Less rebate u/s 80D	3900	3900	
Less rebate u/s 80CCF(bonds)	20000	20000	
Less Rebate u/s 80 C	100000	76720	LIC of Rs. 28000/- and Infrastructure bonds of Rs. 20,000/-
Taxable Income	462660	486660	
Income tax	27266	29666	
Cess	818	890	
Total tax	28084	30556	
Income tax recoverable		2472	

Hence an amount of Rs. 2472/- on account of less recovery of Income tax may be recovered from the said officer under intimation to the audit after due verification of records and supporting documents be obtained for which rebate has been allowed otherwise tax may be calculated and recovered under intimation to the audit..

(Mohinder Kumar)
AO/IAO, Audit Party No. XI

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Para No-4

PART II
CURRENT AUDIT REPORT
(2014-2015 to 2016-2017)

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Para No.1- Irregularities in payment of MTNL Bills.
(M.No.4 dated 31.01.2018)

During the test audit of the MTNL bills of this office, it has been found that the payment of the following bills were made to MTNL with late fine, because of this there is overpayment of Rs. 120/- to MTNL, without the approval of Competent Authority.

S.No.	Bill No.	Date	Amount paid	Amount to be paid	Excess payment
1.	CB/47	09.10.2015	1849	1809	40
			1850	1810	40
			1522	1522	-
2	CB/04	09.06.2016	1642	1602	40
Total of Rs.					120

Department may get rectified the above discrepancies under intimation to audit.

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Para No.2 - Splitting of financial powers
(Memo No.6 dated 02.02.2018)

Para No-5

As per office order No. F.76(48)/WCD/Accts/Misc/2013-14/20156-270 dated 24.10.2013, issued by The Department of Women & Child Development Govt of NCT of Delhi . The delegation of financial powers of HOD to HOOs. have been delegated financial powers for purchase of stationary Rs. 50,000/- per annum.

During the test check of Records provided by ICDS, Nangloi. It has been observed that the CDPO had been purchased stationary items more than Rs. 50,000 in the financial year 2016-2017 without approval of competent authority. These cases are under:-

S.No.	Bill No. & date.	Amount (In Rs.)
1.	CB/34 & 07.09.2016	39000
2	CB/46 & 01.11.2016	51968
3	CB/58 & 03.12.2016	7564
4	CB/59 & 03.12.2016	61666
5	CB/103 & 31.03.2017	12438
Total of Rs.		1,72,636/-

The above expenditure shall be regularized form Director of ICDS under intimation to audit.

has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against her name may be recovered after due verification under intimation to audit :-

S. No	Name & Designation	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered
1.	Mrs. Poonam, Supdt.	January, 2017	01	0	325	325
		February, 2017	01	0	650	650
		March, 2017 to Aug., 2017	06	325	650	1950
		Dec., 2017	01	450	650	200
TOTAL RECOVERY TO BE MADE						3125

Department may recover Rs. 3125/- on account of short recovery of DGEHS subscription from the above official after due verification of facts and figures under intimation to Audit.

PARA-02B Short deduction of UTGEIS subscription – Recovery of Rs. 360/-.
(Audit Memo No. 06 Dated: 30.06.2020)

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

During the test check for the audit period, it has been found that ICDS has not recovered Rs. 60/- per month from the salary of the Group 'B' official on account of UTGEIS which resulted in short recovery of Rs. 360/- as per details given below:

Sr. No.	Name & Designation	Period	Amount recovered by the Deptt.	Amount to be recovered	Diff.	Amount short recovered
1.	Mrs. Poonam, Supdt.	01.03.2017 to 31.08.2017 (6 months)	-	Rs. 60/- p.m.	Rs. 60/- p.m.	Rs. 360/-
	Total					Rs. 360/-

Department may recover Rs. 360/- on account of short recovery of UTGEIS subscription from the above official after due verification of facts and figures under intimation to Audit.

PARA-03 Non-recovery of Rs. 27942/- towards monthly contribution on account of NPS from the salary. (Audit Memo No. 07 Dated: 01.07.2020)

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

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PARA No 7

*25/09/23
Kushan Kumar
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Hence, it is mandatory to recover monthly contribution of NPS @ 10% of emoluments (Basic Pay + DA) from the salary of official who have joined the Government service on or after 01.01.2004 and remitted to NPS Account.

During scrutiny of Pay Bill Register for the audit period, it has been observed that NPS (New Pension Scheme) contribution of following officials, who have joined the Govt. service during 2017-18, have not been recovered from their salary as per details given below:

Name of the official	Date of Appointment	Period for which contribution not recovered	Monthly emoluments	NPS recovered by Deptt.	NPS to be recovered
Anuradha Sharma, Supervisor	22.08.2017	Nov., 2017	29200+1460=30660	0	3066
Bharti, Supervisor	11.10.2017	Jan., 2018	29200+1460=30660	0	3066
Jayanti Kankran, Supervisor	29.11.2017	01.12.2017 to 31.12.2017	29200+1460=30660	0	3066
		01.01.2018 to 30.06.2018	29200+2044=31244	0	3124x6=18744
Total contribution to be recovered					27942

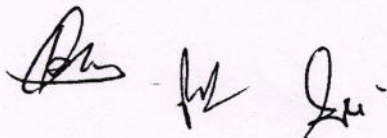
ICDS Authorities may recover Rs. 27942/- as NPS from their salaries and remit in their NPS Account head after due verification of facts and figures under intimation to Audit.

PARA-04 Non-procurement through GeM. (Audit Memo No. 10 dated: 03.07.2020) Para No - 8

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

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

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



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Sr. No.	Invoice No. & Date	Amount	Name of agency
1.	23, 19.12.2018	63316	DCCWS Ltd.
2.	31, 23.02.2019	41230	DCCWS Ltd.
3.	34, 02.03.2019	40081	DCCWS Ltd.
4.	35, 02.03.2019	40048	DCCWS Ltd.
5.	44, 24.03.2019	10521	Delhi State Co-Operative Marketing & Supply Federation Ltd.
6.	45, 24.03.2019	30203	Yash Traders
7.	49, 30.03.2019	54305	Yash Traders & DCCWS Ltd.
8.	51, 30.03.2019	8309	Goyal Stationers
9.	18, 24.09.2019	44569	Yash Traders & DCCWS Ltd.
10.	19, 30.09.2019	129559	DCCWS Ltd.
11.	37, 10.02.2020	20815	Yash Traders
12.	43, 12.03.2020	73309	DCCWS Ltd.
13.	41, 12.03.2020	47888	Yash Traders

The HOO may regularize all the purchases outside GeM from the competent authority i.e. Finance Department and ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

PARA-05 Non-production of records. (Audit Memo No. 12 Dated: 03.07.2020)

Following records has not been produced for scrutiny of Audit:

2014-17:-

- 1 Vouchers for the yest 2014-15.
- 2 Stock Registers of Consumbles/Non consumbles.
- 3 Property Register.
- 4 Agreement between Deptt. and NPO/SAGs.
- 5 IGMSY Recods.
- 6 AWs/Helpers Honorarium Records.
- 7 Form-16 for the FY. 2016-17.

2017-18 to 2019-20:

1. Stock Registers Consumable and non-consumables of ICDS (Nangloi Project)
2. Rent agreement / payment file / records of Anganwadi Centres for the Audit Period.
3. Income Tax calculation sheets along with saving documents of officials for the audit period.
4. Rent/Electricity/Water/Telephone Register and bills.
5. All Purchase files, hiring of contract staff/employees file and their records
6. Agreement of supply of SNP
7. Honorarium Payment Records of Anganwadi workers and helpers

The above record may be produced before the next Audit.

*Satisfied & Taken
afresh
25/9/23
Keshav Kumar
24/11/19*

(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX

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PART- II
CURRENT AUDIT REPORT
(01.04.2020 to 31.03.2023)

PARA-01

(Audit Memo No. 04 Dated:19.09.2023)

Sub: Irregularities in r/o procedure of rent of Anganwadi Centres.

Test check scrutiny of record pertaining to payment of rent in r/o Aangan Wadi centres under ICDS, Nangloi Project , it is found that the norms are not followed for payment of rent to Aanganwadi Centres. As per office order No. 76(525)/DWCD/ICDS/Hub Centre/2017-18/21915-17 dated 24.12.2019.,the payment of rent per Aangan Wadi centre per month is ranging from Rs.2500/-to Rs.6000/- depending on area of the centre and facilities like with toilet, drinking water and electricity facility. In case of setting up an Anganwadi hub which is clubbing of three Anganwadi centre, the file should come to the Headquarter with the recommendation of concerned District office. Some instances are given below:

S. NO.	AWC NO.	Details of Property/Owner (Hub Centre)	Rent	Remarks
1.	68,69 & 70	115 Extn. 2D , Nangloi.	Rs.8000/- PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required
2.	40,45,46 & 47	E- Block Khushali School.	Rs.8000/-PM	Anganwadi hub which is clubbing of four Anganwadi centre, the approval of rent fixed from WCD, HQ is required
3.	01,03 & 04	254, Jaat Chowk Nangloi.	Rs.10000/-PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required
4.	71,72 & 73	152, Extn. 2C, Nangloi	Rs.11000/- PM	Anganwadi hub which is clubbing of three Anganwadi centre, the approval of rent fixed from WCD, HQ is required
5.	89,90,91 & 92	H-238, Kunwar Singh Nagar, nangloi.	Rs.15000/- PM	Anganwadi hub which is clubbing of four Anganwadi centre, the approval of rent fixed from WCD, HQ is required

Necessary steps may be taken to regularize the above expenditure under intimation to audit. Other similar cases may be reviewed at HOO level.

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Sub:- Payment of rent without proof of ownership, rent agreement, measurement of rented area and facilities.

As per office order No. 76(525)/DWCD/ICDS/Hub centre/2017-18/21915-17 dated 24.12.2019 issued by Dy. Director (ICDS) reg. enhancement of rent of AWCs under the ICDS scheme. There are different rental rates for shifting of AWCs which range from Rs. 2500/- to Rs. 6000/- PM. There are few standards must be followed while shifting of AWCs in the ICDS projects by the CDPO concerned:

1. AWC should be on the ground floor
2. Basic amenities like toilet, water and electricity are mandatory in the Anganwadi
3. AWC be easily accessible for the ICDS beneficiaries
4. Safety of children from fire, traffic, water tank etc. must be ensure.

Further, a committee comprising of concerned District Officers, CDPO, Zonal Executive Engineer (CPWD) of PWD and area Supervisor shall inspect the location for the assessment of rent of AWC in accordance with the manual laid by PWD and submit a certificate in r/o every shifted AWC in prescribed format.

During the scrutiny of the records made available to audit, following discrepancies has been noticed:

1. All payments of monthly rental are being made without any proper documentary evidence in respect of proof of ownership of area with physical measurement of the premises rented to the centre nor any rent agreement found to have ever been entered at any level in the any of the cases which may lead to legal problems in future.
2. Rent register maintained at anganwari centre are also not authenticated by any authority.
3. PFMS of rent is being done by the WCD HW but no proper check to verify the payment credited in owner's account.
4. If there is incorrect payment of rent noticed in any month, no modus operandi is being adopted to verify its correctness.

Necessary steps may be taken to rectify the above discrepancies after due verification of facts & figures.

Kanungo

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Subject: Overpayment of Conveyance charges amounts to Rs.1060/-

The Transport Department GNCT of Delhi specific rates has been prescribed journey @ Rs.9.50/- per km for auto rickshaw wef March 2019.

During the scrutiny of bills of CDPO, ICDS Project, Nangloi, Delhi for the period from 2020 to 2023,, it has been observed that the following officials have been paid excess payment for conveyance charges which results over payment of Rs.1060/-.

Details are as under:-

S. No	Name & Designation	Bill No. & Date	Period of claim	Amount paid (in Rs.)	Amount admissible (inRs.)	Excess amount paid (inRs.)
1.	Ms. Jayanti Supervisor	CB-35/16-02-2023	Oct.,2022	200	144	56
			Nov./2022	800	576	224
		CB-46/ 31-03-2023	Jan./2023	800	576	224
			Feb./2023	1000	766	234
Total						738
2.	Ms. Bharti, Supervisor	CB-35/16-02-2023	Oct.,2022	340	288	52
			Nov./2022	1000	964	36
		CB-46/ 31-03-2023	Feb./2023	1000	766	234
Total						322
Grand Total						1060

Recovery amounts to Rs.1060/- may be made from the above officials after due verification of facts & figures and be deposited into Govt. account under intimation to audit. Similar cases may be reviewed at the level of HOO.

Kamangari

Sub : Irregularities in Deductions amounting to Rs.290/- (Income Tax) (B)

On test check of the Income tax calculations/Form-16 it has been observed that Smt. Anuradha Sharma, Supervisor has Submitted LIC receipt of Rs.38610/- whereas the office has given rebate of Rs.50000/- under section 80-C. Hence, a short recovery of income tax amounting to Rs. 290/- has been occurred and to be recovered from the official concerned.

F.Y 2022-2023

Details	Calculation as per Deptt	Calculation as s per Audit
Gross Salary	804860	804860
Standard Deduction 16 (ia)	50000	50000
Deduction 80 (D)	3000	3000
Deduction 80 (C)	95621	94231
NPS Govt. Contribution 80CCD(2)	77366	77366
Taxable Income	578873	580263
Income Tax	28274	28553
E.Cess @ 4 %	1131	1142
Total tax Payble	29405	29695
Tax paid	29405	29405
Tax to be recovered	NIL	290

Recovery amounts to Rs.290/- may be made from the above officials after due verification of facts & figures and be deposited into Govt. account under intimation to audit. Similar cases may be reviewed at the level of HOO.

PARA-05

(Audit Memo No.10 Dated: 22.09.2023)

Sub : Procurement of common use of goods outside GeM.

As per the orders issued by the Finance Department, GNCT of Delhi from time to time in accordance with rule 149 of GFR 2017, it is mandatory for all Govt. buyers to make purchases of goods and services through GeM and if they are not available on GeM a certificate to this effect that the particular goods /services are not available on GeM should be recorded.

On test check of bills/vouchers, it has been observed that the unit is not following the instructions and the goods were not procured through GeM and no certificate downloaded from Gem portal found recorded on the bills/vouchers. The details of bills are as under:

S. No	Bill no. / dated	Name of the firm	Item	Amount
1	41/09.03. 2023	Amir Book Depot	Cash Book	1947
2.	47/31-03-2023	Yash Traders	Flex Banner	7198

Necessary steps may be taken to regularize the above expenditure under intimation to audit. Other similar cases may be reviewed at HOO level.

Karanjoshi

Sub: Non-Production of Records.

The department has not provided following records for verification.

2014-2017

1. Vouchers for the year-2014-2015.
2. Stock Register of Consumables/ Non Consumables.
3. Property Register.
4. Agreement between Deptt. and NPO/SAGs.
5. IGMSY Records.
6. AWs/Helpers Honorarium Records.
7. Form-16 for the FY. 2016-2017.

2017-2018 to 2019-2020.

1. Stock Register of Consumables/ Non Consumables of ICDS (Nangloi Project).
2. Rent agreement/Payment file/Record of Anganwadi Centres for the Audit period.
3. Income Tax calculation sheets alongwith saving documents of officials for the audit period.
4. Rent/Electricity/water/ Telephone Register and bills.
5. All purchase files, hiring of contract staff/ employees file and their records.
6. Agreement of supply of SNP.
7. Honorarium payment records of Anganwadi workers and helpers.

(2020-2021 to 2022-2023)

1. GAR -6 stock register.
2. Imprest Register.
3. Cash Vouchers.
4. Contingency Register along with voucher/ Contingency bills for year 2020-21 & 2021-22.
5. Tender files/Agreements/Purchase files/Work Order Register.
6. Files pertaining to services outsourced for Sanitation/Security/Housekeeping services/Canteen/Providing Data Entry Operator/Any other services outsourced.
7. Security/EMD Register.
8. Penalty Register.
9. Stock Registers.
10. Property Register.
11. Rent/Electricity/Water/Telephone Register and bills.
12. Long Term Advance Register. -

The above record may be produced before the next audit.

Karanjoshi



KRISHAN KUMAR
Sr.AO/IAO
Audit Party-XIX

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PART- III
(Test Audit Note)

TAN-01

(Audit Memo No:02 Dated: 18-09-2023)

Improper maintenance of Service Books:

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

(1) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.

On perusal of Service Book of the staff of The HOO/CDPO, ICDS Project, Nangloi, WCW , E-Block, Shani Bazar Road, SultanPuri, Delhi-110086, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. E.g. Ms. Anuradha Sharma & Ms. Anju Vijayran etc. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(2) 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.

(3) GPF No. /PranNo.not recorded:

GPF No./PranNo.has not been recorded at the first page of service books. e.g. Ms. Bharti, Ms. Anuradha Sharma , Ms. Anju Vijayran & Jyanti Kaakran.

(4) Photo not attested by HOO

Photograph pasted on the front page of the Service Book should be attested by Head of Office. But, the photograph has not been attested by HOO in some of the service books. e.g. Ms. Bharti, Ms. Anuradha Sharma , Ms. Anju Vijayran & Jyanti Kaakran.

(5) Finger prints impression of some officials is not taken at the time of Service Verification by DDO/HOS.

1. Ms. Bharti.
2. Jyanti Kaakran (Thumb impression)

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

3.

TAN-02

(Audit Memo No: 03 Dated: 19/09/2023)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the school for the Audit period 2020-21 to 2022-2023 following irregularities have been noticed: -

Kaakran

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned e.g. 2020 to 2023.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found filled in any of the PBR's. Apart from name, other details like pay (Basic + Pay Level), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also, information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. GAR-18 Abstract of Pay bill is not prepared during the period. 2020-2021 to 2022-2023
5. Each entry in the PBR should be signed by the DDO which has not been done e.g. 2020 - 2023.
6. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
7. Cutting / Overwriting is strictly prohibited in the official record, but it has been found to the contrary e.g. 2020-21 T 22- 2023.
8. Pay Bill Number & Dates are not mentioned in the PBR for the year 2022-2023.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN-03

(Audit Memo No.08 Dated: 21.09.2023)

Sub: Improper maintenance of Cash Book.

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.

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- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.
- (v) As per Rule-6 of R & P Rules "all money received on account of revenues shall be received against a proper printed receipt i.e TR-5/GAR-6 and without undue delay be paid in Govt. account.

However, on scrutiny of GAR-6 and Cash book of the office, it has been observed that:-

1. It is found that date and purpose of amount received from the recipient is not mention in GAR-6 S.No. 3&4 for Rs.2150/- and Rs.360/- respectively. The same was deposited into Govt. account vide challan No. 1 & 2 dated 05-07-2021. Further entries of the above has not been made in cash book as well as cheque/valuable register.
2. Numerous cutting and overwriting were found in the cash book but entries were not initialed by the DDO/Head of Office on every such correction.
3. At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. No certificate is recorded in the cash book.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

TAN-04

(Audit Memo. 11 Dated: 22/09/2023)

Sub: Non Visits of CDPO and Supervisors to Anganwadis

The department of Women and Child Development, Govt. of NCT of Delhi vide officer order No.F.76(58)/DWCD/ICDS/Mis.Election/2021-22/711-16 dated 28.10.2022 issued guidelines for Monitoring and Supervision visit to Anganwadi Centers by Supervisors and CDPOs.

As per above guidelines the CDPOs and Supervisors is required to visit at least 40 and 80 AWCs respectively. The record and data pertaining to the Inspection/visits shall be maintained in the District Office and in the Office of the concerned CDPO. It is observed that CDPO and Supervisors did not adhere to the above guidelines issued by the department of Women and Child Development, Govt. of NCT of Delhi.

Necessary action may be taken to rectify the above shortcomings and shown to next audit.

Karanjari
A.S.D.



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